

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

**ASSESSMENT REPORT
01 July 2021 – 31 December 2021**



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QUALITY CERTIFICATE

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

For the period of 1 July 2021 until 31 December 2021 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



J BOOYSEN

MUNICIPAL MANAGER

18 January 2022

1 Introduction

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

2 Purpose of report

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2021 to 31 December 2021.

3 Legislative Framework

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

3.1 The Municipal Finance Management Act

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

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

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

(iii) the relevant provincial treasury.

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

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

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

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

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

(a) Consider the report

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

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

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

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

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

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

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

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

Section 54: Budgetary control and early identification of financial problems

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

(a) consider the statement or report;

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

Report to provincial executive if conditions for provincial intervention exist

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

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

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

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

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

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

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

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

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

4 Mayor's Report

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

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

4.1 Summary of the previous year's annual report

The Statement of Financial Performance provides an overview of the performance of the municipality and focuses on the financial health of the municipality. The municipality improved in system and processes, PDO's, Internal Audit, a functioning Audit Committee as well as a positive shift in governance but the following areas still require responsiveness and mitigation measures to improve the audit outcome of the municipality in 2020/21 Financial Year, e.g.;

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

4.1.1 Overall Financial Summary

The table below indicates the summary of the financial performance for the 2021/2022 financial year as at the Quarter ending 31 December 2021:

Description	2020/21	2021/22			2021/22 Variance	
	<i>Actual (Audited Outcome)</i>	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
	R'000				%	
Financial Performance						
Property rates	4 505	4 914	4 914	4 773	-2,95	-2,95
Service charges	20 173	23 343	23 343	14 428	-61,79	-61,79
Investment revenue	366	673	673	241	-179,62	-179,62
Transfers recognised - operational	29 142	29 002	29 002	9 688	-199,35	-199,35
Other own revenue	22 598	35 424	35 424	22 024	-60,84	-60,84
Total Revenue (excluding capital transfers and contributions)	76 785	93 356	93 356	51 154	-82,50	-82,50
Employee related costs	29 731	29 911	29 911	15 563	-92,19	-92,19
Remuneration of councillors	3 104	3 300	3 300	1 626	-102,99	-102,99
Depreciation and amortisation	6 356	32 011	32 011	15 988	-100,21	-100,21
Finance costs	–	–	–	–	0,00	0,00
Bulk purchases	10 238	10 463	10 463	5 859	-78,57	-78,57
Transfers and subsidies	336	449	449	2 416	81,41	81,41
Other expenditure	43 756	23 335	23 335	9 651	-141,79	-141,79
Total Expenditure	93 521	99 469	99 469	51 103	-94,64	-94,64

Surplus/(Deficit)	(16 737)	(6 113)	(6 113)	51	12178,53	12178,53
Transfers recognised - capital	21 200	13 879	13 879	1 125	-1133,42	-1133,42
Gains and other operations	–	–	–	–	0,00	0,00
Surplus/(Deficit) after capital transfers & contributions	4 463	7 766	7 766	1 176	-560,46	-560,46
<u>Capital expenditure & funds sources</u>						
Capital expenditure						
Transfers recognised - capital	27 765	14 461	14 461	637	-2171,51	-2171,51
Public contributions & donations	116	–	–	489	100,00	100,00
Borrowing	–	–	–	–	0,00	0,00
Internally generated funds	–	–	–	–	0,00	0,00
Total sources of capital funds	27 881	14 461	14 461	1 125	-1185,18	-1185,18
<u>Financial position</u>						
Total current assets	28 470	27 008	27 008	32 915	17,95	17,95
Total non-current assets	199 936	186 958	186 958	198 036	5,59	5,59
Total current liabilities	(22 146)	43 195	43 195	38 588	-11,94	-11,94
Total non-current liabilities	(33 640)	47 549	47 549	51 707	8,04	8,04
Community wealth/Equity	(172 620)	166 417	166 417	179 245	7,16	7,16
<u>Cash flows</u>						
Net cash from (used) operating	13 891	10 524	10 524	(5 691)	284,93	284,93
Net cash from (used) investing	(16 639)	(6 338)	(6 338)	1 875	438,09	438,09
Net cash from (used) financing	120	–	–	61	100,00	100,00
Cash/cash equivalents at the year end	(2 628)	9 464	9 464	9 464	0,00	0,00
Cash/cash equivalents at the year begin:	9 464	13 650	13 650	5 709	-139,10	-139,10
<u>Cash backing/surplus reconciliation</u>						
Cash and investments available	9 464	13 650	13 650	5 709	-139,10	-139,10

Application of cash and investments	-	-	-	-	0,00	0,00
Balance - surplus (shortfall)	9 464	13 650	13 650	5 709	-139,10	-139,10
<u>Asset management</u>						
Asset register summary (WDV)	199 936	163 084	163 084	174 354	6,46	6,46
Depreciation & asset impairment	6 356	6 053	6 053	3 025	-100,07	-100,07
Repairs and Maintenance	2 666	1 986	1 986	827	-140,06	-140,06
<u>Free services</u>						
Cost of Free Basic Services provided	3 510	3 510	3 510	1 755	-100,00	-100,00
Revenue cost of free services provided	5 318	5 584	5 584	2 792	-100,00	-100,00
<u>Households below minimum service level</u>						
Water:	-	-	-	-	0,00	0,00
Sanitation/sewerage:	-	-	-	-	0,00	0,00
Energy:	-	-	-	-	0,00	0,00
Refuse:	-	-	-	-	0,00	0,00
<i>Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1.</i>						

4.1.2 Audit Status Report

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

5 Mid-Year Performance Assessment

Municipal adjustments budgets

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

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

The municipality will have to adjust the budget during February 2022 due to material changes in Revenue and Expenditure

5.1 Resolutions

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

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

5.1.1 Mid-Year Budget and Performance Report

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

5.1.2 Recommendation:

That Council takes cognizance of the 2020/21 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act and that an adjusted budget for 2020/21 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan.

6 Executive Summary

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report

on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

6.1 Introduction

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

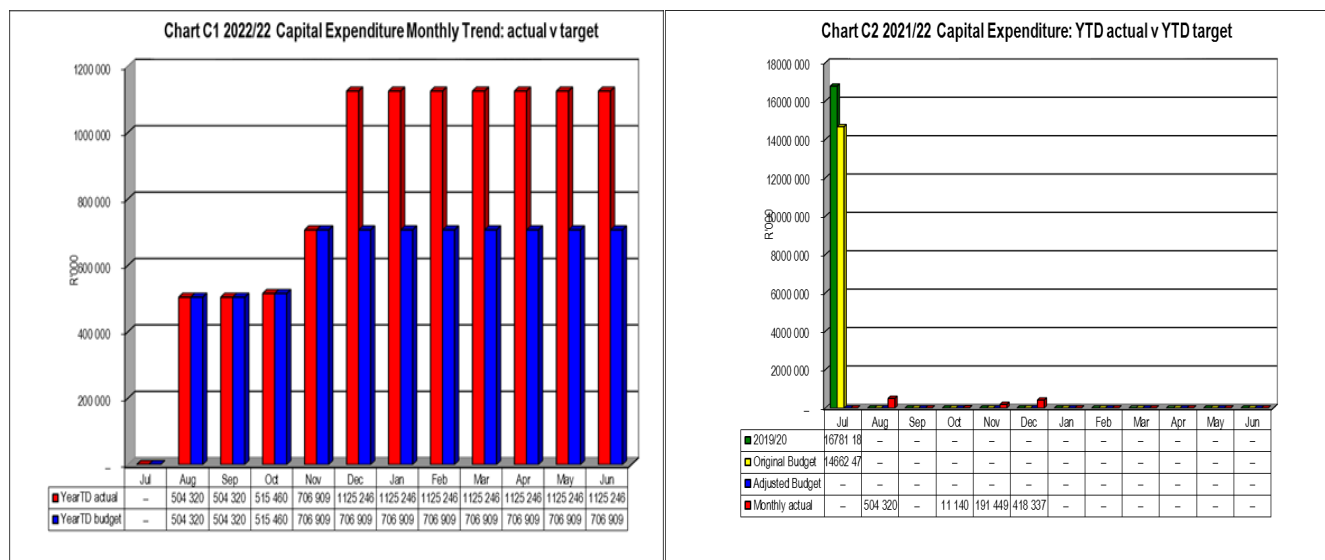
6.2 Operating Revenue

The Municipality have generated 48.75% or R 52,279 million of the Budgeted Revenue to date which is lower than the budgeted amounts. This amount includes the operational grants to date.

