

**LAINGSBURG MUNICIPALITY**  
**MFMA SECTION 72 REPORT**  
**MID-YEAR BUDGET & PERFORMANCE**

**ASSESSMENT REPORT**  
**01 July 2017 – 31 December 2017**



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### QUALITY CERTIFICATE

I, Petro Allan Williams the municipal manager of Laingsburg Local Municipality, here certify that mid-year report on the implementation of the budget and financial state affairs

For the period of 1 July 2017 until 31 December 2017 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.

A handwritten signature in dark ink, appearing to read 'AS Groenwald', is written over a horizontal dotted line.

**AS GROENWALD**

**ACTING MUNICIPAL MANAGER**

11 January 2018

## 1 Introduction

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

## 2 Purpose of report

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2017 to 31 December 2017.

## 3 Legislative Framework

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

### 3.1 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

(b) Submit a report on such assessment to;

- (i) the mayor of the municipality;
- (ii) the National Treasury; and

(iii) the relevant provincial treasury.

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

(3) The accounting officer must, as part of the review;

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

### **3.2 Thereafter, the mayor must, in terms of Section 54 (1) -**

(a) Consider the report

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the 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 adjustment budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-

(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and

(ii) That spending of funds and revenue collection proceed in accordance with the budget;

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

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

### **3.3 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.

### 4 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; and
- (c) a recommendation as to whether an adjustments budget for the municipality is necessary.

#### 4.1 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 not so good in the 2016/17 financial year due to system change to be able to successfully implement mSCOA on the 1<sup>st</sup> of July 2018. The municipality improved in system and processes, PDO's, Internal Audit, a functioning Audit Committee as well as a positive shift in governance but the following areas still require responsiveness and mitigation measures to improve the audit outcome of the municipality in 2017/18 Financial Year, e.g.;

- Improved Internal Controls;
- Strong Leadership;
- Conformance; and
- Consistency with regards to performance record keeping.

#### 4.1.1 Overall Financial Summary

The table below indicates the summary of the financial performance for the 2016/17 financial year:

Financial Summary						
R'000						
Description	2016/17	2017/18			2017/18 %Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Financial Performance						
Property rates	3 571	4 151	4 151	3 797	91.47	91.47
Service charges	16 908	18 608	18 608	10 636	57.16	57.16
Investment revenue	818	818	818	341	41.72	41.72
Transfers recognised - operational	17 034	17 823	17 823	10 285	57.71	57.71
Other own revenue	27 943	34 699	34 699	17 583	50.67	50.67
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>66 273</b>	<b>76 100</b>	<b>76 100</b>	<b>42 643</b>	<b>56.04</b>	<b>56.04</b>
Employee costs	19 124	22 885	22 885	9 798	42.81	42.81
Remuneration of Councillors	2 507	2 606	2 606	1 182	45.35	45.35
Depreciation & asset impairment	9 901	10 092	10 092	388	3.85	3.85
Finance charges	0	0	0	0	-	-
Materials and bulk purchases	7 460	6 854	6 854	4 443	64.83	64.83
Transfers and grants	3 941	2 485	2 485	2 678	107.77	107.77
Other expenditure	38 606	41 103	41 103	19 504	47.45	47.45
<b>Total Expenditure</b>	<b>81 539</b>	<b>86 025</b>	<b>86 025</b>	<b>37 994</b>	<b>44.17</b>	<b>44.17</b>
<b>Surplus/(Deficit)</b>	<b>-15 266</b>	<b>-9 925</b>	<b>-9 925</b>	<b>4 649</b>	<b>-46.85</b>	<b>-46.85</b>
Transfers recognised - capital	9 213	8 654	8 654	4 324	49.96	49.96
<b>Surplus/(Deficit) for the year</b>	<b>-6 053</b>	<b>-1 271</b>	<b>-1 271</b>	<b>8 973</b>	<b>-706.00</b>	<b>-706.00</b>
Capital expenditure & funds sources						
Capital expenditure						
Capital transfers recognised	10 887	8 321	8 321	4 324	51.97	51.97
Internally generated funds	436	794	794	0	-	-

Financial Summary						
R'000						
Description	2016/17	2017/18			2017/18 %Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Total sources of capital funds	11 323	9 115	9 115	4 325	47.44	47.44
Financial position						
Total current assets	14 599	8 561	8 561	19 537	228.21	228.21
Total non-current assets	163 379	163 393	163 393	167 715	102.65	102.65
Total current liabilities	13 718	12 534	12 534	18 860	150.47	150.47
Total non-current liabilities	8 795	3 953	3 953	3 953	100.00	100.00
Community wealth/Equity	155 467	155 467	155 467	164 439	105.77	105.77
Cash flows						
Net cash from (used) operating	2 820	6 843	6 843	11 569	169.06	169.06
Net cash from (used) investing	-6 909	-9 091	-9 091	-3 888	43.05	43.05
Cash/cash equivalents at the year end	5 875	3 627	3 627	13 557	373.73	373.73
Asset management						
Asset register summary (WDV)	147 129	156 244	156 244	151 454	96.93	96.93
Depreciation & asset impairment	7 652	10 091	10 091	3 883	38.48	38.48
Repairs and Maintenance	2 011	1 978	1 978	403	20.37	20.37
<i>Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.</i>						

Table 4.1 Financial Summary

### Percentage of Capital & Operational Budget Spent

The municipality managed to spend 49.96% on the Capital Budget during 2017/18 Financial Year calculating for R4324million of the R9213million. The Municipality achieved a 57.16% debtor's payment percentage for the 2017/18 for the year to date and managed to pay most of outstanding debts within 30 days (one month).

