

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2021/22 ASSESSMENT REPORT- Q 3

01 January 2022– 31 March 2022



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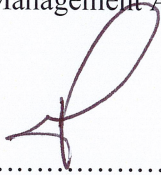
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QUALITY CERTIFICATE

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 January 2022 until 31 March 2022 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....
J. BOOYSEN
MUNICIPAL MANAGER
21 APRIL 2022

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 third quarter (01 January 2022 – 31 March 2022) 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 31 March 2022 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 third quarter the Municipality have generated 77.05% or R 80,971 of the annual budgeted revenue. This amount includes the operational grants to date.

Total operating expenditure year-to-date inclusive of provisions stands at R75,390 million.

The total year to date cash generated amounts to R61,981 million which includes an amount of R1,718 million capital grants. Nett cash generated from operating grants and service charges amounts to R60,263 million. Total cash paid out amounts to R60,001 million.

Payment for debtors for the third quarter was 92.73%. 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: 98.95% for electricity, 88.63% for water, 89.58% for refuse, 86.14% for sewerage and 89.72% for other debtors. From this it can be derived that the collection percentage of all debtors with the exception of electricity is far less than the budgeted 95%. This means that the cash for the day - to - day running of the municipality is not up to par. The outstanding total amount for debtors has risen from 1 July 2021 to the end of the third quarter with R1,733 million.

4.2 Other Relevant information

4.3 Operating Revenue

The Municipality have generated 77.05% or R 80,971 million of the Budgeted Revenue to date which is lower than the budgeted amounts. This amount includes the operational grants to date.

4.4 Operating Expenditure

Operating expenditure of R 70,685 million for the third 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 4,705 million. That will bring the total expenditure effectively at R 75,390 million to date. The expenditure to date is higher than the budget year-to-date amount. This means that the Municipality has spent 1.69% more than the year-to-date budget.

4.5 Capital Expenditure

The Municipality has incurred R 2,118 million of the external funded Capital Budget to date.

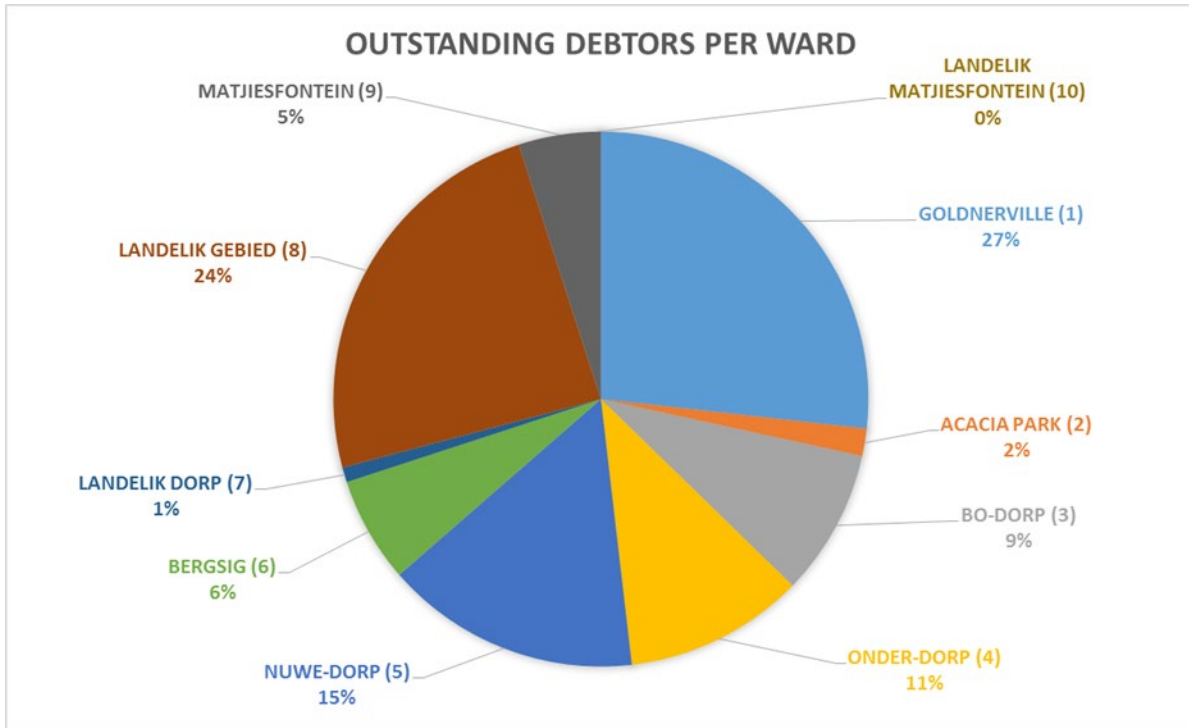
4.6 Cash Flow

The Municipality started off with a cash flow balance of R 5,709 million at the beginning of the quarter and increased it with R 8,735 million. The closing balance for the quarter is R 14,444 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.

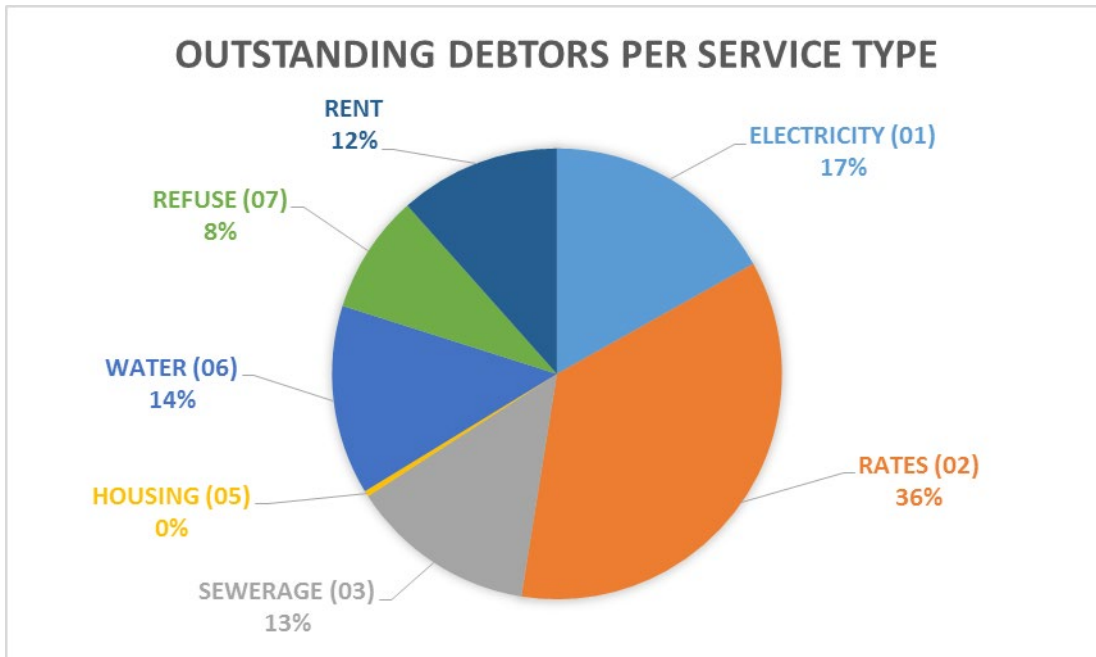
4.7 Debtors

The Outstanding Debtors of the Municipality amounts to R 10,958million at the end of the third quarter.

The following graph shows the outstanding debtors per ward as at the end of March 2022:



The following graph shows the outstanding debtors per service type as at the end of March 2022:



4.8 Creditors

Total outstanding creditors amount to R0 for the third 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 was prepared and submitted to PT. Amendments and further cuts were recommended and the final funding plan was submitted to Council 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.

The outcome of the funding plan meant that cuts of R1.5 million had to be made to the approved budget. Unfortunately, this did not materialize and expenditure increased from R98,616 million to R102,246 million.

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.

Cost Containment In-Year Reopt							
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	9 656 340	804 695	7 242 255	308 771	4 531 161	(495 924)	(2 711 094)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	547 848	45 654	410 886	70 143	367 187	24 489	(43 699)
Domestic accommodation	205 956	17 163	154 467	42 807	131 047	25 644	(23 420)
Sponsorships, events and catering	48 516	4 043	36 387	764	24 464	(3 279)	(11 923)
Communication	329 004	27 417	246 753	37 531	206 858	10 114	(39 895)
Overtime	1 017 468	84 789	763 101	53 039	760 415	(31 750)	(2 686)
Total	R 11 805 132	R 983 761	R 8 853 849	R 513 055	R 6 021 134	(470 706)	(2 832 715)

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 - Q3 Third 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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.1%	5.9%	0.0%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.3%	11.2%	9.3%	7.5%	11.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	114.6%	62.5%	71.5%	110.2%	62.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		39.6%	28.0%	71.3%	30.5%	28.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		22.9%	15.3%	-0.6%	37.5%	15.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	11.2%	7.0%	7.0%	7.0%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	64.3%	55.0%	55.0%	40.0%	30.0%
Employee costs	Employee costs/Total Revenue - capital revenue		38.7%	32.0%	31.8%	28.9%	32.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.9%	2.1%	0.0%	0.4%	2.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8.3%	6.5%	6.7%	0.0%	3.5%
IDP regulation financial viability indicators							
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 31 March 2022.

5.1 Key Financial Indicators

Description	Operating Revenue	Operating Expenditure	Capital Expenditure
	R'000	R'000	R'000
Year-to-date budget CY	70 016 831	73 961 804	2 118 112
Actuals as at Current Quarter	78 900 967	70 684 768	992 867
Variance between YTD Budget and YTD Actuals	-8 884 136	3 277 035	1 125 246
Variance %	-12,69	4,43	100,00

Table 5.2 Actual Budget Spending

Description	Operating Revenue	Operating Expenditure	Capital Expenditure
	R'000	R'000	R'000
Annual Budget	90 604 522	102 245 724	14 672 522
Actuals as at Current Quarter	78 900 967	70 684 768	992 867
Actual as % of total Budget	87,08	69,13	6,77

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 31 March 2022.

RATION DESCRIPTION	CP	PP
Revenue Management		
Level of reliance on Government grants	29,05	14,73
Actual income vs Budgeted Income	112,69	86,08
Expenditure Management		
Personnel Costs to total Expenditure	32,22	29,51
Actual expenditure vs Budgeted Expenditure	95,57	91,95
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,63	0,97
Repairs and maintenance / total expenditure	1,59	2,43
Asset Management		
Actual versus Budgeted Capital Expenditure	14,45	109,00
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	54	51
Liquidity		
Current ratio	110,18	173,34
Acid Test ratio	108,46	166,05
Turnover of accounts receivable	2,37	2,46
Cash to interest	0	0
Debt to cash	0,59	0,05
CASH TO income	0,49	-0,01
Total Liabilities / Total Assets	21,26	11,70

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	CP	PP
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt		
Total Operating Revenue (Excluding conditional grants and transfers)	55 806 711	46 156 172

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	CP	PP
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	4 008 447	24 092 596
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	CP	PP
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	70 684 768	68 219 556,33

5.2.8 Interpretation of Results

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

5.3 Liquidity policy

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

- a) Cash/Cost Coverage Ratio

5.3.1 Purpose/ Use of the Ratio and Norm

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

Table 5.7 provides the measurement based on the last month of the quarter measured against the first quarter of 2021/22.

