

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2021/22 ASSESSMENT REPORT- Q 4

01 April 2022– 30 June 2022



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QUALITY CERTIFICATE

I, J Booyesen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 April 2022 until 30 June 2022 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....
J. BOOYSEN
MUNICIPAL MANAGER
20 JULY 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 April 2022 – 30 June 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 30 June 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 fourth quarter, the Municipality generated 100,92% or R 106,050 of the annual budgeted revenue. This amount includes the operating grants to date.

Total operating expenses year-to-date, including provisions, stand at R97,754 million.

The total year to date cash generated amounts to R73,670 million which includes an amount of R13,515 million capital allocations. Total cash paid out amounts to R60,155 million.

Debtors' payment for the fourth quarter was 95.16%. Annual tax is charged during July for the financial year and is payable in monthly installments over 11 months. The collection of service charges was as follows: 98.52% for electricity, 90.52% for water, 88.61% for refuse, 90.62% for sewage and 95.16% for other debtors. From this it can be deduced that the collection percentage of all debtors with the exception of electricity is less than the budgeted

95%. This means that the cash for the day - to - day management of the municipality is not up to standard. The outstanding total amount for debtors increased by R1,442 million from 1 July 2021 to the end of the fourth quarter.

4.2 Other Relevant information

None

4.3 Operating Revenue

The Municipality has so far generated 100.92% or R 106,050 million of the Budget Revenue which is lower than the budgeted amounts. This amount includes the operating grants to date.

4.4 Operating Expenditure

Operating expenses of R 91,481 million for the fourth quarter do 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 6,273 million. This will effectively bring the total expenditure so far to R97,754 million. The expense to date is higher than the budget year-to-date amount. This means that the Municipality spent 4.39% less before year-end calculations are done than the year-to-date budget.

4.5 Capital Expenditure

The Municipality has so far spent R 9,706 million of the externally funded Capital Budget.

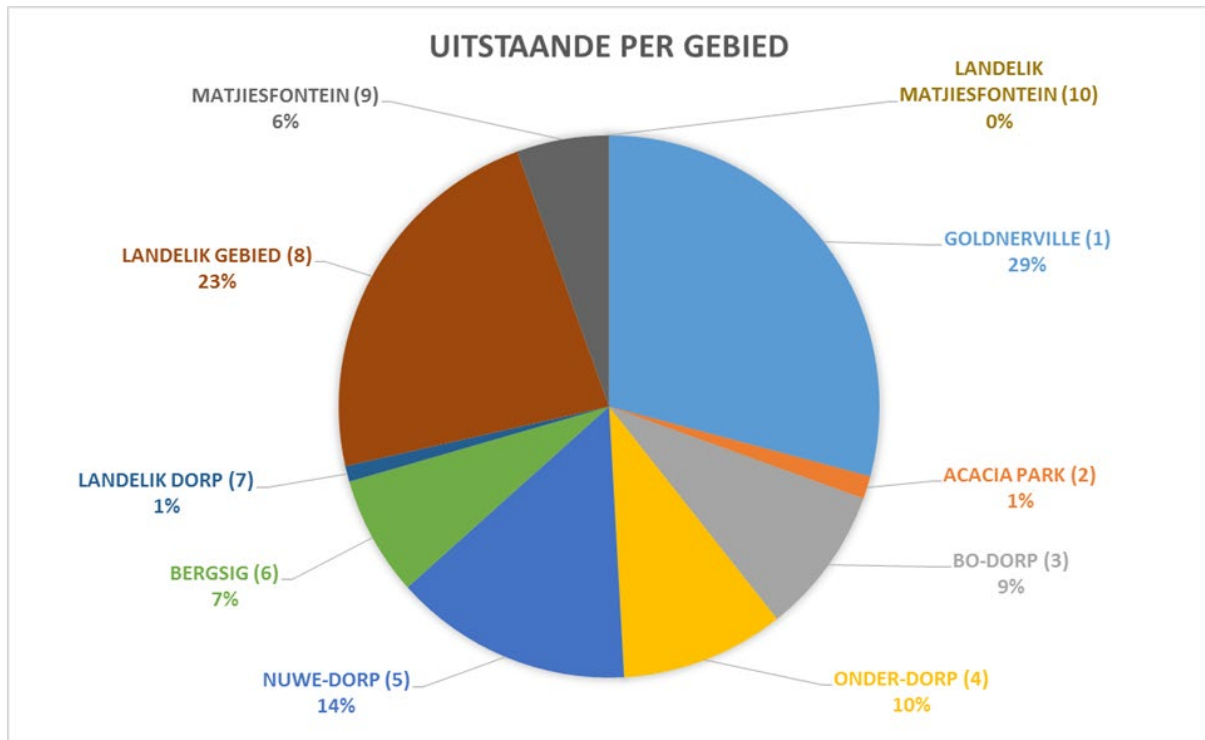
4.6 Cash Flow

The Municipality started with a cash flow balance of R 14,444 million at the beginning of the fourth quarter and reduced it by R 11,566 million. The closing balance for the quarter is R 2,878 million. The municipal cash flow is mainly from operating activities and grants as no loans or investments are budgeted for the 2021/2022 financial year. The last transfers of equities and other capital allocations were received during the quarter.

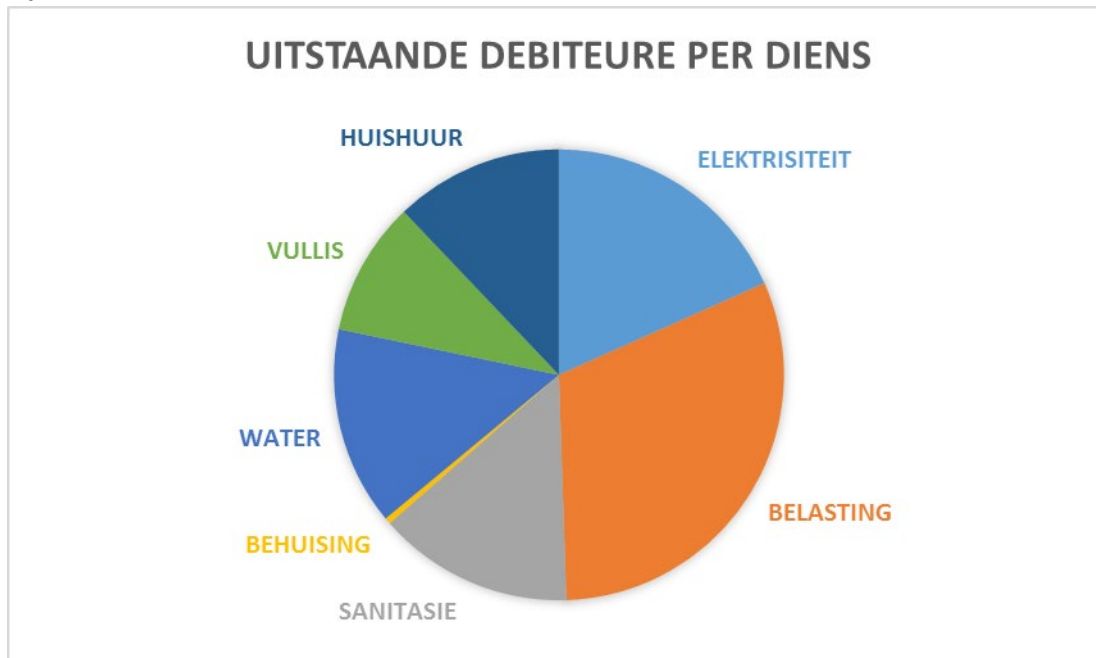
4.7 Debtors

The Outstanding Debtors of the Municipality amount to R 10,666 million at the end of the fourth quarter.

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



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



4.8 Creditors

Total outstanding creditors amount to R0 for the fourth quarter. All outstanding amounts are within the 30day outstanding categories that comply with Article 65 of the MFMA. Sometimes, however, it happens that a supplier issues invoices more than 30 days after the date of the invoice date for payment, but in most cases, the payments are made upon

submission of the invoices.

4.9 Unfunded Budget

During August 2021, the Provincial Treasury expressed in writing its concern that the Municipality is facing fiscal problems, which could challenge its ability to carry out its functions and mandate effectively and efficiently. 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 had to include budget cuts and other austerity measures.

A draft budget funding plan has been 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 should continue with a strong focus on cost-saving measures with the management of both regulated and non-regulated measures and key activities identified in the Budget Funding Plan.

The outcome of the funding plan meant that R1.5 million had to be cut from 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.

Koste Besparings Jaar-tot-datum Verslag							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOOR OF (BESPAAR) VIR MAAND	OOOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	9 656 340	804 695	9 656 340	293 932	5 745 947	(510 763)	(3 910 393)
Rein en verblyfkoste	547 848	45 654	547 848	74 077	578 285	28 423	30 437
Akkommodasie	205 956	17 163	205 956	33 316	229 659	16 153	23 703
Borgskappe en spyseniering	48 516	4 043	48 516	5 453	36 764	1 410	(11 752)
Kommunikasie	329 004	27 417	329 004	18 736	274 646	(8 681)	(54 358)
Oortyd	813 974	67 831	813 974	33 337	856 715	(34 494)	42 741
Totaal	R 11 601 638	R 966 803	R 11 601 638	R 458 852	R 7 722 016	(507 952)	(3 879 623)

SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

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

Table SC2 – Financial Performance indicators

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

Description of financial indicator	Basis of calculation	Ref	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%	14.1%	3.2%	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%	60.8%	99.7%	62.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		39.6%	28.0%	60.6%	0.3%	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%	-0.7%	30.1%	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%	35.1%	31.2%	32.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.9%	2.1%	0.0%	0.3%	2.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8.3%	6.5%	7.4%	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 30 June 2022.

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	93 356 194	98 616 158	9 705 565
Actuals as at Current Quarter	97 320 845	91 480 784	4 838 084
Variance between YTD Budget and YTD Actuals	-3 964 651	7 135 374	4 867 481
Variance %	-4,25	7,24	100,00

Table 5. 2 Actual Budget Spending

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	82 244 518	102 245 724	14 470 097
Actuals as at Current Quarter	97 320 845	91 480 784	4 838 084
Actual as % of total Budget	118,33	89,47	33,44

Table 5.3 provides the key financial indicators, comparing the 2020/21 financial performance of the municipality to the 2021/22 year to date figures as at 30 June 2022.

