

MFMA SECTION 72

2015/2016 FINANCIAL YEAR MID-YEAR BUDGET & PERFORMANCE ASSESSMENT

DECEMBER 2015

LAINGSBURG MUNICIPALITY



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1 Legislative Framework

This report has been prepared in terms of the following enabling legislation.

1.1 The Municipal Finance Management Act

The Municipal Finance Management Act-Number 56 of 2003 Section 72: Mid-Year Budget and Performance Assessment

- (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
 - (a) 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.

Reports on failure to adopt or implement budget-related and other policies

Section 54: Budgetary control and early identification of financial problems

- (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must;
 - (a) consider the statement or 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) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
- (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments budget; or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Report to provincial executive if conditions for provincial intervention exist

Section 33: Format of a mid-year budget and performance assessment

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Section 34: Publication of mid-year budget and performance assessments

- (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including-
 - (a) summaries in alternate languages predominant in the community, and
 - (b) information relevant to each ward in the municipality.

Section 35: Submission of mid-year budget and performance assessments

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form:

- (a) the mid-year budget and performance assessment by 25 January of each year; and
- (b) any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

2 Mayor's Report

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) a summary of any potential impact of the national adjustments budget and the relevant provincial (c) a recommendation as to whether an adjustments budget for the municipality is necessary

2.1 Summary of the previous year's annual report

The Statement of Financial Performance provides an overview of the performance of the municipality and focuses on the financial health of the municipality. The municipal performance was very good during the 2014/15 financial year but the following areas was identified for responsiveness;

- Internal Controls;
 - Supply Chain Management
 - Internal Audit
 - Policies and Strategies
- Standard Operating Procedures for all KPI's and Municipal Processes
- Downscaling of Performance Management to all staff.

The water losses within the municipality remains a challenge for a semi-arid area which is faced a declared draught. Internal Controls needs to be improved to ensure that the municipality is sustainable.

2.1.1 Overall Financial Summary

The table below indicates the summary of the financial performance for the 2014/15 financial year:

Table 2.1 Financial Summary

Financial Summary						
R'000						
Description	2013/14	2014/15			2014/15 %Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Financial Performance						
Property rates	2 615	2 875	2 875	2 794	(2.87)	(2.87)
Service charges	14 355	15 270	15 794	16 817	9.20	6.08
Investment revenue	966	591	625	966	38.82	35.31
Transfers recognised - operational	16 648	15 656	16 479	15 843	1.18	(4.01)
Other own revenue	18 665	2 896	4 269	17 700	83.64	75.88
Total Revenue (excluding capital transfers and contributions)	53 248	37 288	40 041	54 121	31.10	26.01

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Employee costs	10 181	13 790	13 788	10 149	(35.87)	(35.86)
Remuneration of Councillors	2 201	2 336	2 336	2 293	(1.88)	(1.88)
Depreciation & asset impairment	7 945	9 526	9 526	7 945	(19.91)	(19.91)
Finance charges	0	0	0	206	100.00	100.00
Materials and bulk purchases	6 648	6 523	7 286	6 573	0.77	(10.84)
Transfers and grants	1 324	4 215	4 219	2 375	(77.48)	(77.65)
Other expenditure	29 274	12 664	14 713	28 362	55.35	48.13
Total Expenditure	57 574	49 054	51 868	57 904	15.28	10.42
Surplus/(Deficit)	(4 326)	(11 766)	(11 827)	(3 783)	(211.02)	(212.62)
Transfers recognised - capital	12 394	11 893	12 407	13 416	11.35	7.53
Contributions recognised - capital & contributed assets	0	0	0	0	0.00	0.00
Surplus/(Deficit) for the year	8 068	127	580	9 633	98.68	93.98
Capital expenditure & funds sources						
Capital expenditure						
Transfers recognised - capital	12 394	11 893	12 407	13 416	0.11	0.08
Total sources of capital funds	12 394	11 893	12 407	13 416	0.11	0.08
Financial position						
Total current assets	14 237	12 564	12 564	18 711	0.33	0.33
Total non-current assets	151 018	148 151	148 151	152 413	0.03	0.03
Total current liabilities	7 723	10 302	10 302	7 003	(0.47)	(0.47)
Total non-current liabilities	8 351	7 913	7 913	6 872	(0.15)	(0.15)
Community wealth/Equity	149 181	142 500	142 500	157 249	0.09	0.09
Cash flows						
Net cash from (used) operating	8 306	12 490	12 490	10 581	(0.18)	(0.18)
Net cash from (used) investing	(10 349)	(12 484)	(15 305)	(10 223)	(0.22)	(0.50)
Net cash from (used) financing	10 002	7 319	10 140	7 960	0.08	(0.27)
Cash/cash equivalents at the year end	7 960	7 325	7 325	8 317	0.12	0.12
Asset management						
Asset register summary (WDV)	254 327	266 220	266 733	263 455	(0.01)	(0.01)
Depreciation & asset impairment	(108 460)	(108 460)	(108 460)	(115 879)	0.06	0.06

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Renewal of Existing Assets	0	0	0	0	0.00	0.0
Repairs and Maintenance	1 339	2 100	2 308	1 754	(0.20)	(0.32)

2.1.2 Percentage of Capital & Operational Budget Spent

45.04% was spent on the Capital Budget during 2014/15 Financial Year, R12m was unspent at the end of 2012/13 financial year.

A report containing the reasons for the deviations on the Capital Budget for the 2014/15 was already tabled and approved. Listed below are some of the reasons:

- The underspending of R27 million on the Housing Projects was due to the fact that the project beneficiary list was not finalized and the building of housing units could not be completed.

The Municipality achieved a 96.98% debtor's payment percentage for the 2014 /15 Financial Year and a paid all outstanding debts within 30 days (one month).

2.1.3 Remedial Action taken on Audit Outcomes of Prior Year

Laingsburg Local Municipality received an unqualified audit opinion for the 2014/15 Financial Year. An action will be compiled and will be aligned to the Ignite System on Audit Assist where implementation and progress will be regularly monitored.

The annual report of the 2014/15 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight report by Council will be monitored and actioned for correction in the current financial year.

3 Mid-Year Performance Assessment

Municipal adjustments budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget
- (2) An adjustments 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 utilisation 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.

The municipality will have to revise the budget during February 2016 due to material changes in Revenue and Expenditure

3.1 Resolutions

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 municipal 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

3.1.1 Mid-Year Budget and Performance Report

This is the resolution that will be presented to Council when the Mid-Year Budget and Performance Assessment is tabled:

3.1.2 Recommendation:

That Council take cognizance of the 2015/16 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 2015/16 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 like;

- o New Capital projects in line with current draught situation; and
- o Housing allocation that has been increased.

4 Executive Summary

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

4.1 Introduction

The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats)

It must be noted that in all instances where the tables contained within this report include the audited outcomes for 2014/15 that these results are based on the audited annual financial statements that were audited by the Auditor General in accordance with Section 126 (3) of the Municipal Finance Management Act.

4.2 Financial problems or risks facing the Municipality

There are no financial problems facing the Municipality. Operating revenues and expenditures to date remain in line with the projected year to date budgets taking accruals and prior year trends into account.

The new financial year started on 1 July 2015, and no major spending has occurred during the financial year.

4.3 Other relevant information

Year-to-date revenue raised is 102.6% of the projected year-to-date budget for the first quarter. Operating expenditure incurred amounts to 96.1% of year-to-date budget.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the quarter ended December 2015.

