

# LAINGSBURGMUNICIPALITY

## SECTION 52 REPORTS

### QUARTERLY PERFORMANCE

# 2021/22 ASSESSMENT REPORT- Q 1

01 July 2021– 30 September 2021

A municipality that works



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## QUALITY CERTIFICATE

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



.....  
**J. BOOYSEN**  
**MUNICIPAL MANAGER**  
**20 October 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 July 2021 – 30 September 2021) of the 2021/2022 financial year.

## SECTION 2 – EXECUTIVE MAYOR’S REPORT

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

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

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

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

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

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

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

There is no other information considered to be relevant.

## SECTION 3 – RESOLUTIONS

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

- That Council takes cognizance of the Finance Management Report (MFMA Section 52 report) for the quarter ending 30 September 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 and risks

At the end of the First quarter the Municipality have generated only 29.35% or R 31,473 of the annual budgeted revenue. This amount includes the operational grants to date.

Payment for debtors for the First quarter was 77.83%. 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: 95.11% for electricity, 84.16% for water, 90.17% for refuse, 91.90% for sewerage and 107.89% for other debtors.

#### 4.2 Other Relevant information

Year-to-date revenue raised is 74,30% of the projected year-to-date budget for the First quarter. Operating expenditure incurred amounts to 78.47% 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 29.35% or R 31,473 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 R 23,096 million for the First 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 1,568 million. That will bring the total expenditure effectively at R 24,664 million to date. The expenditure to date is lower than the budget year-to-date amount. This means that the Municipality has spent 0.2% less than the year-to-date budget.

#### 4.5 Capital Expenditure

The Municipality has incurred R 0,504 million of the external MIG funded Capital Budget to date.

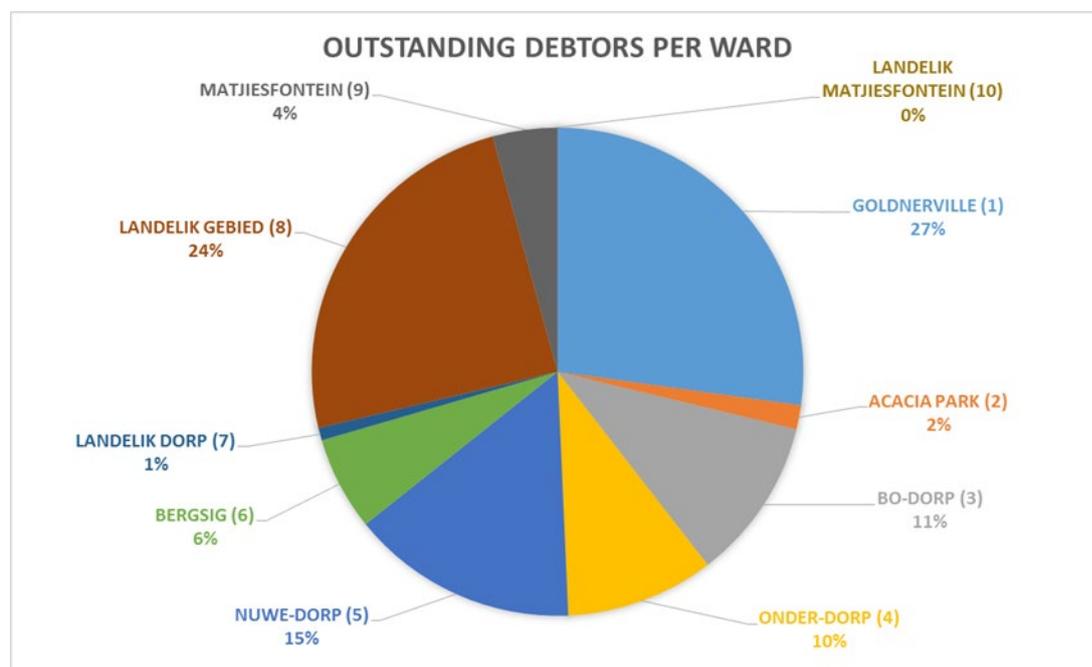
#### 4.6 Cash Flow

The Municipality started off with a cash flow balance of R 9,464 million at the beginning of the quarter and increased it with R 6,291 million. The closing balance for the quarter is R 15,754 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2021/2022 financial year. The last transfers of equitable share grant and other capital grants were received during the quarter.

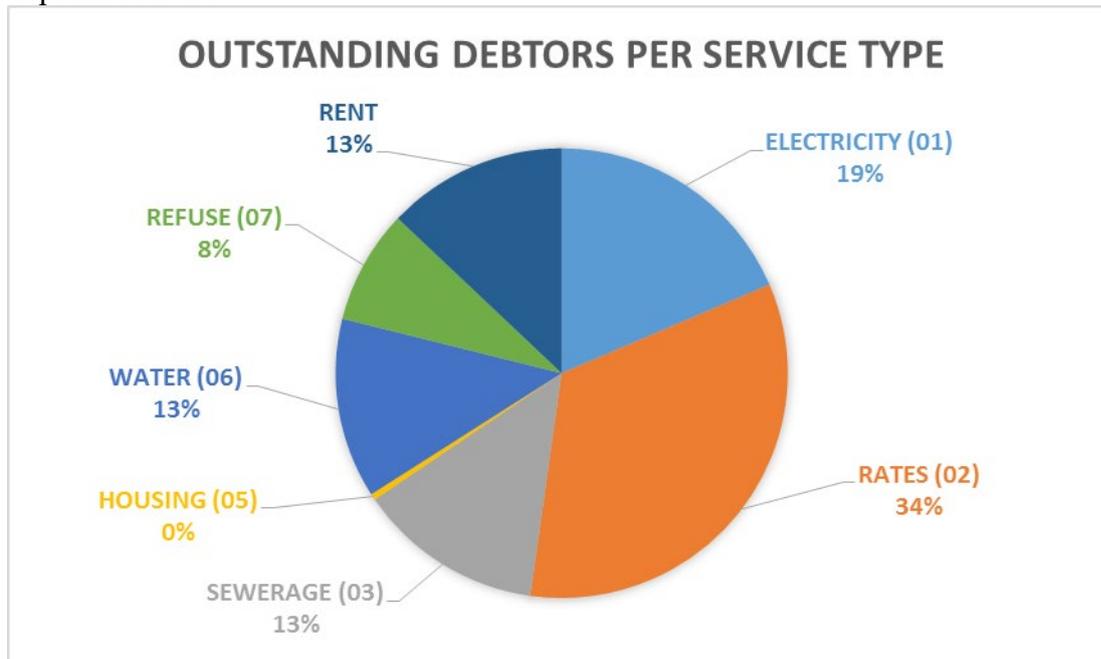
#### 4.7 Debtors

The Outstanding Debtors of the Municipality amounts to R 11,733million at the end of the first quarter.

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



The following graph shows the outstanding debtors per service type as at the end of September 2021:



#### 4.8 Creditors

Total outstanding creditors amount to R0 for the First 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.

#### 4.9 Unfunded Budget

During August 2021, the Provincial Treasury expressed in writing its concern that the Municipality is facing fiscal difficulties, which may challenge its ability to effectively and efficiently perform its functions and mandate. Meetings were held between the PT and the Municipality to discuss the unfunded budget. Recommendations were made that a budget funding plan be drawn up as soon as possible. The funding plan should include cuts to the budgeted expense and other savings measures.

A draft budget funding plan were prepared and submitted to PT. Amendments and further cuts were recommended and the final funding plan was submitted to Council on 27 September 2021 for approval for the implementation of the measures.

As a result, the Municipality is now committed to serious action to cut spending. The recommendation of PT is that the municipality must continue with a strong focus on cost savings measures with managing both regulated and non-regulated measures and key activities identified in the Budget funding plan.

#### 4.10 Cost Containment Measures

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

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

effectively, efficiently and economically.

In terms of MFMA Circular 97 issued on 1 July 2019 municipalities are required to utilise existing reporting requirements, to report internally and externally on cost saving measures. The following table summarizes the main items as prescribed in the circular and MCCR.

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	9 511 932	792 661	2 377 983	1 066 641	1 290 830	273 980	(1 087 153)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	546 216	45 518	136 554	60 993	125 997	15 475	(10 557)
Domestic accommodation	393 372	32 781	98 343	15 848	28 631	(16 933)	(69 712)
Sponsorships, events and catering	69 480	5 790	17 370	3 445	5 812	(2 345)	(11 558)
Communication	528 588	44 049	132 147	17 357	68 569	(26 692)	(63 578)
Overtime	719 688	59 974	179 922	67 203	262 254	7 229	82 332
<b>Total</b>	<b>R 11 769 276</b>	<b>R 980 773</b>	<b>R 2 942 319</b>	<b>R 1 231 487</b>	<b>R 1 782 091</b>	<b>250 714</b>	<b>(1 160 228)</b>

## SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

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

### Table SC2 – Financial Performance indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,2%	6,1%	0,0%	0,0%	3,3%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,1%	11,2%	0,0%	11,3%	11,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	126,1%	62,5%	0,0%	96,7%	62,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		39,7%	28,0%	0,0%	35,6%	28,0%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26,4%	15,3%	0,0%	84,9%	15,3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	11,2%	7,0%	7,0%	7,0%	7,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	64,3%	55,0%	55,0%	40,0%	30,0%
Employee costs	Employee costs/Total Revenue - capital revenue		38,7%	32,0%	0,0%	21,8%	32,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,9%	2,1%	0,0%	0,9%	2,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9,7%	6,5%	0,0%	0,0%	3,5%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		234,7%	450,9%	#DIV/0!	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		60,7%	41,7%	#DIV/0!	152,0%	41,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		9,7%	9,1%	0,0%	0,0%	9,1%

The other financial performance indicators are discussed below:

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

### 5.1 Key Financial Indicators

Description	Operating Revenue	Operating Expenditure	Capital Expenditure
	R'000	R'000	R'000
Year-to-date budget CY	23 338 944	24 867 187	504 320
Actuals as at Current Quarter	31 456 556	23 096 329	504 320
Variance between YTD Budget and YTD Actuals	-8 117 612	1 770 857	-
Variance %	-34,78	7,12	100,00

**Table 5. 2 Actual Budget Spending**

Description	Operating Revenue	Operating Expenditure	Capital Expenditure
	R'000	R'000	R'000
Annual Budget	93 355 774	99 468 746	14 662 471
Actuals as at Current Quarter	31 456 556	23 096 329	504 320
Actual as % of total Budget	33,70	23,22	3,44

Table 5.3 provides the key financial indicators, comparing the 2020/21 financial performance of the municipality to the 2021/22 year to date figures as at 30 September 2021.

RATION DESCRIPTION	CY	PY
<b>Revenue Management</b>		
Level of reliance on Government grants	31,07	29,10
Actual income vs Budgeted Income	134,78	27,12
<b>Expenditure Management</b>		
Personnel Costs to total Expenditure	29,74	32,66
Actual expenditure vs Budgeted Expenditure	92,88	18,97
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,18	0,24
Repairs and maintenance / total expenditure	1,28	2,12
<b>Asset Management</b>		
Actual versus Budgeted Capital Expenditure	3,44	21,37
Stockholding period(Days)		
<b>Debt Management</b>		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	-81	302
<b>Liquidity</b>		
Current ratio	96,69	211,55
Acid Test ratio	95,25	206,19
Turnover of accounts receivable	1,19	2,42
Cash to interest	0	0
Debt to cash	0,87	1,38
CASH TO income	1,28	1,31
Total Liabilities / Total Assets	23,89	7,28

## 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 2020/21.

**Table 5.4 Long Term Revenue**

DESCRIPTION	CY	PY
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt		
Total Operating Revue (Excluding conditional grants and transfers)	23 050 301	-1 857 992

### 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 2020/21.

**Table 5.5 Loan Repayments versus Cash**

Description	CY	PY
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	6 765 800	8 191 300
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 2020/21.