6.3 Operating Expenditure

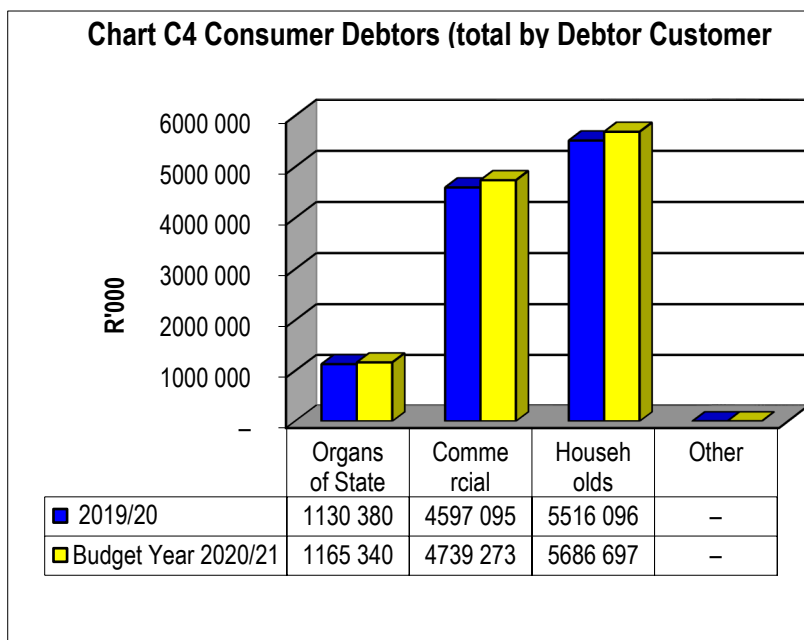
Operating expenditure of R 51,104 million for the second quarter does not include part of the depreciation costs, annual bonuses and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 3,136 million. That will bring the total expenditure effectively at R 54,240 million to date. The expenditure to date is higher than the budget year-to-date amount. This means that the Municipality has spent 9.06% more than the year-to-date budget.

6.4 Capital Expenditure



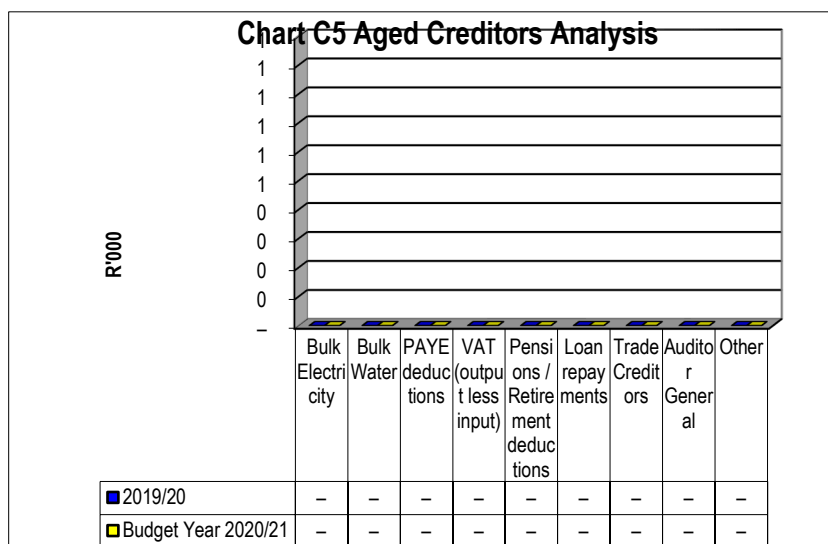
6.4 Debtors

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



6.5 Creditors

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



7 Service delivery Performance Analysis

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

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

7.1 Implementation of the Performance Management

The IDP 2020/2021 implementation 2021/2022 was compiled and approved by Council on 31 May 2021. Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through the Departmental SDBIP at Departmental level.

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

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

The TL SDBIP was prepared and approved by the Executive Mayor on 14 June 2021

7.2 Performance Monitoring

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

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

8 Report on Municipal Performance

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

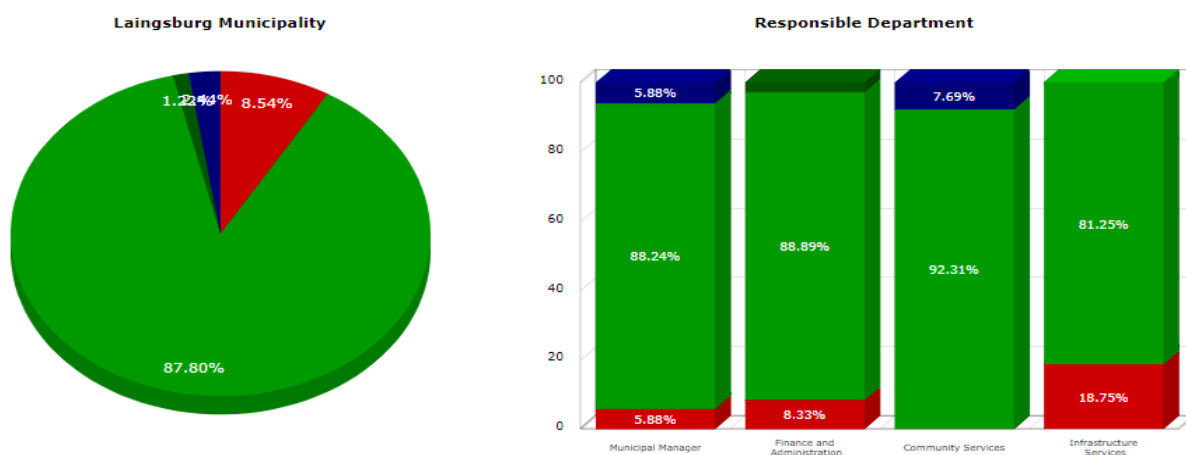
8.1 Directorate SDBIP Report

This graph shows the operational performance of the municipality from 1 July 2021 to 31 December 2021.

Laingsburg Municipality

Departmental KPI Report

Report drawn on 18 January 2022 at 15:28
for the months of July 2021 to December 2021.



	Laingsburg Municipality	Responsible Department				
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services	[Unspecified]
Not Met	7 (8.54%)	1 (5.88%)	3 (8.33%)	-	3 (18.75%)	-
Almost Met	-	-	-	-	-	-
Met	72 (87.80%)	15 (88.24%)	32 (88.89%)	12 (92.31%)	13 (81.25%)	-
Well Met	1 (1.22%)	-	1 (2.78%)	-	-	-
Extremely Well Met	2 (2.44%)	1 (5.88%)	-	1 (7.69%)	-	-
Total:	82*	17	36	13	16	-
	100%	20.73%	43.90%	15.85%	19.51%	-

* Excludes 67 KPIs which had no targets/actuals for the period selected.