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CP	PP
Cash/Cost Coverage Ratio (Times)	0,19	-0,73
Cash and Cash equivalents	593 303	-2 282 769
Monthly Fixed Operational Expenditure	3 147 180,00	3 147 180,00
Cash and Cash Equivalents:		
Petty Cash and bank Balances	12 820 070	19 202 498
Less:		
Unspent Conditional Grants	14 001 806	23 107 564
Overdraft	0	0
Plus:		
Short-term investments	1 775 039	1 622 298
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	8 217 978	8 242 293
Less:		
Depreciation & Amortisation	504 404	660 833
Provision for bad debt	2 092 055	2 273 117
Impairment and loss on Disposal of Assets	0	0
Fair Value Adjustments	0	0

5.3.2 Interpretation of Results

The cash/cost coverage ratio is less than the norm of 1-3 times as per liquidity policy and improved from 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	CP	PP
Current Ratio	110,18	173,34
Current Assets	41 845 310	20 007 510
Current Liabilities	37 979 194	11 542 647

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	CP R	PP R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	4 470 339	3 413 339,0
Unspent Loan Funds	0	0
Funds held for agency services not yet performed	0	0
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	320 407	1 260 637
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	3 147 180	3 147 180
Consumer Deposits	647 360	530 144
Other Deposits and Other Advance Payments:		
- Retentions	0	0
- Payments Received in Advance	0	0
- Other Deposits	0	0
Non-current Deposit: Pavillion	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	6 162 844	6 162 844
		-

Table 5.10 Actual Liquidity

Actual available liquidity held [reference paragraph 4.2.]	CP R	PP R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market		
Bank balance sub total	12 818 770	19 200 948
95% of all other term investments with Banks	1 686 287	1 541 183
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	2 431 227	2 424 544
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	0	0
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
TOTAL LIQUIDITY AVAILABLE	16 936 284	23 166 675
LIQUIDITY SURPLUS (SHORT FALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE		

5.3.5 Interpretation of Results

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

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

5.4.1 Purpose/ Use of the Ratio and Norm

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

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

This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. In addition, this indicates that a significant amount of potential

cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

Table 5.11 Debt Collection

Description	CP	PP
Debtors collection period (days)		
Consumer debtors*365	54	51
Rates revenue + Services revenue + Debtors income		

5.4.2 Interpretation of Results

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

b) Level of reliance on government grants

5.4.3 Purpose/ Use of the Ratio and Norm

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

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

Table 5.12 Grant Reliance

Description	CP	PP
Level of reliance on government grants	29,05	14,73
Government Grants and subsidies	23 094 255,72	22 081 988,76
Total Revenue	78 900 966,94	68 238 160,39

5.4.4 Interpretation of Results

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

b) Implementation of the Capital program

5.4.5 Purpose/ Use of the Ratio and Norm

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

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

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

The norm ranges between 0% and 5% variance

Table 5.13 Actual Budget Spending

Description				CP	PP
Actual	versus	Budgeted	Capital	2 118 112	15 457 445
Expenditure					
Actual Capital Expenditure – Budgeted Capital Expenditure				14,44	60,80
Budgeted Capital Expenditure				14 672 522	25 421 515

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	CP	PP
Actual versus Budgeted Capital Expenditure	2 118 112	15 457 445
Actual Capital Expenditure – Budgeted Capital Expenditure	14,44	60,80
Budgeted Capital Expenditure	14 672 522	25 421 515

Description	CP	PP
Actual operating expenditure VS Budgeted operating expenditure	78 900 967	68 238 160
Actual Expenditure – Budgeted Expenditure	112,69	86,08
Budgeted Expenditure	70 016 831	79 273 700

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 Draft IDP 2022/2027 and the Draft Budget was approved by Council the 31st of March 2022. The IDP process and the performance management process are integrated. The IDP fulfills the planning stage of performance management. Performance management in turn, fulfills the implementation management, monitoring and evaluation of the IDP.

6.1.7 Municipal Scorecard

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

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

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

6.1.8 Background to the format of SDBIP

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

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

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

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

	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

Table 3.1: SDBIP Measurement Categories

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

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

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

6.1.9 Monitoring and Evaluation

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

The system closes every month between the 10th to the 18th day for updates of the previous month’s actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month’s performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting take place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.

The system provides management information in tables and graphs, indicating actual

performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.

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

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

6.2 Actual Performance for the 3rd 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 3rd 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(3rd quarter).

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

Departmental KPI Report

Report drawn on 21 April 2022 at 12:39 for the months of January 2022 to March 2022.

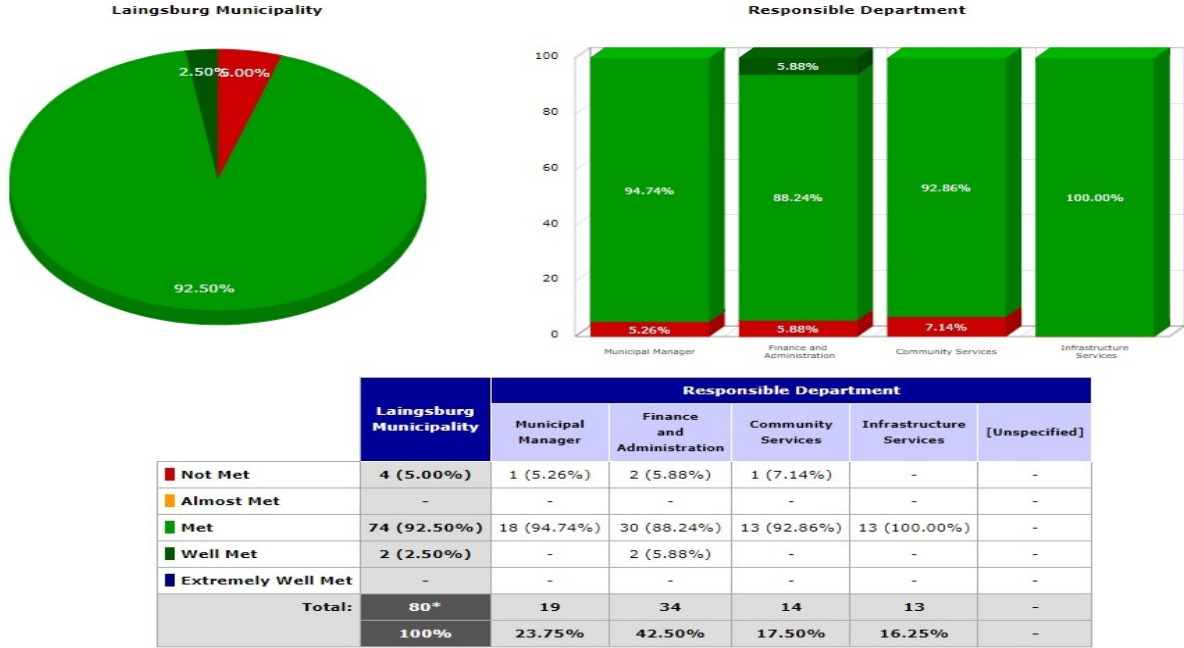
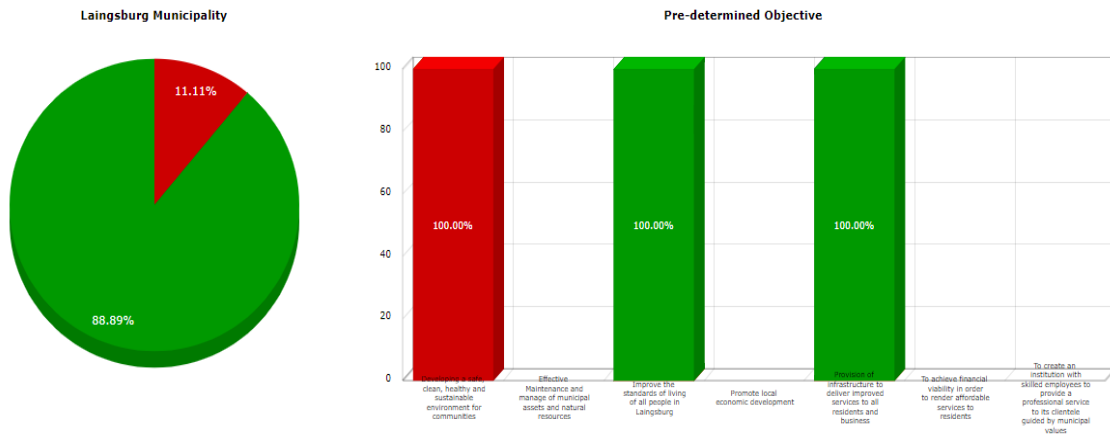


Diagram 6.1 Departmental KPI's Performance

The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 January 2022 to 31 March 2022)

Top Layer KPI Report

Report drawn on 22 April 2022 at 11:46 for the months of Quarter ending March 2022 to Quarter ending March 2022.



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Laingsburg Municipality	Pre-determined Objective										
	Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Unspecified	[Unspecified]	

Not Met	1 (11.11%)	-	1 (100.00%)	-	-	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-	-
Met	8 (88.89%)	-	-	-	4 (100.00%)	-	4 (100.00%)	-	-	-	-
Well Met	-	-	-	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-	-
Total:	9*	-	1	0	4	0	4	0	0	-	-
	100%	-	11.11%	0.00%	44.44%	0.00%	44.44%	0.00%	0.00%	-	-

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

Table 6.1 Top layer SDBIP 2021/22 Financial Year

Laingsburg Municipality

Top Layer SDBIP

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Provincial Objectives	Pre-determined Objective	Calculation Type	Quarter ending March 2022			Overall Performance for Quarter ending March 2022 to Quarter ending March 2022		
								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	% 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	Reverse Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

		posts)x100]				to its clientele guided by municipal values							
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 Eskom areas) and billed for the service as at 30 June 2022	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2022	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Last Value	863	863	G	863	863	G
TL81	Finance and Administration	Number of formal residential properties that receive piped water (credit and prepaid water metering) 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	1 338	1 338	G	1 338	1 338	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	1 296	1 296	G	1 296	1 296	G
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	1 346	1 346	G	1 346	1 346	G
TL84	Finance and Administration	Provide free 50kWh electricity to indigent	Number of households receiving free basic	Social Development	Innovation and Culture	Improve the standards of living of	Last Value	464	464	G	464	464	G

		households as at 30 June 2022	electricity			all people in Laingsburg							
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	743	743	G	743	743	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	731	731	G	731	731	G
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	753	753	G	753	753	G
TL88	Finance and Administration	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2022	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

		[(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue -											
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

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	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	Accumulati ve	0	0	N/A	0	0	N/A

		the equity plan				municipal values							
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
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	% of capital budget spent on capital projects	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

		[(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]				services to all residents and business							
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
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	1	0	R	1	0	R

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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
TL99	Infrastructure Services	Spend 75% of the sewerage maintenance budget by 30 June 2022 [(Actual expenditure on maintenance divided by the	% 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

		total approved maintenance budget)x100]											
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