**Table 5.6 Loan Repayments**

Description	CY	PY
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	23 096 329	18 759 977,58

**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 2021/22.

**Table 5.7 Cash and Cash Equivalents**

DESCRIPTION	CY	PY
<b>Cash/Cost Coverage Ratio (Times)</b>		
Cash and Cash equivalents	15 907 235	14 637 245
<b>Monthly Fixed Operational Expenditure</b>	3 147 180,00	3 028 341,67
<b>Cash and Cash Equivalents:</b>		
Petty Cash and bank Balances	13 582 153	7 840 294
Less:		
Unspent Conditional Grants	14 478 127	8 401 013
Overdraft	0	0
Plus:		
Short-term investments	1 775 039	1 775 039
<b>Monthly Fixed Operational Expenditure</b>		
Total average monthly expenditure for the year	8 289 062	1 563 331
Less:		
Depreciation & Amortisation	504 404	79 292
Provision for bad debt	2 163 139	360 083
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 2020/21 to 2021/22 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	CY	PY
Current Ratio	96,69	211,55
Current Assets	43 254 887	35 064 051
Current Liabilities	44 733 394	16 574 489

**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 2020/21.

**Table 5.9 Liquidity Requirement Calculation**

Liquidity Requirement Calculation	CY R	PY R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	4 470 339	4 470 339,0
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	320 407	-
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	3 147 180	3 028 342
Consumer Deposits	660 812	670 756
Other Deposits and Other Advance Payments:		
- Retentions	0	0
- Payments Received in Advance	0	0
- Other Deposits	0	0
Non-current Deposit: Pavilion	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	6 162 844	8 794 844

**Table 5.10 Actual Liquidity**

Actual available liquidity held [reference paragraph 4.2.]	CY R	PY R
<b>Bank Balance at e.g.:</b>		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market		
Bank balance sub total	13 580 853	7 838 744
95% of all other term investments with Banks	1 686 287	1 686 287
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	4 585 613	1 617 039
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	0	0
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
<b>TOTAL LIQUIDITY AVAILABLE</b>	<b>19 852 753</b>	<b>11 142 070</b>
<b>LIQUIDITY SURPLUS (SHORT FALL)</b>		
<b>SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE</b>		

### 5.3.5 Interpretation of Results

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

### 5.4 Other ratios of importance

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

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

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

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

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

**Table 5.11 Debt Collection**

Description	CY	PY
Debtors collection period (days)		
Consumer debtors*365	-81	302
Rates revenue + Services revenue + Debtors income		

#### 5.4.2 Interpretation of Results

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

b) Level of reliance on government grants

#### 5.4.3 Purpose/ Use of the Ratio and Norm

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

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

**Table 5.12 Grant Reliance**

Description	CY	PY
Level of reliance on government grants	31,07	29,10
Government Grants and subsidies	8 406 254,43	27 227 740,00
Total Revenue	31 456 555,72	25 369 747,61

#### 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				CY	PY
Actual	versus	Budgeted	Capital	504 320	2 138 512
Expenditure					
Actual Capital Expenditure – Budgeted Capital Expenditure				3,44	21,37
Budgeted Capital Expenditure				14 662 471	10 005 550

**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 2021/2022 budget with no available history on this new chart of accounts. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period. It can be mentioned that the actual income collection is in line with previous year actual and projected collection rates.

- d) Implementation: Operational Expenditure

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

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

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

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

The norm ranges between 0% and 5% variance.

**Table 5.15 Budget Expenditure**

Description	CY	PY
Actual versus Budgeted Capital Expenditure	504 320	2 138 512
Actual Capital Expenditure – Budgeted Capital Expenditure	3,44	21,37
Budgeted Capital Expenditure	14 662 471	10 005 550

Description	CY	PY
Actual operating expenditure VS Budgeted operating expenditure	31 456 556	25 369 748
Actual Expenditure – Budgeted Expenditure	134,78	27,12
Budgeted Expenditure	23 338 944	93 560 994

**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 2021/2022 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:

- c) 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 31<sup>st</sup> 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 14<sup>th</sup> 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 1<sup>st</sup> Quarter**

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

The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 1<sup>st</sup> quarter of the financial year 2021/2022 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**

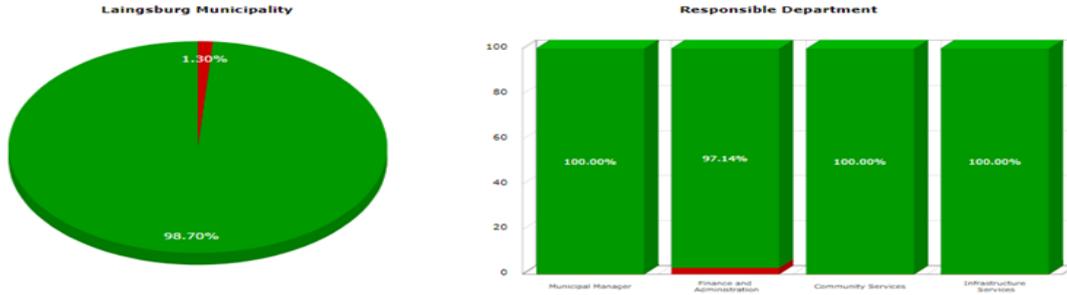
The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2021/2022(1<sup>st</sup> quarter).

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

## Laingsburg Municipality

### Departmental KPI Report

Report drawn on 20 October 2021 at 07:55  
for the months of July 2021 to September 2021.



	Laingsburg Municipality	Responsible Department				
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services	[Unspecified]
<b>Not Met</b>	1 (1.30%)	-	1 (2.86%)	-	-	-
<b>Almost Met</b>	-	-	-	-	-	-
<b>Met</b>	76 (98.70%)	14 (100.00%)	34 (97.14%)	13 (100.00%)	15 (100.00%)	-
<b>Well Met</b>	-	-	-	-	-	-
<b>Extremely Well Met</b>	-	-	-	-	-	-
<b>Total:</b>	<b>77*</b>	<b>14</b>	<b>35</b>	<b>13</b>	<b>15</b>	<b>-</b>
	<b>100%</b>	<b>18.18%</b>	<b>45.45%</b>	<b>16.88%</b>	<b>19.48%</b>	<b>-</b>

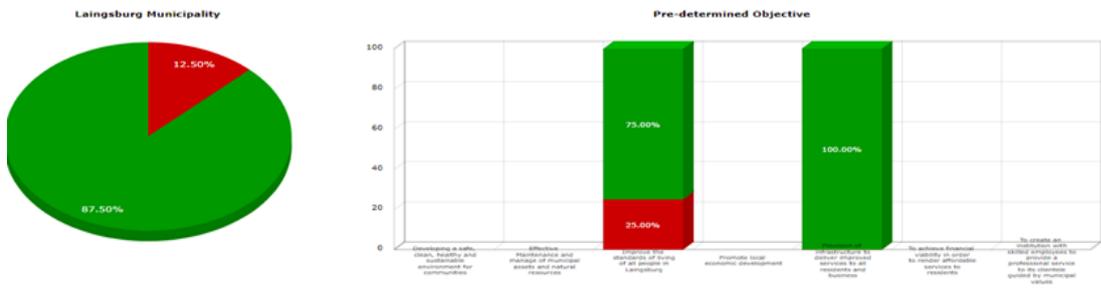
\* Excludes 72 KPIs which had no targets/actuals for the period selected.

Diagram 6.1 Departmental KPI's Performance

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

### Top Layer KPI Report

Report drawn on 20 October 2021 at 08:11  
for the months of Quarter ending September 2021 to Quarter ending September 2021.



	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 clients as guided by municipal values	Unspecified	[Unspecified]
<b>Not Met</b>	1 (12.50%)	-	-	-	1 (25.00%)	-	-	-	-	-	-
<b>Almost Met</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Met</b>	7 (87.50%)	-	-	-	3 (75.00%)	4 (100.00%)	-	-	-	-	-
<b>Well Met</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Extremely Well Met</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>8*</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
	<b>100%</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>50.00%</b>	<b>0.00%</b>	<b>50.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>

\* Excludes 24 KPIs which had no targets/actuals for the period selected.

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 2021/22 Financial Year

**Laingsburg Municipality**  
**2021/22: Top Layer KPI Report**

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Provincial Objectives	Pre-determined Objective	Calculation Type	Quarter ending September 2021			Overall Performance for Quarter ending September 2021 to Quarter ending September 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	Innovation and Culture	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

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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 operational budget)x100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2022	Institutional Development	Innovation and Culture	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
TL79	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	Innovation and Culture	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
TL80	Finance and Administration	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding	Number of residential properties which are billed for electricity or have prepaid meters (Excluding	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Last Value	650	650	G	650	650	G

		Eskom areas) and billed for the service as at 30 June 2022	Eskom areas) as at 30 June 2022										
TL81	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	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 524	1 524	G	1 524	1 524	G
TL82	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	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 294	1 294	G	1 294	1 294	G

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TL83	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 2022	Number of residential properties which are billed for refuse removal	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 345	1 345	G	1 345	1 345	G
TL84	Finance and Administration	Provide free 50kWh electricity to indigent households as at 30 June 2022	Number of households receiving free basic electricity	Social Development	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Last Value	452	452	G	452	452	G
TL85	Finance and Administration	Provide free 6kl water to indigent households as at 30 June 2022	Number of households receiving free basic water	Social Development	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Last Value	674	674	G	674	674	G
TL86	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	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Last Value	665	0	R	665	0	R
TL87	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	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Last Value	682	682	G	682	682	G

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TL88	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 + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue -	Debt coverage ratio as at 30 June 2022	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL89	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	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

QUARTERLY PERFORMANCE ASSESMENT REPORT Q 1 of 2021/2022

TL90	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 - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excludin	Cost coverage ratio as at 30 June 2022	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Last Value	0	0	N/A	0	0	N/A
TL91	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	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	0	0	N/A	0	0	N/A
TL92	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	Growth and Jobs	Promote local economic development	Accumulative	0	0	N/A	0	0	N/A

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TL93	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	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Carry Over	0	0	N/A	0	0	N/A
TL94	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)x100]	% of capital budget spent on capital projects	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL95	Municipal Manager	Develop and distribute at least two municipal newsletters by 30 June 2022	Number of municipal newsletters developed and distributed	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	0	0	N/A	0	0	N/A

QUARTERLY PERFORMANCE ASSESMENT REPORT Q 1 of 2021/2022

TL96	Community Services	Review the Disaster Management Plan and submit to Council by 31 March 2022	Reviewed Disaster Management Plan submitted to Council by 31 March 2022	Unspecified	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Carry Over	0	0	N/A	0	0	N/A
TL97	Infrastructure Services	Spend 75% of the electricity 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	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL98	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	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

QUARTERLY PERFORMANCE ASSESMENT REPORT Q 1 of 2021/2022

TL99	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	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL100	Infrastructure Services	Spend 75% of the refuse removal 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	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL101	Infrastructure Services	Limit the % electricity unaccounted 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	Infrastructure Development	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

