

Inkosi Langalibalele Local Municipality



Mid-Year Budget and Performance Assessment Report 22/23

(Section 72 Report)

Contents

PART 1: IN-YEAR REPORT	3
MAYOR'S REPORT	3
RESOLUTIONS	4
EXECUTIVE SUMMARY	5
INTRODUCTION	5
FINANCIAL PERFORMANCE VERSUS APPROVED BUDGET	5
IN-YEAR BUDGET TABLES	10
PART 2 – SUPPORTING DOCUMENTATION	16
DEBTORS ANALYSIS	16
CREDITORS ANALYSIS	17
INVESTMENT PORTFOLIO ANALYSIS	18
ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	18
SECTION 66- Employee related costs	19
MATERIAL VARIANCE TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN	20
MUNICIPAL MANAGER'S QUALITY CERTIFICATE	26

PART 1: IN-YEAR REPORT

MAYOR'S REPORT

In terms of the Municipal Budget and Reporting Regulations, Part 1 in-year report, the Mayor is required to provide a report / comments on:

“(a) a summary of whether the municipality’s budget is being implemented in accordance with the Service Delivery and Budget Implementation Plan and any service delivery agreements with municipal entities.”

And the Quarterly reports in terms of Section 52(d) of the MFMA. The performance of the municipality against its budget is in line with the budget that was approved by Council in May 2022.

Operating Revenue

Operational revenue in table C4 has a variance of 9% by the end of December 2022 when comparing the year to actual against the year to date budget. The total operating revenue for the first 6 months of the year amounts to R390.5 million which is R32.5 million greater than the budgeted year to date figure of R357.9 million.

Operating Expenditure

The operating expenditure in table C4 also shows an actual year to date amount of R295 million instead of R360.4 million which results to 18% underspending. A major portion of this variance can be attributed to the fact that debt impairment and depreciation are only calculated at year end.

Capital Expenditure

Capital expenditure for grants is sitting at R53.9 million whereas it should be R29.4 million by mid-year. There is a variance of 83% which is attributable to that fact that municipality has been spending the Disaster Relief Grant which was received on the last day of last financial year and was not incorporated in the current year’s budget as it was already finalised.

Cash Flow

The municipality is currently having a challenge with the debt collection as it can be seen from the cash flow statement. On payment of suppliers and employees though the municipality allocated the budget on this item but through the use of the Interim Finance Committee to monitor the cash flow the municipality has been spending less.

The payment of capital assets has showed much over spending due to the disaster grant which did not form part of the budget as it was received after the budget was already concluded.

“(b) a summary of any financial problems or risks facing the municipality or any such entity; and.”

The municipality has improved from its financial problems when compared to the previous financial year as the budget is now funded. Though the situation has improved however the political leadership together with the management of the municipality with the help of Provincial Treasury and Provincial Cogta still utilises the Interim Finance Committee (IFC) as a tool to avoid financial deterioration and to further stabilise fiscal affairs of the municipality. The committee still holds weekly meetings which analyses the finances for the month and determine which expenditures/ creditors to be paid.

“(c) any other information considered relevant by the Mayor.”

1. The Council and management has so far made good progress on the implementation of mSCOA, as the municipality is now using Munsoft as the new financial system as from the August 2022. Though there are still few minor issues mostly with reporting side of it but its promising.

“4(a) summary of the past year’s audit report.”

The audit has been concluded and the municipality has received qualified audit opinion from the Auditor General.

“(b) summary of impact of the National Adjustments Budget and Provincial Adjustments Budget.”

The municipality is in the process of compiling the Adjustment Budget.

“(c) recommendations

It is therefore recommended based on the information presented above that an Adjustments Budget referred to in Section 28 of the MFMA be prepared in order to address any over and under budgeting issues that have been identified through the mid-year assessment report.

RESOLUTIONS

- i. That the Mid-Year Budget and Performance Assessment Report 2022/23 in terms of Section 72 of the MFMA; be **NOTED**.
- ii. That the Quarterly Report on the implementation of the budget and financial affairs for the municipality referred to in Section 52(d) of the MFMA; be **NOTED**.
- iii. That the monthly budget statements and supporting documentation be **NOTED**

EXECUTIVE SUMMARY

INTRODUCTION

The Municipal Finance Management Act, No.56 of 2003, makes it necessary for all municipalities to prepare Mid-Year Budget and Performance Assessment Report.

Section 72 of the Act state the following:

“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 budget statements referred to in Section 71 for the first half of the 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 SDBIP;*
 - iii) The past year’s Annual Report and progress made 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 of the Act from such entities.**

In compliance with Section 72 of the Act, as stated above, the Mid-Year Budget and Performance Assessment is compiled and reported on accordingly.

FINANCIAL PERFORMANCE VERSUS APPROVED BUDGET

Table C1 and C4 highlight the financial performance of the municipality for the first half of the financial year. As it can be seen from the tables that the municipality has reported a surplus of R156.4 million, this can mainly be attributed to the fact that depreciation and debt impairment figures are only recorded at year end also that the municipality has been spending the Disaster Relief Grant was received on the last day of last financial year and was not incorporated in the current year’s budget as it was already finalised.

Income

The income reported for the period is R390.5 million when compared to the budgeted income of R350.9 million. The income for the period as detailed in the table below shows the income billed versus the budget income.

Property rates billed are much higher than the year-to date budget. This is because the municipality has properties that are billed annually in July and if their figure is apportioned on monthly basis the municipality only records -1% variance.

Service Charges-Electricity Revenue billed shows to be a bit lower than the anticipated year-to date budget by 8%. This is attributable mainly to load shedding.

Interest earned on External Investments have recorded a much higher variance against the year to date budget and that can be attributable to the Disaster Relief Grant that didn't form part of the initial current year's budget. And also the under spending on INEP and EEDSM grants.

Rental of Facilities and equipment have also showed -38% variance when measured against the year-to-date budget and that is due to over budgeting and it will be adjusted accordingly

Interest earned on outstanding debtors have recorded a variance of 21% lower than the budgeted year-to-date amount and this was over budgeted due to system challenges with the previous system in billing.

Fines, Penalties and Forfeits the reason for -98% variance is mainly attributable to the collection fees of 10% that has been phased out.

Licences and Permits variance is mainly attributable to the fact that traffic department do not submit receipts timeously to revenue section for receipting on Munsoft.

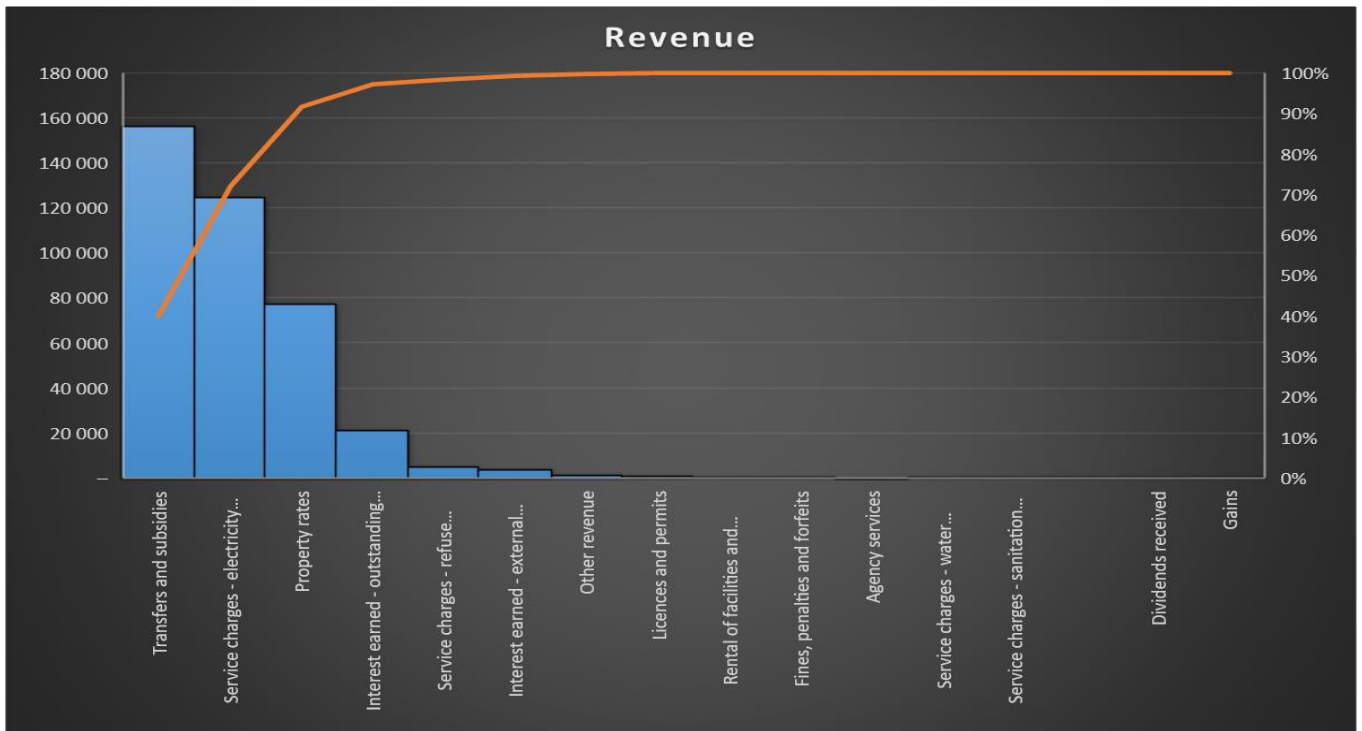
Transfers and Subsidies, this variance is mainly attributable to the fact that the municipality is spending the Disaster Relief Grant which was not incorporated in the ORGB as it was received in last day of the financial year and the budget was already concluded.

Other Revenue variance also comes from over budgeting and will be adjusted accordingly.