RATION DESCRIPTION	CP	PP
Revenue Management		
Level of reliance on Government grants	32,01	29,05
Actual income vs Budgeted Income	104,25	112,69
Expenditure Management		
Personnel Costs to total Expenditure	33,23	32,22
Actual expenditure vs Budgeted Expenditure	92,76	95,57
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,91	0,63
Repairs and maintenance / total expenditure	1,73	1,59
Asset Management		
Actual versus Budgeted Capital Expenditure	67,11	14,45
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	-78	54
Liquidity		
Current ratio	99,67	110,18
Acid Test ratio	98,60	108,46
Turnover of accounts receivable	2,98	2,37
Cash to interest	0	0
Debt to cash	0,00	0,59
CASH TO income	0,00	0,49
Total Liabilities / Total Assets	18,55	21,26

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)	72 871 306	55 806 711

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	3 042 878	4 008 447
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	91 480 784	70 684 768,25

5.2.8 Interpretation of Results

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

5.3 Liquidity policy

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

- a) Cash/Cost Coverage Ratio

5.3.1 Purpose/ Use of the Ratio and Norm

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

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

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CP	PP
Cash/Cost Coverage Ratio (Times)	-1,60	0,19
Cash and Cash equivalents	-5 037 555	593 303
Monthly Fixed Operational Expenditure	3 147 180,00	3 147 180,00
Cash and Cash Equivalents:		
Petty Cash and bank Balances	-363 731	12 820 070
Less:		
Unspent Conditional Grants	5 122 055	14 001 806
Overdraft	0	0
Plus:		
Short-term investments	448 232	1 775 039
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	8 218 013	8 217 978
Less:		
Depreciation & Amortisation	504 404	504 404
Provision for bad debt	2 092 055	2 092 055
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	99,67	110,18
Current Assets	29 688 084	41 845 310
Current Liabilities	29 786 276	37 979 194

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	4 127 339	4 470 339,0
Unspent Loan Funds	0	0
Funds held for agency services not yet performed	0	0
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	320 407	320 407
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	3 147 180	3 147 180
Consumer Deposits	634 475	647 360
Other Deposits and Other Advance Payments:		
- Retentions	0	0
- Payments Received in Advance	0	0
- Other Deposits	0	0
Non-current Deposit: Pavilion	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	6 162 844	6 162 844
		-

Table 5.10 Actual Liquidity

Actual available liquidity held [reference paragraph 4.2.]	CP R	PP R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market		
Bank balance sub total	-365 031	12 818 770
95% of all other term investments with Banks	425 820	1 686 287
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	2 118 692	2 431 227
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	2 179 481	16 936 284
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	-78	54
Rates revenue + Services revenue + Debtors income		

5.4.2 Interpretation of Results

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

b) Level of reliance on government grants

5.4.3 Purpose/ Use of the Ratio and Norm

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

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

Table 5.12 Grant Reliance

Description	CP	PP
Level of reliance on government grants	32,01	29,05
Government Grants and subsidies	24 449 538,72	23 094 255,72
Total Revenue	97 320 844,86	78 900 966,94

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	9 705 565	2 118 112
Expenditure					
Actual Capital Expenditure – Budgeted Capital Expenditure				67,07	14,44
Budgeted Capital Expenditure				14 470 097	14 672 522

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	9 705 565	2 118 112
Actual Capital Expenditure – Budgeted Capital Expenditure	67,07	14,44
Budgeted Capital Expenditure	14 470 097	14 672 522

Description	CP	PP
Actual operating expenditure VS Budgeted operating expenditure	97 320 845	78 900 967
Actual Expenditure – Budgeted Expenditure	104,25	112,69
Budgeted Expenditure	93 356 194	70 016 831

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 Final IDP 2022/2027 and the Final Budget was approved by Council the 30th of May 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 13th of June 2022. 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
Grey	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
Red	KPI Not Met	Actual vs. target less than 75%
Yellow	KPI Almost Met	Actual vs. target between 75% and 100%

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

Table 3.1: SDBIP Measurement Categories

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

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

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

6.1.9 Monitoring and Evaluation

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

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

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

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

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

6.2 Actual Performance for the 4th Quarter

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

The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 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(4th quarter).

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

Departmental KPI Report

Report drawn on 20 July 2022 at 11:01 for the months of April 2022 to June 2022.

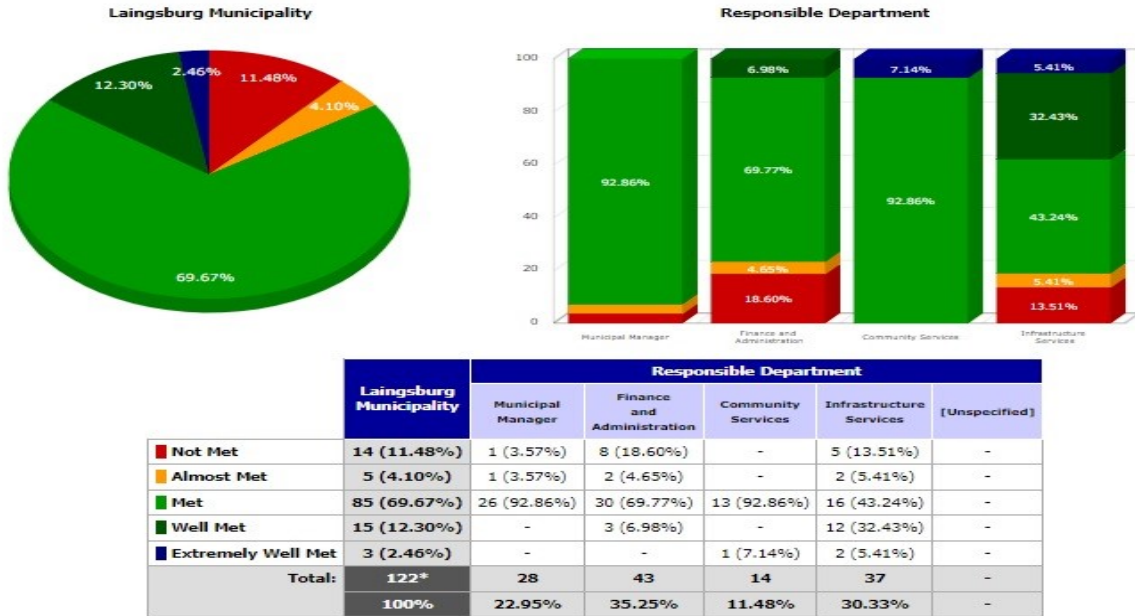
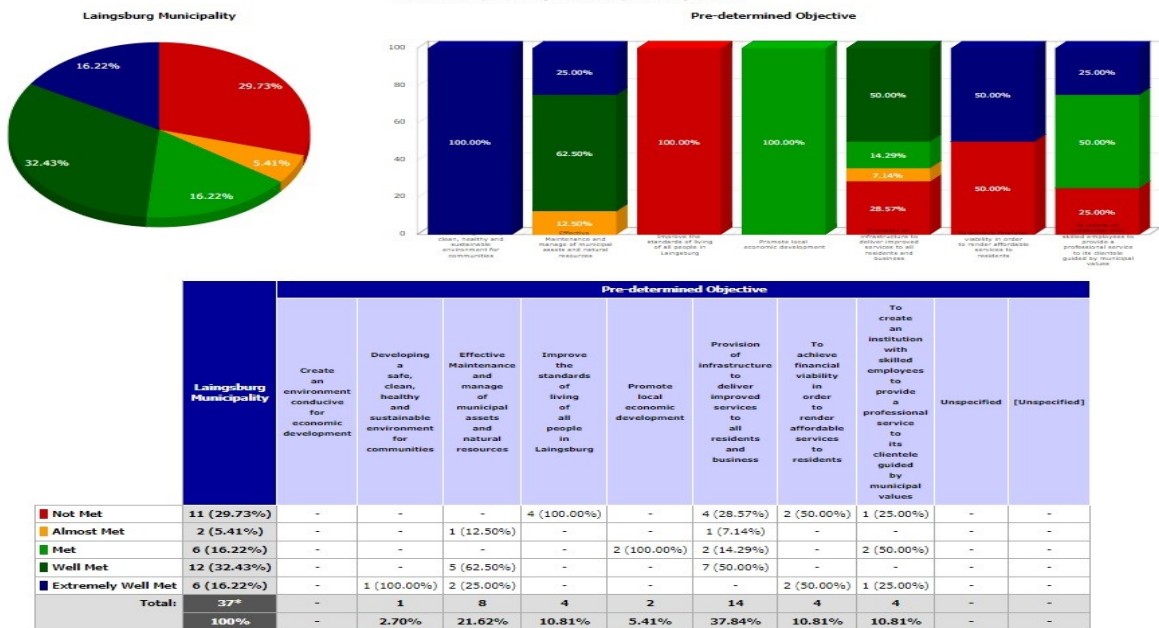


Diagram 6.1 Departmental KPI's Performance

The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 April 2022 to 30 June 2022)

Top Layer KPI Report

Report drawn on 20 July 2022 at 11:40 for the months of Quarter ending June 2022 to Quarter ending June 2022.



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

Table 6.1 Top layer SDBIP 2021/22 Financial Year

Laingsburg Municipality 2021/22: Top Layer KPI Report

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Provincial Objectives	Pre-determined Objective	Calculation Type	Quarter ending June 2022			Overall Performance for Quarter ending June 2022 to Quarter ending June 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 posts)x100]	% vacancy rate of budgeted posts by 30 June 2022	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Reverse Last Value	10.00 %	0.00 %	B	10.00 %	0.00 %	B

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TL78	Finance and Administration	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2022 [(Actual amount spent on training/total operational budget)x100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2022	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Last Value	0.05%	0.00%	R	0.05%	0.00%	R
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	65.00%	0.00%	R	65.00%	0.00%	R
TL80	Finance and Administration	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical	Number of residential properties which are billed for electricity or have prepaid meters (Excluding	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Last Value	863	0	R	863	0	R

		metering)(Excluding Eskom areas) and billed for the service as at 30 June 2022	Eskom areas) as at 30 June 2022										
TL81	Finance and Administration	Number of formal residential properties that receive piped water (credit 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	0	R	1 338	0	R
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	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	0	R	1 296	0	R

		service as at 30 June 2022											
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	0	R	1 346	0	R
TL84	Finance and Administration	Provide free 50kWh electricity to indigent households as at 30 June 2022	Number of households receiving free basic electricity	Social Development	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Last Value	464	0	R	464	0	R
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	0	R	743	0	R
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	0	R	731	0	R

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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	0	R	753	0	R
TL88	Finance and Administration	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2022 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue -	Debt coverage ratio as at 30 June 2022	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	40.00 %	0.00 %	B	40.00 %	0.00 %	B
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 at 30 June 2022	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	80.00 %	0.00 %	B	80.00 %	0.00 %	B

		outstanding service debtors/annual revenue received for services)x 100]											
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	0.35	0	R	0.35	0	R
TL91	Municipal Manager	The number of people from employment equity target groups employed (to be appointed) by 30 June 2022 in the	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	Accumul ative	0	0	N / A	0	0	N / A

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		three highest levels of management in compliance with the equity plan				clientele guided by 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	160	160	G	160	160	G
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	1	1	G	1	1	G
TL94	Municipal Manager	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2022 [(Amount actually spent on capital projects/ Amount budgeted for	% of capital budget spent on capital projects	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Last Value	95.00 %	95.00 %	G	95.00 %	95.00 %	G

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		capital projects)x100]											
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	1	1	G	1	1	G
TL96	Community Services	Review the Disaster Management Plan and submit to Council by 31 March 2022	Reviewed Disaster Management Plan submitted to Council by 31 March 2022	Unspecified	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Carry Over	0	1	B	0	1	B
TL97	Infrastructure Services	Spend 75% of the electricity maintenance budget by 30 June 2022 [(Actual expenditure on maintenance divided by the total	% of the maintenance budget spent	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	75.00 %	95.0 0%	G 2	75.0 0%	95.0 0%	G 2