QUARTERLY PERFORMANCE ASSESMENT REPORT Q 1 of 2021/2022

TL102	Infrastructure Services	Limit unaccounted for water to less than 30% by 30 June 2022 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	Infrastructure Development	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
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	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	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	% of effluent samples compliant	Environmental & Spatial Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

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		effluent samples tested)x100]											
TL105	Infrastructure Services	Submit a Capacity Report on the Landfill Sites to Council by 30 June 2022	Number of capacity report submitted by 30 June 2022	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Carry Over	0	0	N/A	0	0	N/A
TL106	Infrastructure 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	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL107	Infrastructure Services	Spend 95% of the budget allocated on the rising water main in Göldnerville by 30 June 2022 [(Actual expenditure on	% of capital budget spent	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

		capital project/ the total approved budget of 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	Growth and Jobs	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.	24
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	7
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
<b>Total KPIs:</b>			<b>32</b>

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## 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 - Q1 First 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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	4 505	4 914	-	4 688	4 688	1 229	3 460	282%	4 914
Service charges	20 173	23 343	-	7 333	7 333	5 836	1 497	26%	23 343
Investment revenue	366	673	-	139	139	168	(29)	-17%	673
Transfers and subsidies	29 142	29 002	-	8 406	8 406	7 250	1 156	16%	29 002
Other own revenue	22 598	35 424	-	10 890	10 890	8 856	2 034	23%	35 424
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>76 785</b>	<b>93 356</b>	<b>-</b>	<b>31 457</b>	<b>31 457</b>	<b>23 339</b>	<b>8 118</b>	<b>35%</b>	<b>93 356</b>
Employee costs	29 731	29 911	-	6 870	6 870	7 478	(608)	-8%	29 911
Remuneration of Councillors	3 104	3 300	-	828	828	825	3	0%	3 300
Depreciation & asset impairment	6 356	6 053	-	1 513	1 513	1 513	(1)	-0%	6 053
Finance charges	1 083	-	-	-	-	-	-	-	-
Materials and bulk purchases	10 238	10 463	-	2 963	2 963	2 616	347	13%	10 463
Transfers and subsidies	336	449	-	1 156	1 156	112	1 043	930%	449
Other expenditure	42 673	49 292	-	9 767	9 767	12 323	(2 556)	-21%	49 292
<b>Total Expenditure</b>	<b>93 521</b>	<b>99 469</b>	<b>-</b>	<b>23 096</b>	<b>23 096</b>	<b>24 867</b>	<b>(1 771)</b>	<b>-7%</b>	<b>99 469</b>
<b>Surplus/(Deficit)</b>	<b>(16 737)</b>	<b>(6 113)</b>	<b>-</b>	<b>8 360</b>	<b>8 360</b>	<b>(1 528)</b>	<b>9 888</b>	<b>-647%</b>	<b>(6 113)</b>
Transfers and subsidies - capital (monetary alloc	21 200	13 879	-	16	16	3 470	(3 454)	-100%	13 879
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 463</b>	<b>7 766</b>	<b>-</b>	<b>8 376</b>	<b>8 376</b>	<b>1 942</b>	<b>6 434</b>	<b>331%</b>	<b>7 766</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4 463</b>	<b>7 766</b>	<b>-</b>	<b>8 376</b>	<b>8 376</b>	<b>1 942</b>	<b>6 434</b>	<b>331%</b>	<b>7 766</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>28 105</b>	<b>14 662</b>	<b>-</b>	<b>504</b>	<b>504</b>	<b>3 666</b>	<b>(3 161)</b>	<b>-86%</b>	<b>14 662</b>
Capital transfers recognised	28 052	14 662	-	504	504	-	504	#DIV/0!	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>28 105</b>	<b>14 662</b>	<b>-</b>	<b>504</b>	<b>504</b>	<b>-</b>	<b>504</b>	<b>#DIV/0!</b>	<b>8 064</b>
<b>Financial position</b>									
Total current assets	30 561	27 008	-	-	43 255	-	-	-	27 008
Total non current assets	199 936	186 958	-	-	198 928	-	-	-	186 958
Total current liabilities	24 238	43 195	-	-	44 733	-	-	-	43 195
Total non current liabilities	33 639	4 354	-	-	13 120	-	-	-	4 354
Community wealth/Equity	<b>172 620</b>	<b>166 417</b>	<b>-</b>	<b>-</b>	<b>184 330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>166 417</b>
<b>Cash flows</b>									
Net cash from (used) operating	13 891	10 524	-	6 766	6 766	2 574	(4 192)	-163%	10 524
Net cash from (used) investing	(16 639)	(6 338)	-	(504)	(504)	(1 585)	(1 080)	68%	(11 976)
Net cash from (used) financing	120	-	-	29	29	-	(29)	#DIV/0!	34
<b>Cash/cash equivalents at the month/year end</b>	<b>6 836</b>	<b>13 650</b>	<b>9 464</b>	<b>-</b>	<b>15 754</b>	<b>10 453</b>	<b>(5 301)</b>	<b>-51%</b>	<b>8 047</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	4 146	439	284	160	142	123	6 440	-	11 733
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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

Description	Ref	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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		38 473	42 872	-	13 187	13 187	10 718	2 469	23%	34 585
Executive and council		-	-	-	-	-	-	-	-	2 521
Finance and administration		38 473	42 872	-	13 187	13 187	10 718	2 469	23%	32 065
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 773	34 934	-	10 673	10 672	8 734	1 939	22%	34 140
Community and social services		2 222	1 583	-	401	401	396	5	1%	1 265
Sport and recreation		0	4	-	-	-	1	(1)	-100%	24
Public safety		20 533	33 335	-	10 267	10 267	8 334	1 934	23%	32 839
Housing		18	12	-	5	5	3	2	53%	11
Health		-	-	-	0	-	-	-	-	1
<i>Economic and environmental services</i>		1 419	1 183	-	281	281	296	(15)	-5%	1 304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 419	1 183	-	281	281	296	(15)	-5%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35 320	28 245	-	7 332	7 332	7 061	271	4%	24 600
Energy sources		19 440	18 604	-	4 697	4 697	4 651	46	1%	15 414
Water management		10 011	4 193	-	1 031	1 031	1 048	(17)	-2%	4 009
Waste water management		3 107	3 187	-	826	826	797	30	4%	2 793
Waste management		2 763	2 261	-	778	778	565	213	38%	2 385
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	97 985	107 235	-	31 473	31 472	26 809	4 664	17%	94 630
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		38 051	33 890	-	7 347	7 347	8 473	(1 126)	-13%	28 259
Executive and council		8 001	8 653	-	3 127	3 127	2 163	964	45%	9 682
Finance and administration		30 050	25 237	-	4 219	4 219	6 309	(2 090)	-33%	18 577
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 163	33 719	-	7 976	7 975	8 430	(454)	-5%	36 208
Community and social services		1 585	1 709	-	471	471	427	44	10%	2 188
Sport and recreation		53	51	-	7	7	13	(6)	-49%	26
Public safety		21 461	31 639	-	7 428	7 428	7 910	(481)	-6%	33 784
Housing		7	299	-	70	70	75	(4)	-6%	207
Health		57	21	-	(0)	(1)	5	(6)	-116%	4
<i>Economic and environmental services</i>		12 614	12 613	-	2 953	2 953	3 153	(200)	-6%	3 556
Planning and development		628	1 029	-	150	150	257	(107)	-42%	1 324
Road transport		11 987	11 583	-	2 802	2 802	2 896	(94)	-3%	2 231
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		19 677	19 234	-	4 818	4 818	4 809	9	0%	26 022
Energy sources		11 346	11 635	-	3 169	3 169	2 909	261	9%	9 270
Water management		4 160	3 721	-	789	789	930	(141)	-15%	2 933
Waste water management		2 190	1 787	-	428	428	447	(19)	-4%	12 195
Waste management		1 981	2 092	-	431	431	523	(92)	-18%	1 625
<i>Other</i>		16	12	-	3	3	3	-	-	7
<b>Total Expenditure - Functional</b>	3	93 521	99 469	-	23 096	23 096	24 867	(1 772)	-7%	94 052
<b>Surplus/ (Deficit) for the year</b>		4 463	7 766	-	8 377	8 377	1 942	6 435	331%	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) - Q1 First 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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 192	2 616	-	703	703	654	49	7.5%	2 616
Vote 4 - BUDGET & TREASURY		36 281	40 257	-	12 483	12 483	10 064	2 419	24.0%	40 257
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 504	1 583	-	401	401	396	5	1.2%	1 583
Vote 7 - SPORTS AND RECREATION		718	4	-	-	-	1	(1)	-100.0%	4
Vote 8 - HOUSING		18	12	-	5	5	3	2	53.3%	12
Vote 9 - PUBLIC SAFETY		20 533	33 335	-	10 267	10 267	8 334	1 934	23.2%	33 335
Vote 10 - ROAD TRANSPORT		1 419	1 183	-	281	281	296	(15)	-4.9%	1 183
Vote 11 - WASTE MANAGEMENT		2 763	2 261	-	778	778	565	213	37.6%	2 261
Vote 12 - WASTE WATER MANAGEMENT		3 107	3 187	-	826	826	797	30	3.7%	3 187
Vote 13 - WATER		10 011	4 193	-	1 031	1 031	1 048	(17)	-1.6%	4 193
Vote 14 - ELECTRICITY		19 440	18 604	-	4 697	4 697	4 651	46	1.0%	18 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>97 985</b>	<b>107 235</b>	<b>-</b>	<b>31 473</b>	<b>31 472</b>	<b>26 809</b>	<b>4 664</b>	<b>17.4%</b>	<b>107 235</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	4 179	5 183	-	2 322	2 322	1 296	1 026	79.2%	5 183
Vote 2 - MUNICIPAL MANAGER		3 822	3 469	-	806	806	867	(62)	-7.1%	3 469
Vote 3 - CORPORATE SERVICES		8 297	7 742	-	1 524	1 524	1 936	(411)	-21.3%	7 742
Vote 4 - BUDGET & TREASURY		21 753	17 495	-	2 695	2 695	4 374	(1 679)	-38.4%	17 495
Vote 5 - PLANNING AND DEVEOLPMENT		628	1 029	-	150	150	257	(107)	-41.5%	1 029
Vote 6 - COMMUNITY AND SOCIAL SERV		1 436	1 525	-	423	423	381	42	10.9%	1 525
Vote 7 - SPORTS AND RECREATION		275	269	-	57	57	67	(10)	-15.2%	269
Vote 8 - HOUSING		7	299	-	70	70	75	(4)	-6.0%	299
Vote 9 - PUBLIC SAFETY		21 461	31 639	-	7 428	7 428	7 910	(481)	-6.1%	31 639
Vote 10 - ROAD TRANSPORT		11 987	11 683	-	2 802	2 802	2 896	(94)	-3.2%	11 683
Vote 11 - WASTE MANAGEMENT		1 981	2 092	-	431	431	523	(92)	-17.5%	2 092
Vote 12 - WASTE WATER MANAGEMENT		2 190	1 787	-	428	428	447	(19)	-4.2%	1 787
Vote 13 - WATER		4 160	3 721	-	789	789	930	(141)	-15.2%	3 721
Vote 14 - ELECTRICITY		11 346	11 635	-	3 169	3 169	2 909	261	9.0%	11 635
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>93 521</b>	<b>99 569</b>	<b>-</b>	<b>23 096</b>	<b>23 096</b>	<b>24 867</b>	<b>(1 772)</b>	<b>-7.1%</b>	<b>99 519</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>4 463</b>	<b>7 666</b>	<b>-</b>	<b>8 377</b>	<b>8 377</b>	<b>1 942</b>	<b>6 435</b>	<b>331.5%</b>	<b>7 716</b>

