

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2020/21 ASSESSMENT REPORT- Q 4

01 April 2021– 30 June 2021



A municipality that works

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QUALITY CERTIFICATE

I, J Booyesen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 April 2021 until 30 June 2021 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....
J. BOOYSEN
MUNICIPAL MANAGER
19 July 2021

SECTION 1 - INTRODUCTION

The purpose of this report is firstly to comply with section 52(d) of the Municipal Finance Management Act (MFMA), by submission of a report to the Council on the implementation of the budget.

The report provides a quarterly overview of the financial performance of the municipality, whilst it also provides a monitoring tool for Council on the non-financial indicators which are part of the service delivery and budget implementation plan.

The reports strategic objective is to ensure good governance, provide a monitor tool for financial viability as well as to provide Council with the necessary information to make informed decisions.

Section 52 (d) of the MFMA requires that:

“The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.”

Section 75 (1) (k) of the MFMA requires that one should place the following documents of the municipality on the website:

“All quarterly reports tabled in the council in terms of section 52 (d).”

Council must therefore take note that this report will be published on the official website of the Municipality.

The report provides a quarterly overview of the municipal financial and non-financial performance to give council a monitoring tool to review performance as part of the Service Delivery and Budget Implementation plan (SDBIP) regarding the progress made with the implementation of Key Performance Indicators (KPI's) in the realization of the developmental priorities and strategic objectives as determined in the Municipality's Integrated Development Plan (IDP) as well as in the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the first quarter (01 April 2021 – 30 June 2021) of the 2020/2021 financial year.

SECTION 2 – EXECUTIVE MAYOR’S REPORT

Schedule C (In-Year Reports of Municipalities) of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations, relating to the Mayor’s report states that:

“3. Mayor’s report - The mayor’s report accompanying an in-year must provide-

- a) A summary of whether the municipality’s budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;”**

Refer to Section 3 – Executive summary for the measurement of financial (Section 3.1) and non-financial (Section 3.2) key performance indicators.

- b) “A summary of any financial problems or risks facing the municipality or any such entity; and”**

I am not aware of any financial problems or risks facing the municipality.

- c) “Any other information considered relevant by the mayor.”**

There is no other information considered to be relevant.

SECTION 3 – RESOLUTIONS

The draft resolution tabled to Council by the Executive Mayor for consideration regarding the Section 52 report is:

- That Council takes cognizance of the Finance Management Report (MFMA Section 52 report) for the quarter ending 30 June 2021 on the implementation of the budget and the financial state of affairs of the municipality.

SECTION 4 – EXECUTIVE SUMMARY

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

4.1 Financial problems or risks facing the Municipality

At the end of the fourth quarter the Municipality have generated only 94.13% of the annual budgeted revenue. This amount includes the operational grants to date.

Payment for debtors for the fourth quarter was 99.67% and includes the write-off of outstanding amounts. The nett movement excluding the write-off brings the payment ratio to 96.21% that is just above the budgeted target of 95,0%. Annual rates are levied during July for the financial year and is payable in monthly instalments over 11 months. The collection of service charges was as follow: 100.85% for electricity (101.05% after write-off), 91.67%

for water (101.37% after write-off), 96.66% for refuse (102.09% after write-off), 98.42% for sewerage (103.36% after write-off) and 96.21% for other debtors (99.67% after write-off). The Council has decided to apply the normal processes again. During this quarter there was a decrease of R0,844 million in outstanding debtors. The current credit control process is a lengthy process and gives the consumer too much space not to pay promptly. Very drastic and effective action will have to be taken to encourage the group of defaulters to pay for the services they receive.

The poor payment rate of debtors in the first three quarters causes the cash flow of the Municipality to decrease further. The debtors grew from 1 July 2020 to 30 June 2021 with R1,033 million.

4.2 Other Relevant Information

Year-to-date revenue raised is 94,13% of the projected year-to-date budget for the fourth quarter. Operating expenditure incurred amounts to 88.02% of year-to-date budget. The depreciation and annual journals will be processed after the finalization of the audit.

4.3 Operating Revenue

The Municipality have generated 94.13% or R98,498 million of the Budgeted Revenue to date which is higher than the budgeted amounts. This amount includes the operational grants to date.

4.4 Operating Expenditure

Operating expenditure of R92,011 million for the fourth quarter does not include part of the depreciation costs, annual bonuses and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R5,917 million. That will bring the total expenditure effectively at R97,928 million to date. The expenditure to date is higher than the budget year-to-date amount. This means that the Municipality has spent 0.05% more than the year-to-date budget.

4.5 Capital Expenditure

The Municipality has incurred R20,239 million of the external funded Capital Budget to date. The MIG spending for the fourth quarter totals to R2,293 million.

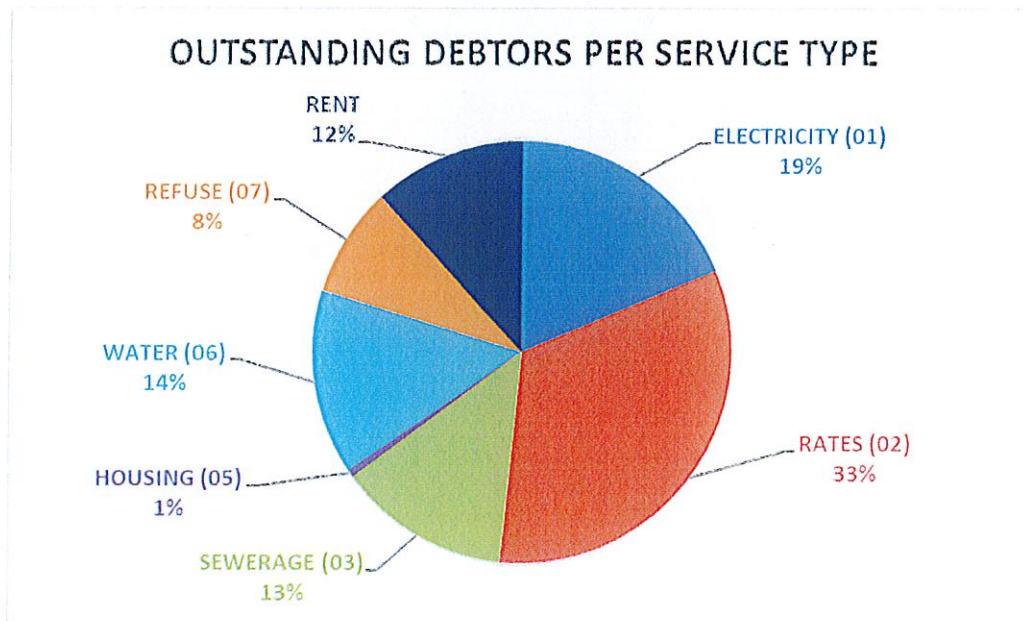
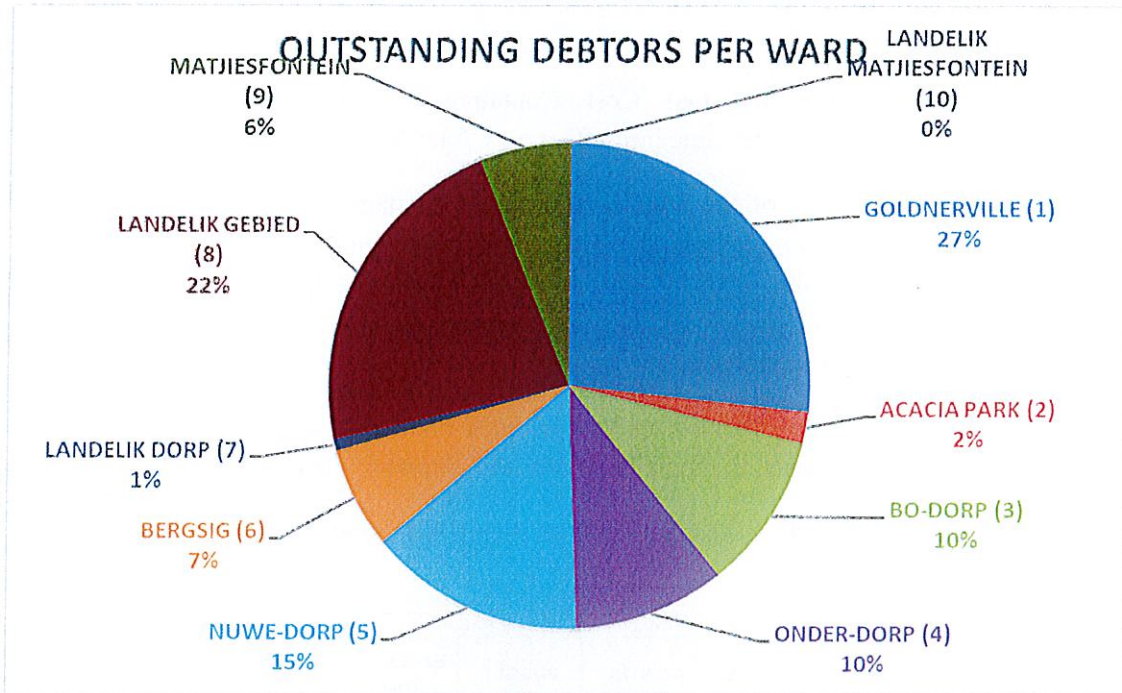
4.6 Cash Flow

The Municipality started off with a cash flow balance of R12,306 million at the beginning of the quarter and increased it with R2,842 million. The closing balance for the quarter is R9,464 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2020/2021 financial year. The last transfers of equitable share grant and other capital grants were received during the quarter.

4.7 Debtors

The Outstanding Debtors of the Municipality amounts to R9,225million at the end of the fourth quarter.

The following graph shows the outstanding debtors per ward as at the end of June 2021:



4.6 Creditors

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

4.7 Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 June 2019, and came into effect on 1 June 2021.

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

In terms of MFMA Circular 97 issued on 30 June 2021 municipalities are required to utilise existing reporting requirements, to report internally and externally on cost saving measures.

The following table summarizes the main items as prescribed in the circular and MCCR.

Cost Containment In-Year Reoprt							
Cost containment Measures	ANNUAL BUDGET	MONTHLY BUDGET	BUDGET YTD	EXPENCE THIS PERIOD	EXPENCE YTD	OVER OR (SAVINGS) THIS PERIOD	OVER OR (SAVINGS) YTD
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	13 159 393	1 096 616	13 159 393	793 661	7 719 527	(302 955)	(5 439 866)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	791 424	65 952	791 424	42 426	464 817	(23 526)	(326 607)
Domestic accommodation	531 432	44 286	531 432	5 070	82 690	(39 216)	(448 742)
Sponsorships, events and catering	120 000	10 000	120 000	2 422	42 882	(7 578)	(77 118)
Communication	570 072	47 506	570 072	41 340	887 272	(6 166)	317 200
Overtime	697 296	58 108	697 296	73 956	1 172 765	15 848	475 469
Total	R 15 869 617	R 1 322 468	R 15 869 617	R 958 875	R 10 369 953	(363 593)	(5 499 664)

SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

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

Table SC2 – Financial Performance indicators

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

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,0%	8,0%	8,0%	0,0%	3,0%
Borrowed funding of 'low n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		11,2%	11,2%	5,8%	15,8%	0,0%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	62,5%	62,5%	40,0%	56,9%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		28,0%	28,0%	0,0%	18,4%	0,0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18,2%	15,3%	16,0%	22,8%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	11,2%	7,0%	7,0%	7,0%	7,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	64,3%	55,0%	55,0%	40,0%	30,0%
Employee costs	Employee costs/Total Revenue - capital revenue		26,7%	29,4%	34,4%	33,6%	34,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,9%	2,4%	2,6%	2,0%	2,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11,1%	8,5%	9,4%	0,0%	3,6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		398,5%	464,7%	423,3%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		55,4%	39,3%	31,3%	39,8%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		9,7%	9,1%	0,0%	0,0%	9,1%

The other financial performance indicators are discussed below:

Table 5.1 provides a high level summary of the municipality's performance on the capital and operational revenue and expenditure measured against the budget as at 30 June 2021.

5.1 Key Financial Indicators

Table 5.1

Description	Operating Revenue	Operating Expenditure	Capital Expenditure
	R'000	R'000	R'000
Year-to-date budget CY	82 859 101	97 462 484	20 238 762
Actuals as at Current Quarter	85 102 840	91 175 804	4 781 317
Variance between YTD Budget and YTD Actuals	-2 243 739	6 286 680	15 457 445
Variance %	-2,71	6,45	76,38

Table 5.2 Actual Budget Spending

Description	Operating Revenue	Operating Expenditure	Capital Expenditure
	R'000	R'000	R'000
Annual Budget	82 859 101	97 462 484	25 421 515
Actuals as at Current Quarter	85 102 840	91 175 804	4 781 317
Actual as % of total Budget	102,71	93,55	18,81

Table 5.3 provides the key financial indicators, comparing the 2019/20 financial performance of the municipality to the 2020/21 year to date figures as at 30 June 2021.