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

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

The municipality performed good during the period under review. 72 KPI'S was met, 1 KPI's was well met and 2 was extremely well. Only 7 KPI's was not met and will be addressed during the next formal performance review. The reasons provided for the recorded under-performance is the fact that staff was on leave and could not update the Performance System. The municipal recovery plan and measures to save money is also one of the reasons for under-performance.

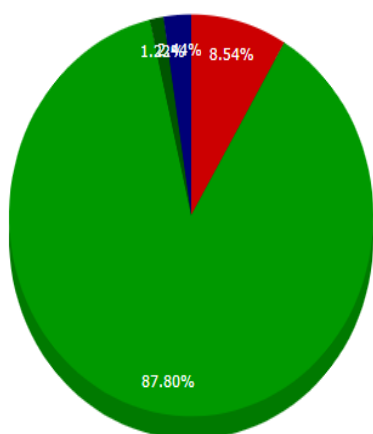
The unaudited departmental SDBIP for the period for the year ending 31 December 2021.

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

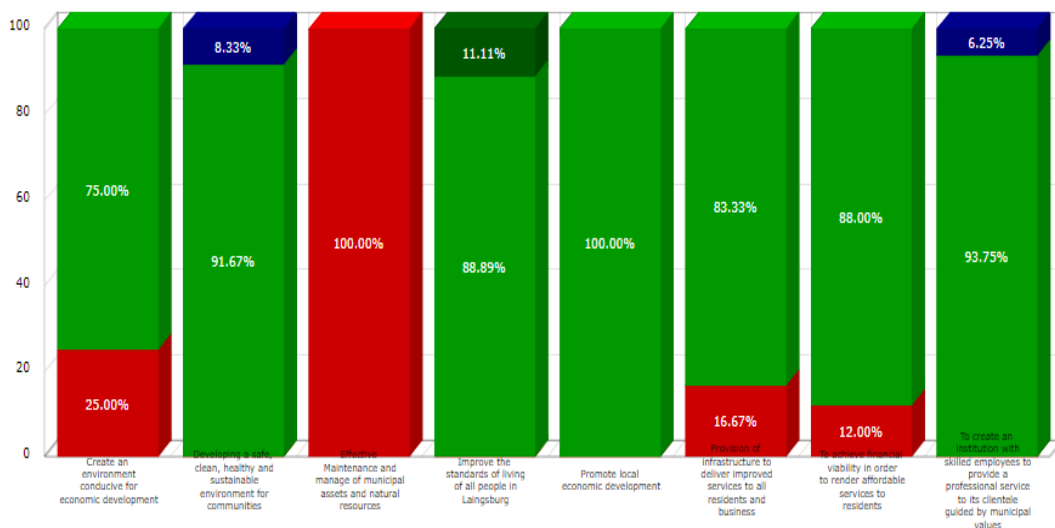
Departmental KPI Report

Report drawn on 17 January 2022 at 16:58
for the months of July 2021 to December 2021.

Laingsburg Municipality



Pre-determined Objective



	Laingsburg Municipality	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Unspecified	[Unspecified]
Not Met	7 (8.54%)	1 (25.00%)	-	1 (100.00%)	-	-	2 (16.67%)	3 (12.00%)	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-	-
Met	72 (87.80%)	3 (75.00%)	11 (91.67%)	-	8 (88.89%)	3 (100.00%)	10 (83.33%)	22 (88.00%)	15 (93.75%)	-	-
Well Met	1 (1.22%)	-	-	-	1 (11.11%)	-	-	-	-	-	-
Extremely Well Met	2 (2.44%)	-	1 (8.33%)	-	-	-	-	-	1 (6.25%)	-	-
Total:	82*	4	12	1	9	3	12	25	16	-	-
	100%	4.88%	14.63%	1.22%	10.98%	3.66%	14.63%	30.49%	19.51%	-	-

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

Laingsburg Municipality 2021/22: Top Layer KPI Report

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2021			Overall Performance for Quarter ending December 2021 to Quarter ending December 2021		
							Target	Actual	R	Target	Actual	R
TL77	Finance and Administration	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2022 [(Number of posts filled/Total number of budgeted posts)x100]	% vacancy rate of budgeted posts by 30 June 2022	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL78	Finance and Administration	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2022 [(Actual amount spent on training/total	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2022	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

		Operational budget)x100]										
TL 79	Finance and Administration	Achieve a debtor payment percentage of 65% by 30 June 2022 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Financial Development	To achieve financial viability in order to render affordable services to residents	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL 80	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 2022	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2022	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	650	650	G	650	650	G

TL 8 1	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 2022	Number of residential properties which are billed for water	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 524	1 524	G	1 524	1 524	G
TL 8 2	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 2022	Number of residential properties which are billed for sewerage	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 294	1 294	G	1 294	1 294	G
TL 8 3	Finance and Administration	Number of formal residential properties for which refuse is removed	Number of residential properties which are billed for refuse removal	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 345	1 345	G	1 345	1 345	G

		once per week and billed for the service as at 30 June 2022										
TL 84	Finance and Administration	Provide free 50kWh electricity to indigent households as at 30 June 2022	Number of households receiving free basic electricity	Social Development	Improve the standards of living of all people in Laingsburg	Last Value	452	665	G 2	452	665	G 2
TL 85	Finance and Administration	Provide free 6kl water to indigent households as at 30 June 2022	Number of households receiving free basic water	Social Development	Improve the standards of living of all people in Laingsburg	Last Value	674	674	G	674	674	G
TL 86	Finance and Administration	Provide free basic sanitation to indigent households as at 30 June 2022	Number of households receiving free basic sanitation services	Social Development	Improve the standards of living of all people in Laingsburg	Last Value	665	665	G	665	665	G
TL 87	Finance and Administration	Provide free basic refuse removal to indigent households as at 30 June 2022	Number of households receiving free basic refuse removal services	Social Development	Improve the standards of living of all people in Laingsburg	Last Value	682	682	G	682	682	G
TL 88	Finance and Administration	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2022 [(Short Term Borrowing + Bank Overdraft +	Debt coverage ratio as at 30 June 2022	Financial Development	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A

		Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue -										
TL 89	Finance and Administration	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2022 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2022	Financial Development	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL 90	Finance and Administration	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2022 [(Cash and Cash Equivalents - Unspent Conditional Grants -	Cost coverage ratio as at 30 June 2022	Financial Development	To achieve financial viability in order to render affordable services to residents	Last Value	0	0	N / A	0	0	N / A

		Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excludin										
TL 9 1	Municipal Manager	The number of people from employment equity target groups employed (to be appointed) by 30 June 2022 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2022	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	0	0	N / A	0	0	N / A
TL 9 2	Municipal Manager	Create job opportunities through EPWP and LED projects by 30 June 2022	Number of job opportunities created by 30 June 2022	Local Economic Development	Promote local economic development	Accumulative	0	0	N / A	0	0	N / A
TL 9 3	Municipal Manager	Develop a Risk Based Audit Plan for 2022/23 and submit to the Audit Committee for consideration by 30 June 2022	RBAP submitted to the Audit Committee by 30 June 2022	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Carry Over	0	0	N / A	0	0	N / A