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

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

Description	Ref	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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		4 505	4 914	–	4 688	4 688	1 229	3 460	282%	4 914
Service charges - electricity revenue		14 591	17 391	–	4 697	4 697	4 348	349	8%	17 391
Service charges - water revenue		2 203	2 926	–	1 031	1 031	731	300	41%	2 926
Service charges - sanitation revenue		1 753	1 861	–	828	828	465	362	78%	1 861
Service charges - refuse revenue		1 626	1 166	–	778	778	291	486	167%	1 166
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		1 624	1 212	–	398	398	303	95	31%	1 212
Interest earned - external investments		366	673	–	139	139	168	(29)	-17%	673
Interest earned - outstanding debtors		53	559	–	113	113	140	(27)	-19%	559
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		20 170	32 410	–	10 145	10 145	8 103	2 042	25%	32 410
Licences and permits		363	927	–	122	122	232	(109)	-47%	927
Agency services		180	166	–	62	62	42	20	49%	166
Transfers and subsidies		29 142	29 002	–	8 406	8 406	7 250	1 156	16%	29 002
Other revenue		206	150	–	49	49	37	12	32%	150
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>76 785</b>	<b>93 356</b>	<b>–</b>	<b>31 457</b>	<b>31 457</b>	<b>23 339</b>	<b>8 118</b>	<b>35%</b>	<b>93 356</b>
<b>Expenditure By Type</b>										
Employee related costs		29 731	29 911	–	6 870	6 870	7 478	(608)	-8%	29 911
Remuneration of councillors		3 104	3 300	–	828	828	825	3	0%	3 300
Debt impairment		16 630	25 958	–	6 482	6 482	6 489	(8)	0%	25 958
Depreciation & asset impairment		6 356	6 053	–	1 513	1 513	1 513	(1)	0%	6 053
Finance charges		1 083	–	–	–	–	–	–	–	–
Bulk purchases		10 238	10 463	–	2 963	2 963	2 616	347	13%	10 463
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		7 813	6 502	–	1 028	1 028	1 626	(597)	-37%	6 502
Transfers and subsidies		336	449	–	1 156	1 156	112	1 043	930%	449
Other expenditure		17 967	16 833	–	2 257	2 257	4 208	(1 951)	-46%	16 833
Loss on disposal of PPE		263	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>93 521</b>	<b>99 469</b>	<b>–</b>	<b>23 096</b>	<b>23 096</b>	<b>24 867</b>	<b>(1 771)</b>	<b>-7%</b>	<b>99 469</b>
<b>Surplus/(Deficit)</b>										
(National / Provincial and District)		(16 737)	(6 113)	–	8 360	8 360	(1 528)	9 888	(0)	(6 113)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		21 200	13 879	–	16	16	3 470	(3 454)	(0)	13 879
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4 463</b>	<b>7 766</b>	<b>–</b>	<b>8 376</b>	<b>8 376</b>	<b>1 942</b>			<b>7 766</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>4 463</b>	<b>7 766</b>	<b>–</b>	<b>8 376</b>	<b>8 376</b>	<b>1 942</b>			<b>7 766</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4 463</b>	<b>7 766</b>	<b>–</b>	<b>8 376</b>	<b>8 376</b>	<b>1 942</b>			<b>7 766</b>
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>4 463</b>	<b>7 766</b>	<b>–</b>	<b>8 376</b>	<b>8 376</b>	<b>1 942</b>			<b>7 766</b>

The Municipality has generated 25% or R23, 339 million of the Budgeted Revenue to date which is lower than the budgeted amounts. During the financial year operating grants totaling R7, 250 million were received. The largest part of the grants received forms part of the Equitable Share Allocation for the financial year.

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	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
<b>R thousands</b>	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		35	-	-	48	48	-	48	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	-	48	48	-	48	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14	-	-	94	94	-	94	#DIV/0!	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14	-	-	94	94	-	94	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		238	1 448	-	255	255	362	(108)	-30%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		238	1 448	-	255	255	362	(108)	-30%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		27 806	13 214	-	108	108	3 304	(3 196)	-97%	8 064
Energy sources		8 424	582	-	-	-	145	(145)	-100%	-
Water management		19 383	8 636	-	8	8	2 159	(2 151)	-100%	6 064
Waste water management		-	3 996	-	8	8	999	(991)	-99%	2 000
Waste management		-	-	-	92	92	-	92	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	28 094	14 662	-	504	504	3 666	(3 161)	-86%	8 064
<b>Funded by:</b>										
National Government		10 584	14 662	-	16	16	-	16	#DIV/0!	8 064
Provincial Government		17 468	-	-	489	489	-	489	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		28 052	14 662	-	504	504	-	504	#DIV/0!	8 064
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		52	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		28 105	14 662	-	504	504	-	504	#DIV/0!	8 064

**Table C6: Financial Position**

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

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		9 617	12 092	-	15 907	12 092
Call investment deposits		-	-	-	-	-
Consumer debtors		14 981	11 785	-	18 270	11 785
Other debtors		5 316	2 489	-	8 430	2 489
Current portion of long-term receivables		-	1	-	-	1
Inventory		647	641	-	648	641
<b>Total current assets</b>		<b>30 561</b>	<b>27 008</b>	<b>-</b>	<b>43 255</b>	<b>27 008</b>
<b>Non current assets</b>						
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	-	175 245	163 084
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		202	286	-	202	286
Other non-current assets		-	43	-	-	43
<b>Total non current assets</b>		<b>199 936</b>	<b>186 958</b>	<b>-</b>	<b>198 928</b>	<b>186 958</b>
<b>TOTAL ASSETS</b>		<b>230 497</b>	<b>213 966</b>	<b>-</b>	<b>242 183</b>	<b>213 966</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		1	6	-	(0)	6
Consumer deposits		800	715	-	810	715
Trade and other payables		20 877	18 631	-	20 847	18 631
Provisions		2 560	23 843	-	23 077	23 843
<b>Total current liabilities</b>		<b>24 238</b>	<b>43 195</b>	<b>-</b>	<b>44 733</b>	<b>43 195</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		33 639	4 354	-	13 120	4 354
<b>Total non current liabilities</b>		<b>33 639</b>	<b>4 354</b>	<b>-</b>	<b>13 120</b>	<b>4 354</b>
<b>TOTAL LIABILITIES</b>		<b>57 876</b>	<b>47 549</b>	<b>-</b>	<b>57 853</b>	<b>47 549</b>
<b>NET ASSETS</b>	2	<b>172 620</b>	<b>166 417</b>	<b>-</b>	<b>184 330</b>	<b>166 417</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		172 620	166 417	-	184 330	166 417
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>172 620</b>	<b>166 417</b>	<b>-</b>	<b>184 330</b>	<b>166 417</b>

Explanatory notes to Table C6 – Financial Position

**Current Assets**

It must be noted that the classification requirements (As per the tables in Section 4) as prescribe by National Treasury in terms of the MBRR, does not fully comply with GRAP. The current assets amounted to R 43 255 mil as at 30 September 2021 (R 29 272 mil as at 30 June 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 44 733 mil as at 30 September 2021 (R 51 436 million as at 30 June 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 September 2021 amounted to R 0 (R 0 as at 30 June 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 - Q1 First Quarter

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										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 706	4 792	-	1 104	1 104	1 198	(94)	-8%	4 792
Service charges		25 893	23 225	-	7 439	7 439	5 806	1 632	28%	23 225
Other revenue		22 823	9 082	-	4 177	4 177	2 270	1 907	84%	9 082
Government - operating		27 000	24 103	-	11 302	11 302	6 026	5 277	88%	24 103
Government - capital		2 799	13 879	-	1 718	1 718	3 470	(1 752)	-50%	13 879
Interest		218	673	-	169	169	168	1	1%	673
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(67 975)	(64 007)	-	(18 392)	(18 392)	(16 059)	2 332	-15%	(64 007)
Finance charges		-	(773)	-	-	-	(193)	(193)	100%	(773)
Transfers and Grants		(571)	(449)	-	(753)	(753)	(112)	640	-571%	(449)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>13 891</b>	<b>10 524</b>	<b>-</b>	<b>6 766</b>	<b>6 766</b>	<b>2 574</b>	<b>(4 192)</b>	<b>-163%</b>	<b>10 524</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(16 639)	(6 338)	-	(504)	(504)	(1 585)	(1 080)	68%	(11 976)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(16 639)</b>	<b>(6 338)</b>	<b>-</b>	<b>(504)</b>	<b>(504)</b>	<b>(1 585)</b>	<b>(1 080)</b>	<b>68%</b>	<b>(11 976)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	29	29	-	29	#DIV/0!	34
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>120</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>29</b>	<b>-</b>	<b>(29)</b>	<b>#DIV/0!</b>	<b>34</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2 628)</b>	<b>4 186</b>	<b>-</b>	<b>6 291</b>	<b>6 291</b>	<b>989</b>			<b>(1 417)</b>
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		15 754	10 453			8 047

The Municipality started off with a cash flow balance of R 9 464 million at the third quarter of the year and increased it with (R 989 000). The closing balance for this quarter is R10, 453 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.

**Table SC1 Material variance explanations**

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>				
1	<b>Revenue By Source</b>			
	Property rates	2,82	Levied during July for full financial year	Will equal during the year
	Service charges - water revenue	0	Normal consumption periods - no water restrictions	Consumption will lower during water restriction periods
	Service charges - sanitation revenue	0	Extra sewer dumpings by wind farms	Will be adjusted in first adj budget
2	<b>Expenditure By Type</b>			
	Contracted services	(0)	First payments to consultants compiling AFS will be paid	Will equal during the year
	Transfers and subsidies	0	Transfers from eq share to indigent households are included	Will be corrected at year end
		0		0
3	<b>Capital Expenditure</b>			
		0	Capital projects for the year just started	First payment will be during Oct
		0		0
4	<b>Financial Position</b>			
		0		0
5	<b>Cash Flow</b>			
	Government - operating	0	Eq grant was received during first quarter	0
6	<b>Measureable performance</b>			
		0		0
7	<b>Municipal Entities</b>			