Table 4.1 Operating Expenditure

R thousands	Original	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 043	11 452	32,00
Total Expenditure	46 376	6 991	15,00
Surplus (Deficit) (Exl Capital transfers)	-10 333	4 461	
Capital Expenditure			
Sources of Finance			
Transfers from Grants	11 943	2 155	18,00
Transfers from Internal funds	541	65	12,00
Capital Expenditure	12 484	2 220	18,00

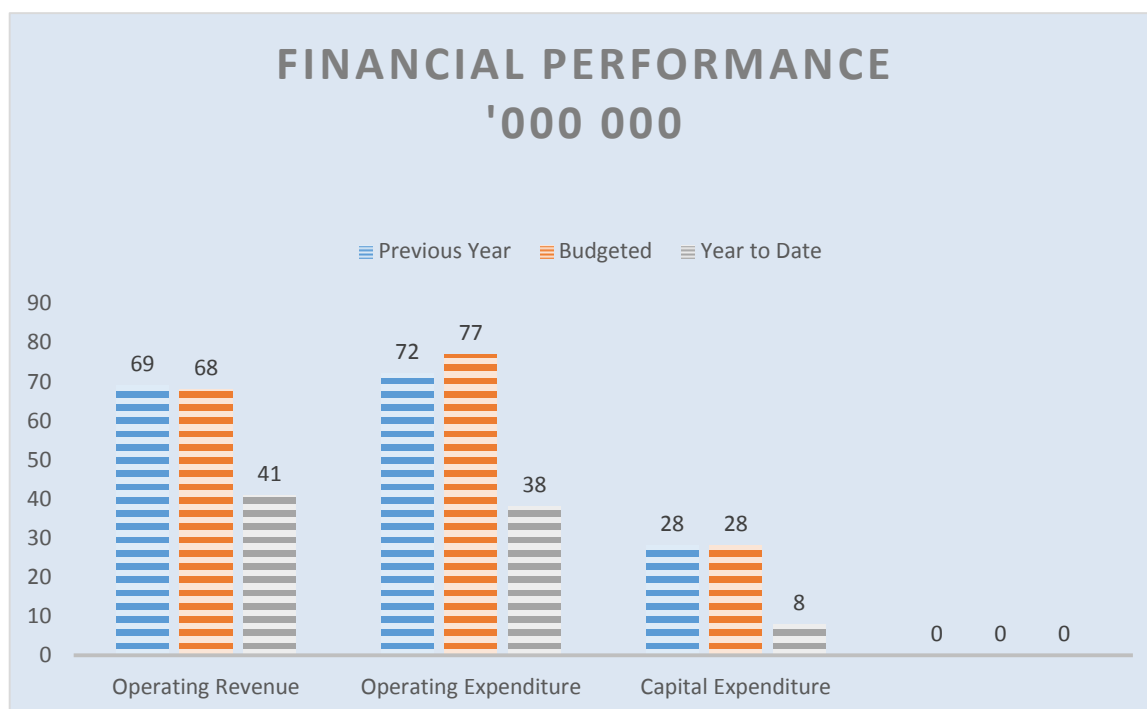


Table 4.2 Municipal Financial Performance

4.4 Operating Revenue

The Municipality have generated 60.1% or R40, 860 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totaling R14, 286 million were received. The largest part of the grants received forms part of the Equitable Share allocation for the financial year. Revenue from electricity is 8% under the year to date budget.

4.5 Operating Expenditure

For the quarter ending December 2015, the Municipality managed to spend within the budgeted norms. An amount of R 37, 858 million or 48, 8% have been spent to date.

The year to date actual employee costs is 6% under the year to date budget. This is due to the provision for the deferred benefit plan that will only be calculated on year end.

4.6 Capital Expenditure

The Municipality has incurred R389 000 or 23.3% of the internal funded Capital Budget to date. The MIG spending for the year to date totals to R8, 108 million to date.

4.7 Debtors

The Outstanding Debtors of the Municipality amounts to R 8, 129 million for the quarter ending December 2015. The outstanding debt for more than 90 days amounts to 58.1%. The payment rate for 2014/2015 financial year was 96.9%. For the financial year to date the payment rate is 52.26%. This is a decrease since the previous financial year. The Municipality is fully implementing the Debt Collection and Credit Control Policy. It should be noted that the Municipal debt collection and credit control policy was revised during August 2013.

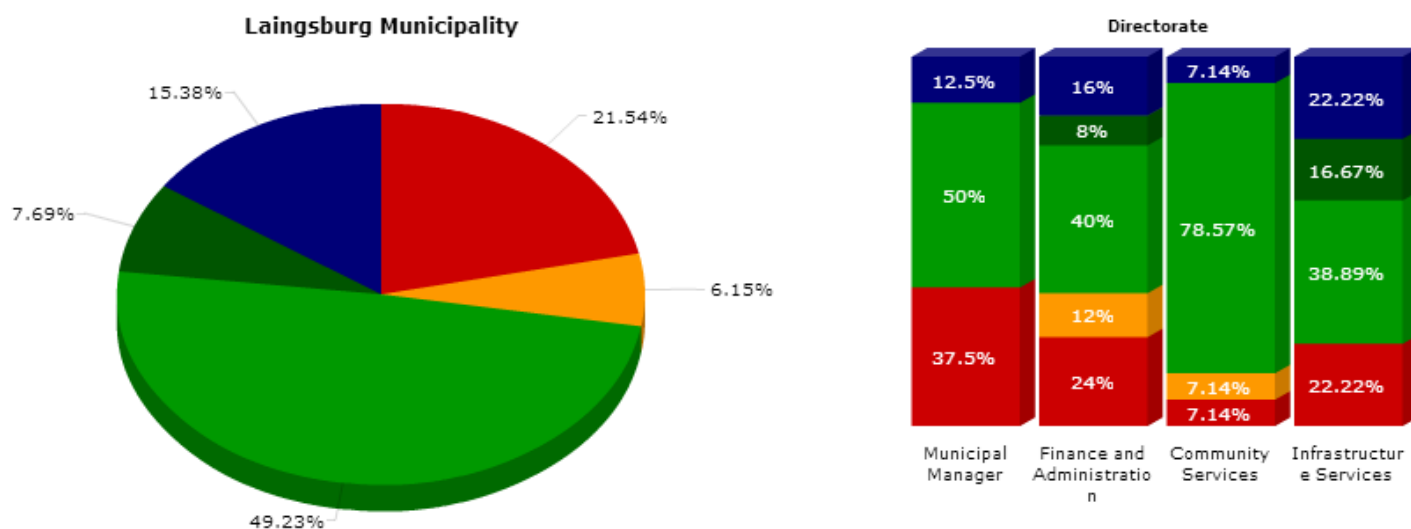
4.8 Creditors

Total outstanding creditors amount to R0.00 for the quarter ending December 2015. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue their invoices more than 30 days after the date of the invoice, for payment, but in most cases the payments are made at presentation of the invoices.

5 Report on Municipal Performance

In this section we will look at the Mid-Year Assessment of the Top Layer SDBIP per KPI.

This graph shows the operational performance of the municipality from 1 July 2015 to 31 December 2015.



	Laingsburg Municipality	Directorate			
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services
KPI Not Met	14 (21.5%)	3 (37.5%)	6 (24%)	1 (7.1%)	4 (22.2%)
KPI Almost Met	4 (6.2%)	-	3 (12%)	1 (7.1%)	-
KPI Met	32 (49.2%)	4 (50%)	10 (40%)	11 (78.6%)	7 (38.9%)
KPI Well Met	5 (7.7%)	-	2 (8%)	-	3 (16.7%)
KPI Extremely Well Met	10 (15.4%)	1 (12.5%)	4 (16%)	1 (7.1%)	4 (22.2%)
Total:	65	8	25	14	18

5.1 Service Deliver Performance Analysis

The graphs and the table above shows clearly the performance of the municipality per KPI for the different Directorates.

During the recent audit there were no material findings on the report on predetermined objectives concerning the usefulness and reliability of the information. Laingsburg Municipality have once more received an unqualified audit opinion.

The municipality performed not too bad during the period under review. 32 KPI'S was met and 15 KPI's was well and extremely well met but 18 KPI's was not met or almost met. The municipal manager in his formal performance evaluation will.

Annexure A is the unaudited Top Level SDBIP for the first half of the financial year ending 31 December 2015 which measures the municipality's overall performance per National KPA.