TL 9 4	Municipal Manager	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2022 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x10 0]	% of capital budget spent on capital projects	Infrastruc ture Developm ent	Provision of infrastructur e to deliver improved services to all residents and business	Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL 9 5	Municipal Manager	Develop and distribute at least two municipal newsletters by 30 June 2022	Number of municipal newsletters developed and distributed	Institutio nal Developm ent	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulati ve	1	1	G	1	1	G
TL 9 6	Communit y Services	Review the Disaster Managemen t Plan and submit to Council by 31 March 2022	Reviewed Disaster Management Plan submitted to Council by 31 March 2022	Unspecifi ed	Developing a safe, clean, healthy and sustainable environment for communities	Carry Over	0	0	N / A	0	0	N / A
TL 9 7	Infrastruct ure Services	Spend 75% of the electricity maintenanc e budget by 30 June 2022	% of the maintenance budget spent	Infrastruc ture Developm ent	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A

		[(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]										
TL 98	Infrastructure Services	Spend 75% of the water maintenance budget by 30 June 2022 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL 99	Infrastructure Services	Spend 75% of the sewerage maintenance budget by 30 June 2022 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

TL 1 0 0	Infrastruct ure Services	Spend 75% of the refuse removal maintenan ce budget by 30 June 2022 [(Actual expenditure on maintenan ce divided by the total approved maintenan ce budget)x100]	% of the maintenance budget spent	Infrastruc ture Developm ent	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL 1 0 1	Infrastruct ure Services	Limit the % electricity unaccounte d for to less than 10% by 30 June 2022 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]	% electricity unaccounted for by 30 June	Infrastruc ture Developm ent	Effective Maintenance and manage of municipal assets and natural resources	Reverse Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL 1 0 2	Infrastruct ure Services	Limit unaccounte d for water to less than 30% by 30 June 2022 [(Number of Kilolitres Water Purchased or Purified -	% of water unaccounted	Infrastruc ture Developm ent	Effective Maintenance and manage of municipal assets and natural resources	Reverse Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A

		Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]										
TL103	Infrastructure Services	95% of water samples comply with SANS241 micro biological indicators [(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100]	% of water samples compliant	Environmental & Spatial Development	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL104	Infrastructure Services	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2022 [(Number of effluent samples that comply with permit values/Number of effluent samples tested)x100]	% of effluent samples compliant	Environmental & Spatial Development	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A

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TL 1 0 5	Infrastruct ure Services	Submit a Capacity Report on the Landfill Sites to Council by 30 June 2022	Number of capacity report submitted by 30 June 2022	Infrastruc ture Developm ent	Provision of infrastructur e to deliver improved services to all residents and business	Carry Over	0	0	N / A	0	0	N / A
TL 1 0 6	Infrastruct ure Services	Spend 95% of the budget allocated on the construction of new stormwater bridge crossings in Göldnerville by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of capital budget spent	Infrastruc ture Developm ent	Provision of infrastructur e to deliver improved services to all residents and business	Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL 1 0 7	Infrastruct ure Services	Spend 95% of the budget allocated on the rising water main in Göldnerville by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of	% of capital budget spent	Infrastruc ture Developm ent	Provision of infrastructur e to deliver improved services to all residents and business	Last Value	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A

		capital project)x100]										
TL108	Municipal Manager	Review the Economic Recovery Plan and submit to Council by 30 June 2022	Reviewed Economic Recovery Plan submitted to Council by 30 June 2022	Local Economic Development	Promote local economic development	Carry Over	0	0	N/A	0	0	N/A

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	23
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	8
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		32

9 In Year Budget Tables

In year-budget statement

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

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

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

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4 505	4 914	-	85	4 773	2 457	2 316	94%	4 914
Service charges	20 173	23 343	-	7 095	14 428	11 672	2 756	24%	23 343
Investment revenue	366	673	-	101	241	336	(96)	-28%	673
Transfers and subsidies	29 142	29 002	-	1 282	9 688	14 501	(4 813)	-33%	29 002
Other own revenue	22 598	35 424	-	11 134	22 024	17 712	4 312	24%	35 424
Total Revenue (excluding capital transfers and contributions)	76 785	93 356	-	19 697	51 154	46 678	4 476	10%	93 356
Employee costs	29 731	29 911	-	8 694	15 563	14 956	608	4%	29 911
Remuneration of Councillors	3 104	3 300	-	798	1 626	1 650	(24)	-1%	3 300
Depreciation & asset impairment	6 356	6 053	-	1 513	3 025	3 026	(1)	-0%	6 053
Finance charges	1 083	-	-	-	-	-	-	-	-
Materials and bulk purchases	10 238	10 463	-	2 896	5 859	5 232	628	12%	10 463
Transfers and subsidies	336	449	-	1 260	2 416	224	2 191	976%	449
Other expenditure	42 673	49 292	-	12 847	22 614	24 646	(2 032)	-8%	49 292
Total Expenditure	93 521	99 469	-	28 007	51 103	49 734	1 369	3%	99 469
Surplus/(Deficit)	(16 737)	(6 113)	-	(8 310)	51	(3 056)	3 107	-102%	(6 113)
Transfers and subsidies - capital (monetary alloc	21 200	13 879	-	1 110	1 125	6 940	(5 814)	-84%	13 879
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 463	7 766	-	(7 201)	1 176	3 883	(2 707)	-70%	7 766
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 463	7 766	-	(7 201)	1 176	3 883	(2 707)	-70%	7 766
Capital expenditure & funds sources									
Capital expenditure	28 105	14 461	-	621	1 125	7 231	(6 105)	-84%	14 461
Capital transfers recognised	28 052	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064
Financial position									
Total current assets	30 561	27 008	-	-	32 915	-	-	-	27 008
Total non current assets	199 936	186 958	-	-	198 036	-	-	-	186 958
Total current liabilities	24 238	43 195	-	-	38 588	-	-	-	43 195
Total non current liabilities	33 639	4 354	-	-	13 119	-	-	-	4 354
Community wealth/Equity	172 620	166 417	-	-	179 245	-	-	-	166 417
Cash flows									
Net cash from (used) operating	13 891	10 524	-	(12 457)	(5 691)	5 147	10 838	211%	10 524
Net cash from (used) investing	(16 639)	(6 338)	-	2 379	1 875	(3 169)	(5 044)	159%	(11 976)
Net cash from (used) financing	120	-	-	32	61	-	(61)	#DIV/0!	34
Cash/cash equivalents at the month/year end	6 836	13 650	9 464	-	5 709	11 442	5 733	50%	8 047
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	3 088	288	1 180	256	207	130	6 442	-	11 591
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C1 s71 Monthly Budget Statement

