In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Mid Year Budget and Performance Assessment for the Period

01 July 2021 to 31 December 2021

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget or vote, expenditure from a vote unrelated to the department or functional area covered by the vote, expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose, spending of an allocation not in accordance with the conditions of the allocations.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided. In Langeberg Municipality this means at directorate level.

Section 1 - Introduction

1.1 Purpose

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2021/2022 financial year, and to recommend whether an adjustments budget is necessary.

1.2 Legal requirements

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

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

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

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

(3) The accounting officer must, as part of the review -
- (a) make recommendations as to whether an adjustments budget is necessary; and
- (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be

made with the approval of the council following approval of an adjustments budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-
  (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
  (ii) That spending of funds and revenue collection proceed in accordance with the budget;

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

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

1.3 Contents of this report

With the concurrence of the Director: Strategy and Social Development, it was agreed that:

(a) A report on the performance assessment of service delivery against the SDBIP and the Capital Program following the performance reviews is attached as Appendix 1.

(b) The outcomes from these reports form the basis of this mid-year budget and performance assessment.

Section 2 – Report of the Executive Mayor

The mid-year report is used as a management tool to assess the municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2021/2022 financial year, with a view of giving effect to the Mayor and Councils oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

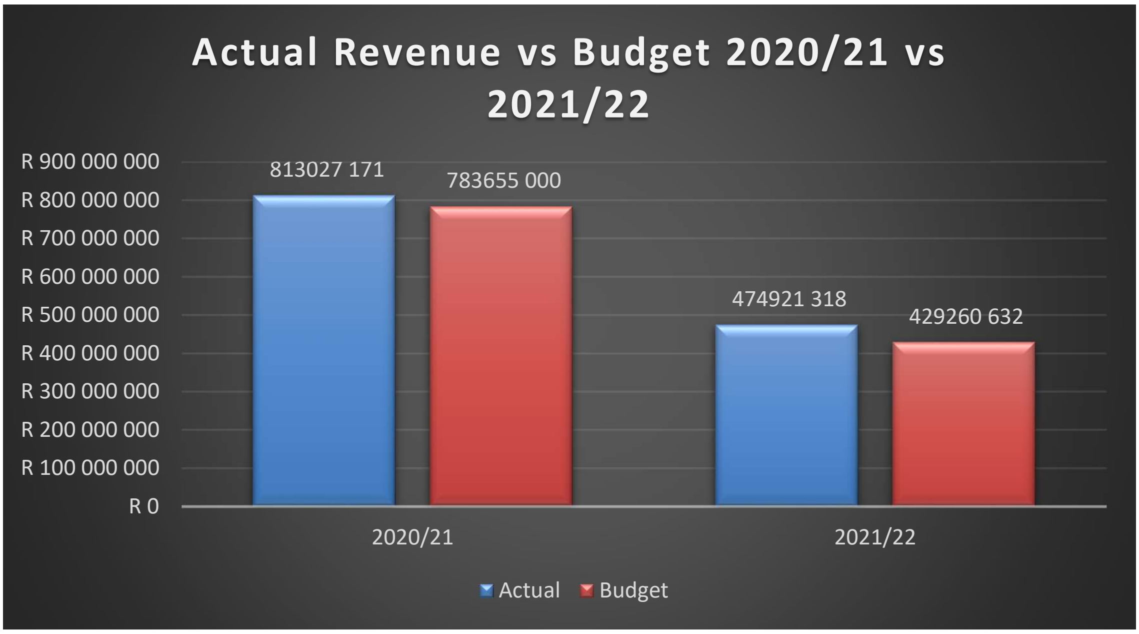
For the mid-year budget and performance assessment, the mayor's report must also provide-

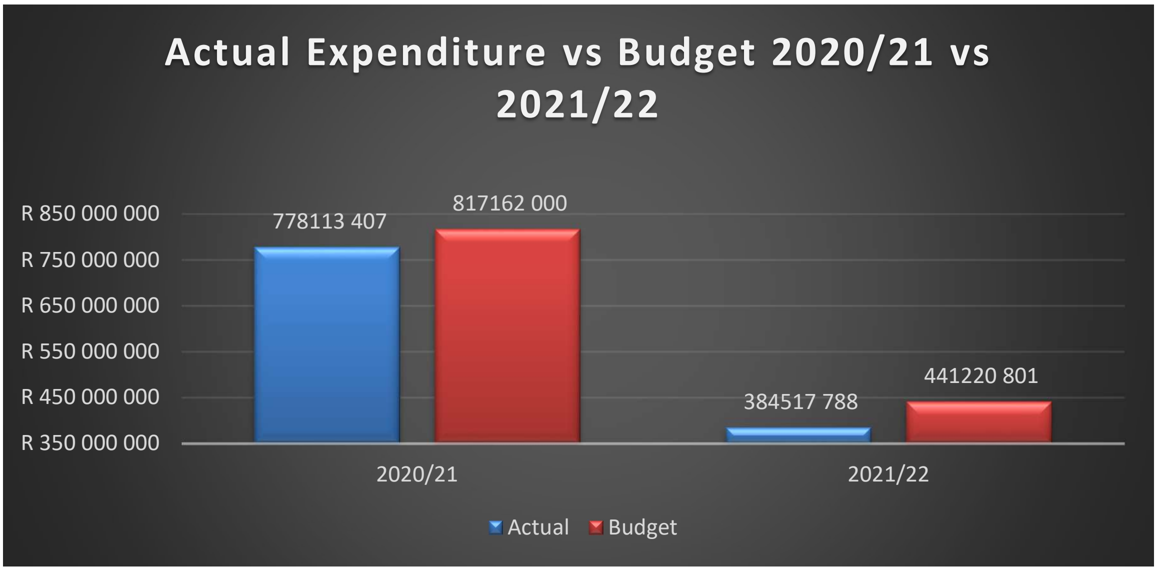
(a) A summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report
(b) Performance of the past six months of the current year against the projected SDBIP
(c) A summary of any potential impact of the national adjustments budget and the relevant provincial
(d) A recommendation as to whether an adjustments budget for the municipality is necessary.

2.1 Summary of the 2019/20 and 2020/21 (provisional) Annual Report

The following is a summary of the past years annual report, 2019/20 & 2020/21 being provisional as the Annual Report will only be finalised end March.

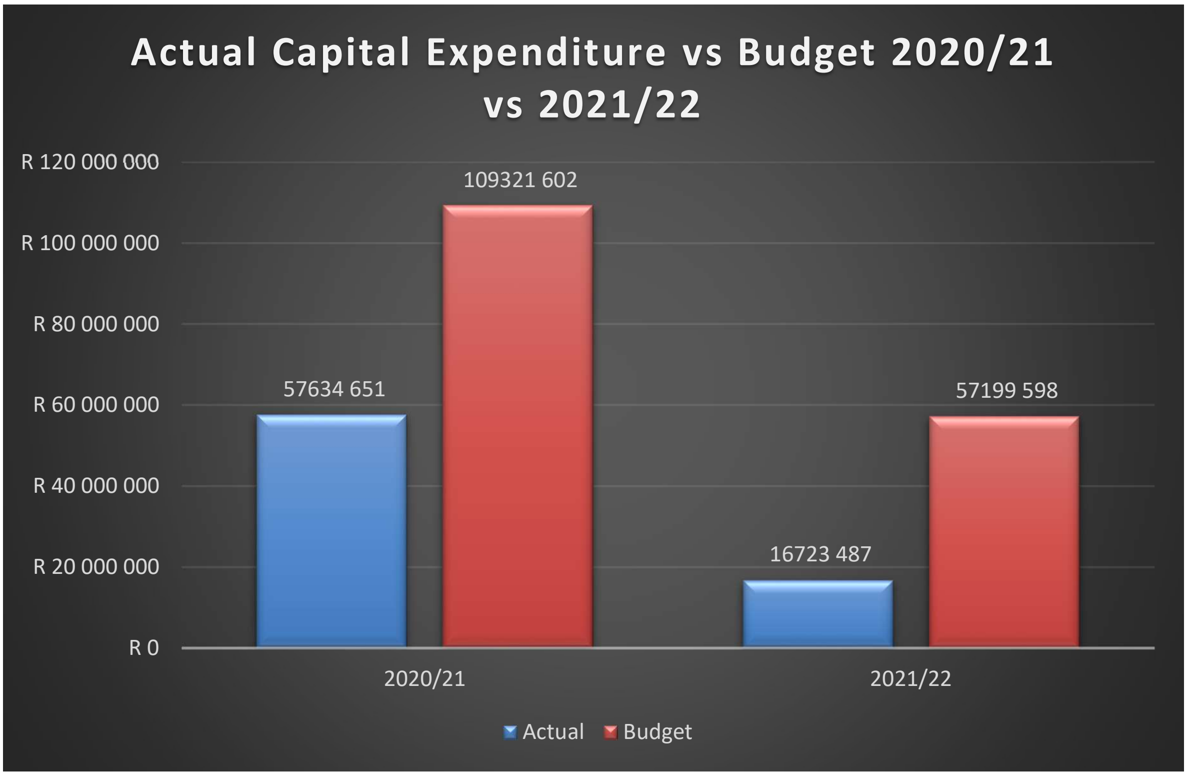
(a) Operating Budget vs Actuals (2020/21 and 2021/22)





Note that the 2021/2022 figures are as at 31 December 2021

(b) Capital Expenditure vs Budget (2020/21 and 2021/22)



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2.2 Remedial action taken on prior period Audit Outcomes

LANGEBERG MUNICIPALITY

AUDIT ACTION PLAN ON 2020/21 EXTERNAL AUDIT FINDINGS

Management Report Ref:	Audit Finding Title	AG Recommendation	Management comments on recommendation	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
	Disclosures- (1)Financial Instruments Note – totals incorrect	Management should amend the totals as indicated above	Management will amend the casting error	CFO	Immediately	Casting error was amended and the updated annual financial statements were sent to AG
Page 34 – 35	Disclosures- (3)Principal Agent Disclosure in Note 31: Income from Agency Services to the annual financial statements - amount payable to principal not disclosed	It is recommended that management amend Note 31 to the afs to ensure compliance with the above GRAP requirements to ensure that note 31 is complete. Furthermore, management should enhance their review control processes to ensure that misstatements in the disclosures are prevented, detected and corrected by the systems of internal controls.	Recommendation accepted	CFO	Immediately	Note 31 of the AFS was amended and the updated AFS were submitted to the AGSA
Page 36 - 38	**Statement of comparison of budget and actual amounts-(4)** **Statement of Comparison of Budget and Actual Amounts – casting error**	Management should perform detailed reviews to ensure that the amounts presented in the statement of comparison of budget and actual are accurate. Management should amend the statement of comparison of budget and actual to reflect the actual amount for cash flows from/(used) operating activities to agree to the corresponding amount in the cash flow statement.	Management will amend the statement of comparison of budget and actual	CFO	Immediately	Statement of comparison of budget and actuals was updated

LANGEBERG MUNICIPALITY

AUDIT ACTION PLAN ON 2020/21 EXTERNAL AUDIT FINDINGS

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Page 39 - 40	**Capitalised Restoration Cost (Bonnievale Landfill site) - (5)Incorrect area (m2) used for Increase in Value of Bonnievale Landfill site**	Management should amend the Capitalised Restoration cost schedule to reflect the correct amount for the Bonnievale landfill site and the provision. The financial statements should be amended accordingly.	Management will correct as per the recommendation	CFO	Immediately	Capitalised Restoration cost schedule and AFS were updated to reflect the correct amount
Page 41 - 42	Infrastructure assets- (6) Inventory incorrectly classified as infrastructure assets	Management should perform a review of the descriptions in the asset register to identify assets that may be incorrectly included in Property, Plant and Equipment and update the asset register and financial statements accordingly.	The assets register and inventory will be corrected as per recommendation	CFO	Immediately	The assets register was reviewed and AFS were amended accordingly
Page 43 - 45	Predetermined Objectives – Strategic Objective 5- (7)TL57 not well defined	Management should strengthen review processes for the APR by including an additional review procedure to ensure that all indicators with a % are accurate w.r.t. inputs and that the method of count as per the SOP is reported consistently in the APR and that the reported measures are supported by valid and accurate POE The SOP definitions for the nominator and denominator should be revisited to make it more comparable.	Management agrees.	Senior Clerk: Performance Management	30-Nov-21	All necessary amendments were made and the updated APR and SOPs were provided to AGSA
Page 46 - 47	Predetermined Objectives – Strategic Objective 5- (8)TL58 reported achievement not consistent with planned achievement	Management should strengthen review processes for the APR by including an additional review procedure to ensure that all indicators reported outputs are consistent with the planned outputs to ensure the reported indicators are consistent and therefore useful to the users of the APR. Management should consider revising the unit of measurement wording to reflect the number of months' operational expenditure covered by available cash to assist the users of the APR to read the reported output in a positive aspect of an over achievement and to achieve usefulness of the reported information.	N/A	Senior Clerk: Performance Management	30-Nov-21	All necessary amendments were made and the updated APR and SOPs were sent to AGSA

LANGEBERG MUNICIPALITY AUDIT ACTION PLAN ON 2020/21 EXTERNAL AUDIT FINDINGS						
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LANGEBERG MUNICIPALITY

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Page 48 - 50	Compliance- (9) Late advertisement of senior manager position	Management should ensure that all regulations relating to the appointment of senior managers are complied with, by for example instituting a register of council resolutions with due dates indicated that can be tracked on an ongoing basis and also by confirming how they ensure compliance with each applicable legislative requirements It is further recommended that this finding be updated in the audit action plan/ risk register to ensure compliance with this regulation should there be a vacant senior manager position in future.	Management agree.	Director: Corporate Services		
Page 51 - 52	Non Exchange Revenue and Receivables- (10) Incorrect classification of Availability Charges Revenue	Management should amend the financial statements to reflect availability charges as revenue from non-exchange transactions and not as revenue from exchange transactions – service charges.	Management agrees with the recommendation and will amend the AFS.	CFO	Immediately	AFS were amended to reflect availability charges as revenue from non-exchange transaction and update AFS were sent to the AGSA

LANGEBERG MUNICIPALITY AUDIT ACTION PLAN ON 2020/21 EXTERNAL AUDIT FINDINGS						
Management Report Ref:	Audit Finding Title	AG Recommendation	Management comments on recommendation	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
Page 53 - 54	Employee cost -(11)Difference between bonus expense and Annual Financial Statements (AFS) amount	Management should investigate the difference in the identified amount above and correct the bonus allowance expense amount in Note 35 to the AFS.	Correction will be made and corrected AFS will be submitted to the AGSA	CFO	Immediately	Note 35 of the AFS was amended as per AGSA recommendation
Page 59-60	Information system audit findings-(14)Weaknesses in the management of user accounts for S3	• Management should ensure that the correction of the audit trails is included in the planned S3 system upgrade. Once the upgrade has been completed, the audit trails should be inspected to ensure the accuracy thereof. In the interim, management should add the risk to the risk register and monitor it through the municipality's internal risk management processes. Meeting minutes should be maintained for monitoring and audit purposes. • The Internal Audit department should ensure that the reviews of system administrator activities of the Network Administrator are performed monthly in line with the User Access	N/A	Manager: ICT Chief Audit Executive	01 April 2022 Starting from November 2021	Internal Audit reviews commenced in November 2021
Page 61 - 62	Information system audit findings -(15)Inadequate reviews of conflicting indigent capture and implementation activities on PROMUN	Management should investigate the feasibility of enhancing the current functionality to produce audit trails so that it reflects the program names mun680.p and mun685.p when indigent applications and implementations are performed on the system. The audit trails should also include the user code that performed the activity and the customer account affected. In addition the audit trails should be extracted in a non-editable format before being sent to the CFO for review. Evidence of the review of the audit trails should be maintained for audit purposes. Furthermore, the review process and frequency should be formally documented in a memorandum or standard operating procedure. Once approved, the document should be communicated to all stakeholders to ensure compliance thereto.	N/A	CFO	31-Mar-22	
Page 63 -64	Information system audit findings -(16)Weaknesses in the management of user accounts for IGNITE	Management should: • Update the Langeberg Municipality Security Policy 2020 to reflect the current frequency of reviews of system administrator activities. Once updated and approved, the policy should be communicated to the relevant stakeholders to ensure compliance thereto. Engage with the service provider to ensure the correct user account maintenance activities report(s) are extracted. Furthermore, the review of system administrator activities (in terms of new user creation, access modifications and password resets) should be performed as required by the Langeberg Municipality Security Policy 2020. The reviews should include matching the system administrator activities with the relevant access requests and approvals. This should be performed by an independent person and evidence of these reviews should be maintained for audit purposes.	N/A	Manager: ICT Chief Audit Executive	01 March 2022 Starting from November 2021	Internal Audit reviews commenced in November 2021

Section 3 Resolution

If the mid-year review is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant-
(a) Noting the monthly budget statement and any supporting documents
(b) Noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act.
(c) Noting the mid-year budget and performance assessment referred to in section 72 of the Act,
(d) Noting the in-year reports of any municipal entities
(e) Any other resolutions that may be required

RECOMMENDATION:

In terms of section 28 of the Municipal Finance Management Act, 56 of 2003, a municipality may revise an approved annual budget through an adjustment budget under the following circumstances:

(2) An adjustment budget-
(a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
(c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
(d) may authorise the utilization of projected savings in one vote towards spending under another vote;
(e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
(f) may correct any errors in the annual budget; and
(g) may provide for any other expenditure within a prescribed framework.

Based on the Mid-year Performance Assessment, it is thus recommended that the municipality revise the budget during January 2022 due to projected savings, additional revenues and corrections to be made to the Revenue and Expenditure Budgets.