#### 4.1.2 Remedial Action taken on Audit Outcomes of Prior Year

Laingsburg Local Municipality received a qualified audit opinion for the 2016/17 Financial Year. An action plan will be compiled and will be aligned to the Ignite System on Audit Assist where implementation and progress will be regularly monitored.

Details	
Audit Report Status:	Qualified
Issue raised	Corrective steps implemented
The AG was unable to obtain sufficient appropriate audit evidence relating to the completeness of irregular expenditure, as the AG could not ascertain that management had inspected the entire population. The AG could not confirm the amounts by alternative means. Consequently, The AG was unable to determine whether irregular expenditure for the current year amounting to R17 309 353, as disclosed in note 49 to the financial statements, was fairly stated	All expenditure to be reviewed and classified based on the different compliance requirements to determine whether a transactions is irregular or not. Once the draft report has been completed the report must be audited by the Internal Audit to determine whether the Irregular Expenditure is complete. The audited report must then be tabled to Audit Committee.
The AG was unable to obtain sufficient appropriate audit evidence relating to the valuation of inventory. The Municipality did not value inventory as per the requirements of SA Standard of GRAP 12, Inventories in the financial statements. Consequently, The AG was unable to determine whether any adjustment was necessary relating to inventory stated at R1 377 966 (2015-16: R1 596 544) in note 8 to the financial statements. The AG was also unable to quantify the possible misstatement of inventory	The method of measuring inventory is going to be reviewed and the accounting policy to be amended accordingly. All inventory to be recounted and classified to determine whether it can still be used. The system of FIFO (First-in, First-out) to be adopted. The implementation of a proper stores system. This will be done with an action plan with deadlines that must be meet. Once system is implemented and operating the inventory will be counted on a monthly basis.
The Municipality's VAT receivable account is overstated by R2 213 462 as at 30 June 2017 as well as at 30 June 2016 due it not reconciling to the VAT statements of the South African Revenue Service as at 30 June 2016	Correction made (journal) and municipality will make sure that it will not happen in future

Table 4.2 Audit Action Plan (Source: Draft 2017/18 Annual Report, 2017)

The annual report of the 2016/17 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.

## 5 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 be revise the budget during February 2016 due to material changes in Revenue and Expenditure

## 5.1 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

### 5.1.1 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:

### 5.1.2 Recommendation:

That Council take cognizance of the 2016/17 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 2017/18 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 The municipal recovery plan;
- o Adjustment made in line with the decreased water and electricity sales;
- o Projects which had to be implemented in line with current draught situation; and
- o Provincial Allocation gazetted within current financial year.

## 6 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.

### 6.1 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 2016/17 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.

### 6.2 Financial problems or risks facing the Municipality

The Municipality is currently experiencing financial difficulties in its cash flow. The operating revenue and expenditure to date are however within the budget limits. This is due to the equitable share grant that was received during the Second quarter. Payment for debtors for the Second quarter was only 30% of the total amount billed for services and rates for this period. Annual rates are levied during July for the financial year.

### 6.3 Other relevant information

Year-to-date revenue raised is 117.53% of the projected year-to-date budget for the Second quarter. Operating expenditure incurred amounts to 92.92% of year-to-date budget. The depreciation and annual journals will be processed at the end of the second quarter after the finalization of the audit.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the quarter ended December 2017.

### 6.4 Operating Revenue

The Municipality have generated 56.04% or R42, 643 million of the Budgeted Revenue to date which is lower than the budgeted amounts. During the financial year operating

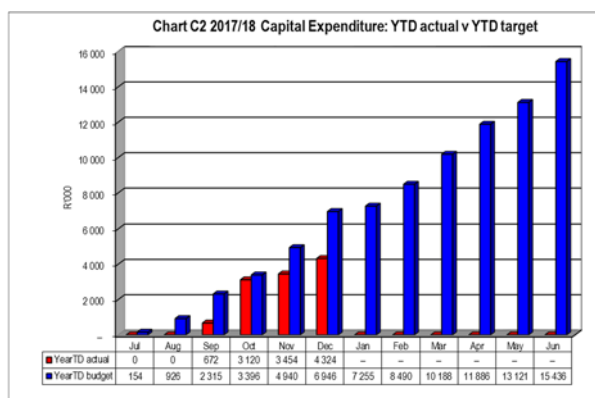
grants totaling R10, 285 million were received. The largest part of the grants received forms part of the equitable share allocation for the financial year.