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		approved maintenance budget)x100]											
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	75.00 %	95.0 0%	G 2	75.0 0%	95.0 0%	G 2
TL99	Infrastructure Services	Spend 75% of the sewerage maintenance budget by 30 June 2022 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintenance budget spent	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	75.00 %	95.0 0%	G 2	75.0 0%	95.0 0%	G 2
TL100	Infrastructure Services	Spend 75% of the refuse removal maintenance budget by 30 June 2022 [(Actual expenditure on	% of the maintenance budget spent	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural	Last Value	75.00 %	95.0 0%	G 2	75.0 0%	95.0 0%	G 2

		maintenance divided by the total approved maintenance budget)x100]				resources							
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	10.00 %	0.00 %	B	10.00 %	0.00 %	B
TL102	Infrastructure Services	Limit unaccounted for water to less than 30% by 30 June 2022 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	Infrastructure Development	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	Reverse Last Value	30.00 %	0.00 %	B	30.00 %	0.00 %	B

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TL103	Infrastructure Services	95% of water samples comply with SANS241 micro biological indicators [(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100]	% of water samples compliant	Environmental & Spatial Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	95.00 %	90.0 0%	O	95.0 0%	90.0 0%	O
TL104	Infrastructure Services	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2022 [(Number of effluent samples that comply with permit values/Number of effluent samples tested)x100]	% of effluent samples compliant	Environmental & Spatial Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Last Value	95.00 %	100. 00%	G 2	95.0 0%	100. 00%	G 2
TL105	Infrastructure Services	Submit a Capacity Report on the Landfill Sites to Council by 30 June 2022	Number of capacity report submitted by 30 June 2022	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Carry Over	1	1	G	1	1	G
TL108	Municipal Manager	Review the Economic Recovery	Reviewed Economic	Local Economic	Growth and Jobs	Promote local	Carry Over	1	1	G	1	1	G

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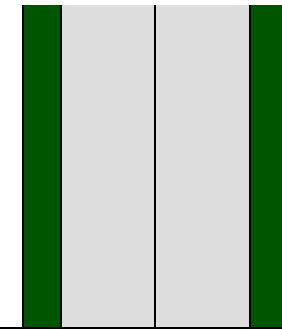
		Plan and submit to Council by 30 June 2022	Recovery Plan submitted to Council by 30 June 2022	Development		economic development							
TL109	Infrastructure Services	Spend 95% of the budget allocated for the construction of new perimeter fencing at Matjiesfontein 250kl reservoir (MIG 202055) by 30 June 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	95.00 %	100.00%	G 2	95.00%	100.00%	G 2
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	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Last Value	95.00 %	100.00%	G 2	95.00%	100.00%	G 2

		total approved budget of capital project)x100]											
TL111	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	95.00 %	100.00%	G 2	95.00%	100.00%	G 2
TL112	Infrastructure Services	Spend 95% of the budget allocated for the construction of new stormwater gabions for Göldnerville 180 housing project (MIG 194612) by	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Last Value	95.00 %	94.00%	O	95.00%	94.00%	O

		30 June 2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]											
TL113	Infrastructure Services	Spend 95% of the budget allocated for the construction of new stormwater matrasess 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	95.00 %	96.0 0%	G 2	95.0 0%	96.0 0%	G 2
TL114	Infrastructure Services	Spend 95% of the budget allocated on the construction of new community lighting in the Laingsburg Muncipal Area (MIG 179091) by 30 June 2022 [(Actual expenditure on	% of capital budget spent	Infrastructure Development	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Last Value	95.00 %	100. 00%	G 2	95.0 0%	100. 00%	G 2

		capital project/ the total approved budget of capital project)x100]											
TL115	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 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	95.00 %	100.00%	G 2	95.0 0%	100. 00%	G 2
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	Spend 95% of the budget allocated for the rehabilitaion of Matjiesfontein Sportsfield (MIG 191558) by 30 June	Infrastructure Development	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Last Value	95.00 %	100.00%	G 2	95.0 0%	100. 00%	G 2

total approved budget of capital project)x100]	2022 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]
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Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	6
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	12
B	KPI Extremely Well Met	150.000% <= Actual/Target	6
	Total KPIs:		38

SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES

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

Table C1: Monthly Budget Statement Summary

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

Description	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	4 699	4 617	(25)	4 657	4 699	(41)	-1%	4 699
Service charges	20 173	23 343	24 475	5 420	23 103	23 343	(240)	-1%	23 343
Investment revenue	366	673	398	316	670	673	(3)	-0%	673
Transfers and subsidies	29 142	29 002	26 325	1 355	24 450	29 002	(4 552)	-16%	29 002
Other own revenue	22 645	35 640	26 430	11 354	44 441	35 640	8 801	25%	35 640
Total Revenue (excluding capital transfers and contributions)	76 780	93 356	82 245	18 420	97 321	93 356	3 965	4%	93 356
Employee costs	29 735	29 911	28 854	7 624	30 401	29 911	490	2%	29 911
Remuneration of Councillors	3 104	3 300	3 359	760	3 172	3 300	(128)	-4%	3 300
Depreciation & asset impairment	6 356	6 053	6 053	1 513	6 051	6 053	(2)	-0%	6 053
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	10 238	10 463	11 719	2 252	10 713	10 463	250	2%	10 463
Transfers and subsidies	351	449	354	37	162	449	(287)	-64%	449
Other expenditure	43 844	48 440	51 908	8 610	40 983	48 440	(7 457)	-15%	48 440
Total Expenditure	93 628	98 616	102 246	20 796	91 481	98 616	(7 135)	-7%	98 616
Surplus/(Deficit)	(16 848)	(5 260)	(20 001)	(2 376)	5 840	(5 260)	11 100	-211%	(5 260)
Transfers and subsidies - capital (monetary alloc	21 200	13 879	14 479	7 537	9 607	13 879	(4 272)	-31%	13 879
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 352	8 619	(5 522)	5 161	15 447	8 619	6 828	79%	8 619
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 352	8 619	(5 522)	5 161	15 447	8 619	6 828	79%	8 619
Capital expenditure & funds sources									
Capital expenditure	28 105	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	14 461
Capital transfers recognised	28 052	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	8 064
Financial position									
Total current assets	27 860	27 008	27 967		29 688				27 008
Total non current assets	200 927	186 958	187 809		204 582				186 958
Total current liabilities	24 307	43 195	46 003		29 786				43 195
Total non current liabilities	33 639	4 354	13 120		13 682				4 354
Community wealth/Equity	170 840	166 417	156 653		190 802				166 417
Cash flows									
Net cash from (used) operating	13 891	10 524	10 524	(966)	3 043	10 524	7 482	71%	10 524
Net cash from (used) investing	(16 639)	(6 338)	(6 338)	(10 587)	(9 706)	(6 338)	3 367	-53%	(11 976)
Net cash from (used) financing	120	-	-	(13)	76	-	(76)	#DIV/0!	34
Cash/cash equivalents at the month/year end	6 836	13 650	13 650	-	2 878	13 650	10 772	79%	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	1 661	457	370	308	219	1	7 648	-	10 666
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2: Financial Performance (Functional Classification)

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

Description	Ref	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	8 916	34 777	42 872	(8 095)	-19%	34 585
Executive and council		-	-	-	-	-	-	-	-	2 521
Finance and administration		38 468	42 872	39 291	8 916	34 777	42 872	(8 095)	-19%	32 065
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 773	34 935	26 102	10 153	42 462	34 935	7 527	22%	34 140
Community and social services		2 222	1 583	1 716	479	1 716	1 583	133	8%	1 265
Sport and recreation		0	4	4	-	2	4	(2)	-43%	24
Public safety		20 533	33 335	24 365	9 671	40 725	33 335	7 390	22%	32 839
Housing		18	12	15	3	16	12	4	36%	11
Health		-	1	2	-	3	1	2	206%	1
<i>Economic and environmental services</i>		4 256	3 550	5 918	1 066	5 574	3 550	2 024	57%	1 304
Planning and development		1 419	1 183	1 973	355	1 858	1 183	675	57%	-
Road transport		2 837	2 367	3 945	711	3 716	2 367	1 349	57%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35 320	28 245	29 359	6 533	27 832	28 245	(413)	-1%	24 600
Energy sources		19 440	18 604	18 846	3 901	17 225	18 604	(1 378)	-7%	15 414
Water management		10 011	4 193	4 216	1 049	4 296	4 193	103	2%	4 009
Waste water management		3 107	3 187	3 302	819	3 272	3 187	85	3%	2 793
Waste management		2 763	2 261	2 995	764	3 038	2 261	777	34%	2 385
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	100 817	109 602	100 670	26 668	110 645	109 602	1 042	1%	94 630
Expenditure - Functional										
<i>Governance and administration</i>		37 308	33 583	32 827	4 444	25 446	33 583	(8 137)	-24%	28 259
Executive and council		8 000	8 653	8 367	2 529	8 441	8 653	(211)	-2%	9 682
Finance and administration		29 308	24 930	24 460	1 915	17 004	24 930	(7 926)	-32%	18 577
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 194	33 741	33 964	8 141	32 678	33 741	(1 063)	-3%	36 208
Community and social services		1 541	1 709	2 066	348	1 747	1 709	38	2%	2 188
Sport and recreation		53	51	38	14	36	51	(16)	-30%	26
Public safety		21 480	31 639	31 539	7 706	30 613	31 639	(1 026)	-3%	33 784
Housing		7	299	300	73	282	299	(17)	-6%	207
Health		114	43	21	-	-	43	(43)	-100%	4
<i>Economic and environmental services</i>		37 879	37 838	37 428	10 915	41 452	37 838	3 613	10%	3 556
Planning and development		13 881	14 672	14 036	3 905	15 070	14 672	399	3%	1 324
Road transport		23 997	23 167	23 392	7 010	26 382	23 167	3 215	14%	2 231
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 541	18 688	22 975	4 563	19 525	18 688	837	4%	26 022
Energy sources		11 521	11 293	13 864	2 627	12 133	11 293	840	7%	9 270
Water management		4 436	3 721	3 634	797	3 410	3 721	(311)	-8%	2 933
Waste water management		2 544	1 610	2 431	469	1 801	1 610	191	12%	12 195
Waste management		2 041	2 064	3 047	670	2 181	2 064	117	6%	1 625
<i>Other</i>		16	12	14	10	14	12	2	15%	7
Total Expenditure - Functional	3	118 938	123 863	127 209	28 073	119 115	123 863	(4 748)	-4%	94 052
Surplus/ (Deficit) for the year		(18 121)	(14 261)	(26 539)	(1 405)	(8 471)	(14 261)	5 790	-41%	578