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TL10 2	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
TL10 3	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

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TL10 4	Infrastructure Services	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2022 [(Number of effluent samples that comply with permit values/Number of effluent samples tested)x100]	% of effluent samples compliant	Environmental & Spatial Development	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
TL10 5	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
TL10 8	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

TL109	Infrastructure Services	Spend 95% of the budget allocated for the construction of new perimeter fencing at Matjiesfontein 250kl reservoir (MIG 202055) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	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
TL110	Infrastructure Services	Spend 95% of the budget allocated for the construction of new bulk sewer lines for Goldnerville 180 housing project (MIG 196824) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	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

		project)x100]											
TL11 1	Infrastructure Services	Spend 95% of the budget allocated for the construction of new stormwater cut-off trench for Göldnerville 180 housing project (MIG 194304) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	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

TL11 2	Infrastructure Services	Spend 95% of the budget allocated for the construction of new stormwater gabions for Göldnerville 180 housing project (MIG 194612) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	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
TL11 3	Infrastructure Services	Spend 95% of the budget allocated for the construction of new stormwater mattresses in Göldnerville (MIG 198496) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	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

TL11 4	Infrastructure Services	Spend 95% of the budget allocated on the construction of new community lighting in the Laingsburg Municipal Area (MIG 179091) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	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
TL11 5	Infrastructure Services	Spend 95% of the budget allocated for the construction of new sidewalks for Goldnerville 180 housing project (MIG 196891) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	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

		project)x100]											
TL116	Infrastructure Services	Spend 95% of the budget allocated for the rehabilitaion of Matjiesfontein Sportsfield (MIG 191558) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	Spend 95% of the budget allocated for the rehabilitaion of Matjiesfontein Sportsfield (MIG 191558) by 30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	Infrastructu re Developme nt	Mobility and Spatial Transformati on	Provision of infrastruc ture to deliver improved services to all residents and business	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	29
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%)	8
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			38

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at 08:35.

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 - Q3 Third Quarter

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4 454	4 914	4 820	87	4 860	3 686	1 174	32%	4 914
Service charges	20 173	23 343	24 475	3 255	17 683	17 507	176	1%	23 343
Investment revenue	366	673	398	113	354	504	(150)	-30%	673
Transfers and subsidies	29 142	29 002	26 325	13 406	23 094	21 751	1 343	6%	29 002
Other own revenue	22 645	35 424	34 587	10 886	32 909	26 568	6 342	24%	35 424
Total Revenue (excluding capital transfers and contributions)	76 780	93 356	90 605	27 747	78 901	70 017	8 884	13%	93 356
Employee costs	29 735	29 911	28 854	7 214	22 777	22 433	344	2%	29 911
Remuneration of Councillors	3 104	3 300	3 359	785	2 411	2 475	(64)	-3%	3 300
Depreciation & asset impairment	6 356	6 053	6 053	1 513	4 538	4 540	(2)	-0%	6 053
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	10 238	10 463	11 719	2 602	8 461	7 847	614	8%	10 463
Transfers and subsidies	351	449	354	(2 291)	125	337	(212)	-63%	449
Other expenditure	43 844	48 439	51 908	9 759	32 373	36 330	(3 957)	-11%	48 439
Total Expenditure	93 628	98 616	102 246	19 581	70 685	73 962	(3 277)	-4%	98 616
Surplus/(Deficit)	(16 848)	(5 260)	(11 641)	8 166	8 216	(3 945)	12 161	-308%	(5 260)
Transfers and subsidies - capital (monetary alloc	21 200	13 879	14 479	945	2 070	10 409	(8 339)	-80%	13 879
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 352	8 619	2 838	9 110	10 286	6 464	3 822	59%	8 619
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 352	8 619	2 838	9 110	10 286	6 464	3 822	59%	8 619
Capital expenditure & funds sources									
Capital expenditure	28 105	14 662	14 673	993	2 118	10 997	(8 879)	-81%	14 662
Capital transfers recognised	28 052	14 662	14 673	993	2 118	10 997	(8 879)	-81%	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 662	14 673	993	2 118	10 997	(8 879)	-81%	8 064
Financial position									
Total current assets	27 860	27 008	27 967		41 845				27 008
Total non current assets	200 927	186 958	187 809		198 508				186 958
Total current liabilities	24 307	43 195	39 110		37 979				43 195
Total non current liabilities	33 639	4 354	13 120		13 119				4 354
Community wealth/Equity	170 840	166 417	163 546		189 255				166 417
Cash flows									
Net cash from (used) operating	13 891	10 524	10 524	9 699	4 008	7 721	3 713	48%	10 524
Net cash from (used) investing	(16 639)	(6 338)	(6 338)	(993)	882	(4 754)	(5 636)	119%	(11 976)
Net cash from (used) financing	120	-	-	29	90	-	(90)	#DIV/0!	34
Cash/cash equivalents at the month/year end	6 836	13 650	13 650	-	14 444	12 431	(2 013)	-16%	8 047
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 080	351	3	-	793	214	7 516	-	10 958
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		38 468	42 872	39 291	9 823	25 862	32 154	(6 293)	-20%	34 585
Executive and council		-	-	-	-	-	-	-		2 521
Finance and administration		38 468	42 872	39 291	9 823	25 862	32 154	(6 293)	-20%	32 065
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		22 773	34 934	34 462	10 775	32 309	26 201	6 109	23%	34 140
Community and social services		2 222	1 583	1 716	444	1 237	1 188	50	4%	1 265
Sport and recreation		0	4	4	-	2	3	(1)	-24%	24
Public safety		20 533	33 335	32 725	10 327	31 054	25 001	6 053	24%	32 839
Housing		18	12	15	4	13	9	4	48%	11
Health		-	-	2	0	3	-	3	#DIV/0!	1
<i>Economic and environmental services</i>		4 256	3 550	5 918	3 645	4 507	2 662	1 845	69%	1 304
Planning and development		1 419	1 183	1 973	1 215	1 502	887	615	69%	-
Road transport		2 837	2 367	3 945	2 430	3 005	1 775	1 230	69%	1 304
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		35 320	28 245	29 359	6 878	21 299	21 184	115	1%	24 600
Energy sources		19 440	18 604	18 846	4 226	13 324	13 953	(629)	-5%	15 414
Water management		10 011	4 193	4 216	1 101	3 248	3 145	103	3%	4 009
Waste water management		3 107	3 187	3 302	832	2 453	2 390	63	3%	2 793
Waste management		2 763	2 261	2 995	719	2 274	1 696	578	34%	2 385
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	100 817	109 601	109 030	31 121	83 977	82 201	1 776	2%	94 630
Expenditure - Functional										
<i>Governance and administration</i>		37 308	33 583	32 824	3 173	21 002	25 187	(4 185)	-17%	28 259
Executive and council		8 000	8 653	8 367	(487)	5 913	6 490	(577)	-9%	9 682
Finance and administration		29 308	24 930	24 458	3 660	15 089	18 698	(3 608)	-19%	18 577
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		23 194	33 740	33 969	8 132	24 538	25 305	(768)	-3%	36 208
Community and social services		1 541	1 709	2 066	415	1 400	1 281	118	9%	2 188
Sport and recreation		53	51	38	5	22	39	(16)	-42%	26
Public safety		21 480	31 639	31 539	7 643	22 907	23 729	(822)	-3%	33 784
Housing		7	299	300	69	209	224	(16)	-7%	207
Health		114	42	27	-	-	32	(32)	-100%	4
<i>Economic and environmental services</i>		37 879	37 838	37 428	10 367	30 537	28 379	2 158	8%	3 556
Planning and development		13 881	14 672	14 036	3 745	11 165	11 004	162	1%	1 324
Road transport		23 997	23 167	23 392	6 622	19 372	17 375	1 996	11%	2 231
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		20 541	18 688	22 975	4 820	14 962	14 016	946	7%	26 022
Energy sources		11 521	11 293	13 864	2 990	9 506	8 470	1 036	12%	9 270
Water management		4 436	3 721	3 634	936	2 613	2 791	(178)	-6%	2 933
Waste water management		2 544	1 610	2 431	417	1 332	1 207	124	10%	12 195
Waste management		2 041	2 064	3 047	477	1 511	1 548	(37)	-2%	1 625
<i>Other</i>		16	12	14	-	4	9	(5)	-56%	7
Total Expenditure - Functional	3	118 938	123 862	127 211	26 493	91 043	92 897	(1 854)	-2%	94 052
Surplus/ (Deficit) for the year		(18 121)	(14 261)	(18 181)	4 629	(7 066)	(10 696)	3 630	-34%	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) - Q3 Third Quarter

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 192	2 616	2 865	578	1 982	1 962	20	1.0%	2 616
Vote 4 - BUDGET & TREASURY		36 277	40 257	36 426	9 245	23 880	30 192	(6 313)	-20.9%	40 257
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 504	1 583	1 717	444	1 239	1 188	51	4.3%	1 583
Vote 7 - SPORTS AND RECREATION		718	4	4	-	2	3	(1)	-24.4%	4
Vote 8 - HOUSING		18	12	15	4	13	9	4	47.7%	12
Vote 9 - PUBLIC SAFETY		20 533	33 335	32 725	10 327	31 054	25 001	6 053	24.2%	33 335
Vote 10 - ROAD TRANSPORT		1 419	1 183	1 973	1 215	1 502	887	615	69.3%	1 183
Vote 11 - WASTE MANAGEMENT		2 763	2 261	2 995	719	2 274	1 696	578	34.1%	2 261
Vote 12 - WASTE WATER MANAGEMENT		3 107	3 187	3 302	832	2 453	2 390	63	2.6%	3 187
Vote 13 - WATER		10 011	4 193	4 216	1 101	3 248	3 145	103	3.3%	4 193
Vote 14 - ELECTRICITY		19 440	18 604	18 846	4 226	13 324	13 953	(629)	-4.5%	18 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 980	107 235	105 084	28 692	80 971	80 426	545	0.7%	107 235
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 178	5 183	4 880	(1 301)	3 372	3 888	(516)	-13.3%	5 183
Vote 2 - MUNICIPAL MANAGER		3 822	3 469	3 487	814	2 541	2 602	(61)	-2.4%	3 469
Vote 3 - CORPORATE SERVICES		7 514	7 690	8 442	1 585	4 962	5 768	(806)	-14.0%	7 690
Vote 4 - BUDGET & TREASURY		21 795	17 240	16 015	2 075	10 128	12 930	(2 802)	-21.7%	17 240
Vote 5 - PLANNING AND DEVELOPMENT		628	1 029	780	145	493	772	(279)	-36.1%	1 029
Vote 6 - COMMUNITY AND SOCIAL SERV		1 405	1 525	1 865	375	1 257	1 143	113	9.9%	1 525
Vote 7 - SPORTS AND RECREATION		262	269	266	45	169	201	(32)	-16.0%	269
Vote 8 - HOUSING		7	299	300	69	209	224	(16)	-6.9%	299
Vote 9 - PUBLIC SAFETY		21 480	31 639	31 539	7 643	22 907	23 729	(822)	-3.5%	31 639
Vote 10 - ROAD TRANSPORT		12 246	11 683	11 696	3 311	9 686	8 750	936	10.7%	11 683
Vote 11 - WASTE MANAGEMENT		2 041	2 064	3 047	477	1 511	1 548	(37)	-2.4%	2 064
Vote 12 - WASTE WATER MANAGEMENT		2 544	1 610	2 431	417	1 332	1 207	124	10.3%	1 610
Vote 13 - WATER		4 436	3 721	3 634	936	2 613	2 791	(178)	-6.4%	3 721
Vote 14 - ELECTRICITY		11 521	11 293	13 864	2 990	9 506	8 470	1 036	12.2%	11 293
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	93 876	98 716	102 246	19 581	70 685	74 024	(3 340)	-4.5%	98 716
Surplus/ (Deficit) for the year	2	4 104	8 519	2 838	9 110	10 286	6 402	3 884	60.7%	8 519