Table 1: Income for the six months ended 31 December 2022

KZN237 Inkosi Langalibalele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Half Year Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		111 482	112 984	-	77 220	77 220	56 492	20 728	37%	112 984
Service charges - electricity revenue		244 228	271 474	-	124 786	124 786	135 737	(10 951)	-8%	271 474
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		8 883	10 072	-	4 981	4 981	5 036	(55)	-1%	10 072
Rental of facilities and equipment		723	750	-	272	272	375	(103)	-28%	750
Interest earned - external investments		2 783	2 782	-	3 573	3 573	1 391	2 182	157%	2 782
Interest earned - outstanding debtors		13 775	53 141	-	21 111	21 111	26 571	(5 459)	-21%	53 141
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6 166	24 197	-	224	224	12 099	(11 875)	-98%	24 197
Licences and permits		5 557	4 450	-	830	830	2 225	(1 395)	-63%	4 450
Agency services		49	49	-	27	27	25	3	11%	49
Transfers and subsidies		208 380	231 671	-	156 288	156 288	115 835	40 453	35%	231 671
Other revenue		2 296	4 390	-	1 227	1 227	2 195	(968)	-44%	4 390
Gains		(738)	-	-	-	-	-	-	-	-

Graph 1: Income for the six months ended 31 December 2022



Expenditure

The expenditure for the first six months is reported at R295 million, and that amounts to 18% less than the budgeted year-to-date amount of R360.4 million, mainly due to debt impairment and depreciation figures which have not been populated as yet. However, there are line items where the municipality has overspent such as contracted services at 54% and with Bulk purchases it shows that the municipality has over spending of 23%.

Employee Related costs for the 1st six months of the year seems to be moving as expected as the municipality have only recorded -1% variance on this item.

Remuneration of Councillors, the reason for this variance is because we had a technical error with the accounts on the payroll system where its taking the allowance for ordinary councillors and clearing it to the subsistence and travelling allowance under other expenditure from August to December 2022 and its amounts to 2.4 million for those months and this has only been corrected now in January 2023 and the municipality records the 0% variance from this item.

Debt Impairment and Depreciation, the municipality records -100% variance on this items due to the fact that their calculation is only effected at year end.

Finance Charges shows a variance of 76% less when year-to date actual is measured against the year-to date budget and that is mainly attributable to the fact that the municipality over paid DBSA in last financial year and has not paying this financial year

Bulk Purchases- Electricity shows 23% variance above the budgeted year-to-date amount of 105 million. The reason for this variance is that the municipality erroneously paid an amount of 28 million which was the invoice for June 2022 from the current year's budget. This issue is yet to be corrected and after correction the will record no variance on this item.

Inventory Consumed is 21% variance which is below the year-to-date budgeted amount and it is attributable to the fact that the municipality is utilising the Interim Finance Committee to monitor its spending and is trying to contain the expenditure wherever possible.

Contracted Services are above the year-to-date budget by 54% mainly due to the fact that it comprises mostly of the AFS consultants and their work is paid for mostly during the 1st half of the year.

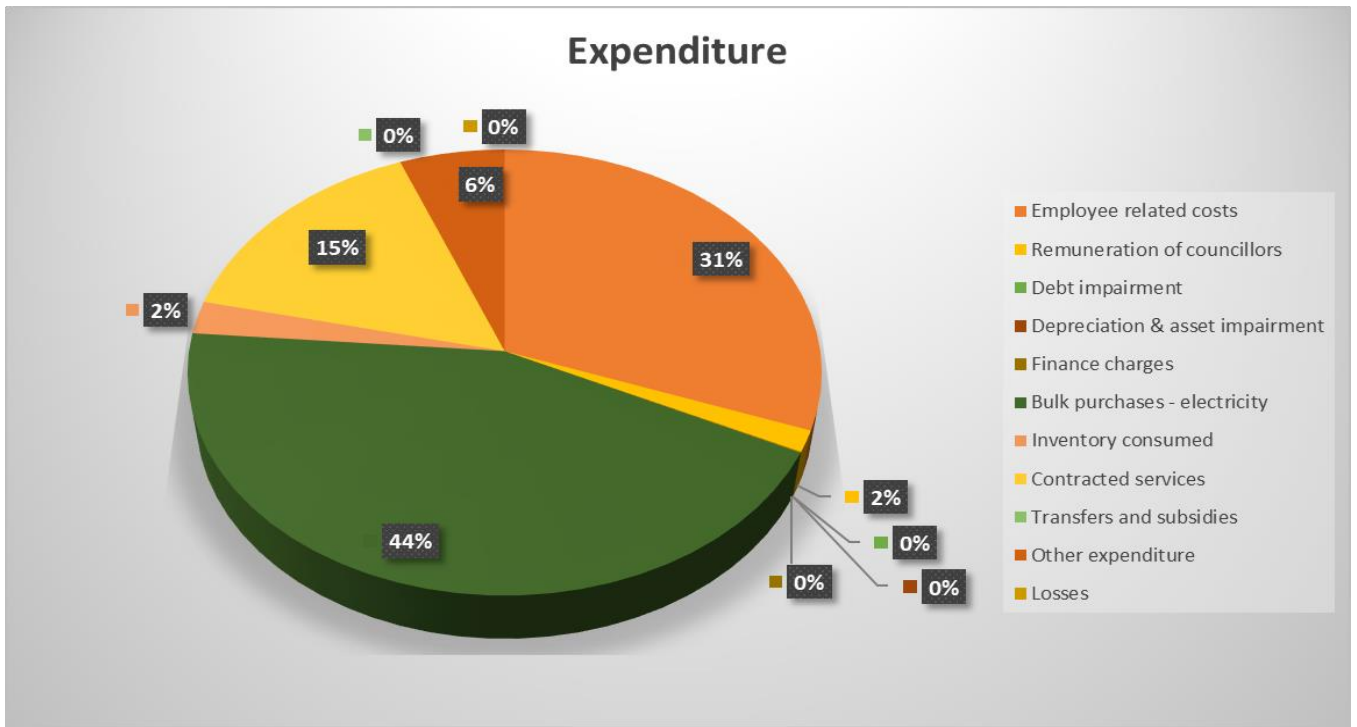
Transfers and Subsidies are budgeted for bursaries and will only be utilised now in January.

Other Expenditure, the reason for this variance is mainly due misallocation of the remuneration of ordinary councillors allowance and also the Auditor General fees where municipality initially budgeted 4.5 million and ended up paying an amount of 6 million.

Table 2: Expenditure for the six months ended 31 December 2022.

KZN237 Inkosi Langalibalele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Half Year Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		195 083	182 361	-	90 416	90 416	91 181	(765)	-1%	182 361
Remuneration of councillors		11 921	14 299	-	4 564	4 564	7 149	(2 585)	-36%	14 299
Debt impairment		17 698	144 311	-	-	-	72 155	(72 155)	-100%	144 311
Depreciation & asset impairment		131 065	62 758	-	-	-	31 379	(31 379)	-100%	62 758
Finance charges		396	1 888	-	227	227	944	(717)	-76%	1 888
Bulk purchases - electricity		216 791	210 527	-	129 890	129 890	105 264	24 627	23%	210 527
Inventory consumed		9 617	17 678	-	6 953	6 953	8 839	(1 886)	-21%	17 678
Contracted services		96 650	59 215	-	45 631	45 631	29 607	16 024	54%	59 215
Transfers and subsidies		-	400	-	-	-	200	(200)	-100%	400
Other expenditure		35 252	27 507	-	17 324	17 324	13 753	3 571	26%	27 507
Losses		(527)	-	-	-	-	-	-	-	-
Total Expenditure		713 946	720 945	-	295 006	295 006	360 472	(65 466)	-18%	720 945

Graph 2: Expenditure for the six months ended 31 December 2022



INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022

IN-YEAR BUDGET TABLES

KZN237 Inkosi Langalibalele - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Half Year Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	111 482	112 984	-	77 220	77 220	56 492	20 728	37%	112 984
Service charges	253 111	281 546	-	129 767	129 767	140 773	(11 006)	-8%	281 546
Investment revenue	2 783	2 782	-	3 573	3 573	1 391	2 182	157%	2 782
Transfers and subsidies	208 380	231 671	-	156 288	156 288	115 835	40 453	35%	231 671
Other own revenue	27 829	86 978	-	23 692	23 692	43 489	(19 797)	-46%	86 978
Total Revenue (excluding capital transfers and contributions)	603 585	715 960	-	390 539	390 539	357 980	32 560	9%	715 960
Employee costs	195 083	182 361	-	90 416	90 416	91 181	(765)	-1%	182 361
Remuneration of Councillors	11 921	14 299	-	4 564	4 564	7 149	(2 585)	-36%	14 299
Depreciation & asset impairment	131 065	62 758	-	-	-	31 379	(31 379)	-100%	62 758
Finance charges	396	1 888	-	227	227	944	(717)	-76%	1 888
Inventory consumed and bulk purchases	226 408	228 205	-	136 844	136 844	114 103	22 741	20%	228 205
Transfers and subsidies	-	400	-	-	-	200	(200)	-100%	400
Other expenditure	149 073	231 032	-	62 955	62 955	115 516	(52 561)	-46%	231 032
Total Expenditure	713 946	720 945	-	295 006	295 006	360 472	(65 466)	-18%	720 945
Surplus/(Deficit)	(110 361)	(4 985)	-	95 534	95 534	(2 492)	98 026	-3933%	(4 985)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	39 665	67 626	-	60 949	60 949	33 813	#####	80%	67 626
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(70 696)	62 641	-	156 482	156 482	31 320	125 162	400%	62 641
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(70 696)	62 641	-	156 482	156 482	31 320	125 162	400%	62 641
Capital expenditure & funds sources									
Capital expenditure	88 650	37 866	-	49 685	49 685	18 933	30 752	162%	37 866
Capital transfers recognised	264 975	58 805	-	53 903	53 903	29 402	24 501	83%	58 805
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	(156 969)	2 600	-	302	302	1 300	(998)	-77%	2 600
Total sources of capital funds	108 006	61 405	-	54 205	54 205	30 702	23 502	77%	61 405
Financial position									
Total current assets	230 820	435 497	-	-	346 494	-	-	-	435 497
Total non current assets	1 244 819	847 580	-	-	1 299 024	-	-	-	847 580
Total current liabilities	189 046	1 194 231	-	-	202 442	-	-	-	1 194 231
Total non current liabilities	47 715	4 286	-	-	47 715	-	-	-	4 286
Community wealth/Equity	1 309 575	988 755	-	-	1 395 360	-	-	-	988 755
Cash flows									
Net cash from (used) operating	(55 808)	358 980	-	75 148	75 148	179 490	104 342	58%	358 980
Net cash from (used) investing	-	(74 762)	-	(58 522)	(58 522)	(37 381)	21 141	-57%	(74 762)
Net cash from (used) financing	226	(401)	-	27	27	(201)	(228)	114%	(401)
Cash/cash equivalents at the month/year end	(26 688)	319 431	-	-	117 187	177 523	60 336	34%	384 350
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	22 072	13 730	12 179	14 521	12 821	41 234	50 081	264 845	431 483
Creditors Age Analysis									
Total Creditors	698	242	(426)	161	71	-	700	-	1 447

INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022

KZN237 Inkosi Langalibalele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Half Year Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		111 482	112 984	-	77 220	77 220	56 492	20 728	37%	112 984
Service charges - electricity revenue		244 228	271 474	-	124 786	124 786	135 737	(10 951)	-8%	271 474
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		8 883	10 072	-	4 981	4 981	5 036	(55)	-1%	10 072
Rental of facilities and equipment		723	750	-	272	272	375	(103)	-28%	750
Interest earned - external investments		2 783	2 782	-	3 573	3 573	1 391	2 182	157%	2 782
Interest earned - outstanding debtors		13 775	53 141	-	21 111	21 111	26 571	(5 459)	-21%	53 141
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6 166	24 197	-	224	224	12 099	(11 875)	-98%	24 197
Licences and permits		5 557	4 450	-	830	830	2 225	(1 395)	-63%	4 450
Agency services		49	49	-	27	27	25	3	11%	49
Transfers and subsidies		208 380	231 671	-	156 288	156 288	115 835	40 453	35%	231 671
Other revenue		2 296	4 390	-	1 227	1 227	2 195	(968)	-44%	4 390
Gains		(738)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		603 585	715 960	-	390 539	390 539	357 980	32 560	9%	715 960
Expenditure By Type										
Employee related costs		195 083	182 361	-	90 416	90 416	91 181	(765)	-1%	182 361
Remuneration of councillors		11 921	14 299	-	4 564	4 564	7 149	(2 585)	-36%	14 299
Debt impairment		17 698	144 311	-	-	-	72 155	(72 155)	-100%	144 311
Depreciation & asset impairment		131 065	62 758	-	-	-	31 379	(31 379)	-100%	62 758
Finance charges		396	1 888	-	227	227	944	(717)	-76%	1 888
Bulk purchases - electricity		216 791	210 527	-	129 890	129 890	105 264	24 627	23%	210 527
Inventory consumed		9 617	17 678	-	6 953	6 953	8 839	(1 886)	-21%	17 678
Contracted services		96 650	59 215	-	45 631	45 631	29 607	16 024	54%	59 215
Transfers and subsidies		-	400	-	-	-	200	(200)	-100%	400
Other expenditure		35 252	27 507	-	17 324	17 324	13 753	3 571	26%	27 507
Losses		(527)	-	-	-	-	-	-	-	-
Total Expenditure		713 946	720 945	-	295 006	295 006	360 472	(65 466)	-18%	720 945
Surplus/(Deficit)		(110 361)	(4 985)	-	95 534	95 534	(2 492)	98 026	(0)	(4 985)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		39 665	67 626	-	60 949	60 949	33 813	27 136	0	67 626
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(70 696)	62 641	-	156 482	156 482	31 320			62 641
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(70 696)	62 641	-	156 482	156 482	31 320			62 641
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(70 696)	62 641	-	156 482	156 482	31 320			62 641
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(70 696)	62 641	-	156 482	156 482	31 320			62 641

The total revenue for the period is reported at R390 million and has a 9% variance over the year-to-date budget amount of R357.9 million. This can be attributed to the fact that the biggest trenches of equitable share are received within first half of the year and that there are government properties that are billed annual in July. These properties represent an annual billing of 42 690 592 and if this amount is manually apportioned on monthly basis the property shows only -1% variance.

The major contributors of the total revenue are transfers subsidies 40% and service charges electricity revenue 32%

The total expenditure at mid-year is R295 million with an underspending of 18% when measured against the year to date budget amount of R360.9. This is mainly due to debt impairment and depreciation which will be done at year end. The biggest contributor on expenditure is electricity purchases with 44% followed by employee related cost at 31%.

INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022

KZN237 Inkosi Langalibalele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) -										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Half Year Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-
Vote 5 - Public Works & Basic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development Services		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		(28)	2 100	-	78	78	1 050	(972)	-93%	2 100
Vote 2 - Corporate Services		62	100	-	69	69	50	19	37%	100
Vote 3 - Budget and Treasury		(50 917)	100	-	-	-	50	(50)	-100%	100
Vote 4 - Community Services		5 946	338	-	100	100	169	(69)	-41%	338
Vote 5 - Public Works & Basic Services		131 435	35 127	-	49 438	49 438	17 564	31 874	181%	35 127
Vote 6 - Planning & Development Services		2 152	100	-	1	1	50	(49)	-99%	100
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	88 650	37 866	-	49 685	49 685	18 933	30 752	162%	37 866
Total Capital Expenditure		88 650	37 866	-	49 685	49 685	18 933	30 752	162%	37 866
Capital Expenditure - Functional Classification										
Governance and administration		(50 883)	2 300	-	147	147	1 150	(1 003)	-87%	2 300
Executive and council		(28)	2 100	-	78	78	1 050	(972)	-93%	2 100
Finance and administration		(50 855)	200	-	69	69	100	(31)	-31%	200
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		16 004	338	-	100	100	169	(69)	-41%	338
Community and social services		15 404	338	-	100	100	169	(69)	-41%	338
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		197	-	-	-	-	-	-	-	-
Housing		403	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		133 184	35 227	-	49 439	49 439	17 614	31 825	181%	35 227
Planning and development		1 749	100	-	27 153	27 153	50	27 103	54209%	100
Road transport		131 435	35 127	-	22 285	22 285	17 564	4 721	27%	35 127
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		9 701	23 539	-	4 519	4 519	11 770	(7 250)	-62%	23 539
Energy sources		9 701	23 539	-	4 519	4 519	11 770	(7 250)	-62%	23 539
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	108 006	61 405	-	54 205	54 205	30 702	23 502	77%	61 405
Funded by:										
National Government		261 867	58 805	-	53 903	53 903	29 402	24 501	83%	58 805
Provincial Government		3 108	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		264 975	58 805	-	53 903	53 903	29 402	24 501	83%	58 805
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(156 969)	2 600	-	302	302	1 300	(998)	-77%	2 600
Total Capital Funding		108 006	61 405	-	54 205	54 205	30 702	23 502	77%	61 405
<i>References</i>										

INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022

The total capital expenditure for the 1st six months is at R54.2 million with a positive variance of 77% when measured against the year to date budget amount of 30.7 million.

Capital expenditure funded by grants shows an overspending of 83% and that's mainly due to the spending of Disaster Relief Grant and internally generated funds shows underspending of 77%. Capital spending for the first six months of the year has been satisfactory.

KZN237 Inkosi Langalibalele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Half Year Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		53 164	6 478	-	(48 805)	(48 805)	3 239	(52 043)	-1606.9%	6 478
Expanded Public Works Programme Integrated Grant		2 114	2 043	-	(55)	(55)	1 022	(1 076)	-105.3%	2 043
Local Government Financial Management Grant		2 100	2 300	-	200	200	1 150	(950)	-82.6%	2 300
Municipal Infrastructure Grant		-	2 135	-	-	-	1 067	(1 067)	-100.0%	2 135
Municipal Disaster Recovery Grant		48 950	-	-	(48 950)	(48 950)	-	(48 950)	#DIV/0!	-
Provincial Government:		59 920	7 101	-	(66 542)	(66 542)	3 551	(70 092)	-1974.2%	7 101
Specify (Add grant description)		429	449	-	(429)	(429)	225	(654)	-291.1%	449
Specify (Add grant description)		6 336	6 652	-	(6 336)	(6 336)	3 326	(9 662)	-290.5%	6 652
Specify (Add grant description)		53 155	-	-	(59 777)	(59 777)	-	(59 777)	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	113 084	13 579	-	(115 346)	(115 346)	6 789	(122 136)	-1799.0%	13 579
Capital Transfers and Grants										
National Government:		39 665	67 626	-	14 333	14 333	33 813	(19 479)	-57.6%	67 626
Energy Efficiency and Demand Side Management Grant		-	5 000	-	-	-	2 500	(2 500)	-100.0%	5 000
Municipal Infrastructure Grant		39 665	40 556	-	(2 665)	(2 665)	20 278	(22 943)	-113.1%	40 556
Integrated National Electrification Programme Grant		-	22 070	-	16 998	16 998	11 035	5 963	54.0%	22 070
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	0.0%	-
Other grant providers:		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	39 665	67 626	-	14 333	14 333	33 813	(19 479)	-57.6%	67 626
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	152 749	81 204	-	(101 013)	(101 013)	40 602	(141 615)	-348.8%	81 204

The municipality has not received the museum grant as yet, the equitable share, MIG (Municipal Infrastructure Grant) and all other grants are on par as at 31 December 2022 though they do not appear correctly on the above table due to technicalities with the system.

INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022

KZN237 Inkosi Langalibalele - Table C6 Monthly Budget Statement - Financial Position - Mid-Year

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(628)	(38 632)	–	(17 192)	(38 632)
Call investment deposits		94 274	–	–	132 911	–
Consumer debtors		125 430	396 349	–	192 710	396 349
Other debtors		1 245	85 067	–	26 826	85 067
Current portion of long-term receivables		–	–	–	–	–
Inventory		10 500	(7 287)	–	11 240	(7 287)
Total current assets		230 820	435 497	–	346 494	435 497
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		84 016	64 597	–	84 016	64 597
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1 149 122	771 603	–	1 203 327	771 603
Biological		–	–	–	–	–
Intangible		2 110	1 810	–	2 110	1 810
Other non-current assets		9 570	9 570	–	9 570	9 570
Total non current assets		1 244 819	847 580	–	1 299 024	847 580
TOTAL ASSETS		1 475 639	1 283 077	–	1 645 518	1 283 077
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		407	401	–	407	401
Consumer deposits		5 396	5 137	–	5 418	5 137
Trade and other payables		147 338	1 183 924	–	160 711	1 183 924
Provisions		35 906	4 769	–	35 906	4 769
Total current liabilities		189 046	1 194 231	–	202 442	1 194 231
Non current liabilities						
Borrowing		1 124	1 207	–	1 124	1 207
Provisions		46 591	3 079	–	46 591	3 079
Total non current liabilities		47 715	4 286	–	47 715	4 286
TOTAL LIABILITIES		236 761	1 198 517	–	250 157	1 198 517
NET ASSETS	2	1 238 878	84 560	–	1 395 360	84 560
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 309 575	988 755	–	1 395 360	988 755
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 309 575	988 755	–	1 395 360	988 755

Table C6 is consistent with international standards of good financial management practice, and improves the understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

PART 2 – SUPPORTING DOCUMENTATION

DEBTORS ANALYSIS

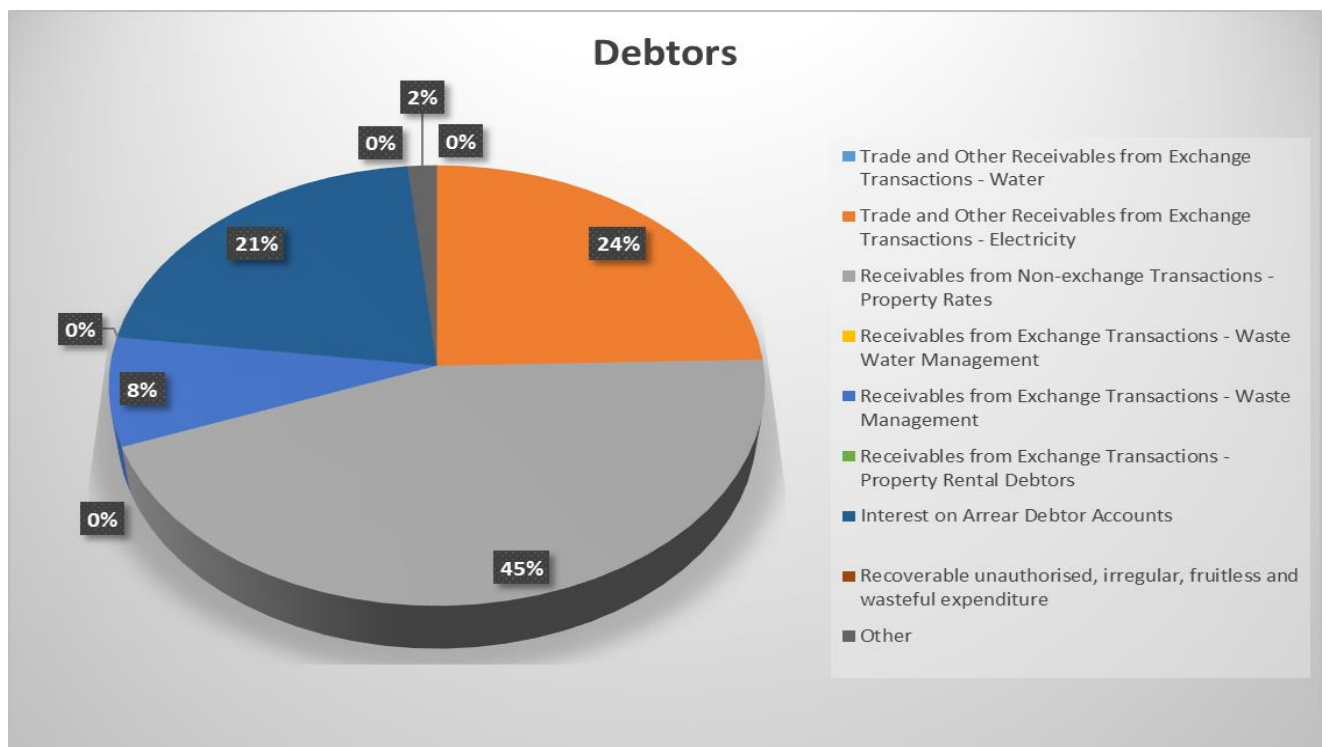
Table 3: Summary of Debtors as at 31 December 2022

KZN237 Inkosi Langalibalele - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2022/23										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 178	4 942	4 059	6 507	4 236	2 703	12 321	59 957	105 903	85 724	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	5 277	3 426	2 977	2 939	3 807	35 709	12 198	126 046	192 379	180 700	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	1	-	-	-	-	1	1	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	852	729	677	649	625	667	2 767	27 453	34 420	32 161	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	4 761	4 632	4 465	4 424	4 147	2 155	21 430	46 037	92 050	78 192	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	4	1	1	1	5	-	1 365	5 352	6 730	6 723	-	-	-	
Total By Income Source	2000	22 072	13 730	12 179	14 521	12 821	41 234	50 081	264 845	431 483	383 502	-	-	-	
2022/23 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	1 497	1 613	1 399	1 357	1 462	31 117	1 861	38 227	78 533	74 024	-	-	-	
Commercial	2300	13 872	6 809	6 042	7 287	6 686	6 708	26 330	122 432	196 167	169 443	-	-	-	
Households	2400	6 703	5 308	4 738	5 877	4 673	3 409	21 890	104 187	156 783	140 034	-	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	22 072	13 730	12 179	14 521	12 821	41 234	50 081	264 845	431 483	383 502	-	-	-	

Debtors outstanding as at mid-year is 431.4 million and the total over 90 days is sitting at 383.5 million. The municipality is struggling with collection.

Graph 3: Debtors as at 31 December 2022



CREDITORS ANALYSIS

Table 4: Creditors as at 31 December 2022

KZN237 Inkosi Langalibalele - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter												
Description	NT Code	Budget Year 2022/23									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electric	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deduc	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / R	0500	-	144	-	-	-	-	-	-	-	144	-
Loan repaym	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Credit	0700	698	99	20	-	-	-	700	-	-	1 518	-
Auditor Gene	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Cust	1000	698	242	20	-	-	-	700	-	-	1 661	-

The municipality is paying most of its creditors within 30 days and has significantly paid off most of its creditors. As we can see from the above table. The total Creditors outstanding is 1.6 million as at end of December 2022. The amount sitting on 30 days is for Uthukela water and they do not send invoices on time and also on over 180 days is still Uthukela water and municipality is paying as per the arrangement in place.

**INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022**

INVESTMENT PORTFOLIO ANALYSIS

Table 5: Investments as at 31 December 2022

Dec-22											
Institution	System #	Bank Name	Account #	Opening Balance	Top Up	Withdrawals	Interest Accrual	Interest Payout	Int Capitalised	Charges	Balance
RMB	'000021	CDA 71048724530	'71048724530	11 214.88							11 214.88
FNB	'000022	HOUSING GRANT 622996	'62299691686	2 897 834.41					11 658.82		2 909 493.23
FNB	'000023	MIG 62232266991	'62232266991	8 488 884.65	8 000 000.00	- 440 000.00			49 353.54		16 098 238.19
FNB	'000024	CDA 71021254116	'71021254116	63 695.73							63 695.73
FNB	'000026	INEP GRANT 623475810	'62347581060	4 651 014.95		-			20 356.16		4 671 371.11
FNB	'000027	EPWP ACCOUNT 6277801	'6277801	2 537.77					12.93		2 550.70
FNB	'000028	EQUITABLE SHARE 6277	'62778019200	39 891 030.22	50 000 000.00	-			400 540.59		90 291 570.81
FNB	'000029	FMG GRANT 6277801336	'6277801336	35 326.52					180.02		35 506.54
FNB	'000030	IDP ACCOUNT 62778018	'62778018	17 614 525.79		- 1 360 000.00			87 302.51		16 341 828.30
FNB	'000032	MUSEUM GRANT ACCOUN	'62778015589	136 219.61					694.16		136 913.77
FNB	'000034	PROVINCIAL LIBRARY 6	'62778014648	54 168.90					276.04		54 444.94
FNB	'000035	SCHEME SUPPORT ACC 6	'62778016743	1 757 203.31					8 954.52		1 766 157.83
OTHER	'000037	FIXED DEPOSIT 750756	'750756	17 015.14							17 015.14
FNB	'000038	CDA 71066697123	'71066697123	15 896.52							15 896.52
FNB	'000041	SMALL TOWN REHAB	'62347582050	503 672.44					2 204.43		505 876.87
				76 140 240.84	58 000 000.00	- 1 800 000.00	-	-	581 533.72	-	132 921 774.56

The municipality has a separate investment bank account for all its grants and to date equitable share is the biggest contributor. Investments are sitting at 132.9 million as at 31st December 2022

ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

INKOSI LANGALIBALELE MUNICIPALTY KZ237 GRANTS REGISTER SUMMARY AS AT 31 DECEMBER 2022						
Details	Account Number	Opening Balance	Adjustments	Funds Received	Funds Spent	Closing Balance
Conditional / CAPEX						
MIG	62232266991	0.00		37 000 000.00	26 177 647.72	10 822 352.28
INEP	62347581060	0.00		14 000 000.00	5 197 276.21	8 802 723.79
EPWP	62778010969	0.00		1 431 000.00	2 043 000.00	-612 000.00
FMG	62778013369	0.00		2 300 000.00	1 621 852.76	678 147.24
Provincialization of Library	62778014648	0.00		6 652 000.00	2 022 945.70	4 629 054.30
Dalton bridge community project		399 472.14				399 472.14
Museum Grant	62778045589	0.00				0.00
SMALL TOWN REHABILITATIO	62347582050	0.00				0.00
IDP GRANT		0.00				0.00
NYDA	62778047650	0.00				0.00
Housing Development	62299691686	0.00		13 385 304.75	13 382 829.38	2 475.37
LED Grant		6 750.00				6 750.00
Disaster Relief Grant	62778018517	48 950 000.00			33 274 828.42	15 675 171.58
EEDBSM				3 000 000.00		3 000 000.00
New Establishment Grant		211 440.89				211 440.89
EEDBS Transfer		350 000.00				350 000.00
Equitable Share	62778019200	35 550 621.21		157 752 000.00	103 011 050.40	90 291 570.81
TOTAL		85 468 284.24	-	235 520 304.75	186 731 430.59	134 257 158.40

To date the municipality has received funds of 235.5 million and spent 186.7 million. The total balance of conditional grants is 43.9 million and that excludes the equitable share balance as at 31 December 2022.

**INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022**

SECTION 66- Employee related costs

INKOSI LANGALIBALELE	PERMENANT	CONTRACTS	WARD SERVICE	WARD COMMITTEES	EPWP	COUNCILLORS	
MONTHS	Dec-22						
SALARY	8 952 938.65	422 147.53	130 000.00	238 000.00	656 950.00		
O/T 1.5	477 689.97	-					
O/T 2.0	232 226.77	-					
STANDBY	125 084.35						
SHIFT	10 949.32						
REIMBURSIVE KM	32 245.00	-	-	-	-	-	
S&T	3 030.00	-		-		-	
TOLLS	310.00	-					
MAYOR ALLOWANCE						47 375.75	
DEPUTY MAYOR ALLOWANCE						37 900.63	
SPEAKER ALLOWANCE						37 900.63	
CHIFWHIP ALLOWANCE						35 531.87	
SECTION 79 COMMITTEE CHAIR ALLOWANCE						18 326.06	
EXCO ALLOWANCE						157 084.00	
ORDINARY COUNCILLORS ALLOWANCE						485 522.04	
MAYOR CAR ALLOWANCE						15 791.92	
DEPUTY MAYOR CAR ALLOWANCE						12 633.54	
SPEAKER CAR ALLOWANCE						12 633.54	
CHIFWHIP CAR ALLOWANCE						11 843.95	
SECTION 79 COMMITTEE CHAIR CAR ALLOWANCE						6 108.69	
EXCO CAR ALLOWANCE						52 361.36	
ORDINARY COUNCILLORS CAR ALLOWANCE						161 840.68	
TEL ALLOWANCE		500.00				81 733.00	
DATA ALLOWANCE						10 500.00	
TRAVEL	460 803.84	7 000.00				-	
A/BONUS	897 989.70	30 676.87	-				
TOOL AL	2 100.00	-					
ACTING	16 887.66	-					
TEL CEL	9 100.00	-					
SCHOOLAR PATROL		-					
RENTAL	2 880.00						
H SUBS	67 039.29						
V SUBS	-						
DATA	-	3 600.00					
L/PAID	-	-	-			-	
LONG SV	141 290.84	-	-				
B/P NRM	-	-	-	1 000.00	-	-	
B/P TEL	-	-	-	-	-	-	
UNPD LV	-	-	-				
B/P ACTING	14 005.44	-					
SALARY OVERPAYMENT	-	-	-				
B/PAY TRAVEL	-	-	-			-	
TOT:EARN	11 446 570.83	463 924.40	130 000.00	239 000.00	656 950.00	1 185 087.66	
U.I.F	77 105.86	3 917.58	1 300.00		6 570.60		
PENSION	374 048.59	-	-				
PROVID	1 050 446.90	3 991.84					
M/AID	664 092.00	1 778.40					
MOMENTM	189 881.65	481.18					
BCNONUN	75.60	-					
BCIMATU	3 456.00	64.80	-		108.00		
BCSAMWU	1 609.20	-	-				
SKILLS	115 434.40	4 586.95	1 300.00	2 390.00	6 570.60	9 931.49	
*TOT:CC *	2 476 150.20	14 820.75	2 600.00	2 390.00	13 249.20	9 931.49	
TOT:COST	13 922 721.03	478 745.15	132 600.00	241 390.00	670 199.20	1 195 019.15	16 640 674.53

Total remuneration for the month of December 2022 is R 16.6 million which comprises of employee related costs at R15.4 million and councillors remuneration at R 1.2 million.

**INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022**

MATERIAL VARIANCE TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

INKOSI LANGALIBALELE LOCAL MUNICIPALITY																			
DEPARTMENTAL SCORECARD																			
2022/2023 FINANCIAL YEAR																			
IDP/SDBIP NO.	OBJECTIVES	STRATEGIES	KEY PERFORMANCE AREAS	KEY PERFORMANCE INDICATOR	UNIT OF MEASURE	ANNUAL TARGET 2022/2023	2021/2022				Quarter 1	Quarter 2	Quarter 3	Quarter 4	ANNUAL BUDGET	RESPONSIBLE DEPARTMENT	PORTFOLIO OF EVIDENCE	WARD NO.	
							DEMAND	BASELINE	BACKLOG	Projected Target	Projected Target	Projected Target	Projected Target						
OFFICE OF THE MUNICIPAL MANAGER																			
CC001/2023	To ensure effective and credible strategic municipal planning	Revision of a credible IDP	Cross Cutting Intervention	Date of Credible 2023/2024 IDP compiled and adopted by council by 30 June 2023	Date	30-Jun-23	30-Jun-22	26-May-22	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Office of the Municipal Manager	Council Resolution & Adopted IDP	n/a		
CC1.1/2023				Date of Adoption of IDP process plan by council by 30 August 2022	Date	30-Aug-22	30-Aug-21	28-Aug-21	n/a	30-Aug-22	n/a	n/a	n/a	n/a	n/a	Office of the Municipal Manager	Council Resolution & Adopted Process Plan	n/a	
CC1.2/2023				Date of holding public consultation and stakeholder engagement by 31 May 2023	Date	31-May-23	31-Dec-21	30-Apr-22	n/a	n/a	n/a	n/a	n/a	31-May-23	n/a	Office of the Municipal Manager	Attendance Registers & Program	n/a	
CC1.3/2023				Date of Reviewed 2023/2024 Draft IDP adopted by council by 30 March 2023	Date	30-Mar-23	30-Mar-22	30-Mar-22	n/a	n/a	n/a	30-Mar-23	n/a	n/a	n/a	n/a	Office of the Municipal Manager	Council Resolution & Adopted Draft IDP	n/a
MT001/2023	Ensure Functional Performance Management System implemented	Implementation of PMS Policy & Framework	Municipal Transformation and Institutional Development	Date of Reviewed PMS Policy/Framework adopted by Council by 30 June 2023	Date	30-Jun-23	30-Jun-22	26-May-20	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Office of the Municipal Manager	Council Resolution & PMS Policy / Framework	n/a		
MT002/2023				Number of Performance Agreements signed by Section 54/56 Mangers by 31 July 2022	Number	6	5	5	n/a	6	n/a	n/a	n/a	n/a	n/a	Office of the Municipal Manager	Signed Performance Agreements and Council Resolution	n/a	
MT003/2023	Insure effective monitoring and reporting of Service Delivery	To enhance reporting of service delivery	Municipal Transformation and Institutional Development	Date of 2021/2022 Oversight Report on the Final Annual Report Submitted to council by 31 March 2023	Date	31-Mar-23	31-Mar-22	12-Apr-22	n/a	n/a	n/a	31-Mar-23	n/a	n/a	Office of the Municipal Manager	Annual Report & Council Resolution	n/a		
MT004/2023	To ensure effective and efficient internal and external communication strategy.	To Reviewed and implement Communication Framework/ Strategy		Date of adoption of the Reviewed communication framework/strategy by council by 30 June 2023	Date	30-Jun-23	30-Jun-22	26-Jun-22	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Office of the Municipal Manager	Communication Strategy & Council Resolution	n/a		
GG003/2023	Ensure effective Public Participation	Ensure functionality of ward committees	Good Governance and Public Participation	Number of functional wards in the municipality by 30 June 2023	Number	24	23	23	n/a	24	24	24	24	n/a	Office of the Municipal Manager	Attendance Register, Reports & Minutes	All		
GG3.1/2023				Number of community meetings held by 30 June 2023	Number	96	92	60	32	24	24	24	24	n/a	Office of the Municipal Manager	Attendance Register, Reports & Minutes	All		
GG3.2/2023				Number of Ward Committee Meetings held by 30 June 2023	Number	288	276	201	75	72	72	72	72	n/a	Office of the Municipal Manager	Attendance Register, Minutes & Sector Reports	All		
GG004/2023	To ensure credible reporting	Functional Internal Audit	Good Governance and Public Participation	Number of PMS Internal Audit Reports submitted to PAC by 30 June 2023	Number	4	4	4	n/a	1 (Q4 Report)	1 (Q1 Report)	1 (Q2 Report)	1 (Q3 Report)	n/a	Office of the Municipal Manager	IA Reports, PAC Agenda and Minutes	n/a		
GG005/2023	Effective participation in Annual events	To participate in public community events to provide feedback		Number of Special Programmes implemented within the Municipality by 30 June 2023	Number	6	5	15	n/a	4	5	3	3	n/a	Office of the Municipal Manager	Monthly Reports	n/a		
GG5.1/2023				Number of OSS Activities conducted by 30 June 2023	Number	12	6	15	n/a	3	3	3	3	n/a	Office of the Municipal Manager	Monthly Reports	n/a		
GG5.2/2023				Number of LTT Meetings held by 30 June 2023	Number	4	2	4	n/a	1	1	1	1	n/a	Office of the Municipal Manager	Agenda, Minutes and Attendance register	n/a		
GG5.3/2023				Date to host Disability Day by 31 December 2022	Date	31-Dec-22	31/03/2021	Not Done	To host Disability Day	n/a	31-Dec-22	n/a	n/a	n/a	n/a	Office of the Municipal Manager	Monthly Reports	n/a	
GG5.4/2023				Number of LAC meetings convened by 30 June 2023	Number	4	2	1	1	1	1	1	1	n/a	n/a	Office of the Municipal Manager	Agenda, Minutes and Attendance register	n/a	
GG5.5/2023				Date to host Men's Dialogue by 30 September 2022	Date	30-Sep-22	n/a	n/a	n/a	30-Sep-22	n/a	n/a	n/a	n/a	n/a	n/a	Office of the Municipal Manager	Attendance Registers & Program	n/a
GG5.6/2023				Date to host 16 Days of Activism by 31 December 2022	Date	31-Dec-22	n/a	n/a	n/a	n/a	31-Dec-22	n/a	n/a	n/a	n/a	n/a	Office of the Municipal Manager	Attendance Registers, Program, Photos	n/a
GG006/2023				Improve the municipal Audit opinion	Effective Audit Committee	Number of Performance/Audit committee meetings held by 30 June 2023	Number	4	4	4	n/a	1	1	1	1	n/a	Office of the Municipal Manager	Attendance Register, Minutes & Agenda	n/a
GG007/2023	Effective Oversight	Number of MPAC meetings convened by 30 June 2023			Number	4	4	1	3	1	1	1	1	n/a	Office of the Municipal Manager	Attendance Register, Minutes & Agenda	n/a		
GG013/2023	To ensure that the interests of the Municipality are protected and compliance with applicable legislations.	Give legal support to departments, vetting of contracts and conducting litigation	Good Governance and Public Participation	Number of updated litigation register for the municipality and stats by 30 June 2023	Number	4	4	4	n/a	1	1	1	1	n/a	Office of the Municipal Manager	updated Litigation register	n/a		

**INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022**

CORPORATE SERVICES																			
GG001/2023	To facilitate Good Governance	Coordination of Meetings	Good Governance and Public Participation	Number of Council meetings convened by 30 June 2023	Number	4	4	19	n/a	1	1	1	1	n/a	Corporate Services	Agendas, Minutes and Attendance Registers	n/a		
GG002/2023				Number Of EXCO meetings convened by 30 June 2023	Number	12	12	15	n/a	3	3	3	3	n/a	Corporate Services	Agendas, Minutes and Attendance Registers	n/a		
MT005/2023	To ensure that the municipality has well skilled competent and motivated employees and councillors	Filling of critical identified posts	Municipal Transformation and Institutional Development	Date of reviewed 2023/2024 organizational structure approved by Council by 30 June 2023	Date	30-Jun-23	30-Jun-22	28-May-22	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Corporate Services	Approved Organizational Structure & Council resolution	n/a		
MT006/2023				Number of critical Section 54/56 Manager posts filled by 30 September 2022	Number	1	2 posts	2 posts	n/a	1 post	n/a	n/a	n/a	n/a	n/a	Corporate Services	Appointment letter for GM	n/a	
MT007/2023				Date to Approve employment equity plan by 30 June 2023	Date	30-Jun-23	30-Jun-22	22-Jul-22	n/a	n/a	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Corporate Services	Council resolution & Approved Employment Equity	n/a
MT008/2023		By improving institutional and organisational capacity		Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan by 30 June 2023	Number	5	5	0	5	n/a	n/a	n/a	n/a	5	n/a	Corporate Services	Advert and appointment letters	n/a	
MT009/2023				Implementation of effective Human Resources and Development through Work Skills Plan (WSP) (and SALGA) trainings	Date to Approve WSP/ATR by LLF by 30 April 2023	Date	30-Apr-23	30-Jun-22	26-Jun-22	n/a	n/a	n/a	n/a	30-Apr-23	n/a	Corporate Services	WSP/ATR and LLF Resolution	n/a	
MT010/2023						The percentage of a municipality's budget actually spent on implementing its workplace skills plan by 30 June 2023	Percentage	100%	100%	100%	n/a	25%	50%	75%	100%	n/a	Corporate Services	Sage printout	n/a
MT011/2023		To ensure an effective and efficient HR systems that addresses Human resources within the municipality		Revised HR Strategy		Date to review and adopt HR Strategy by 30 June 2023	Date	30-Jun-23	30-Jun-22	26-May-22	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Corporate Services	HR Strategy & Council Resolution	n/a
MT11.1/2023						Number of Trainings/Workshops held for Councillors & Employees by June 2022	No.	8	8	8	n/a	2	2	2	2	n/a	Corporate Services	attendance Register	n/a
MT012/2023				Review and adopt all HR policies	Date all HR policies reviewed by 30 June 2023	Date	30-Jun-23	30-Jun-20	26-May-22	n/a	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Corporate Services	Approved reviewed HR policies and Council Resolution	n/a
MT013/2023		Provision of effective ICT service		Review ICT Framework		Date of Reviewed ICT framework by 30 June 2023	Date	30-Jun-23	30-Jun-22	26-May-22	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Corporate Services	Council resolution reviewing ICT framework	n/a
MT13.1/2023	Implementaation of ICT Framework			Number of ICT Meetings held by 30 June 2023	Number	4	4	4	n/a	1	1	1	1	n/a	Corporate Services	Attendance Register	n/a		
MT014/2023	To ensure effective records management	Implement decentralized records management by the Municipality		100% of functional Registry by 30 June 2023	Percentage	100%	100%	100%	n/a	100%	100%	100%	100%	n/a	Corporate Services	Internal Delivery Book	n/a		

**INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022**

COMMUNITY SERVICES																	
BS001/2023	Improve Access to basic services	Ensuring access to refuse Removal in all accessible Housing Units	Basic Services Delivery	100% Collection in Urban Areas (All areas billed for Waste collection) by 30 June 2023	Percentage	100%	100%	100%	0%	100%	100%	100%	100%	n/a	Community Services	Collection Schedule and Drivers Register	All
BS1.1/2023				Number of existing consumer units with access to refuse removal at least once per week by 30 June 2023	Number	7086	7086	7086	0	7086	7086	7086	7086	n/a	Community Services	Schedules/ Printout from the Billing System.	All
BS1.2/2023				Percentage of households with access to basic level of solid waste removal by 30 June 2023	Percentage	100%	n/a	n/a	n/a	100%	100%	100%	100%	n/a	Community Services	Collection Register	All
BS1.3/2023				Number of rental skips serviced in ILM on weekly basis	Number	12	n/a	n/a	n/a	12	12	12	12	n/a	Community Services	Collection Register	all
GG008/2023	To Improve Law enforcement	to ensure provision of a safe and secure environment for all Inkosilangalibalele residents	Good Governance and Public Participation	Number of road Safety interventions/campaigns conducted (School Visits) by 30 June 2023	Number	4	4	4	n/a	1	1	1	1	n/a	Community Services	Monthly Reports/School visits photos	n/a
GG009/2023		By Conducting Roadblocks		Number of Municipal Road blocks conducted by 30 June 2023	Number	48	12	174	n/a	12	12	12	12	n/a	Community Services	Roadblocks Attendance Register	n/a
GG010/2023	To promote compliance with Road Traffic Act	Processing of all vehicles' applications received	Good Governance and Public Participation	100% processing of all vehicles' applications received by 30 June 2023	Percentage	100%	100%	100%	n/a	100%	100%	100%	100%	n/a	Community Services	Monthly Reports	n/a
GG011/2023	To conduct testing and issuing of Learner Licences and Driving Licences	Issuing of learners' licences and Driving Licences to all successful applicants tested		100% issuing of learners' licences and driving licences to all successful applicants tested by 30 June 2023	Percentage	100%	100%	100%	n/a	100%	100%	100%	100%	n/a	Community Services	Monthly Reports	n/a
GG012/2023	Enhancing education within ILM	Improved Library membership		Number of functional Libraries in the municipality by 30 June 2023	Number	6	6	6	n/a	6	6	6	6	GRANT	Community Services	Statistics Records	n/a
GG12.1/2023			Number of Library Outreach Programmes per Annum by 30 June 2023	Number	4	4	6	n/a	1	1	1	1	Community Services		Attendance Registers & Programs	n/a	
CC003/2023	To insure effective and efficient Disaster Management	Establishment of Disaster Management Structures & Systems	Cross Cutting Intervention	Date Disaster Management Plan Reviewed and adopted by council by 30 June 2023	Date	30-Jun-23	30-Jun-22	26-May-22	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Community Services	Council Resolution & Approved Disaster Management Plan	All
CC004/2023				Number of Disaster Management Advisory Forum meetings attended by 30 June 2023	Number	4	4	3	1	1	1	1	1	n/a	Community Services	Attendance Register	n/a
CC005/2023		Functional Disaster Management Centre		Percentage response to reported disasters by 30 June 2023	Percentage	100%	100%	100%	n/a	100%	100%	100%	100%		Community Services	Quarterly Reports/ Incident forms	All
CC006/2023				Number of disaster / fire awareness campaigns held by 30 June 2023	Number	12	12	18	n/a	3	3	3	3		Community Services	Monthly Reports/ Attendance registers	All
CC007/2023		To ensure and increase safety and security		Number of municipal fire drills conducted by 30 June 2023	Number	4	4	37	n/a	1	1	1	1	n/a	Community Services	Quarterly Reports	n/a
LED009/2023	Enhance Job Creation	Creation of Job opportunities	Local Economic Development	Number of jobs created through EPWP programme by 30 June 2023	Number	150	n/a	n/a	n/a	150	n/a	n/a	n/a	R 2 114 000.00	Community Services	Employments Contracts	All

**INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022**

PUBLIC WORKS AND BASIC SERVICES																	
BS002/2023	Improve Access to Basic Services	Ensuring consumers have access to Electricity	Percentage of new consumer with access to electricity within ILM area of supply by 30 June 2023	Percentage	100%	100%	100%	n/a	100%	100%	100%	100%	n/a	Public Works and Basic Services: Civil	Monthly Reports	n/a	
BS2.1/2023			Percentage of households with access to basic level of electricity by 30 June 2023	Percentage	100%	n/a	n/a	n/a	100%	100%	100%	100%	n/a	Public Works and Basic Services: Civil	Monthly Reports	n/a	
BS005/2023	Improvement of Electricity Infrastructure	Maintenance of Electricity Infrastructure	Number of Substations, Kiosks, Minisubs maintained by 30 June 2023	Number	435	145	145	n/a	435	435	435	435	n/a	Public Works and Basic Services: Electricity	Monthly Reports	7,8,9,10,17,18,21	
BS006/2023			Number of Streetlighting maintained by 30 June 2023	Number	1748	1750	1915	n/a	437	437	437	437	n/a	Public Works and Basic Services:	Monthly Reports	7,8,9,10,17,18,21	
BS007/2023	Improve Access to Basic Services	By maintaining condition of tarred and gravel roads	Number (in Kilometres) of gravel roads regavelled by 30 June 2023	Km's	10km's	80km's	9,76km's	70,24 km's	2,5 km's	2,5 km's	2,5 km's	2,5 km's	n/a	Public Works & Basic services: Civil	Monthly Report	All	
BS008/2023			Number of KM of gravel roads bladed by 30 June 2023	Km's	100km's	10km's	95,31km's	n/a	25km's	25km's	25km's	25km's	25km's	n/a	Public Works & Basic services: Civil	Monthly Report	All
BS009/2023			Number of m ³ of damaged roads that require rehabilitation by 30 June 2023	m ³	200m ³	600m ³	127,88m ³	472,12m ³	50m ³	50m ³	50m ³	50m ³	50m ³	n/a	Public Works & Basic services: Civil	Monthly Report	All
BS010/2023			100% Upgrading of Wembezi BlackTop Phase 1 of 3 by end of 30 September 2022	Percentage	100% Completion	n/a	n/a	n/a	100% Construction	n/a	n/a	n/a	n/a	R 22 905 677.27	Public Works & Basic services: Civil	Completion certificates/ Monthly Reports	08 & 17
BS011/2023			100% Construction of Mahlinza Gravel Road 31 December 2022	Percentage	100% Completion	n/a	n/a	n/a	80% Construction	100% Construction	n/a	n/a	n/a	R 9 751 218.00	Public Works & Basic services: Civil	Completion certificates/ Monthly Reports	14
BS012/2023			50% Construction of Mbabane Gravel Road by 30 September 2022	Percentage	50% Completion	n/a	n/a	n/a	100% Construction	n/a	n/a	n/a	n/a	R 5 000 000.00	Public Works & Basic services: Civil	Completion certificates/ Monthly Reports	22
BS013/2023			100% Construction of Wembezi A Blacktop Phase 2 by 30 June 2023	Percentage	100% Construction	n/a	n/a	n/a	25% Construction	50% Construction	75% Construction	100% Construction	100% Construction	R 22 905 677.27	Public Works & Basic services: Civil	Completion certificates/ Monthly Reports	9
BS014/2023			100% of Bank Road Rehabilitation Phase 2 30 June 2023	Percentage	100% Construction	n/a	n/a	n/a	25% Construction	50% Construction	75% Construction	100% Construction	100% Construction	R 5 022 051.35	Public Works & Basic services: Civil	Completion certificates/ Monthly Reports	10
BS015/2023			100% construction of Jikeleza Gravel Road-Kwa vala by 30 June 2023	Percentage	100% Construction	n/a	n/a	n/a	25% Construction	50% Construction	75% Construction	100% Construction	100% Construction	R 10 102 556.49	Public Works & Basic services: Civil	Completion certificates/ Monthly Reports	2
BS016/2023			50% Construction of Ncoanjane Community Hall by 30 June 2023	Percentage	50% Completion	n/a	n/a	n/a	100%	Intention to Award	20% Construction	50% Construction	50% Construction	R 5 179 822.72	Public Works & Basic services: Civil	Completion certificates/ Monthly Reports	21
BS017/2023	100% Construction of Mahlubi Mangwe Community Hall by 30 June 2023	Percentage	100% Construction	n/a	n/a	n/a	25% Construction	50% Construction	75% Construction	100% Construction	100% Construction	R6 260 605.26	Public Works & Basic services: Civil	Completion certificates/ Monthly Reports	5		
BS018/2023	Improve Access to Basic Services	Construction of Municipal Facilities and Municipal Roads	Number of connections in Lonchloy households by 30 June 2023	Number	542	n/a	n/a	n/a	135	135	136	136	R12 200 000.00	Public Works & Basic services: Civil	Practical completion Certificate	15	
BS019/2023			Number of connections in Ngonyameni households by 30 June 2023	Number	170	n/a	n/a	n/a	42	42	43	43	R3 570 000.00	Public Works & Basic services: Civil	Practical completion Certificate	5	
BS020/2023			Number of connections in Mhlungwini households by 30 June 2023	Number	260	n/a	n/a	n/a	65	65	65	65	R5 500 000.00	Public Works & Basic services: Civil	Practical completion Certificate	13	
BS021/2023			Number of connection in kwamasuku households by 30 June 2023	Number	40	n/a	n/a	n/a	10	10	10	10	10	R800 000.00	Public Works & Basic services: Civil	Practical completion Certificate	8
BS022/2023			Number of connections in Mhlungwini households by 30 June 2023	Number	260	n/a	n/a	n/a	65	65	65	65	65	R5 500 000.00	Public Works & Basic services: Civil	Practical completion Certificate	13

**INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022**

DEVELOPMENT PLANNING																				
LED001	Enhancement Inkosi Langalibalele Local Economic Development	LED policy reviewed	Local Economic Development	Date Received LED Regeneration strategy, adopted by 30 June 2022	Date	30-Jun-22	30-Jun-20	28-Feb-20	n/a	n/a	n/a	n/a	30-Jun-22	R400 000.00			Planning & Economic Development Department	Council Resolution & Adopted LED Strategy	n/a	
LED002	Improve support to Local Development	Support of local businesses		Number of SMME's business development workshop / sessions conducted by 30 June 2022	Number	8	8	3	5	2	2	2	2	R 0			Planning & Economic Development Department	Attendance Registers	All	
LED003				Number of SMME's assisted with Legal documents by 30 June 2022	Number	12	12	11	1	3	3	3	3	R 0			Planning & Economic Development Department	SMME registration documents	All	
LED004				Number of Cooperatives assisted with Legal documents by 30 June 2022	Number	12	12	29	n/a	3	3	3	3	R 0			Planning & Economic Development Department	Cooperatives registration documents	All	
LED005				To promote tourism development	To ensure Tourism awareness	Number of LED and Local Tourism Forum meetings to be held by 30 June 2022	Number	4	4	1	3	1	1	1	1	R 0			Planning & Economic Development Department	Attendance Register, agenda & Minutes
LED006	To ensure that businesses, Taxis and Informal Traders are complying with rules and regulations	Processing of Business Licences		Number of new business License applications by 30 June 2022	Number	12	12	26	n/a	n/a	n/a	3	3	R 0			Planning & Economic Development Department	application forms, proof of payment	All	
LED007				Number of business License renewals by 30 June 2022	Number	95	95	46	49	n/a	n/a	48	47	R 0			Planning & Economic Development Department	application forms, proof of payment	All	
LED008		Processing of Taxi Permits		Number of taxi permits issued (Estcourt) by 30 June 2022	Number	300	300	289	11	n/a	n/a	150	150	R 0			Planning & Economic Development Department	copies of permits issued		
LED009				Number of taxi permits issued (Weenen) by 30 June 2022	Number	20	20	8	12	n/a	n/a	10	10	R 0			Planning & Economic Development Department	copies of permits issued		
LED010				Number of taxi permits issued (Emangweni) by 30 June 2022	Number	108	108	108	n/a	n/a	n/a	54	54	R 0			Planning & Economic Development Department	copies of permits issued	All	
LED011	Processing of Informal Traders Permits	Number of Informal Traders permits renewals issued by 30 June 2022		Number	30	150	42	108	n/a	n/a	15	15	R 0			Planning & Economic Development Department	copies of permits issued	All		
BS010	Access to Basic Services	Transform rural & urban settlement into integrated & sustainable human settlement	Basic Service Delivery	Number of approved stage one and two pipeline projects by 30 June 2022	Number	Stage 1= 1 Stage 2= 2	Stage 1= 1 Stage 2= 2	Stage 1= 0 Stage 2= 0	Stage 1= 1 Stage 2= 2	Stage 1= 1 Stage 2= 2	Stage 1= 1 Stage 2= 2	Stage 1= 0 Stage 2= 0	Stage 1= 0 Stage 2= 0	DoHS			Planning & Economic Development Department	Bi-lateral agreement	n/a	
BS011				Number of units to be completed by 30 June 2022	Number	100	100	87	13	25	25	25	25	25	DoHS			Planning & Economic Development Department	D6 form	n/a
BS012				Number of complete rectified units by 30 June 2022	Number	100	100	14	86	25	25	25	25	25	DoHS			Planning & Economic Development Department	D6 form	n/a
BS013				Number of Housing Consumer Education Trainings to be held by 30 June 2022	Number	4	4	7	n/a	1	1	1	1	1	Ro			Planning & Economic Development Department	Attendance Registers & program	n/a
CC001	Improving Land Use Management	Implementation of SPLUMA Applications Approvals	Cross Cutting Intervention	Number of SPLUMA Application processed by 30 June 2022	Number	16	18	12	6	4	4	4	4	R 0			Planning & Economic Development Department	MPT Resolution & Applications	n/a	