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

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

Vote Description	Ref	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	974	2 956	2 616	340	13.0%	2 616
Vote 4 - BUDGET & TREASURY		36 277	40 257	36 426	7 942	31 821	40 257	(8 435)	-21.0%	40 257
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 504	1 584	1 717	479	1 717	1 584	133	8.4%	1 584
Vote 7 - SPORTS AND RECREATION		718	4	4	-	2	4	(2)	-43.3%	4
Vote 8 - HOUSING		18	12	15	3	16	12	4	36.5%	12
Vote 9 - PUBLIC SAFETY		20 533	33 335	24 365	9 671	40 725	33 335	7 390	22.2%	33 335
Vote 10 - ROAD TRANSPORT		1 419	1 183	1 973	355	1 858	1 183	675	57.0%	1 183
Vote 11 - WASTE MANAGEMENT		2 763	2 261	2 995	764	3 038	2 261	777	34.4%	2 261
Vote 12 - WASTE WATER MANAGEMENT		3 107	3 187	3 302	819	3 272	3 187	85	2.7%	3 187
Vote 13 - WATER		10 011	4 193	4 216	1 049	4 296	4 193	103	2.5%	4 193
Vote 14 - ELECTRICITY		19 440	18 604	18 846	3 901	17 225	18 604	(1 378)	-7.4%	18 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 980	107 235	96 724	25 957	106 928	107 235	(308)	-0.3%	107 235
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 178	5 183	4 880	1 538	4 910	5 183	(273)	-5.3%	5 183
Vote 2 - MUNICIPAL MANAGER		3 822	3 469	3 487	990	3 531	3 469	62	1.8%	3 469
Vote 3 - CORPORATE SERVICES		7 514	7 690	8 442	1 581	6 543	7 690	(1 147)	-14.9%	7 690
Vote 4 - BUDGET & TREASURY		21 795	17 240	16 018	334	10 461	17 240	(6 779)	-39.3%	17 240
Vote 5 - PLANNING AND DEVELOPMENT		628	1 029	780	133	626	1 029	(403)	-39.1%	1 029
Vote 6 - COMMUNITY AND SOCIAL SERV		1 405	1 525	1 862	300	1 557	1 525	32	2.1%	1 525
Vote 7 - SPORTS AND RECREATION		262	269	266	71	240	269	(28)	-10.6%	269
Vote 8 - HOUSING		7	299	300	73	282	299	(17)	-5.7%	299
Vote 9 - PUBLIC SAFETY		21 480	31 639	31 539	7 706	30 613	31 639	(1 026)	-3.2%	31 639
Vote 10 - ROAD TRANSPORT		12 292	11 683	11 796	3 505	13 191	11 671	1 520	13.0%	11 683
Vote 11 - WASTE MANAGEMENT		2 041	2 064	3 047	670	2 181	2 064	117	5.7%	2 064
Vote 12 - WASTE WATER MANAGEMENT		2 544	1 610	2 431	469	1 801	1 610	191	11.9%	1 610
Vote 13 - WATER		4 436	3 721	3 634	797	3 410	3 721	(311)	-8.4%	3 721
Vote 14 - ELECTRICITY		11 521	11 293	13 864	2 627	12 133	11 293	840	7.4%	11 293
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	93 921	98 716	102 346	20 796	91 481	98 704	(7 223)	-7.3%	98 716
Surplus/ (Deficit) for the year	2	4 059	8 519	(5 622)	5 161	15 447	8 532	6 915	81.1%	8 519

Table C4: Financial Performance (Revenue and Expenditure)

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		4 454	4 699	4 617	(25)	4 657	4 699	(41)	-1%	4 699
Service charges - electricity revenue		14 591	17 391	17 633	3 588	15 924	17 391	(1 467)	-8%	17 391
Service charges - water revenue		2 203	2 926	2 948	763	3 071	2 926	145	5%	2 926
Service charges - sanitation revenue		1 753	1 861	1 979	541	2 079	1 861	218	12%	1 861
Service charges - refuse revenue		1 626	1 166	1 915	527	2 029	1 166	864	74%	1 166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 624	1 212	1 698	442	1 705	1 212	493	41%	1 212
Interest earned - external investments		366	673	398	316	670	673	(3)	0%	673
Interest earned - outstanding debtors		100	773	679	288	735	773	(38)	-5%	773
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 170	32 410	24 154	9 570	40 259	32 410	7 849	24%	32 410
Licences and permits		363	927	213	102	467	927	(460)	-50%	927
Agency services		180	166	210	34	194	166	27	16%	166
Transfers and subsidies		29 142	29 002	26 325	1 355	24 450	29 002	(4 552)	-16%	29 002
Other revenue		207	152	(524)	919	1 081	152	930	613%	152
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		76 780	93 356	82 245	18 420	97 321	93 356	3 965	4%	93 356
Expenditure By Type										
Employee related costs		29 735	29 911	28 854	7 624	30 401	29 911	490	2%	29 911
Remuneration of councillors		3 104	3 300	3 359	760	3 172	3 300	(128)	-4%	3 300
Debt impairment		17 726	25 105	21 389	6 319	25 763	25 105	659	3%	25 105
Depreciation & asset impairment		6 356	6 053	6 053	1 513	6 051	6 053	(2)	0%	6 053
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		10 238	10 463	11 719	2 252	10 713	10 463	250	2%	10 463
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		6 446	6 502	6 893	936	4 653	6 502	(1 849)	-28%	6 502
Transfers and subsidies		351	449	354	37	162	449	(287)	-64%	449
Other expenditure		19 402	16 833	23 626	1 356	10 567	16 833	(6 267)	-37%	16 833
Loss on disposal of PPE		270	-	-	-	-	-	-	-	-
Total Expenditure		93 628	98 616	102 246	20 796	91 481	98 616	(7 135)	-7%	98 616
Surplus/(Deficit)		(16 848)	(5 260)	(20 001)	(2 376)	5 840	(5 260)	11 100	(0)	(5 260)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		21 200	13 879	14 479	7 537	9 607	13 879	(4 272)	(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	(5 522)	5 161	15 447	8 619			8 619
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 352	8 619	(5 522)	5 161	15 447	8 619			8 619
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 352	8 619	(5 522)	5 161	15 447	8 619			8 619
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4 352	8 619	(5 522)	5 161	15 447	8 619			8 619

The Municipality has generated 100% or R93 356 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) - Q4 Fourth Quarter

Vote Description	Ref	2020/21	Budget Year 2021/22						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
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	-	346	521	675	-	675	#DIV/0!	-	
Community and social services		11	-	252	85	133	-	133	#DIV/0!	-	
Sport and recreation		-	-	-	436	448	-	448	#DIV/0!	-	
Public safety		14	-	94	-	94	-	94	#DIV/0!	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Economic and environmental services		238	1 448	1 553	2 343	3 189	1 448	1 740	120%	-	
Planning and development		-	-	-	-	-	-	-	-	-	
Road transport		238	1 448	1 553	2 343	3 189	1 448	1 740	120%	-	
Environmental protection		-	-	-	-	-	-	-	-	-	
Trading services		27 806	13 013	12 523	4 723	5 793	13 013	(7 220)	-55%	8 064	
Energy sources		8 424	582	-	-	126	582	(456)	-78%	-	
Water management		19 383	8 435	8 435	3 093	3 567	8 435	(4 868)	-58%	6 064	
Waste water management		-	3 996	3 996	1 631	2 009	3 996	(1 988)	-50%	2 000	
Waste management		-	-	92	-	92	-	92	#DIV/0!	-	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional Classification	3	28 105	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	8 064	
Funded by:											
National Government		10 584	14 461	13 822	7 503	9 084	14 461	(5 378)	-37%	8 064	
Provincial Government		17 468	-	649	85	622	-	622	#DIV/0!	-	
District Municipality		-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		28 052	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	8 064	
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	
Borrowing	6	-	-	-	-	-	-	-	-	-	
Internally generated funds		52	-	-	-	-	-	-	-	-	
Total Capital Funding		28 105	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	8 064	

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth 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	86	12 092
Call investment deposits		–	–	–	–	–
Consumer debtors		10 044	11 785	(8 745)	20 632	11 785
Other debtors		7 558	2 489	8 206	8 651	2 489
Current portion of long-term receivables		–	1	–	–	1
Inventory		641	641	641	319	641
Total current assets		27 860	27 008	27 967	29 688	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	180 856	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	204 582	186 958
TOTAL ASSETS		228 787	213 966	215 776	234 270	213 966
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		1	6	–	(0)	6
Consumer deposits		800	715	800	849	715
Trade and other payables		20 947	18 631	22 125	6 062	18 631
Provisions		2 560	23 843	23 079	22 876	23 843
Total current liabilities		24 307	43 195	46 003	29 786	43 195
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		33 639	4 354	13 120	13 682	4 354
Total non current liabilities		33 639	4 354	13 120	13 682	4 354
TOTAL LIABILITIES		57 946	47 549	59 123	43 468	47 549
NET ASSETS	2	170 840	166 417	156 653	190 802	166 417
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		170 840	166 417	156 653	190 802	166 417
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	170 840	166 417	156 653	190 802	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 29 668 mil as at 30 June 2022 (R 41 845 mil as at 31 March 2022), 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 29 786 mil as at 30 June 2022 (R 37 979 million as at 31 March 2022).

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 30 June 2022 amounted to R 0 (R 0 as at 31 March 2022).

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

Table C7: Cash Flow

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

Description	Ref	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	2 662	4 557	4 792	(235)	-5%	4 792
Service charges		25 893	23 225	23 225	2 329	25 256	23 225	2 031	9%	23 225
Other revenue		22 823	9 082	9 082	(5 816)	12 582	9 082	3 500	39%	9 082
Government - operating		27 000	24 103	24 103	734	17 264	24 103	(6 839)	-28%	24 103
Government - capital		2 799	13 879	13 879	11 797	13 515	13 879	(364)	-3%	13 879
Interest		218	673	673	72	497	673	(176)	-26%	673
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(67 975)	(64 007)	(64 007)	(13 551)	(69 336)	(64 007)	5 329	-8%	(64 007)
Finance charges		-	(773)	(773)	-	-	(773)	(773)	100%	(773)
Transfers and Grants		(571)	(449)	(449)	807	(1 291)	(449)	842	-188%	(449)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 891	10 524	10 524	(966)	3 043	10 524	7 482	71%	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)	-	-	-		-
Payments										
Capital assets		(16 639)	(6 338)	(6 338)	(7 587)	(9 706)	(6 338)	3 367	-53%	(11 976)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 639)	(6 338)	(6 338)	(10 587)	(9 706)	(6 338)	3 367	-53%	(11 976)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	(13)	76	-	76	#DIV/0!	34
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		120	-	-	(13)	76	-	(76)	#DIV/0!	34
NET INCREASE/ (DECREASE) IN CASH HELD		(2 628)	4 186	4 186	(11 566)	(6 586)	4 186			(1 417)
Cash/cash equivalents at beginning:		9 464	9 464	9 464		9 464	9 464			9 464
Cash/cash equivalents at month/year end:		6 836	13 650	13 650		2 878	13 650			8 047

The Municipality started off with a cash flow balance of R 9 464 million at the fourth quarter of the year and increased it with R 4 186 000. The closing balance for this quarter is R 13, 650 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 - Q4 Fourth 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 30 June 2022.