6 In Year Budget Tables

In year-budget statement

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables must consist of the tables in the First Attachment to this Schedule, namely-

- (a) Table C1 s71 Monthly Budget Statement
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure)
- (d) Table C4 Monthly Budget Statement- (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement-Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement-Financial Position
- (g) Table C7 Monthly Budget Statement-Cash flow

The tables included in section 6 to the end of this report are from the 'C Schedule Monthly Budget Statement'

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(a) Table C1:s71 Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	3 040	3 000	3 000	60	3 325	1 500	1 825	122%	3 000
Service charges	13 929	17 826	17 826	3 333	7 570	8 913	(1 343)	-15%	17 826
Investment revenue	1 101	827	827	450	659	414	246	59%	827
Transfers recognised - operational	19 788	16 841	16 841	8 116	14 286	8 594	5 691	66%	16 841
Other own revenue	31 675	29 483	29 483	7 501	15 020	14 741	278	2%	29 483
Total Revenue(excluding capital transfers and contributions)	69 532	67 977	67 977	19 460	40 860	34 163	6 697	20%	67 977
Employee costs	12 930	17 096	17 096	5 324	8 756	8 270	486	6%	17 096
Remuneration of Councilors	2 220	2 453	2 453	434	1 013	1 227	(214)	-17%	2 453
Depreciation & asset impairment	9 523	12 073	12 073	1 963	4 768	6 501	(1 733)	-27%	12 073
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 573	6 523	6 523	2 326	3 961	3 261	700	21%	6 523
Transfers and grants	3 244	4 231	4 231	254	1 301	2 116	(815)	-	4 231
Other expenditure	37 452	35 159	35 159	10 001	18 060	17 990	70	0%	35 159
Total Expenditure	71 940	77 536	77 536	20 302	37 858	39 364	(1 506)	-4%	77 536
Surplus/(Deficit)	(2 408)	(9 559)	(9 559)	(842)	3 001	(5 202)	8 203	-158%	(9 559)
Transfers recognised - capital	19 707	27 082	27 082	6 108	8 101	13 541	(5 440)	-40%	27 082
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17 298	17 523	17 523	5 266	11 102	8 339	2 763	33%	17 523
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	17 298	17 523	17 523	5 266	11 102	8 339	2 763	33%	17 523
Capital expenditure & funds sources									
Capital expenditure	28 348	28 419	28 419	6 157	8 497	5 655	2 842	50%	28 419
Capital transfers recognised	27 834	26 754	26 754	6 115	8 108	5 419	2 689	50%	26 754
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	514	1 666	1 665	42	389	236	153	65%	1 665
Total sources of capital funds	28 348	28 419	28 419	6 157	8 497	5 655	2 842	50%	28 419
Financial position									
Total current assets	18 711	25 997	25 997		35 389				25 997
Total non-current assets	152 413	166 679	166 679		171 552				166 679
Total current liabilities	7 003	14 077	14 077		17 334				14 077
Total non current liabilities	6 872	4 051	4 051		3 961				4 051
Community wealth/Equity	157 249	174 548	174 548		185 646				174 548
Cash flows									
Net cash from (used) operating	25 335	22 257	22 257	18 602	23 904	18 450	5 454	30%	22 257
Net cash from (used) investing	(18 491)	(12 484)	(12 484)	(6 157)	(8 497)	(899)	(7 598)	845%	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	21 602	24 532	24 532	-	30 166	32 309	(2 144)	-7%	24 532
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 Revenue Source	1 478	812	1 115	134	137	85	82	4 286	8 129
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

(b) Table C2:s71 Monthly Budget Statement -Financial Performance

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(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 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 lastly the Trading Services

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		40 037	47 523	47 523	13 531	25 414	23 783	1 631	7%	46 964
Executive e and council		20 481	39 219	39 219	8 024	15 126	19 609	(4 483)	-23%	39 219
Budget and treasury office		8 102	5 134	5 134	83	3 377	2 567	811	32%	4 574
Corporate services		11 454	3 171	3 171	5 423	6 910	1 606	5 304	330%	3 171
<i>Community and public safety</i>		31 008	28 900	28 900	7 513	14 667	14 603	64	0%	28 900
Community and social services		920	974	974	322	328	640	(312)	-49%	974
Sport and recreation		3	2	2	2	2	1	1	57%	2
Public safety		29 723	27 913	27 913	7 186	14 332	13 956	375	3%	27 913
Housing		363	11	11	3	5	6	(0)	-1%	11
Health		-	0	0	0	-	0	(0)	-100%	0
<i>Economic and environmental services</i>		2 737	1 129	1 129	320	488	564	(76)	-13%	1 129
Planning and development		-	90	90	-	-	45	(45)	-100%	90
Road transport		2 737	1 039	1 039	320	488	519	(31)	-6%	1 039
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		15 456	17 507	17 507	4 205	8 391	8 754	(363)	-4%	17 507
Electricity		9 471	11 352	11 352	2 616	5 333	5 676	(343)	-6%	11 352
Water		2 361	2 078	2 078	642	1 185	1 039	145	14%	2 078
Waste water management		1 895	2 106	2 106	517	1 042	1 053	(10)	-1%	2 106
Waste management		1 730	1 971	1 971	431	831	986	(154)	-16%	1 971
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	89 238	95 059	95 059	25 568	48 960	47 704	1 257	3%	94 500
Expenditure - Standard										
<i>Governance and administration</i>		20 558	25 722	25 722	5 676	11 050	13 297	(2 247)	-17%	25 722
Executive and council		7 502	10 920	10 920	2 275	4 803	5 060	(257)	-5%	10 920
Budget and treasury office		7 939	7 610	7 610	1 977	3 603	3 866	(263)	-7%	7 610
Corporate services		5 116	7 193	7 193	1 424	2 643	4 370	(1 727)	-40%	7 193
<i>Community and public safety</i>		28 568	28 460	28 460	7 680	14 742	14 370	372	3%	28 460
Community and social services		1 851	1 904	1 904	521	925	952	(27)	-3%	1 904
Sport and recreation		65	451	451	17	27	247	(220)	-89%	451
Public safety		26 441	25 828	25 828	7 091	13 696	13 032	664	5%	25 828
Housing		186	188	188	46	88	94	(6)	-6%	188
Health		26	90	90	5	6	45	(39)	-86%	90
<i>Economic and environmental services</i>		10 742	11 199	11 199	3 178	5 431	5 614	(184)	-3%	11 199
Planning and development		660	774	774	191	335	402	(66)	-17%	774
Road transport		10 082	10 425	10 425	2 987	5 095	5 213	(117)	-2%	10 425
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		12 067	12 143	12 143	3 766	6 633	6 077	556	9%	12 143
Electricity		7 183	7 077	7 077	2 407	4 126	3 538	588	17%	7 077
Water		1 775	2 172	2 172	483	1 097	1 086	11	1%	2 172
Waste water management		1 677	1 505	1 505	553	878	753	125	17%	1 505
Waste management		1 432	1 390	1 390	324	532	701	(168)	-24%	1 390
<i>Other</i>		5	12	12	2	3	6	(3)	-48%	12
Total Expenditure - Standard	3	71 940	77 536	77 536	20 302	37 858	39 364	(1 506)	-4%	77 536
Surplus/ (Deficit) for the year		17 298	17 523	17 523	5 266	11 102	8 339	2 763	33%	16 964

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

(c) Table C3:s71 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 Departments and Divisions:

- Mayoral & Council, Municipal Manager, Corporate Services, Budget and Treasury, Planning and Development, Community and Social Services, Sport and Recreation, Housing, Public Safety, Road Transport, Waste Management, Waste Water Management, Water, and Electricity.