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		4 454	4 914	4 820	87	4 860	3 686	1 174	32%	4 914
Service charges - electricity revenue		14 591	17 391	17 633	3 238	12 336	13 043	(708)	-5%	17 391
Service charges - water revenue		2 203	2 926	2 948	161	2 307	2 194	113	5%	2 926
Service charges - sanitation revenue		1 753	1 861	1 979	(90)	1 538	1 396	142	10%	1 861
Service charges - refuse revenue		1 626	1 166	1 915	(53)	1 502	874	628	72%	1 166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 624	1 212	1 698	416	1 262	909	354	39%	1 212
Interest earned - external investments		366	673	398	113	354	504	(150)	-30%	673
Interest earned - outstanding debtors		105	559	500	59	320	419	(99)	-24%	559
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 170	32 410	32 514	10 180	30 689	24 308	6 382	26%	32 410
Licences and permits		363	927	213	148	366	695	(330)	-47%	927
Agency services		180	166	210	51	160	125	35	28%	166
Transfers and subsidies		29 142	29 002	26 325	13 406	23 094	21 751	1 343	6%	29 002
Other revenue		201	150	(548)	32	112	112	(0)	0%	150
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		76 780	93 356	90 605	27 747	78 901	70 017	8 884	13%	93 356
Expenditure By Type										
Employee related costs		29 735	29 911	28 854	7 214	22 777	22 433	344	2%	29 911
Remuneration of councillors		3 104	3 300	3 359	785	2 411	2 475	(64)	-3%	3 300
Debt impairment		17 726	25 105	21 389	6 482	19 445	18 828	616	3%	25 105
Depreciation & asset impairment		6 356	6 053	6 053	1 513	4 538	4 540	(2)	0%	6 053
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		10 238	10 463	11 719	2 602	8 461	7 847	614	8%	10 463
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		6 446	6 502	6 893	553	3 710	4 877	(1 166)	-24%	6 502
Transfers and subsidies		351	449	354	(2 291)	125	337	(212)	-63%	449
Other expenditure		19 402	16 833	23 626	2 725	9 218	12 625	(3 407)	-27%	16 833
Loss on disposal of PPE		270	-	-	-	-	-	-	-	-
Total Expenditure		93 628	98 616	102 246	19 581	70 685	73 962	(3 277)	-4%	98 616
Surplus/(Deficit)		(16 848)	(5 260)	(11 641)	8 166	8 216	(3 945)	12 161	(0)	(5 260)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		21 200	13 879	14 479	945	2 070	10 409	(8 339)	(0)	13 879
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 352	8 619	2 838	9 110	10 286	6 464			8 619
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 352	8 619	2 838	9 110	10 286	6 464			8 619
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 352	8 619	2 838	9 110	10 286	6 464			8 619
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4 352	8 619	2 838	9 110	10 286	6 464			8 619

The Municipality has generated 75% or R70 017 million of the Budgeted Revenue to date which is lower than the budgeted amounts. 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) - Q3 Third Quarter

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		35	-	48	-	48	-	48	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	48	-	48	-	48	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		25	-	196	57	154	-	154	#DIV/0!	-
Community and social services		11	-	102	48	48	-	48	#DIV/0!	-
Sport and recreation		-	-	-	9	12	-	12	#DIV/0!	-
Public safety		14	-	94	-	94	-	94	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		238	1 448	1 703	872	846	1 086	(241)	-22%	-
Planning and development		-	-	-	290	-	-	-	-	-
Road transport		238	1 448	1 703	292	846	1 086	(241)	-22%	-
Environmental protection		-	-	-	290	-	-	-	-	-
Trading services		27 806	13 214	12 726	606	1 070	9 911	(8 840)	-89%	8 064
Energy sources		8 424	582	-	292	126	436	(310)	-71%	-
Water management		19 383	8 636	8 637	62	474	6 477	(6 003)	-93%	6 064
Waste water management		-	3 996	3 996	92	378	2 997	(2 619)	-87%	2 000
Waste management		-	-	92	160	92	-	92	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 105	14 662	14 673	1 534	2 118	10 997	(8 879)	-81%	8 064
Funded by:										
National Government		10 584	14 662	14 174	403	1 581	10 997	(9 416)	-86%	8 064
Provincial Government		17 468	-	499	590	537	-	537	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	14 662	14 673	993	2 118	10 997	(8 879)	-81%	8 064
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
Total Capital Funding		28 105	14 662	14 673	993	2 118	10 997	(8 879)	-81%	8 064

Table C6: Financial Position
WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9 617	12 092	27 866	11 597	12 092
Call investment deposits		–	–	–	–	–
Consumer debtors		10 044	11 785	(8 745)	19 765	11 785
Other debtors		7 558	2 489	8 206	9 832	2 489
Current portion of long-term receivables		–	1	–	–	1
Inventory		641	641	641	652	641
Total current assets		27 860	27 008	27 967	41 845	27 008
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		23 480	23 544	23 480	23 480	23 544
Investments in Associate		–	–	–	–	–
Property, plant and equipment		177 200	163 084	164 083	174 781	163 084
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		202	286	202	202	286
Other non-current assets		43	43	43	43	43
Total non current assets		200 927	186 958	187 809	198 508	186 958
TOTAL ASSETS		228 787	213 966	215 776	240 353	213 966
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		1	6	–	(0)	6
Consumer deposits		800	715	800	831	715
Trade and other payables		20 947	18 631	15 231	14 127	18 631
Provisions		2 560	23 843	23 079	23 021	23 843
Total current liabilities		24 307	43 195	39 110	37 979	43 195
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		33 639	4 354	13 120	13 119	4 354
Total non current liabilities		33 639	4 354	13 120	13 119	4 354
TOTAL LIABILITIES		57 946	47 549	52 230	51 098	47 549
NET ASSETS	2	170 840	166 417	163 546	189 255	166 417
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		170 840	166 417	163 546	189 255	166 417
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	170 840	166 417	163 546	189 255	166 417

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 41 845 mil as at 31 March 2022 (R 32 915 mil as at 31 December 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 37 979 mil as at 31 March 2022 (R 38 588 million as at 31 December 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, 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 31 March 2022 amounted to R 0 (R 0 as at 31 December 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 - Q3 Third 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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 706	4 792	4 792	374	1 895	3 594	(1 699)	-47%	4 792
Service charges		25 893	23 225	23 225	7 906	22 927	17 419	5 508	32%	23 225
Other revenue		22 823	9 082	9 082	11 995	18 397	6 811	11 586	170%	9 082
Government - operating		27 000	24 103	24 103	4 706	16 530	18 077	(1 547)	-9%	24 103
Government - capital		2 799	13 879	13 879	-	1 718	10 409	(8 691)	-83%	13 879
Interest		218	673	673	87	424	504	(80)	-16%	673
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(67 975)	(64 007)	(64 007)	(15 327)	(55 785)	(48 177)	7 608	-16%	(64 007)
Finance charges		-	(773)	(773)	-	-	(579)	(579)	100%	(773)
Transfers and Grants		(571)	(449)	(449)	(43)	(2 098)	(337)	1 761	-523%	(449)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 891	10 524	10 524	9 699	4 008	7 721	3 713	48%	10 524
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	3 000	-	3 000	#DIV/0!	-
Payments										
Capital assets		(16 639)	(6 338)	(6 338)	(993)	(2 118)	(4 754)	(2 636)	55%	(11 976)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 639)	(6 338)	(6 338)	(993)	882	(4 754)	(5 636)	119%	(11 976)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	29	90	-	90	#DIV/0!	34
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		120	-	-	29	90	-	(90)	#DIV/0!	34
NET INCREASE/ (DECREASE) IN CASH HELD										
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	13 650		14 444	12 431			8 047

The Municipality started off with a cash flow balance of R 9 464 million at the second quarter of the year and increased it with R 2 967 000. The closing balance for this quarter is R12, 431 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 - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	#####	Levied during July for full financial year	Will equal during the year
	Service charges - water revenue	947	Normal consumption periods - no water restrictions	Consumption will lower during water restriction periods
	Service charges - sanitation revenue	938	Extra sewer dumpings by wind farms	Will be adjusted in first adj budget
2	Expenditure By Type			
	Contracted services	(838)	First payments to consultants compiling AFS will be paid	Will equal during the year
	Transfers and subsidies	2 992	Transfers from eq share to indigent households are included	Will be corrected at year end
	Bulk purchases - electricity	569	Winter consumption higher than average	Will level out during summer period
3	Capital Expenditure			
		0	Capital projects for the year just started late	First payment will be during Nov
		0		0
4	Financial Position			
	Consumer debtors	19 760	Includes the outstanding traffic fines	Will equal during the year
5	Cash Flow			
		0		0
6	Measureable performance			
		0		0
7	Municipal Entities			

SECTION 8 – DEBTOR ANALYSIS

Table SC3 provides an age analysis of consumer debtors as at 31 March 2022.