## 6.5 Operating Expenditure

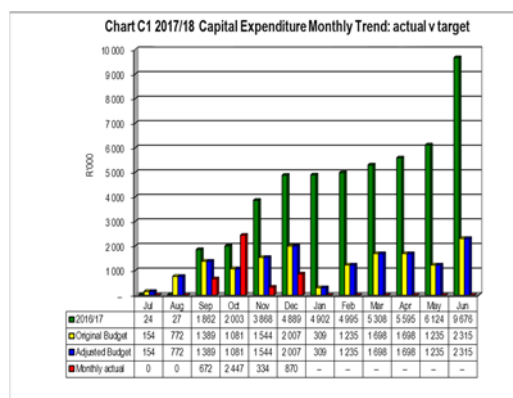
For the mid-year ending December 2017, the Municipality managed to spend within the budgeted norms. An amount of R R37, 994 million or 44, 17% have been spent to date. As mentioned above the depreciation and annual journals will be processed at the end of the second quarter after the finalization of the audit.

## 6.6 Capital Expenditure

The Municipality has incurred R4, 324 million or 47.44% of the external funded Capital Budget to date. The MIG spending for the Second quarter totals to R3, 652 million to date.



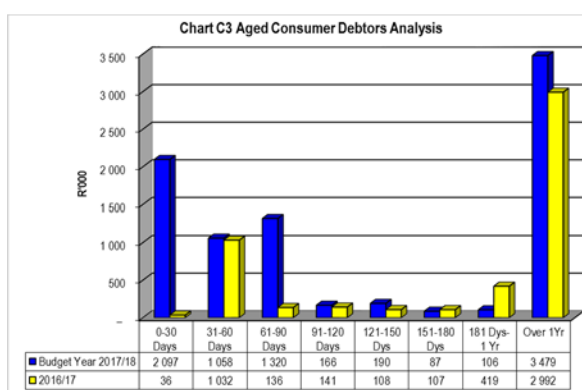
Graph 4.1 Capital Expenditure Trends (O, A & A)



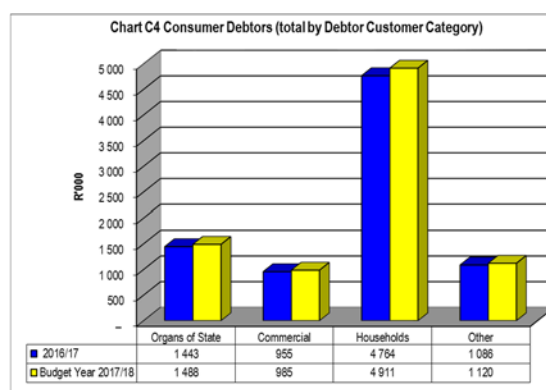
Graph 4.2 Capital Expenditure Trends

## 6.7 Debtors

The Outstanding Debtors of the Municipality amounts to R R8, 503 million for the quarter ending December 2017. The outstanding debt for more than 90 days amounts to 60.85%.