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote Description		Ref	2015/16	Budget Year 2016/17							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 1 - MAYORAL & COUNCIL			20 481	39 219	39 219	8 024	15 126	19 609	(4 483)	-22.9%	39 219
Vote 2 - MUNICIPAL MANAGER			—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES			11 454	3 171	3 171	5 423	6 910	1 606	5 304	330.2%	3 171
Vote 4 - BUDGET & TREASURY			8 102	5 134	5 134	83	3 377	2 567	811	31.6%	5 134
Vote 5 - PLANNING AND DEVEOLPMENT			—	90	90	—	—	45	(45)	-100.0%	90
Vote 6 - COMMUNITY AND SOCIAL SERV			920	974	974	322	329	640	(311)	-48.6%	974
Vote 7 - SPORTS AND RECREATION			3	2	2	2	2	1	1	57.2%	2
Vote 8 - HOUSING			363	11	11	3	5	6	(0)	-0.9%	11
Vote 9 - PUBLIC SAFETY			29 723	27 913	27 913	7 186	14 332	13 956	375	2.7%	27 913
Vote 10 - ROAD TRANSPORT			2 737	1 039	1 039	320	488	519	(31)	-6.0%	1 039
Vote 11 - WASTE MANAGEMENT			1 506	1 971	1 971	431	831	986	(154)	-15.7%	1 971
Vote 12 - WASTE WATER MANAGEMENT			1 895	2 106	2 106	517	1 042	1 053	(10)	-1.0%	2 106
Vote 13 - WATER			2 361	2 078	2 078	642	1 185	1 039	145	14.0%	2 078
Vote 14 - ELECTRICITY			9 471	11 352	11 352	2 616	5 333	5 676	(343)	-6.0%	11 352
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Revenue by Vote		2	89 015	95 059	95 059	25 568	48 961	47 704	1 257	2.6%	95 059
Expenditure by Vote		1									
Vote 1 - MAYORAL & COUNCIL			4 815	7 231	7 231	1 421	3 268	3 216	52	1.6%	7 231
Vote 2 - MUNICIPAL MANAGER			2 687	3 689	3 689	854	1 535	1 845	(309)	-16.8%	3 689
Vote 3 - CORPORATE SERVICES			5 116	7 193	7 193	1 424	2 643	4 370	(1 727)	-39.5%	7 193
Vote 4 - BUDGET & TREASURY			7 940	7 610	7 610	1 977	3 603	3 866	(263)	-6.8%	7 610
Vote 5 - PLANNING AND DEVEOLPMENT			660	774	774	191	335	402	(66)	-16.5%	774
Vote 6 - COMMUNITY AND SOCIAL SERV			1 193	1 306	1 306	321	567	653	(86)	-13.1%	1 306
Vote 7 - SPORTS AND RECREATION			754	1 151	1 151	224	394	597	(203)	-33.9%	1 151
Vote 8 - HOUSING			186	188	188	46	88	94	(6)	-6.2%	188
Vote 9 - PUBLIC SAFETY			26 441	25 828	25 828	7 091	13 696	13 032	664	5.1%	25 828
Vote 10 - ROAD TRANSPORT			10 082	10 425	10 425	2 987	5 095	5 213	(117)	-2.2%	10 425
Vote 11 - WASTE MANAGEMENT			1 208	1 390	1 390	324	532	701	(168)	-24.0%	1 390
Vote 12 - WASTE WATER MANAGEMENT			1 677	1 505	1 505	553	878	753	125	16.6%	1 505
Vote 13 - WATER			1 775	2 172	2 172	483	1 097	1 086	11	1.0%	2 172
Vote 14 - ELECTRICITY			7 183	7 077	7 077	2 407	4 126	3 538	588	16.6%	7 077
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		2	71 717	77 536	77 536	20 302	37 858	39 364	(1 506)	-3.8%	77 536
Surplus/ (Deficit) for the year		2	17 298	17 523	17 523	5 266	11 102	8 339	2 763	33.1%	17 523

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

(d) Table C4:s71 Monthly Budget Statement - Financial Performance (revenue and expenditure)

This table shows the revenue by source as well as the expenditure by type.

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description		Ref	2015/16	Budget Year 2016/17							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates		2 794	2 875	2 875	(15)	3 191	1 437	1 754	122%	2 875	
Property rates - penalties & collection charges		246	126	126	76	134	63	71	113%	126	
Service charges - electricity revenue		9 315	11 352	11 352	2 517	5 234	5 676	(442)	-8%	11 352	
Service charges - water revenue		1 312	2 078	2 078	80	622	1 039	(417)	-40%	2 078	
Service charges - sanitation revenue		1 485	2 106	2 106	298	824	1 053	(229)	-22%	2 106	
Service charges - refuse revenue		1 730	1 971	1 971	431	831	986	(154)	-16%	1 971	
Service charges - other		87	319	319	7	59	159	(101)	-63%	319	
Rental of facilities and equipment		1 275	887	887	262	497	443	54	12%	887	
Interest earned - external investments		856	652	652	389	542	326	216	66%	652	
Interest earned - outstanding debtors		245	175	175	61	117	88	30	34%	175	
Dividends received		-	-	-	-	-	-	-	-	-	
Fines		28 433	27 530	27 530	6 882	13 765	13 765	(0)	0%	27 530	
Licences and permits		1 115	252	252	251	503	126	377	299%	252	
Agency services		84	105	105	22	49	53	(3)	-6%	105	
Transfers recognised - operational		19 788	16 841	16 841	8 116	14 286	8 594	5 691	66%	16 841	
Other revenue		769	709	709	85	205	354	(149)	-42%	709	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		69 532	67 977	67 977	19 460	40 860	34 163	6 697	20%	67 977	
Expenditure By Type											
Employee related costs		12 930	17 096	17 096	5 324	8 756	8 270	486	6%	17 096	
Remuneration of councillors		2 220	2 453	2 453	434	1 013	1 227	(214)	-17%	2 453	
Debt impairment		19 976	21 682	21 682	5 368	10 736	10 841	(105)	-1%	21 682	
Depreciation & asset impairment		9 523	12 073	12 073	1 963	4 768	6 501	(1 733)	-27%	12 073	
Finance charges		-	-	-	-	-	-	-	-	-	
Bulk purchases		6 573	6 523	6 523	2 326	3 961	3 261	700	21%	6 523	
Other materials		-	-	-	-	-	-	-	-	-	
Contracted services		3 210	2 976	2 976	1 045	1 624	1 488	137	9%	2 976	
Transfers and grants		3 244	4 231	4 231	254	1 301	2 116	(815)	-39%	4 231	
Other expenditure		14 265	10 502	10 502	3 588	5 700	5 661	39	1%	10 502	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	
Total Expenditure		71 940	77 536	77 536	20 302	37 858	39 364	(1 506)	-4%	77 536	
Surplus/(Deficit)											
Transfers recognised - capital		(2 408)	(9 559)	(9 559)	(842)	3 001	(5 202)	8 203	(0)	(9 559)	
Contributions recognised - capital		19 707	27 082	27 082	6 108	8 101	13 541	(5 440)	(0)	27 082	
Contributed assets								-			
Surplus/(Deficit) after capital transfers & contributions		17 298	17 523	17 523	5 266	11 102	8 339			17 523	
Taxation								-			
Surplus/(Deficit) after taxation		17 298	17 523	17 523	5 266	11 102	8 339			17 523	
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		17 298	17 523	17 523	5 266	11 102	8 339			17 523	
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year		17 298	17 523	17 523	5 266	11 102	8 339			17 523	

Property Rates

Annual property rates and fixed service charges are billed to consumers in July. The municipality collected more than the budgeted amount for the full year by the end of December 2015.

Service charges

The year to date amount received for Service Charges are below the projected revenue as at 31 December 2015, therefore debt collection must be improved.