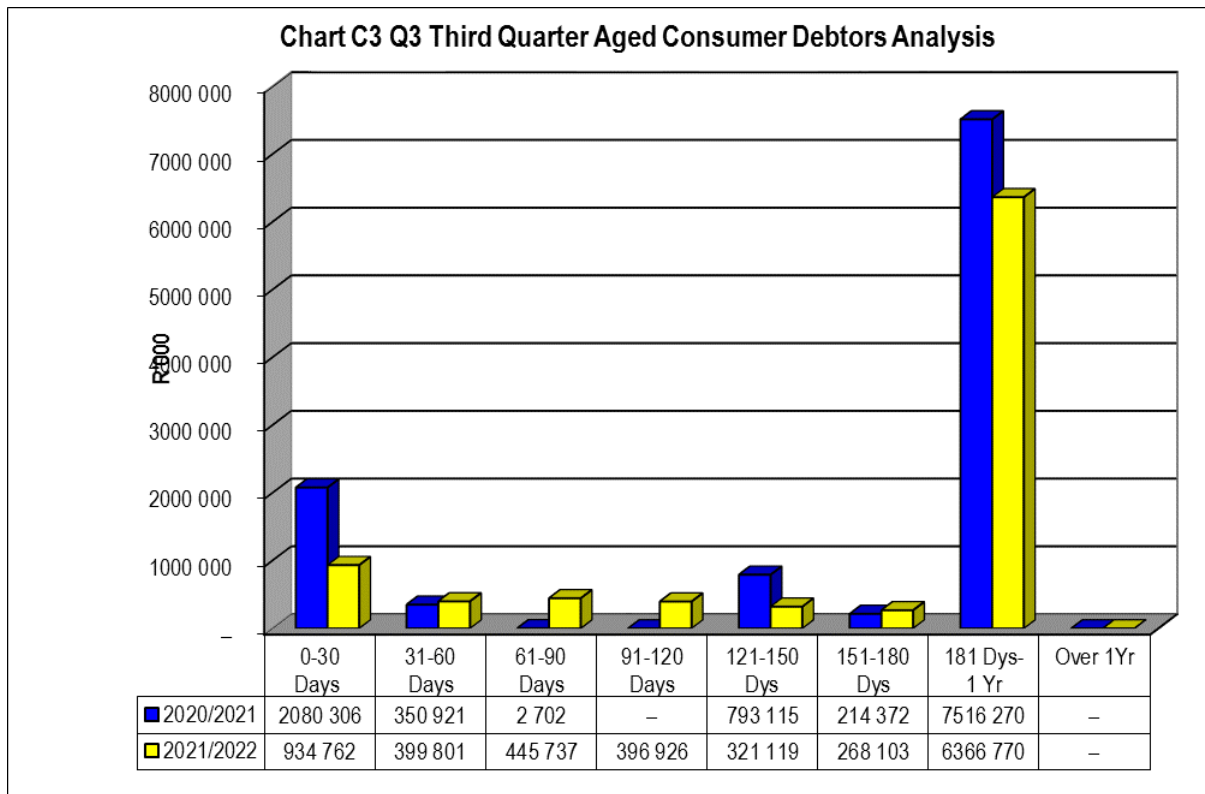
Table SC3 Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2021/22								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	213	71	0	-	171	41	994	-	1 490	1 206	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	958	99	0	-	230	19	544	-	1 850	793	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	429	47	1	-	95	39	3 295	-	3 906	3 430	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	187	59	0	-	116	39	1 061	-	1 461	1 215	-	-
Receivables from Exchange Transactions - Waste Management	1600	186	49	0	-	94	27	578	-	935	700	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	87	24	-	-	82	47	944	-	1 184	1 073	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	21	2	-	-	5	2	100	-	130	107	-	-
Total By Income Source	2000	2 080	351	3	-	793	214	7 516	-	10 958	8 524	-	-
2019/20 - totals only		934762	399801	445737	396926	321119	268103	6366770	0	9 133	7 353	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	137	55	-	-	87	9	793	-	1 082	890	-	-
Commercial	2300	977	76	1	-	253	75	2 872	-	4 255	3 200	-	-
Households	2400	966	220	2	-	453	130	3 851	-	5 621	4 434	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 080	351	3	-	793	214	7 516	-	10 958	8 524	-	-

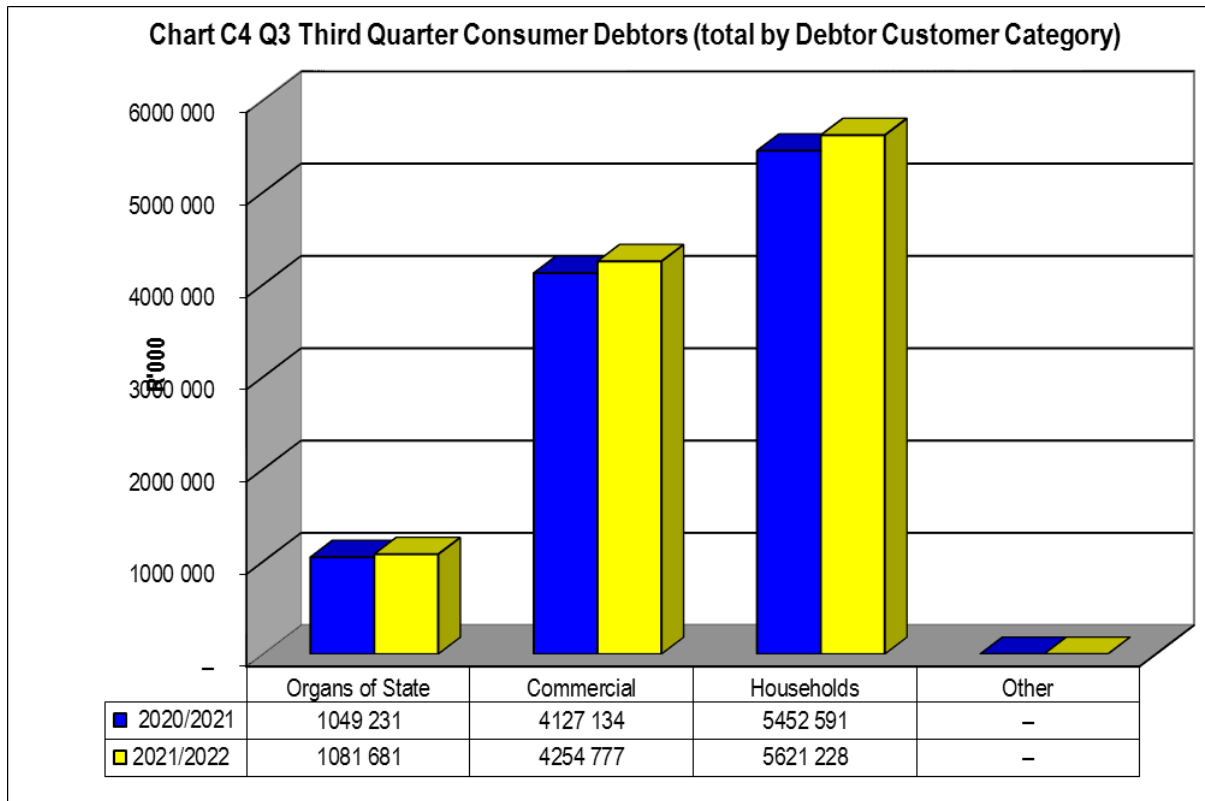
Table C6 (Statement of Financial Position) as at 31 March 2022 shows the total outstanding debtors is R 10, 958 million.

The graph below illustrates the aged consumer debt analysis at 31 March 2022 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 March 2022. 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 31 March 2022.

Table SC4 Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2021/22								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-

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

Table SC5 above shows the investment portfolio per month March 2022.

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Laingsburg Municipality		-	-	-	F	3,5%	-	-	45
Municipality sub-total					-		-	-	45
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	45

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

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 436	2 229	2 327	654	1 988	1 672	316	19%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		386	743	704	54	191	557	(366)	-66%	700
Cellphone Allowance		307	328	328	77	230	246	(16)	-6%	328
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	1	2	-	2	#DIV/0!	-
Sub Total - Councillors		3 129	3 300	3 359	785	2 411	2 475	(64)	-3%	3 257
% increase	4		5,5%	7,3%						4,1%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	1 691	3 621	3 573	889	2 675	2 716	(41)	-1%	3 197
Pension and UIF Contributions		277	452	429	107	322	339	(17)	-5%	371
Medical Aid Contributions		65	115	94	26	73	86	(13)	-15%	200
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		451	552	666	137	410	414	(4)	-1%	413
Cellphone Allowance		-	-	42	11	32	-	32	#DIV/0!	-
Housing Allowances		-	11	12	3	9	8	0	3%	22
Other benefits and allowances		125	190	193	-	193	143	50	35%	130
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		2 609	4 941	5 009	1 172	3 713	3 706	7	0%	4 333
% increase	4		89,4%	92,0%						66,1%
Other Municipal Staff										
Basic Salaries and Wages		15 608	18 336	16 793	4 585	13 576	13 752	(176)	-1%	15 748
Pension and UIF Contributions		2 375	2 517	2 465	615	1 847	1 888	(40)	-2%	2 190
Medical Aid Contributions		745	919	755	205	582	689	(107)	-15%	1 301
Overtime		1 215	720	1 017	262	760	540	221	41%	803
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		826	506	499	124	373	379	(6)	-2%	575
Cellphone Allowance		7	5	7	2	6	4	2	50%	-
Housing Allowances		139	125	59	12	40	94	(54)	-58%	158
Other benefits and allowances		1 529	1 117	1 473	95	1 392	838	554	66%	185
Payments in lieu of leave		253	127	127	-	-	95	(95)	-100%	-
Long service awards		42	145	145	-	54	109	(55)	-51%	-
Post-retirement benefit obligations	2	202	453	453	133	399	340	59	17%	-
Sub Total - Other Municipal Staff		22 941	24 970	23 794	6 033	19 030	18 727	303	2%	20 959
% increase	4		8,8%	3,7%						-8,6%
Total Parent Municipality		28 679	33 211	32 162	7 990	25 154	24 909	246	1%	28 550
TOTAL SALARY, ALLOWANCES & BENEFITS		28 679	33 211	32 162	7 990	25 154	24 909	246	1%	28 550
% increase	4		15,8%	12,1%						-0,4%
TOTAL MANAGERS AND STAFF		25 550	29 911	28 803	7 205	22 743	22 433	309	1%	25 293

SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

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

SC6 Transfers and Grant Receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		24 410	21 645	22 998	29 008	21 759	16 234	4 615	28,4%	22 998
Local Government Equitable Share		19 652	18 461	18 461	25 564	18 461	13 846	4 615	33,3%	18 461
Municipal Infrastructure Grant (MIG) (PMU)		303	336	336	-	-	252			336
Expanded Public Works Programme (EPWP)		1 252	1 098	1 898	1 424	1 424	824			1 898
Financial Management Grant (FMG)		3 203	1 750	2 303	2 021	1 875	1 313			2 303
0		-	-	-	-	-	-			-
0	3	-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		1 949	2 458	2 130	2 714	1 271	1 844	(245)	-13,3%	2 130
Economic Development and Tourism (Operating)		191	-	-	1 312	-	-			-
Economic Development and Tourism (Operating)		-	500	-	-	-	375			-
MAIN ROAD SUBSIDY		50	50	50	49	49	38	11	30,4%	50
GRANT - WCFMSG	4	-	250	-	-	-	188	(188)	-100,0%	-
GRANT - COMMUNITY WORK (LOCAL GOV)		49	94	139	0	0	71	(70)	-99,9%	139
GRANT - DEPT CULTURE SPORT		1 482	1 564	1 684	1 351	1 221	1 173			1 684
GRANT - EXTERNAL BURSARY PROGRAMME		177	-	257	1	1	-	1	#DIV/0!	257
District Municipality:		400	-	400	21	21	-	21	#DIV/0!	400
<i>Central Karoo District Municipality</i>		400	-	400	21	21	-	21	#DIV/0!	400
Total Operating Transfers and Grants	5	26 759	24 103	25 528	31 743	23 052	18 077	4 391	24,3%	25 528
Capital Transfers and Grants										
National Government:		14 207	13 879	13 879	1 786	1 581	10 409	(3 828)	-36,8%	13 879
Municipal Infrastructure Grant (MIG)		10 214	6 383	6 383	1 164	960	4 787	(3 828)	-80,0%	6 383
Water Services Infrastructure Grant		393	7 496	7 496	622	622	5 622			7 496
Integrated National Electrification Programme Grant		3 600	-	-	-	-	-			-
Total Capital Transfers and Grants	5	14 207	13 879	13 879	1 786	1 581	10 409	(3 828)	-36,8%	13 879
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	40 966	37 982	39 407	33 528	24 633	28 487	563	2,0%	39 407

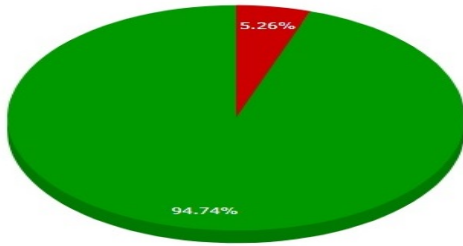
SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

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 March 2022.