RATION DESCRIPTION	CP	PP
Revenue Management		
Level of reliance on Government grants	32,11	29,10
Actual Income vs Budgeted Income	102,71	90,94
Expenditure Management		
Personnel Costs to total Expenditure	31,41	28,17
Actual expenditure vs Budgeted Expenditure	93,55	95,46
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,96	0,62
Repairs and maintenance / total expenditure	1,86	2,19
Asset Management		
Actual versus Budgeted Capital Expenditure	202,28	65,05
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	61	69
Liquidity		
Current ratio	56,91	178,46
Acid Test ratio	56,09	172,51
Turnover of accounts receivable	3,44	1,76
Cash to interest	0	0
Debt to cash	0,79	1,50
CASH TO income	0,30	0,38
Total Liabilities / Total Assets	24,61	13,23

5.2 Borrowing, funding and reserves policy

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

- a) Interest paid to total expenditure

5.2.1 Purpose/ Use of the Ratio and Norm

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

5.2.2 Interpretation of Results

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

- b) Total long term debt to total operating revenue

5.2.3 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the total long term debt to total operating revenue (excluding conditional grants and transfers) must not exceed 45%. Table 5.4 provides the year to date measurement against the results of 2019/20.

Table 5.4 Long Term Revenue

DESCRIPTION	CP	PP
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt		
Total Operating Revenue (Excluding conditional grants and transfers)	60 008 978	34 909 069

5.2.4 Interpretation of Results

This percentage of long-term debt to operating revenue is well within the approved policy of Council of 45%.

- c) Cash generation from operating activities

5.2.5 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the cash generation from operating activities must at least cover the annual loan repayments 1 time. Table 5.5 provides the year to date measurement against the results of 2019/20.

Table 5.5 Loan Repayments versus Cash

Description	CP	PP
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	13 891 066	9 633 161
Annual Loan Repayments	0	0

5.2.6 Interpretation of Results

Laingsburg Municipality does not have a high reliance on loans. Thus the ratio will always be favorable. The coverage of cash generated from operating activities to the annual loan repayment is well above the norm of 1 time.

- d) Percentage of annual loan repayment to total operating expenditure

5.2.7 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the percentage of total annual loan repayment (Capital and Interest) to total operating expenditure must not be more than 10%.

Table 5.6 provides the year to date measurement against the results of 2019/20.

Table 5.6 Loan Repayments

Description	CP	PP
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (Interest & Capital)	0	0
Total Operating Expenditure	91 175 804	47 221 156,67

5.2.8 Interpretation of Results

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

5.3 Liquidity policy

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

- a) Cash/Cost Coverage Ratio

5.3.1 Purpose/ Use of the Ratio and Norm

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

Table 5.7 provides the measurement based on the last month of the quarter measured against the fourth quarter of 2020/21.

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CP	PP
Cash/Cost Coverage Ratio (Times)	-2,05	0,49
Cash and Cash equivalents	-6 438 071	1 546 725
Monthly Fixed Operational Expenditure	3 147 180,00	3 147 180,00
Cash and Cash Equivalents:		
Petty Cash and bank Balances	7 840 294	10 681 920
Less:		
Unspent Conditional Grants	15 900 663	10 757 493
Overdraft	0	0
Plus:		
Short-term investments	1 622 298	1 622 298
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	8 242 293	8 242 293
Less:		
Depreciation & Amorfisation	660 833	660 833
Provision for bad debt	2 273 117	2 273 117
Impairment and loss on Disposal of Assets	0	0
Fair Value Adjustments	0	0

5.3.2 Interpretation of Results

The cash/cost coverage ratio is less than the norm of 1-3 times as per liquidity policy and improved from 2019/20 to 2020/21 mainly because of the increase in “Short-term investments”.

b) Current ratio

5.3.3 Purpose/ Use of the Ratio and Norm

The purpose of this ratio is to measure the Municipality’s ability to meets its short-term commitments.

The higher the current Ratio, the more capable the Municipality will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. A financial ratio under 1 suggests that the Municipality would be unable to pay all its current or short-term obligations if they fall due at any specific point.

If current liabilities exceed current assets, it highlights serious financial challenges and likely liquidity problems i.e. insufficient cash to meet short-term financial obligations. Current assets must therefore be increased to appropriately cover current liabilities otherwise there is a risk that non-current assets will need to be liquidated to settle current liabilities.

The approved policy by Council determines that the current ratio must be between 1.5:1 and 2:1.

Table 5.8 Current Assets and Liabilities

Description	CP	PP
Current Ratio	56,91	178,46
Current Assets	29 271 502	26 626 325
Current Liabilities	51 435 629	14 919 698

5.3.4 Interpretation of Results

The municipality operates above the norm set by Council. The ratio improved since the end of the previous year.

The liquidity policy goes a step further and prescribes the calculation formula to determine a minimum liquidity requirement; it differs from the normal generally recognized calculation method as used above. Table 5.9 provides the measurement method as prescribed in the policy; it measures the year to date results against the results of 2019/20.

Table 5.9 Liquidity Requirement Calculation

Liquidity Requirement Calculation	CP R	PP R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	3 413 339	3 413 339,0
Unspent Loan Funds	0	0
Funds held for agency services not yet performed	0	0
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	1 260 637	1 260 637
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	3 147 180	3 147 180
Consumer Deposits	512 947	552 107
Other Deposits and Other Advance Payments:		
- Retentions	0	0
- Payments Received in Advance	0	0
- Other Deposits	0	0
Non-current Deposit: Pavilion	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	6 162 844	6 162 844
		-

Table 5.10 Actual Liquidity

Actual available liquidity held [reference paragraph 4.2.]	CP R	PP R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market		
Bank balance sub total	7 838 744	10 680 370
95% of all other term investments with Banks	1 541 183	1 541 183
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	1 617 039	2 487 567
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	0	0
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
TOTAL LIQUIDITY AVAILABLE	10 996 966	14 709 120
LIQUIDITY SURPLUS (SHORT FALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE		

5.3.5 Interpretation of Results

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

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

5.4.1 Purpose/ Use of the Ratio and Norm

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

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

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

Table 5.11 Debt Collection

Description	CP	PP
Debtors collection period (days)		
Consumer debtors*365	61	69
Rates revenue + Services revenue + Debtors income		

5.4.2 Interpretation of Results

The municipality does not operate within the norm. The ration has weakened measured against the result of the last financial year. The reason for the increase in the collection period is due to raising of annual rates in the first quarter of the financial year for the financial period as a whole.

b) Level of reliance on government grants

5.4.3 Purpose/ Use of the Ratio and Norm

The Ratio measures the extent to which the municipality’s Expenditure is funded through government grant and subsidies.

No norm is proposed at this time by National Treasury. It must be mentioned that National Treasury does promote a healthy balance of funding sources.

Table 5.12 Grant Reliance

Description	CP	PP
Level of reliance on government grants	32,11	29,10
Government Grants and subsidies	25 093 862,17	17 481 419,95
Total Revenue	85 102 839,72	52 390 488,67

5.4.4 Interpretation of Results

The results indicate that the municipality is dependent on grant funding to run its normal operations.

b) Implementation of the Capital program

5.4.5 Purpose/ Use of the Ratio and Norm

This ratio measures the extent to which Budgeted Capital Expenditure has been spent during the financial year, under review. Further, this ratio measures the municipality’s ability to implement capital projects and monitor the risks associated with non-implementation.

The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Any variance above 5% indicates discrepancies in planning and budgeting which should be investigated and corrective measures implemented. Under-spending is also an indicator that the Municipality might be experiencing possible cash flow difficulties to implement projects.

Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects. Overspending may also indicate inaccurate budgeting or poor financial management control.

The norm ranges between 0% and 5% variance

Table 5.13 Actual Budget Spending

Description				CP	PP
Actual	versus	Budgeted	Capital	20 238 762	9 484 487
Expenditure					
Actual Capital Expenditure – Budgeted Capital Expenditure				79,61	65,05
Budgeted Capital Expenditure				25 421 515	14 581 304

5.4.6 Interpretation of Results

The Municipality is functioning within the norm and is on track as per the YTD Budget allocation.

c) Implementation: Operational Revenue

5.4.7 Purpose/ Use of the Ratio and Norm

This ratio measures the extent of actual operating revenue (Excl. Capital Grant Revenue) received in relation to budgeted operating revenue during the financial year, under review.

A ratio outside the norm indicates either a challenge in capacity to implement, ineffective billing and credit control, weakness in compilation of budgets or issues of financial controls and management of the Municipality.

The norm ranges between 0% and 5% variance.

5.4.8 Interpretation of Results

With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it was difficult to budget monthly projections for the 2020/2021 budget with no available history on this new chart of accounts. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period. It can be mentioned that the actual income collection is in line with previous year actual and projected collection rates.

d) Implementation: Operational Expenditure

5.4.9 Purpose/ Use of the Ratio and Norm

This ratio measures the extent to which Budgeted Operating Expenditure has been spent during the financial year, under review. The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Any variance outside the norm either indicate a challenge in capacity to implement, issues of financial controls and management and/or poor budgeting.

Under-spending normally is an indicator that the Municipality experiences possible cash flow difficulties or capacity challenges to undertake budgeted/ planned service delivery, and/ or does not prepare accurate and credible budgets. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects.

Overspending may also indicate inaccurate budgeting or poor financial management control in respect of budget control.

The norm ranges between 0% and 5% variance.

Table 5.15 Budget Expenditure

Description	CP	PP
Actual versus Budgeted Capital Expenditure	20 238 762	9 484 487
Actual Capital Expenditure – Budgeted Capital Expenditure	79,61	65,05
Budgeted Capital Expenditure	25 421 515	14 581 304

Description	CP	PP
Actual operating expenditure VS Budgeted operating expenditure	85 102 840	52 390 489
Actual Expenditure – Budgeted Expenditure	102,71	90,94
Budgeted Expenditure	82 859 101	57 612 000

5.4.10 Interpretation of Results

The Municipality is functioning outside the norm. With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it was difficult to budget monthly projections for the 2020/2021 budget with no available history on this new chart of accounts. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period.

SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT

6.1 Background

6.1.1 Legislative Requirements

The Municipal Systems Act (MSA), 2000 requires municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) requires the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the Service Delivery and the Budget Implementation Plan (SDBIP).

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that “A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players.” Performance management is not only relevant to the organization as a whole, but also to the individuals employed in the organization as well as the external service providers and the Municipal Entities. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

6.1.2 Definition of Performance Management

Performance management is a process which measures the implementation of the organization’s strategy. It is also a management tool to plan, monitor, measure and review performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the municipality.

6.1.3 Institutionalizing Performance Management

At local government level performance management is institutionalized through the legislative requirements on the performance management process for Local Government. Performance management provides the mechanism to measure whether the strategic goals, set by the organization and its employees, are met.

The constitution of S.A (1996), section 152, dealing with the objectives of local government paves the way for performance management with the requirements for an “accountable government”. The democratic values and principles in terms of section 195 (1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- the promotion of efficient, economic and effective use of resources,
- accountable public administration
- to be transparent by providing information,
- to be responsive to the needs of the community, and
- to facilitate a culture of public service and accountability amongst staff.

6.1.4 Strategic Performance

This report highlight the strategic performance in terms of the municipality’s Top Layer Service Delivery Budget Implementation Plan (SDBIP), high level performance in terms of the IDP Strategic objectives, performance on the National Key Performance Indicators

prescribed in terms of Regulation 796. Details regarding specific basic service delivery targets, achievements and challenges will be included in the Annual Report of the municipality.

6.1.5 Definition of Service Delivery Budget Implementation Plan

The SDBIP is defined in terms of Section 1 of the Municipal Finance Management Act (MFMA), no. 56 of 2003, and the format of the SDBIP is prescribed by MFMA Circular 13.

Section 41(1) (e) of the Municipal Systems Act (MSA), no 32 of 2000, prescribes that a process must be established of regular reporting to Council.

The Report is a requirement in terms of section 52 of the Local Government: Municipal Financial Management Act, no. 56 of 2003 which provide for:

- a) The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;
- b) The Accounting Officer, while conducting the above, must take into account:
 - Section 71 Reports;
 - Performance in line with the Service Delivery & Budget Implementation Plans.

6.1.6 The IDP and the Budget

The IDP 2017/2022 Final Review Year 4 and the Final Budget was approved by Council the 31st of May 2021. The IDP process and the performance management process are integrated. The IDP fulfills the planning stage of performance management. Performance management in turn, fulfills the implementation management, monitoring and evaluation of the IDP.

6.1.7 Municipal Scorecard

The municipal scorecard (Top Layer SDBIP) consolidate service delivery targets set by Council / senior management and provide an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities. Components of the Top Layer SDBIP include:

- One-year detailed plan, but should include a three-year capital plan
- The 5 necessary components include:
- Monthly projections of revenue to be collected for each source
- Expected revenue to be collected NOT billed
- Monthly projections of expenditure (operating and capital) and revenue for each vote

- Section 71 format (Monthly budget statements)
- Quarterly projections of service delivery targets and performance indicators for each vote
- Non-financial measurable performance objectives in the form of targets and indicators
- Output not input / internal management objectives
- Level and standard of service being provided to the community
- Ward information for expenditure and service delivery
- Detailed capital project plan broken down by ward over three years

6.1.8 Background to the format of SDBIP

The Municipality's SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department. For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organizational performance of the Municipality. The TL SDBIP measure the achievement of performance indicators with regards to the provision of basic services as prescribed in Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the Integrated Development Plan (IDP) of the Laingsburg Local Municipality (LLM).