**SECTION 8 – DEBTOR ANALYSIS**

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

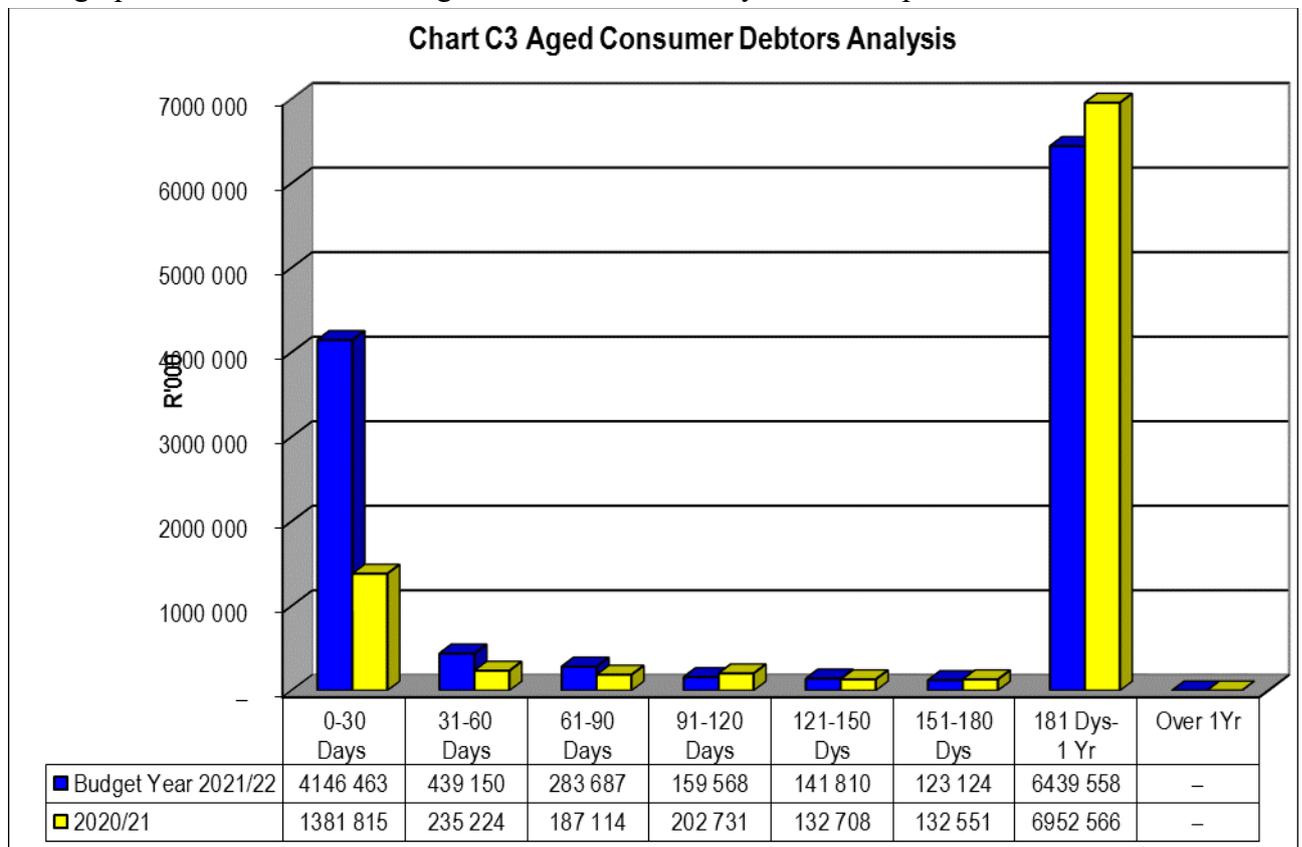
**Table SC3 Debtors Analysis**

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

Description	NT Code	Budget Year 2021/22								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	187	78	67	32	32	30	886	-	1 313	980	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 017	171	49	38	23	9	614	-	1 920	684	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 533	54	44	20	30	31	2 501	-	5 214	2 583	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	166	64	54	27	26	23	914	-	1 276	991	-	-
Receivables from Exchange Transactions - Waste Management	1600	162	53	44	20	19	15	501	-	814	555	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	73	17	22	21	12	15	930	-	1 090	977	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	8	2	3	1	1	0	92	-	108	95	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>4 146</b>	<b>439</b>	<b>284</b>	<b>160</b>	<b>142</b>	<b>123</b>	<b>6 440</b>	<b>-</b>	<b>11 733</b>	<b>6 864</b>	<b>-</b>	<b>-</b>
<b>2019/20 - totals only</b>		<b>1381815</b>	<b>235224</b>	<b>187114</b>	<b>202731</b>	<b>132708</b>	<b>132551</b>	<b>6952566</b>	<b>0</b>	<b>9 225</b>	<b>7 421</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	259	89	38	21	8	13	729	-	1 157	771	-	-
Commercial	2300	2 401	90	37	36	28	21	2 276	-	4 890	2 362	-	-
Households	2400	1 487	260	209	102	106	89	3 435	-	5 687	3 732	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>4 146</b>	<b>439</b>	<b>284</b>	<b>160</b>	<b>142</b>	<b>123</b>	<b>6 440</b>	<b>-</b>	<b>11 733</b>	<b>6 864</b>	<b>-</b>	<b>-</b>

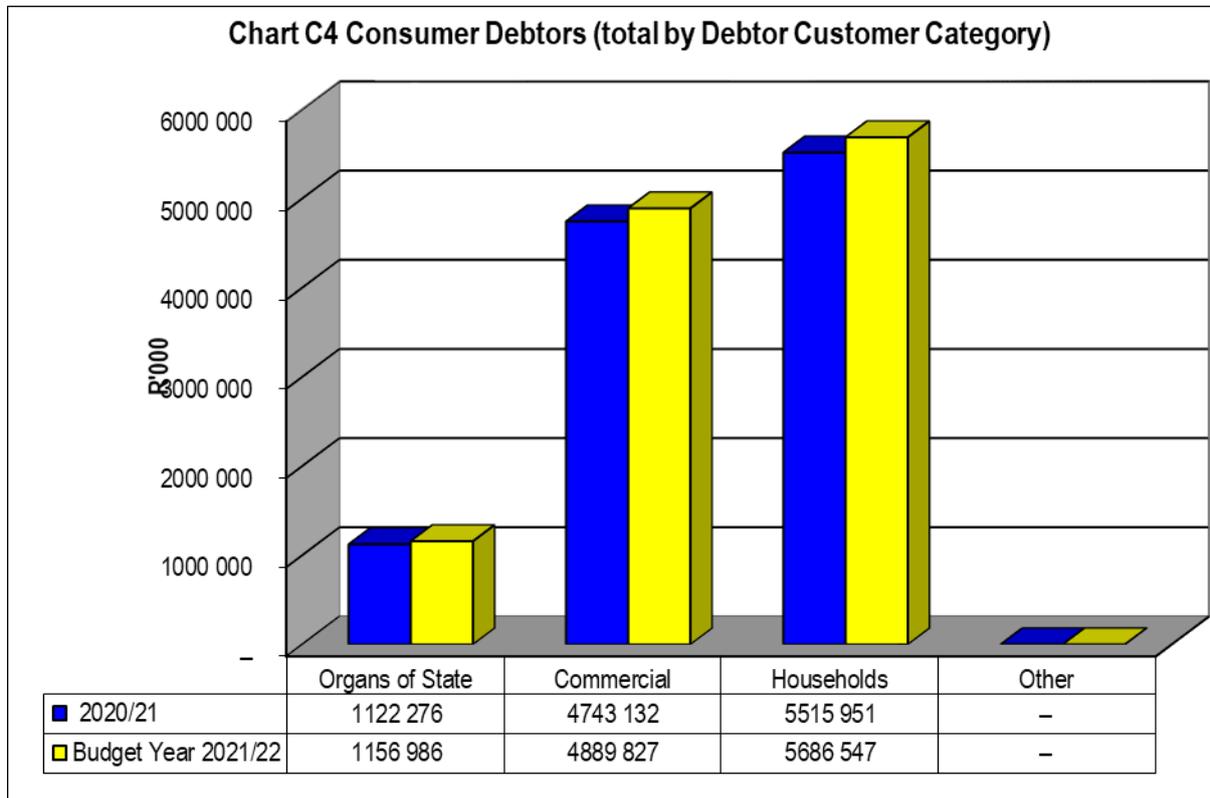
Table C6 (Statement of Financial Position) as at 30 September 2021 shows the total outstanding debtors is R 11, 733 million.

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



The graph indicates that the outstanding debt are increasing on a monthly basis but it is slightly higher than 2021/22 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 2020 up to the end of September 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 September 2021.

**Table SC4 Creditors Analysis**

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

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

## SECTION 10 – INVESTMENT PORTFOLIO

Table SC5 provides the investment portfolio in the prescribed format of National Treasury. It includes all investments except call deposits. It does not reconcile with the values as per Table C6, the reason being that values in table SC5 is measured at market value. The Municipality normally invests money with interest at maturity. This interest, with the exception of those on a call deposits, is only 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 - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
Laingsburg Municipality		1 746	-	-	4	0,0%	1 751	4	0
Municipality sub-total					4		1 751	4	0
<b>Entities</b>									
Entities sub-total					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>4</b>		<b>1 751</b>	<b>4</b>	<b>0</b>

Table SC5 above shows the investment portfolio per month of September 2021. The total investment portfolio at September 2021 was R 1 751 000.

**SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS**

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

**Table SC 8 Councilor and staff benefits**

Total Municipal Entities										
		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		28 679	33 211	-	7 679	7 679	8 303	(624)	-8%	28 550
<b>% increase</b>	4		15,8%							-0,4%
<b>TOTAL MANAGERS AND STAFF</b>		25 550	29 911	-	6 851	6 851	7 478	(627)	-8%	25 293
<b>WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - Q1 First Quarter</b>										
Summary of Employee and Councilor remuneration	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
<b>R thousands</b>		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 436	2 229	-	655	655	557	97	17%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		386	743	-	97	97	186	(89)	-48%	700
Cellphone Allowance		307	328	-	76	76	82	(6)	-7%	328
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	1	1	-	1	#DIV/0!	-
<b>Sub Total - Councillors</b>		3 129	3 300	-	828	828	825	3	0%	3 257
<b>% increase</b>	4		5,5%							4,1%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		1 691	3 621	-	889	889	905	(17)	-2%	3 197
Pension and UIF Contributions		277	452	-	107	107	113	(6)	-5%	371
Medical Aid Contributions		65	115	-	24	24	29	(5)	-18%	200
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		451	552	-	137	137	138	(1)	-1%	413
Cellphone Allowance		-	-	-	11	11	-	11	#DIV/0!	-
Housing Allowances		-	11	-	3	3	3	0	3%	22
Other benefits and allowances		125	190	-	-	-	48	(48)	-100%	130
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		2 609	4 941	-	1 170	1 170	1 235	(66)	-5%	4 333
<b>% increase</b>	4		89,4%							66,1%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		15 608	18 336	-	4 212	4 212	4 584	(372)	-8%	15 748
Pension and UIF Contributions		2 375	2 517	-	613	613	629	(17)	-3%	2 190
Medical Aid Contributions		745	919	-	188	188	230	(42)	-18%	1 301
Overtime		1 215	720	-	262	262	180	82	46%	803
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		826	506	-	124	124	126	(2)	-2%	575
Cellphone Allowance		7	5	-	2	2	1	1	50%	-
Housing Allowances		139	125	-	14	14	31	(17)	-54%	158
Other benefits and allowances		1 529	1 117	-	79	79	279	(201)	-72%	185
Payments in lieu of leave		253	127	-	-	-	32	(32)	-100%	-
Long service awards		42	145	-	54	54	36	18	48%	-
Post-retirement benefit obligations		202	453	-	133	133	113	20	17%	-
<b>Sub Total - Other Municipal Staff</b>		22 941	24 970	-	5 681	5 681	6 242	(562)	-9%	20 959
<b>% increase</b>	4		8,8%							-8,6%
<b>Total Parent Municipality</b>		28 679	33 211	-	7 679	7 679	8 303	(624)	-8%	28 550

## SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

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

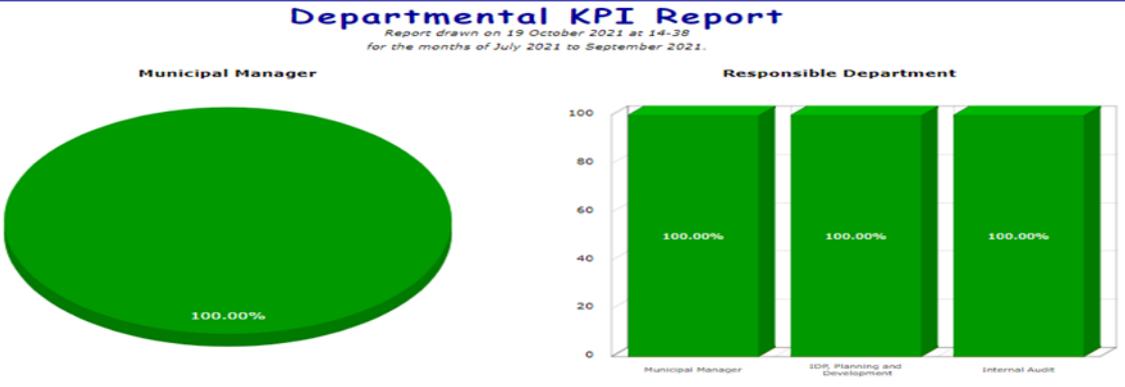
### SC6 Transfers and Grant Receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	21 645	-	7 967	7 967	5 411	3 077	56,9%	-
Local Government Equitable Share		-	18 461	-	7 692	7 692	4 615	3 077	66,7%	-
Municipal Infrastructure Grant (MIG) (PMU)		-	336	-	-	-	84	-	-	-
Expanded Public Works Programme (EPWP)		-	1 098	-	275	275	275	-	-	-
Financial Management Grant (FMG)		-	1 750	-	-	-	438	-	-	-
<b>Provincial Government:</b>		-	2 458	-	391	391	615	(98)	-16,0%	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Economic Development and Tourism (Operating)		-	500	-	-	-	125	-	-	-
MAIN ROAD SUBSIDY		-	50	-	-	-	13	(13)	-100,0%	-
GRANT - WCFMSG		-	250	-	-	-	63	(63)	-100,0%	-
GRANT - COMMUNITY WORK (LOCAL GOV)		-	94	-	0	0	24	(23)	-99,6%	-
GRANT - DEPT CULTURE SPORT		-	1 564	-	391	391	391	-	-	-
GRANT - EXTERNAL BURSARY PROGRAMME		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	6	6	-	6	#DIV/0!	-
Central Karoo District Municipality		-	-	-	6	6	-	6	#DIV/0!	-
<b>Total Operating Transfers and Grants</b>	5	-	24 103	-	8 364	8 364	6 026	2 984	49,5%	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	13 879	6 199	16	16	3 470	(1 596)	-46,0%	6 199
Municipal Infrastructure Grant (MIG)		-	6 383	6 199	-	-	1 596	(1 596)	-100,0%	6 199
Water Services Infrastructure Grant		-	7 496	-	16	16	1 874	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	13 879	6 199	16	16	3 470	(1 596)	-46,0%	6 199
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	37 982	6 199	8 379	8 379	9 496	1 389	14,6%	6 199

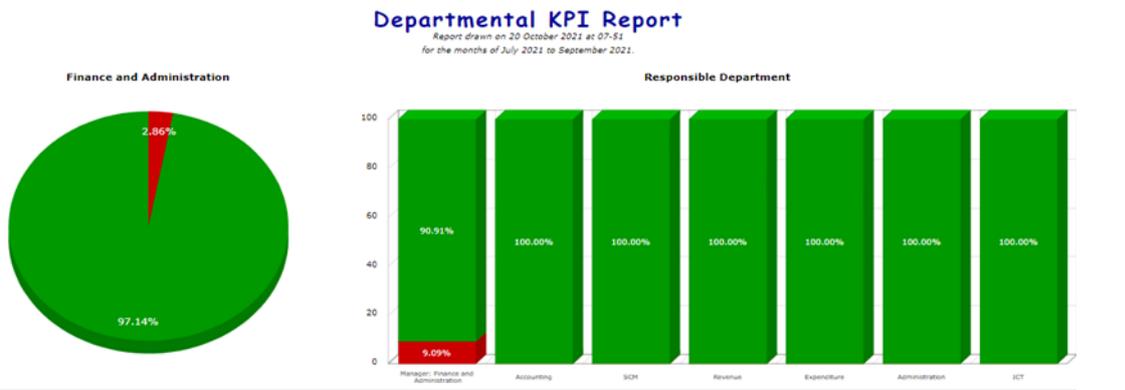
**SECTION 13 – MATERIAL VARIANCES TO THE SDBIP**

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



	Municipal Manager	Responsible Department		
		Municipal Manager	IDP, Planning and Development	Internal Audit
<b>Not Met</b>	-	-	-	-
<b>Almost Met</b>	-	-	-	-
<b>Met</b>	14 (100.00%)	3 (100.00%)	6 (100.00%)	5 (100.00%)
<b>Well Met</b>	-	-	-	-
<b>Extremely Well Met</b>	-	-	-	-
<b>Total:</b>	<b>14*</b>	<b>3</b>	<b>6</b>	<b>5</b>
	<b>100%</b>	<b>21.43%</b>	<b>42.86%</b>	<b>35.71%</b>

\* Excludes 30 KPIs which had no targets/actuals for the period selected.



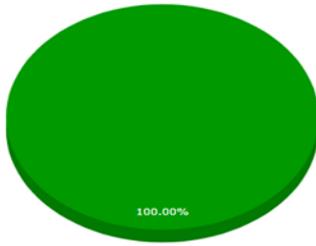
	Finance and Administration	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
<b>Not Met</b>	1 (2.86%)	1 (9.09%)	-	-	-	-	-	-	-	-
<b>Almost Met</b>	-	-	-	-	-	-	-	-	-	-
<b>Met</b>	34 (97.14%)	10 (90.91%)	4 (100.00%)	3 (100.00%)	5 (100.00%)	2 (100.00%)	5 (100.00%)	-	-	5 (100.00%)
<b>Well Met</b>	-	-	-	-	-	-	-	-	-	-
<b>Extremely Well Met</b>	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>35*</b>	<b>11</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>
	<b>100%</b>	<b>31.43%</b>	<b>11.43%</b>	<b>8.57%</b>	<b>14.29%</b>	<b>5.71%</b>	<b>14.29%</b>	<b>-</b>	<b>-</b>	<b>14.29%</b>

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

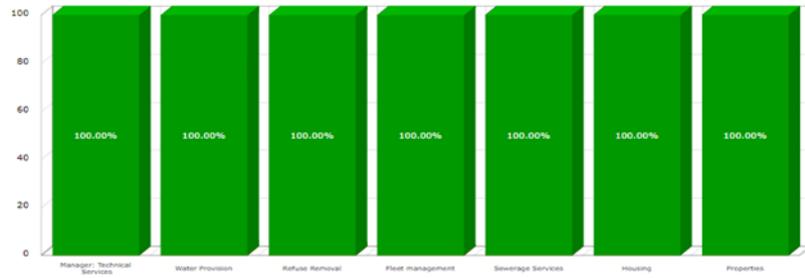
### Departmental KPI Report

Report drawn on 19 October 2021 at 14:46  
for the months of July 2021 to September 2021.

#### Infrastructure Services



#### Responsible Department



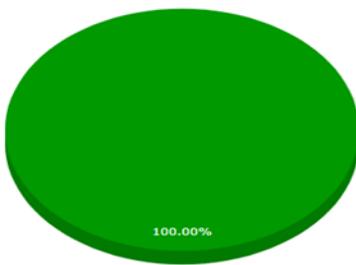
	Infrastructure Services	Responsible Department								
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Road Transport	Electricity
Not Met	-	-	-	-	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	15 (100.00%)	5 (100.00%)	1 (100.00%)	2 (100.00%)	1 (100.00%)	2 (100.00%)	1 (100.00%)	3 (100.00%)	-	-
Well Met	-	-	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>15*</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>-</b>	<b>-</b>
	<b>100%</b>	<b>33.33%</b>	<b>6.67%</b>	<b>13.33%</b>	<b>6.67%</b>	<b>13.33%</b>	<b>6.67%</b>	<b>20.00%</b>	<b>-</b>	<b>-</b>

\* Excludes 19 KPIs which had no targets/actuals for the period selected.

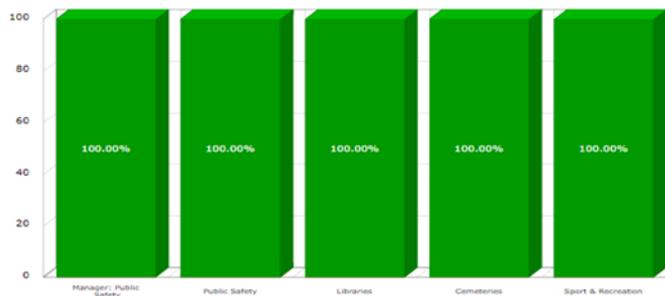
### Departmental KPI Report

Report drawn on 19 October 2021 at 14:44  
for the months of July 2021 to September 2021.

#### Community Services



#### Responsible Department



	Community Services	Responsible Department				
		Manager: Public Safety	Public Safety	Libraries	Cemeteries	Sport & Recreation
Not Met	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-
Met	13 (100.00%)	1 (100.00%)	5 (100.00%)	5 (100.00%)	1 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-
<b>Total:</b>	<b>13*</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>1</b>
	<b>100%</b>	<b>7.69%</b>	<b>38.46%</b>	<b>38.46%</b>	<b>7.69%</b>	<b>7.69%</b>

\* Excludes 3 KPIs which had no targets/actuals for the period selected.

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

**SECTION 14 – CAPITAL PROGRAMME PERFORMANCE**

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

**Table SC12 – Capital expenditure trend**

**WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter**

Month	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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	16 781	14 662	-	-	-	-	-	-	0%
August	-	-	-	504	504	504	-	-	3%
September	-	-	-	-	504	504	-	-	3%
October	-	-	-	-	504	504	-	-	3%
November	-	-	-	-	504	504	-	-	3%
December	-	-	-	-	504	504	-	-	3%
January	-	-	-	-	504	504	-	-	3%
February	-	-	-	-	504	504	-	-	3%
March	-	-	-	-	504	504	-	-	3%
April	-	-	-	-	504	504	-	-	3%
May	-	-	-	-	504	504	-	-	3%
June	-	-	-	-	504	504	-	-	3%
<b>Total Capital expenditure</b>	<b>16 781</b>	<b>14 662</b>	<b>-</b>	<b>504</b>					