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q2 Second Quarter

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Standard Classification										
Governance and administration		455	216	216	15	18	6	12	199%	216
Executive and council		12	–	–	–	–	–	–		–
Budget and treasury office		284	20	20	15	15	–	15	#DIV/0!	20
Corporate services		159	196	196	0	3	6	(3)	-50%	196
Community and public safety		11 660	17 503	17 503	4 706	5 038	5 065	(26)	-1%	17 503
Community and social services		35	1 646	1 646	7	7	20	(13)	-64%	1 646
Sport and recreation		2 950	581	581	–	–	10	(10)	-100%	581
Public safety		10	675	675	22	354	195	159	81%	675
Housing		8 601	14 520	14 520	4 677	4 677	4 840	(163)	-3%	14 520
Health		64	80	80	–	–	–	–		80
Economic and environmental services		8 936	2 575	2 575	90	1 785	314	1 471	468%	2 575
Planning and development		–	–	–	–	–	–	–		–
Road transport		8 936	2 575	2 575	90	1 785	314	1 471	468%	2 575
Environmental protection		–	–	–	–	–	–	–		–
Trading services		7 297	8 126	8 126	1 346	1 656	270	1 386	514%	8 126
Electricity		2 037	6 000	6 000	1 279	1 279	–	1 279	#DIV/0!	6 000
Water		2 725	258	258	67	177	198	(21)	-11%	258
Waste water management		2 535	1 868	1 868	–	199	72	128	178%	1 868
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	28 348	28 419	28 419	6 157	8 497	5 655	2 842	50%	28 419
Funded by:										
National Government		27 834	26 754	26 754	6 115	8 108	5 419	2 689	50%	26 754
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		27 834	26 754	26 754	6 115	8 108	5 419	2 689	50%	26 754
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		514	1 666	1 665	42	389	236	153	65%	1 665
Total Capital Funding		28 348	28 419	28 419	6 157	8 497	5 655	2 842	50%	28 419

**LAINGSBURG MUNICIPALITYMID-YEAR BUDGET AND PERFORMANCE
ASSESSMENTDECEMBER 2015**

(f) Table C6: Monthly Budget Statement-Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		8 317	14 758	14 758	30 166	14 758
Call investment deposits		–	–	–	–	–
Consumer debtors		4 336	6 127	6 127	(3 062)	6 127
Other debtors		360	(201)	(201)	2 972	(201)
Current portion of long-term receivables		–	–	–	–	–
Inventory		5 698	5 313	5 313	5 313	5 313
Total current assets		18 711	25 997	25 997	35 389	25 997
Non current assets						
Long-term receivables		9	9	9	7	9
Investments		–	–	–	–	–
Investment property		4 440	4 511	4 511	4 471	4 511
Investments in Associate		–	–	–	–	–
Property, plant and equipment		147 576	161 601	161 601	166 611	161 601
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		343	547	547	452	547
Other non-current assets		43	11	11	11	11
Total non current assets		152 413	166 679	166 679	171 552	166 679
TOTAL ASSETS		171 124	192 677	192 677	206 940	192 677
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		396	406	406	393	406
Trade and other payables		6 322	7 903	7 903	11 187	7 903
Provisions		286	5 768	5 768	5 754	5 768
Total current liabilities		7 003	14 077	14 077	17 334	14 077
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		6 872	4 051	4 051	3 961	4 051
Total non current liabilities		6 872	4 051	4 051	3 961	4 051
TOTAL LIABILITIES		13 875	18 129	18 129	21 294	18 129
NET ASSETS	2	157 249	174 548	174 548	185 646	174 548
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		120 313	137 618	137 618	148 716	137 618
Reserves		36 937	36 930	36 930	36 930	36 930
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	174 548	174 548	185 646	174 548

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

(g) Table C7: Monthly Budget Statement -Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		37 289	21 696	21 696	19 457	28 071	11 106	16 965	153%	21 696
Government - operating		20 188	16 751	16 751	7 791	16 220	12 405	3 815	31%	16 751
Government - capital		12 055	27 082	27 082	–	10 969	18 020	(7 051)	-39%	27 082
Interest		1 491	827	827	275	484	414	71	17%	827
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(42 536)	(43 562)	(43 562)	(9 385)	(31 868)	(23 125)	(8 742)	38%	(43 562)
Finance charges		–	–	–	–	–	–	–	–	–
Transfers and Grants		(3 153)	(537)	(537)	465	27	(370)	397	-107%	(537)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 335	22 257	22 257	18 602	23 904	18 450	22 146	120%	22 257
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(18 491)	(12 484)	(12 484)	(6 157)	(8 497)	(899)	(7 598)	845%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 491)	(12 484)	(12 484)	(6 157)	(8 497)	(899)	7 598	-845%	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–	–	
Borrowing long term/refinancing								–	–	
Increase (decrease) in consumer deposits								–	–	
Payments										
Repayment of borrowing								–	–	
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		6 844	9 773	9 773	12 445	15 407	17 551			9 773
Cash/cash equivalents at beginning:		14 758	14 758	14 758		14 758	14 758			14 758
Cash/cash equivalents at month/year end:		21 602	24 532	24 532		30 166	32 309			24 532

Cash Flow

The Municipality started off with a cash flow balance of R14, 758 million at the beginning of the year and increased it with R15, 408 million. The closing balance for this quarter is R30, 166 million. The increase in cash flow is due to the receipt of the operational grants. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2015/2016 financial year.

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

PART 2-SUPPORTING DOCUMENTATION

Debtor's Analysis

The debtor's analysis must contain-

- (a) an aged analysis reconciled with the financial position grouped by-
 - (i) revenue source; and
 - (ii) customer group
- (b) any bad debts written off by customer group

Supporting Table SC3: Debtor's Age Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

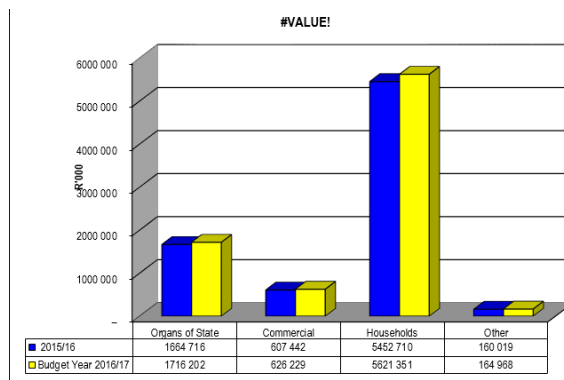
Description	NT Code	Budget Year 2016/17										Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Revenue Source													
Trade and Other Receivables from Ex change Transactions - Water	1200	114	31	27	28	30	20	19	639	907	–		
Trade and Other Receivables from Ex change Transactions - Electricity	1300	669	17	34	29	16	9	7	249	1 030	–		
Receivables from Non-ex change Transactions - Property Rates	1400	527	20	992	15	18	13	14	1 825	3 422	–		
Receivables from Ex change Transactions - Waste Water Management	1500	99	27	28	29	27	18	18	675	922	–		
Receivables from Ex change Transactions - Waste Management	1600	49	17	19	21	18	11	12	368	515	–		
Receivables from Ex change Transactions - Property Rental Debtors	1700	24	15	16	12	14	14	11	283	389	–		
Interest on Arrear Debtor Accounts	1810	16	683	–	–	–	–	–	220	918	–		
Recoverable unauthorised, irregular or fruitless and wasteful Ex penditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(20)	3	–	0	14	–	1	28	26	–		
Total By Revenue Source	2000	1 478	812	1 115	134	137	85	82	4 286	8 129	–		
2015/16 - totals only		746 016	767 141	150 461	121 529	124 543	128 612	113 508	4 384 306	6 536	0		
Debtors Age Analysis By Customer Category													
Organs of State	2200	96	19	350	34	13	7	6	1 191	1 716	–		
Commercial	2300	526	8	15	4	23	5	2	42	626	–		
Households	2400	748	783	745	95	99	72	71	3 009	5 621	–		
Other	2500	108	2	5	1	1	1	2	44	165	–		
Total By Customer Category	2600	1 478	812	1 115	134	137	85	82	4 286	8 129	–		

Debtor's Age Analysis

The age analysis for debtors indicate that debts are growing with more than 1, 5 million older than 3 months excluding the 4, 2 million that is outstanding for the previous financial year. The municipality must find ways to collect outstanding debt from organs of state and households.

Customer Category

The graph below shows the debtors per Customer Category for the current year as well as the previous financial year.