That Council take cognisance of the 2021/22 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

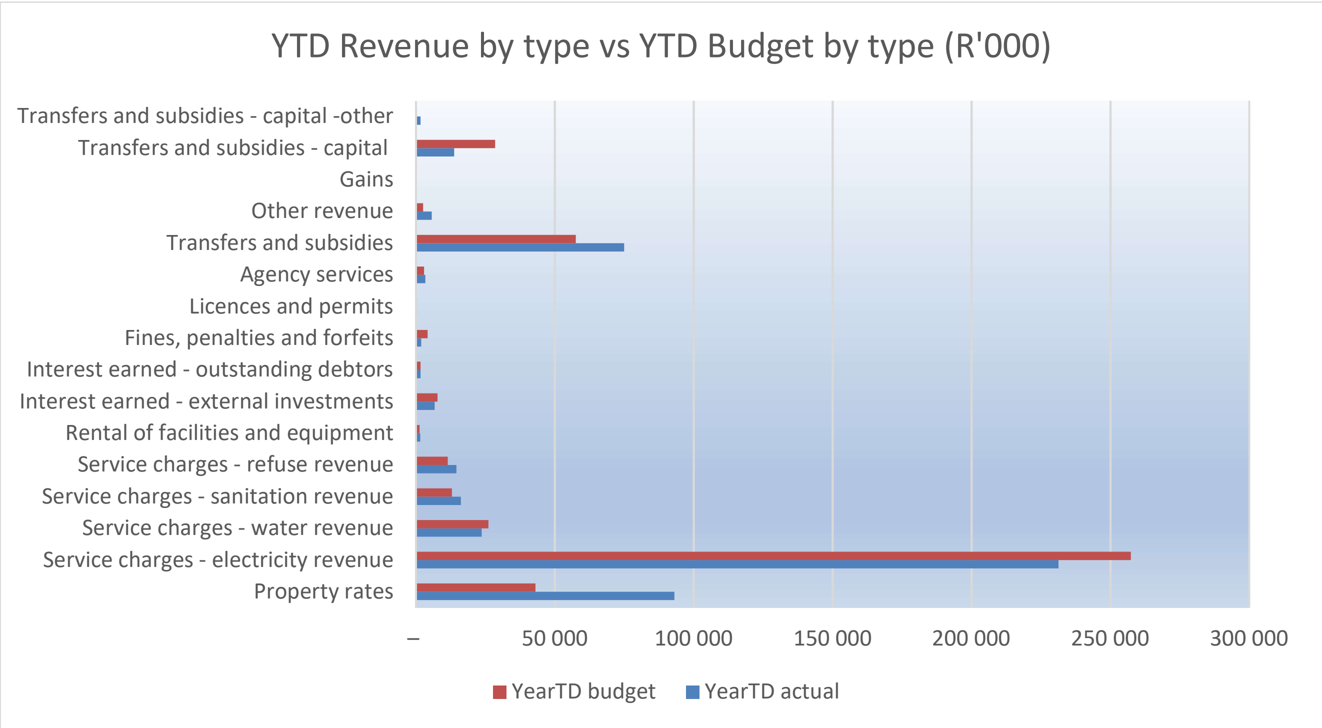
That a revised budget for 2021/22 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

Section 4 Executive Summary

4.1 Budget Performance Analysis for the six months ended 31 December 2022

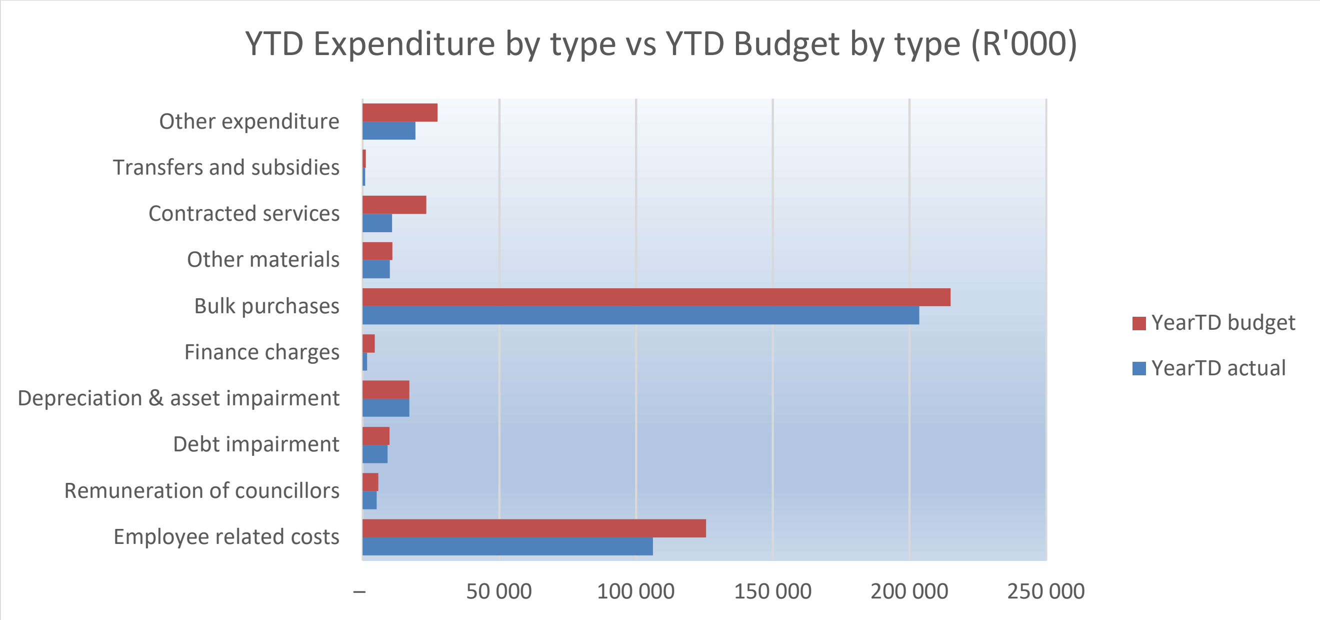
Operating Budget Performance

Revenue



The total operating revenue to date excluding capital grants is R474 921 318 compared to the year to date operating revenue budget of R429 260 632. Furthermore, when including Capital grants the year to date revenue is R490 330 699 against a year to date budget of R458 078 512. The graph above depicts the actual revenue to date compared to the year to date budget for all the income classes of the municipality

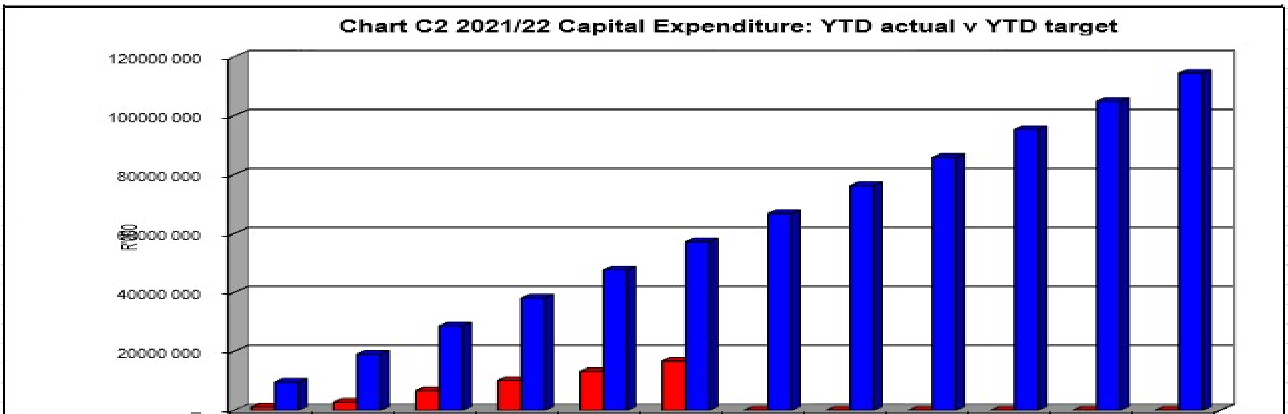
Operating expenditure



Total operating expenditure to date amounts to R384 517 788 compared to total year to date operating expenditure Budget of R441 220 801, which brings about a negative 13% variance. The graph above depicts the actual expenditure to date compared to the year to date budget for all the expenditure classes of the municipality.

Capital Budget Performance

Capital expenditure



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	1089 757	2724 938	6632 101	10108 11	13158 84	16723 48	–	–	–	–	–	–
YearTD budget	9534 158	19067 24	28600 33	38133 42	47666 51	57199 59	66732 68	76265 77	85798 86	95331 95	104865 0	114398 1

The year to date capital expenditure is R16 723 000 against a year to date budget of R57 200 000, which brings a negative 71% variance. The variance is a concern. Measures have been implemented to mitigate this underspending.

4.2 Municipal Budgeting Reporting Regulations Ratios

Cash / Cost Coverage

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)		1 - 3 Months	4.82
		Cash and cash equivalents		122 817 302
		Unspent Conditional Grants		45 945 686
		Overdraft		-
		Short Term Investments		225 069 427
		Total ActualOperational Expenditure		62 661 551

The cash / cost coverage ratio is 4.82 in the month ended 31 December 2021. This ratio indicates that the municipality can meet its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue for four months at most.

Current Ratio

Current Ratio	Current Assets / Current Liabilities		1.5 - 2:1	2.30
		Current Assets		495 913 517
		Current Liabilities		215 946 257

The current ratio of 2:30 for the month ended 31 December 2021 is above the benchmark of 2:1, which means that the municipality is able to meet its short-term obligations.

Liquidity Ratio

Liquidity Ratio	Current Assets-Inventory / Current Liabilities		1.3 - 2:1	2.23
		Current Assets		480 784 166
		Current Liabilities		215 946 257

The quick ratio of 2:23 for the month ended 31 December 2021 is above the benchmark of 2:1.

Collection Rate

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100		95%	106%
		Gross Debtors closing balance		132 866 815
		Gross Debtors opening balance		100 019 920
		Bad debts written Off		9 252 770
		Billed Revenue		382 386 379

The collection rate is 106% in the month ended 31 December 2021. This is above the benchmark of 95%. The collection ratio of 106% indicates that the municipality's quality of credit control is strong as the municipality ensures that billed revenue is collected from consumers.

Own funded Capital Expenditure (Internally generated funds + Borrowings)

Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100		None	18%
		Internally generated funds		2 984 050
		Borrowings		-
		Total Capital Expenditure		16 723 487

The own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure ratio is 18% for the month ended 31 December 2021. This ratios indicates that 18% of total capital expenditure is funded by own funded capital and borrowings.

Own funded Capital Expenditure (Internally Generated Funds)

Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100		None	18%
		Internally generated funds		2 984 050
		Total Capital Expenditure		16 723 487

The own funded Capital Expenditure (Internally generated funds) to Total Capital Expenditure ratio is 18% for the month ended 31 December 2021. This ratio indicates that 18% of total capital expenditure is funded by own funded capital.

4.3 Impact of the national and provincial adjustments budget

Grant	GOVERNMENT SPHERE	ORG BUDGET 2021/2022	ADJUST	JAN ADJB 2021/2022
Equitable Share *	NATIONAL	87 617 000.00		87 617 000.00
Local Government Financial Management Grant	NATIONAL	1 550 000.00		1 550 000.00
Expanded Public Works Programme Intergrated Grant for Municipalities	NATIONAL	2 210 000.00		2 210 000.00
Municipal Infrastructure Grant	NATIONAL	23 025 000.00		23 025 000.00
Energy Efficiency and Demand Side Management Grant	NATIONAL			-
Intergrated National Electrification Programme	NATIONAL	2 890 000.00		2 890 000.00
Water Services Infrastructure Grant	NATIONAL	20 000 000.00	23 093 000.00	43 093 000.00
Neighbourhood Development Partnership Grant	NATIONAL	10 000 000.00		10 000 000.00
Municipal Disaster Relief Grant	NATIONAL			-
Total National		**147 292 000.00**	**23 093 000.00**	**170 385 000.00**
Human Settlements Development Grant (Capital)	PROVINCIAL		- 1 616 000.00	5 884 000.00
Development of Sport and Recreation Facilities	PROVINCIAL	800 000.00	800 000.00	1 600 000.00
Library Services-Replacement Funds (MRF)	PROVINCIAL			785 000.00
Library Services-Replacement Funds (MRF)	PROVINCIAL	6 731 000.00	970 044.00	6 916 044.00
Community Library Services Grant (CG)	PROVINCIAL	3 042 000.00		3 042 000.00
Municipal Library Support Fund	PROVINCIAL	-		1 304 000.00
WC Financial Management Capacity Building Grant	PROVINCIAL	250 000.00		250 000.00
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	2 000 000.00	- 2 000 000.00	292 344.00
Human Settlements Development Grant (Title Deed Restoration)	PROVINCIAL		2 227 757.00	3 227 757.00
Informal Settlement Upgrading Partnership Grant:Provinces (Beneficiaries)	PROVINCIAL		2 000 000.00	2 000 000.00
Municipal Maintanance and construction of Transport Infrastructure	PROVINCIAL	294 000.00		294 000.00
Fire Services Capacity Building Grant	PROVINCIAL			-
Community Development Workers Grant	PROVINCIAL	38 000.00		38 000.00
Municipal Electrical Masterplan Grant	PROVINCIAL			770 000.00
SMME Booster Fund	PROVINCIAL		857 000.00	857 000.00
Western Cape Financial Mangement Support Grant	PROVINCIAL		550 000.00	550 000.00
Local Government Public Employment Support Grant	PROVINCIAL		1 400 000.00	1 400 000.00
Total Provincial		**13 155 000.00**	**5 188 801.00**	**29 210 145.00**
Bakery Project	DISTRICT			-
CWDM - Community Safety - CAMERAS	DISTRICT			240 000.00
CWDM - EPWP Caretakers Projects	DISTRICT			500 000.00
CWDM - Councillors Laptops	DISTRICT			-
CWDM - Tourism Route Development	DISTRICT		100 000.00	100 000.00
Total District		**-**	**100 000.00**	**840 000.00**
Total		**160 447 000.00**	**28 381 801.00**	**200 435 145.00**

4.4 Impact of the national and provincial conditional grant roll over process

Langeberg Municipality has already approved a 1st Adjustment budget in August to accommodate National and Provincial roll-overs.

S VAN EEDEN
EXECUTIVE MAYOR

25 JANUARY 2022

Section 5 - Financial Performance

5.1 Monthly budget statements

The tables included in Section 5 are from the section 71, December 2021 in-year monthly budget statements.

5.1.1 Table C1: S71 Monthly Budget Statement Summary

Choose name from list - Table C1 Monthly Budget Statement Summary - M06 December

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	59 486	86 146	86 146	(20)	93 093	43 073	50 020	116%	86 146
Service charges	556 446	615 624	615 624	51 816	285 834	307 812	(21 978)	-7%	615 624
Investment revenue	10 443	15 599	15 599	1 217	6 692	7 799	(1 107)	-14%	15 599
Transfers and subsidies	117 748	111 025	115 132	30 619	74 903	57 566	17 337	30%	115 132
Other own revenue	31 291	26 021	26 021	1 595	14 400	13 011	1 389	11%	26 021
Total Revenue (excluding capital transfers and contributions)	**775 413**	**854 415**	**858 521**	**85 227**	**474 921**	**429 261**	**45 661**	**11%**	**858 521**
Employee costs	214 863	252 110	251 348	18 669	106 278	125 671	(19 393)	-15%	251 348
Remuneration of Councillors	10 701	11 568	11 568	896	5 228	5 784	(556)	-10%	11 568
Depreciation & asset impairment	36 602	34 314	34 314	17 153	17 153	17 157	(4)	-0%	34 314
Finance charges	10 383	9 018	9 018	1 616	1 742	4 509	(2 767)	-61%	9 018
Inventory consumed and bulk purchases	419 736	450 900	452 096	35 309	213 682	226 071	(12 389)	-5%	452 096
Transfers and subsidies	2 132	2 531	2 531	29	972	1 265	(293)	-23%	2 531
Other expenditure	76 871	120 023	121 548	6 141	39 463	60 762	(21 299)	-35%	121 548
Total Expenditure	**771 289**	**880 465**	**882 424**	**79 814**	**384 518**	**441 221**	**(56 703)**	**-13%**	**882 424**
Surplus/(Deficit)	**4 124**	**(26 050)**	**(23 903)**	**5 412**	**90 404**	**(11 960)**	**102 364**	**-856%**	**(23 903)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	28 362	49 422	56 922	1 958	13 739	28 461	### ###	-52%	56 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	2 433	714	714	5	1 670	357	1 313	368%	714
Surplus/(Deficit) after capital transfers & contributions	**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**	**88 955**	**528%**	**33 733**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**	**88 955**	**528%**	**33 733**
Capital expenditure & funds sources									
Capital expenditure	**665**	**101 759**	**114 398**	**3 565**	**16 723**	**57 200**	**(40 476)**	**-71%**	**114 398**
Capital transfers recognised	–	49 422	57 707	1 958	13 739	28 853	(15 114)	-52%	57 707
Borrowing	0	17 800	17 800	–	–	8 900	(8 900)	-100%	17 800
Internally generated funds	**(0)**	**34 537**	**38 891**	**1 607**	**2 984**	**19 446**	**(16 462)**	**-85%**	**38 891**
Total sources of capital funds	**(0)**	**101 759**	**114 398**	**3 565**	**16 723**	**57 200**	**(40 476)**	**-71%**	**114 398**
Financial position									
Total current assets	404 716	222 429	200 431		495 914				200 431
Total non current assets	806 227	917 677	930 317		823 492				930 317
Total current liabilities	213 204	154 430	154 430		215 946				154 430
Total non current liabilities	142 900	147 278	147 278		143 008				147 278
Community wealth/Equity	**819 623**	**838 398**	**829 040**		**854 639**				**829 040**
Cash flows									
Net cash from (used) operating	(888 261)	58 321	76 986	19 961	(4 343)	38 493	42 837	111%	76 986
Net cash from (used) investing	–	(101 759)	(114 398)	(3 056)	(9 484)	(57 199)	(47 715)	83%	(114 398)
Net cash from (used) financing	(3 378)	10 875	17 800	(1 189)	(1 320)	8 900	10 220	115%	17 800
Cash/cash equivalents at the month/year end	**(649 355)**	**(710 555)**	**(718 570)**	**–**	**184 996**	**(359 285)**	**(544 281)**	**151%**	**(718 570)**
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	44 080	7 656	4 633	3 707	7 702	1 982	6 823	37 332	113 914
Creditors Age Analysis									
Total Creditors	616	–	–	–	–	–	–	–	616

5.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

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

The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification in Table C2 and by municipal vote in Table C3.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**156 980**	**165 499**	**165 499**	**19 183**	**148 217**	**82 749**	65 467	79%	**165 499**
Executive and council		21 752	8 593	8 593	2 381	6 418	4 297	2 122	49%	8 593
Finance and administration		135 228	156 905	156 905	16 801	141 798	78 453	63 346	81%	156 905
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**27 435**	**28 673**	**39 509**	**2 264**	**10 323**	**19 754**	(9 432)	-48%	**39 509**
Community and social services		10 131	10 367	11 671	1 343	5 371	5 836	(464)	-8%	11 671
Sport and recreation		964	1 138	1 638	76	512	819	(307)	-38%	1 638
Public safety		13 714	15 002	15 242	749	4 273	7 621	(3 348)	-44%	15 242
Housing		2 626	2 165	10 958	96	167	5 479	(5 312)	-97%	10 958
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**22 937**	**34 309**	**34 309**	**2 407**	**15 835**	**17 155**	(1 320)	-8%	**34 309**
Planning and development		1 731	1 635	1 635	154	1 076	817	259	32%	1 635
Road transport		21 206	32 675	32 675	2 253	14 759	16 337	(1 579)	-10%	32 675
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**598 914**	**676 068**	**676 838**	**63 335**	**315 951**	**338 419**	(22 468)	-7%	**676 838**
Energy sources		468 005	519 141	519 911	42 552	235 049	259 955	(24 906)	-10%	519 911
Water management		52 222	77 440	77 440	6 248	28 365	38 720	(10 354)	-27%	77 440
Waste water management		41 931	41 435	41 435	7 673	27 817	20 718	7 100	34%	41 435
Waste management		36 755	38 052	38 052	6 862	24 720	19 026	5 693	30%	38 052
Other	4	**6**	**2**	**2**	**–**	**5**	**1**	**4**	**385%**	**2**
Total Revenue - Functional	2	**806 272**	**904 551**	**916 157**	**87 189**	**490 331**	**458 079**	**32 252**	**7%**	**916 157**
Expenditure - Functional										
Governance and administration		**120 058**	**144 193**	**144 193**	**11 962**	**57 981**	**72 106**	(14 125)	-20%	**144 193**
Executive and council		20 968	26 259	26 259	1 649	9 904	13 130	(3 226)	-25%	26 259
Finance and administration		97 131	113 802	113 802	10 144	47 147	56 910	(9 763)	-17%	113 802
Internal audit		1 958	4 132	4 132	169	931	2 066	(1 135)	-55%	4 132
Community and public safety		**118 588**	**99 234**	**99 622**	**8 590**	**37 963**	**49 811**	(11 848)	-24%	**99 622**
Community and social services		25 693	19 333	17 643	2 243	8 048	8 821	(773)	-9%	17 643
Sport and recreation		24 893	29 871	30 371	3 043	13 205	15 185	(1 981)	-13%	30 371
Public safety		35 387	39 353	39 639	2 961	14 917	19 819	(4 903)	-25%	39 639
Housing		32 615	10 677	11 969	343	1 794	5 985	(4 191)	-70%	11 969
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**37 222**	**52 027**	**52 829**	**7 181**	**21 091**	**26 415**	(5 323)	-20%	**52 829**
Planning and development		18 493	27 921	27 921	1 650	9 873	13 960	(4 087)	-29%	27 921
Road transport		18 729	24 107	24 908	5 530	11 218	12 454	(1 236)	-10%	24 908
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**491 156**	**584 036**	**584 806**	**52 056**	**267 004**	**292 403**	(25 399)	-9%	**584 806**
Energy sources		396 159	472 900	473 670	39 355	219 161	236 835	(17 673)	-7%	473 670
Water management		37 816	34 593	34 652	4 838	15 904	17 355	(1 451)	-8%	34 652
Waste water management		28 326	30 488	30 429	4 248	14 773	15 185	(412)	-3%	30 429
Waste management		28 855	46 056	46 056	3 614	17 165	23 028	(5 862)	-25%	46 056
Other		**708**	**974**	**974**	**25**	**478**	**487**	**(9)**	**-2%**	**974**
Total Expenditure - Functional	3	**767 731**	**880 465**	**882 424**	**79 814**	**384 518**	**441 221**	**(56 703)**	**-13%**	**882 424**
Surplus/ (Deficit) for the year		**38 540**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**	**88 955**	**528%**	**33 733**

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

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates:

- Vote1: Finance;
- Vote 2: Executive and Council;
- Vote 3: Strategy and Social Development;
- Vote 4: Corporate Services;
- Vote 5: Engineering Services; and
- Vote 6: Community Services.