**SECTION 15 – OTHER SUPPORTING DOCUMENTATION**

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

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

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

Description	Ref	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
Property rates		173	539	392	399	399	399	399	399	399	399	399	493	4 792	4 230	4 568	
Service charges - electricity revenue		1 128	1 968	1 577	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 056	17 188	16 020	17 302	
Service charges - water revenue		167	296	214	246	246	246	246	246	246	246	246	309	2 956	2 780	3 002	
Service charges - sanitation revenue		127	230	173	157	157	157	157	157	157	157	157	98	1 883	1 467	1 584	
Service charges - refuse		135	220	177	100	100	100	100	100	100	100	100	(132)	1 198	1 399	1 511	
Service charges - other		250	345	432	-	-	-	-	-	-	-	-	(1 028)	-	-	-	
Rental of facilities and equipment		69	219	171	113	113	113	113	113	113	113	113	(8)	1 355	629	680	
Interest earned - external investments		18	19	24	56	56	56	56	56	56	56	56	164	673	893	965	
Interest earned - outstanding debtors		29	40	40	-	-	-	-	-	-	-	-	(109)	-	422	455	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		3	29	40	540	540	540	540	540	540	540	540	2 089	6 484	6 992	7 552	
Licences and permits		29	54	43	77	77	77	77	77	77	77	77	77	927	1 173	1 267	
Agency services		-	-	-	14	14	14	14	14	14	14	14	55	166	134	145	
Transfer receipts - operating		8 209	3 080	13	2 009	2 009	2 009	2 009	2 009	2 009	2 009	2 009	(3 268)	24 103	24 873	26 863	
Other revenue		51	3 202	267	13	13	13	13	13	13	13	13	(3 470)	150	160	173	
<b>Cash Receipts by Source</b>		<b>10 389</b>	<b>10 241</b>	<b>3 562</b>	<b>5 156</b>	<b>5 156</b>	<b>5 156</b>	<b>5 156</b>	<b>5 156</b>	<b>5 156</b>	<b>5 156</b>	<b>5 156</b>	<b>(3 567)</b>	<b>61 874</b>	<b>61 174</b>	<b>66 067</b>	
<b>Other Cash Flows by Source</b>																	
Transfer receipts - capital		84	-	1 634	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	2 908	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	-	-	-	-	-	-	-	-	(29)	-	38	41	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>10 480</b>	<b>10 249</b>	<b>5 209</b>	<b>6 313</b>	<b>6 313</b>	<b>6 313</b>	<b>6 313</b>	<b>6 313</b>	<b>6 313</b>	<b>6 313</b>	<b>6 313</b>	<b>(688)</b>	<b>75 753</b>	<b>74 107</b>	<b>80 036</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		2 162	2 461	2 566	2 342	2 342	2 342	2 342	2 342	2 342	2 342	2 342	2 179	28 101	29 085	31 412	
Remuneration of councillors		237	236	279	275	275	275	275	275	275	275	275	348	3 300	3 441	3 716	
Interest paid		-	-	-	64	64	64	64	64	64	64	64	(515)	-	-	-	
Bulk purchases - Electricity		-	1 410	1 553	866	866	866	866	866	866	866	866	500	10 390	8 533	9 215	
Bulk purchases - Water & Sewer		-	-	-	3	3	3	3	3	3	3	3	14	41	-	-	
Other materials		0	18	21	230	230	230	230	230	230	230	230	650	2 525	959	1 035	
Contracted services		0	65	98	538	538	538	538	538	538	538	538	1 990	6 461	6 807	7 351	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	814	879	
Grants and subsidies paid - other		27	28	697	37	37	37	37	37	37	37	37	(603)	449	-	-	
General expenses		4 133	1 345	1 808	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 099	(2 889)	13 189	12 923	13 956	
<b>Cash Payments by Type</b>		<b>6 559</b>	<b>5 563</b>	<b>7 022</b>	<b>5 455</b>	<b>5 455</b>	<b>5 455</b>	<b>5 455</b>	<b>5 455</b>	<b>5 455</b>	<b>5 455</b>	<b>5 455</b>	<b>1 673</b>	<b>64 456</b>	<b>62 561</b>	<b>67 566</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		-	504	-	528	528	528	528	528	528	528	528	(4 226)	504	13 174	14 228	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>		<b>6 559</b>	<b>6 067</b>	<b>7 022</b>	<b>5 983</b>	<b>5 983</b>	<b>5 983</b>	<b>5 983</b>	<b>5 983</b>	<b>5 983</b>	<b>5 983</b>	<b>5 983</b>	<b>(2 553)</b>	<b>64 960</b>	<b>75 735</b>	<b>81 794</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>3 921</b>	<b>4 182</b>	<b>(1 813)</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>1 864</b>	<b>10 793</b>	<b>(1 628)</b>	<b>(1 758)</b>	
Cash/cash equivalents at the monthly ear beginning:		9 464	13 385	17 568	15 754	16 084	16 414	16 744	17 073	17 403	17 733	18 062	18 392	9 464	20 257	18 629	
Cash/cash equivalents at the monthly ear end:		13 385	17 568	15 754	16 084	16 414	16 744	17 073	17 403	17 733	18 062	18 392	20 257	20 257	18 629	16 871	

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

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		28 045	7 166	-	-	-	1 791	1 791	100,0%	7 166
Roads Infrastructure		149	-	-	-	-	-	-		-
Roads		149	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		(0)	1 448	-	-	-	362	362	100,0%	1 448
Drainage Collection		(0)	-	-	-	-	-	-		-
Storm water Conveyance		-	1 448	-	-	-	362	362	100,0%	1 448
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		8 513	582	-	-	-	145	145	100,0%	582
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		8 513	582	-	-	-	145	145	100,0%	582
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		19 383	5 136	-	-	-	1 284	1 284	100,0%	5 136
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		471	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		18 912	5 136	-	-	-	1 284	1 284	100,0%	5 136
<b>Computer Equipment</b>		43	-	-	-	-	-	-		-
Computer Equipment		43	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		6	-	-	-	-	-	-		-
Furniture and Office Equipment		6	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		-	7 496	-	16	16	1 874	1 858	99,2%	7 496
Machinery and Equipment		-	7 496	-	16	16	1 874	1 858	99,2%	7 496
<b>Transport Assets</b>		-	-	-	489	489	-	(489)	#DIV/0!	-
Transport Assets		-	-	-	489	489	-	(489)	#DIV/0!	-
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	28 105	14 662	-	504	504	3 666	3 161	86,2%	14 662

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		347	541	-	37	37	135	98	72,5%	743
Electrical Infrastructure		317	358	-	37	37	90	52	58,5%	347
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		257	27	-	3	3	7	4	52,3%	286
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		59	331	-	34	34	83	49	59,0%	61
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		30	2	-	-	-	1	1	100,0%	75
Dams and Weirs		-	1	-	-	-	0	0	100,0%	-
Distribution		30	1	-	-	-	0	0	100,0%	65
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1	180	-	-	-	45	45	100,0%	322
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1	158	-	-	-	39	39	100,0%	300
Waste Water Treatment Works		-	23	-	-	-	6	6	100,0%	22
<b>Community Assets</b>		0	-	-	-	-	-	-		3
Community Facilities		0	-	-	-	-	-	-		3
Halls		0	-	-	-	-	-	-		3
<b>Investment properties</b>		181	-	-	-	-	-	-		270
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		181	-	-	-	-	-	-		270
Improved Property		168	-	-	-	-	-	-		184
Unimproved Property		13	-	-	-	-	-	-		86
<b>Other assets</b>		49	223	-	48	48	56	8	13,5%	57
Operational Buildings		49	205	-	48	48	51	3	6,0%	40
Municipal Offices		49	205	-	48	48	51	3	6,0%	40
Housing		-	18	-	-	-	4	4	100,0%	17
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	18	-	-	-	4	4	100,0%	17
Capital Spares		-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		213	9	-	0	0	2	2	82,8%	314
Furniture and Office Equipment		213	9	-	0	0	2	2	82,8%	314
<b>Machinery and Equipment</b>		942	236	-	118	118	59	(59)	-99,7%	65
Machinery and Equipment		942	236	-	118	118	59	(59)	-99,7%	65
<b>Transport Assets</b>		528	920	-	93	93	230	137	59,5%	556
Transport Assets		528	920	-	93	93	230	137	59,5%	556
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	2 260	1 929	-	297	297	482	186	38,5%	2 008

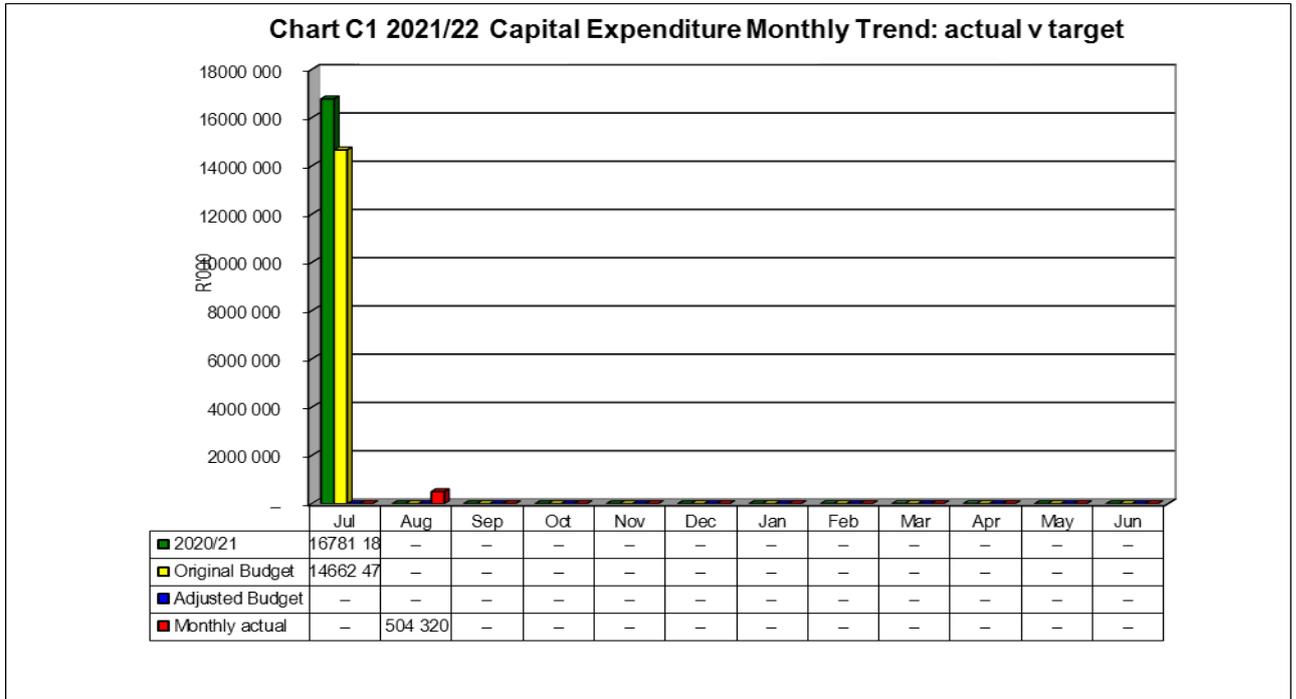
**Table SC13 d – Depreciation charges by asset class**