Graph 4.2 Aged Consumer Debtors



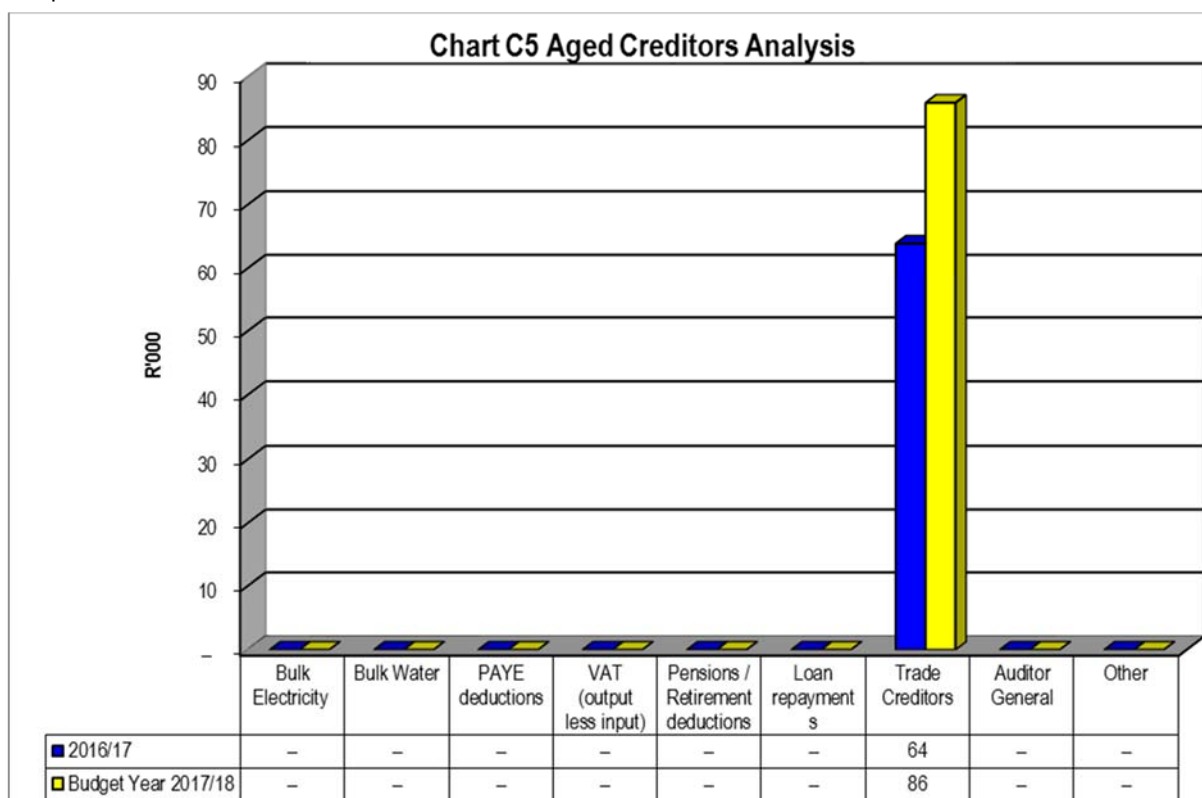
Graph 4.4 Consumer Debtors



The payment rate for 2016/2017 financial year was 63.47%. For the financial year to date the payment rate is 68.69% on services and rates. 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. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly.

## 6.8 Creditors

Total outstanding creditors amount to R85 923 for the quarter ending December 2017. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA.



Graph 4.5 Aged Creditors

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.

## 7 Service delivery Performance Analysis

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that “***A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the responsibilities of the different role players.***” This framework, inter alia, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

Laingsburg Municipality does have an approved Performance Management Framework, Policy and Rewards Incentive Policy in place which was reviewed in 2016. We are currently in the process of Reviewing the Framework for adoption by Council.

### 7.1 Implementation of the Performance Management

The IDP 2017/22 was compiled and approved by Council on 30 June 2017. Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The TL SDBIP was prepared and approved by the Executive Mayor on 19 June 2017.

## 7.2 Performance Monitoring

The SDBIP is loaded on an electronic web based system (after approval). The web based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against Key Performance Indicator (KPI) Targets for the previous month's performance. The actual results against monthly targets set, are discussed in monthly Executive Management Team (EMT) meetings to determine early warning indicators and discuss corrective measures if needed.

Category	Colour	Description
<i>KPI's Not Met</i>		<i>0% <math>\geq</math> Actual/Target &lt; 75%</i>
<i>KPI's Almost Met</i>		<i>75% <math>\geq</math> Actual/Target &lt; 100%</i>
<i>KPI's Met</i>		<i>Actual/Target = 100%</i>
<i>KPI's Well Met</i>		<i>100% <math>&gt;</math> Actual/Target &lt; 150%</i>
<i>KPI's Extremely Well Met</i>		<i>Actual/Target <math>\geq</math> 150%</i>

## 8 Report on Municipal Performance

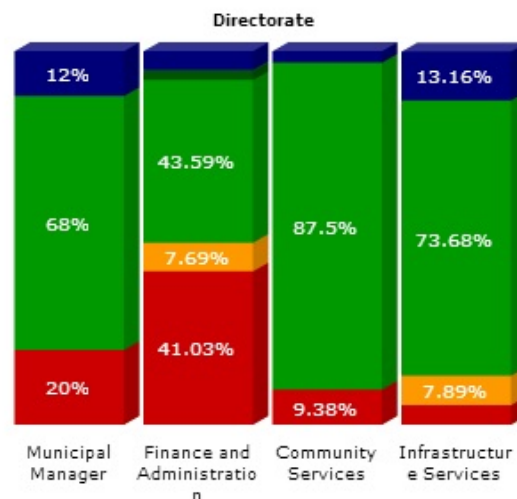
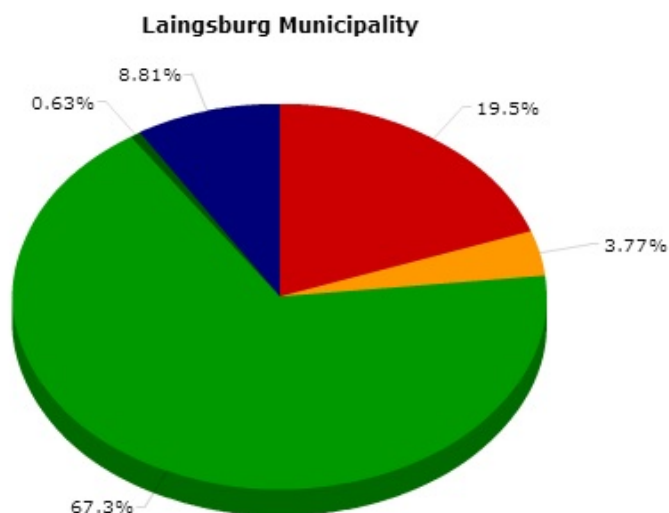
In this section we will look at the Mid-Year Assessment of the Top Layer SDBIP per KPI.






### 8.1 Directorate SDBIP Report

This graph shows the operational performance of the municipality from 1 July 2016 to 31 December 2017.