The Top Layer SDBIP was approved by the Mayor on the 14th of June 2021. The Departmental SDBIP's measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

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







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

Table 3.1: SDBIP Measurement Categories

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

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

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

6.1.9 Monitoring and Evaluation

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

The system closes every month between the 10th to the 18th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance

indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting take place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.

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

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

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

6.2 Actual Performance for the 4th Quarter

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

The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 4th quarter of the financial year 2020/2021 is provided for in section 6 of this report.

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

6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2020/2021(4thquarter).

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

Departmental KPI Report

Report drawn on 16 July 2021 at 09:47
for the months of July 2020 to June 2021.

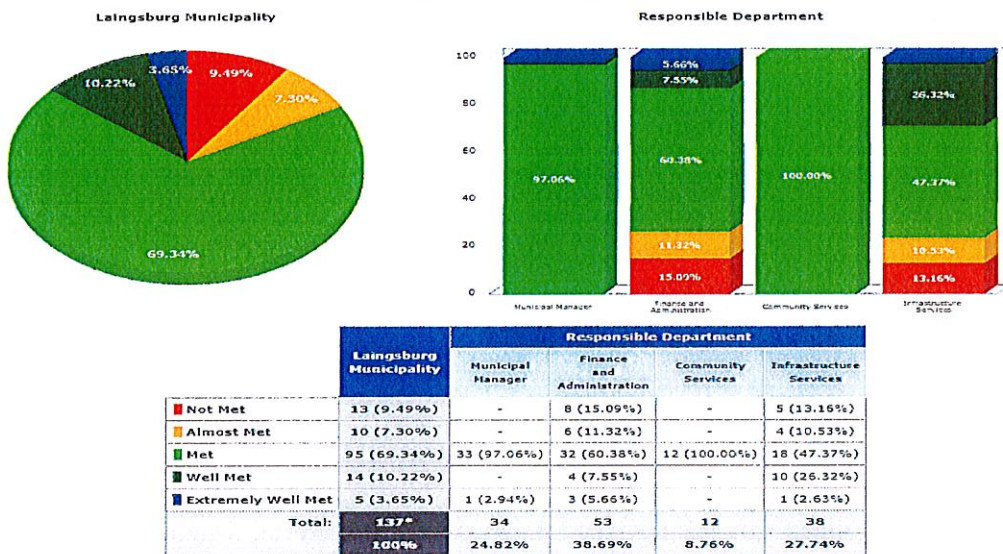
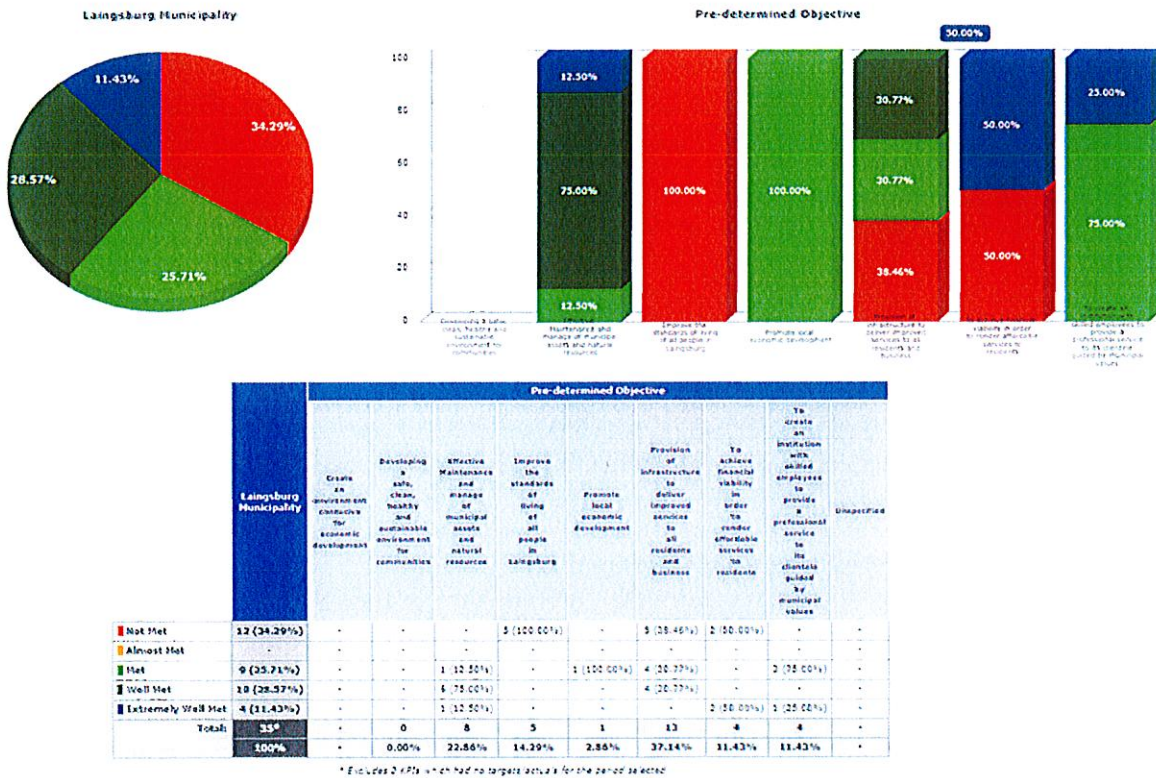


Diagram 6.1 Departmental KPI's Performance

The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 April 2021 to 30 June 2021)

Top Layer KPI Report

Report drawn on 16 July 2021 at 10:52
for the months of Quarter ending June 2021 to Quarter ending June 2022



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

Table 6.1 Top layer SDBIP 2020/21 Financial Year

Laingsburg Municipality
Top Layer KPI Report 2020/2021

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Strategic Objective	Municipal KPA	Provincial Objectives	Pre-determined Objective	Target Type	Calculation Type	Quarter ending June 2021		Overall Performance for Quarter ending June 2021 to Quarter ending June 2021	
										Actual	Department	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	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to	Percentage	Reverse Last Value	10.00%	G	10.00%	G
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	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Percentage	Last Value	1.00%	B	1.00%	B
TL41	Finance and Administration	Achieve a 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]	% debtor payment achieved	To achieve financial viability in order to render affordable services to residents	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Percentage	Last Value	0.00%	R	0.00%	R
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 30 June 2021	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Number	Last Value	0	R	0	R
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	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Number	Last Value	0	R	0	R
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 30 June 2021	Number of residential properties which are billed for sewerage	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Number	Last Value	0	R	0	R
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	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents	Number	Last Value	0	R	0	R
TL46	Finance and Administration	Provide free 50kWh electricity to indigent households as at 30 June 2021	Number of households receiving free basic electricity	Improve the standards of living of all people in Laingsburg	Social Development	Innovation and Culture	Improve the standards of living of all people in	Number	Last Value	0	R	0	R
TL47	Finance and Administration	Provide free 6kl water to indigent households as at 30 June 2021	Number of households receiving free basic water	Improve the standards of living of all people in Laingsburg	Social Development	Innovation and Culture	Improve the standards of living of all people in	Number	Last Value	0	R	0	R
TL48	Finance and Administration	Provide free basic sanitation to indigent households as at 30 June 2021	Number of households receiving free basic sanitation services	Improve the standards of living of all people in Laingsburg	Social Development	Innovation and Culture	Improve the standards of living of all people in	Number	Last Value	0	R	0	R
TL49	Finance and Administration	Provide free basic refuse removal to indigent households as at 30 June 2021	Number of households receiving free basic refuse removal services	Improve the standards of living of all people in Laingsburg	Social Development	Innovation and Culture	Improve the standards of living of all people in	Number	Last Value	0	R	0	R
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 Revenue)]	Debt coverage ratio as at 30 June 2021	To achieve financial viability in order to render affordable services to residents	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Percentage	Reverse Last Value	0.00%	B	0.00%	B

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T151	Finance and Administration	Financial viability measured in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2021 ((Total outstanding service debtors/annual revenue received for services)x 100)	% outstanding service debtors at 30 June 2021	To achieve financial viability in order to render affordable services to residents	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Percentage Last Value	Reverse Value	0.00%	B	0.00%	B
T152	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	To achieve financial viability in order to render affordable services to residents	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Number Last Value	Reverse Value	0	R	0	R
T153	Municipal Manager	The number of people 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	Number of people employed (to be appointed) by 30 June 2021	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Number Accumulative	Reverse Value	0	N/A	0	N/A
T154	Municipal Manager	Create job opportunities through EPWP and LED projects by 30 June 2021	Number of job opportunities created by 30 June 2021	Promote local economic development	Local Economic	Growth and Jobs	Promote local economic	Number Accumulative	Reverse Value	152	G	152	G
T155	Municipal Manager	Develop a Risk Based Audit Plan for 2021/22 and submit to the audit committee for consideration by 30 June 2021	RAP submitted to the audit committee by 30 June 2021	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to	Number Carry Over	Reverse Value	1	G	1	G
T156	Municipal Manager	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2021 ((Amount actually spent on capital projects/ Amount budgeted for capital projects)x100)	% of capital budget spent on capital projects	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Percentage Last Value	Reverse Value	85.00%	G	85.00%	G
T157	Municipal Manager	Develop and distribute at least two municipal newsletters by 30 June 2021	Number of newsletters developed and distributed	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to	Number Accumulative	Reverse Value	1	G [D110]	1	G
T158	Community Services	Review the Disaster Management Plan and submit to Council by 31 March 2021	Review of Disaster Management Plan submitted to Council by 31 March 2021	Developing a safe, clean, healthy and sustainable environment for communities	Unspecified	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable	Number Carry Over	Reverse Value	0	N/A	0	N/A
T159	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	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Percentage Last Value	Reverse Value	100.00%	G	100.00%	G
T160	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	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Percentage Last Value	Reverse Value	100.00%	G	100.00%	G

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TL61	Infrastructure Services	Spend 70% of the sewerage maintenance budget by 30 June 2021 [(Actual expenditure on maintenance divided by the total approved maintenance budget) x 100]	% of the maintenance budget spent	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Percentage	Last Value	100.00%	G2		100.00%	G2
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) x 100]	% of the maintenance budget spent	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Percentage	Last Value	100.00%	G2		100.00%	G2
TL63	Infrastructure Services	Limit the % electricity unaccounted for to less than 10% by 30 June 2021 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] x 100]	% electricity unaccounted for by 30 June	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	Percentage	Reverse Last Value	12.00%	G		12.00%	G
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] x 100]	% of water unaccounted	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	Percentage	Reverse Last Value	26.00%	B		26.00%	B
TL65	Infrastructure Services	95% of water samples comply with SANS241 microbiological indicators [(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100]	% of water samples compliant	Effective Maintenance and manage of municipal assets and natural resources	Environmental & Spatial Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Percentage	Last Value	100.00%	G2		100.00%	G2
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	Effective Maintenance and manage of municipal assets and natural resources	Environmental & Spatial Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Percentage	Last Value	100.00%	G2		100.00%	G2
TL67	Infrastructure Services	Submit a Capacity Report on the Landfill Site to Council by 30 June 2021	Number of capacity report submitted by 30 June 2020	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved	Number	Carry Over	1	G		1	G
TL68	Infrastructure Services	Upgrade the Telemetry system in Laingsburg Municipality by 30 June 2021	Number of telemetry systems upgraded	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved	Number	Carry Over	1	G		1	G
TL69	Infrastructure Services	Spend 85% of the budget allocated on the new 20ML 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	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Percentage	Last Value	100.00%	G2		100.00%	G2
TL70	Infrastructure Services	Install an elevated water tank in Goldenerville/Arctia Park by 30 June 2021	Number of elevated water tanks installed	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Number	Carry Over	1	G		1	G

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TU2	Infrastructure Services	Service 100 even sites for GAP Housing in Laingsburg by 30 June 2021	Number of GAP Housing sites serviced	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Mobility and Spatial Transformation	Improve the standards of living of all people in Laingsburg	Number	Accumulative	0	R		0	R
TU3	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	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Percentage	Last Value	100.00%	G2		100.00%	G2
TU4	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	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Percentage	Last Value	0.00%	R		0.00%	R
TU5	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 project/ the total approved budget of capital project)x100]	% of project budget spent	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Percentage	Last Value	100.00%	G2		100.00%	G2
TU6	Infrastructure Services	Spend 85% of the budget allocated on the upgrade of the main water pipeline in Soutkloof by 30 June 2021 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of project budget spent	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Percentage	Last Value	100.00%	G2		100.00%	G2