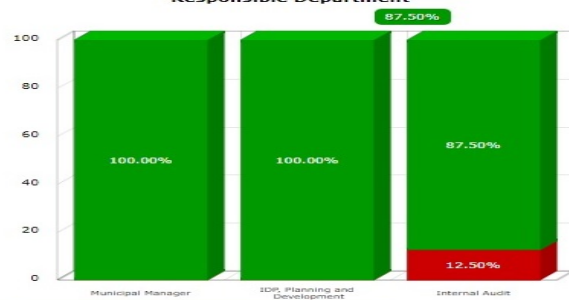
Departmental KPI Report

Report drawn on 21 April 2022 at 12:44 for the months of January 2022 to March 2022.

Municipal Manager



Responsible Department

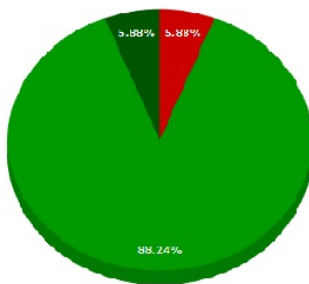


	Municipal Manager	Responsible Department		
	Municipal Manager	IDP, Planning and Development	Internal Audit	
Not Met	1 (5.26%)	-	-	1 (12.50%)
Almost Met	-	-	-	-
Met	18 (94.74%)	2 (100.00%)	9 (100.00%)	7 (87.50%)
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
Total:	19*	2	9	8
	100%	10.53%	47.37%	42.11%

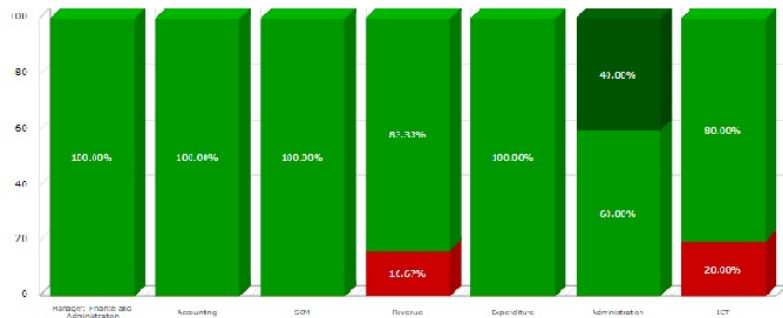
Departmental KPI Report

Report drawn on 21 April 2022 at 12:47 for the months of January 2022 to March 2022.

Finance and Administration



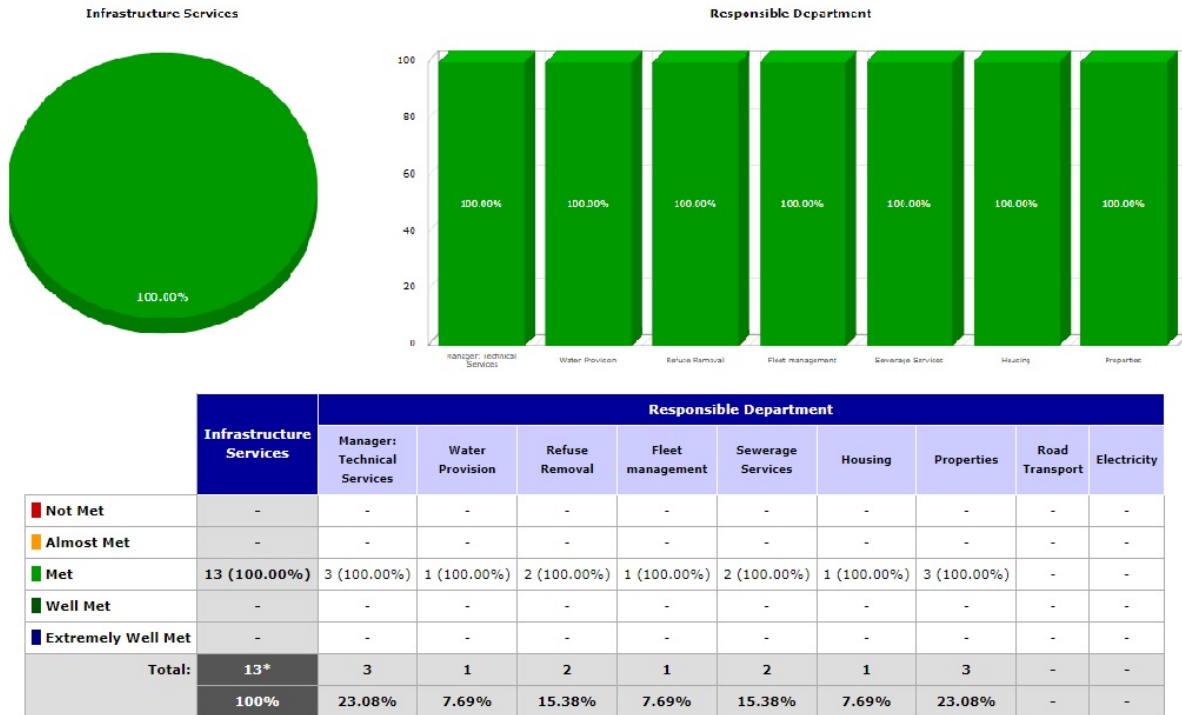
Responsible Department



	Finance and Administration	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	2 (5.88%)	-	-	-	1 (16.67%)	-	-	-	-	1 (20.00%)
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	30 (88.24%)	10 (100.00%)	2 (100.00%)	4 (100.00%)	5 (83.33%)	2 (100.00%)	3 (60.00%)	-	-	4 (80.00%)
Well Met	2 (5.88%)	-	-	-	-	-	2 (40.00%)	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Total:	34*	10	2	4	6	2	5	-	-	5
	100%	29.41%	5.88%	11.76%	17.65%	5.88%	14.71%	-	-	14.71%

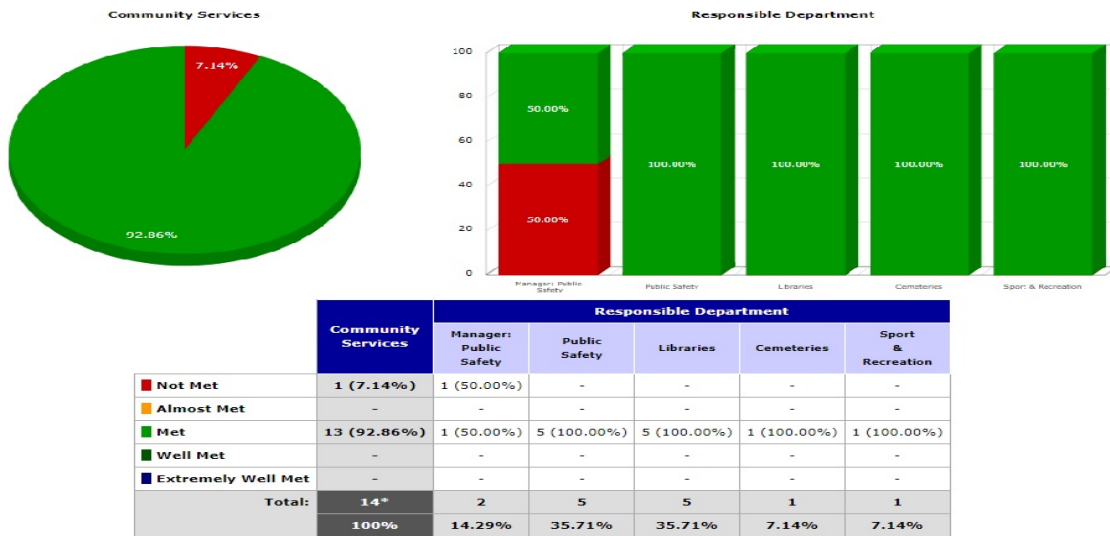
Departmental KPI Report

Report drawn on 21 April 2022 at 12:57
for the months of January 2022 to March 2022.



Departmental KPI Report

Report drawn on 21 April 2022 at 12:53
for the months of January 2022 to March 2022.



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 - Q3 Third Quarter

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	16 781	14 662	-	-	-	-	-	-	0%
August	-	-	-	504	504	504	-	-	3%
September	-	-	-	-	504	504	-	-	3%
October	-	-	-	11	515	515	-	-	4%
November	-	-	-	191	707	707	-	-	5%
December	-	-	-	418	1 125	707	(418)	-59,2%	8%
January	-	-	-	204	1 330	707	(623)	-88,1%	9%
February	-	-	-	542	1 871	707	(1 164)	-164,7%	13%
March	-	-	-	247	2 118	707	(1 411)	-199,6%	14%
April	-	-	-	-	2 118	707	(1 411)	-199,6%	14%
May	-	-	-	-	2 118	707	(1 411)	-199,6%	14%
June	-	-	-	-	2 118	707	(1 411)	-199,6%	14%
Total Capital expenditure	16 781	14 662	-	2 118					