Creditor's Analysis

The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Supporting Table Creditor's Aged Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	NT Code	Budget Year 2016/17								
		0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-

The above table state that the municipality pay their creditors within 30days and does not have any outstanding creditors.

Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

Supporting Table SC5: Investment Portfolio Analysis

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Laingsburg		0	Call	–	37	0,0%	8 341	–	8 341
Municipality sub-total					37		8 341	–	8 341
<u>Entities</u>									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				37		8 341	–	8 341

References

1. Yield is calculated as the annualised equivalent
2. Total market value must reconcile with the total of investments on the 'Financial Position statement'

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Allocation and grant receipts and expenditure

The disclosure on allocation and grant expenditure must reflect particulars of-

- (a) allocation and grant receipts and expenditure against each allocation or grant; and
- (b) any change in allocations as result of-
 - (i) an adjustments budget of the national or provincial government or district or local municipality; and
 - (ii) changes in grants from other providers

8.1 Supporting Table SC6 - Grants receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		15 611	15 735	15 735	8 053	13 756	7 868			15 735
Local Government Equitable Share		9 294	12 015	12 015	6 926	12 468	6 008	6 460	107,5%	12 015
Finance Management		1 700	1 700	1 700	—	—	850	(850)	-100,0%	1 700
Municipal Systems Improvement		934	930	930	—	—	465	(465)	-100,0%	930
EPWP Incentive		1 147	1 000	1 000	316	477	500	(23)	-4,6%	1 000
Integrated National Electrification Programme		—	—	—	—	—	—	—	—	—
GRANT - WORKFORCE	3	—	90	90	—	—	45	(45)	-100,0%	90
GRANT - INEP ELEC		2 536	—	—	811	811	—	811	#DIV/0!	—
Other transfers and grants [insert description]										
Provincial Government:		1 417	1 064	1 064	330	1 323	685	638	93,1%	1 064
Sport and Recreation		907	962	962	321	321	634	(313)	-49,4%	962
CDW		—	72	72	9	72	36	36	100,0%	72
LGSETA		—	—	—	—	—	—	—	—	—
MAIN ROAD SUBSIDY	4	10	30	30	—	—	15	(15)	-100,0%	30
MSG		—	—	—	—	930	—	930	#DIV/0!	—
GRANT - SPATIAL DEV INV		—	—	—	—	—	—	—	—	—
GRANT - SUPPORT		500	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
NEW FINANCIAL SYSTEM		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Dept of Water Affairs		—	—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	17 028	16 799	16 799	8 382	15 079	8 553	638	7,5%	16 799
Capital Transfers and Grants										
National Government:		8 523	27 082	27 082	5 297	7 290	13 541	(6 251)	-46,2%	27 082
Municipal Infrastructure Grant (MIG)		8 523	27 082	27 082	620	2 613	13 541	(10 928)	-80,7%	27 082
GRANT - FMG CAPITAL		—	—	—	—	—	—	—	—	—
GRANT - MIG UNSPEND ROLLOVER		—	—	—	—	—	—	—	—	—
GRANT - MSG CAPITAL		—	—	—	—	—	—	—	—	—
SEWER MASTER PLAN		—	—	—	—	—	—	—	—	—
MASIBAMBANE		—	—	—	—	—	—	—	—	—
SPATIAL DEV INVESTIGATION		—	—	—	—	—	—	—	—	—
GRANT - DEPT OF WATER AFFAIRS		—	—	—	—	—	—	—	—	—
MIG HOUSING		—	—	—	4 677	4 677	—	4 677	#DIV/0!	—
Other capital transfers [insert description]		—	—	—	—	—	—	—	—	—
Provincial Government:		575	—	—	—	—	—	—	—	—
Housing		575	—	—	—	—	—	—	—	—
GRANT - EPWP CAPITAL WORKS		—	—	—	—	—	—	—	—	—
Road and Transport		—	—	—	—	—	—	—	—	—
Library		—	—	—	—	—	—	—	—	—
Taxi Rank		—	—	—	—	—	—	—	—	—
USIP		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	9 098	27 082	27 082	5 297	7 290	13 541	(6 251)	-46,2%	27 082
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	26 126	43 881	43 881	13 680	22 369	22 094	(5 613)	-25,4%	43 881
References										
1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation										
2. Grant expenditure must be separately listed for each grant received										
3. Replacement of RSC levies										
4. Housing subsidies for housing where ownership transferred										
5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement										

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Councillor and board member allowances and employee benefits

Expenditure on Councillor and board members allowances and employee benefits

The disclosure on Councillor and board members allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) Councillor allowances
- (b) board member allowances, and
- (c) employee benefits.

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1 900	2 453	2 453	434	868	1 227	(359)	-29%	2 453
Pension and UIF Contributions		-	-	-	1	1	-	1	#DIV/0!	-
Medical Aid Contributions		-	-	-	17	18	-	18	#DIV/0!	-
Motor Vehicle Allowance		267	-	-	145	289	-	289	#DIV/0!	-
Cellphone Allowance		-	180	180	-	-	90	(90)	-100%	180
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		2 166	2 633	2 633	596	1 176	1 316	(141)	-11%	2 633
% increase	4		21.5%	21.5%						21.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 047	2 261	2 261	712	1 258	1 130	128	11%	2 261
Pension and UIF Contributions		123	170	170	39	78	85	(7)	-8%	170
Medical Aid Contributions		90	104	104	26	53	52	1	1%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		232	263	263	71	131	131	(0)	0%	263
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		162	21	21	46	93	11	82	766%	21
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	46	97	97	14	28	48	(21)	-43%	97
Sub Total - Senior Managers of Municipality		2 699	2 916	2 916	908	1 641	1 458	183	13%	2 916
% increase	4		8.1%	8.1%						8.1%
Other Municipal Staff										
Basic Salaries and Wages		6 939	9 529	9 529	3 017	5 285	4 764	521	11%	9 529
Pension and UIF Contributions		883	1 366	1 366	364	655	683	(28)	-4%	1 366
Medical Aid Contributions		227	617	617	95	190	309	(119)	-39%	617
Overtime		372	506	506	102	223	253	(30)	-12%	506
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		299	405	405	101	202	203	(0)	0%	405
Cellphone Allowance		12	-	-	2	4	-	4	#DIV/0!	-
Housing Allowances		21	26	26	16	23	13	10	73%	26
Other benefits and allowances		255	108	108	86	142	54	87	161%	108
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		9 008	12 558	12 558	3 783	6 724	6 279	445	7%	12 558
% increase	4		39.4%	39.4%						39.4%
Total Parent Municipality		13 874	18 107	18 107	5 287	9 541	9 054	487	5%	18 107

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Material variances

Material variances to the service delivery and budget implementation plan

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget setting out receipts by source per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

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

This table shows the cash flow for the budget year setting out the receipts by source and payments by type, per month for the budget year with actual for the past months and revised forecasts for future months, and also shows in total the total budget for the following two budget years.