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Area (0: IE)		38	38	8 842	59	295	4 421	(4 126)	-93.3%	8 842
Vote 2 - Financial Services (1: IE)		1 148	–	–	–	–	–	–		–
Vote 3 - Executive AND Mayor (2: IE)		–	–	–	–	–	–	–		–
Vote 4 - Strategic AND Social services (3: IE)		–	–	–	–	–	–	–		–
Vote 5 - Corporate (4: IE)		–	–	–	–	–	–	–		–
Vote 6 - Engineering (5: IE)		3 420	–	–	14	14	–	14	#DIV/0!	–
Vote 7 - Community services (6: IE)		–	–	–	–	–	–	–		–
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		80 140	100 214	100 214	9 785	46 439	50 107	(3 668)	-7.3%	100 214
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		161	66	66	0	6	33	(27)	-81.6%	66
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMEN		–	–	–	–	–	–	–		–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		–	–	–	–	–	–	–		–
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		–	–	–	–	–	–	–		–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		–	–	–	–	–	–	–		–
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		684 341	765 382	768 184	70 459	418 788	384 092	34 696	9.0%	768 184
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		37 024	38 850	38 850	6 872	24 789	19 425	5 363	27.6%	38 850
Total Revenue by Vote	2	**806 272**	**904 551**	**916 157**	**87 189**	**490 331**	**458 079**	**32 252**	**7.0%**	**916 157**
Expenditure by Vote	1									
Vote 1 - Area (0: IE)		10 178	13 021	13 021	773	4 710	6 511	(1 800)	-27.7%	13 021
Vote 2 - Financial Services (1: IE)		–	–	–	–	–	–	–		–
Vote 3 - Executive AND Mayor (2: IE)		–	–	–	–	–	–	–		–
Vote 4 - Strategic AND Social services (3: IE)		–	–	18	6	6	18	(12)	-66.9%	18
Vote 5 - Corporate (4: IE)		–	–	–	–	–	–	–		–
Vote 6 - Engineering (5: IE)		–	–	–	–	–	–	–		–
Vote 7 - Community services (6: IE)		–	–	1 809	59	295	907	(612)	-67.4%	1 809
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		104 946	116 544	114 402	15 549	51 142	57 235	(6 093)	-10.6%	114 402
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		31 426	38 087	38 078	2 688	14 828	19 034	(4 206)	-22.1%	38 078
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMEN		–	–	–	–	–	–	–		–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		–	–	–	–	–	–	–		–
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		–	–	–	–	–	–	–		–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		–	–	–	–	–	–	–		–
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		597 477	685 362	687 645	58 856	300 887	343 789	(42 902)	-12.5%	687 645
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		23 703	27 450	27 451	1 884	12 648	13 726	(1 077)	-7.9%	27 451
Total Expenditure by Vote	2	**767 731**	**880 465**	**882 424**	**79 814**	**384 518**	**441 221**	**(56 703)**	**-12.9%**	**882 424**
Surplus/ (Deficit) for the year	2	**38 540**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**	**88 955**	**527.7%**	**33 733**

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

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		59 486	86 146	86 146	(20)	93 093	43 073	50 020	116%	86 146
Service charges - electricity revenue		463 965	514 888	514 888	42 322	231 408	257 444	(26 036)	-10%	514 888
Service charges - water revenue		46 370	52 124	52 124	4 519	23 717	26 062	(2 346)	-9%	52 124
Service charges - sanitation revenue		24 603	25 792	25 792	2 579	16 206	12 896	3 310	26%	25 792
Service charges - refuse revenue		21 508	22 819	22 819	2 395	14 503	11 410	3 094	27%	22 819
Rental of facilities and equipment		2 903	2 515	2 515	213	1 562	1 258	305	24%	2 515
Interest earned - external investments		10 443	15 599	15 599	1 217	6 692	7 799	(1 107)	-14%	15 599
Interest earned - outstanding debtors		2 906	3 317	3 317	330	1 608	1 658	(51)	-3%	3 317
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		7 537	8 394	8 394	51	1 898	4 197	(2 299)	-55%	8 394
Licences and permits		2 158	765	765	43	372	382	(10)	-3%	765
Agency services		5 167	5 811	5 811	654	3 328	2 905	423	15%	5 811
Transfers and subsidies		117 748	111 025	115 132	30 619	74 903	57 566	17 337	30%	115 132
Other revenue		9 259	5 219	5 219	304	5 627	2 609	3 017	116%	5 219
Gains		1 361	–	–	–	5	–	5	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**775 413**	**854 415**	**858 521**	**85 227**	**474 921**	**429 261**	**45 661**	**11%**	**858 521**
Expenditure By Type										
Employee related costs		214 863	252 110	251 348	18 669	106 278	125 671	(19 393)	-15%	251 348
Remuneration of councillors		10 701	11 568	11 568	896	5 228	5 784	(556)	-10%	11 568
Debt impairment		17 240	19 740	19 740	–	9 253	9 870	(617)	-6%	19 740
Depreciation & asset impairment		36 602	34 314	34 314	17 153	17 153	17 157	(4)	0%	34 314
Finance charges		10 383	9 018	9 018	1 616	1 742	4 509	(2 767)	-61%	9 018
Bulk purchases - electricity		370 850	430 117	430 117	33 474	203 601	215 059	(11 458)	-5%	430 117
Inventory consumed		48 886	20 782	21 979	1 835	10 081	11 013	(932)	-8%	21 979
Contracted services		28 013	45 489	46 924	2 701	10 816	23 396	(12 579)	-54%	46 924
Transfers and subsidies		2 132	2 531	2 531	29	972	1 265	(293)	-23%	2 531
Other expenditure		30 603	54 794	54 883	3 440	19 394	27 496	(8 103)	-29%	54 883
Losses		1 015	–	–	–	–	–	–		–
Total Expenditure		**771 289**	**880 465**	**882 424**	**79 814**	**384 518**	**441 221**	**(56 703)**	**-13%**	**882 424**
Surplus/(Deficit)		**4 124**	**(26 050)**	**(23 903)**	**5 412**	**90 404**	**(11 960)**	**102 364**	**(0)**	**(23 903)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		28 362	49 422	56 922	1 958	13 739	28 461	(14 721)	**(0)**	56 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		1 955	714	714	5	1 670	357	1 313	**0**	714
Transfers and subsidies - capital (in-kind - all)		478	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**			**33 733**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**			**33 733**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**			**33 733**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**			**33 733**

Revenue by source

Property Rates revenue

The year to date actual amounts to R93 092 502, compared to the year to date budget projection of R43 072 892. There is a positive variance of 116%. The positive variance is caused by the property rates being levied in July for the whole year whilst the budget projection is based on an even distribution of the annual budget over 12 months.

Service Levies:

Electricity revenue

The year to date actual amounts to R231 408 2020, compared to the year to date budget projection of R257 443 916. There is a negative variance of 10%. The variance is caused by the change in consumption patterns and the effect of load shedding.

Water revenue

The year to date actual amounts to R23 716 596, compared to the year to date budget projection of R26 062 229. There is a negative variance of 9%. The variance is caused by the change in consumption patterns.

Sanitation revenue

The year to date actual amounts to R16 205 618, in comparison with the year to date budget projection of R12 896 618. There is a positive variance of 26%. There are more sewer points connected than what was anticipated.

Refuse revenue

The year to date actual amounts to R14 503 254, in comparison with the year to date budget projection of R11 409 680. There is a positive variance of 27%. The municipality performed well against its target.

Rent of Facilities & Equipment

The year to date actual amounts to R1 562 442, compared to the year to date budget projection of R1 257 699. There is a positive variance of 24%. The municipality performed well against its targets.

Interest earned – External Investments

The year to date actual amounts to R6 692 347, compared to the year to date budget projection of R7 799 498. There is a negative variance of 14%. This variance is caused by the effect on available cash to invest caused by the payment of the non-pensionable bonus paid to staff in December 2021.

Interest earned – Outstanding debtors

The year to date actual amounts to R1 607 728, compared to the year to date budget projection of R1 658 444. There is a negative variance of 3%. This is due to improved debt collection.

Fines, penalties and forfeits

The year to date actual amounts to R1 897 765, compared to the year to date budget projection of R4 197 154. There is a negative variance of 55%. There are less traffic infringements than anticipated resulting in less fines being issued.

Licenses & Permits

The year to date actual amounts to R372 215, compared to the year to date budget projection of R382 420. There is an insignificant positive variance of 3%.

Agency Fees

The year to date actual amounts to R3 328 391, compared to the year to date budget projection of R2 905 327. There is a positive variance of 15%. The municipality performed well against its targets.

Grants & Subsidies - Operating:

The year to date Revenue stands at R74 903 001, compared to the year to date budget projection of R57 565 794. There is a positive variance of 30%. A second tranche of R28 million of the equitable share was received during the month of December.

Grants & Subsidies - Capital:

The year to date Revenue stands at R15 409 381, compared to the year to date budget projection of R28 817 880. There is a negative revenue of 47%. The variance is caused by the slow spending of the CAPEX, as conditional grants are only recognised when expenditure has been incurred.

Other Revenue:

The year to date actual amounts to R5 626 735, compared to the year to date budget projection of R2 609 490. There is a positive variance of 116%. The positive variance is caused by an insurance claim received for a damaged transformer.

Expenditure by Type

Employee related costs:

The year to date actual expenditure amounts to R106 278 006, compared to the year to date budget projection of R125 671 437. There is a negative variance of 15%. The variance is caused by budgeted vacant posts that could not yet be filled. There are also employees who resigned and their positions are not filled as at 31 December 2021.

Councillors Remuneration:

The year to date actual expenditure is R5 228 076, compared to the year to date budget projection of R5 784 212. The variance is insignificant.

Debt Impairment:

The year to date actual expenditure is R9 252 770, compared to the year to date budget projection of R9 870 083. There is an insignificant negative variance of 6%.

Depreciation & asset impairment:

The year to date actual expenditure is R17 152 721, compared to the year to date budget projection of R17 157 137. The variance is insignificant.

Finance charges:

The year to date actual expenditure is R1 742 184, compared to the year to date budget projection of R4 509 179. There is a negative variance of 61%. The finance charges are only recognised at redemption of the borrowings whilst the budget is based on an even distribution of the annual budget over twelve months.

Bulk purchases - Electricity:

The year to date actual expenditure is R203 600 894, compared to the year to date budget projection of R215 058 728. There is a negative variance of 5% which is insignificant.

Inventory consumed

The year to date actual expenditure is R10 081 179, compared to the year to date budget projection of R11 012 753. There is a negative variance of 8%. This is due to slow implementation of projects.

Contracted Services:

The year to date actual expenditure is R10 816 272, compared to the year to date budget projection of R23 395 509. There is a negative variance of 54%. This is due to slow implementation of projects

Transfers & Subsidies:

The year to date actual expenditure amounts to R972 154, compared to the year to date budget projection of R1 265 367. There is a negative variance of 23%.

Other Expenses:

The year to date actual expenditure is R19 393 532, compared to the year to date budget projection of R27 496 396. There is a negative variance of 29% due to slow spending at the first 2 quarters of the financial year.

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

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 16 - Area (0: CS)		–	–	–	–	–	–	–		–
Vote 17 - Financial Services (1: CS)		–	–	–	–	–	–	–		–
Vote 18 - Executive AND Mayor (2: CS)		–	–	–	–	–	–	–		–
Vote 19 - Strategic AND Social services (3: CS)		–	–	–	–	–	–	–		–
Vote 20 - Corporate (4: CS)		–	–	–	–	–	–	–		–
Vote 21 - Engineering (5: CS)		–	–	–	–	–	–	–		–
Vote 22 - Community services (6: CS)		–	–	–	–	–	–	–		–
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)		–	–	–	–	–	–	–		–
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		–	–	–	–	–	–	–		–
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)		–	–	–	–	–	–	–		–
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)		–	–	–	–	–	–	–		–
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)		–	–	–	–	–	–	–		–
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)		–	–	–	–	–	–	–		–
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 16 - Area (0: CS)		(11 174)	–	9 461	360	445	4 730	(4 285)	-91%	9 461
Vote 17 - Financial Services (1: CS)		45	–	–	–	–	–	–		–
Vote 18 - Executive AND Mayor (2: CS)		–	–	–	–	–	–	–		–
Vote 19 - Strategic AND Social services (3: CS)		(204)	–	–	–	–	–	–		–
Vote 20 - Corporate (4: CS)		(4)	–	–	–	–	–	–		–
Vote 21 - Engineering (5: CS)		(2 600)	–	–	–	–	–	–		–
Vote 22 - Community services (6: CS)		(153)	–	–	–	–	–	–		–
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)		3 911	22 564	22 564	549	1 952	11 283	(9 330)	-83%	22 564
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		–	–	–	–	–	–	–		–
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT		275	1 900	1 900	3	174	950	(776)	-82%	1 900
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)		2 783	32 429	32 549	1 968	12 842	16 274	(3 432)	-21%	32 549
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)		–	–	–	–	–	–	–		–
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)		1 930	20 545	20 545	–	613	10 272	(9 660)	-94%	20 545
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)		4 511	7 301	7 301	685	685	3 651	(2 965)	-81%	7 301
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)		1 345	17 020	20 079	–	11	10 039	(10 028)	-100%	20 079
Total Capital single-year expenditure	4	665	101 759	114 398	3 565	16 723	57 200	(40 476)	-71%	114 398
Total Capital Expenditure		**665**	**101 759**	**114 398**	**3 565**	**16 723**	**57 200**	**(40 476)**	**-71%**	**114 398**
Capital Expenditure - Functional Classification										
Governance and administration		**(0)**	**5 785**	**5 785**	**854**	**1 026**	**2 893**	(1 867)	-65%	**5 785**
Executive and council		–	500	500	166	166	251	(84)	-34%	500
Finance and administration		(0)	5 285	5 285	688	860	2 643	(1 783)	-67%	5 285
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(0)**	**11 782**	**20 603**	**10**	**328**	**10 302**	(9 973)	-97%	**20 603**
Community and social services		–	1 250	2 125	–	–	1 062	(1 062)	-100%	2 125
Sport and recreation		–	5 341	5 461	10	324	2 730	(2 406)	-88%	5 461
Public safety		(0)	4 981	5 307	–	4	2 654	(2 650)	-100%	5 307
Housing		–	210	7 710	–	–	3 855	(3 855)	-100%	7 710
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**34 834**	**34 834**	**1 958**	**12 822**	**17 417**	(4 595)	-26%	**34 834**
Planning and development		–	3 700	3 700	–	–	1 850	(1 850)	-100%	3 700
Road transport		–	31 134	31 134	1 958	12 822	15 567	(2 745)	-18%	31 134
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**0**	**49 358**	**53 176**	**743**	**2 547**	**26 588**	(24 041)	-90%	**53 176**
Energy sources		0	15 683	15 683	383	1 481	7 842	(6 360)	-81%	15 683
Water management		–	20 882	24 701	360	1 065	12 350	(11 285)	-91%	24 701
Waste water management		–	2 500	2 500	–	–	1 250	(1 250)	-100%	2 500
Waste management		–	10 292	10 292	–	–	5 146	(5 146)	-100%	10 292
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**(0)**	**101 759**	**114 398**	**3 565**	**16 723**	**57 200**	**(40 476)**	**-71%**	**114 398**
Funded by:										
National Government		–	48 622	48 622	1 958	13 435	24 311	(10 876)	-45%	48 622
Provincial Government		–	800	9 085	–	305	4 543	(4 238)	-93%	9 085
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	**49 422**	**57 707**	**1 958**	**13 739**	**28 853**	**(15 114)**	**-52%**	**57 707**
Borrowing	6	0	17 800	17 800	–	–	8 900	(8 900)	-100%	17 800
Internally generated funds		(0)	34 537	38 891	1 607	2 984	19 446	(16 462)	-85%	38 891
Total Capital Funding		**(0)**	**101 759**	**114 398**	**3 565**	**16 723**	**57 200**	**(40 476)**	**-71%**	**114 398**

Capital Expenditure

The year to date capital expenditure is R16 723 000 against a year to date budget of R57 200 000, which brings a negative 71% variance. The variance has since improved from a negative variance of 77% in the previous month. This is due to top ten capital projects that are still at planning stage. This underspending is a concern.

5.1.6 Table C6: Monthly Budget Statement - Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2020/21	Budget Year 2021/22			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		137 992	77 812	55 815	122 817	55 815
Call investment deposits		145 063	–	–	225 069	–
Consumer debtors		53 433	86 060	86 060	73 754	86 060
Other debtors		53 109	17 053	17 053	59 113	17 053
Current portion of long-term receivables		140	609	609	31	609
Inventory		14 979	40 895	40 895	15 129	40 895
Total current assets		**404 716**	**222 429**	**200 431**	**495 914**	**200 431**
Non current assets						
Long-term receivables		661	1 179	1 179	18 972	1 179
Investments		136	72	72	136	72
Investment property		28 512	27 931	27 931	28 475	27 931
Investments in Associate		–	–	–	–	–
Property, plant and equipment		775 626	877 202	889 842	774 617	889 842
Biological		–	–	–	–	–
Intangible		1 017	11 017	11 017	1 017	11 017
Other non-current assets		275	275	275	275	275
Total non current assets		**806 227**	**917 677**	**930 317**	**823 492**	**930 317**
TOTAL ASSETS		**1 210 942**	**1 140 106**	**1 130 748**	**1 319 406**	**1 130 748**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		4 872	10 097	10 097	2 390	10 097
Consumer deposits		14 280	12 726	12 726	14 923	12 726
Trade and other payables		145 567	90 775	90 775	158 724	90 775
Provisions		48 485	40 831	40 831	39 909	40 831
Total current liabilities		**213 204**	**154 430**	**154 430**	**215 946**	**154 430**
Non current liabilities						
Borrowing		35 848	46 422	46 422	35 955	46 422
Provisions		107 052	100 856	100 856	107 052	100 856
Total non current liabilities		**142 900**	**147 278**	**147 278**	**143 008**	**147 278**
TOTAL LIABILITIES		**356 104**	**301 708**	**301 708**	**358 954**	**301 708**
NET ASSETS	2	**854 838**	**838 398**	**829 040**	**960 452**	**829 040**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		756 702	775 477	766 119	791 718	766 119
Reserves		62 921	62 921	62 921	62 921	62 921
TOTAL COMMUNITY WEALTH/EQUITY	2	**819 623**	**838 398**	**829 040**	**854 639**	**829 040**

It should be noted that not all ‘cash and investments’ reflected in the statement of financial position are available for use as there are certain commitments against cash and cash equivalents.