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 - Q3 Third 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	
R thousands	1																
Cash Receipts By Source																	
Property rates		173	539	392	199	127	90	88	106	181	399	399	2 098	4 792	4 230	4 568	
Service charges - electricity revenue		1 128	1 968	1 577	1 539	1 821	1 187	1 411	1 496	1 616	1 432	1 432	579	17 188	16 020	17 302	
Service charges - water revenue		167	296	214	222	269	224	292	251	291	246	246	238	2 956	2 780	3 002	
Service charges - sanitation revenue		127	230	173	158	191	155	192	107	217	157	157	19	1 883	1 467	1 584	
Service charges - refuse		135	220	177	159	171	147	183	152	195	100	100	(540)	1 198	1 399	1 511	
Service charges - other		250	345	432	370	678	291	481	570	451	—	—	(3 869)	—	—	—	
Rental of facilities and equipment		69	219	171	156	124	192	107	111	184	113	113	(203)	1 355	629	680	
Interest earned - external investments		18	19	24	22	20	17	10	9	16	56	56	406	673	893	965	
Interest earned - outstanding debtors		29	40	40	40	34	34	22	(4)	34	—	—	(270)	—	422	455	
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		3	29	40	42	170	81	23	35	49	540	540	4 933	6 484	6 992	7 552	
Licences and permits		29	54	43	40	33	24	38	54	57	77	77	400	927	1 173	1 267	
Agency services		—	—	—	—	—	—	—	—	—	14	14	139	166	134	145	
Transfer receipts - operating		8 209	3 080	13	521	—	—	521	220	3 965	2 009	2 009	3 556	24 103	24 873	26 863	
Other revenue		51	3 202	267	209	544	611	5 676	506	5 157	13	13	(16 097)	150	160	173	
Cash Receipts by Source		10 389	10 241	3 562	3 676	4 182	3 054	9 044	3 613	12 412	5 156	5 156	(8 612)	61 874	61 174	66 067	
Other Cash Flows by Source																	
Transfer receipts - capital		84	—	1 634	—	—	—	—	—	—	1 157	1 157	9 848	13 879	12 896	13 927	
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Increase in consumer deposits		8	9	13	18	12	2	6	9	13	—	—	(90)	—	38	41	
Receipt of non-current debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Receipt of non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Change in non-current investments		—	—	—	—	3 000	—	—	—	—	—	—	(3 000)	—	—	—	
Total Cash Receipts by Source		10 480	10 249	5 209	3 694	7 194	3 056	9 050	3 622	12 426	6 313	6 313	(1 853)	75 753	74 107	80 036	
Cash Payments by Type																	
Employee related costs		2 162	2 461	2 566	2 450	3 417	2 353	2 146	—	3 483	2 342	2 342	2 379	28 101	29 085	31 412	
Remuneration of councillors		237	236	279	265	184	280	236	—	472	275	275	571	3 300	3 441	3 716	
Interest paid		—	—	—	—	—	—	—	—	—	64	64	(129)	—	—	—	
Bulk purchases - Electricity		—	1 410	1 553	1 248	848	800	824	861	917	866	866	197	10 390	8 533	9 215	
Bulk purchases - Water & Sewer		—	—	—	—	—	—	—	—	—	3	3	34	41	—	—	
Other materials		0	18	21	77	29	107	78	45	140	230	230	1 550	2 525	959	1 035	
Contracted services		0	65	98	83	171	92	94	185	93	538	538	4 504	6 461	6 807	7 351	
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	814	879	
Grants and subsidies paid - other		27	28	697	33	1 013	256	9	15	18	37	37	(1 723)	449	—	—	
General expenses		4 133	1 345	1 808	1 207	5 522	2 941	1 252	4 415	87	1 099	1 099	(11 719)	13 189	12 923	13 956	
Cash Payments by Type		6 559	5 563	7 022	5 353	11 185	6 830	4 640	5 521	5 209	5 455	5 455	(4 336)	64 456	62 561	67 566	
Other Cash Flows/Payments by Type																	
Capital assets		—	504	—	11	191	418	204	542	247	528	528	(1 056)	2 118	13 174	14 228	
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other Cash Flows/Payments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Cash Payments by Type		6 559	6 067	7 022	5 364	11 376	7 249	4 845	6 062	5 456	5 983	5 983	(5 393)	66 574	75 735	81 794	
NET INCREASE/(DECREASE) IN CASH HELD		3 921	4 182	(1 813)	(1 671)	(4 182)	(4 193)	4 206	(2 440)	6 970	330	330	3 539	9 179	(1 628)	(1 758)	
Cash/cash equivalents at the monthly ear beginning:		9 464	13 385	17 568	15 754	14 084	9 902	5 709	9 914	7 474	14 444	14 774	15 103	9 464	18 643	17 015	
Cash/cash equivalents at the monthly ear end:		13 385	17 568	15 754	14 084	9 902	5 709	9 914	7 474	14 444	14 774	15 103	18 643	18 643	17 015	15 257	

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 - Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		28 045	7 166	7 832	873	1 491	6 461	4 970	76,9%	8 614
Roads Infrastructure		149	-	-	-	-	-	-	-	-
Roads		149	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		(0)	1 448	1 448	519	528	1 086	558	51,4%	1 448
Drainage Collection		(0)	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 448	1 448	519	528	1 086	558	51,4%	1 448
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 513	582	-	40	126	436	310	71,1%	582
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		8 513	582	-	-	-	436	436	100,0%	582
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	40	126	-	(126)	#DIV/0!	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 383	5 136	4 935	154	466	3 852	3 386	87,9%	5 136
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		471	-	-	-	157	-	(157)	#DIV/0!	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	4 935	154	309	-	(309)	#DIV/0!	-
Distribution		18 912	5 136	-	-	-	3 852	3 852	100,0%	5 136
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		0	-	-	160	370	-	(370)	#DIV/0!	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		0	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	160	370	-	(370)	#DIV/0!	-
Rail Infrastructure		-	-	1 448	-	-	1 086	1 086	100,0%	1 448
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	1 448	-	-	1 086	1 086	100,0%	1 448
Other assets		-	-	-	9	12	-	(12)	#DIV/0!	-
Operational Buildings		-	-	-	9	12	-	(12)	#DIV/0!	-
Municipal Offices		-	-	-	9	12	-	(12)	#DIV/0!	-

Computer Equipment		43	-	-	-	-	-	-	-	-
Computer Equipment		43	-	-	-	-	-	-	-	-
Furniture and Office Equipment		6	-	-	-	-	-	-	-	-
Furniture and Office Equipment		6	-	-	-	-	-	-	-	-
Machinery and Equipment		-	7 496	7 496	-	16	5 622	5 607	99,7%	7 496
Machinery and Equipment		-	7 496	7 496	-	16	5 622	5 607	99,7%	7 496
Transport Assets		-	-	489	-	489	366	(122)	-33,3%	489
Transport Assets		-	-	489	-	489	366	(122)	-33,3%	489
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	28 105	14 662	15 817	882	2 007	12 450	10 442	83,9%	16 600

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 - Q3 Third

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		347	541	-	54	301	406	105	25,8%	743
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		317	358	-	49	296	269	(27)	-10,0%	347
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		257	27	-	-	3	20	17	84,1%	286
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		59	331	-	49	292	248	(44)	-17,7%	61
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		30	2	-	-	-	2	2	100,0%	75
Dams and Weirs		-	1	-	-	-	1	1	100,0%	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	10
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		30	1	-	-	-	1	1	100,0%	65
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1	180	-	5	5	135	130	95,9%	322
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1	158	-	-	-	118	118	100,0%	300
Waste Water Treatment Works		-	23	-	5	5	17	12	68,0%	22
Community Assets		0	57	-	5	10	43	32	75,9%	3
Community Facilities		0	57	-	5	10	43	32	75,9%	3
Libraries		-	57	-	5	10	43	32	75,9%	-

QUARTERLY PERFORMANCE ASSESMENT REPORT Q 3 of 2021/2022

Investment properties		181	-	-	-	-	-	-	-	270
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		181	-	-	-	-	-	-	-	270
Improved Property		168	-	-	-	-	-	-	-	184
Unimproved Property		13	-	-	-	-	-	-	-	86
Other assets		49	223	-	18	125	167	43	25,4%	57
Operational Buildings		49	205	-	18	125	154	29	18,9%	40
Municipal Offices		49	205	-	18	125	154	29	18,9%	40
Housing		-	18	-	-	-	13	13	100,0%	17
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	18	-	-	-	13	13	100,0%	17
Furniture and Office Equipment		213	9	-	0	1	7	5	77,6%	314
Furniture and Office Equipment		213	9	-	0	1	7	5	77,6%	314
Machinery and Equipment		942	236	-	60	259	177	(83)	-46,8%	65
Machinery and Equipment		942	236	-	60	259	177	(83)	-46,8%	65
Transport Assets		528	920	-	162	429	690	261	37,8%	556
Transport Assets		528	920	-	162	429	690	261	37,8%	556
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	2 260	1 986	-	299	1 126	1 489	363	24,4%	2 008

Table SC13 d – Depreciation charges by asset class

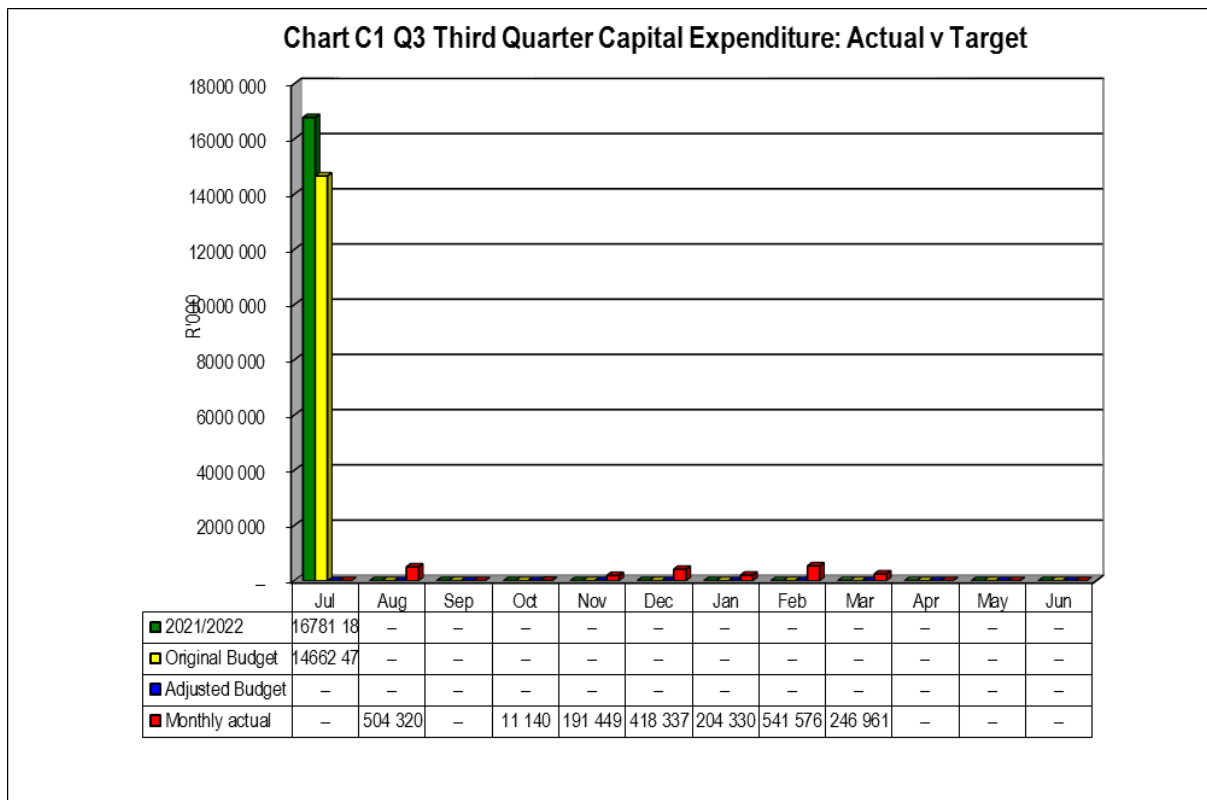
WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		4 999	3 414	-	1 143	2 561	2 561	-		5 559
Roads Infrastructure		2 524	2 752	-	688	2 064	2 064	-		2 752
Roads		2 524	2 752	-	688	2 064	2 064	-		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
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		-	-	-	166	-	-	-		-
Distribution Points		735	-	-	-	-	-	-		720
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1 074	147	-	37	110	110	-		972
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1 074	147	-	37	110	110	-		972
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		436	515	-	129	386	386	-		215
Landfill Sites		436	515	-	129	386	386	-		215
Community Assets		-	232	-	58	174	174	-		763
Community Facilities		-	232	-	58	174	174	-		763