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

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

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		38 473	42 872	-	2 852	16 039	21 436	(5 398)	-25%	34 585
Executive and council		-	-	-	-	-	-	-		2 521
Finance and administration		38 473	42 872	-	2 852	16 039	21 436	(5 398)	-25%	32 065
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		22 773	34 934	-	10 860	21 534	17 467	4 067	23%	34 140
Community and social services		2 222	1 583	-	393	793	792	2	0%	1 265
Sport and recreation		0	4	-	2	2	2	0	13%	24
Public safety		20 533	33 335	-	10 459	20 727	16 667	4 059	24%	32 839
Housing		18	12	-	5	9	6	3	53%	11
Health		-	-	-	1	2	-	2	#DIV/0!	1
<i>Economic and environmental services</i>		4 256	3 550	-	19	863	1 775	(912)	-51%	1 304
Planning and development		1 419	1 183	-	6	288	592	(304)	-51%	-
Road transport		2 837	2 367	-	12	575	1 183	(608)	-51%	1 304
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		35 320	28 245	-	7 089	14 420	14 122	298	2%	24 600
Energy sources		19 440	18 604	-	4 401	9 098	9 302	(204)	-2%	15 414
Water management		10 011	4 193	-	1 116	2 147	2 097	50	2%	4 009
Waste water management		3 107	3 187	-	794	1 621	1 593	27	2%	2 793
Waste management		2 763	2 261	-	777	1 555	1 130	425	38%	2 385
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	100 822	109 601	-	20 819	52 855	54 801	(1 945)	-4%	94 630
Expenditure - Functional										
<i>Governance and administration</i>		38 051	33 890	-	10 482	17 829	16 945	884	5%	28 259
Executive and council		8 001	8 653	-	3 272	6 400	4 326	2 073	48%	9 682
Finance and administration		30 050	25 237	-	7 210	11 429	12 619	(1 190)	-9%	18 577
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		23 221	33 740	-	8 429	16 406	16 870	(465)	-3%	36 208
Community and social services		1 585	1 709	-	514	985	854	130	15%	2 188
Sport and recreation		53	51	-	10	17	26	(9)	-35%	26
Public safety		21 461	31 639	-	7 836	15 264	15 819	(555)	-4%	33 784
Housing		7	299	-	69	140	150	(10)	-7%	207
Health		115	42	-	-	-	21	(21)	-100%	4
<i>Economic and environmental services</i>		37 843	37 838	-	11 311	20 169	18 919	1 250	7%	3 556
Planning and development		13 870	14 672	-	4 166	7 420	7 336	84	1%	1 324
Road transport		23 973	23 167	-	7 145	12 750	11 583	1 166	10%	2 231
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		19 677	19 234	-	5 324	10 142	9 617	525	5%	26 022
Energy sources		11 346	11 635	-	3 347	6 516	5 817	699	12%	9 270
Water management		4 160	3 721	-	888	1 678	1 861	(183)	-10%	2 933
Waste water management		2 190	1 787	-	486	914	893	21	2%	12 195
Waste management		1 981	2 092	-	603	1 034	1 046	(12)	-1%	1 625
<i>Other</i>		16	12	-	1	4	6	(2)	-33%	7
Total Expenditure - Functional	3	118 808	124 715	-	35 548	64 550	62 358	2 192	4%	94 052
Surplus/ (Deficit) for the year		(17 986)	(15 114)	-	(14 729)	(11 694)	(7 557)	(4 137)	55%	578

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

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

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

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

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 192	2 616	-	701	1 405	1 308	97	7.4%	2 616
Vote 4 - BUDGET & TREASURY		36 281	40 257	-	2 151	14 634	20 128	(5 494)	-27.3%	40 257
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 504	1 583	-	393	795	792	3	0.4%	1 583
Vote 7 - SPORTS AND RECREATION		718	4	-	2	2	2	0	13.5%	4
Vote 8 - HOUSING		18	12	-	5	9	6	3	53.3%	12
Vote 9 - PUBLIC SAFETY		20 533	33 335	-	10 459	20 727	16 667	4 059	24.4%	33 335
Vote 10 - ROAD TRANSPORT		1 419	1 183	-	6	288	592	(304)	-51.4%	1 183
Vote 11 - WASTE MANAGEMENT		2 763	2 261	-	777	1 555	1 130	425	37.6%	2 261
Vote 12 - WASTE WATER MANAGEMENT		3 107	3 187	-	794	1 621	1 593	27	1.7%	3 187
Vote 13 - WATER		10 011	4 193	-	1 116	2 147	2 097	50	2.4%	4 193
Vote 14 - ELECTRICITY		19 440	18 604	-	4 401	9 098	9 302	(204)	-2.2%	18 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 985	107 235	-	20 806	52 279	53 617	(1 338)	-2.5%	107 235
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 179	5 183	-	2 351	4 673	2 592	2 081	80.3%	5 183
Vote 2 - MUNICIPAL MANAGER		3 822	3 469	-	921	1 727	1 735	(8)	-0.5%	3 469
Vote 3 - CORPORATE SERVICES		8 297	7 742	-	1 853	3 377	3 871	(494)	-12.8%	7 742
Vote 4 - BUDGET & TREASURY		21 753	17 495	-	5 357	8 052	8 748	(695)	-7.9%	17 495
Vote 5 - PLANNING AND DEVEOLPMENT		628	1 029	-	198	348	515	(166)	-32.3%	1 029
Vote 6 - COMMUNITY AND SOCIAL SERV		1 436	1 525	-	458	882	762	119	15.6%	1 525
Vote 7 - SPORTS AND RECREATION		275	269	-	67	124	134	(10)	-7.7%	269
Vote 8 - HOUSING		7	299	-	69	140	150	(10)	-6.6%	299
Vote 9 - PUBLIC SAFETY		21 461	31 639	-	7 836	15 264	15 819	(555)	-3.5%	31 639
Vote 10 - ROAD TRANSPORT		12 234	11 683	-	3 572	6 375	5 829	546	9.4%	11 683
Vote 11 - WASTE MANAGEMENT		1 981	2 092	-	603	1 034	1 046	(12)	-1.1%	2 092
Vote 12 - WASTE WATER MANAGEMENT		2 190	1 787	-	486	914	893	21	2.3%	1 787
Vote 13 - WATER		4 160	3 721	-	888	1 678	1 861	(183)	-9.8%	3 721
Vote 14 - ELECTRICITY		11 346	11 635	-	3 347	6 516	5 817	699	12.0%	11 635
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	93 769	99 569	-	28 007	51 103	49 772	1 332	2.7%	99 569
Surplus/ (Deficit) for the year	2	4 215	7 666	-	(7 201)	1 176	3 846	(2 670)	-69.4%	7 666

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

(d) Monthly Budget Statement (revenue and expenditure)

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		4 505	4 914	-	85	4 773	2 457	2 316	94%	4 914
Service charges - electricity revenue		14 591	17 391	-	4 401	9 098	8 695	402	5%	17 391
Service charges - water revenue		2 203	2 926	-	1 116	2 147	1 463	684	47%	2 926
Service charges - sanitation revenue		1 753	1 861	-	801	1 628	931	698	75%	1 861
Service charges - refuse revenue		1 626	1 166	-	777	1 555	583	972	167%	1 166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 624	1 212	-	449	847	606	241	40%	1 212
Interest earned - external investments		366	673	-	101	241	336	(96)	-28%	673
Interest earned - outstanding debtors		53	559	-	149	262	279	(18)	-6%	559
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 170	32 410	-	10 365	20 510	16 205	4 305	27%	32 410
Licences and permits		363	927	-	95	218	464	(246)	-53%	927
Agency services		180	166	-	46	108	83	25	30%	166
Transfers and subsidies		29 142	29 002	-	1 282	9 688	14 501	(4 813)	-33%	29 002
Other revenue		206	150	-	30	80	75	5	7%	150
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		76 785	93 356	-	19 697	51 154	46 678	4 476	10%	93 356
Expenditure By Type										
Employee related costs		29 731	29 911	-	8 694	15 563	14 956	608	4%	29 911
Remuneration of councillors		3 104	3 300	-	798	1 626	1 650	(24)	-1%	3 300
Debt impairment		16 630	25 958	-	6 482	12 963	12 979	(16)	0%	25 958
Depreciation & asset impairment		6 356	6 053	-	1 513	3 025	3 026	(1)	0%	6 053
Finance charges		1 083	-	-	-	-	-	-	-	-
Bulk purchases		10 238	10 463	-	2 896	5 859	5 232	628	12%	10 463
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		7 813	6 502	-	2 129	3 158	3 251	(93)	-3%	6 502
Transfers and subsidies		336	449	-	1 260	2 416	224	2 191	976%	449
Other expenditure		17 967	16 833	-	4 236	6 493	8 416	(1 923)	-23%	16 833
Loss on disposal of PPE		263	-	-	-	-	-	-	-	-
Total Expenditure		93 521	99 469	-	28 007	51 103	49 734	1 369	3%	99 469
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(16 737)	(6 113)	-	(8 310)	51	(3 056)	3 107	(0)	(6 113)
(National / Provincial and District)		21 200	13 879	-	1 110	1 125	6 940	(5 814)	(0)	13 879
(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		4 463	7 766	-	(7 201)	1 176	3 883			7 766
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 463	7 766	-	(7 201)	1 176	3 883			7 766
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 463	7 766	-	(7 201)	1 176	3 883			7 766
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4 463	7 766	-	(7 201)	1 176	3 883			7 766