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.99%	12
O	KPI	75.000% <= Actual/Target <= 99.99%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	5
G2	KPI Well	100.001% <= Actual/Target <= 149.99%	10
B	KPI	150.000% <= Actual/Target	4
	Total		37

Report generated on 31/12/2021 at 07:58

SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES

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

Table C1: Monthly Budget Statement Summary

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

Description	Budget Year 2020/21								
	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	3 990	4 933	5 004	78	4 505	5 004	(499)	-10%	5 004
Service charges	17 291	25 063	21 006	6 400	25 490	21 006	4 484	21%	21 006
Investment revenue	146	673	485	116	498	485	13	3%	485
Transfers and subsidies	21 464	27 228	26 610	3 011	25 094	26 610	(1 516)	-6%	26 610
Other own revenue	35 451	35 664	29 754	2 744	29 516	29 754	(238)	-1%	29 754
Total Revenue (excluding capital transfers and contributions)	78 342	93 561	82 859	12 348	85 103	82 859	2 244	3%	82 859
Employee costs	20 912	27 474	28 544	8 485	28 635	28 544	91	0%	28 544
Remuneration of Councillors	2 770	2 973	2 973	1 011	2 874	2 973	(99)	-3%	2 973
Depreciation & asset impairment	8 667	7 930	7 829	951	5 709	7 829	(2 120)	-27%	7 829
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 899	9 150	8 735	2 120	8 494	8 735	(241)	-3%	8 735
Transfers and subsidies	4 113	2 051	1 395	1 898	5 537	1 395	4 142	297%	1 395
Other expenditure	43 900	49 330	47 986	4 165	39 926	47 986	(8 060)	-17%	47 986
Total Expenditure	88 261	98 908	97 462	18 630	91 176	97 462	(6 287)	-6%	97 462
Surplus/(Deficit)	(9 919)	(5 347)	(14 603)	(6 282)	(6 073)	(14 603)	8 530	-58%	(14 603)
Transfers and subsidies - capital (monetary alloc	19 268	10 006	29 012	4 772	17 639	29 012	(11 373)	-39%	29 012
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 349	4 659	14 408	(1 509)	11 566	14 408	(2 842)	-20%	14 408
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 349	4 659	14 408	(1 509)	11 566	14 408	(2 842)	-20%	14 408
Capital expenditure & funds sources									
Capital expenditure	28 105	10 006	25 422	4 781	20 239	25 422	(5 183)	-20%	25 422
Capital transfers recognised	28 052	10 006	25 422	4 781	20 239	25 422	(5 183)	-20%	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	10 006	25 422	4 781	20 239	25 422	(5 183)	-20%	8 064
Financial position									
Total current assets	27 008	27 008	13 968		29 272				-
Total non current assets	186 958	186 958	205 755		201 488				-
Total current liabilities	43 195	43 195	34 956		51 436				-
Total non current liabilities	4 354	4 354	5 950		5 349				-
Community wealth/Equity	166 417	166 417	178 816		177 543				-
Cash flows									
Net cash from (used) operating	11 012	11 537	11 537	8 710	13 891	11 537	(2 354)	-20%	11 537
Net cash from (used) investing	(5 469)	(9 754)	(9 754)	(2 866)	(16 639)	(9 754)	6 884	-71%	(11 976)
Net cash from (used) financing	60	43	43	28	120	43	(76)	-177%	34
Cash/cash equivalents at the month/year end	17 695	13 918	13 918	-	9 464	13 918	4 454	32%	11 687
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 382	235	187	203	133	133	6 953	-	9 225
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2: Financial Performance (Functional Classification)

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

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		39 203	37 868	54 465	2 824	40 983	54 465	(13 483)	-25%	34 585
Executive and council		905	-	-	-	-	-	-	-	2 521
Finance and administration		38 298	37 868	54 465	2 824	40 983	54 465	(13 483)	-25%	32 065
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		34 965	34 764	28 648	3 558	29 326	28 648	678	2%	34 140
Community and social services		1 274	1 412	1 415	1 255	1 849	1 415	435	31%	1 265
Sport and recreation		4	4	1	(138)	0	1	(0)	-38%	24
Public safety		33 670	33 335	27 213	2 436	27 455	27 213	242	1%	32 839
Housing		16	12	17	5	18	17	0	2%	11
Health		2	0	2	1	4	2	1	48%	1
<i>Economic and environmental services</i>		1 013	1 337	1 470	871	1 415	1 470	(55)	-4%	1 304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 013	1 337	1 470	871	1 415	1 470	(55)	-4%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 429	29 598	27 288	9 867	31 019	27 288	3 731	14%	24 600
Energy sources		14 443	16 847	14 934	7 522	19 439	14 934	4 505	30%	15 414
Water management		2 922	7 033	7 538	958	5 711	7 538	(1 827)	-24%	4 009
Waste water management		2 818	2 873	3 089	701	3 107	3 089	18	1%	2 793
Waste management		2 247	2 845	1 726	687	2 763	1 726	1 036	60%	2 385
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97 610	103 567	111 871	17 121	102 742	111 871	(9 129)	-8%	94 630
Expenditure - Functional										
<i>Governance and administration</i>		28 723	33 711	35 803	8 094	32 405	35 803	(3 398)	-9%	28 259
Executive and council		8 078	8 903	8 356	3 502	12 748	8 356	4 392	53%	9 682
Finance and administration		20 645	24 808	27 447	4 592	19 657	27 447	(7 790)	-28%	18 577
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32 769	34 547	29 792	3 430	29 348	29 792	(444)	-1%	36 208
Community and social services		1 340	1 934	1 766	445	1 789	1 766	23	1%	2 188
Sport and recreation		9	53	60	8	49	60	(11)	-19%	26
Public safety		31 207	32 046	27 375	2 932	27 185	27 375	(190)	-1%	33 784
Housing		209	500	490	44	266	490	(224)	-46%	207
Health		4	14	101	0	59	101	(42)	-42%	4
<i>Economic and environmental services</i>		1 583	12 343	13 652	10 258	12 467	13 652	(1 185)	-9%	3 556
Planning and development		329	1 394	3 255	147	583	3 255	(2 672)	-82%	1 324
Road transport		1 254	10 949	10 397	10 111	11 885	10 397	1 487	14%	2 231
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		25 187	18 295	18 185	(3 154)	16 943	18 185	(1 242)	-7%	26 022
Energy sources		8 511	10 388	10 273	2 480	9 878	10 273	(395)	-4%	9 270
Water management		4 535	3 910	3 839	992	3 727	3 839	(112)	-3%	2 933
Waste water management		10 453	1 962	1 921	(6 983)	1 583	1 921	(338)	-18%	12 195
Waste management		1 688	2 034	2 152	357	1 755	2 152	(397)	-18%	1 625
<i>Other</i>		-	12	30	2	12	30	(18)	-60%	7
Total Expenditure - Functional	3	88 261	98 908	97 462	18 630	91 176	97 462	(6 287)	-6%	94 052
Surplus/ (Deficit) for the year		9 349	4 659	14 408	(1 509)	11 566	14 408	(2 842)	-20%	578

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

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

Vote Description	Ref	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 Vote	1									
Vote 1 - MAYORAL & COUNCIL		905	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1 770	2 528	2 350	615	2 160	2 304	(144)	-6,2%	2 350
Vote 4 - BUDGET & TREASURY		36 529	35 340	52 115	7 171	39 988	38 437	1 551	4,0%	52 115
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 276	1 413	1 417	11	606	1 412	(806)	-57,1%	1 417
Vote 7 - SPORTS AND RECREATION		4	4	1	528	403	3	399	12099,3%	1
Vote 8 - HOUSING		16	12	17	5	16	11	5	47,1%	17
Vote 9 - PUBLIC SAFETY		33 670	33 335	27 213	209	25 149	30 559	(5 410)	-17,7%	27 213
Vote 10 - ROAD TRANSPORT		1 100	1 337	1 470	112	684	1 021	(337)	-33,0%	1 470
Vote 11 - WASTE MANAGEMENT		2 247	2 845	1 726	685	2 532	2 608	(77)	-2,9%	1 726
Vote 12 - WASTE WATER MANAGEMENT		2 731	2 873	3 089	790	2 849	2 635	215	8,2%	3 089
Vote 13 - WATER		2 922	7 033	7 538	982	5 408	6 395	(987)	-15,4%	7 538
Vote 14 - ELECTRICITY		14 443	16 847	14 934	3 944	14 517	15 862	(1 346)	-8,5%	14 934
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 610	103 567	111 871	15 052	94 311	101 247	(6 936)	-6,9%	111 871
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		5 043	5 206	4 949	2 098	8 007	4 770	3 238	67,9%	4 949
Vote 2 - MUNICIPAL MANAGER		3 035	3 697	3 407	758	3 119	3 390	(271)	-8,0%	3 407
Vote 3 - CORPORATE SERVICES		7 705	7 572	8 633	1 395	6 939	6 945	(6)	-0,1%	8 633
Vote 4 - BUDGET & TREASURY		12 940	17 236	18 814	3 124	11 112	15 803	(4 691)	-29,7%	18 814
Vote 5 - PLANNING AND DEVELOPMENT		329	1 394	3 255	144	533	1 279	(747)	-58,4%	3 255
Vote 6 - COMMUNITY AND SOCIAL SERV		1 184	1 745	1 655	331	1 463	1 599	(137)	-8,6%	1 655
Vote 7 - SPORTS AND RECREATION		169	268	302	49	239	243	(4)	-1,8%	302
Vote 8 - HOUSING		209	500	490	44	244	458	(214)	-46,7%	490
Vote 9 - PUBLIC SAFETY		31 207	32 046	27 375	994	24 921	29 378	(4 456)	-15,2%	27 375
Vote 10 - ROAD TRANSPORT		9 673	11 049	10 543	2 731	10 910	10 129	781	7,7%	10 543
Vote 11 - WASTE MANAGEMENT		1 688	2 034	2 152	308	1 585	1 863	(278)	-14,9%	2 152
Vote 12 - WASTE WATER MANAGEMENT		2 034	1 962	1 921	347	1 458	1 796	(338)	-18,8%	1 921
Vote 13 - WATER		4 535	3 910	3 839	955	3 331	3 585	(254)	-7,1%	3 839
Vote 14 - ELECTRICITY		8 511	10 388	10 273	2 430	8 969	9 524	(555)	-5,8%	10 273
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	88 261	99 008	97 609	15 708	82 829	90 762	(7 933)	-8,7%	97 609
Surplus/ (Deficit) for the year	2	9 349	4 559	14 262	(656)	11 482	10 484	997	9,5%	14 262

Table C4: Financial Performance (Revenue and Expenditure)

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

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		3 990	4 933	5 004	78	4 505	5 004	(499)	-10%	5 004
Service charges - electricity revenue		11 975	15 788	14 934	3 922	15 839	14 934	905	6%	14 934
Service charges - water revenue		1 096	4 576	1 305	959	3 777	1 305	2 472	190%	1 305
Service charges - sanitation revenue		2 731	2 873	3 089	789	3 113	3 089	24	1%	3 089
Service charges - refuse revenue		1 490	1 826	1 658	745	2 761	1 658	1 103	66%	1 658
Service charges - other		-	-	20	(14)	-	20	(20)	-100%	20
Rental of facilities and equipment		1 354	1 139	1 670	375	1 620	1 670	(49)	-3%	1 670
Interest earned - external investments		146	673	485	116	498	485	13	3%	485
Interest earned - outstanding debtors		282	544	-	68	53	-	53	#DIV/0!	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 342	32 410	26 936	2 304	27 092	26 936	156	1%	26 936
Licences and permits		228	935	288	124	363	288	76	26%	288
Agency services		151	166	212	21	176	212	(36)	-17%	212
Transfers and subsidies		21 464	27 228	26 610	3 011	25 094	26 610	(1 516)	-6%	26 610
Other revenue		94	470	649	(148)	211	649	(438)	-68%	649
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		78 342	93 561	82 859	12 348	85 103	82 859	2 244	3%	82 859
Expenditure By Type										
Employee related costs		20 912	27 474	28 544	8 485	28 635	28 544	91	0%	28 544
Remuneration of councillors		2 770	2 973	2 973	1 011	2 874	2 973	(99)	-3%	2 973
Debt impairment		25 618	27 277	24 246	1 908	22 895	24 246	(1 351)	-6%	24 246
Depreciation & asset impairment		8 667	7 930	7 829	951	5 709	7 829	(2 120)	-27%	7 829
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 899	9 150	8 735	2 120	8 494	8 735	(241)	-3%	8 735
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 445	2 215	902	6 105	6 766	902	5 864	650%	902
Transfers and subsidies		4 113	2 051	1 395	1 898	5 537	1 395	4 142	297%	1 395
Other expenditure		15 837	19 838	22 838	(3 848)	10 265	22 838	(12 573)	-55%	22 838
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		88 261	98 908	97 462	18 630	91 176	97 462	(6 287)	-6%	97 462
Surplus/(Deficit)		(9 919)	(5 347)	(14 603)	(6 282)	(6 073)	(14 603)	8 530	(0)	(14 603)
Transfers and subsidies - capital (primary, secondary) (National / Provincial and District)		19 268	10 006	29 012	4 772	17 639	29 012	(11 373)	(0)	29 012
(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		9 349	4 659	14 408	(1 509)	11 566	14 408			14 408
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 349	4 659	14 408	(1 509)	11 566	14 408			14 408
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 349	4 659	14 408	(1 509)	11 566	14 408			14 408
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 349	4 659	14 408	(1 509)	11 566	14 408			14 408

The Municipality has generated 88, 56% or R82, 859 million of the Budgeted Revenue to date which is lower than the budgeted amounts. During the financial year operating grants totaling R18, 386 million were received. The largest part of the grants received forms part of the Equitable Share Allocation for the financial year.