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

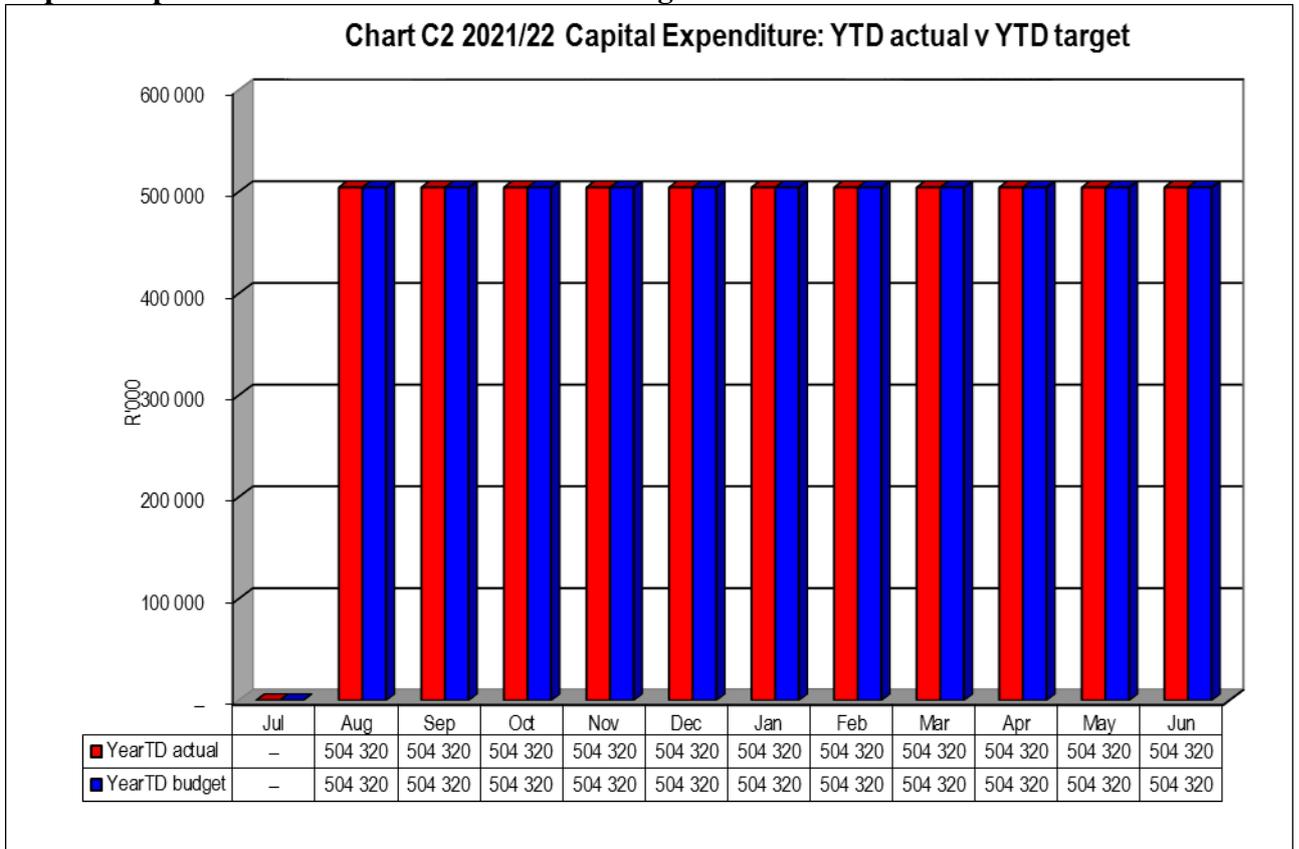
Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4 999	3 414	-	1 143	854	854	-		5 559
Roads Infrastructure		2 524	2 752	-	688	688	688	-		2 752
Roads		2 524	2 752	-	688	688	688	-		2 752
Electrical Infrastructure		230	-	-	123	-	-	-		900
MV Switching Stations		230	-	-	-	-	-	-		900
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	123	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		735	-	-	166	-	-	-		720
Distribution		-	-	-	166	-	-	-		-
Distribution Points		735	-	-	-	-	-	-		720
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1 074	147	-	37	37	37	-		972
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1 074	147	-	37	37	37	-		972
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		436	515	-	129	129	129	-		215
Landfill Sites		436	515	-	129	129	129	-		215
<b>Community Assets</b>		-	232	-	58	58	58	-		763
Community Facilities		-	232	-	58	58	58	-		763
Libraries		-	23	-	6	6	6	-		12
Cemeteries/Crematoria		-	208	-	52	52	52	-		348
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		403
<b>Investment properties</b>		57	-	-	-	-	-	-		119
Revenue Generating		57	-	-	-	-	-	-		119
Improved Property		57	-	-	-	-	-	-		119
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<b>Other assets</b>		-	463	-	116	116	116	-		187
Housing		-	463	-	116	116	116	-		187
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	463	-	116	116	116	-		187
Capital Spares		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		1 249	79	-	20	20	20	-		115
Computer Equipment		1 249	79	-	20	20	20	-		115
<b>Furniture and Office Equipment</b>		102	272	-	68	68	68	1	0,8%	1 297
Furniture and Office Equipment		102	272	-	68	68	68	1	0,8%	1 297
<b>Total Depreciation</b>	1	6 407	4 460	-	1 404	1 114	1 115	1	0,0%	8 041

**Schedule C – National Treasury Formats graphs**

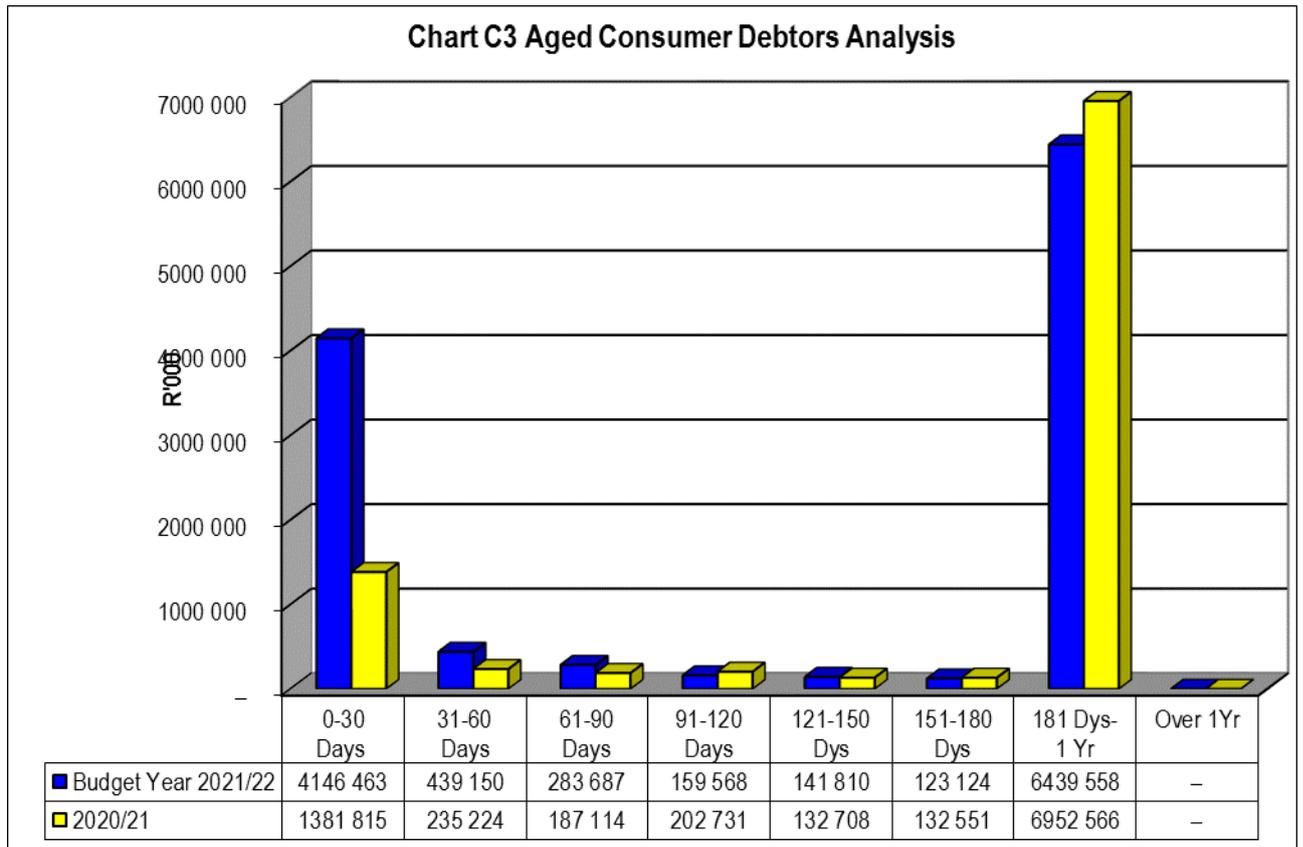
**Capital Expenditure monthly trend: Actual VS Target**



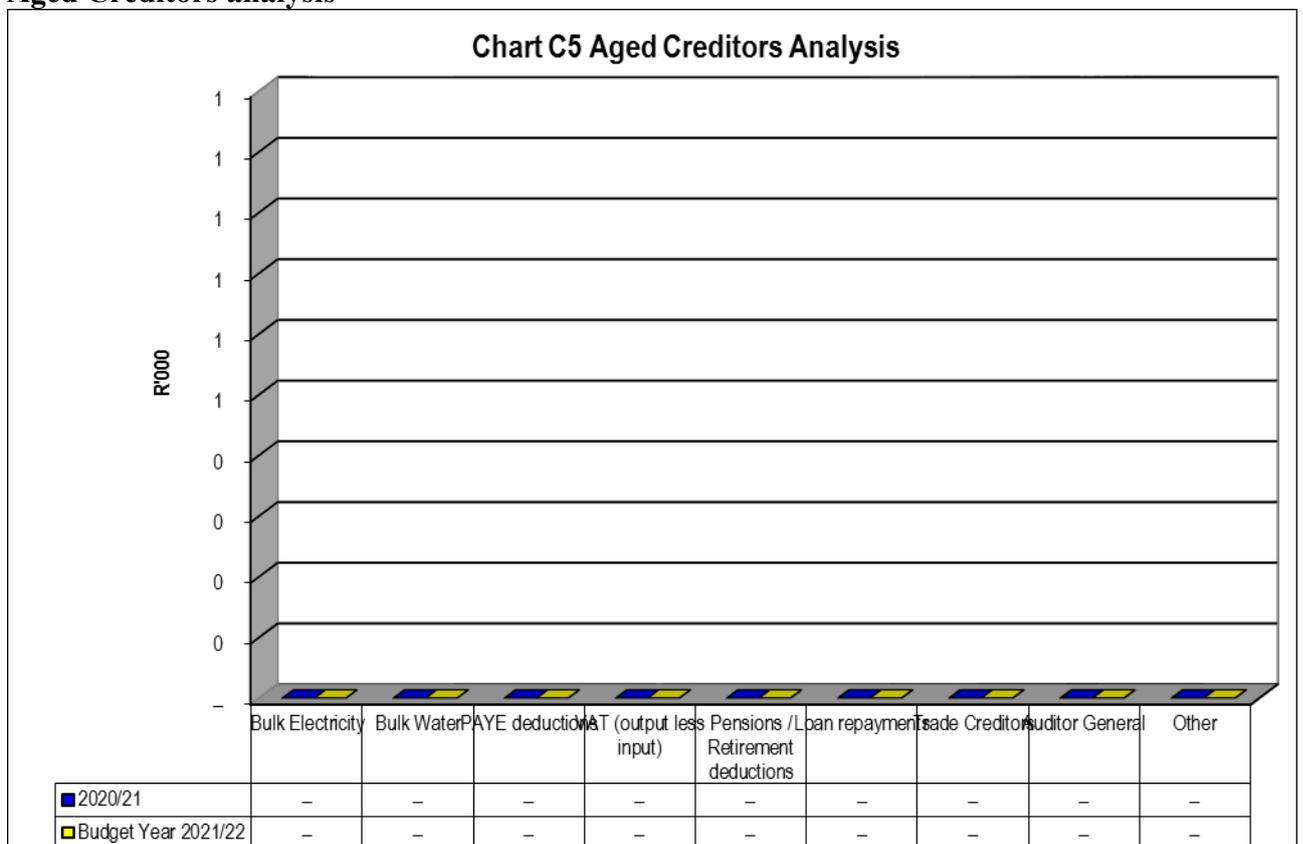
**Capital Expenditure: YTD Actual VS YTD Target**



### 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 First quarter of 2021/2022 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.