#### Departmental SDBIP Report

Report drawn on 12 January 2018 at 12:21  
for the months of July 2017 to December 2017.



	Laingsburg Municipality	Directorate			
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services
 KPI Not Met	<u>31 (19.5%)</u>	<u>10 (20%)</u>	<u>16 (41%)</u>	<u>3 (9.4%)</u>	<u>2 (5.3%)</u>
 KPI Almost Met	<u>6 (3.8%)</u>	-	<u>3 (7.7%)</u>	-	<u>3 (7.9%)</u>
 KPI Met	<u>107 (67.3%)</u>	<u>34 (68%)</u>	<u>17 (43.6%)</u>	<u>28 (87.5%)</u>	<u>28 (73.7%)</u>
 KPI Well Met	<u>1 (0.6%)</u>	-	<u>1 (2.6%)</u>	-	-
 KPI Extremely Well Met	<u>14 (8.8%)</u>	<u>6 (12%)</u>	<u>2 (5.1%)</u>	<u>1 (3.1%)</u>	<u>5 (13.2%)</u>
<b>Total:</b>	<b>159</b>	<b>50</b>	<b>39</b>	<b>32</b>	<b>38</b>

5.1 Departmental Service Deliver Performance Analysis

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

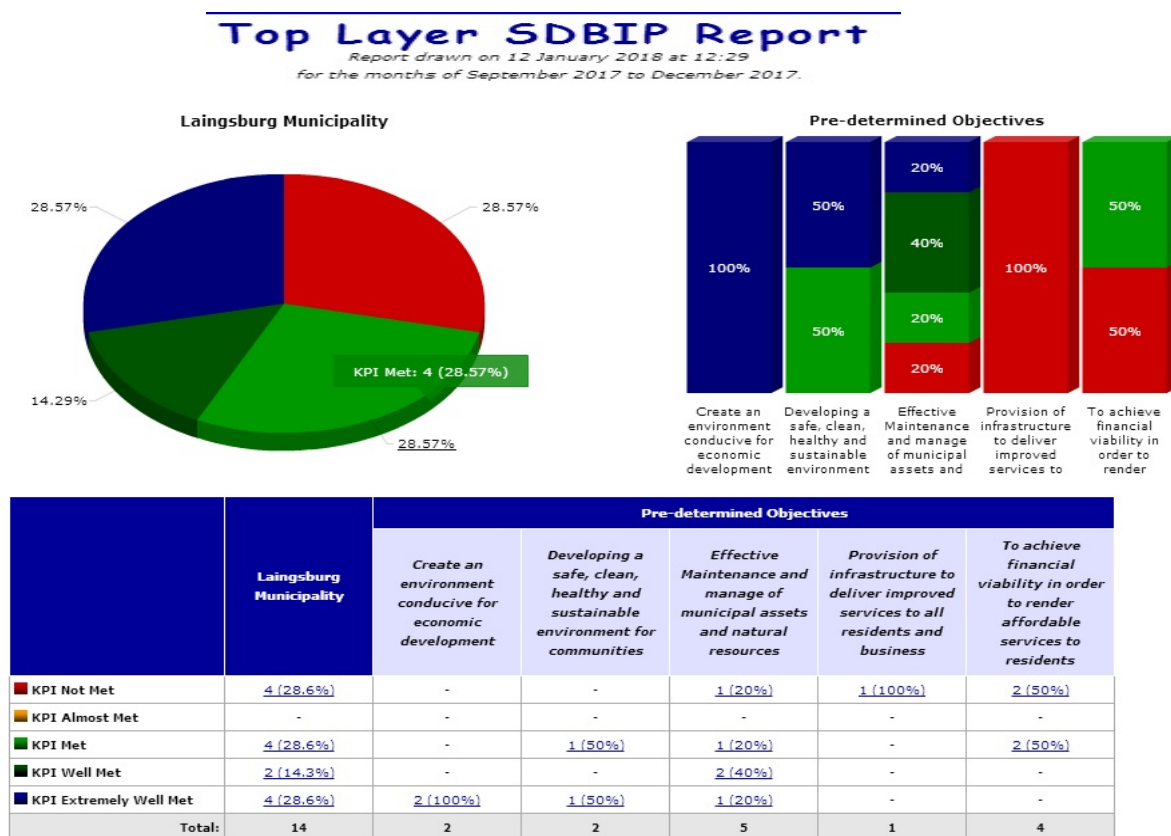
During the recent audit there were no material findings on the report on predetermined objectives concerning the usefulness and reliability of the information. Laingsburg Municipality have once more received an unqualified audit opinion.

The municipality performed good during the period under review. 107 KPI'S was met and 14 KPI's was well and extremely well met but 6 KPI's was not met or almost met. Only 31 KPI's was not met and will be addressed during the February formal performance review. The reasons provided for the recorded under-performance is the fact that staff was on leave and could not update the Performance System. The municipal recovery plan and measures to save money is also one of the reasons for under-performance.