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth 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									
Total Capital Multi-year expenditure	4,7	0	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	1 110	1 289	8	1 898	1 289	609	47%	1 289
Vote 4 - BUDGET & TREASURY		35	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		11	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	717	717	296	434	717	(283)	-39%	717
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		14	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		238	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	4 996	8	8	4 996	(4 988)	-100%	4 996
Vote 13 - WATER		19 383	7 779	18 420	870	14 299	18 420	(4 121)	-22%	18 420
Vote 14 - ELECTRICITY		8 424	400	-	3 600	3 600	-	3 600	#DIV/0!	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	28 105	10 006	25 422	4 781	20 239	25 422	(5 183)	-20%	25 422
Total Capital Expenditure		28 105	10 006	25 422	4 781	20 239	25 422	(5 183)	-20%	25 422
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		35	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	717	717	296	434	717	(283)	-39%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	717	717	296	434	717	(283)	-39%	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		19 383	8 179	23 416	4 478	17 907	23 416	(5 509)	-24%	8 064
Energy sources		-	400	-	3 600	3 600	-	3 600	#DIV/0!	-
Water management		19 383	7 779	18 420	870	14 299	18 420	(4 121)	-22%	6 064
Waste water management		-	-	4 996	8	8	4 996	(4 988)	-100%	2 000
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	19 417	8 896	24 133	4 773	18 341	24 133	(5 792)	-24%	8 064
Funded by:										
National Government		10 584	6 279	20 482	2 703	14 395	20 482	(6 087)	-30%	8 064
Provincial Government		17 468	3 727	4 939	2 078	5 844	4 939	904	18%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	10 006	25 422	4 781	20 239	25 422	(5 183)	-20%	8 064
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
Total Capital Funding		28 105	10 006	25 422	4 781	20 239	25 422	(5 183)	-20%	8 064

Table C6: Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		12 092	12 092	-	9 464	-
Call investment deposits		-	-	-	-	-
Consumer debtors		11 785	11 785	8 135	11 924	-
Other debtors		2 489	2 489	5 153	7 463	-
Current portion of long-term receivables		1	1	-	-	-
Inventory		641	641	679	421	-
Total current assets		27 008	27 008	13 968	29 272	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		23 544	23 544	22 704	23 544	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		163 084	163 084	182 763	177 614	-
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		286	286	245	286	-
Other non-current assets		43	43	43	43	-
Total non current assets		186 958	186 958	205 755	201 488	-
TOTAL ASSETS		213 966	213 966	219 723	230 760	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	1 740	-	-
Borrowing		6	6	6	6	-
Consumer deposits		715	715	715	796	-
Trade and other payables		18 631	18 631	8 561	28 015	-
Provisions		23 843	23 843	23 934	22 617	-
Total current liabilities		43 195	43 195	34 956	51 436	-
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		4 354	4 354	5 950	5 349	-
Total non current liabilities		4 354	4 354	5 950	5 349	-
TOTAL LIABILITIES		47 549	47 549	40 907	56 784	-
NET ASSETS	2	166 417	166 417	178 816	173 975	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		166 417	166 417	178 816	177 543	-
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	166 417	166 417	178 816	177 543	-

Explanatory notes to Table C6 – Financial Position

Current Assets

It must be noted that the classification requirements (As per the tables in Section 4) as prescribe by National Treasury in terms of the MBRR, does not fully comply with GRAP. The current assets amounted to R 29 272 mil as at 30 June 2021 (R 20 008 mil as at 31 March 2021), the classification below complies with the GRAP disclosure format.

Non-Current Assets

The classification requirements are almost aligned to the GRAP requirements. The depreciation and amortization run on all applicable capital assets still needs to be performed.

Current Liabilities

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R 51 436 mil as at 30 June 2021 (R 11 543 million as at 31 March 2021).

Non-Current Liabilities

The non-current provisions are created in order to enable the municipality to be in a position to fulfill its known legal obligations when they become due and payable. Non-current provisions (R 4 354 000), National Treasury's budget formats do not provide for a line item where non-current deposits can be accounted for and thus was included in non-current provisions.

Community wealth/Equity

The reserves amount is represented by the Capital Replacement Reserve as at 30 June 2021 amounted to R 0 (R 0 as at 31 March 2021).

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

Table C7: Cash Flow

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

Description	Ref	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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 456	4 480	4 480	366	3 706	4 480	(774)	-17%	4 480
Service charges		18 023	24 030	24 030	6 437	25 893	24 030	1 863	8%	24 030
Other revenue		27 260	8 809	8 809	15 292	22 823	8 809	14 014	159%	8 809
Government - operating		17 756	27 558	27 558	5 726	27 000	27 558	(559)	-2%	27 558
Government - capital		3 725	10 006	10 006	-	2 799	10 006	(7 207)	-72%	10 006
Interest		748	1 314	1 314	34	218	1 314	(1 097)	-83%	1 314
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(59 599)	(63 261)	(63 261)	(18 737)	(67 975)	(63 261)	4 715	-7%	(63 261)
Finance charges		-	(795)	(795)	-	-	(795)	(795)	100%	(795)
Transfers and Grants		(356)	(605)	(605)	(408)	(571)	(605)	(34)	6%	(605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 012	11 537	11 537	8 710	13 891	11 537	(2 354)	-20%	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)	(2 866)	(16 639)	(9 754)	6 884	-71%	(11 976)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 469)	(9 754)	(9 754)	(2 866)	(16 639)	(9 754)	6 884	-71%	(11 976)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		60	43	43	28	120	43	76	177%	34
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		60	43	43	28	120	43	(76)	-177%	34
NET INCREASE/ (DECREASE) IN CASH HELD		5 603	1 826	1 826	5 871	(2 628)	1 826			(405)
Cash/cash equivalents at beginning:		12 092	12 092	12 092		12 092	12 092			12 092
Cash/cash equivalents at monthly year end:		17 695	13 918	13 918		9 464	13 918			11 687

The Municipality started off with a cash flow balance of R 12 092 million at the third quarter of the year and increased it with (R 1 826 000). The closing balance for this quarter is R13, 321 million. The increase in cash flow is due to the receipt of the operational grants. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2020/2021 financial year.

Table SC1 Material variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - water revenue	1,90	Water restrictions have been announced and introduced	0
	Service charges - sanitation revenue	0	Journal for revenue foregone will be processed after all new	0
	Service charges - refuse revenue	0	Journal for revenue foregone will be processed after all new	0
2	Expenditure By Type			
	Depreciation & asset impairment	-	Final calculation will be done on year end	0
	0	-	0	0
	0	-	0	0
3	Capital Expenditure			
	All capital projects	-	All projects started and is before the planned schedule at this	0
	0	-	0	0
4	Financial Position			
	0	-	0	0
5	Cash Flow			
	0	-	0	0
6	Measureable performance			
	0	-	0	0
7	Municipal Entities			

SECTION 8 – DEBTOR ANALYSIS

Table SC3 provides an age analysis of consumer debtors as at 30 June 2021.

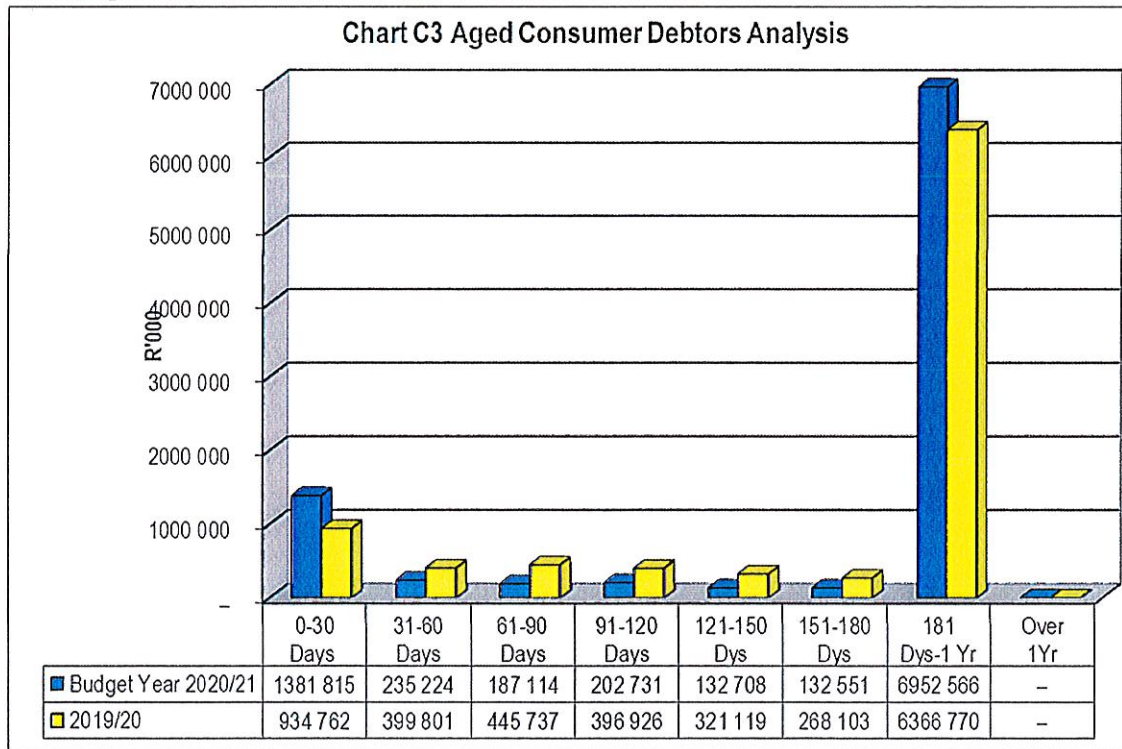
Table SC3 Debtors Analysis

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

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	147	43	34	31	19	35	885	-	1 195	971	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	831	68	32	71	49	43	618	-	1 711	781	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	27	37	53	25	14	13	2 937	-	3 106	2 989	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	134	39	30	26	18	19	958	-	1 225	1 022	-	-
Receivables from Exchange Transactions - Waste Management	1600	143	34	23	18	13	15	510	-	756	556	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	85	12	15	32	18	8	952	-	1 122	1 010	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	15	1	0	0	0	0	92	-	110	93	-	-
Total By Income Source	2000	1 382	235	187	203	133	133	6 953	-	9 225	7 421	-	-
2019/20 - totals only		934 762	399 801	445 737	396 926	321 119	268 103	636 670	0	9 133	7 353		
Debtors Age Analysis By Customer Group													
Organs of State	2200	59	46	24	24	20	5	952	-	1 130	1 001	-	-
Commercial	2300	782	52	59	84	45	46	2 377	-	3 444	2 552	-	-
Households	2400	541	137	104	94	68	81	3 624	-	4 650	3 888	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 382	235	187	203	133	133	6 953	-	9 225	7 421	-	-

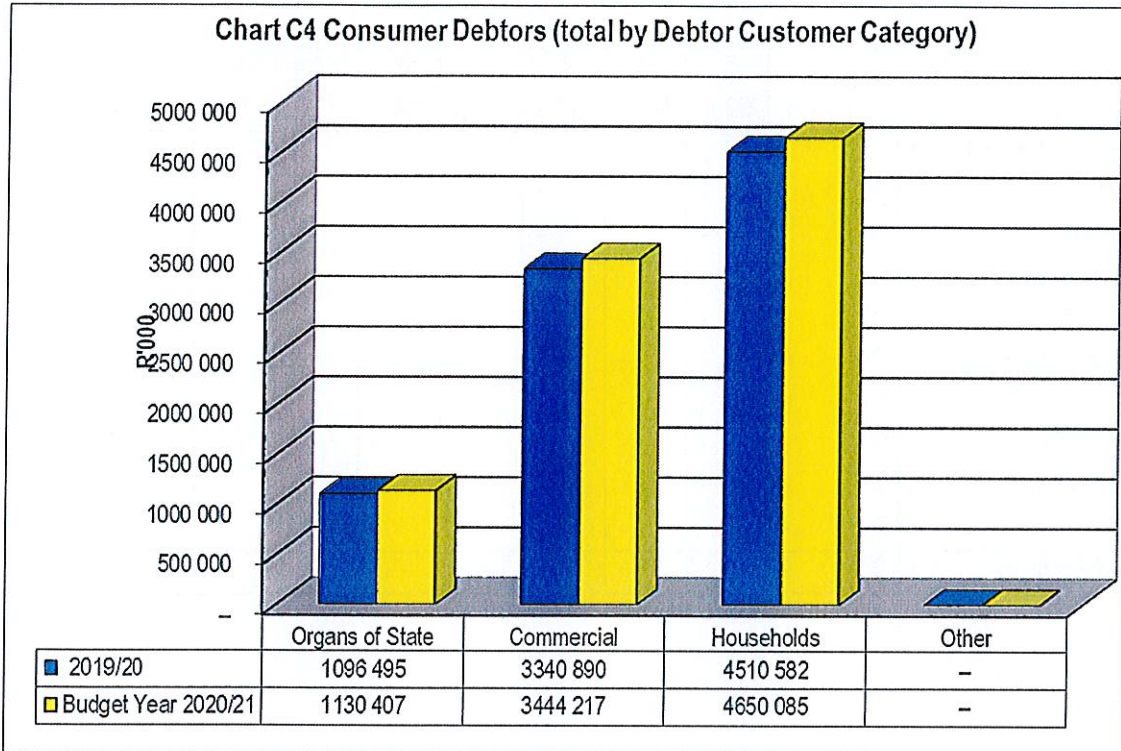
Table C6 (Statement of Financial Position) as at 30 June 2021 shows the total outstanding debtors is R 9, 225 million.