5.1.7 Table C7: Monthly Budget Statement - Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2020/21 Audited Outcome	Budget Year 2021/22 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		–	82 700	82 700	5 112	50 891	41 350	9 541	23%	82 700
Service charges		–	590 999	590 999	44 161	259 629	295 499	(35 871)	-12%	590 999
Other revenue		–	22 704	22 704	662	8 658	11 352	(2 694)	-24%	22 704
Transfers and Subsidies - Operational		–	111 025	115 132	30 325	75 838	57 566	18 272	32%	115 132
Transfers and Subsidies - Capital		–	50 136	57 636	6 000	26 500	28 818	(2 318)	-8%	57 636
Interest		–	15 599	15 599	–	–	7 799	(7 799)	-100%	15 599
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(888 261)	(803 293)	(805 252)	(66 300)	(425 858)	(402 626)	23 232	-6%	(805 252)
Finance charges		–	(9 018)	–	–	–	–	–		–
Transfers and Grants		–	(2 531)	(2 531)	–	–	(1 265)	(1 265)	100%	(2 531)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(888 261)**	**58 321**	**76 986**	**19 961**	**(4 343)**	**38 493**	**42 837**	**111%**	**76 986**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(101 759)	(114 398)	(3 056)	(9 484)	(57 199)	(47 715)	83%	(114 398)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(101 759)**	**(114 398)**	**(3 056)**	**(9 484)**	**(57 199)**	**(47 715)**	**83%**	**(114 398)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	17 800	17 800	24	(4)	8 900	(8 904)	-100%	17 800
Increase (decrease) in consumer deposits		1 823	–	–	71	1 166	–	1 166	#DIV/0!	–
Payments										
Repayment of borrowing		(5 201)	(6 925)	–	(1 284)	(2 482)	–	2 482	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(3 378)**	**10 875**	**17 800**	**(1 189)**	**(1 320)**	**8 900**	**10 220**	**115%**	**17 800**
NET INCREASE/ (DECREASE) IN CASH HELD		**(891 638)**	**(32 562)**	**(19 612)**	**15 715**	**(15 147)**	**(9 806)**			**(19 612)**
Cash/cash equivalents at beginning:		242 283	(677 993)	(698 958)	26 579	200 143	(349 479)			(698 958)
Cash/cash equivalents at month/year end:		(649 355)	(710 555)	(718 570)		184 996	(359 285)			(718 570)

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

5.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets for cash receipts and cash flows

This supporting table gives a detailed breakdown of information summarised in Table C7.

Choose name from list - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
R thousands	1	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		7 537	14 254	10 132	8 311	5 544	5 112	6 892	6 892	6 892	6 892	6 892	(2 649)	82 700	93 169	–
Service charges - electricity revenue		29 428	34 081	35 302	36 992	32 336	35 840	41 191	41 191	41 191	41 191	41 191	84 358	494 292	576 417	–
Service charges - water revenue		5 509	5 066	5 030	5 057	5 418	4 606	4 170	4 170	4 170	4 170	4 170	(1 495)	50 039	53 042	–
Service charges - sanitation revenue		2 171	2 185	2 357	2 100	2 124	1 918	2 063	2 063	2 063	2 063	2 063	1 589	24 760	26 246	–
Service charges - refuse		2 042	2 080	2 272	1 919	1 998	1 798	1 826	1 826	1 826	1 826	1 826	670	21 907	23 221	–
Rental of facilities and equipment		146	170	292	181	187	155	210	210	210	210	210	337	2 515	2 666	–
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		82	62	93	75	76	64	700	700	700	700	700	4 444	8 394	8 898	–
Licences and permits		68	77	72	66	66	40	64	64	64	64	64	57	765	811	–
Agency services		102	111	128	116	129	108	484	484	484	484	484	2 696	5 811	6 159	–
Transfers and Subsidies - Operational		39 507	2 103	100	3 765	38	30 325	9 594	9 594	9 594	9 594	9 594	(8 678)	115 132	148 925	–
Other revenue		339	656	3 364	620	719	296	435	435	435	435	435	(2 948)	5 219	5 532	–
Cash Receipts by Source		**86 931**	**60 844**	**59 142**	**59 202**	**48 635**	**80 261**	**67 628**	**67 628**	**67 628**	**67 628**	**67 628**	**78 380**	**811 535**	**945 087**	**–**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4 000	–	5 500	10 000	1 000	6 000	4 803	4 803	4 803	4 803	4 803	7 121	57 636	71 711	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	(8)	(1)	(21)	2	24	1 483	1 483	1 483	1 483	1 483	10 387	17 800	29 470	–
Increase (decrease) in consumer deposits		(95)	(204)	(377)	(260)	(160)	(71)	–	–	–	–	–	1 166	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**90 836**	**60 633**	**64 264**	**68 920**	**49 477**	**86 214**	**73 914**	**73 914**	**73 914**	**73 914**	**73 914**	**97 055**	**886 970**	**1 046 267**	**–**
Cash Payments by Type													–			
Employee related costs		(25 536)	(21 943)	(23 526)	(26 326)	(34 294)	(26 927)	(20 946)	(20 946)	(20 946)	(20 946)	(20 946)	11 929	(251 353)	(267 671)	–
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest paid		–	–	–	–	–	–	–	–	–	–	–	–	–	(8 650)	–
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	(430 117)	(430 117)	(492 872)	–
Acquisitions - water & other inventory		–	–	–	–	–	–	(1 829)	(1 829)	(1 829)	(1 829)	(1 829)	(12 802)	(21 946)	(33 445)	–
Contracted services		–	(1 271)	(1 673)	(2 103)	(2 210)	(2 865)	(3 922)	(3 922)	(3 922)	(3 922)	(3 922)	(17 332)	(47 062)	(38 248)	–
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		–	–	–	–	–	–	(211)	(211)	(211)	(211)	(211)	(1 476)	(2 531)	(3 838)	–
General expenses		–	–	–	–	–	–	–	–	–	–	–	(54 773)	(54 773)	(58 656)	–
Cash Payments by Type		**(25 536)**	**(23 213)**	**(25 199)**	**(28 428)**	**(36 504)**	**(29 792)**	**(26 908)**	**(26 908)**	**(26 908)**	**(26 908)**	**(26 908)**	**(504 572)**	**(807 783)**	**(903 380)**	**–**
Other Cash Flows/Payments by Type																
Capital assets		–	–	3 614	41	2 773	3 056	9 533	9 533	9 533	9 533	9 533	57 248	114 398	140 925	–
Repayment of borrowing		(82)	(89)	(856)	(86)	(85)	(1 284)	–	–	–	–	–	2 482	–	(7 186)	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**(25 617)**	**(23 302)**	**(22 442)**	**(28 473)**	**(33 816)**	**(28 019)**	**(17 374)**	**(17 374)**	**(17 374)**	**(17 374)**	**(17 374)**	**(444 842)**	**(693 385)**	**(769 641)**	**–**
NET INCREASE/(DECREASE) IN CASH HELD		**116 453**	**83 935**	**86 706**	**97 393**	**83 293**	**114 233**	**91 289**	**91 289**	**91 289**	**91 289**	**91 289**	**541 897**	**1 580 355**	**1 815 908**	**–**
Cash/cash equivalents at the month/year beginning:		266 237	7 312	(39 135)	(18 354)	(15 916)	26 579	(58 246)	(58 246)	(58 246)	(58 246)	(58 246)	33 042	(698 958)	(808 235)	–
Cash/cash equivalents at the month/year end:		382 690	91 247	47 571	79 040	67 377	140 813	33 042	33 042	33 042	33 042	33 042	574 939	881 398	1 007 674	–

5.1.9. Supporting Table SC2 Performance Indicators

Choose name from list - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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		0.7%	4.9%	4.9%	0.5%	2.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	17.5%	15.6%	0.0%	15.6%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		22.7%	17.6%	17.8%	23.1%	17.8%
Gearing	Long Term Borrowing/ Funds & Reserves		57.0%	73.8%	73.8%	57.1%	73.8%
Liquidity							
Current Ratio	Current assets/current liabilities	1	189.8%	144.0%	129.8%	229.6%	129.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		132.8%	50.4%	36.1%	161.1%	36.1%
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		13.8%	12.3%	12.2%	32.0%	12.2%
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))						
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					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.7%	29.5%	29.3%	22.4%	29.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.1%	5.1%	5.0%	0.4%	2.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

5.1.10. Debtors Information

5.1.10.1 Debtors Age Analysis as at 31 December 2021

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2021/22											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4 413	1 306	934	786	776	395	1 259	3 165	13 033	6 380	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 357	3 030	866	604	414	229	892	2 778	39 172	4 919	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	4 410	987	846	659	5 144	415	1 473	10 362	24 296	18 053	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 243	1 059	889	765	636	411	1 012	5 881	12 896	8 705	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 086	937	778	658	532	332	868	4 473	10 663	6 863	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	125	58	122	37	36	30	115	240	762	458	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	447	279	198	199	164	169	1 204	10 433	13 093	12 169	–	–
Total By Income Source	**2000**	**44 080**	**7 656**	**4 633**	**3 707**	**7 702**	**1 982**	**6 823**	**37 332**	**113 914**	**57 546**	**–**	**–**
2020/21 - totals only		0	0	0	0	0	0	0	0	–	–	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	932	262	164	109	782	76	171	(94)	2 402	1 044	–	–
Commercial	2300	29 419	2 845	809	453	2 484	290	1 432	6 533	44 265	11 192	–	–
Households	2400	13 018	4 489	3 610	3 102	4 242	1 583	5 051	29 650	64 744	43 628	–	–
Other	2500	712	61	49	43	194	33	169	1 244	2 504	1 682	–	–
Total By Customer Group	**2600**	**44 080**	**7 656**	**4 633**	**3 707**	**7 702**	**1 982**	**6 823**	**37 332**	**113 914**	**57 546**	**–**	**–**

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the ‘future’ amounts which will only fall due in coming months for consumers who have chosen to pay property rates and annual charges on an instalment basis.

5.1.10.2 Collection Ratio’s

Collection Ratio's	
Months	**Ratio's**
Jul-21	142.0%
Aug-21	89.0%
Sep-21	93.0%
Oct-21	94.0%
Nov-21	105.0%
Dec-21	106.0%

Based on past trends it is common that the payment ratio declined and towards the end of the calendar year during the month of November and December as many customers opt to pay during the first week of January. The payment rate is monitored continuously.

5.1.11. Creditors Information

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	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	Prior year totals for chart (same period)
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	616	–	–	–	–	–	–	–	616	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**616**	–	–	–	–	–	–	–	**616**	–

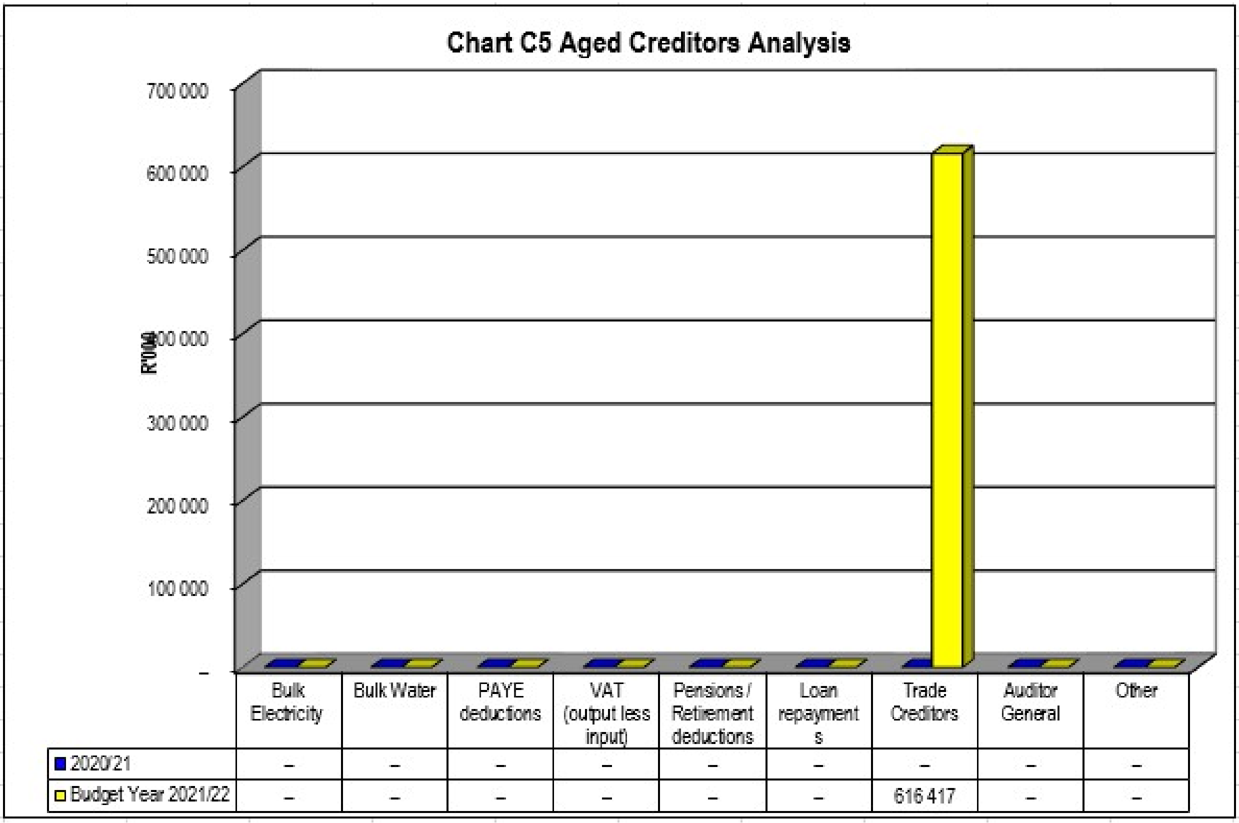


Figure 1 Total Creditors

5.1.12. Cash and Investments

The municipality does not have investments. Funds are invested in short-term interest-bearing investments which are all held for less than 90 days which are classified as cash and cash equivalents.

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
Municipality sub-total										–		–	–	–
Entities														
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									–		–	–	–

7.1 Call Deposits Investments less than 90 days

The municipality has the following investments as at 31 December 2021:

Institution	Investment Date	Maturity Date	Investment Period	Interest Rate	Opening Balance	Amount Invested	Interest Earned	Withdrawal	Closing Balance
ABSA Depositor Plus	On going investment	On going investment	On going investment		R 25 064 256	R -	R 70 107	-R 65 000	R 25 069 363
Nedbank	15 September 2021	10 December 2021	86	4.330%	R 40 365 381	R -	R 42 707	-R 40 408 088	R -
ABSA	06 October 2021	04 January 2022	90	4.560%	R 40 279 847	R -	R 154 915	R -	R 40 434 762
Standard Bank	13 October 2021	10 January 2022	89	4.475%	R 40 240 301	R -	R 152 027	R -	R 40 392 329
Standard Bank	04 November 2021	01 February 2022	89	4.475%	R 40 132 411	R -	R 152 027	R -	R 40 284 438
Nedbank	23 November 2021	18 February 2022	87	4.550%	R 40 039 890	R -	R 154 575	R -	R 40 194 466
Standard Bank	14 December 2021	11 March 2022	87	4.675%	R -	R 40 000 000	R 92 219	R -	R 40 092 219
					R 226 122 086	**R 40 000 000**	**R 818 578**	**-R 40 473 088**	**R 226 467 576**

During the month of December, a call deposit investment was made with Standard Bank for R40 000 000.

The municipality earned a total interest of R818 578 during the month of December.

A call deposit investment with Nedbank matured on 14th of December 2021 wherein a capital amount of R40 000 000 and total interest earned amounting to R408 088 was deposited into the Municipality's primary bank account. R65 000 was also withdrawn from the ABSA Depositor Plus and deposited into the primary bank account.

The increase in investments from R226 122 086 to R226 467 576 is as follows:

Description	Amount
Actual investments as at 30 November 2021	R226 122 086
Investments made	R40 000 000
Investments matured	(R40 473 088)
Interest Earned	R818 578
Actual investments as at 31 December 2021	**R226 467 576**

5.1.13. Allocation and Grant Receipts and Expenditure

5.1.13.1. Allocation and Grant Receipts

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		104 458	98 670	98 670	29 250	69 859	49 335	(1 443)	-2.9%	98 670
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		96 488	87 617	87 617	28 531	65 038	43 809			87 617
Expanded Public Works Programme Integrated Grant		2 024	2 210	2 210	335	1 812	1 105			2 210
Integrated National Electrification Programme Grant		4	377	377	–	–	188			377
Local Government Financial Management Grant		1 550	1 550	1 550	91	994	775			1 550
Municipal Disaster Relief Grant	3	142	–	–	–	–	–	–		–
Municipal Infrastructure Grant		2 561	3 003	3 003	294	1 923	1 502	422	28.1%	3 003
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		1 690	1 304	1 304	–	–	652	(652)	-100.0%	1 304
Water Services Infrastructure Grant		–	2 609	2 609	–	92	1 304	(1 212)	-93.0%	2 609
0		–	–	–	–	–	–	–		–
Provincial Government:		38	5 330	5 622	574	1 867	2 811	(944)	-33.6%	5 622
Finansiele Bestuur		–	250	250	–	–	125	(125)	-100.0%	250
Fire Services Capacity Building		–	–	–	–	–	–			–
Grant Income-CDW		38	38	38	–	–	19	(19)	-100.0%	38
Housing Operational Revenue Recognised	4	–	2 000	2 292	84	84	1 146	(1 062)	-92.7%	2 292
Humanitarian Relief Grant		–	–	–	–	–	–	–		–
Libraries Conditional Grant		–	3 042	3 042	490	1 783	1 521	262	17.2%	3 042
Libraries MRF Operation Grant		–	6 731	6 731	736	2 868	3 365	(498)	-14.8%	6 731
Community Safety:Operating Revenue		–	–	–	–	–	–	–		–
CWDM Operating Revenue		–	–	–	–	–	–	–		–
CWDM Grant - Community Safety Rev Recognition		–	–	–	–	–	–	–		–
Bursaries (Non-Employee)		–	–	–	–	–	–	–		–
Public Sector SETA		609	–	–	–	–	–			–
Tourism Route development_CWD rev recognition		–	–	–	–	–	–			–
WC FMG Revenue Recognised		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	104 496	110 731	111 024	30 560	74 594	55 512	(2 885)	-5.2%	111 024
Capital Transfers and Grants										
National Government:		28 362	48 622	48 622	1 958	13 435	24 311	(8 083)	-33.2%	48 622
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		24	2 513	2 513	–	–	1 257			2 513
Municipal Disaster Relief Grant		–	–	–	–	–	–			–
Municipal Infrastructure Grant		17 071	20 022	20 022	1 958	12 822	10 011			20 022
Neighbourhood Development Partnership Grant		11 267	8 696	8 696	–	–	4 348			8 696
Water Services Infrastructure Grant		–	17 391	17 391	–	613	8 696	(8 083)	-93.0%	17 391
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Provincial Government:		–	800	8 300	–	305	4 150	(3 845)	-92.7%	8 300
Human settlement Capital rev		–	–	7 500	–	–	3 750	(3 750)	-100.0%	7 500
Rev Recognition:Development of Sport and Recreation Faciliti		–	800	800	–	305	400			800
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–	–		–
Libraries MRF Operation Grant		–	–	–	–	–	–	–		–
Community Safety:Capital Revenue		–	–	–	–	–	–	–		–
CWDM Capital Rev 2		–	–	–	–	–	–	–		–
CWDM Grant - Capital Revenue		–	–	–	–	–	–	–		–
Product		–	–	–	–	–	–	–		–
Unspecified		478	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	28 362	49 422	56 922	1 958	13 739	28 461	(11 929)	-41.9%	56 922
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	132 858	160 153	167 945	32 518	88 334	83 973	(14 813)	-17.6%	167 945