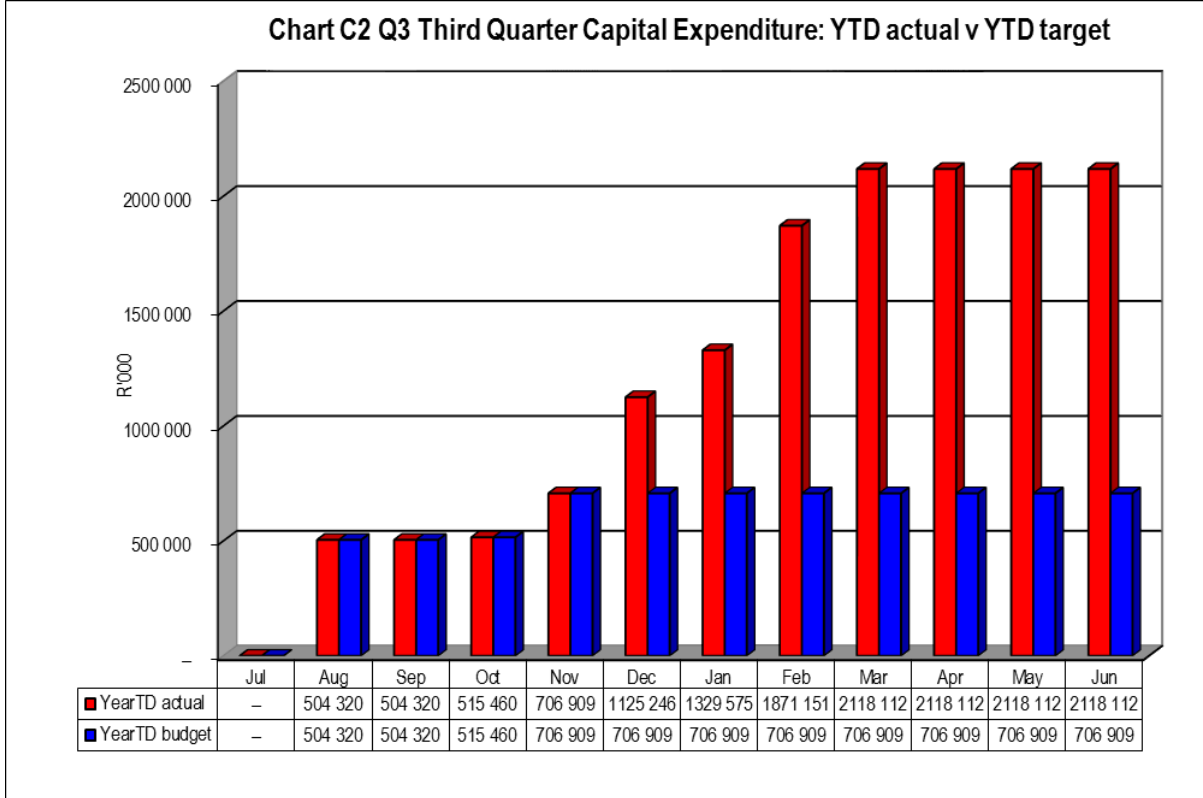
Libraries	-	23	-	6	17	17	-	12		
Cemeteries/Crematoria	-	208	-	52	156	156	-	348		
Police	-	-	-	-	-	-	-	-		
Parks	-	-	-	-	-	-	-	-		
Public Open Space	-	-	-	-	-	-	-	403		
Investment properties	57	-	-	-	-	-	-	119		
Revenue Generating	57	-	-	-	-	-	-	119		
Improved Property	57	-	-	-	-	-	-	119		
Other assets	-	463	-	116	347	347	-	187		
Housing	-	463	-	116	347	347	-	187		
Staff Housing	-	-	-	-	-	-	-	-		
Social Housing	-	463	-	116	347	347	-	187		
Capital Spares	-	-	-	-	-	-	-	-		
Computer Equipment	1 249	79	-	20	59	59	-	115		
Computer Equipment	1 249	79	-	20	59	59	-	115		
Furniture and Office Equipment	102	272	-	68	203	204	2	1 297		
Furniture and Office Equipment	102	272	-	68	203	204	2	1 297		
Total Depreciation	1	6 407	4 460	-	1 404	3 343	3 345	2	0,0%	8 041

Schedule C – National Treasury Formats graphs

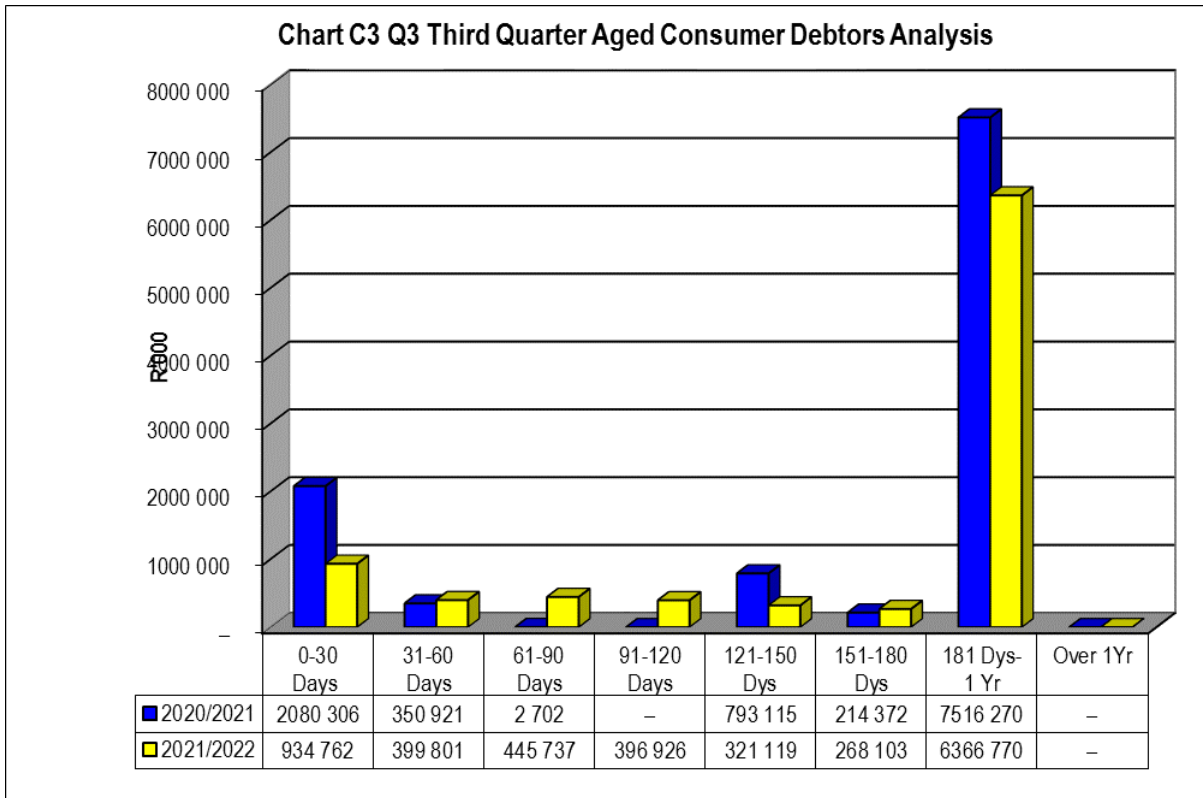
Capital Expenditure monthly trend: Actual VS Target



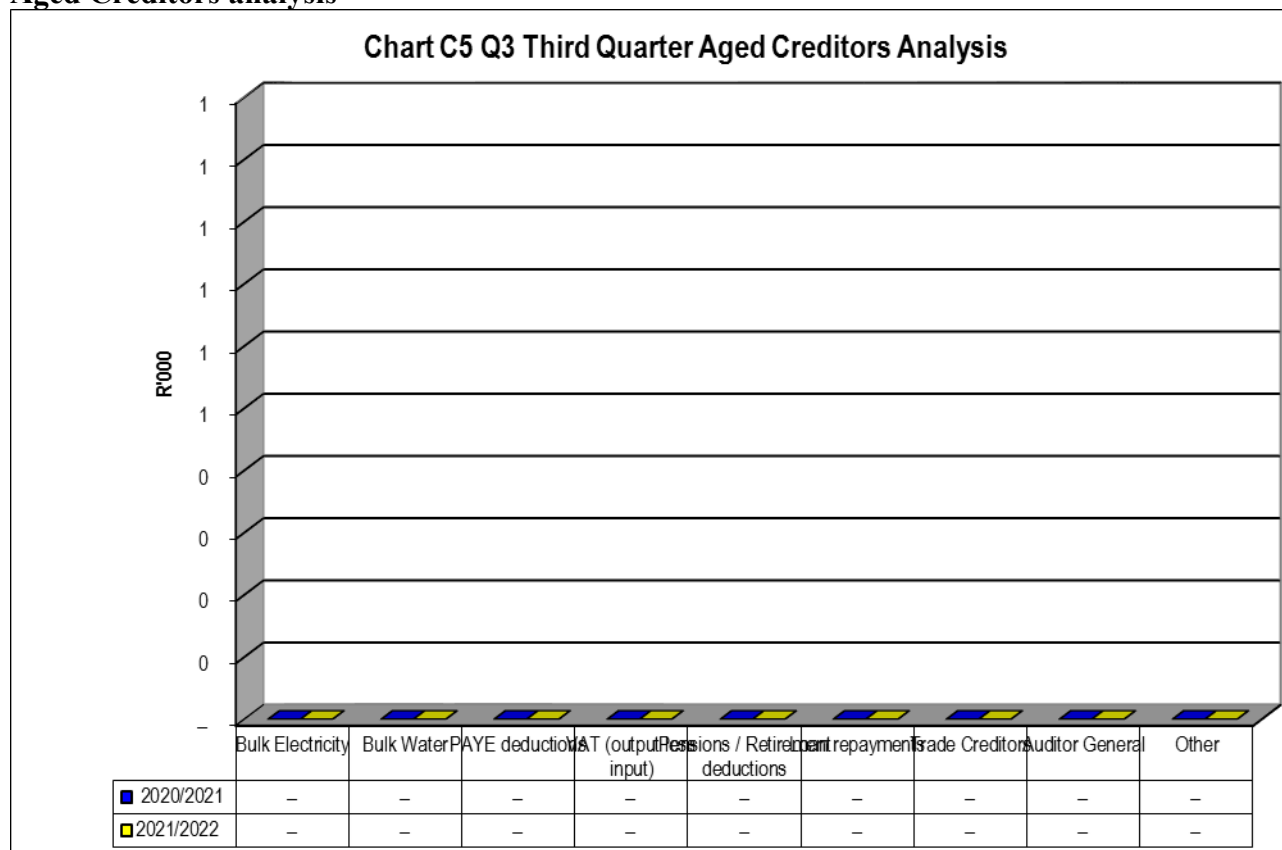
Capital Expenditure: YTD Actual VS YTD Target



Aged Consumer Debtors analysis



Aged Creditors analysis



SECTION 16 - WARD COMMITTEES

The municipal public participation policy and ward committee policy is in place. The Municipality did establish new ward committees.

SECTION 17 – RECOMMENDATIONS

- (a) That Council notes the contents of this report and supporting documentations for the third 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.