The graph below illustrates the aged consumer debt analysis at 30 June 2021 date.



The graph indicates that the outstanding debt are increasing on a monthly basis but it is slightly higher than 2019/20 financial year, indicating the municipality must put measures in place to prevent it from escalating as the municipality is experiencing cash flow problems.

The graph below illustrates the consumer category debtor arrears. The category is the households followed by the organs of stat.



The above tables explain that the debtor arrears have increased from July 2019 up to the end of June 2021. Household arrears are the highest but all other categories show an increase in outstanding debtors.

SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

Table SC4 provide an age analysis of the creditors (Trade payables) as at 30 June 2021.

Table SC4 Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
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 repay ments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

SECTION 10 – INVESTMENT PORTFOLIO

Table SC5 provides the investment portfolio in the prescribed format of National Treasury. It includes all investments except call deposits. It does not reconcile with the values as per Table C6, the reason being that values in table SC5 is measured at market value. The Municipality normally invests money with interest at maturity. This interest, with the exception of those on a call deposits, is only recognized on date of maturity or the accrued interest as on 30 June of each year. Even with this recognition of accrued interest, the accrual is classified in terms of GRAP as other receivables and not as part of the investments or call deposits.

In order to be classified as an Investment in terms of GRAP the investment must be made for a period longer than 12 months, otherwise it is classified as cash and cash equivalents. Laingsburg Municipality does have monetary investments at present. For the purpose of this section, investments held for a period until maturity is also viewed as investments.

Table SC5 Investment Portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Laingsburg Municipality		1 742	-	-	0	0,0%	1 742	4	0
Municipality sub-total					0		1 742	4	0
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				0		1 742	4	0

Table SC5 above shows the investment portfolio per month of June 2021. The total investment portfolio at June 2021 was R 1 742 000.

SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

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

Table SC 8 Councillor and staff benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 536	2 229	2 229	407	2 215	2 229	(15)	-1%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		286	743	743	64	356	743	(387)	-52%	700
Cellphone Allowance		307	328	313	76	303	313	(11)	-3%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	1	1	-	1	#DIV/0!	-
Sub Total - Councillors		3 129	3 300	3 286	549	2 874	3 286	(412)	-13%	3 257
% increase	4		5,5%	5,0%						4,1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 539	3 515	3 444	862	3 445	3 444	1	0%	3 197
Pension and UIF Contributions		143	426	406	102	407	406	1	0%	371
Medical Aid Contributions		27	116	94	24	94	94	0	0%	200
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		272	547	540	137	542	540	2	0%	413
Cellphone Allowance		4	-	18	28	28	18	10	56%	-
Housing Allowances		11	12	12	12	12	12	0	0%	22
Other benefits and allowances		105	259	259	(0)	184	259	(76)	-29%	130
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 099	4 875	4 772	1 163	4 711	4 772	(61)	-1%	4 333
% increase	4		132,3%	127,4%						106,5%
Other Municipal Staff										
Basic Salaries and Wages		16 118	17 457	17 106	4 773	17 303	17 106	197	1%	15 748
Pension and UIF Contributions		2 375	2 547	2 350	601	2 351	2 350	2	0%	2 190
Medical Aid Contributions		745	690	696	194	730	696	34	5%	1 301
Overtime		1 215	697	1 142	288	1 173	1 142	31	3%	803
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		826	570	491	224	493	491	2	0%	575
Cellphone Allowance		7	5	10	7	10	10	(0)	-1%	-
Housing Allowances		139	134	147	37	147	147	0	0%	158
Other benefits and allowances		1 529	1 488	1 501	184	1 365	1 501	(135)	-9%	185
Payments in lieu of leave		253	131	58	-	-	58	(58)	-100%	-
Long service awards		42	236	35	51	83	35	48	135%	-
Post-retirement benefit obligations		202	203	646	71	269	646	(377)	-58%	-
Sub Total - Other Municipal Staff		23 451	24 159	24 182	6 430	23 925	24 182	(257)	-1%	20 959
% increase	4		3,0%	3,1%						-10,6%
Total Parent Municipality		28 679	32 334	32 239	8 142	31 509	32 239	(730)	-2%	28 550
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		28 679	32 334	32 239	8 142	31 509	32 239	(730)	-2%	28 550
% increase	4		12,7%	12,4%						-0,4%
TOTAL MANAGERS AND STAFF		25 550	29 034	28 954	7 594	28 635	28 954	(318)	-1%	25 293

SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

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

SC6 Transfers and Grant Receipts

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

Description	Ref	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	19 286	21 234	730	21 207	21 234	-		21 234
Local Government Equitable Share		15 000	17 704	19 652	-	19 652	19 652	-		19 652
Finance Management		2 395	330	330	-	303	330			330
Municipal Systems Improvement		-	1 252	1 252	730	1 252	1 252			1 252
EPWP Incentive		1 000	-	-	-	-	-			-
Provincial Government:		2 837	1 937	5 224	1 954	3 614	5 224	(1 801)	-34,5%	5 224
Vole 13 - Cultural Affairs and Sport		1 260	400	2 487	1 000	1 750	2 487	(737)	-29,6%	2 487
CDW		-	-	-	-	191	-			-
GRANT - WCFMSG		1 577	50	50	-	50	50	-		50
MAIN ROAD SUBSIDY	4	-	-	1 200	50	-	1 200	(1 200)	-100,0%	1 200
GRANT - WCFMSG: REV MANAGEMENT		-	94	94	(44)	94	94	-		94
GRANT - LOCAL GRADUATE INTERNSHIP		-	1 393	1 393	813	1 393	1 393			1 393
GRANT - SUPPORT		-	-	-	136	136	-	136	#DIV/0!	-
District Municipality:		-	-	400	9	213	400	(187)	-46,7%	400
GRANT - COVID-19 SKDM		-	-	400	9	213	400	(187)	-46,7%	400
Total Operating Transfers and Grants	5	21 232	21 223	26 858	2 694	25 035	26 858	(1 988)	-7,4%	26 858
Capital Transfers and Grants										
National Government:		19 268	6 279	13 695	4 470	13 373	13 695	3 202	23,4%	13 695
Municipal Infrastructure Grant (MIG)		17 111	6 279	6 199	497	9 401	6 199	3 202	51,7%	6 199
GRANT - EEDSM		-	-	7 496	369	372	7 496			7 496
GRANT - MIG UNSPEND ROLLOVER		-	-	-	3 600	3 600	-			-
GRANT - WSIG		-	-	-	3	-	-			-
SEWER MASTER PLAN		-	-	-	-	-	-			-
FLOOD DAMAGES		-	-	-	-	-	-			-
SPATIAL DEV INVESTIGATION		-	-	-	-	-	-			-
GRANT - DEPT OF WATER AFFAIRS		-	-	-	-	-	-			-
GRANT - INEP ELEC		2 157	-	-	-	-	-			-
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	-	-	312	-	-			-
Fire Services Capacity Building Grant		-	-	-	8	-	-			-
		-	-	-	8	-	-			-
		-	-	-	-	-	-			-
		-	-	-	296	-	-			-
Total Capital Transfers and Grants	5	19 268	6 279	13 695	4 781	13 373	13 695	3 202	23,4%	13 695
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	40 500	27 502	40 553	7 475	38 407	40 553	1 214	3,0%	40 553

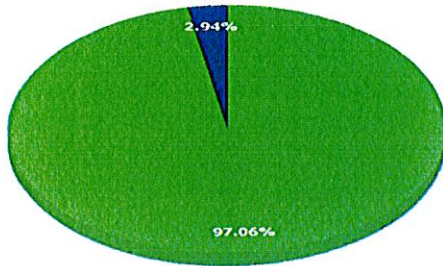
SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

The following graphs provides the Top Level key performance indicators of the municipality per directorate and whether these KPI's were met for the quarter ending June 2021.

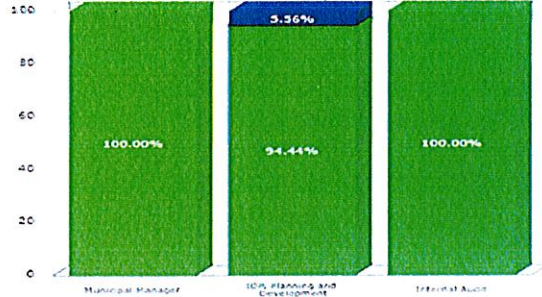
Departmental KPI Report

Report drawn on 16 July 2021 at 10:02 for the months of July 2020 to June 2021

Municipal Manager



Responsible Department



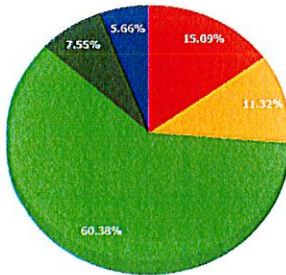
	Municipal Manager	Responsible Department		
		Municipal Manager	IDP, Planning and Development	Internal Audit
Not Met	-	-	-	-
Almost Met	-	-	-	-
Met	33 (97.06%)	5 (100.00%)	17 (94.44%)	11 (100.00%)
Well Met	-	-	-	-
Extremely Well Met	1 (2.94%)	-	1 (5.56%)	-
Total:	34*	5	18	11
	100%	14.71%	52.94%	32.35%

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

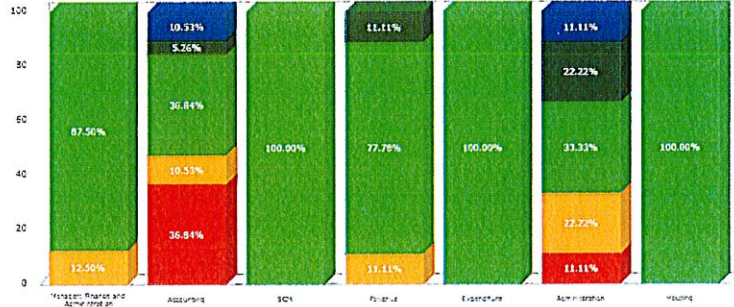
Departmental KPI Report

Report drawn on 16 July 2021 at 09:57 for the months of July 2020 to June 2021

Finance and Administration



Responsible Department



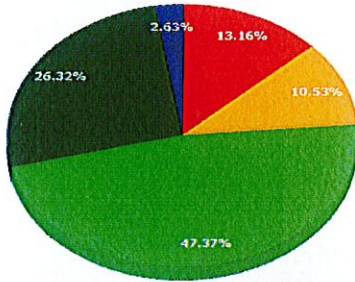
	Finance and Administration	Responsible Department								
		Manager Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	8 (15.09%)	-	7 (36.84%)	-	-	-	1 (11.11%)	-	-	-
Almost Met	6 (11.32%)	1 (12.50%)	2 (10.53%)	-	1 (11.11%)	-	2 (22.22%)	-	-	-
Met	32 (60.38%)	7 (37.50%)	7 (36.84%)	4 (100.00%)	7 (77.78%)	3 (100.00%)	3 (33.33%)	1 (100.00%)	-	-
Well Met	4 (7.55%)	-	1 (5.26%)	-	1 (11.11%)	-	2 (22.22%)	-	-	-
Extremely Well Met	3 (5.66%)	-	2 (10.53%)	-	-	-	1 (11.11%)	-	-	-
Total:	53*	8	19	4	9	3	9	1	-	-
	100%	15.09%	35.85%	7.55%	16.98%	5.66%	16.98%	1.89%	-	-

* Excludes 4 KPIs which had no targets/actuals for the period selected.