5.1.13.2. Allocation and Grant Expenditure

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**3 659**	**2 678**	**2 678**	**426**	**2 741**	**1 339**	**1 402**	**104.7%**	**2 678**
Expanded Public Works Programme Integrated Grant		2 088	1 489	1 489	335	1 812	744	1 067	143.4%	1 489
Local Government Financial Management Grant		1 429	1 189	1 189	91	929	595	334	56.3%	1 189
Municipal Disaster Relief Grant		142	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Provincial Government:		**38**	**82**	**67**	**1**	**10**	**34**	**(24)**	**-71.4%**	**67**
Administration Fee		38	–	–	–	–	–	–		–
Administration Fees		–	–	–	–	–	–	–		–
Advertisement Cost		–	–	–	–	–	–	–		–
Bank Fees		–	–	–	–	–	–	–		–
Behuising		–	82	67	1	10	34	(24)	-71.4%	67
Bonus		–	550	465	409	480	233	248	106.4%	465
Bakery Project		–	–	–	–	–	–	–		–
Contractors		–	–	–	–	–	–	–		–
CWDM - Tourism Development		–	–	–	–	–	–	–		–
Bakery Project		–	–	–	–	–	–	–		–
Contractors		–	–	–	–	–	–	–		–
CWDM - Tourism Development		–	–	–	–	–	–	1 625	#DIV/0!	–
Kontrakteurs		–	–	–	–	–	–			–
Public Sector SETA		–	–	–	–	–	–	(10 876)	#DIV/0!	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		24	2 513	2 513	–	–	1 257	(1 257)	-100.0%	2 513
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		17 071	20 022	20 022	1 958	12 822	10 011	2 811	28.1%	20 022
Neighbourhood Development Partnership Grant		11 267	8 696	8 696	–	–	4 348	(4 348)	-100.0%	8 696
Water Services Infrastructure Grant		–	17 391	17 391	–	613	8 696	(8 083)	-93.0%	17 391
Mediese Hulp		–	472	384	39	217	192	25	13.2%	384
Erf 136 Nkqubela 172 units		–	–	7 500	–	–	3 750	(3 750)	-100.0%	7 500
Fencing Ashton Library		–	–	460	–	–	230	(230)	-100.0%	460
Fencing Mountain View Library - Robertson		–	–	142	–	–	71	(71)	-100.0%	142
Community Halls Camera System		–	–	–	–	–	–	–		–
Equipment-Leak Detection CCTV Cameras		–	–	–	–	–	–	–		–
Resurfacing and Construction of netball courts		–	800	800	–	305	400	(95)	-23.9%	800
Unspecified		–	–	–	–	–	–	–		–
Upgrading of Montagu Informal trading area		–	–	–	–	–	–	–		–
Toelaes-Ander		–	–	–	3	14	–	(11 017)	#DIV/0!	–
Toerusting		–	25	25	–	2	13	(9 392)	########	25

5.1.14 Expenditure on councillor allowances and employee benefits

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 272	7 030	7 030	721	3 320	3 515	(195)	-6%	7 030
Pension and UIF Contributions		961	1 076	1 076	23	383	538	(155)	-29%	1 076
Medical Aid Contributions		69	–	–	2	30	–	30	#DIV/0!	–
Motor Vehicle Allowance		407	446	446	32	192	223	(31)	-14%	446
Cellphone Allowance		769	849	849	83	403	425	(22)	-5%	849
Housing Allowances		3	3	3	0	1	2	(0)	-6%	3
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**8 480**	**9 404**	**9 404**	**861**	**4 330**	**4 702**	**(372)**	**-8%**	**9 404**
% increase	4		**10.9%**	**10.9%**						**10.9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 019	7 292	7 292	556	3 335	3 646	(311)	-9%	7 292
Pension and UIF Contributions		988	1 165	1 165	88	530	582	(53)	-9%	1 165
Medical Aid Contributions		122	137	137	11	65	69	(4)	-6%	137
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1 464	887	887	–	–	444	(444)	-100%	887
Motor Vehicle Allowance		658	812	812	72	390	406	(16)	-4%	812
Cellphone Allowance		242	300	300	24	141	150	(9)	-6%	300
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**9 493**	**10 594**	**10 594**	**750**	**4 461**	**5 297**	**(836)**	**-16%**	**10 594**
% increase	4		**11.6%**	**11.6%**						**11.6%**
Other Municipal Staff										
Basic Salaries and Wages		126 971	154 491	154 294	13 252	68 589	77 140	(8 550)	-11%	154 294
Pension and UIF Contributions		22 218	26 958	26 820	1 930	11 626	13 410	(1 784)	-13%	26 820
Medical Aid Contributions		7 055	10 555	10 467	549	3 515	5 234	(1 718)	-33%	10 467
Overtime		12 347	13 289	13 289	1 171	5 663	6 645	(981)	-15%	13 289
Performance Bonus		9 324	11 913	11 829	409	4 469	5 914	(1 445)	-24%	11 829
Motor Vehicle Allowance		3 991	3 783	3 783	342	2 065	1 892	173	9%	3 783
Cellphone Allowance		430	439	439	40	252	220	33	15%	439
Housing Allowances		1 922	2 509	2 494	54	338	1 247	(909)	-73%	2 494
Other benefits and allowances		879	1 500	1 500	65	427	755	(328)	-43%	1 500
Payments in lieu of leave		8 459	8 576	8 333	107	4 872	4 167	705	17%	8 333
Long service awards		1 045	1 485	1 489	–	–	745	(745)	-100%	1 489
Post-retirement benefit obligations	2	10 730	6 016	6 016	–	–	3 008	(3 008)	-100%	6 016
Sub Total - Other Municipal Staff		**205 370**	**241 516**	**240 755**	**17 919**	**101 817**	**120 375**	**(18 557)**	**-15%**	**240 755**
% increase	4		**17.6%**	**17.2%**						**17.2%**
Total Parent Municipality		**223 343**	**261 514**	**260 752**	**19 530**	**110 608**	**130 373**	**(19 766)**	**-15%**	**260 752**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**223 343**	**261 514**	**260 752**	**19 530**	**110 608**	**130 373**	**(19 766)**	**-15%**	**260 752**
% increase	4		**17.1%**	**16.7%**						**16.7%**
TOTAL MANAGERS AND STAFF		**214 863**	**252 110**	**251 348**	**18 669**	**106 278**	**125 671**	**(19 393)**	**-15%**	**251 348**

Section 6 - Service Delivery Performance

6.1.1 Introduction

The SDBIP is essentially the municipality's operational plan and is an integral part of the financial planning, implementation and measurement process. The SDBIP functions as the connection between the strategic plan "IDP", budget and management performance agreements, and includes detailed information on how the budget will be implemented, by means of forecast cash flows, service delivery targets and performance indicators. Please refer to Appendix 1: Service Delivery Performance Report

6.1.2 Progress on implementation of the operating expenditure and revenue budgets 2021/2022

Financial performance as indicated in the section 71 high level monthly budget statement of 31 December 2021 indicates that actual operating revenue are not in line against budgeted revenue. In terms therefore, any performance indicators using operating revenue measurement must be adjusted.

Projected revenue and operating expenditure

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		59 486	86 146	86 146	(20)	93 093	43 073	50 020	116%	86 146
Service charges - electricity revenue		463 965	514 888	514 888	42 322	231 408	257 444	(26 036)	-10%	514 888
Service charges - water revenue		46 370	52 124	52 124	4 519	23 717	26 062	(2 346)	-9%	52 124
Service charges - sanitation revenue		24 603	25 792	25 792	2 579	16 206	12 896	3 310	26%	25 792
Service charges - refuse revenue		21 508	22 819	22 819	2 395	14 503	11 410	3 094	27%	22 819
Rental of facilities and equipment		2 903	2 515	2 515	213	1 562	1 258	305	24%	2 515
Interest earned - external investments		10 443	15 599	15 599	1 217	6 692	7 799	(1 107)	-14%	15 599
Interest earned - outstanding debtors		2 906	3 317	3 317	330	1 608	1 658	(51)	-3%	3 317
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		7 537	8 394	8 394	51	1 898	4 197	(2 299)	-55%	8 394
Licences and permits		2 158	765	765	43	372	382	(10)	-3%	765
Agency services		5 167	5 811	5 811	654	3 328	2 905	423	15%	5 811
Transfers and subsidies		117 748	111 025	115 132	30 619	74 903	57 566	17 337	30%	115 132
Other revenue		9 259	5 219	5 219	304	5 627	2 609	3 017	116%	5 219
Gains		1 361	–	–	–	5	–	5	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**775 413**	**854 415**	**858 521**	**85 227**	**474 921**	**429 261**	**45 661**	**11%**	**858 521**
Expenditure By Type										
Employee related costs		214 863	252 110	251 348	18 669	106 278	125 671	(19 393)	-15%	251 348
Remuneration of councillors		10 701	11 568	11 568	896	5 228	5 784	(556)	-10%	11 568
Debt impairment		17 240	19 740	19 740	–	9 253	9 870	(617)	-6%	19 740
Depreciation & asset impairment		36 602	34 314	34 314	17 153	17 153	17 157	(4)	0%	34 314
Finance charges		10 383	9 018	9 018	1 616	1 742	4 509	(2 767)	-61%	9 018
Bulk purchases - electricity		370 850	430 117	430 117	33 474	203 601	215 059	(11 458)	-5%	430 117
Inventory consumed		48 886	20 782	21 979	1 835	10 081	11 013	(932)	-8%	21 979
Contracted services		28 013	45 489	46 924	2 701	10 816	23 396	(12 579)	-54%	46 924
Transfers and subsidies		2 132	2 531	2 531	29	972	1 265	(293)	-23%	2 531
Other expenditure		30 603	54 794	54 883	3 440	19 394	27 496	(8 103)	-29%	54 883
Losses		1 015	–	–	–	–	–	–		–
Total Expenditure		**771 289**	**880 465**	**882 424**	**79 814**	**384 518**	**441 221**	**(56 703)**	**-13%**	**882 424**
Surplus/(Deficit)		**4 124**	**(26 050)**	**(23 903)**	**5 412**	**90 404**	**(11 960)**	**102 364**	**(0)**	**(23 903)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		28 362	49 422	56 922	1 958	13 739	28 461	(14 721)	**(0)**	56 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		1 955	714	714	5	1 670	357	1 313	**0**	714
Transfers and subsidies - capital (in-kind - all)		478	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**			**33 733**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**			**33 733**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**			**33 733**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**34 920**	**24 086**	**33 733**	**7 375**	**105 813**	**16 858**			**33 733**

6.1.3 Progress on the implementation of the capital program 2021/2022

Capital Expenditure as at 31 December 2021:

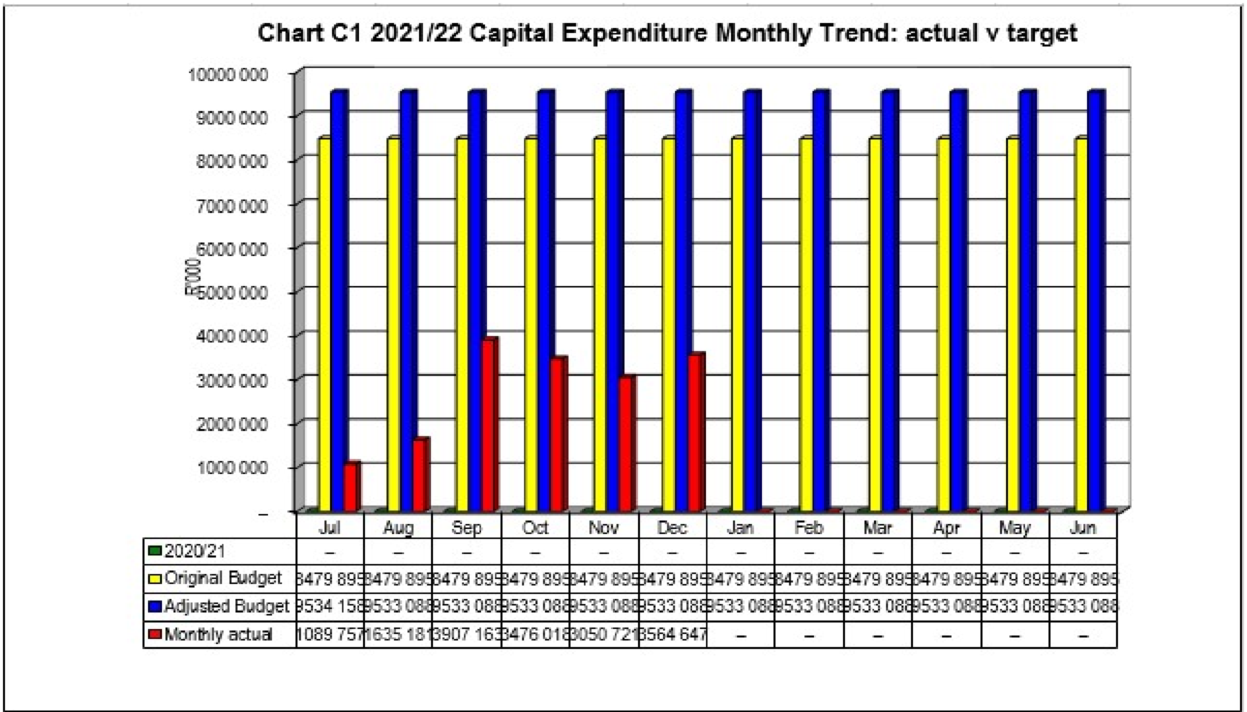
The year to date capital expenditure is R16 723 000 against a year to date budget of R57 200 000, which brings a negative 71% variance. The variance has since improved from a negative variance of 77% in the previous month. This is due to top ten capital projects that are still at planning stage.

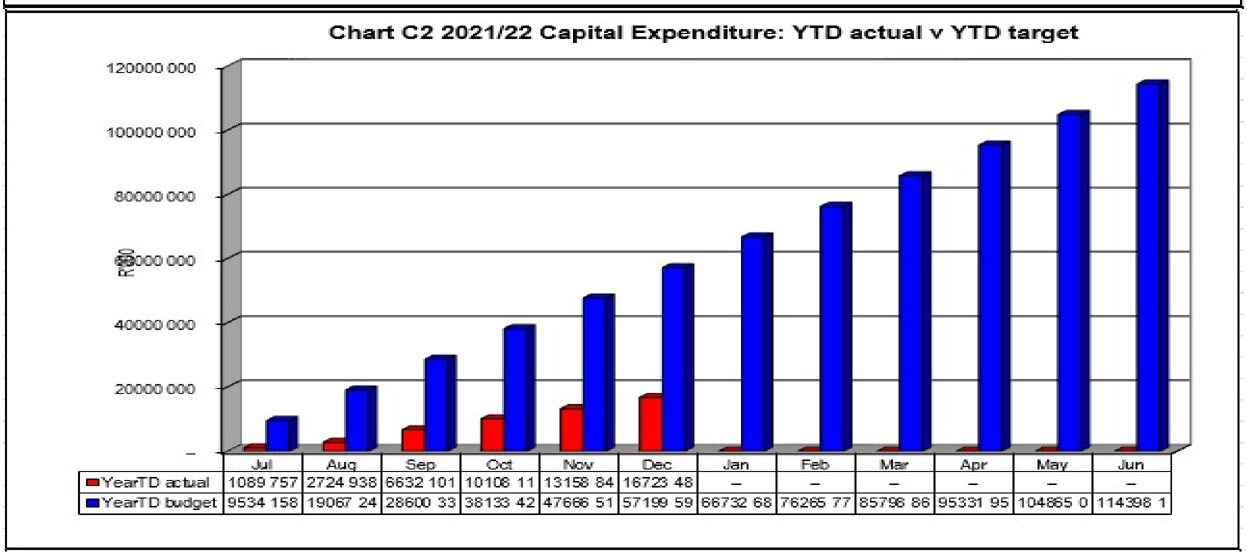
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	-	0.00	7 660 000.00	7 660 000.00
WATER	1 065 203.47	1 627 703.11	360 069.71	23 699 571.00	21 006 664.42
ELECTRICAL SERVICES	1 481 375.13	91 827.50	382 829.81	15 072 043.00	13 498 840.37
SEWERAGE	0.00	1 112 063.00	0.00	2 500 000.00	1 387 937.00
ROADS	12 822 356.78	7 366 573.77	1 957 585.98	31 133 913.00	10 944 982.45
Sub-Total at Service Level	**15 368 935.38**	**10 198 167.38**	**2 700 485.50**	**80 065 527.00**	**54 498 424.24**
	ACTUAL	**ORDERS**	**EXP/MONTH**	**BUDGET**	**BALANCE**
EXECUTIVE & COUNCIL	0.00	-	0.00	0.00	0.00
CORPORATE SERVICES	174 254.18	216 177.18	2 948.82	3 216 000.00	2 825 568.64
STRATEGY AND SOCIAL DEVELOPMENT	851 869.50	1 993 533.45	851 201.55	4 900 000.00	2 054 597.05
FINANCE	0.00	-	0.00	210 000.00	210 000.00
COMMUNITY SERVICES	328 430.20	2 408 567.72	10 010.77	10 602 121.00	7 865 123.08
ENVIRONMENTAL SERVICES	0.00	-	0.00	0.00	0.00
INFORMATION & COMMUNICATION TECHNOLOGY	0.00	-	0.00	0.00	0.00
INFRASTRUCTURE DEVELOPMENT	0.00	-	0.00	3 500 000.00	3 500 000.00
Mechanical Workshop	0.00	-	0.00	0.00	0.00
Dir ENGINEERING SERVICES	0.00	-	0.00	1 001 000.00	1 001 000.00
CLEANSING	0.00	2 817 433.17	0.00	10 903 478.00	8 086 044.83
TOWN PLANNING	0.00	-	0.00	0.00	0.00
Sub-Total at Department Level	**1 354 553.88**	**7 435 711.52**	**864 161.14**	**34 332 599.00**	**25 542 333.60**
	16 723 489.26	**17 633 878.90**	**3 564 646.64**	**114 398 126.00**	**80 040 757.84**

6.1.4 Capital expenditure trend

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	8 480	9 534	1 090	1 090	9 534	8 444	88.6%	1%
August	–	8 480	9 533	1 635	2 725	19 067	16 342	85.7%	3%
September	–	8 480	9 533	3 907	6 632	28 600	21 968	76.8%	7%
October	–	8 480	9 533	3 476	10 108	38 133	28 025	73.5%	10%
November	–	8 480	9 533	3 051	13 159	47 667	34 508	72.4%	13%
December	–	8 480	9 533	3 565	16 723	57 200	40 476	70.8%	16%
January	–	8 480	9 533	–		66 733	–		
February	–	8 480	9 533	–		76 266	–		
March	–	8 480	9 533	–		85 799	–		
April	–	8 480	9 533	–		95 332	–		
May	–	8 480	9 533	–		104 865	–		
June	–	8 480	9 533	–		114 398	–		
Total Capital expenditure	–	101 759	114 398	16 723					