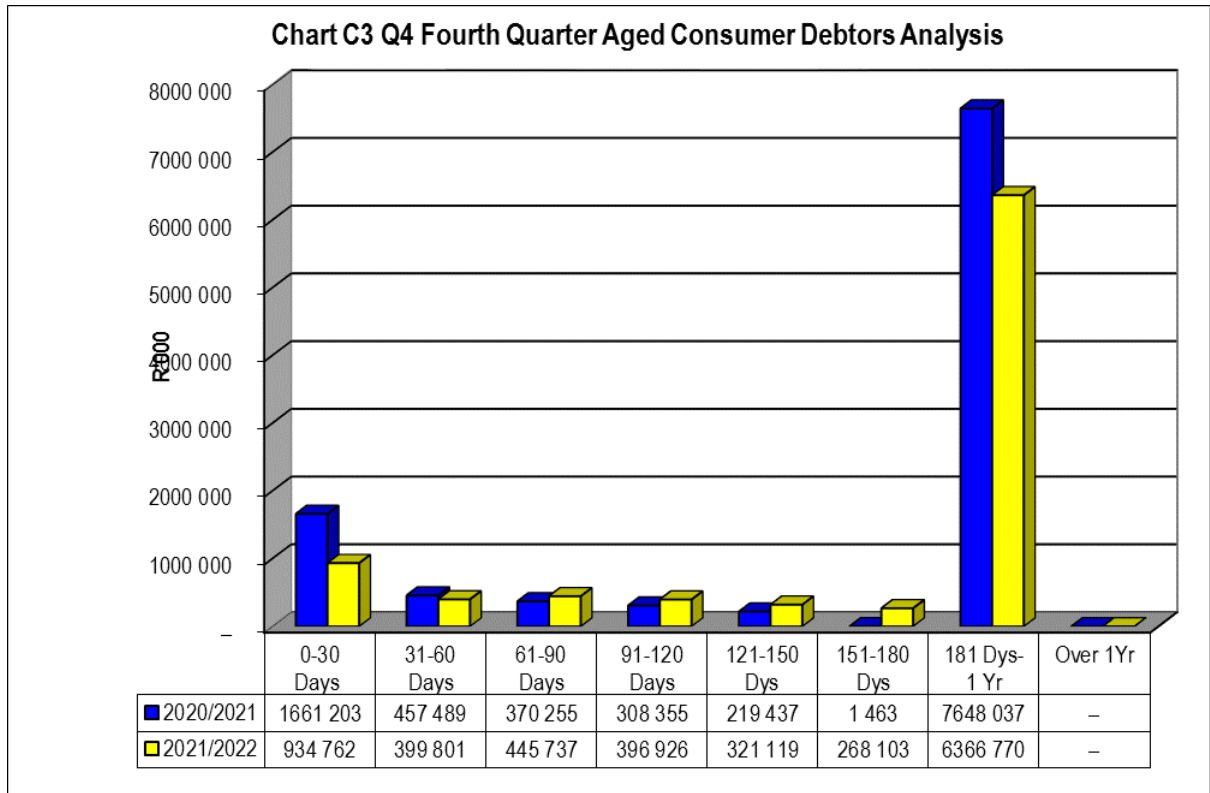
Table SC3 Debtors Analysis

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

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	215	80	81	62	47	-	1 035	-	1 521	1 145	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	939	160	100	89	40	0	628	-	1 955	757	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22	51	44	40	37	1	3 128	-	3 322	3 205	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	199	75	67	51	42	0	1 069	-	1 503	1 162	-	-
Receivables from Exchange Transactions - Waste Management	1600	201	64	52	41	32	0	637	-	1 027	710	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	80	27	23	16	20	-	1 047	-	1 213	1 083	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5	1	3	11	1	-	104	-	125	116	-	-
Total By Income Source	2000	1 661	457	370	308	219	1	7 648	-	10 666	8 177	-	-
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	78	25	22	20	7	-	845	-	996	872	-	-
Commercial	2300	871	176	113	88	55	1	2 820	-	4 123	2 963	-	-
Households	2400	713	256	235	201	157	1	3 983	-	5 547	4 342	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 661	457	370	308	219	1	7 648	-	10 666	8 177	-	-

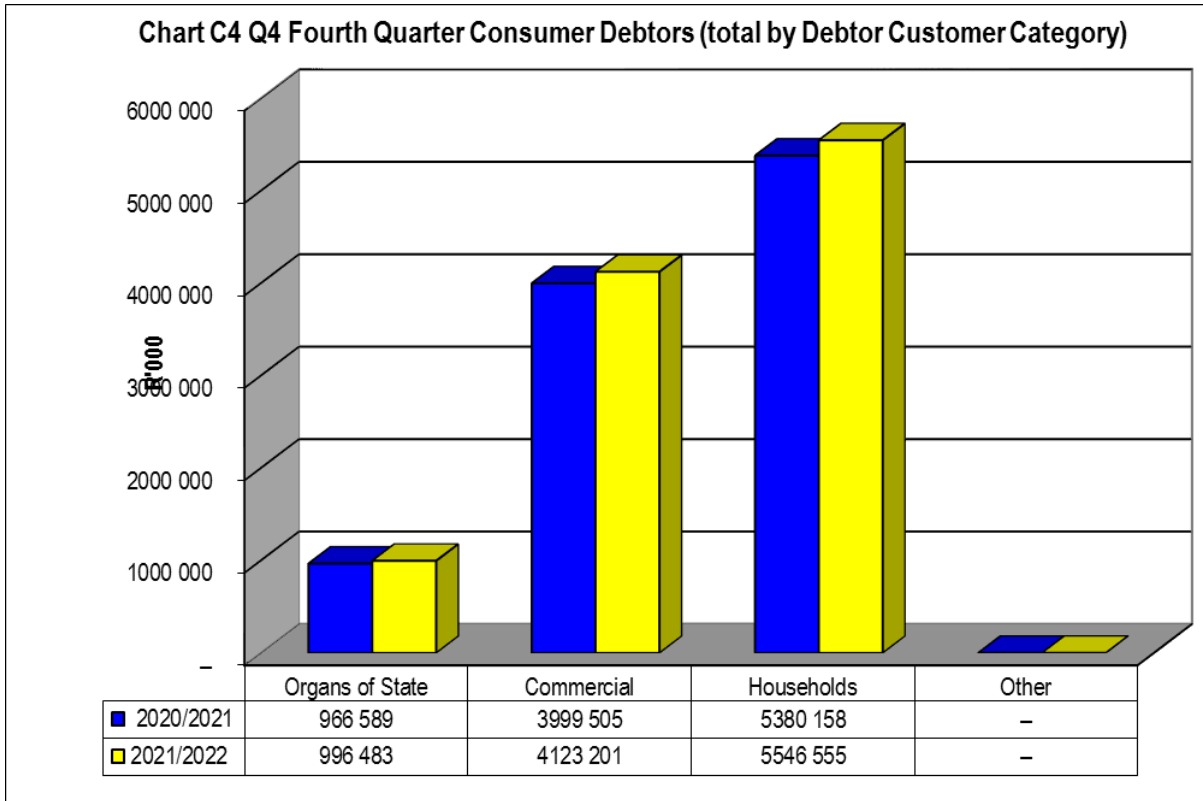
Table C6 (Statement of Financial Position) as at 30 June 2022 shows the total outstanding debtors is R 10, 666 million.

The graph below illustrates the aged consumer debt analysis at 30 June 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 2021 up to the end of June 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 30 June 2022.

Table SC4 Creditors Analysis

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

Description	NT Code	Budget Year 2021/22								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
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 June 2022.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Laingsburg Municipality		-	-	-	F	4,3%	-	-	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 - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 436	2 229	2 327	669	2 657	2 229	428	19%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		386	743	704	13	205	743	(538)	-72%	700
Cellphone Allowance		307	328	328	77	307	328	(21)	-6%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	1	3	-	3	#DIV/0!	-
Sub Total - Councillors		3 129	3 300	3 359	760	3 172	3 300	(128)	-4%	3 257
% increase	4		5,5%	7,3%						4,1%
Senior Managers of the Municipality										
Basic Salaries and Wages		1 691	3 621	3 573	1 063	3 738	3 621	117	3%	3 197
Pension and UIF Contributions		277	452	429	107	429	452	(23)	-5%	371
Medical Aid Contributions		65	115	94	25	97	115	(17)	-15%	200
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		451	552	666	137	546	552	(6)	-1%	413
Cellphone Allowance		-	-	42	11	42	-	42	#DIV/0!	-
Housing Allowances		-	11	12	3	12	11	0	3%	22
Other benefits and allowances		125	190	193	-	193	190	3	1%	130
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 609	4 941	5 009	1 345	5 058	4 941	116	2%	4 333
% increase	4		89,4%	92,0%						66,1%
Other Municipal Staff										
Basic Salaries and Wages		15 608	18 336	16 793	4 753	18 330	18 336	(7)	0%	15 748
Pension and UIF Contributions		2 375	2 517	2 465	622	2 469	2 517	(48)	-2%	2 190
Medical Aid Contributions		745	919	755	81	663	919	(255)	-28%	1 301
Overtime		1 215	720	1 017	96	857	720	137	19%	803
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		826	506	499	124	497	506	(8)	-2%	575
Cellphone Allowance		7	5	7	2	7	5	2	50%	-
Housing Allowances		139	125	59	12	51	125	(74)	-59%	158
Other benefits and allowances		1 529	1 117	1 473	101	1 494	1 117	376	34%	185
Payments in lieu of leave		253	127	127	-	-	127	(127)	-100%	-
Long service awards		42	145	145	(105)	(52)	145	(196)	-136%	-
Post-retirement benefit obligations		202	453	453	581	980	453	526	116%	-
Sub Total - Other Municipal Staff		22 941	24 970	23 794	6 267	25 297	24 970	327	1%	20 959
% increase	4		8,8%	3,7%						-8,6%
Total Parent Municipality		28 679	33 211	32 162	8 372	33 526	33 211	315	1%	28 550
TOTAL SALARY, ALLOWANCES & BENEFITS		28 679	33 211	32 162	8 372	33 526	33 211	315	1%	28 550
% increase	4		15,8%	12,1%						-0,4%
TOTAL MANAGERS AND STAFF		25 550	29 911	28 803	7 612	30 355	29 911	444	1%	25 293

SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

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

SC6 Transfers and Grant Receipts

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

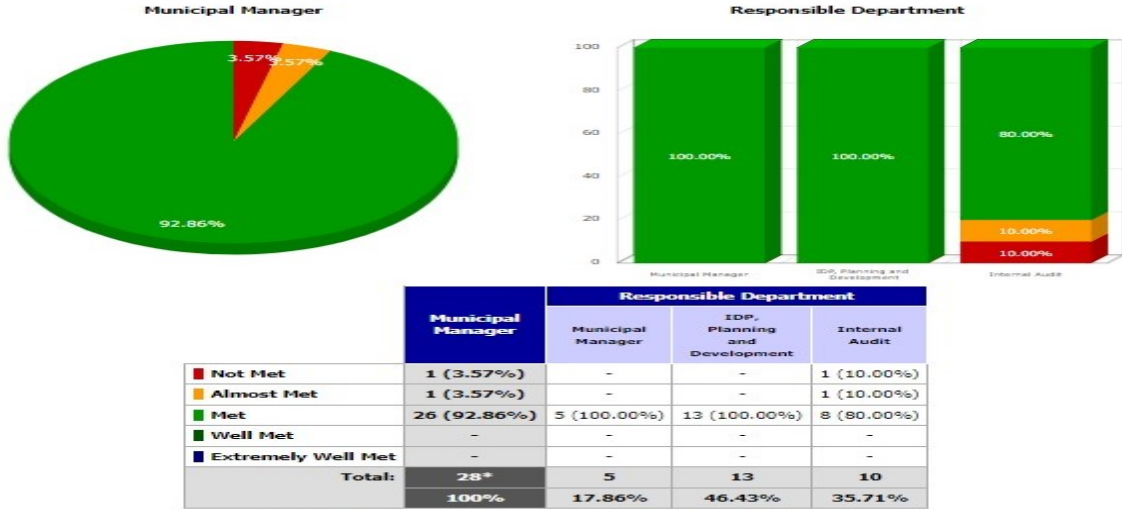
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		24 410	21 645	22 998	879	22 638	21 645	(0)	0,0%	22 998
Local Government Equitable Share		19 652	18 461	18 461	-	18 461	18 461	(0)	0,0%	18 461
Municipal Infrastructure Grant (MIG) (PMU)		303	336	336	-	-	336			336
Expanded Public Works Programme (EPWP)		1 252	1 098	1 898	316	1 740	1 098			1 898
Financial Management Grant (FMG)		3 203	1 750	2 303	563	2 438	1 750			2 303
0		-	-	-	-	-	-			-
0	3	-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		1 949	2 458	2 130	476	1 747	2 458	(344)	-14,0%	2 130
Economic Development and Tourism (Operating)		191	-	-	-	-	-			-
Economic Development and Tourism (Operating)		-	500	-	-	-	500			-
MAIN ROAD SUBSIDY		50	50	50	-	49	50	(1)	-2,2%	50
GRANT - WCFMSG	4	-	250	-	-	-	250	(250)	-100,0%	-
GRANT - COMMUNITY WORK (LOCAL GOV)		49	94	139	-	0	94	(94)	-99,9%	139
GRANT - DEPT CULTURE SPORT		1 482	1 564	1 684	476	1 697	1 564			1 684
GRANT - EXTERNAL BURSARY PROGRAMME		177	-	257	-	1	-	1	#DIV/0!	257
District Municipality:		400	-	400	-	21	-	21	#DIV/0!	400
Central Karoo District Municipality		400	-	400	-	21	-	21	#DIV/0!	400
0		-	-	-	-	-	-			-
Other grant providers:		23	-	37	-	37	-	37	#DIV/0!	37
Private Enterprises: Unspecified		23	-	37	-	37	-	37	#DIV/0!	37
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	26 782	24 103	25 565	1 355	24 443	24 103	(286)	-1,2%	25 565
Capital Transfers and Grants										
National Government:		14 207	13 879	13 879	7 537	9 118	13 879	(2 300)	-16,6%	13 879
Municipal Infrastructure Grant (MIG)		10 214	6 383	6 383	3 123	4 083	6 383	(2 300)	-36,0%	6 383
Water Services Infrastructure Grant		393	7 496	7 496	4 414	5 035	7 496			7 496
Integrated National Electrification Programme Grant		3 600	-	-	-	-	-			-
Total Capital Transfers and Grants	5	14 207	13 879	13 879	7 537	9 118	13 879	(2 300)	-16,6%	13 879
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	40 989	37 982	39 444	8 892	33 561	37 982	(2 586)	-6,8%	39 444

SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

The following graphs provides the Top Level key performance indicators of the municipality per directorate and whether these KPI’s were met for the quarter ending June 2022.

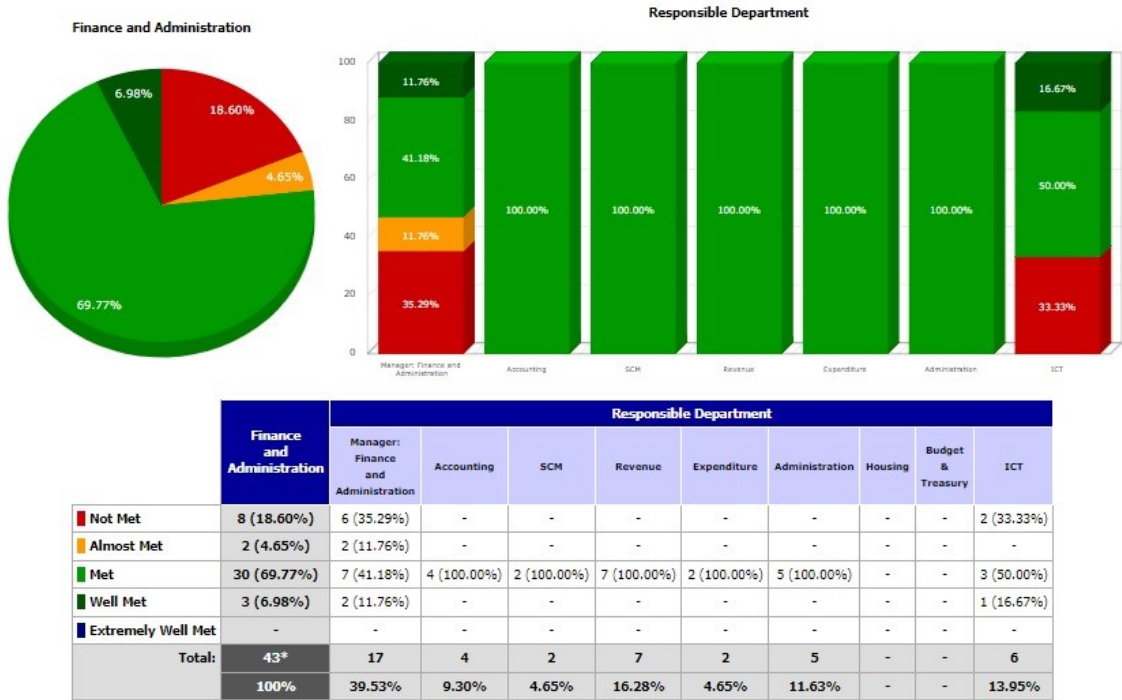
Departmental KPI Report

Report drawn on 20 July 2022 at 11-11 for the months of April 2022 to June 2022.



Departmental KPI Report

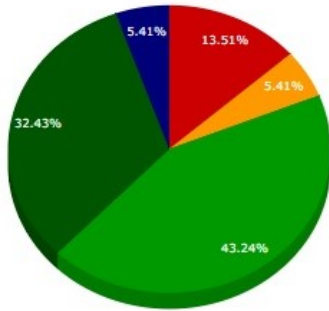
Report drawn on 20 July 2022 at 11-17 for the months of April 2022 to June 2022.



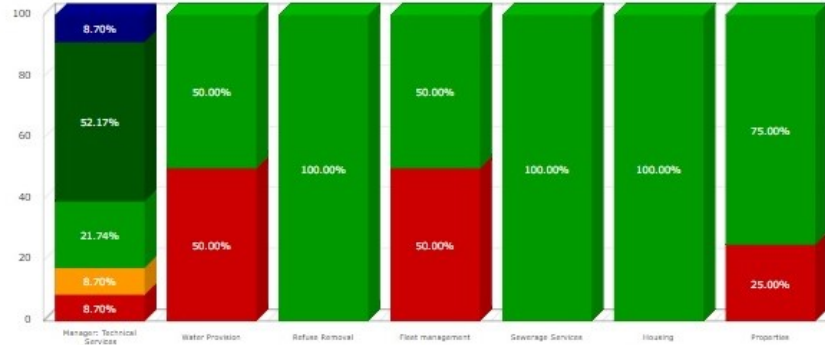
Departmental KPI Report

Report drawn on 20 July 2022 at 11:23
for the months of April 2022 to June 2022.

Infrastructure Services



Responsible Department



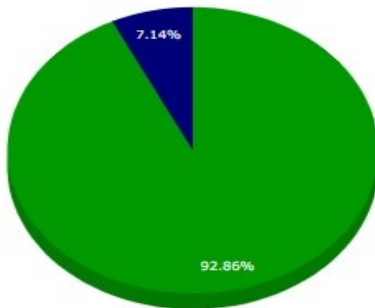
	Infrastructure Services	Responsible Department								
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Road Transport	Electricity
Not Met	5 (13.51%)	2 (8.70%)	1 (50.00%)	-	1 (50.00%)	-	-	1 (25.00%)	-	-
Almost Met	2 (5.41%)	2 (8.70%)	-	-	-	-	-	-	-	-
Met	16 (43.24%)	5 (21.74%)	1 (50.00%)	2 (100.00%)	1 (50.00%)	2 (100.00%)	2 (100.00%)	3 (75.00%)	-	-
Well Met	12 (32.43%)	12 (52.17%)	-	-	-	-	-	-	-	-
Extremely Well Met	2 (5.41%)	2 (8.70%)	-	-	-	-	-	-	-	-
Total:	37*	23	2	2	2	2	2	4	-	-
	100%	62.16%	5.41%	5.41%	5.41%	5.41%	5.41%	10.81%	-	-

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

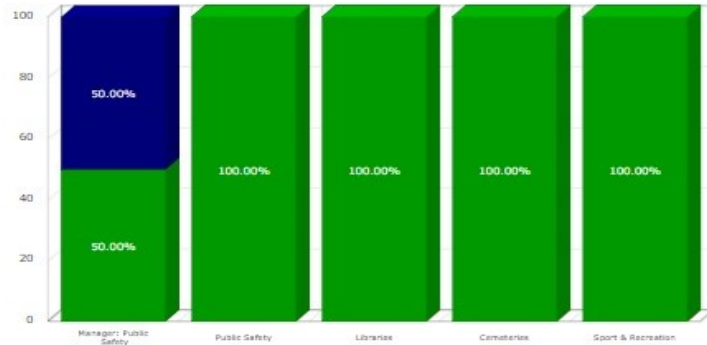
Departmental KPI Report

Report drawn on 20 July 2022 at 11:20
for the months of April 2022 to June 2022.

Community Services



Responsible Department



	Community Services	Responsible Department				
		Manager: Public Safety	Public Safety	Libraries	Cemeteries	Sport & Recreation
Not Met	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-
Met	13 (92.86%)	1 (50.00%)	5 (100.00%)	5 (100.00%)	1 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-
Extremely Well Met	1 (7.14%)	1 (50.00%)	-	-	-	-
Total:	14*	2	5	5	1	1
	100%	14.29%	35.71%	35.71%	7.14%	7.14%

* Excludes 2 KPIs which had no targets/actuals for the period selected.