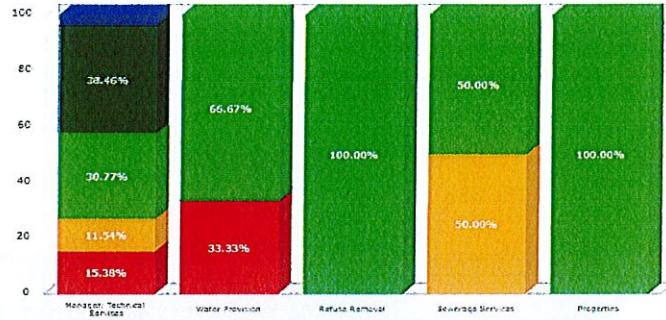
Departmental KPI Report

Report drawn on 16 July 2021 at 10:15
for the months of July 2020 to June 2021.

Infrastructure Services



Responsible Department



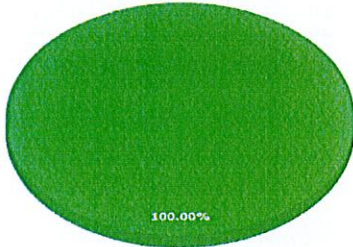
	Infrastructure Services	Responsible Department							
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Properties	Road Transport	Electricity
Not Met	5 (13.16%)	4 (15.38%)	1 (33.33%)	-	-	-	-	-	-
Almost Met	4 (10.53%)	3 (11.54%)	-	-	-	1 (50.00%)	-	-	-
Met	18 (47.37%)	8 (30.77%)	2 (66.67%)	3 (100.00%)	1 (50.00%)	4 (100.00%)	-	-	
Well Met	10 (26.32%)	10 (38.46%)	-	-	-	-	-	-	
Extremely Well Met	1 (2.63%)	1 (3.85%)	-	-	-	-	-	-	
Total:	38*	26	3	3	-	2	4	-	-
	100%	68.42%	7.89%	7.89%	-	5.26%	10.53%	-	-

* Excludes 0 KPIs which had no targets/actuals for the period selected.

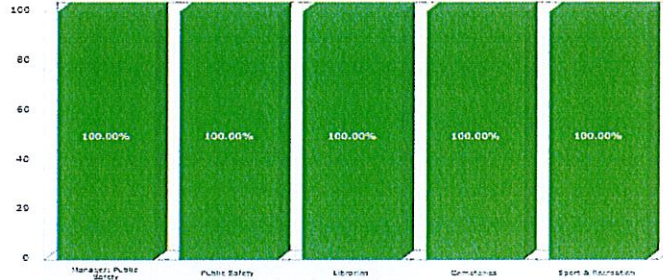
Departmental KPI Report

Report drawn on 16 July 2021 at 10:10
for the months of July 2020 to June 2021.

Community Services



Responsible Department



	Community Services	Responsible Department				
		Manager: Public Safety	Public Safety	Libraries	Cemeteries	Sport & Recreation
Not Met	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-
Met	12 (100.00%)	4 (100.00%)	4 (100.00%)	2 (100.00%)	1 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-
Total:	12*	4	4	2	1	1
	100%	33.33%	33.33%	16.67%	8.33%	8.33%

* Excludes 0 KPIs which had no targets/actuals for the period selected.

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

SECTION 14 – CAPITAL PROGRAMME PERFORMANCE

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

Table SC12 – Capital expenditure trend

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	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									
Monthly expenditure performance trend									
July	16 781	14 181	25 422	22	22	22	-		0%
August	-	-	-	809	830	830	-		6%
September	-	-	-	1 308	2 139	2 139	-		15%
October	-	-	-	2 722	4 861	4 861	-		34%
November	-	-	-	1 053	5 913	5 913	-		42%
December	-	-	-	3 571	9 484	5 913	(3 571)	-60,4%	67%
January	-	-	-	2 493	11 978	5 913	(6 065)	-102,6%	84%
February	-	-	-	1 674	13 652	5 913	(7 739)	-130,9%	96%
March	-	-	-	1 805	15 457	5 913	(9 544)	-161,4%	109%
April	-	-	-	120	15 578	5 913	(9 665)	-163,4%	110%
May	-	-	-	940	16 518	5 913	(10 604)	-179,3%	116%
June	-	-	-	3 721	20 239	5 913	(14 325)	-242,3%	143%
Total Capital expenditure	16 781	14 181	25 422	20 239					

SECTION 15 – OTHER SUPPORTING DOCUMENTATION

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

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

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

Description	Ref	Budget Year 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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands																
Cash Receipts By Source																
Property rates		103	595	1 061	286	469	239	143	219	193	224	45	129	3 705	4 230	4 568
Service charges - electricity revenue		668	1 242	1 229	1 278	2 404	1 314	1 218	1 431	1 314	1 590	1 460	1 503	16 649	16 020	17 302
Service charges - water revenue		130	170	198	160	268	235	195	194	211	277	236	241	2 515	2 780	3 002
Service charges - sanitation revenue		127	210	156	161	121	191	186	145	98	355	98	162	2 012	1 467	1 584
Service charges - refuse		125	154	177	142	175	163	126	144	172	195	200	159	1 931	1 399	1 511
Service charges - other		20	14	14	12	1 292	224	155	274	180	199	172	230	2 785	-	-
Rental of facilities and equipment		64	97	132	97	272	151	93	119	114	122	173	156	1 590	629	680
Interest earned - external investments		20	26	26	25	23	14	17	12	9	10	-	12	193	893	965
Interest earned - outstanding debtors		-	-	60	(62)	-	(11)	(1)	(1)	-	25	-	14	24	422	455
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5	1	9	4	32	10	13	12	11	14	-	11	122	6 992	7 552
Licences and permits		8	24	34	36	32	17	17	33	38	38	-	50	327	1 173	1 267
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	134	145
Transfer receipts - operating		7 974	2 623	-	44	2 037	7 976	-	603	5 726	15	-	-	27 000	24 873	26 863
Other revenue		496	2 516	1 051	1 696	(2 860)	2 332	43	718	13 731	54	467	539	20 783	160	173
Cash Receipts by Source		9 740	7 672	4 149	3 879	4 267	12 855	2 204	3 902	21 797	3 116	2 852	3 207	79 639	61 174	66 067
Other Cash Flows by Source																
Transfer receipts - capital		900	-	1 859	-	-	-	-	-	-	-	-	-	2 799	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	13	17	10	2	9	120	38	41
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		10 652	7 672	6 057	3 891	4 285	12 869	2 207	3 916	21 813	3 126	2 854	3 216	82 557	74 107	80 036
Cash Payments by Type																
Employee related costs		2 071	3 004	2 264	2 328	3 251	1 899	2 779	1 724	1 676	1 699	1 715	1 721	26 170	29 085	31 412
Remuneration of councillors		238	0	236	236	236	231	215	206	265	236	236	236	2 570	3 441	3 716
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	1 626	1 006	742	750	728	1 521	-	669	744	707	8 454	8 533	9 215
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1	179	45	97	60	19	67	101	86	90	39	0	784	959	1 035
Contracted services		357	31	62	(286)	73	1	103	210	111	152	104	96	1 013	6 807	7 351
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	814	879
Grants and subsidies paid - other		0	29	17	21	19	51	3	17	18	6	25	368	571	-	-
General expenses		1 736	1 762	2 509	3 636	2 611	2 540	(887)	2 166	2 333	1 868	2 068	6 601	28 943	12 923	13 958
Cash Payments by Type		4 404	5 004	6 760	7 038	7 032	5 489	3 009	5 945	4 488	4 719	4 930	9 727	68 547	62 561	67 566
Other Cash Flows/Payments by Type																
Capital assets		22	809	1 308	2 722	1 053	3 571	2 493	1 674	1 805	120	940	121	16 639	13 174	14 228
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		4 425	5 813	8 069	9 761	8 085	9 060	5 502	7 620	6 294	4 840	5 870	9 848	85 185	75 735	81 794
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the monthly year beginning:		12 052	18 318	20 178	18 166	12 256	8 497	12 306	9 010	5 306	20 826	19 112	16 056	12 092	9 464	7 836
Cash/cash equivalents at the monthly year end:		18 318	20 178	18 166	12 256	8 497	12 306	9 010	5 306	20 826	19 112	16 056	9 464	9 464	7 836	6 078

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

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

Description	Ref	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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		28 045	7 079	15 142	6 538	19 967	15 142	(4 825)	-31,9%	15 142
Roads Infrastructure		149	-	-	-	-	-	-	-	-
Roads		149	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 513	-	-	3 600	3 600	-	(3 600)	#DIV/0!	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		8 513	-	-	3 600	3 600	-	(3 600)	#DIV/0!	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 383	7 079	15 142	269	12 767	15 142	2 375	15,7%	15 142
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	235	233	233	235	2	0,9%	235
Reservoirs		471	4 520	12 786	92	11 595	12 786	1 191	9,3%	12 786
Pump Stations		-	800	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	1 759	-	-	-	-	-	-	-
Distribution		18 912	-	2 121	(56)	939	2 121	1 181	55,7%	2 121
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		0	-	-	(931)	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		0	-	-	(931)	-	-	-	-	-
Rail Infrastructure		-	-	-	3 600	3 600	-	(3 600)	#DIV/0!	-
MV Substations		-	-	-	3 600	3 600	-	(3 600)	#DIV/0!	-
Community Assets		11	-	-	(250)	-	-	-	-	-
Community Facilities		11	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	(250)	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	(250)	-	-	-	-	-
Other assets		-	1 827	2 006	442	2 332	2 006	(326)	-16,3%	2 006
Operational Buildings		-	1 827	2 006	442	2 332	2 006	(326)	-16,3%	2 006
Municipal Offices		-	1 827	2 006	442	2 332	2 006	(326)	-16,3%	2 006
Computer Equipment		43	-	-	-	-	-	-	-	-
Computer Equipment		43	-	-	-	-	-	-	-	-
Furniture and Office Equipment		6	-	-	-	-	-	-	-	-
Furniture and Office Equipment		6	-	-	-	-	-	-	-	-
Machinery and Equipment		-	1 100	8 274	1 134	1 134	8 274	7 140	86,3%	8 274
Machinery and Equipment		-	1 100	8 274	1 134	1 134	8 274	7 140	86,3%	8 274
Total Capital Expenditure on new assets	1	28 105	10 006	25 422	7 864	23 433	25 422	1 988	7,8%	25 422

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

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

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		347	780	528	46	403	528	125	23,6%	743
Roads Infrastructure		-	7	-	-	-	-	-		-
Roads		-	7	-	-	-	-	-		-
Electrical Infrastructure		317	358	345	124	368	345	(23)	-6,7%	347
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		257	289	314	(213)	10	314	305	97,0%	286
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		59	69	31	336	358	31	(328)	-1071,5%	61
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		30	78	3	(1)	0	3	2	87,3%	75
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	11	-	-	-	-	-		10
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		30	67	3	(1)	0	3	2	87,3%	65
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1	338	180	(76)	35	180	145	80,6%	322
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1	315	150	(87)	-	150	150	100,0%	300
Waste Water Treatment Works		-	23	31	11	35	31	(4)	-14,0%	22
Community Assets		0	3	-	-	-	-	-		3
Community Facilities		0	3	-	-	-	-	-		3
Halls		0	3	-	-	-	-	-		3
Investment properties		181	252	419	(380)	-	419	419	100,0%	270
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		181	252	419	(380)	-	419	419	100,0%	270
Improved Property		168	206	419	(380)	-	419	419	100,0%	184
Unimproved Property		13	46	-	-	-	-	-		86
Other assets		49	60	16	359	372	16	(356)	-2171,3%	57
Operational Buildings		49	42	16	359	372	16	(356)	-2241,0%	40
Municipal Offices		49	42	16	359	372	16	(356)	-2241,0%	40
Housing		-	18	1	-	0	1	0	44,6%	17
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	18	1	-	0	1	0	44,6%	17
Furniture and Office Equipment		213	308	409	(316)	2	409	407	99,6%	314
Furniture and Office Equipment		213	308	409	(316)	2	409	407	99,6%	314
Machinery and Equipment		942	115	184	138	292	184	(108)	-59,0%	65
Machinery and Equipment		942	115	184	138	292	184	(108)	-59,0%	65
Transport Assets		528	703	565	189	626	565	(61)	-10,9%	556
Transport Assets		528	703	565	189	626	565	(61)	-10,9%	556
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	2 260	2 221	2 120	36	1 696	2 120	424	20,0%	2 008