6.1.5 Capital expenditure on new assets by asset class

Choose name from list - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	29 639	29 639	380	2 060	14 819	12 759	86.1%	29 639
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	6 863	6 863	380	1 448	3 432	1 984	57.8%	6 863
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	200	200	–	–	100	100	100.0%	200
MV Networks		–	1 400	1 400	–	–	700	700	100.0%	1 400
LV Networks		–	5 263	5 263	380	1 448	2 632	1 184	45.0%	5 263
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	22 192	22 192	–	613	11 096	10 484	94.5%	22 192
Dams and Weirs		–	800	800	–	–	400	400	100.0%	800
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	14 091	14 091	–	613	7 046	6 433	91.3%	14 091
Pump Stations		–	1 500	1 500	–	–	750	750	100.0%	1 500
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	4 501	4 501	–	–	2 250	2 250	100.0%	4 501
Distribution		–	1 300	1 300	–	–	650	650	100.0%	1 300
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	583	583	–	–	292	292	100.0%	583
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	583	583	–	–	292	292	100.0%	583
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		(0)	5 535	5 745	–	4	2 872	2 869	99.9%	5 745
Community Facilities		(0)	4 435	4 645	–	4	2 322	2 319	99.8%	4 645
Halls		–	700	700	–	–	350	350	100.0%	700
Fire/Ambulance Stations		–	3 000	3 000	–	4	1 500	1 496	99.7%	3 000
Libraries		(0)	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	500	590	–	–	295	295	100.0%	590
Police		–	–	–	–	–	–	–		–
Purls		–	35	155	–	–	77	77	100.0%	155
Stalls		–	200	200	–	–	100	100	100.0%	200
Sport and Recreation Facilities		–	1 100	1 100	–	–	550	550	100.0%	1 100
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	1 100	1 100	–	–	550	550	100.0%	1 100
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	280	280	–	–	140	140	100.0%	280
Operational Buildings		–	280	280	–	–	140	140	100.0%	280
Municipal Offices		–	280	280	–	–	140	140	100.0%	280
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	3 200	3 200	–	–	1 600	1 600	100.0%	3 200
Computer Equipment		–	3 200	3 200	–	–	1 600	1 600	100.0%	3 200
Furniture and Office Equipment		(0)	753	753	169	341	377	36	9.6%	753
Furniture and Office Equipment		(0)	753	753	169	341	377	36	9.6%	753
Machinery and Equipment		–	1 928	2 254	698	739	1 127	388	34.5%	2 254
Machinery and Equipment		–	1 928	2 254	698	739	1 127	388	34.5%	2 254
Transport Assets		–	21 200	21 200	–	–	10 600	10 600	100.0%	21 200
Transport Assets		–	21 200	21 200	–	–	10 600	10 600	100.0%	21 200
Land		–	–	785	–	–	393	393	100.0%	785
Land		–	–	785	–	–	393	393	100.0%	785
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	(0)	62 535	63 856	1 247	3 144	31 929	28 785	90.2%	63 856

6.1.6 Capital expenditure on renewal of existing assets by asset class

Choose name from list - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		0	–	1 176	360	445	588	143	24.3%	1 176
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		0	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	1 176	360	445	588	143	24.3%	1 176
Distribution		–	–	1 176	360	445	588	143	24.3%	1 176
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	800	800	–	305	400	95	23.9%	800
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	800	800	–	305	400	95	23.9%	800
Outdoor Facilities		–	800	800	–	305	400	95	23.9%	800
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	500	8 000	–	–	4 000	4 000	100.0%	8 000
Operational Buildings		–	500	500	–	–	250	250	100.0%	500
Municipal Offices		–	500	500	–	–	250	250	100.0%	500
Housing		–	–	7 500	–	–	3 750	3 750	100.0%	7 500
Social Housing		–	–	7 500	–	–	3 750	3 750	100.0%	7 500
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	0	1 300	9 976	360	750	4 988	4 238	85.0%	9 976

6.1.7 Expenditure on repairs and maintenance by asset class

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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		**13 739**	**13 311**	**14 188**	**1 403**	**4 844**	**7 131**	2 288	**32.1%**	**14 188**
Roads Infrastructure		997	1 935	2 737	146	854	1 368	515	**37.6%**	2 737
Roads		997	1 935	2 737	146	854	1 368	515	**37.6%**	2 737
Storm water Infrastructure		476	374	374	10	121	187	65	**35.0%**	374
Drainage Collection		476	374	374	10	121	187	65	**35.0%**	374
Electrical Infrastructure		3 037	2 136	2 131	106	900	1 063	163	**15.4%**	2 131
HV Substations		610	803	658	–	–	256	256	**100.0%**	658
HV Transmission Conductors		12	10	10	–	–	5	5	**100.0%**	10
MV Substations		182	159	204	16	23	124	101	**81.5%**	204
MV Switching Stations		74	45	45	0	1	22	22	**96.8%**	45
MV Networks		529	271	271	11	167	136	(31)	**-22.9%**	271
LV Networks		1 629	848	943	79	709	519	(190)	**-36.7%**	943
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		6 278	5 567	5 567	1 069	2 230	2 783	554	**19.9%**	5 567
Dams and Weirs		136	79	79	1	72	40	(32)	**-81.1%**	79
Pump Stations		5 998	5 287	5 287	1 048	2 073	2 644	570	**21.6%**	5 287
Water Treatment Works		–	87	87	–	–	43	43	**100.0%**	87
Distribution		144	114	114	20	85	57	(28)	**-48.8%**	114
Sanitation Infrastructure		2 829	2 755	2 755	70	631	1 378	746	**54.2%**	2 755
Pump Station		1 863	1 241	1 241	47	590	621	30	**4.8%**	1 241
Reticulation		–	400	400	–	–	200	200	**100.0%**	400
Waste Water Treatment Works		966	1 114	1 114	23	41	557	516	**92.6%**	1 114
Solid Waste Infrastructure		109	112	192	1	108	136	28	**20.8%**	192
Landfill Sites		109	62	142	–	97	111	14	**12.5%**	142
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	50	50	1	11	25	14	**57.6%**	50
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		12	432	432	–	–	216	216	**100.0%**	432
Data Centres		–	–	–	–	–	–	–		–
Core Layers		12	432	432	–	–	216	216	**100.0%**	432
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**1 292**	**3 388**	**3 325**	**107**	**667**	**1 717**	**1 050**	**61.1%**	**3 325**
Community Facilities		976	2 553	2 490	66	485	1 300	815	**62.7%**	2 490
Halls		283	412	412	4	67	206	139	67.3%	412
Centres		36	42	42	–	15	21	6	27.3%	42
Fire/Ambulance Stations		2	78	78	–	–	39	39	100.0%	78
Libraries		13	1 217	1 044	2	68	522	454	87.0%	1 044
Cemeteries/Crematoria		12	28	28	–	0	14	14	96.5%	28
Police		–	–	–	–	–	–	–		–
Purls		42	70	37	2	11	2	(9)	-473.2%	37
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		525	446	589	58	321	366	45	12.3%	589
Public Ablution Facilities		63	260	260	–	2	130	128	98.3%	260
Sport and Recreation Facilities		316	834	834	41	183	417	235	**56.2%**	834
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		316	834	834	41	183	417	235	56.2%	834
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**144**	**91**	**91**	**20**	**67**	**45**	(22)	-47.3%	**91**
Revenue Generating		144	91	91	20	67	45	(22)	**-47.3%**	91
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		144	91	91	20	67	45	(22)	-47.3%	91
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**762**	**1 091**	**1 056**	**22**	**114**	**517**	**403**	**77.9%**	**1 056**
Operational Buildings		690	751	715	22	114	347	233	**67.2%**	715
Municipal Offices		690	751	715	22	114	347	233	67.2%	715
Housing		73	340	340	–	0	170	170	**99.8%**	340
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		73	340	340	–	0	170	170	99.8%	340
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	**45**	**45**	–	**1**	**23**	**22**	96.1%	**45**
Computer Equipment		–	45	45	–	1	23	22	96.1%	45
Furniture and Office Equipment		**1 058**	**607**	**647**	**37**	**379**	**343**	**(35)**	-10.3%	**647**
Furniture and Office Equipment		1 058	607	647	37	379	343	(35)	-10.3%	647
Machinery and Equipment		**337**	**512**	**448**	**18**	**107**	**194**	**87**	45.0%	**448**
Machinery and Equipment		337	512	448	18	107	194	87	45.0%	448
Transport Assets		**5 045**	**3 876**	**3 937**	**548**	**2 088**	**1 976**	**(112)**	-5.7%	**3 937**
Transport Assets		5 045	3 876	3 937	548	2 088	1 976	(112)	-5.7%	3 937
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**22 377**	**22 921**	**23 736**	**2 155**	**8 267**	**11 947**	**3 680**	**30.8%**	**23 736**

6.1.8 Depreciation by asset class

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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		22 494	22 789	22 789	11 663	11 663	11 395	(269)	-2.4%	22 789
Roads Infrastructure		5 630	6 409	6 409	3 775	3 775	3 205	(570)	-17.8%	6 409
Roads		5 244	6 070	6 070	3 548	3 548	3 035	(513)	-16.9%	6 070
Road Structures		261	223	223	147	147	112	(35)	-31.6%	223
Road Furniture		125	116	116	80	80	58	(22)	-38.6%	116
Storm water Infrastructure		1 357	1 323	1 323	732	732	662	(70)	-10.6%	1 323
Drainage Collection		1 357	1 323	1 323	732	732	662	(70)	-10.6%	1 323
Electrical Infrastructure		4 141	5 039	5 039	2 223	2 223	2 520	296	11.8%	5 039
HV Substations		212	211	211	57	57	105	48	45.7%	211
HV Switching Station		689	690	690	353	353	345	(8)	-2.2%	690
MV Substations		849	846	846	418	418	423	5	1.3%	846
MV Switching Stations		19	19	19	9	9	9	(0)	-0.5%	19
MV Networks		1 377	1 938	1 938	809	809	969	160	16.5%	1 938
LV Networks		996	1 335	1 335	577	577	668	90	13.5%	1 335
Water Supply Infrastructure		4 531	4 599	4 599	2 294	2 294	2 299	5	0.2%	4 599
Dams and Weirs		218	218	218	110	110	109	(1)	-0.8%	218
Boreholes		33	33	33	17	17	17	(0)	-0.8%	33
Reservoirs		667	667	667	336	336	334	(3)	-0.8%	667
Pump Stations		851	851	851	429	429	425	(3)	-0.8%	851
Water Treatment Works		864	864	864	446	446	432	(13)	-3.1%	864
Distribution		1 898	1 965	1 965	957	957	983	26	2.6%	1 965
Sanitation Infrastructure		3 904	4 074	4 074	1 977	1 977	2 037	60	3.0%	4 074
Pump Station		516	516	516	260	260	258	(2)	-0.8%	516
Reticulation		1 309	1 444	1 444	660	660	722	62	8.6%	1 444
Waste Water Treatment Works		2 020	2 056	2 056	1 027	1 027	1 028	1	0.1%	2 056
Toilet Facilities		58	58	58	29	29	29	(0)	-0.8%	58
Solid Waste Infrastructure		2 908	1 323	1 323	651	651	661	10	1.5%	1 323
Landfill Sites		1 731	57	57	29	29	29	(0)	-0.8%	57
Waste Transfer Stations		1 177	1 266	1 266	623	623	633	10	1.6%	1 266
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		22	22	22	11	11	11	(0)	-0.9%	22
Distribution Layers		22	22	22	11	11	11	(0)	-0.9%	22
Community Assets		2 609	2 781	2 781	1 355	1 355	1 391	35	2.6%	2 781
Community Facilities		1 429	1 438	1 438	725	725	719	(6)	-0.8%	1 438
Halls		233	252	252	126	126	126	(0)	-0.2%	252
Centres		306	305	305	154	154	153	(2)	-1.1%	305
Crèches		7	7	7	3	3	3	(0)	-0.8%	7
Clinics/Care Centres		45	45	45	23	23	22	(0)	-0.8%	45
Fire/Ambulance Stations		54	46	46	32	32	23	(9)	-38.6%	46
Museums		4	4	4	2	2	2	(0)	-0.9%	4
Libraries		454	454	454	223	223	227	4	1.7%	454
Cemeteries/Crematoria		94	94	94	47	47	47	0	0.2%	94
Police		–	–	–	–	–	–	–		–
Purls		102	102	102	49	49	51	2	3.1%	102
Public Open Space		1	1	1	0	0	0	–		1
Nature Reserves		30	30	30	15	15	15	(0)	-0.8%	30
Public Ablution Facilities		24	24	24	12	12	12	(0)	-0.8%	24
Taxi Ranks/Bus Terminals		75	75	75	38	38	38	(0)	-0.7%	75
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		1 180	1 343	1 343	630	630	671	41	6.2%	1 343
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1 180	1 343	1 343	630	630	671	41	6.2%	1 343
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		60	54	54	37	37	27	– (9)	-34.6%	54
Revenue Generating		60	54	54	37	37	27	(9)	-34.6%	54
Improved Property		60	54	54	37	37	27	(9)	-34.6%	54
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		627	640	640	316	316	320	4	1.2%	640
Operational Buildings		603	616	616	304	304	308	4	1.3%	616
Municipal Offices		502	515	515	253	253	258	5	1.8%	515
Workshops		14	14	14	7	7	7	(0)	-0.8%	14
Stores		87	87	87	44	44	43	(1)	-1.4%	87
Housing		24	24	24	12	12	12	(0)	-0.8%	24
Social Housing		24	24	24	12	12	12	(0)	-0.8%	24
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		1 905	2 256	2 256	1 132	1 132	1 128	(4)	-0.3%	2 256
Computer Equipment		1 905	2 256	2 256	1 132	1 132	1 128	(4)	-0.3%	2 256
Furniture and Office Equipment		1 717	1 886	1 886	749	749	943	194	20.5%	1 886
Furniture and Office Equipment		1 717	1 886	1 886	749	749	943	194	20.5%	1 886
Machinery and Equipment		1 023	1 263	1 263	574	574	631	57	9.1%	1 263
Machinery and Equipment		1 023	1 263	1 263	574	574	631	57	9.1%	1 263
Transport Assets		2 610	2 645	2 645	1 326	1 326	1 323	(4)	-0.3%	2 645
Transport Assets		2 610	2 645	2 645	1 326	1 326	1 323	(4)	-0.3%	2 645
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	33 045	34 314	34 314	17 153	17 153	17 157	4	0.0%	34 314

6.1.9 Capital expenditure on upgrading of existing assets by asset class

Choose name from list - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	36 924	39 566	1 958	12 830	19 783	6 953	35.1%	39 566
Roads Infrastructure		–	31 134	31 134	1 958	12 822	15 567	2 745	17.6%	31 134
Roads		–	31 134	31 134	1 958	12 822	15 567	2 745	17.6%	31 134
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	1 400	1 400	–	–	700	700	100.0%	1 400
MV Networks		–	1 400	1 400	–	–	700	700	100.0%	1 400
Water Supply Infrastructure		–	3 690	6 332	–	7	3 166	3 159	99.8%	6 332
Pump Stations		–	2 000	2 000	–	–	1 000	1 000	100.0%	2 000
Water Treatment Works		–	1 690	4 332	–	7	2 166	2 159	99.7%	4 332
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	700	700	–	–	350	350	100.0%	700
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	700	700	–	–	350	350	100.0%	700
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	1 000	1 000	–	–	500	500	100.0%	1 000
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	1 000	1 000	–	–	500	500	100.0%	1 000
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	1 000	1 000	–	–	500	500	100.0%	1 000
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	–	37 924	40 566	1 958	12 830	20 283	7 453	36.7%	40 566

Section 7 – Municipal manager's quality certificate

QUALITY CERTIFICATE

I, Albertus De Klerk, the municipal manager of Langeberg Municipality, hereby certify that

(Mark as appropriate)

- [ ] the monthly budget statement
- [ ] Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- [X] mid-year budget and performance assessment

For the month of December 2021 of 2021/2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name A De Klerk

Municipal Manager of Langeberg Municipality (WC026)

Signature

Date 17 January 2022

Appendix 1: Service Delivery Performance Report

Langeberg Municipality

2021/22: Top Layer KPI Report

SO1: Facilitate integrated human settlements and improved living conditions of all households

KPI Ref	Responsible Directorate	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance	Departmental KPI: Corrective Measures	Target	Actual	R
TL2	Vote 6 - Community Services	SO1: Facilitate integrated human settlements and improved living conditions of all households	Submit quarterly reports on the progress with the implementation of the housing delivery plan to the Director	Number of reports submitted	12	Proof of submission of the report	Accumulative	1	0	R			1	1	G			**2**	**1**	R
TL3	Vote 6 - Community Services	SO1: Facilitate integrated human settlements and improved living conditions of all households	Submit 50 completed signed offer to purchase contracts to the attorneys for registration of title deeds by 30 June 2021	Number of completed signed offer to purchase contracts registered	150	Number of completed signed offer to purchase contracts registered	Accumulative	10	0	R	Awaiting for approval of roll-over application from Department of Human Settlement	Title deeds will be submitted to attorneys when Roll-over application is approved.	10	0	R		Attorneys will be appointed for registration of title deeds	**20**	**0**	R
TL16	Vote 5 - Engineering Services	SO1: Facilitate integrated human settlements and improved living conditions of all households	Spend 95% of the total amount budgeted for the electrification of housing projects and electrification of kenana by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent	0.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	0.00%	N/A			20.00%	0.00%	R		A consultant was appointed for electrical layout and design of ERF136	**20.00%**	**0.00%**	R

Summary of Results: SO1: Facilitate integrated human settlements and improved living conditions of all households

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		**3**

SO2: Provide and maintain infrastructure to provide basic services to all citizens

KPI Ref	Responsible Directorate	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance	Departmental KPI: Corrective Measures	Target	Actual	R
TL4	Vote 6 - Community Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the replacement of hall roofs, upgrade of the sport facilities, fire station and construction of netball courts by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x	% of budget spent	0.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	1.25%	B			20.00%	5.14%	R		Repairs to roof structures: • Initial award made on 02 December 2021 • No appeals period letter received 10 January 2022 • A kick off meeting was held on 12 January 2022 Fire station: • Professional service provider (architect) awarded and designs completed • BSC to approve specs for OHS • The budget has been adjusted to R700 000.00 in the current year • All funds are expected to be utilised in the current book year. Netball courts: • Two courts have been surfaced at the Van Zyl Street Sports grounds • The balance of the funding is to be utilised for the repairs to changing rooms. Document currently with BSC for approval	**20.00%**	**5.14%**	R
TL5	Vote 6 - Community Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the development of Ashton silo's cemetery expansion by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent	0.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	0.00%	N/A			0.00%	0.00%	N/A			**0.00%**	**0.00%**	N/A
TL10	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the upgrade of Roads and Stormwater in Robertson by 30 June 2022 {(Actual expenditure / Approved budget allocation) x 100}	% of budget spent	95.00%	Monthly section 71 reports submitted and annual financial statements	Last Value	0.00%	26.04%	B			20.00%	57.15%	B			**20.00%**	**57.15%**	B
TL11	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the upgrade of the bus route in August Street, Nkqubela by June 2022 {(Actual expenditure / Approved budget allocation) x 100}	% of budget spent	0.00%	Monthly section 71 reports submitted and annual financial statements	Last Value	0.00%	0.00%	N/A			20.00%	0.00%	R	Tender report submitted to BAC, once awarded the project will start		**20.00%**	**0.00%**	R
TL12	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Limit unaccounted electricity to less than 7.5% as at 30 June 2022 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) x 100}	% unaccounted electricity captured in the report	7.50%	Electricity losses report generated from an Excel database maintained for the calculation of the electricity losses	Reverse Stand-Alone	7.50%	4.44%	B			7.50%	6.00%	B			**7.50%**	**5.22%**	B