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

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

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		35	-	-	-	48	-	48	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	-	-	48	-	48	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	4	98	-	98	#DIV/0!	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	4	4	-	4	#DIV/0!	-
Public safety		-	-	-	-	94	-	94	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1 448	-	9	264	724	(461)	-64%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1 448	-	9	264	724	(461)	-64%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19 383	13 013	-	608	716	6 507	(5 790)	-89%	8 064
Energy sources		-	582	-	86	86	291	(205)	-71%	-
Water management		19 383	8 435	-	312	320	4 217	(3 897)	-92%	6 064
Waste water management		-	3 996	-	210	218	1 998	(1 780)	-89%	2 000
Waste management		-	-	-	-	92	-	92	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	19 417	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064
Funded by:										
National Government		10 584	14 461	-	621	637	7 231	(6 594)	-91%	8 064
Provincial Government		17 468	-	-	-	489	-	489	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
Total Capital Funding		28 105	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064

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

(f) Monthly Budget Statement-Financial Position

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

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9 617	12 092	-	2 862	12 092
Call investment deposits		-	-	-	-	-
Consumer debtors		14 981	11 785	-	20 151	11 785
Other debtors		5 316	2 489	-	9 249	2 489
Current portion of long-term receivables		-	1	-	-	1
Inventory		647	641	-	653	641
Total current assets		30 561	27 008	-	32 915	27 008
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		23 480	23 544	-	23 480	23 544
Investments in Associate		-	-	-	-	-
Property, plant and equipment		176 253	163 084	-	174 354	163 084
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		202	286	-	202	286
Other non-current assets		-	43	-	-	43
Total non current assets		199 936	186 958	-	198 036	186 958
TOTAL ASSETS		230 497	213 966	-	230 951	213 966
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		1	6	-	(0)	6
Consumer deposits		800	715	-	816	715
Trade and other payables		20 877	18 631	-	14 701	18 631
Provisions		2 560	23 843	-	23 071	23 843
Total current liabilities		24 238	43 195	-	38 588	43 195
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		33 639	4 354	-	13 119	4 354
Total non current liabilities		33 639	4 354	-	13 119	4 354
TOTAL LIABILITIES		57 876	47 549	-	51 707	47 549
NET ASSETS	2	172 620	166 417	-	179 245	166 417
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		172 620	166 417	-	179 245	166 417
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	172 620	166 417	-	179 245	166 417

Table C6: s71 Monthly Budget Statement-Financial Position

(g) Monthly Budget Statement -Cash Flow

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		3 706	4 792	-	416	1 520	2 396	(875)	-37%	4 792
Service charges		25 893	23 225	-	7 582	15 021	11 612	3 408	29%	23 225
Other revenue		22 823	9 082	-	2 224	6 402	4 541	1 861	41%	9 082
Government - operating		27 000	24 103	-	521	11 824	12 051	(228)	-2%	24 103
Government - capital		2 799	13 879	-	-	1 718	6 940	(5 222)	-75%	13 879
Interest		218	673	-	168	338	336	1	0%	673
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(67 975)	(64 007)	-	(22 066)	(40 458)	(32 118)	8 340	-26%	(64 007)
Finance charges		-	(773)	-	-	-	(386)	(386)	100%	(773)
Transfers and Grants		(571)	(449)	-	(1 302)	(2 055)	(224)	1 830	-815%	(449)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 891	10 524	-	(12 457)	(5 691)	5 147	10 838	211%	10 524
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		-	-	-	3 000	3 000	-	3 000	#DIV/0!	-
Payments										
Capital assets		(16 639)	(6 338)	-	(621)	(1 125)	(3 169)	(2 044)	64%	(11 976)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 639)	(6 338)	-	2 379	1 875	(3 169)	(5 044)	159%	(11 976)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	32	61	-	61	#DIV/0!	34
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		120	-	-	32	61	-	(61)	#DIV/0!	34
NET INCREASE/ (DECREASE) IN CASH HELD		(2 628)	4 186	-	(10 046)	(3 755)	1 978			(1 417)
Cash/cash equivalents at beginning:		9 464	9 464	9 464		9 464	9 464			9 464
Cash/cash equivalents at month/year end:		6 836	13 650	9 464		5 709	11 442			8 047

Table C7: Monthly Budget Statement -Cash Flow

Cash Flow

The Municipality started off with a cash flow balance of R 9,464 million at the beginning of the year and increased it with R1,976 million. The closing balance for the 31st of December 2021 is R11,442 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 2021/2022 financial year.

10 PART 2-SUPPORTING DOCUMENTATION

10.1 Debtor's Analysis

The debtor's analysis must contain-

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

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

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	331	70	45	52	50	24	903	-	1 475	1 028	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 139	59	52	66	32	32	563	-	1 943	693	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	971	43	991	43	39	19	2 474	-	4 581	2 575	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	246	54	43	43	40	20	953	-	1 398	1 056	-	-
Receivables from Exchange Transactions - Waste Management	1600	235	42	33	36	32	14	508	-	900	590	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	151	18	15	16	12	20	947	-	1 179	995	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	14	1	1	1	3	1	94	-	115	99	-	-
Total By Income Source	2000	3 088	288	1 180	256	207	130	6 442	-	11 591	7 035	-	-
2019/20 - totals only		934762	399801	445737	396926	321119	268103	6366770	0	9 133	7 353		
Debtors Age Analysis By Customer Group													
Organs of State	2200	232	23	106	28	22	20	734	-	1 165	804	-	-
Commercial	2300	1 443	61	879	67	35	34	2 221	-	4 739	2 357	-	-
Households	2400	1 414	204	195	161	150	76	3 487	-	5 687	3 874	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	3 088	288	1 180	256	207	130	6 442	-	11 591	7 035	-	-

Table SC3: Monthly Budget Statement -Age Debtor's

The Outstanding Debtors of the Municipality amounts to R 11,591 million for the quarter ending December 2021.