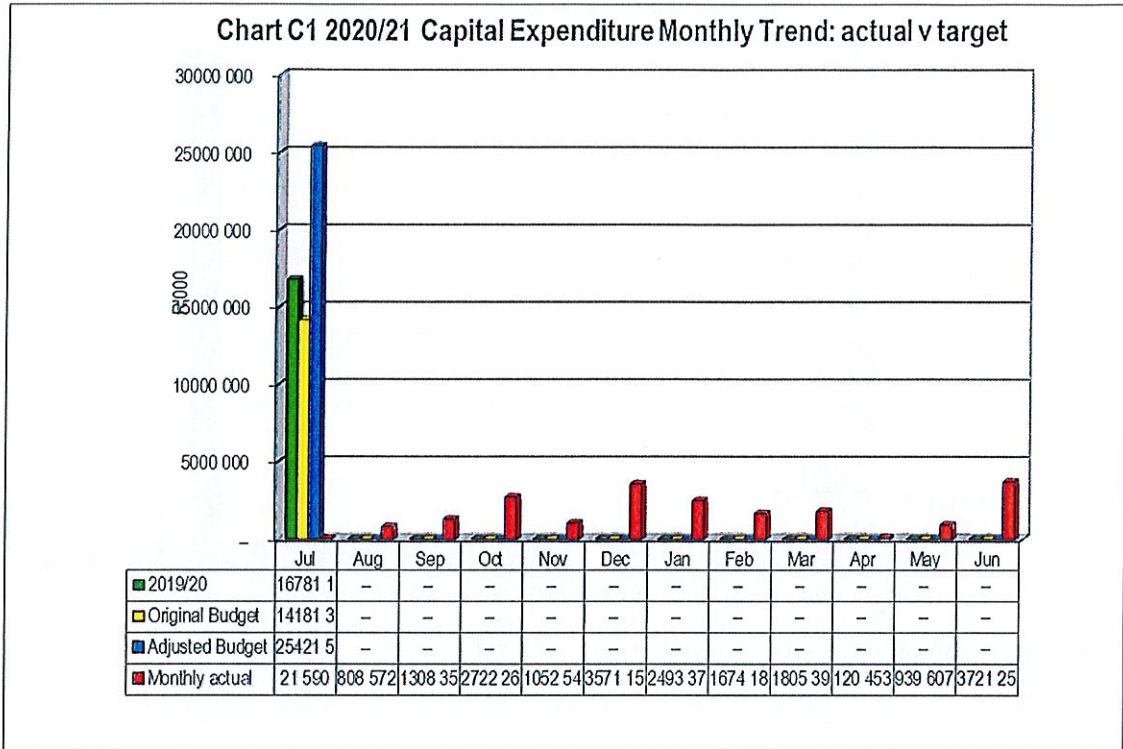
Table SC13 d – Depreciation charges by asset class

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

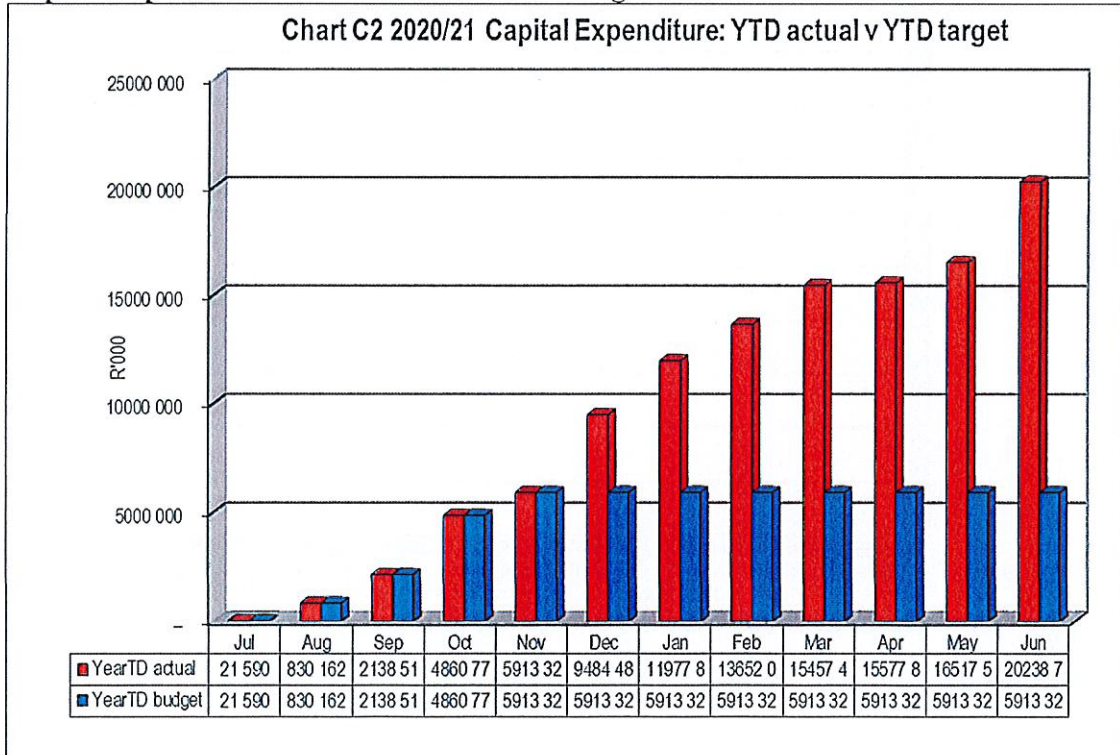
Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		4 999	4 315	4 315	1 079	3 221	4 315	1 094	25,3%	5 403
Roads Infrastructure		2 524	2 596	2 596	649	2 596	2 596	0	0,0%	2 596
Roads		2 524	2 596	2 596	649	2 596	2 596	0	0,0%	2 596
Electrical Infrastructure		230	465	465	116	-	465	465	100,0%	900
MV Switching Stations		230	465	465	(349)	-	465	465	100,0%	900
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	465	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		735	628	628	157	-	628	628	100,0%	720
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	628	-	-	-	-	-
Distribution Points		735	628	628	(471)	-	628	628	100,0%	720
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 074	139	139	35	139	139	(0)	0,0%	972
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1 074	139	139	35	139	139	(0)	0,0%	972
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		436	486	486	122	486	486	0	0,0%	215
Landfill Sites		436	486	486	122	486	486	0	0,0%	215
Community Assets		-	266	266	19	219	266	47	17,8%	763
Community Facilities		-	266	266	19	219	266	47	17,8%	763
Libraries		-	39	39	(8)	22	39	17	44,2%	12
Cemeteries/Crematoria		-	219	219	33	197	219	22	10,1%	348
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	8	8	(6)	-	8	8	100,0%	403
Investment properties		57	77	77	(58)	-	77	77	100,0%	119
Revenue Generating		57	77	77	(58)	-	77	77	100,0%	119
Improved Property		57	77	77	(58)	-	77	77	100,0%	119
Other assets		-	261	261	241	437	261	(176)	-67,6%	187
Housing		-	261	261	241	437	261	(176)	-67,6%	187
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	261	261	241	437	261	(176)	-67,6%	187
Computer Equipment		1 249	41	41	43	74	41	(33)	-79,5%	115
Computer Equipment		1 249	41	41	43	74	41	(33)	-79,5%	115
Furniture and Office Equipment		102	749	749	(307)	255	749	494	66,0%	1 297
Furniture and Office Equipment		102	749	749	(307)	255	749	494	66,0%	1 297
Total Depreciation	1	6 407	5 709	5 709	1 018	4 206	5 709	1 503	26,3%	7 885

Schedule C – National Treasury Formats graphs

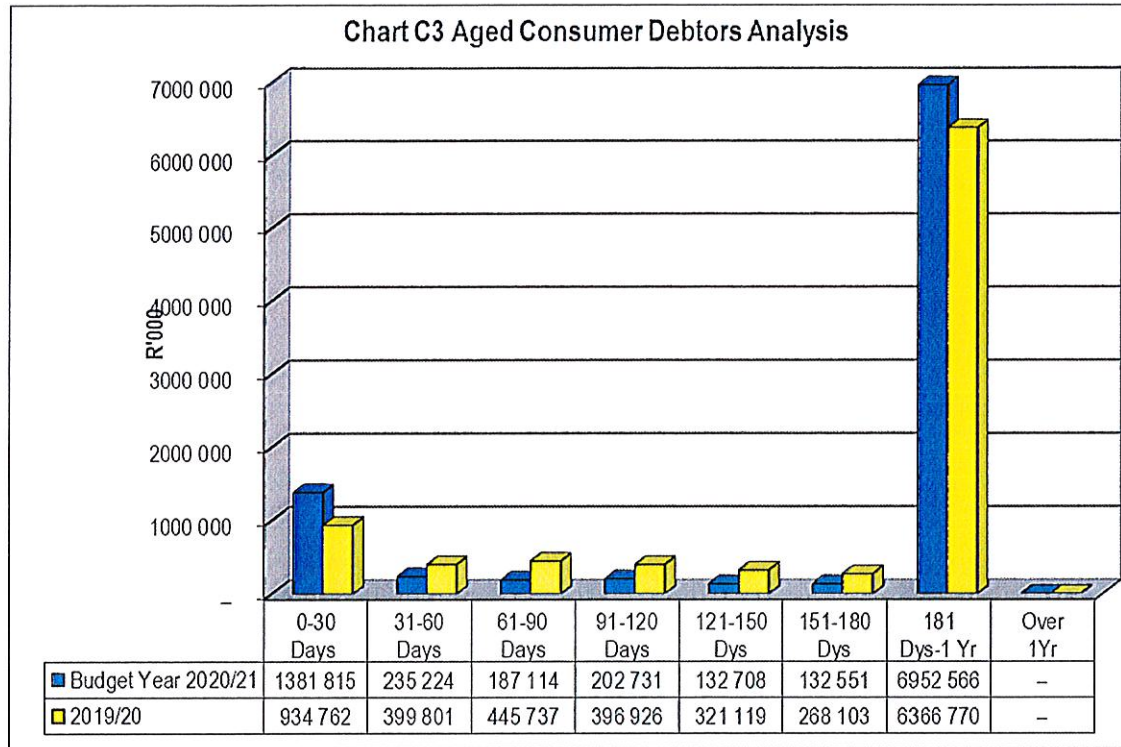
Capital Expenditure monthly trend: Actual VS Target



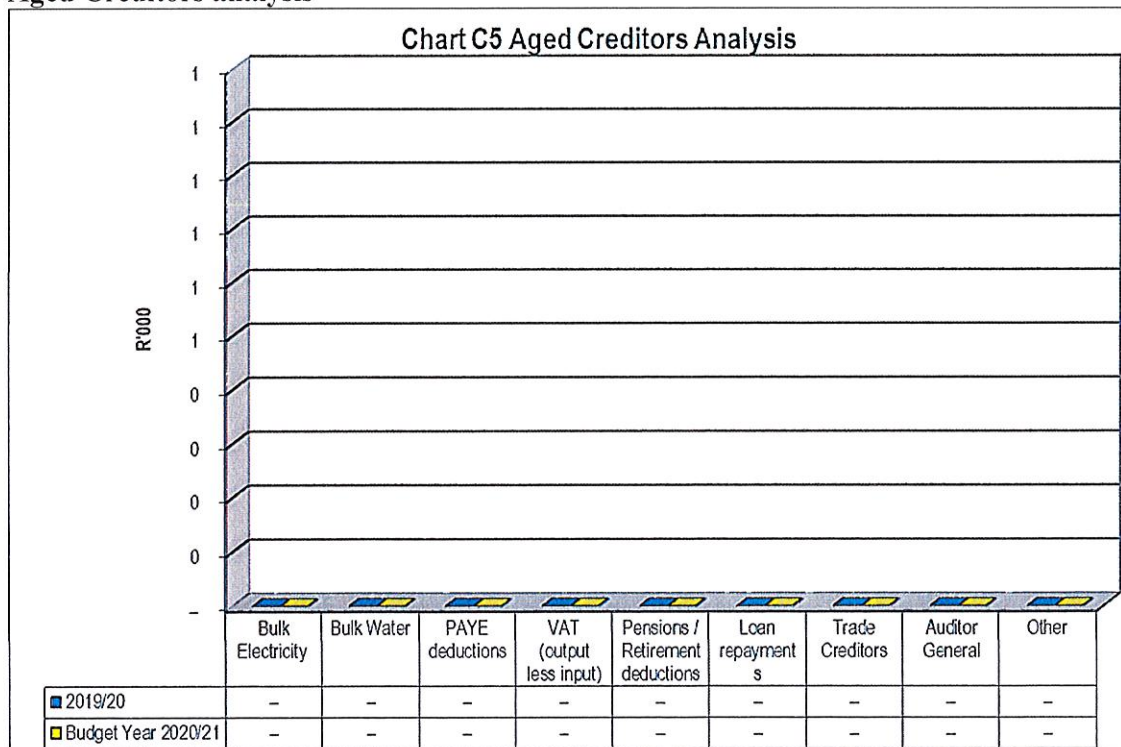
Capital Expenditure: YTD Actual VS YTD Target



Aged Consumer Debtors analysis



Aged Creditors analysis



SECTION 16 - WARD COMMITTEES

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

SECTION 17 – RECOMMENDATIONS

- (a) That Council notes the contents of this report and supporting documentations for the Fourth quarter of 2020/2021 financial year.
- (b) That the Managers ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and spending of funds, and that revenue collection proceeds in accordance with the budget.

SECTION 18 - CONCLUSION

The above-mentioned report outlines the performance of the municipality with regards to the overall Performance of the municipality, Financial Performance as well as Non- Financial Performance with regards legislative compliance. The overall performance was good, but there are still areas that require intervention and mitigation measures to prevent it in the following quarters of the year as well as improve the reporting on the system. The municipal manager will conduct a quarterly review and the outcome of the Performance Review will be recorded to rectify non-performance to ensure that that all targets can be achieved before year-end.