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Ref	Budget Year 2016/17											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		97	416	741	211	178	94	115	172	172	115	201	75
Property rates - penalties & collection charges		19	19	20	20	28	27	10	10	10	10	10	(60)
Service charges - electricity revenue		618	1 012	743	885	705	745	863	864	864	863	865	1 416
Service charges - water revenue		93	153	145	151	133	181	160	158	162	155	153	273
Service charges - sanitation revenue		93	100	95	119	104	100	168	171	171	168	172	622
Service charges - refuse		94	105	90	120	95	96	151	151	151	151	151	473
Service charges - other		20	16	12	10	8	17	6	6	6	6	6	(44)
Rental of facilities and equipment		59	47	41	39	138	49	74	74	74	74	74	144
Interest earned - external investments		34	-	119	71	60	83	54	54	54	54	54	14
Interest earned - outstanding debtors		18	20	18	20	18	23	15	15	15	15	15	(15)
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		770	601	233	-	1	0	58	58	58	58	58	(1 203)
Licences and permits		101	67	84	74	76	110	21	21	21	21	21	(367)
Agency services		-	-	-	-	-	-	9	9	9	9	9	61
Transfer receipts - operating		5 942	63	2 424	4 776	3 007	8	105	4 160	51	3	3	(3 793)
Other revenue		10 091	3 670	(11 869)	3 257	6 530	5 142	22	22	22	22	22	(16 221)
Cash Receipts by Source		18 049	6 290	(7 104)	9 754	11 083	6 674	1 831	5 944	1 840	1 724	1 814	(18 625)
Other Cash Flows by Source													
Transfer receipts - capital		-	-	10 969	-	-	-	-	-	9 062	-	-	7 051
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		3	7	7	1	9	3	-	-	-	-	-	(30)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		18 052	6 298	3 872	9 754	11 092	6 677	1 831	5 944	10 903	1 724	1 814	(11 604)
Cash Payments by Type													
Employee related costs		1 080	1 088	1 361	2 359	2 472	1 207	1 307	1 307	1 307	1 307	1 307	910
Remuneration of councillors		193	193	193	48	193	193	204	204	204	204	204	419
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		1 573	62	-	675	1 075	576	498	504	481	449	436	195
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1	5	7	75	11	7	-	-	-	-	-	(106)
Contracted services		61	460	51	488	262	268	329	241	243	240	240	92
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		98	164	176	(452)	46	(58)	25	25	25	25	25	437
General expenses		2 359	5 586	8 211	1 234	2 753	(4 511)	1 048	1 048	1 048	1 048	1 048	(6 269)
Cash Payments by Type		5 364	7 558	9 998	4 426	6 813	(2 318)	3 411	3 330	3 308	3 273	3 260	(4 324)
Other Cash Flows/Payments by Type													
Capital assets		0	342	1 997	315	5 526	316	1 396	3 228	1 907	1 393	2 015	(5 952)
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		5 365	7 900	11 996	4 741	12 339	(2 002)	4 807	6 558	5 215	4 666	5 275	(10 278)
NET INCREASE/(DECREASE) IN CASH HELD		12 687	(1 602)	(8 123)	5 013	(1 247)	8 679	(2 976)	(614)	5 688	(2 943)	(3 462)	(1 328)
Cash/cash equivalents at the month/year beginning:		14 758	27 446	25 844	17 721	22 734	21 486	30 166	27 189	26 576	32 264	29 321	25 859
Cash/cash equivalents at the month/year end:		27 446	25 844	17 721	22 734	21 486	30 166	27 189	26 576	32 264	29 321	25 859	24 532

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Parent municipality financial performance

If the municipality has municipal entities, provide the monthly statement of financial performance for the parent municipality only

Supporting Table SC10

WC051 Laingsburg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services								-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and grants								-		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-

References

1. Votes (consolidated) are revenue sources and expenditure type

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Municipal Entity Financial Performance

Municipal entity summary

If the municipality has a municipal entities, provide a summary for all entities of revenue, operating expenditure and capital expenditure

Supporting Table SC11

WC051 Laingsburg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. YTD = Year to date; FAV - favourable variance or unfavourable variance
4. Material variances to be explained
5. Insert additional 'Adjustment' Budget column for each Adjustment made by an entity
Not applicable to Laingsburg Municipality at this time

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Capital Programme Performance

The disclosure on capital Programme performance must include at least-

- (a) capital expenditure by month,
- (b) a summary of capital expenditure by asset class and sub-class

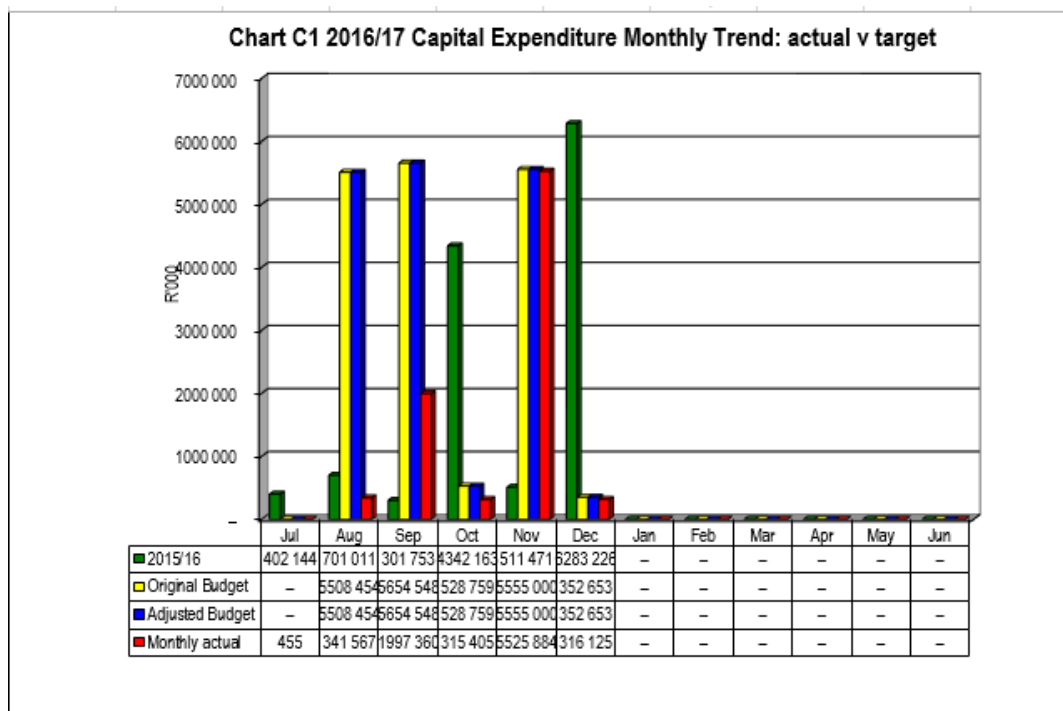
Supporting Table SC12

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	402	–	–	0	0	–	(0)	#DIV/0!	0%
August	701	5 508	5 508	342	342	5 508	5 166	93,8%	2%
September	302	5 655	5 655	1 997	2 339	11 163	8 824	79,0%	13%
October	4 342	529	529	315	2 655	11 692	9 037	77,3%	15%
November	511	5 555	5 555	5 526	8 181	17 247	9 066	52,6%	46%
December	6 283	353	353	316	8 497	17 599	9 103	51,7%	48%
January	–	–	–	–	–	17 599	–	–	–
February	–	–	–	–	–	17 599	–	–	–
March	–	–	–	–	–	17 599	–	–	–
April	–	–	–	–	–	17 599	–	–	–
May	–	–	–	–	–	17 599	–	–	–
June	–	–	–	–	–	17 599	–	–	–
Total Capital expenditure	12 542	17 599	17 599	8 497					

The Municipality is below the projected capital expenditure for December 2015, when comparing the year to date budgeted with the year to date actual expenditure.