TL13	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the replacement and repair of electricity network, street lights, prepaid meters, safety and test equipment and new connections by 30 June 2022 {(Total actual expenditure for the project / Approved budget alloca	% of budget spent	90.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	16.58%	B			20.00%	50.22%	B			**20.00%**	**50.22%**	B
TL14	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	95% of water samples comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS241 indicators/Number of water samples tested) x 100}	% of water samples compliant	95.00%	Monthly Lab results	Last Value	95.00%	96.67%	G2			95.00%	97.00%	G2			**95.00%**	**97.00%**	G2
TL15	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Limit unaccounted water to less than 15% as at 30 June 2022 {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100}	% unaccounted water captured in the report	15.00%	Water Losses Excel database maintained by the Manager: Civil Engineering Services	Reverse Last Value	15.00%	10.70%	B			15.00%	6.14%	B			**15.00%**	**6.14%**	B
TL19	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Develop an Integrated Waste Management Plan and submit to Council for approval by 31 March 2022	IWMP developed and submitted to Council for approval	1	IWMP and Agenda of the Council meeting during which the IWMP was discussed	Last Value	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL20	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the upgrade of filters in Montagu WTW by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent	95.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	0.00%	N/A			20.00%	0.17%	R		The service provider was appointed and letters of appeal period only served second week in January 2022	**20.00%**	**0.17%**	R
TL21	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the replacement of 11Kv Oil Insulated Switchgear by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent	0.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	0.00%	N/A			20.00%	0.00%	R		The service provider was appointed and amount will be fully spent by 30 June 2022	**20.00%**	**0.00%**	R
TL22	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the material recovery facility by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent	0.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	0.00%	N/A			0.00%	0.00%	N/A			**0.00%**	**0.00%**	N/A
TL23	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the installation new pipeline reservoir at Robertson Heights by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent	0.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	0.00%	N/A			20.00%	0.00%	R	The tender report was submitted to the BAC and once awarded the project will start		**20.00%**	**0.00%**	R
TL24	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the upgrade of pumpstation waterworks in Robertson by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent	0.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	0.00%	N/A			20.00%	0.00%	R	The tender report was submitted to the BAC		**20.00%**	**0.00%**	R
TL25	Vote 5 - Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted to replace 66Kv Transformers at Robertson Main Substation by 30 June 2022 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent	95.00%	Monthly CAPEX report received from the Finance Department	Last Value	0.00%	0.00%	N/A			20.00%	0.00%	R		The service provider was appointed and amount will be fully spent by 30 June 2022	**20.00%**	**0.00%**	R

Summary of Results: SO2: Provide and maintain infrastructure to provide basic services to all citizens

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	7
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	4
	Total KPIs:		**15**

SO3: Promote an enabling environment for economic growth and decent employment

KPI Ref	Responsible Directorate	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance	Departmental KPI: Corrective Measures	Target	Actual	R
TL44	Vote 3 - Strategy & Social Development	SO3: Promote an enabling environment for economic growth and decent employment	Create job opportunities through the Expanded Public Works Programme (EPWP) by 30 June 2022	Number of job opportunities created through EPWP	400	Signed appointment contracts	Accumulative	150	315	B			50	45	O		The annual target will be met as most of the opportunities were created in quarter 1	**200**	**360**	B

Summary of Results: SO3: Promote an enabling environment for economic growth and decent employment

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

SO4: A responsive and accountable administration

KPI Ref	Responsible Directorate	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance	Departmental KPI: Corrective Measures	Target	Actual	R
TL1	Vote 6 - Community Services	SO4: A responsive and accountable administration	Review the Disaster Management Plan and submit for assessment to the District by 31 March 2022	Plan reviewed and submitted	1	Submission to the District and Agenda of the Council meeting during which report was discussed	Carry Over	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL6	Vote 4 - Corporate Services	SO4: A responsive and accountable administration	Percentage of municipality's personnel budget actually spent on implementing its workplace skills plan measured as at 30 June 2022 ((Total Actual Training Expenditure/Total Personnel Budget)x100	% of municipality's personnel budget actually spent on implementing its workplace skills plan	1.00%	PROMUN financial system Annual Budget Variance report (Refer to Promun skills levy vote number)	Last Value	0.00%	0.00%	N/A			0.00%	0.00%	N/A			**0.00%**	**0.00%**	N/A
TL8	Vote 4 - Corporate Services	SO4: A responsive and accountable administration	Number of people from the EE target groups employed in the 3 highest levels of management in compliance with the approved EE plan	Number of people from the EE target groups employed in the highest 3 levels of management	1	Appointment letter and approval dates for the filling of the vacancy	Accumulative	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL9	Vote 4 - Corporate Services	SO4: A responsive and accountable administration	Review the macro organisational structure and submit to the Mayor and the MM for approval by 30 June 2022	Micro organisational structure reviewed and submitted for approval	1	Complete signed off structure sheets	Last Value	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL17	Vote 5 - Engineering Services	SO4: A responsive and accountable administration	Complete the SDF and submit to Council for approval by 31 March 2022	Number of reviewed SDF's submitted to council	0	Approved SDF and Agenda of the Council meeting during which SDF was discussed	Last Value	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL34	Vote 1 - Financial Services	SO4: A responsive and accountable administration	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2022 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue	% of debt coverage	45.00%	Annual financial statements	Reverse Last Value	0.00%	0.00%	N/A			0.00%	0.00%	N/A			**0.00%**	**0.00%**	N/A
TL35	Vote 1 - Financial Services	SO4: A responsive and accountable administration	Financial viability measured in terms of the outstanding service debtors as at 30 June 2022 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors	12.00%	Annual financial statements	Last Value	0.00%	0.00%	N/A			0.00%	0.00%	N/A			**0.00%**	**0.00%**	N/A
TL36	Vote 1 - Financial Services	SO4: A responsive and accountable administration	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2022 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl	Number of months it takes to cover fix operating expenditure with available cash	2	Annual financial statements	Last Value	2.20	5.49	B			2.20	4.82	B			**2.20**	**4.82**	B
TL39	Vote 1 - Financial Services	SO4: A responsive and accountable administration	Achieve a debtor payment percentage of 95% as at 30 June 2022 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100}	Payment % achieved	95.00%	Annual financial statements	Last Value	35.00%	92.76%	B			80.00%	106.17%	G2			**80.00%**	**106.17%**	G2
TL40	Vote 2 - Executive & Council	SO4: A responsive and accountable administration	Conduct two (2) formal evaluations of directors in terms of their signed agreements	Number of formal evaluations conducted	2	Evaluation report and signed scoring sheets	Accumulative	0	0	N/A			1	1	G			**1**	**1**	G
TL41	Vote 2 - Executive & Council	SO4: A responsive and accountable administration	The percentage of the municipal capital budget spent on projects as at 30 June 2022 {(Actual amount spent on capital projects excluding orders/Total amount budgeted for capital projects) x 100}	% of capital budget spent	90.00%	Monthly section 71 reports submitted and annual financial statements	Last Value	0.00%	5.80%	B			20.00%	14.62%	R	Challenges encountered SCM process delays. Impact of 4th wave COVID-19. Some tenders came in over	Procurement plan and performance information discuss at SMT meetings to monitor performance.	**20.00%**	**14.62%**	R
TL42	Vote 2 - Executive & Council	SO4: A responsive and accountable administration	Develop an Audit Action Plan by 31 January 2022 from the final management report issued by the AG and submit to the MM and Audit Committee for approval	Approved Audit Action Plan	1	Approved Audit Action Plan by MM and AC, minutes of the meeting of AC	Last Value	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL43	Vote 2 - Executive & Council	SO4: A responsive and accountable administration	Develop a Risk Based Audit Plan and submit to the MM and Audit Committee by 30 June 2022	Risk Based Audit Plan developed and submitted to the MM and Audit Committee	1	Submission of the Risk Based Audit Plan to MM and Minutes of Audit Committee meeting during which risk based audit plan was discussed	Last Value	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL45	Vote 3 - Strategy & Social Development	SO4: A responsive and accountable administration	Compile the new 5th Generation IDP and submit to Council for consideration by 31 March 2022	New 5th Generation IDP compiled and submitted to Council for consideration	1	Minutes of council meeting during which IDP was discussed	Carry Over	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL46	Vote 3 - Strategy & Social Development	SO4: A responsive and accountable administration	Submit the Mid-Year Performance Report in terms of Section 72 of the MFMA to Council by 31 January 2022	Number of reports submitted to Council	1	Report and minutes of Council meetings during which the report was discussed	Carry Over	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL47	Vote 3 - Strategy & Social Development	SO4: A responsive and accountable administration	Submit the draft Annual Report to Council by 31 January 2022	Number of reports submitted to Council	1	Draft Annual Report document and Minutes of council meeting during which report was discussed	Carry Over	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL48	Vote 3 - Strategy & Social Development	SO4: A responsive and accountable administration	Submit the Oversight Report on the Annual Report to Council by 31 March 2022	Number of reports submitted to Council	1	Oversight Report document and Minutes of council meeting during which report was discussed	Carry Over	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL49	Vote 3 - Strategy & Social Development	SO4: A responsive and accountable administration	Spend 95% of the total amount budgeted to upgrade ICT infrastructure and General ICT needs by 30 June 2022 {(Actual expenditure/ Approved budget allocation) x 100}	% of budget spent	95.00%	Monthly section 71 reports submitted and annual financial statements	Last Value	0.00%	0.00%	N/A			20.00%	0.00%	R		The annual target will be met, the total expenditure including orders is 56,47%	**20.00%**	**0.00%**	R
TL50	Vote 3 - Strategy & Social Development	SO4: A responsive and accountable administration	Submit the Top Layer SDBIP to the Mayor for approval within 14 days after the annual budget has been approved	Number of Approved Top Layer SDBIP's submitted to the Mayor within 14 days after the annual budget has been approved	1	Acknowledgement of receipt from the Mayor and approved Top layer SDBIP	Carry Over	0	0	N/A			0	0	N/A			**0**	**0**	N/A

Summary of Results: SO4: A responsive and accountable administration

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	14
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	1

	Total KPIs:		19

SO5: Adherence to all laws and regulations applicable to LG

KPI Ref	Responsible Directorate	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance	Departmental KPI: Corrective Measures	Target	Actual	R
TL18	Vote 5 - Engineering Services	SO5: Adherence to all laws and regulations applicable to LG	80% of effluent samples comply with permit values {(Number of effluent samples that comply with permit values/Number of effluent samples tested) x 100}	% of effluent samples compliant	75.00%	Monthly Lab results	Stand-Alone	80.00%	67.42%	O			80.00%	51.61%	R	South africa is currently in a shortage of clorine	The municipality is currently liaise with other spheres of government to assist	**80.00%**	**59.52%**	R
TL26	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Number of formal residential properties that receive piped water that is connected to the municipal water infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2022	Number of residential properties which are billed for water or have pre paid meters	15 000	MUN837 report from the Promun financial system	Last Value	14 500	14 791	G2			14 500	15 016	G2			**14 500**	**15 016**	G2
TL27	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Number of formal residential properties connected to the municipal electrical infrastructure network and which are billed for electricity or have pre paid meters as (Excluding Eskom areas) at 30 June 2022	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)	19 000	MUN837 report from the Promun financial system	Last Value	16 800	17 834	G2			16 800	17 906	G2			**16 800**	**17 906**	G2
TL28	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	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 which are billed for sanitation/sewerage as at 30 June 2022	Number of residential properties which are billed for sanitation/sewerage	15 000	MUN837 report from the Promun financial system	Last Value	14 500	15 066	G2			14 500	15 326	G2			**14 500**	**15 326**	G2
TL29	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2022	Number of residential properties which are billed for refuse removal	15 000	MUN837 report from the Promun financial system	Last Value	14 500	15 151	G2			14 500	15 394	G2			**14 500**	**15 394**	G2
TL30	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Provide free basic water to indigent households as at 30 June 2022	Number of indigent households receiving free basic water	7 000	Mun837 report from the Promun financial system	Reverse Last Value	7 000	3 570	B			7 000	5 115	B			**7 000**	**5 115**	B
TL31	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Provide free basic electricity to indigent households as at 30 June 2022	Number of indigent households receiving free basic electricity	7 000	Mun837 report from the Promun financial system	Reverse Last Value	7 000	3 653	B			7 000	5 145	B			**7 000**	**5 145**	B
TL32	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Provide free basic sanitation to indigent households as at 30 June 2022	Number of indigent households receiving free basic sanitation services	7 000	Mun837 report from the Promun financial system	Reverse Last Value	7 000	3 575	B			7 000	5 125	B			**7 000**	**5 125**	B
TL33	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Provide free basic refuse removal to indigent households as at 30 June 2022	Number of indigent households receiving free basic refuse removal services	7 000	Mun837 report from the Promun financial system	Reverse Last Value	7 000	3 592	B			7 000	5 137	B			**7 000**	**5 137**	B
TL37	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Submit the final annual budget to Council by 31 May 2022	Final budget submitted to Council	1	Minutes of council meeting during which the Budget was submitted for approval	Carry Over	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL38	Vote 1 - Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Submit monthly reports in terms of Section 71 of the MFMA to Council	Number of reports submitted to Council	12	Minutes of council meeting during which report was discussed	Accumulative	3	3	G			3	3	G			**6**	**6**	G

Summary of Results: SO5: Adherence to all laws and regulations applicable to LG

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%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	4
B	KPI Extremely Well Met	150.000% <= Actual/Target	4
	Total KPIs:		11

SO6: Enhanced stakeholder engagements to promote civic education

KPI Ref	Responsible Directorate	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance	Departmental KPI: Corrective Measures	Target	Actual	R
TL7	Vote 4 - Corporate Services	SO6: Enhanced stakeholder engagements to promote civic education	Arrange and attend the monthly meetings of ward committees	Number of monthly ward committee meetings held	120	Minutes of Ward Committee meetings	Accumulative	36	0	R	The decision was taken by the Speaker to stop ward committee meetings until elections.	Meetings will be held after elections	12	0	R	Ward committees has not been established following	Ward committees will only be established within the next 2 to 3 months	**48**	**0**	R
TL51	Vote 3 - Strategy & Social Development	SO6: Enhanced stakeholder engagements to promote civic education	Obtain inputs for the IDP and budget process from all wards	Proof of inputs received	4	Proof of inputs received via different sources	Accumulative	0	0	N/A			12	12	G			**12**	**12**	G

Summary of Results: SO6: Enhanced stakeholder engagements to promote civic education

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

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	18
R	KPI Not Met	0% <= Actual/Target <= 74.999%	14
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	6
B	KPI Extremely Well Met	150.000% <= Actual/Target	10

Appendix 2: Detailed Capital Expenditure as at 31 December 2021

LANGEBERG
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CAPITAL EXPENDITURE REPORT
31 DECEMBER 2021

Vote number	Project	Ward	Annual / Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure (i.t.o. SDBIP Cashflows).	Actual Expenditure vs Budget	SOURCE
VOTE 1: FINANCIAL SERVICES DIRECTORATE												
Dir Financial Services												
	Total Dir Financial Services											
Budget Office												
9/152-53906-354	Vehicles - EFF		210 000.00	-	-	-	-	0.00%	210 000.00	50.00%	0.00%	EFF
	Total Budget Office		**210 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**210 000.00**	**50.00%**	**0.00%**	
Expenditure Services												
	Total Expenditure Services											
TOTAL: FINANCIAL SERVICES DIRECTORATE			**210 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**210 000**	**50.00%**	**0.00%**	
VOTE 2: EXECUTIVE & COUNCIL												
Municipal Manager												
	Total Municipal Manager		**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00%**	**0.00%**	
Internal Audit												
TOTAL: EXECUTIVE & COUNCIL			**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00%**	**0.00%**	
VOTE 3: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE												
Strategy & Social Development												
9/110-52101-103	Equipment	All	500 000.00	165 795.21	166 463.16	12 434.78	178 897.94	35.78%	321 102.06	50.00%	33.29%	CRR
	Total Strategy & Social Development		**500 000.00**	**165 795.21**	**166 463.16**	**12 434.78**	**178 897.94**	**35.78%**	**321 102.06**	**50.00%**	**33.29%**	
Information Technology												
9/113-52001-104	General ICT Needs	All	1 000 000.00	0.00	0.00	797 827.83	797 827.83	79.78%	202 172.17	50.00%	0.00%	CRR
9/113-52002-105	Upgrade ICT Infrastructure	All	2 200 000.00	0.00	0.00	1 009 357.80	1 009 357.80	45.88%	1 190 642.20	50.00%	0.00%	CRR
9/113-53804-233	Machinery and Equipment_Generators	All	1 000 000.00	685 406.34	685 406.34	0.00	685 406.34	68.54%	314 593.66	50.00%	68.54%	CRR
	Total Information Technology		**4 200 000.00**	**685 406.34**	**685 406.34**	**1 807 185.63**	**2 492 591.97**	**59.35%**	**1 707 408.03**	**50.00%**	**16.32%**	
STRATEGY SOCIAL LED												
9/111-49802-323	Fencing at Informal Trading areas	All	200 000.00	0.00	0.00	173 913.04	173 913.04	86.96%	26 086.96	50.00%	0.00%	CRR
	Total Strategy Social LED		**200 000.00**	**0.00**	**0.00**	**173 913.04**	**173 913.04**	**86.96%**	**26 086.96**	**50.00%**	**0.00%**	
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE			**4 900 000.00**	**851 201.55**	**851 869.50**	**1 993 533.45**	**2 845 402.95**	**58.07%**	**2 054 597.05**	**50.00%**	**17.39%**	
VOTE 4: CORPORATE SERVICES DIRECTORATE												
Traffic												
9/123-53820-240	Motorbike Skills Test Unit	All	50 000.00	0.00	0.00	29 739.12	29 739.12	59.48%	20 260.88	50.00%	0.00%	CRR
9/123-38404-298	Alterations of Robertson Offices		500 000.00	0.00	0.00	0.00	0.00	0.00%	500 000.00	50.00%	0.00%	CRR
9/153-53910-355	Vehicles - EFF		880 000.00	0.00	0.00	0.00	0.00	0.00%	880 000.00	50.00%	0.00%	EFF
	Total Traffic		**1 430 000.00**	**-**	**-**	**29 739**	**29 739**	**2.08%**	**1 400 260.88**	**50.00%**	**0.00%**	
Law Enforcement												
9/150-53955-356	Vehicles - EFF	All	1 116 000.00	0.00	0.00	0.00	0.00	0.00%	1 116 000.00	50.00%	0.00%	EFF
	Total Law Enforcement		**1 116 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**1 116 000.00**	**50.00%**	**0.00%**	
Property Building and Maintenance												
9/125-50601-108	Alterations/Upgrading of Municipal Offices	All	200 000.00	0.00	0.00	173 913.04	173 913.04	86.96%	26 086.96	50.00%	0.00%	CRR
	Total Property Building and Maintenance		**200 000.00**	**0.00**	**0.00**	**173 913.04**	**173 913.04**	**86.96%**	**26 086.96**	**50.00%**	**0.00%**	