The directorate which require intervention is the Finance and Corporate Department with that 48% of the KPI's that was not met during the period under review, which are 19 KPI's of the 37KPI's.

The unaudited departmental SDBIP for the period of the year ending 31 December 2017.

## 8.2 Pre-Determined Objectives (PDO's) SDBIP Report



5.2 Top-Level Service Deliver Performance Analysis

The graphs and the table above shows clearly the performance of the municipality per KPI for the PDO's.

Three (3) of the five (5) PDO's reflects good reporting results but two (2) of the PDO's require intervention, it is linked to the Finance and Corporate Services and Infrastructure Services.

Also attached find the unaudited Top Level SDBIP for the first half of the financial year.



Table 7.1 TL SDBIP Report period ending 31 December 2017

Ref	Municipal KPA	KPI	Unit of Measurement	Annual Target	Sep-17			Dec-17			Overall Performance for Sep 2017 to Dec 2017		
					Target	Actual	R	Target	Actual	R	Target	Actual	R
TL1	Infrastructure Development	Number of formal residential properties which receives piped water (Laingsburg credit and pre-paid water meters) and is connected to the municipal water infrastructure network as at 30 June 2018	Number of residential accounts which are billed/purchased water as at 30 June 2018	1,206	0	0	N/A	0	0	N/A	0	0	N/A
TL2	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (Laingsburg credit and pre-paid electrical meters)(Excluding Eskom areas) as at 30 June 2018	Number of residential accounts which are billed/purchased electricity (Excluding Eskom areas) as at 30 June 2017 as at 30 June 2018	766	0	0	N/A	0	0	N/A	0	0	N/A
TL3	Infrastructure Development	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2018	Number of residential accounts which are billed for sewerage as at 30 June 2018	1,206	0	0	N/A	0	0	N/A	0	0	N/A
TL4	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week as at 30 June 2018	Number of residential accounts which are billed for refuse removal as at 30 June 2018	1,206	0	0	N/A	0	0	N/A	0	0	N/A
TL5	Social Development	Provide 6kl free basic water to registered indigent accountholders in terms of the equitable share requirements as at 30 June 2018	Number of registered indigent accounts receiving free basic water as at 30 June 2018	699	0	0	N/A	0	0	N/A	0	0	N/A
TL6	Social Development	Provide 50kwh free basic electricity to registered indigent accountholders in terms of the equitable share requirements (excluding ESKOM area) as at 30 June 2018	Number of registered indigent accounts receiving free basic electricity as at 30 June 2018	367	0	0	N/A	0	0	N/A	0	0	N/A
TL7	Social Development	Provide free basic sanitation to registered indigent accountholders in terms of the equitable share requirements as at 30 June 2018	Number of registered indigent accounts receiving free basic sanitation as at 30 June 2018	699	0	0	N/A	0	0	N/A	0	0	N/A
TL8	Social Development	Provide free basic refuse removal to registered indigent accountholders in terms of the equitable share requirements as at 30 June 2018	Number of registered indigent accounts receiving free basic refuse removal as at 30 June 2018	699	0	0	N/A	0	0	N/A	0	0	N/A
TL9	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2017 (Actual amount spent on capital projects /Total amount budgeted for capital projects)X100 by 30 June 2018	(Actual amount spent on capital projects /Total amount budgeted for capital projects)X100 by 30 June 2018	80%	20%	7.40%	R	45%	0%	R	45%	7.40%	R
TL10	Local Economic Development	Create job opportunities through EPWP projects by 30 June 2018	Number of job opportunities created by 30 June 2018	114	0	0	N/A	0	0	N/A	0	0	N/A

## LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2017

TL11	Institutional Development	People employed from employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	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	8	0	0	N/A	0	0	N/A	0	0	N/A
TL12	Institutional Development	Percentage of municipality's personnel budget actually spent on training by 30 June 2018 ((Total Actual Training Expenditure/ Total personnel Budget)x100))	(Total expenditure on training/total personnel budget)/100	1%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL13	Financial Development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2018 {Debt to Revenue (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant}	Debt coverage ratio as at 30 June 2017	200%	0%	0%	N/A	200%	200%	G	200%	200%	G
TL14	Financial Development	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2017 {Net Service debtors to revenue – (Total outstanding service debtors minus provision for bad debt)/ (revenue received for services) x100}	% outstanding service debtors at 30 June 2017	10%	0%	0%	N/A	10%	25%	R	10%	25%	R
TL15	Financial Development	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2017 {Cost coverage ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))}	Cost coverage ratio as at 30 June 2017	3%	0%	0%	N/A	3%	3%	G	3%	3%	G



## LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2017

TL16	Institutional Development	Limit vacancy rate to less than 5% of budgeted posts by 30 June 2018 [(Number of funded posts vacant / total number of funded posts)x100]	% vacancy rate of budgeted posts by 30 June 2018 (Number of funded posts vacant / total number of funded posts)x100	5%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL17	Institutional Development	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June 2018	RBAP submitted to the audit committee by 30 June 2018	1	0	0	N/A	0	0	N/A	0	0	N/A
TL18	Local Economic Development	Assist SMME's with business and/or CIDB registration by 30 June 2018	Number of SMME's assisted by 30 June 2018	4	0	1	B	0	0	N/A	0	1	B
TL19	Environmental & Spatial Development	Implement IDP-approved greening and cleaning initiatives by 30 June 2018	Number of Initiatives implemented by 30 June 2018	5	1	2	B	1	1	G	2	3	B
TL20	Local Economic Development	Host events as identified in the IDP in support of promotion of LED within the Municipal area by 30 June 2018	Number of events hosted by 30 June 2018	3	0	1	B	2	2	G	2	3	B
TL21	Local Economic Development	Provide financial assistance via Municipal financial aid scheme to accepted tertiary student candidates by 31 March 2018	Number of candidates assisted via Municipal financial aid scheme by 30 June 2018	19	0	0	N/A	0	0	N/A	0	0	N/A
TL22	Financial Development	Collect percentage of the 2015/16 financial years billed revenue by 30 June 2018 {Debtors payments received during period/Billed Revenue for period x 100}	% of Billed Revenue collected by 30 June 2018 {Debtors payments received during period/Billed Revenue for period x 100}	60%	60%	30.07%	R	60%	0%	R	60%	30.07%	R
TL23	Social Development	Participate in the provincial traffic department public safety initiatives as approved in the IDP by 30 June 2018	Number of provincial traffic department public safety initiatives participated in by 30 June 2018	4	0	0	N/A	1	1	G	1	1	G
TL24	Infrastructure Development	Percentage of the total approved repair and maintenance budget spent by 30 June 2018 [(Actual amount spent on repair and maintenance of assets/ Total amount budgeted for asset repair and maintenance)x100]	% of the total approved repair and maintenance budget spent by 30 June 2018 (Actual amount spent on repair and maintenance of assets/ Total amount budgeted for asset repair and maintenance)x100	80%	20%	75.52%	B	40%	0%	R	40%	75.52%	B
TL25	Infrastructure Development	Limit the % electricity unaccounted for to less than 15% by 30 June 2018 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased ) x 100]	% electricity unaccounted for by 30 June 2018 (Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased ) x 100	15%	15%	15%	G	15%	0%	B	15%	15%	G

## LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2017

TL26	Infrastructure Development	Obtained compliance of waste water discharge quality in terms of Green Drop Requirements for Effluent Quality Compliance by 30 June 2018	% compliance of waste water discharge Lab results with Green Drop requirements by 30 June 2018	91%	91%	100%	G2	91%	0%	R	91%	100%	G2
TL27	Infrastructure Development	Limit the % water unaccounted for to less than 50% by 30 June 2018 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified) × 100]	% water unaccounted for by 30 June 2018 (Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified) × 100	50%	60%	60%	G	55%	0%	B	55%	60%	R
TL28	Infrastructure Development	Obtain compliance of water quality in terms of SANS 241 -Water Quality criteria by 30 June 2018	% compliance of water quality lab results with SANS 241 - Water Quality criteria by 30 June 2018	87%	87%	91.70%	G2	87%	0%	R	87%	91.70%	G2

## 9 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 5 to the end of this report are from the 'C Schedule Monthly Budget Statement'*