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

SECTION 14 – CAPITAL PROGRAMME PERFORMANCE

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

Table SC12 – Capital expenditure trend

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

Month	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	–	–	–	1 716	3 834	707	(3 128)	-442,4%	26%
May	–	–	–	1 033	4 867	707	(4 161)	-588,6%	33%
June	–	–	–	4 838	9 706	707	(8 999)	-1273,0%	66%
Total Capital expenditure	16 781	14 662	–	9 706					

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

QUARTERLY PERFORMANCE ASSESSMENT REPORT Q 4 of 2021/2022

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth 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	
Cash Receipts By Source																	
Property rates		173	539	392	199	127	90	88	106	181	119	(25)	2 568	4 557	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	1 142	1 537	1 438	17 862	16 020	17 302	
Service charges - water revenue		167	296	214	222	269	224	292	251	291	257	271	(89)	2 664	2 780	3 002	
Service charges - sanitation revenue		127	230	173	158	191	155	192	107	217	148	192	287	2 177	1 467	1 584	
Service charges - refuse		135	220	177	159	171	147	183	152	195	161	201	508	2 409	1 399	1 511	
Service charges - other		250	345	432	370	678	291	481	570	451	358	383	(4 465)	144	-	-	
Rental of facilities and equipment		69	219	171	156	124	192	107	111	184	118	138	151	1 739	629	680	
Interest earned - external investments		18	19	24	22	20	17	10	9	16	20	-	(175)	-	893	965	
Interest earned - outstanding debtors		29	40	40	40	34	34	22	(4)	34	52	-	175	497	422	455	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		3	29	40	42	170	81	23	35	49	66	-	4 407	4 943	6 992	7 552	
Licences and permits		29	54	43	40	33	24	38	54	57	28	-	77	477	1 173	1 267	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	134	145	
Transfer receipts - operating		8 209	3 080	13	521	-	-	521	220	3 965	-	-	734	17 264	24 873	26 863	
Other revenue		51	3 202	267	209	544	611	5 676	506	5 157	153	422	(11 374)	5 422	160	173	
Cash Receipts by Source		10 389	10 241	3 562	3 676	4 182	3 054	9 044	3 613	12 412	2 621	3 119	(5 758)	60 155	61 174	66 067	
Other Cash Flows by Source																	
Transfer receipts - capital		84	-	1 634	-	-	-	-	-	-	-	-	11 797	13 515	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	12	5	(31)	76	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	2 633	3 125	3 008	73 746	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	1 751	1 761	1 705	26 255	29 085	31 412	
Remuneration of councillors		237	236	279	255	184	280	236	-	472	236	236	211	2 862	3 441	3 716	
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		-	1 410	1 553	1 248	848	800	824	861	917	754	1 498	-	10 713	8 533	9 215	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		0	18	21	77	29	107	78	45	140	22	25	200	762	959	1 035	
Contracted services		0	65	98	83	171	92	94	185	93	165	14	152	1 211	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	(171)	(302)	(334)	1 291	-	-	
General expenses		4 133	1 345	1 808	1 207	5 522	2 941	1 252	4 415	87	2 873	2 239	(268)	27 534	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	5 629	5 470	1 645	70 627	62 561	67 566	
Other Cash Flows/Payments by Type																	
Capital assets		-	504	-	11	191	418	204	542	247	1 716	1 033	4 838	9 706	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	7 346	6 503	6 483	80 333	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	(4 713)	(3 378)	(3 475)	(6 586)	(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	9 731	6 353	9 464	2 878	1 250	
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	9 731	6 353	2 878	2 878	1 250	(508)	

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

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

Description	Ref	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	6 965	6 233	6 572	8 620	6 965	(1 655)	-23,8%	6 965
Roads Infrastructure		149	-	-	-	-	-	-	-	-
Roads		149	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		(0)	1 448	1 298	1 848	2 934	1 448	(1 486)	-102,6%	1 448
Drainage Collection		(0)	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1 448	1 298	1 848	2 934	1 448	(1 486)	-102,6%	1 448
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 513	582	-	-	126	582	456	78,3%	582
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		8 513	582	-	-	-	582	582	100,0%	582
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	126	-	(126)	#DIV/0!	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 383	4 935	4 935	3 093	3 559	4 935	1 376	27,9%	4 935
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		471	-	-	352	509	-	(509)	#DIV/0!	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	4 935	4 935	2 741	3 050	4 935	1 885	38,2%	4 935
Distribution		18 912	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		0	-	-	1 631	2 001	-	(2 001)	#DIV/0!	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		0	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	1 631	2 001	-	(2 001)	#DIV/0!	-
Community Assets		11	-	190	73	83	-	(83)	#DIV/0!	-
Community Facilities		11	-	190	73	83	-	(83)	#DIV/0!	-
Libraries		11	-	190	73	83	-	(83)	#DIV/0!	-
Other assets		-	-	-	436	448	-	(448)	#DIV/0!	-
Operational Buildings		-	-	-	436	448	-	(448)	#DIV/0!	-
Municipal Offices		-	-	-	436	448	-	(448)	#DIV/0!	-
Computer Equipment		43	-	60	4	46	-	(46)	#DIV/0!	60
Computer Equipment		43	-	60	4	46	-	(46)	#DIV/0!	60
Furniture and Office Equipment		6	-	2	-	4	-	(4)	#DIV/0!	2
Furniture and Office Equipment		6	-	2	-	4	-	(4)	#DIV/0!	2
Machinery and Equipment		-	7 496	7 496	-	16	7 496	7 481	99,8%	7 496
Machinery and Equipment		-	7 496	7 496	-	16	7 496	7 481	99,8%	7 496
Transport Assets		-	-	489	-	489	-	(489)	#DIV/0!	-
Transport Assets		-	-	489	-	489	-	(489)	#DIV/0!	-
Total Capital Expenditure on new assets	1	28 015	14 461	14 470	7 085	9 706	14 461	4 756	32,9%	14 523

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

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

Description	Ref	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	-	59	360	541	181	33,4%	743
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		317	358	-	29	324	358	34	9,4%	347
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		257	27	-	-	3	27	24	88,1%	286
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		59	331	-	29	321	331	10	3,1%	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
Sanitation Infrastructure		1	180	-	30	36	180	145	80,2%	322
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1	158	-	25	25	158	132	83,9%	300
Waste Water Treatment Works		-	23	-	5	10	23	12	54,6%	22
Community Assets		0	57	-	4	14	57	42	74,6%	3
Community Facilities		0	57	-	4	14	57	42	74,6%	3
Halls		0	-	-	-	-	-	-	-	3
Libraries		-	57	-	4	14	57	42	74,6%	-
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	-	24	149	223	74	33,3%	57
Operational Buildings		49	205	-	24	149	205	56	27,5%	40
Municipal Offices		49	205	-	24	149	205	56	27,5%	40
Housing		-	18	-	-	-	18	18	100,0%	17
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	18	-	-	-	18	18	100,0%	17

Furniture and Office Equipment		213	9	-	0	2	9	7	78,6%	314
Furniture and Office Equipment		213	9	-	0	2	9	7	78,6%	314
Machinery and Equipment		942	236	-	148	407	236	(172)	-72,9%	65
Machinery and Equipment		942	236	-	148	407	236	(172)	-72,9%	65
Transport Assets		528	920	-	225	654	920	266	28,9%	556
Transport Assets		528	920	-	225	654	920	266	28,9%	556
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	2 260	1 986	-	461	1 587	1 986	399	20,1%	2 008

Table SC13 d – Depreciation charges by asset class

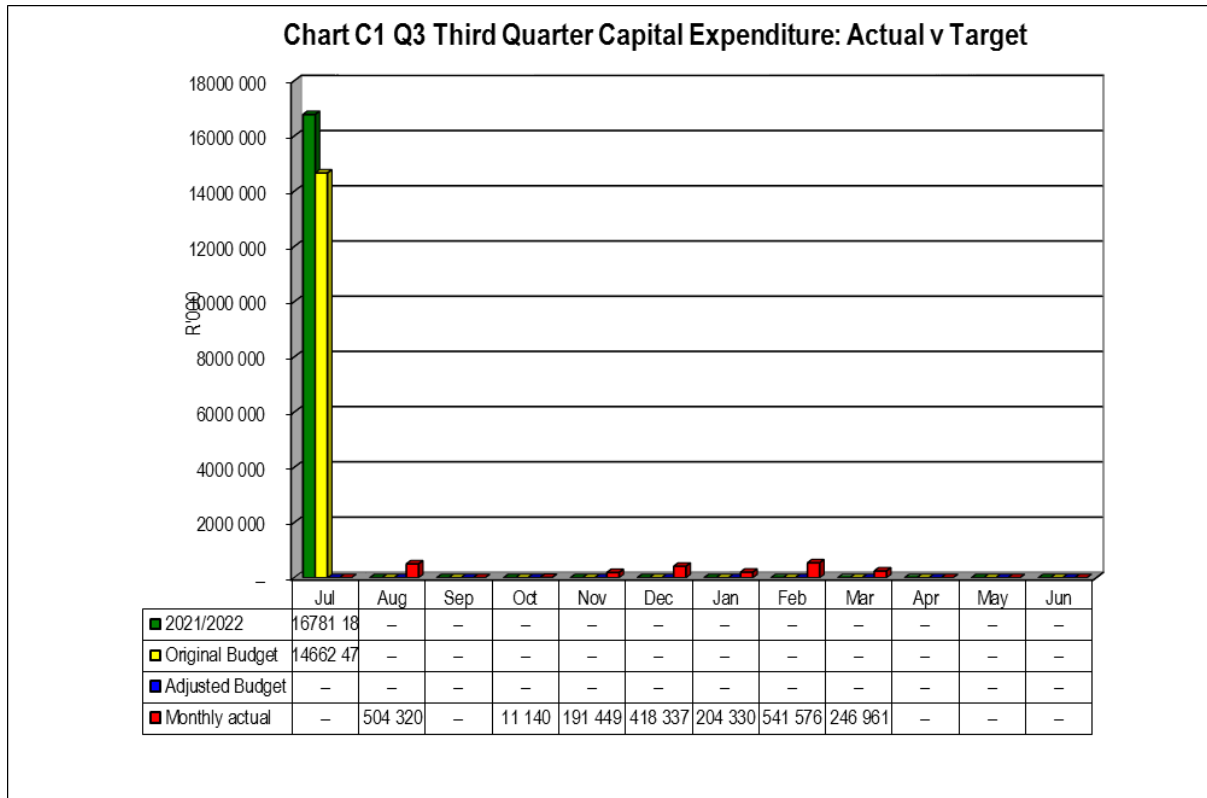
WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter

Description	Ref	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	3 414	3 414	-		5 559
Roads Infrastructure		2 524	2 752	-	688	2 752	2 752	-		2 752
Roads		2 524	2 752	-	688	2 752	2 752	-		2 752
Electrical Infrastructure		230	-	-	123	-	-	-		900
MV Switching Stations		230	-	-	-	-	-	-		900
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	123	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		735	-	-	166	-	-	-		720
Distribution		-	-	-	166	-	-	-		-
Distribution Points		735	-	-	-	-	-	-		720
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1 074	147	-	37	147	147	-		972
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1 074	147	-	37	147	147	-		972
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		436	515	-	129	515	515	-		215
Landfill Sites		436	515	-	129	515	515	-		215
Community Assets		-	232	-	58	232	232	-		763
Community Facilities		-	232	-	58	232	232	-		763
Libraries		-	23	-	6	23	23	-		12
Cemeteries/Crematoria		-	208	-	52	208	208	-		348
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		403
Investment properties		57	-	-	-	-	-	-		119
Revenue Generating		57	-	-	-	-	-	-		119
Improved Property		57	-	-	-	-	-	-		119
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	463	-	116	463	463	-		187
Housing		-	463	-	116	463	463	-		187
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	463	-	116	463	463	-		187

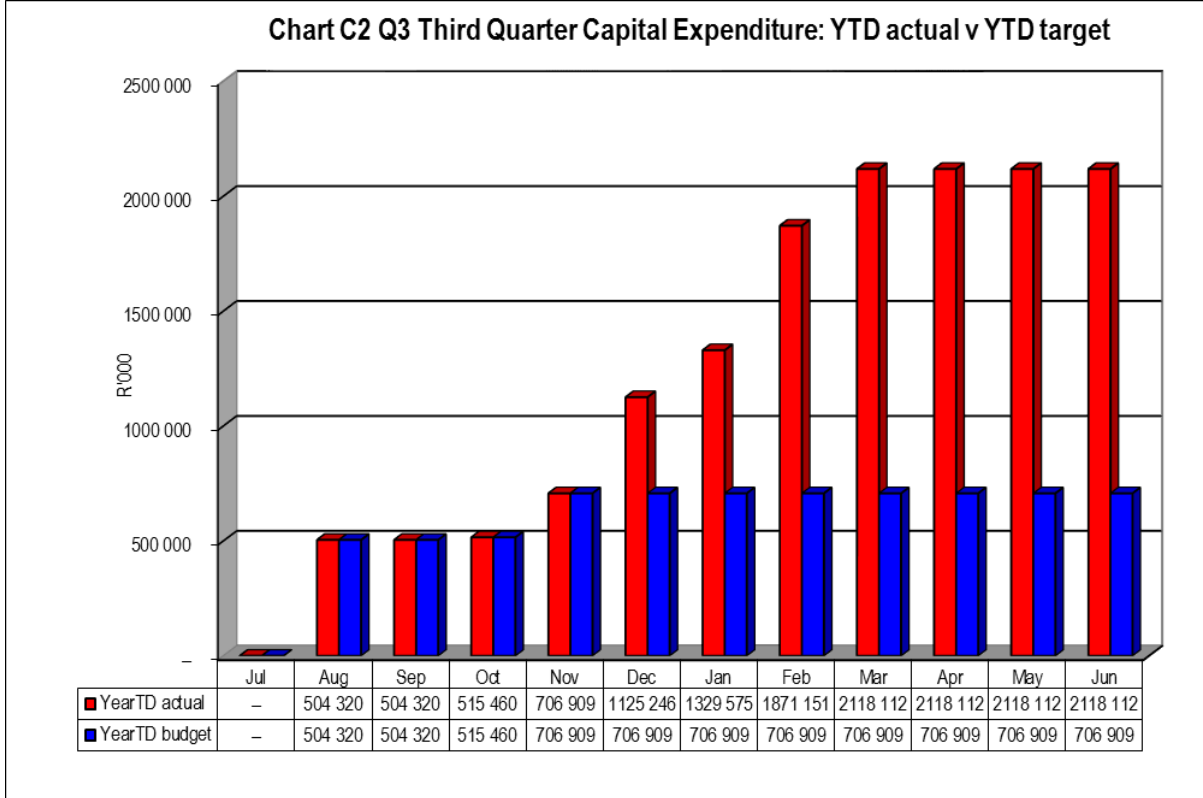
Computer Equipment		1 249	79	-	20	79	79	-		115
Computer Equipment		1 249	79	-	20	79	79	-		115
Furniture and Office Equipment		102	272	-	68	270	272	2	0,8%	1 297
Furniture and Office Equipment		102	272	-	68	270	272	2	0,8%	1 297
Total Depreciation	1	6 407	4 460	-	1 404	4 458	4 460	2	0,0%	8 041

Schedule C – National Treasury Formats graphs

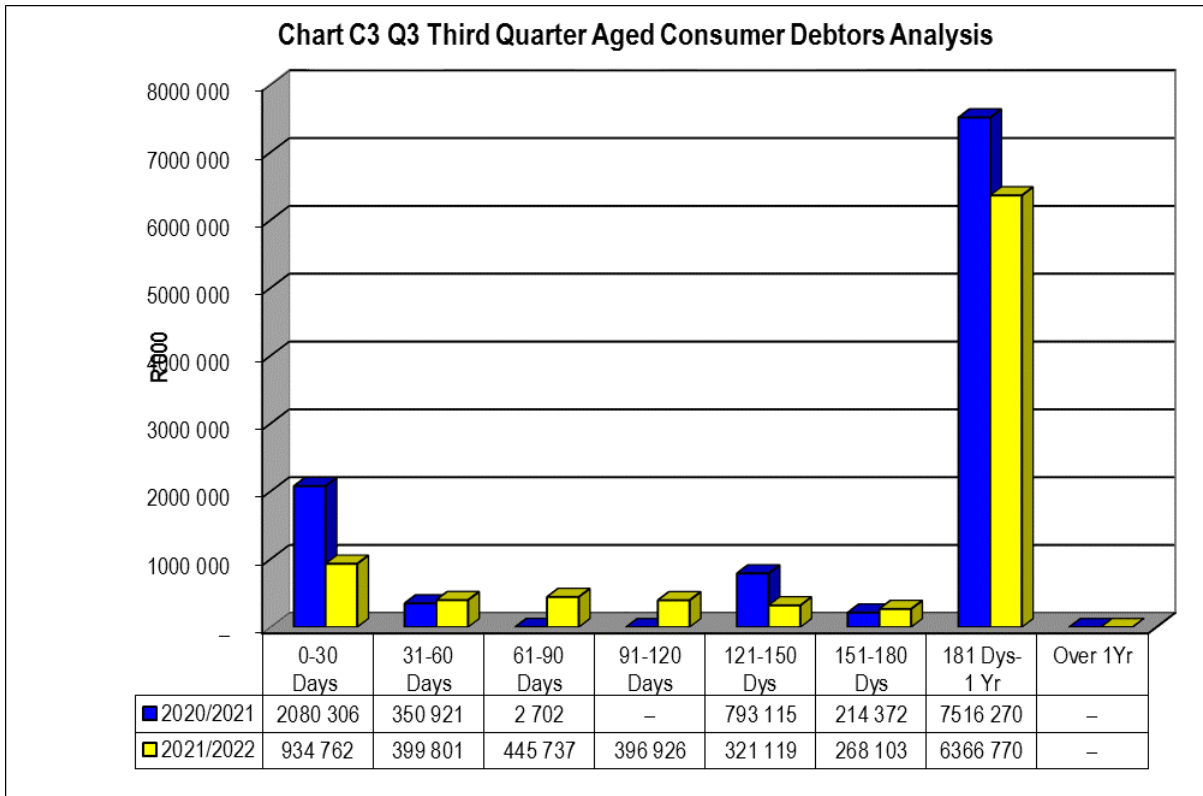
Capital Expenditure monthly trend: Actual VS Target



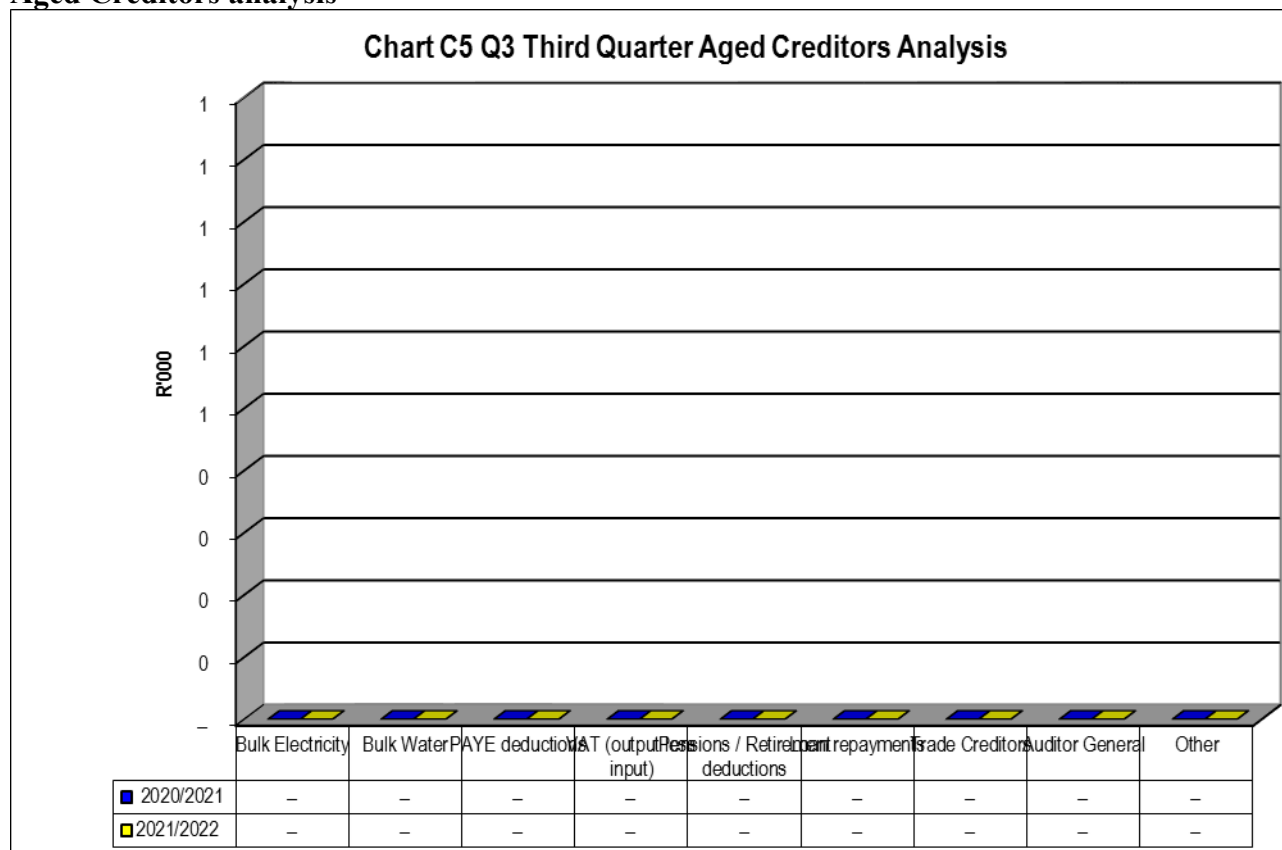
Capital Expenditure: YTD Actual VS YTD Target



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 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.