10.2 Creditor's Analysis

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

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

Description R thousands	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

Table SC4 Monthly Budget Statement Aged creditors

10.3 Investment Portfolio Analysis

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

11 Allocation and grant receipts and Expenditure

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

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

11.1 Supporting Table SC6 -Grants receipts

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		18 395	21 645	-	875	8 841	10 822	(1 539)	-14,2%	-
Local Government Equitable Share		15 000	18 461	-	-	7 692	9 231	(1 539)	-16,7%	-
Municipal Infrastructure Grant (MIG) (PMU)		2 395	336	-	-	-	168			-
Expanded Public Works Programme (EPWP)		-	1 098	-	-	275	549			-
Financial Management Grant (FMG)		1 000	1 750	-	875	875	875			-
Provincial Government:		2 837	2 458	-	1 267	1 658	1 229	679	55,2%	-
Local Government Financial Management Grant		1 260	-	-	875	875	-	875	#DIV/0!	-
Economic Development and Tourism (Operating)		-	500	-	-	-	250			-
MAIN ROAD SUBSIDY		1 577	50	-	-	-	25	(25)	-100,0%	-
GRANT - WCFMSG		-	250	-	-	-	125	(125)	-100,0%	-
GRANT - COMMUNITY WORK (LOCAL GOV)		-	94	-	-	0	47	(47)	-99,8%	-
GRANT - DEPT CULTURE SPORT		-	1 564	-	391	782	782			-
GRANT - EXTERNAL BURSARY PROGRAMME		-	-	-	1	1	-	1	#DIV/0!	-
District Municipality:		-	-	-	15	21	-	21	#DIV/0!	-
Central Karoo District Municipality		-	-	-	15	21	-	21	#DIV/0!	-
Total Operating Transfers and Grants	5	21 232	24 103	-	2 157	10 520	12 051	(838)	-7,0%	-
Capital Transfers and Grants										
National Government:		17 111	13 879	6 199	621	637	6 940	(2 863)	-41,3%	6 199
Municipal Infrastructure Grant (MIG)		17 111	6 383	6 199	328	328	3 192	(2 863)	-89,7%	6 199
Water Services Infrastructure Grant		-	7 496	-	292	308	3 748			-
Total Capital Transfers and Grants	5	17 111	13 879	6 199	621	637	6 940	(2 863)	-41,3%	6 199
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	38 343	37 982	6 199	2 778	11 157	18 991	(3 701)	-19,5%	6 199

Table SC6 Monthly Budget Statements – Transfers and Grants receipts

8.2 Councilors and board member allowances and employee benefits

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

- Councilor allowances
- board member allowances, and
- employee benefits.

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

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 436	2 229	-	679	1 334	1 115	219	20%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		386	743	-	41	138	372	(234)	-63%	700
Cellphone Allowance		307	328	-	77	153	164	(11)	-6%	328
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	1	1	-	1	#DIV/0!	-
Sub Total - Councillors		3 129	3 300	-	798	1 626	1 650	(24)	-1%	3 257
% increase	4		5,5%							4,1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 691	3 621	-	898	1 787	1 811	(24)	-1%	3 197
Pension and UIF Contributions		277	452	-	107	215	226	(11)	-5%	371
Medical Aid Contributions		65	115	-	24	47	57	(10)	-18%	200
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		451	552	-	137	273	276	(3)	-1%	413
Cellphone Allowance		-	-	-	11	21	-	21	#DIV/0!	-
Housing Allowances		-	11	-	3	6	6	0	3%	22
Other benefits and allowances		125	190	-	193	193	95	98	103%	130
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		2 609	4 941	-	1 371	2 541	2 471	70	3%	4 333
% increase	4		89,4%							66,1%
Other Municipal Staff										
Basic Salaries and Wages		15 608	18 336	-	4 779	8 991	9 168	(177)	-2%	15 748
Pension and UIF Contributions		2 375	2 517	-	620	1 233	1 259	(26)	-2%	2 190
Medical Aid Contributions		745	919	-	190	378	459	(82)	-18%	1 301
Overtime		1 215	720	-	236	499	360	139	39%	803
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		826	506	-	124	249	253	(4)	-2%	575
Cellphone Allowance		7	5	-	2	4	2	1	50%	-
Housing Allowances		139	125	-	14	28	63	(34)	-55%	158
Other benefits and allowances		1 529	1 117	-	1 218	1 297	559	738	132%	185
Payments in lieu of leave		253	127	-	-	-	63	(63)	-100%	-
Long service awards		42	145	-	-	54	72	(19)	-26%	-
Post-retirement benefit obligations	2	202	453	-	133	266	227	39	17%	-
Sub Total - Other Municipal Staff		22 941	24 970	-	7 316	12 997	12 485	512	4%	20 959
% increase	4		8,8%							-8,6%
Total Parent Municipality		28 679	33 211	-	9 485	17 164	16 606	558	3%	28 550
TOTAL SALARY, ALLOWANCES & BENEFITS		28 679	33 211	-	9 485	17 164	16 606	558	3%	28 550
% increase	4		15,8%							-0,4%
TOTAL MANAGERS AND STAFF		25 550	29 911	-	8 688	15 538	14 956	583	4%	25 293

Table SC8: Monthly Budget Statement Council

12 Materialvariances

Material variances to the service delivery and budget implementation plan

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

Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

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

Description	Ref	Budget Year 2021/22												2022/22 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Cash Receipts By Source																	
Property rates		173	539	392	199	127	90	399	399	399	399	399	1 275	4 792	4 230	4 568	
Service charges - electricity revenue		1 128	1 968	1 577	1 539	1 821	1 187	1 432	1 432	1 432	1 432	1 432	805	17 188	16 020	17 302	
Service charges - water revenue		167	296	214	222	269	224	246	246	246	246	246	333	2 956	2 780	3 002	
Service charges - sanitation revenue		127	230	173	158	191	155	157	157	157	157	157	65	1 883	1 467	1 584	
Service charges - refuse		135	220	177	159	171	147	100	100	100	100	100	(309)	1 198	1 399	1 511	
Service charges - other		250	345	432	370	678	291	-	-	-	-	-	(2 367)	-	-	-	
Rental of facilities and equipment		69	219	171	156	124	192	113	113	113	113	113	(141)	1 355	629	680	
Interest earned - external investments		18	19	24	22	20	17	56	56	56	56	56	272	673	893	965	
Interest earned - outstanding debtors		29	40	40	40	34	34	-	-	-	-	-	(217)	-	422	455	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		3	29	40	42	170	81	540	540	540	540	540	3 419	6 484	6 992	7 552	
Licences and permits		29	54	43	40	33	24	77	77	77	77	77	317	927	1 173	1 267	
Agency services		-	-	-	-	-	-	14	14	14	14	14	97	166	134	145	
Transfer receipts - operating		8 209	3 080	13	521	-	-	2 009	2 009	2 009	2 009	2 009	2 236	24 103	24 873	26 863	
Other revenue		51	3 202	267	209	544	611	13	13	13	13	13	(4 796)	150	160	173	
Cash Receipts by Source		10 389	10 241	3 562	3 676	4 182	3 054	5 156	5 156	5 156	5 156	5 156	989	61 874	61 174	66 067	
Other Cash Flows by Source																	
Transfer receipts - capital		84	-	1 634	-	-	-	1 157	1 157	1 157	1 157	1 157	6 378	13 879	12 896	13 927	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		8	9	13	18	12	2	-	-	-	-	-	(61)	-	38	41	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	3 000	-	-	-	-	-	-	(3 000)	-	-	-	
Total Cash Receipts by Source		10 480	10 249	5 209	3 694	7 194	3 056	6 313	6 313	6 313	6 313	6 313	4 306	75 753	74 107	80 036	
Cash Payments by Type																	
Employee related costs		2 162	2 461	2 566	2 450	3 417	2 353	2 342	2 342	2 342	2 342	2 342	983	28 101	29 085	31 412	
Remuneration of councillors		237	236	279	255	184	280	275	275	275	275	275	454	3 300	3 441	3 716	
Interest paid		-	-	-	-	-	-	64	64	64	64	64	(322)	-	-	-	
Bulk purchases - Electricity		-	1 410	1 553	1 248	848	800	866	866	866	866	866	201	10 390	8 533	9 215	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	3	3	3	3	3	24	41	-	-	
Other materials		0	18	21	77	29	107	230	230	230	230	230	1 125	2 525	959	1 035	
Contracted services		0	65	98	83	171	92	538	538	538	538	538	3 260	6 461	6 807	7 351	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	814	879	
Grants and subsidies paid - other		27	28	697	33	1 013	256	37	37	37	37	37	(1 793)	449	-	-	
General expenses		4 133	1 345	1 808	1 207	5 522	2 941	1 099	1 099	1 099	1 099	1 099	(9 263)	13 189	12 923	13 956	
Cash Payments by Type		6 559	5 563	7 022	5 353	11 185	6 830	5 455	5 455	5 455	5 455	5 455	(5 331)	64 456	62 561	67 566	
Other Cash Flows/Payments by Type																	
Capital assets		-	504	-	11	191	418	528	528	528	528	528	(2 641)	1 125	13 174	14 228	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flow s/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		6 559	6 067	7 022	5 364	11 376	7 249	5 983	5 983	5 983	5 983	5 983	(7 972)	65 581	75 735	81 794	
NET INCREASE/(DECREASE) IN CASH HELD		3 921	4 182	(1 813)	(1 671)	(4 182)	(4 193)	330	330	330	330	330	12 278	10 172	(1 628)	(1 758)	
Cash/cash equivalents at the month/year beginning:		9 464	13 385	17 568	15 754	14 084	9 902	5 709	6 039	6 368	6 698	7 028	7 357	9 464	19 636	18 008	
Cash/cash equivalents at the month/year end:		13 385	17 568	15 754	14 084	9 902	5 709	6 039	6 368	6 698	7 028	7 357	19 636	19 636	18 008	16 250	