Below is the graph which shows the Capital Expenditure Trend as at 31 December 2015:



LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Supporting Tables SC 13a include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing asset by asset class (These two tables total to Table C5)
- (c) SC13c: Expenditure on repairs and maintenance by asset class

Supporting Table SC13a

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		16 174	10 096	10 096	1 329	3 369	579	(2 790)		10 096
Infrastructure - Road transport		8 535	2 110	2 110	288	1 767	309	(1 458)		2 110
Roads, Pavements & Bridges		984	368	368	6	273	39	(235)		368
Storm water		7 551	1 742	1 742	282	1 494	271	(1 223)		1 742
Infrastructure - Electricity		2 433	6 000	6 000	991	1 286	—	(1 286)		6 000
Generation		—	—	—	—	—	—	—		—
Transmission & Reticulation		2 037	4 383	4 383	469	604	—	(604)	#DIV/0!	4 383
Street Lighting		397	1 617	1 617	522	682	—	(682)		1 617
Infrastructure - Water		2 695	198	198	51	117	198	81	41,0%	198
Dams & Reservoirs		692	111	111	51	7	111	105	94,0%	111
Water purification		—	—	—	—	—	—	—		—
Reticulation		2 003	87	87	—	110	87	(23)	-27,0%	87
Infrastructure - Sanitation		2 511	1 788	1 788	—	199	72	(128)		1 788
Reticulation		2 511	1 788	1 788	—	199	72	(128)		1 788
Sewerage purification		—	—	—	—	—	—	—		—
Infrastructure - Other		—	—	—	—	—	—	—		—
Waste Management		—	—	—	—	—	—	—		—
Transportation		—	—	—	—	—	—	—		—
Gas		—	—	—	—	—	—	—		—
Other		—	—	—	—	—	—	—		—
Community		11 586	16 678	16 678	4 741	4 685	4 860	175	3,6%	16 678
Parks & gardens		—	—	—	—	—	—	—		—
Sportsfields & stadia		2 950	572	572	—	—	—	—		572
Swimming pools		—	—	—	—	—	—	—		—
Community halls		—	—	—	—	—	—	—		—
Libraries		35	—	—	7	7	—	(7)	#DIV/0!	—
Recreational facilities		—	—	—	—	—	—	—		—
Fire, safety & emergency		—	—	—	—	—	—	—		—
Security and policing		—	—	—	—	—	—	—		—
Buses		—	—	—	—	—	—	—		—
Clinics		—	—	—	—	—	—	—		—
Museums & Art Galleries		—	—	—	—	—	—	—		—
Cemeteries		—	1 586	1 586	56	—	20	20	100,0%	1 586
Social rental housing		8 601	14 520	14 520	4 677	4 677	4 840	163	3,4%	14 520
Other		—	—	—	—	—	—	—		—
Heritage assets		—	—	—	—	—	—	—		—
Buildings		—	—	—	—	—	—	—		—
Other		—	—	—	—	—	—	—		—
Investment properties		—	—	—	—	—	—	—		—
Housing development		—	—	—	—	—	—	—		—
Other		—	—	—	—	—	—	—		—
Other assets		588	1 646	1 646	88	443	216	(228)		1 646
General v ehicles		—	405	405	—	—	—	—		405
Specialised v ehicles		—	—	—	22	354	—	(354)	#DIV/0!	—
Plant & equipment		60	175	175	63	72	—	(72)		175
Computers - hardware/equipment		412	20	20	—	15	—	(15)		20
Furniture and other office equipment		82	331	331	3	2	16	14	89,5%	331
Abattoirs		—	—	—	—	—	—	—		—
Markets		—	—	—	—	—	—	—		—
Civic Land and Buildings		—	—	—	—	—	—	—		—
Other Buildings		35	715	715	0	1	200	199	99,3%	715
Other Land		—	—	—	—	—	—	—		—
Surplus Assets - (Investment or Inventory)		—	—	—	—	—	—	—		—
Other		—	—	—	—	—	—	—		—
Agricultural assets		—	—	—	—	—	—	—		—
List sub-class		—	—	—	—	—	—	—		—
Biological assets		—	—	—	—	—	—	—		—
List sub-class		—	—	—	—	—	—	—		—
Intangibles		—	—	—	—	—	—	—		—
Computers - softw are & programming		—	—	—	—	—	—	—		—
Other		—	—	—	—	—	—	—		—
Total Capital Expenditure on new assets	1	28 348	28 419	28 419	6 157	8 497	5 655	(2 842)		28 419
Specialised vehicles		—	—	—	22	354	—	(354)	#DIV/0!	—
Refuse		—	—	—	—	—	—	—		—
Fire		—	—	—	22	354	—	(354)	#DIV/0!	—
Conservancy		—	—	—	—	—	—	—		—
Ambulances		—	—	—	—	—	—	—		—

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

check balance	2	-	-	-	1	-	-
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LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Supporting Table SC13b

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2

Description	Ref	2015/16	Budget Year 2016/17							
		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		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2015

Supporting Table SC13c

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second

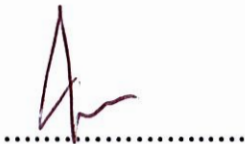
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		457	772	772	267	277	386	109	28,3%	772
Infrastructure - Road transport		2	56	56	—	—	28	28	100,0%	56
Roads, Pavements & Bridges		2	44	44	—	—	22	22	100,0%	44
Storm water		—	12	12	—	—	6	6	100,0%	12
Infrastructure - Electricity		282	267	267	60	60	134	74	55,0%	267
Generation		—	—	—	—	—	—	—	—	—
Transmission & Reticulation		178	174	174	35	34	87	52	60,3%	174
Street Lighting		104	93	93	26	26	47	21	45,2%	93
Infrastructure - Water		114	248	248	50	61	124	63	50,9%	248
Dams & Reservoirs		18	41	41	—	—	20	20	100,0%	41
Water purification		—	—	—	—	—	—	—	—	—
Reticulation		96	207	207	50	61	103	43	41,1%	207
Infrastructure - Sanitation		52	164	164	156	156	82	(74)	-90,1%	164
Reticulation		51	140	140	142	142	70	(72)	-102,2%	140
Sewerage purification		1	23	23	14	14	12	(2)	-17,6%	23
Infrastructure - Other		8	37	37	0	0	19	18	98,4%	37
Waste Management		8	37	37	0	0	19	18	98,4%	37
Transportation		—	—	—	—	—	—	—	—	—
Gas		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Community		147	57	57	7	13	29	16	55,8%	57
Parks & gardens		—	—	—	—	—	—	—	—	—
Sportsfields & stadia		1	16	16	—	—	8	8	100,0%	16
Swimming pools		—	—	—	—	—	—	—	—	—
Community halls		—	6	6	—	—	3	3	100,0%	6
Libraries		—	—	—	—	—	—	—	—	—
Recreational facilities		—	—	—	—	—	—	—	—	—
Fire, safety & emergency		—	—	—	—	—	—	—	—	—
Security and policing		—	—	—	—	—	—	—	—	—
Buses		—	—	—	—	—	—	—	—	—
Clinics		—	—	—	—	—	—	—	—	—
Museums & Art Galleries		—	—	—	—	—	—	—	—	—
Cemeteries		—	—	—	—	—	—	—	—	—
Social rental housing		146	35	35	7	13	18	5	27,8%	35
Other		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Buildings		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Investment properties		200	301	301	160	177	150	(27)	-17,7%	301
Housing development		198	234	234	160	177	117	(60)	-51,7%	234
Other		2	67	67	—	—	34	34	100,0%	67
Other assets		950	1 275	1 275	632	680	637	(43)	-6,7%	1 275
General vehicles		492	645	645	159	185	323	138	42,7%	645
Specialised vehicles		—	—	—	—	—	—	—	—	—
Plant & equipment		119	260	260	231	235	130	(105)	-80,7%	260
Computers - hardware/equipment		—	—	—	—	—	—	—	—	—
Furniture and other office equipment		271	364	364	242	260	182	(78)	-43,1%	364
Abattoirs		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Civic Land and Buildings		—	—	—	—	—	—	—	—	—
Other Buildings		68	6	6	0	0	3	2	87,5%	6
Other Land		—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Agricultural assets		—	—	—	—	—	—	—	—	—
List sub-class		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
List sub-class		—	—	—	—	—	—	—	—	—
Intangibles		—	—	—	—	—	—	—	—	—
Computers - software & programming		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure		1 754	2 405	2 405	1 065	1 147	1 202	55	4,6%	2 405
Specialised vehicles		—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—
Fire		—	—	—	—	—	—	—	—	—
Conservancy		—	—	—	—	—	—	—	—	—
Ambulances		—	—	—	—	—	—	—	—	—

7 Annexure

Annexure A: TOP Layer SDBIP

QUALITY CERTIFICATE

I, Pedro Allan Williams, the municipal manager of Laingsburg Local Municipality, hereby certify that this Mid-year budget and performance assessment for the month of December 2015 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



PA WILLIAMS

Municipal Manager of Laingsburg Municipality (WC051)

Date 21.01.2016