**INKOSI LANGALIBALELE MID YEAR BUDGET AND PERFORMANCE REPORT
1ST JULY 2022 TO 31ST DECEMBER 2022**

BUDGET AND TREASURY																
FV001/2023	Improved budget implementation and financial viability of the municipality	Optimize the expenditure of capital budget	Percentage Capital expenditure budget implementation (actual capital expenditure/budget capital expenditure x 100) by 30 June 2023	Percentage	100%	100%	102%	n/a	25%	50%	75%	100%	n/a	Budget and Treasury	Monthly report	n/a
FV002/2023		Optimize expenditure of operational budget	Percentage operating revenue budget implementation (actual operating expenditure/budget operating revenue x 100) by 30 June 2023	Percentage	100%	100%	87%	13%	25%	50%	75%	100%	n/a	Budget and Treasury	Monthly report	n/a
FV003/2023		Optimize actual services charges and property rates revenue	Percentage service charges and property rates revenue budget implementation (actual service charges and property rates revenue/budget service charges and property rates revenue x 100) by 30 June 2023	Percentage	100%	100%	99%	1%	25%	50%	75%	100%	n/a	Budget and Treasury	Monthly report	n/a
FV004/2023		Optimize revenue of operational budget	Percentage operational revenue budget implementation (actual service charges and property rates revenue/budget service charges and property rates revenue x 100) by 30 June 2023	Percentage	100%	100%	84%	16%	25%	50%	75%	100%	n/a	Budget and Treasury	Monthly report	n/a
FV005/2023		To ensure maximisation of revenue generation	The percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	Percentage	100%	n/a	n/a	n/a	100%	100%	100%	100%	n/a	Budget and Treasury	Monthly report	n/a
FV006/2023	Improved Asset Management	Optimise expenditure of asset and risk management	% Budget spent on Repairs and Maintenance of Assets by 30 June 2023	Percentage	100%	100%	122%	n/a	25%	50%	75%	100%	n/a	Budget and Treasury	Monthly report	n/a
FV007/2023		Improve municipal financial and administrative capacity	Number of Monthly Asset reconciliation submitted to the CFO by 30 June 2023	Number	12	12	12	n/a	3	3	3	3	n/a	Budget and Treasury	Monthly report	n/a
FV7.1/2023			Number of Asset reports on a quarterly basis submitted to the MM by 30 June 2023	Number	4	4	4	n/a	1	1	1	1	n/a	Budget and Treasury	Quarterly report	n/a
FV7.2/2023			Updated asset register by 30 June 2023	Number	30-Jun-23	30-Jun-22	30-Jun-20	n/a	n/a	n/a	n/a	30-Jun-23	n/a	Budget and Treasury	Updated Asset Register	n/a
FV008/2023	Improve Reporting and Monitoring	Adoption of adjustment 2022/2023, draft 2023/2024 and approved budget 2023/2024	Date of Approved 2022/2023 Adjustments Budget by 28 February 2023	Date	28-Feb-23	28-Feb-23	28-Feb-20	n/a	n/a	n/a	28-Feb-23	n/a	n/a	Budget and Treasury	Council Resolution & 2018/2019 Adjusted Budget	n/a
FV009/2023			Date of Approved 2023/2024 Draft Budget by 31 March 2023	Date	31-Mar-23	31-Mar-22	26-Mar-20	n/a	n/a	n/a	31-Mar-23	n/a	n/a	Budget and Treasury	Council Resolution & 2019/2020 Draft Budget	n/a
FV010/2023			Date of Approved 2023/2024 Final Budget by 31 May 2023	Date	31-May-23	30-May-22	28-May-20	n/a	n/a	n/a	n/a	31-May-23	n/a	Budget and Treasury	Council Resolution & 2019/2020 Final Budget	n/a
FV011/2023			Municipal Financial Viability Management	Number of Financial compliance reports submitted to council by 30 June 2023	Number	24	24	24	n/a	6	6	6	6	n/a	Budget and Treasury	Monthly report and Council Resolution
FV11.1/2023	Number of Section 71 Reports submitted to Council by 30 June 2023	Number		12	12	12	12	3	3	3	3	n/a	Budget and Treasury	Monthly report/Proof of submission to the Mayor, PT & NT	n/a	
FV11.2/2023	Number of Section 11 reports to Council by 30 June 2023	Number		4	4	4	n/a	1	1	1	1	n/a	Budget and Treasury	Quarterly report/proof of submission to Council Resolution	n/a	
FV12.3/2023	Number of Section 66 Report to Council by 30 June 2023	Number		4	4	4	n/a	1	1	1	1	n/a	Budget and Treasury	Quarterly report/ Council Resolution	n/a	
FV12.4/2023	Number of Section 52(d) reports to Council 30 June 2023	Number		4	4	4	n/a	1	1	1	1	n/a	Budget and Treasury	Quarterly report/ Council Resolution & Proof of	n/a	
FV012/2023	Ratio: Total operating revenue received minus operating grants divided by debt Service payments	Debt Coverage Ratio		1:3 (Achievement of 1:3 debt coverage ratio throughout financial year)	n/a	n/a	n/a	1:3 (Achievement of 1:3 debt coverage ratio throughout financial year)	1:3 (Achievement of 1:3 debt coverage ratio throughout financial year)	1:3 (Achievement of 1:3 debt coverage ratio throughout financial year)	1:3 (Achievement of 1:3 debt coverage ratio throughout financial year)	1:3 (Achievement of 1:3 debt coverage ratio throughout financial year)	n/a	Budget and Treasury	Cashflow and monthly reports	n/a
FV013/2023	Ratio: total outstanding service debtors divided by annual revenue actually received for services	Outstanding Debtors Services Ratio		1:1 (Achievement of 1:1 outstanding debtors service ratio throughout the year)	n/a	n/a	n/a	1:1 (Achievement of 1:1 outstanding debtors service ratio throughout the year)	1:1 (Achievement of 1:1 outstanding debtors service ratio throughout the year)	1:1 (Achievement of 1:1 outstanding debtors service ratio throughout the year)	1:1 (Achievement of 1:1 outstanding debtors service ratio throughout the year)	1:1 (Achievement of 1:1 outstanding debtors service ratio throughout the year)	n/a	Budget and Treasury	Cashflow and monthly reports	n/a
FV014/2023	Ratio: available cash at a particular time plus investments divided by monthly fixed operating expenditure	Cash Coverage Ratio		1:2 (Achievement of 1:2 cash coverage ratio throughout financial year)	n/a	n/a	n/a	1:2 (Achievement of 1:2 cash coverage ratio throughout financial year)	1:2 (Achievement of 1:2 cash coverage ratio throughout financial year)	1:2 (Achievement of 1:2 cash coverage ratio throughout financial year)	1:2 (Achievement of 1:2 cash coverage ratio throughout financial year)	1:2 (Achievement of 1:2 cash coverage ratio throughout financial year)	n/a	Budget and Treasury	Cashflow and monthly reports	n/a
FV015/2023	Revenue enhancement management capacity	Number of Monthly reconciliations (Debtors, Bank) by 30 June 2023	Number	12 monthly reconciliation	12 monthly reconciliation	12 monthly reconciliation	n/a	3 monthly recons	3 monthly recons	3 monthly recons	3 monthly recons	n/a	Budget and Treasury	Monthly report	n/a	
FV016/2023		% percentage of creditors paid within 30 days by 30 June 2023	Percentage	40 % creditors paid	40 % creditors paid	40% creditors paid	n/a	10% creditors paid	10% creditors paid	10% creditors paid	10% creditors paid	10% creditors paid	n/a	Budget and Treasury	Quarterly report	n/a
FV017/2023		Improve expenditure control	Date to Approved 2023/2024 procurement plan by 30 June 2023	Date	30-Jun-23	30-Jun-22	Not done	Procurement plan	n/a	n/a	n/a	30-Jun-23	n/a	Budget and Treasury	Council Resolution & Procurement Plan	n/a
FV018/2023	Improve Supply Chain Management	Effectively and efficient use of Supply Chain Management	Number of SCM Reports submitted on Quarterly basis to Council by 30 June 2023	Number	4 reports	4 reports	4 reports	n/a	1	1	1	1	n/a	Budget and Treasury	Council Resolution & Report	n/a
FV019/2023	Improve Access to Basic Services	RT TO THE MAYOR Capital projects	Total amount of MIG expenditure by the end of financial year by 30 June 2023	Rands	R 42 690 000.00	R 37 661 000.00	R 37 661 000.00	n/a	R 12 807 000.00	R 23 479 500.00	R32 017 500.00	R 42 690 000.00	R 42 690 000.00	Budget and Treasury	MIG Certificate of Expenditure	n/a
FV020/2023			Total amount of INEP expenditure by the end of financial year by 30 June 2023	Rands	R 22 070 000.00	n/a	n/a	n/a	R 5 517 500.00	R 11 035 000.00	R16 552 500.00	R 22 070 000.00	R 22 070 000.00	Budget and Treasury	INEP Certificate of Expenditure	n/a
BS003/2023	Provision of Free Basic Services	Basic Service Delivery	The Percentage of households earning less than R1100 per month with access to free basic services	Percentage	100%	n/a	n/a	n/a	100%	100%	100%	100%	n/a	Budget and Treasury	Systems printout	All

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, SB Mthembu, the Municipal Manager of Inkosi Langalibalele Local Municipality, hereby certify that: -

- The monthly budget statements,
- The quarterly report on the implementation of the budget and financial state of affairs of the municipality, and
- The mid-year budget and performance assessment report

For the **Mid-Year Budget and Performance Assessment**, has been prepared in accordance with the MFMA and its Regulations made under the Act.

Name: **Mr S.B Mthembu**

Municipal Manager of Inkosi Langalibalele Local Municipality

Signature: _____

Date: _____