Governance Support												
9/154-53909-357	Vehicles - EFF	All	270 000.00	0.00	0.00	0.00	0.00	0.00%	270 000.00	50.00%	0.00%	EFF
	Total Governance Support		**270 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**270 000.00**	**50.00%**	**0.00%**	
Admin Support			-									
9/120-52101-106	Office Furniture & Equipment	All	200 000.00	2 948.82	174 254.18	12 525.02	186 779.20	93.39%	13 220.80	50.00%	87.13%	CRR
	Total Corporate Services		**200 000.00**	**2 948.82**	**174 254.18**	**12 525.02**	**186 779.20**	**93.39%**	**13 220.80**	**50.00%**	**87.13%**	
TOTAL: CORPORATE SERVICES DIRECTORATE			**3 216 000.00**	**2 949**	**174 254**	**216 177**	**390 431**	**12.14%**	**2 825 568.64**	**41.67%**	**5.42%**	
VOTE 5: ENGINEERING SERVICES DIRECTORATE												
Dir Engineering Services												
9/133-33019-348	Bulk services: Robertson Heights	All	1 001 000.00	0.00	0.00	0.00	0.00	0.00%	1 001 000	50.00%	0.00%	CRR
	Total Dir Engineering Services		**1 001 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**1 001 000.00**	**50.00%**	**0.00%**	
Water												
9/146-22901-150	Upgrading filters in Montagu WTW		4 332 400.00	0.00	7 446.00	0.00	7 446.00	0.17%	4 324 954.00	50.00%	0.17%	CRR
9/133-32501-175	Extend De Hoop pipeline to Gumgrove dam		800 000.00	0.00	0.00	0.00	0.00	0.00%	800 000.00	50.00%	0.00%	CRR
9/134-32701-371	New Reservoir Robertson Heights		14 091 304.00	0.00	612 500.00	1 062 500.00	1 675 000.00	11.89%	12 416 304.00	50.00%	4.35%	WSIG
9/133-33125-372	Install New Pipeline Reservoir Robertson Heights		1 300 000.00	0.00	0.00	0.00	0.00	0.00%	1 300 000.00	50.00%	0.00%	WSIG
9/146-22804-373	Upgrade Pumpstation Waterworks Robertson		2 000 000.00	0.00	0.00	0.00	0.00	0.00%	2 000 000.00	50.00%	0.00%	WSIG
9/133-13111-303	Water network - Zolani - CRR		118 594.00	34 602.70	34 602.70	83 991.30	118 594.00	100.00%	0.00	50.00%	29.18%	CRR
9/133-13113-306	CRR: Rehabilitate Water Networks Ph 4 - Robertson		371 051.00	49 761.63	49 761.63	321 289.37	371 051.00	100.00%	0.00	50.00%	13.41%	CRR
9/133-13117-311	CRR: Rehabilitate Water Networks Ph 4 - Montagu		348 226.00	81 051.70	152 709.11	30 110.47	182 819.58	52.50%	165 406.42	50.00%	43.85%	CRR
9/133-13115-308	CRR: Rehabilitate Water Networks Ph 4 - Bonnievale		337 996.00	194 653.68	208 184.03	129 811.97	337 996.00	100.00%	0.00	50.00%	61.59%	CRR
	Total Water		**23 699 571.00**	**360 069.71**	**1 065 203.47**	**1 627 703.11**	**2 692 906.58**	**11.36%**	**21 006 664.42**	**50.00%**	**4.49%**	
Sewerage												
9/140-53915-365	New Sewer Truck		1 000 000.00	0.00	0.00	1 112 063.00	1 112 063.00	111.21%	-112 063.00	50.00%	0.00%	CRR
9/141-33501-374	New Telemetry System Bvale Sewerage Pumpstation		1 500 000.00	0.00	0.00	0.00	0.00	0.00%	1 500 000.00	50.00%	0.00%	CRR
	Total Sewerage		**2 500 000.00**	**0.00**	**0.00**	**1 112 063.00**	**1 112 063.00**	**44.48%**	**1 387 937.00**	**50.00%**	**0.00%**	
Cleansing												
9/138-31105-325	Material Recovery Facility	All	583 478.00	0.00	0.00	507 372.17	507 372.17	86.96%	76 106	50.00%	0.00%	MIG
9/132-53947-358	Vehicles - EFF		7 220 000.00	0.00	0.00	0.00	0.00	0.00%	7 220 000	50.00%	0.00%	EFF
9/137-53913-366	Refuse Compactor		2 400 000.00	0.00	0.00	2 310 061.00	2 310 061.00	96.25%	89 939	50.00%	0.00%	CRR
9/138-21007-367	Roof Transfer Station Robertson		700 000.00	0.00	0.00	0.00	0.00	0.00%	700 000	50.00%	0.00%	CRR
	Total Cleansing		**10 903 478.00**	**0.00**	**0.00**	**2 817 433.17**	**2 817 433.17**	**25.84%**	**8 086 044.83**	**50.00%**	**0.00%**	
Town Planning												
	Total Town Planning		**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00%**		
Roads & Storm Water												
9/135-24117-220	MIG: Upgrading of Roads and Stormwater in Robertson		19 438 261.00	1 957 585.98	12 822 356.78	6 016 573.77	18 838 930.55	96.92%	599 330.45	50.00%	65.96%	MIG
9/135-24126-328	CRR Upgrading of Roads and Stormwater in Robertson		1 500 000.00	0.00	0.00	1 350 000.00	1 350 000.00	90.00%	150 000.00	50.00%	0.00%	CRR
9/135-24116-212	Robertson: Upgrading of Roads & Stormwater in Robertson		1 500 000.00	0.00	0.00	0.00	0.00	0.00%	1 500 000.00	50.00%	0.00%	CRR
9/135-24120-293	NDPG : Upgrading of bus route - August Street-Nkqubela		8 695 652.00	0.00	0.00	0.00	0.00	0.00%	8 695 652.00	50.00%	0.00%	NDPG
	Total Roads & Storm Water		**31 133 913.00**	**1 957 586**	**12 822 357**	**7 366 574**	**20 188 931**	**64.85%**	**10 944 982.45**	**50.00%**	**41.18%**	
Electrical Engineering												
9/132-30706-128	Electrification Kenana	All	2 513 043.00	0.00	0.00	0.00	0.00	0.00%	2 513 043.00	50.00%	0.00%	INEP
9/132-53810-133	Replace Safety Equipment - Electrical Services	All	200 000.00	2 510.46	33 435.27	85 596.15	119 031.42	59.52%	80 968.58	50.00%	16.72%	CRR
9/132-30711-129	New Elect Connections	All	500 000.00	22 592.87	237 578.38	0.00	237 578.38	47.52%	262 421.62	50.00%	47.52%	CRR
9/132-30712-130	Replacement and Repairs Network	All	1 500 000.00	224 845.27	842 987.46	0.00	842 987.46	56.20%	657 012.54	50.00%	56.20%	CRR
9/132-30713-131	Replacements and Repairs Street Lights	All	250 000.00	129 430.92	245 805.05	6 231.35	252 036.40	100.81%	-2 036.40	50.00%	98.32%	CRR
9/132-30715-132	Replacement of Prepaid Meters Bulk Supply Meters to reduce losses	1	500 000.00	3 450.29	121 568.97	0.00	121 568.97	24.31%	378 431.03	50.00%	24.31%	CRR
9/132-30125-119	Replace 66Kv Transformers at Robertson Main Substation	1	200 000.00	0.00	0.00	0.00	0.00	0.00%	200 000.00	50.00%	0.00%	CRR
9/132-30637-245	Replace 11Kv Oil Insulated Switchgear	5	1 400 000.00	0.00	0.00	0.00	0.00	0.00%	1 400 000.00	50.00%	0.00%	CRR
9/132-20640-246	Upgrade McGregor/BPesmansrivier 11Kv Line	12	1 400 000.00	0.00	0.00	0.00	0.00	0.00%	1 400 000.00	50.00%	0.00%	CRR
9/137-53903-359	Vehicles - EFF	7	6 609 000.00	0.00	0.00	0.00	0.00	0.00%	6 609 000.00	50.00%	0.00%	EFF
	Total Electrical Engineering		**15 072 043.00**	**382 829.81**	**1 481 375.13**	**91 827.50**	**1 573 202.63**	**10.44%**	**13 498 840.37**	**50.00%**	**9.83%**	
Infrastructure Development												
9/144-33001-148	Installation of Bulk Services	All	3 500 000.00	0.00	0.00	0.00	0.00	0.00%	3 500 000.00	50.00%	0.00%	CRR
	Total Infrastructure Development		**3 500 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**3 500 000.00**	**50.00%**	**0.00%**	
Planning and Development												
	Total Infrastructure Development		**-**									
Mechanical Workshop												
	Total Mechanical Workshop											
TOTAL: ENGINEERING SERVICES DIRECTORATE			**87 810 005.00**	**2 700 485.50**	**15 368 935.38**	**13 015 600.55**	**28 384 535.93**	**32.32%**	**59 425 469.07**	**50.00%**	**17.50%**	

VOTE6: COMMUNITY SERVICES DIRECTORATE												
Community Halls												
9/156-48115-251	Zolani Hall Roof replacement	1	200 000.00	0.00	0.00	0.00	0.00	0.00%	200 000.00	50.00%	0.00%	CRR
9/156-48116-252	Ashton Town Hall Roof replacement	All	200 000.00	0.00	0.00	0.00	0.00	0.00%	200 000.00	50.00%	0.00%	CRR
9/156-48121-329	Barnard hall roof refurbishment	4	300 000.00	0.00	0.00	0.00	0.00	0.00%	300 000.00	50.00%	0.00%	CRR
9/156-52122-333	Furniture	7	50 000.00	0.00	0.00	0.00	0.00	0.00%	50 000.00	50.00%	0.00%	CRR
	Total Community Halls		**750 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**750 000.00**	**50.00%**	**0.00%**	
Community Facilities												
9/103-53907-361	Vehicles - EFF	All	525 000.00	0.00	0.00	0.00	0.00	0.00%	525 000.00	50.00%	0.00%	EFF
	Total Infrastructure Development		**525 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**525 000.00**	**50.00%**	**0.00%**	
Fire Services												
9/154-53803-161	3 X PPE (Protective Personal Ensemble)	All	309 740.00	0.00	0.00	0.00	0.00	0.00%	309 740.00	50.00%	0.00%	CRR
9/154-53805-181	Small equipment - Fire Services	All	300 000.00	0.00	0.00	4 618.90	4 618.90	1.54%	295 381.10	50.00%	0.00%	CRR
9/154-52107-318	Furniture - Fire Station	All	3 000.00	0.00	0.00	0.00	0.00	0.00%	3 000.00	50.00%	0.00%	CRR
9/154-48508-342	Fire Station Robertson Building	All	3 000 000.00	0.00	3 942.00	885 350.00	889 292.00	29.64%	2 110 708.00	50.00%	0.13%	CRR
9/124-53908-362	Vehicles - EFF	All	160 000.00	0.00	0.00	0.00	0.00	0.00%	160 000.00	50.00%	0.00%	EFF
9/154-53802-160	Air Conditioners - Fire Services		64 381.00	0.00	0.00	0.00	0.00	0.00%	64 381.00	50.00%	0.00%	CRR
	Total Fire Services		**3 837 121.00**	**0.00**	**3 942.00**	**889 968.90**	**893 910.90**	**23.30%**	**2 943 210.10**	**50.00%**	**0.10%**	
Environmental Services												
9/153-53839-343	Purchase of replacement horticultural equipment	7	80 000.00	10 010.77	19 908.20	59 584.14	79 492.34	99.37%	507.66	50.00%	24.89%	CRR
9/153-50607-344	Purchase new electronic aluminium roller doors for the Montagu Parks stores		80 000.00	0.00	0.00	69 565.22	69 565.22	86.96%	10 434.78	50.00%	0.00%	CRR
9/153-49308-345	Fencing of lower cave in Montagu Mountain Reserve		35 000.00	0.00	0.00	30 434.78	30 434.78	86.96%	4 565.22	50.00%	0.00%	CRR
9/153-53840-353	Air conditioner		60 000.00	0.00	0.00	59 000.00	59 000.00	98.33%	1 000.00	50.00%	0.00%	CRR
9/129-53911-363	Vehicles - EFF		650 000.00	0.00	0.00	0.00	0.00	0.00%	650 000.00	50.00%	0.00%	EFF
9/153-49304-275	ReplaceFenceatParkatCornerofCross Bath STrMtagu Bpillards		120 000.00	0.00	0.00	0.00	0.00	0.00%	120 000.00	50.00%	0.00%	CRR
	Total Environmental Services		**1 025 000.00**	**10 010.77**	**19 908.20**	**218 584.14**	**238 492.34**	**23.27%**	**786 508**	**50.00%**	**1.94%**	
Cemetries												
9/155-49102-346	Development of Ashton Silos cemetery expansion		500 000.00	0.00	0.00	100 622.25	100 622.25	20.12%	399 377.75	50.00%	0.00%	CRR
9/155-49101-278	Pave the entrance of McGregor cemetery		90 000.00	0.00	0.00	0.00	0.00	0.00%	90 000.00	50.00%	0.00%	CRR
	Total Cemetries		**590 000.00**	**0.00**	**0.00**	**100 622.25**	**100 622.25**	**17.05%**	**489 378**	**50.00%**	**0.00%**	
Sportsfields												
9/150-38255-352	Resurfacing and Construction of netball courts		800 000.00	0.00	304 580.00	343 027.22	647 607.22	80.95%	152 392.78	50.00%	38.07%	DSRF
9/150-44334-258	Upgrading floodlights Cogmanskloof Sportsfield		200 000.00	0.00	0.00	0.00	0.00	0.00%	200 000.00	50.00%	0.00%	CRR
9/150-50435-259	Nqubela Sportsground security fencing for pumps and Jojo tanks		100 000.00	0.00	0.00	86 956.52	86 956.52	86.96%	13 043.48	50.00%	0.00%	CRR
9/150-50436-261	Van Zyl Street Cloakroom roof replacement		150 000.00	0.00	0.00	0.00	0.00	0.00%	150 000.00	50.00%	0.00%	CRR
9/150-50437-262	Happy Valley sportsground soccer field high mast lighting		350 000.00	0.00	0.00	0.00	0.00	0.00%	350 000.00	50.00%	0.00%	CRR
9/150-53838-263	Nqubela sportsground machinery for sinthetic surface maintenance		130 000.00	0.00	0.00	0.00	0.00	0.00%	130 000.00	50.00%	0.00%	CRR
9/150-44349-335	Boundary wall Happy Valley sportsground completion with precast walling		800 000.00	0.00	0.00	0.00	0.00	0.00%	800 000.00	50.00%	0.00%	CRR
9/150-50452-338	New Spectator Ablution Cogmanskloof Sport field		500 000.00	0.00	0.00	86 800.00	86 800.00	17.36%	413 200.00	50.00%	0.00%	CRR
9/150-53854-341	1x Blower Mower		60 000.00	0.00	0.00	0.00	0.00	0.00%	60 000.00	50.00%	0.00%	CRR
					0.00	0.00						
	Total Sportsfields		**3 090 000.00**	**0.00**	**304 580.00**	**516 783.74**	**821 363.74**	**26.58%**	**2 268 636.26**	**50.00%**	**9.86%**	
Housing												
9/123-53912-364	Vehicles - EFF	All	160 000.00	0.00	0.00	0.00	0.00	0.00%	160 000.00	50.00%	0.00%	EFF
9/152-39602-368	Erf 136 Nkqubela 172 units		7 500 000.00	0.00	0.00	0.00	0.00	0.00%	7 500 000.00	50.00%	0.00%	HSDG
	Total Housing		**7 660 000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**7 660 000.00**	**50.00%**	**0.00%**	
Libraries												
9/151-49001-375	Fencing Mountain View Library- Robertson		142 000.00	0.00	0.00	123 478.26	123 478.26	86.96%	18 521.74	50.00%	0.00%	MRF
9/151-49002-376	Fencing Ashton Library		460 000.00	0.00	0.00	400 000.00	400 000.00	86.96%	60 000.00	50.00%	0.00%	MRF
9/151-49003-377	Fencing Sunnyside Library- Montagu		183 000.00	0.00	0.00	159 130.43	159 130.43	86.96%	23 869.57	50.00%	0.00%	MRF
			785 000.00	**0.00**	**0.00**	**682 608.69**	**682 608.69**	**86.96%**	**102 391.31**	**50.00%**	**0.00%**	
TOTAL: COMMUNITY SERVICES DIRECTORATE			**18 262 121.00**	**10 010.77**	**328 430.20**	**2 408 567.72**	**2 736 997.92**	**14.99%**	**15 525 123**	**50.00%**	**1.80%**	
GRAND TOTAL			**114 398 126.00**	**3 564 647**	**16 723 489**	**17 633 879**	**34 357 368**	**30.03%**	**80 040 757.84**	**38.33%**	**14.62%**	

Legend:

	Under Expenditure
1	Over Expenditure
	Budget 100% Spent

Unless otherwise indicated, all capital expenditure will be financed from the Capital Replacement Reserve.

Note: The total expenditure includes outstanding orders for the month.

Percentage of actual expenditure =	**14.62%**
Percentage of outstanding orders =	**15.41%**
Total	**30.03%**

	ACTUAL
HOUSING	0.00
WATER	1 065 203.47
ELECTRICAL SERVICES	1 481 375.13
SEWERAGE	0.00
ROADS	12 822 356.78
Sub-Total at Service Level	15 368 935.38

Unless otherwise indicated, all capital expenditure will be financed from the Capital Replacement Reserve.

Note: The total expenditure includes outstanding orders for the month.

Percentage of actual expenditure =	**14.62%**
Percentage of outstanding orders =	**15.41%**
Total	**30.03%**

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	-	0.00	7 660 000.00	7 660 000.00
WATER	1 065 203.47	1 627 703.11	360 069.71	23 699 571.00	21 006 664.42
ELECTRICAL SERVICES	1 481 375.13	91 827.50	382 829.81	15 072 043.00	13 498 840.37
SEWERAGE	0.00	1 112 063.00	0.00	2 500 000.00	1 387 937.00
ROADS	12 822 356.78	7 366 573.77	1 957 585.98	31 133 913.00	10 944 982.45
Sub-Total at Service Level	**15 368 935.38**	**10 198 167.38**	**2 700 485.50**	**80 065 527.00**	**54 498 424.24**
	ACTUAL	**ORDERS**	**EXP/MONTH**	**BUDGET**	**BALANCE**
EXECUTIVE & COUNCIL	0.00	-	0.00	0.00	0.00
CORPORATE SERVICES	174 254.18	216 177.18	2 948.82	3 216 000.00	2 825 568.64
STRATEGY AND SOCIAL DEVELOPMENT	851 869.50	1 993 533.45	851 201.55	4 900 000.00	2 054 597.05
FINANCE	0.00	-	0.00	210 000.00	210 000.00
COMMUNITY SERVICES	328 430.20	2 408 567.72	10 010.77	10 602 121.00	7 865 123.08
ENVIRONMENTAL SERVICES	0.00	-	0.00	0.00	0.00
INFORMATION & COMMUNICATION TECHNOLOGY	0.00	-	0.00	0.00	0.00
INFRASTRUCTURE DEVELOPMENT	0.00	-	0.00	3 500 000.00	3 500 000.00
Mechanical Workshop	0.00	-	0.00	0.00	0.00
Dir ENGINEERING SERVICES	0.00	-	0.00	1 001 000.00	1 001 000.00
CLEANSING	0.00	2 817 433.17	0.00	10 903 478.00	8 086 044.83
TOWN PLANNING	0.00	-	0.00	0.00	0.00
Sub-Total at Department Level	**1 354 553.88**	**7 435 711.52**	**864 161.14**	**34 332 599.00**	**25 542 333.60**
	16 723 489.26	**17 633 878.90**	**3 564 646.64**	**114 398 126.00**	**80 040 757.84**