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

13 Parent municipality financial performance

Not applicable to Laingsburg Municipality at this time

14 Municipal Entity Financial Performance

Not applicable to Laingsburg Municipality at this time

15 Capital Programme Performance

The disclosure on capital programme performance must include at least-

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

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

Month	2020/21	Budget Year 2021/22							
	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	14 662	-	-	-	-	-	-	0%
August	-	-	-	504	504	504	-	-	3%
September	-	-	-	-	504	504	-	-	3%
October	-	-	-	11	515	515	-	-	4%
November	-	-	-	191	707	707	-	-	5%
December	-	-	-	418	1 125	707	(418)	-59,2%	8%
January	-	-	-	-	1 125	707	(418)	-59,2%	8%
February	-	-	-	-	1 125	707	(418)	-59,2%	8%
March	-	-	-	-	1 125	707	(418)	-59,2%	8%
April	-	-	-	-	1 125	707	(418)	-59,2%	8%
May	-	-	-	-	1 125	707	(418)	-59,2%	8%
June	-	-	-	-	1 125	707	(418)	-59,2%	8%
Total Capital expenditure	16 781	14 662	-	1 125					

16 Supporting Table SC 13

Supporting Tables SC 13 include the following:

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

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		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	7 166	-	617	617	3 583	2 966	82,8%	7 166
Roads Infrastructure		149	-	-	-	-	-	-		-
Roads		149	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		(0)	1 448	-	9	9	724	715	98,8%	1 448
Drainage Collection		(0)	-	-	-	-	-	-		-
Storm water Conveyance		-	1 448	-	9	9	724	715	98,8%	1 448
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		8 513	582	-	86	86	291	205	70,5%	582
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		8 513	582	-	-	-	291	291	100,0%	582
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	86	86	-	(86)	#DIV/0!	-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		19 383	5 136	-	312	312	2 568	2 255	87,8%	5 136
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		471	-	-	157	157	-	(157)	#DIV/0!	-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	156	156	-	(156)	#DIV/0!	-
Distribution		18 912	5 136	-	-	-	2 568	2 568	100,0%	5 136
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		0	-	-	210	210	-	(210)	#DIV/0!	-
Pump Station		-	-	-	-	-	-	-		-
Reticulation		0	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	210	210	-	(210)	#DIV/0!	-
Other assets		-	-	-	4	4	-	(4)	#DIV/0!	-
Operational Buildings		-	-	-	4	4	-	(4)	#DIV/0!	-
Municipal Offices		-	-	-	4	4	-	(4)	#DIV/0!	-
Machinery and Equipment		-	7 496	-	-	16	3 748	3 733	99,6%	7 496
Machinery and Equipment		-	7 496	-	-	16	3 748	3 733	99,6%	7 496
Transport Assets		-	-	-	-	489	-	(489)	#DIV/0!	-
Transport Assets		-	-	-	-	489	-	(489)	#DIV/0!	-
Total Capital Expenditure on new assets	1	28 005	14 662	-	621	1 125	7 331	6 206	84,7%	14 662

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
-										
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-

	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-
<i>Road Structures</i>	-	-	-	-	-	-	-	-
<i>Road Furniture</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-
<i>Power Plants</i>	-	-	-	-	-	-	-	-
<i>HV Substations</i>	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>	-	-	-	-	-	-	-	-
<i>MV Networks</i>	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>	-	-	-	-	-	-	-	-
<i>Boreholes</i>	-	-	-	-	-	-	-	-
<i>Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Pump Stations</i>	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	-	-	-	-	-	-	-
<i>Distribution Points</i>	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-
<i>Pump Station</i>	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-

Waste Processing Facilities	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-

Police	-	-	-	-	-	-	-	-
Purlo	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-

<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<u>Land</u>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-

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

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

Description	Ref	Budget Year 2021/22								
		2020/21 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	541	-	210	247	270	23	8,6%	743
Electrical Infrastructure		317	358	-	210	247	179	(68)	-37,9%	347
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		257	27	-	-	3	13	10	76,1%	286
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		59	331	-	210	244	166	(78)	-47,2%	61
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		30	2	-	-	-	1	1	100,0%	75
Dams and Weirs		-	1	-	-	-	1	1	100,0%	-
Distribution		30	1	-	-	-	1	1	100,0%	65
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1	180	-	-	-	90	90	100,0%	322
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1	158	-	-	-	79	79	100,0%	300
Waste Water Treatment Works		-	23	-	-	-	11	11	100,0%	22
Community Assets		0	57	-	1	5	28	23	82,1%	3
Community Facilities		0	57	-	1	5	28	23	82,1%	3
Libraries		-	57	-	1	5	28	23	82,1%	-
Investment properties		181	-	-	-	-	-	-	-	270
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		181	-	-	-	-	-	-	-	270
Improved Property		168	-	-	-	-	-	-	-	184
Unimproved Property		13	-	-	-	-	-	-	-	86
Other assets		49	223	-	59	107	112	4	3,9%	57
Operational Buildings		49	205	-	59	107	103	(5)	-4,4%	40
Municipal Offices		49	205	-	59	107	103	(5)	-4,4%	40
Housing		-	18	-	-	-	9	9	100,0%	17
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	18	-	-	-	9	9	100,0%	17
Furniture and Office Equipment		213	9	-	1	1	4	3	75,8%	314
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Machinery and Equipment		942	236	-	82	199	118	(82)	-69,3%	65
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Transport Assets		528	920	-	174	267	460	193	41,9%	556
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Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	2 260	1 986	-	526	827	993	166	16,7%	2 008

Table SC13c: Expenditure on repairs and maintenance by asset class

17 Adjustment Budget

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

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

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

18 Outstanding matters on the past year’s Annual Report 2020/21

As prescribed in section 72(1) (a) (iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year’s Annual Report, and progress on resolving the problems identified in the Annual Report. Refer to the SDBIP Report for detail on progress made with the implementation of corrective measures to address the KPI’s that have not been met in the TL SDBIP 2021/2022.

19 Summary and Challenges

The unaudited Top Layer SDBIP for the second half of the financial year 2021/22 ending 31 December 2021, which measures the municipality’s overall performance per MKPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.