**(a) Monthly Budget Statement**

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3 571	4 151	–	0	3 797	2 283	1 514	66%	4 151
Service charges	16 908	18 608	–	6 706	10 636	7 700	2 937	38%	18 608
Investment revenue	818	818	–	307	341	409	(67)	-16%	818
Transfers and subsidies	17 034	17 823	–	4 620	10 285	8 925	1 361	15%	17 823
Other own revenue	27 943	34 699	–	16 744	17 583	16 966	617	4%	34 699
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>66 273</b>	<b>76 100</b>	<b>–</b>	<b>28 377</b>	<b>42 643</b>	<b>36 282</b>	<b>6 361</b>	<b>18%</b>	<b>76 100</b>
Employee costs	19 124	22 885	–	7 099	9 798	11 647	(1 849)	-16%	22 885
Remuneration of Councillors	2 507	2 606	–	768	1 182	1 276	(95)	-7%	2 606
Depreciation & asset impairment	9 901	10 092	–	–	388	989	(600)	-61%	10 092
Finance charges	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	7 460	6 854	–	2 547	4 443	3 687	757	21%	6 854
Transfers and subsidies	3 941	2 485	–	1 455	2 678	2 485	193	8%	2 485
Other expenditure	38 606	41 103	–	18 033	19 504	20 802	(1 298)	-6%	41 103
<b>Total Expenditure</b>	<b>81 539</b>	<b>86 025</b>	<b>–</b>	<b>29 901</b>	<b>37 994</b>	<b>40 886</b>	<b>(2 893)</b>	<b>-7%</b>	<b>86 025</b>
<b>Surplus/(Deficit)</b>	<b>(15 266)</b>	<b>(9 925)</b>	<b>–</b>	<b>(1 524)</b>	<b>4 649</b>	<b>(4 604)</b>	<b>9 254</b>	<b>-201%</b>	<b>(9 925)</b>
Transfers and subsidies - capital (monetary allocation)	9 213	8 654	–	6 319	4 324	4 826	(502)	-10%	8 654
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(6 053)</b>	<b>(1 271)</b>	<b>–</b>	<b>4 795</b>	<b>8 973</b>	<b>222</b>	<b>8 752</b>	<b>3951%</b>	<b>(1 271)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(6 053)</b>	<b>(1 271)</b>	<b>–</b>	<b>4 795</b>	<b>8 973</b>	<b>222</b>	<b>8 752</b>	<b>3951%</b>	<b>(1 271)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>11 413</b>	<b>9 115</b>	<b>–</b>	<b>3 652</b>	<b>4 324</b>	<b>–</b>	<b>4 324</b>	<b>#DIV/0!</b>	<b>9 115</b>
Capital transfers recognised	10 887	8 321	–	4 324	4 324	–	4 324	#DIV/0!	8 321
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	436	794	–	(672)	0	–	0	#DIV/0!	794
<b>Total sources of capital funds</b>	<b>11 323</b>	<b>9 115</b>	<b>–</b>	<b>3 652</b>	<b>4 324</b>	<b>–</b>	<b>4 324</b>	<b>#DIV/0!</b>	<b>9 115</b>
<b>Financial position</b>									
Total current assets	14 599	8 561	8 561	–	19 537	–	–	–	8 561
Total non current assets	163 379	163 393	163 393	–	167 715	–	–	–	163 393
Total current liabilities	13 718	12 534	12 534	–	18 860	–	–	–	12 534
Total non current liabilities	8 795	3 953	3 953	–	3 953	–	–	–	3 953
<b>Community wealth/Equity</b>	<b>155 467</b>	<b>155 467</b>	<b>155 467</b>	<b>–</b>	<b>164 439</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>155 467</b>
<b>Cash flows</b>									
Net cash from (used) operating	2 820	6 843	6 843	(3 974)	11 569	(621)	(12 190)	1962%	6 843
Net cash from (used) investing	(6 909)	(9 115)	(9 115)	(2 017)	(3 924)	(3 224)	700	-22%	(6 071)
Net cash from (used) financing	–	24	24	14	37	6	(31)	-514%	16 603
<b>Cash/cash equivalents at the month/year end</b>	<b>5 875</b>	<b>3 627</b>	<b>3 627</b>	<b>–</b>	<b>13 557</b>	<b>2 036</b>	<b>(11 521)</b>	<b>-566%</b>	<b>23 251</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	2 097	1 058	1 320	166	190	87	106	3 479	8 503
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	23	–	–	63	86

Table C1 s71 Monthly Budget Statement

## (b) Monthly Budget Statement – Financial Performance Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist 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 & Environmental Services and lastly the Trading Services.

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

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		30 561	27 303	–	11 651	19 642	14 354	5 288	37%	27 303
Executive and council		20 986	3 636	–	4 128	7 801	2 318	5 483	237%	3 636
Finance and administration		9 575	23 667	–	7 524	11 841	12 036	(195)	-2%	23 667
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		24 343	34 720	–	16 343	16 694	16 977	(283)	-2%	34 720
Community and social services		995	1 077	–	1	3	538	(535)	-99%	1 077
Sport and recreation		16	24	–	1	1	12	(11)	-91%	24
Public safety		23 323	33 606	–	16 338	16 685	16 421	264	2%	33 606
Housing		10	11	–	3	6	5	0	5%	11
Health		0	0	–	(1)	(1)	–	(1)	#DIV/0!	0
<i>Economic and environmental services</i>		1 066	1 097	–	4	9	549	(540)	-98%	1 097
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		1 066	1 097	–	4	9	549	(540)	-98%	1 097
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		19 515	21 634	–	6 698	10 621	9 228	1 394	15%	21 634
Energy sources		12 190	13 678	–	4 172	6 892	5 341	1 551	29%	13 678
Water management		2 691	3 389	–	918	1 312	1 981	(669)	-34%	3 389
Waste water management		2 538	2 502	–	869	1 306	1 044	262	25%	2 502
Waste management		2 097	2 066	–	739	1 111	862	250	29%	2 066
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	75 486	84 754	–	34 696	46 967	41 108	5 859	14%	84 754
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		32 538	25 703	–	7 117	12 234	13 209	(975)	-7%	25 703
Executive and council		9 369	8 704	–	3 188	5 324	4 145	1 179	28%	8 704
Finance and administration		23 169	17 000	–	3 929	6 910	9 064	(2 154)	-24%	17 000
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		23 370	34 634	–	14 927	15 877	17 352	(1 475)	-8%	34 634
Community and social services		2 178	1 738	–	423	581	553	28	5%	1 738
Sport and recreation		30	26	–	9	16	13	3	23%	26
Public safety		20 988	32 683	–	14 484	15 270	16 774	(1 504)	-9%	32 683
Housing		171	183	–	2	1	10	(9)	-90%	183
Health		3	4	–	9	9	2	7	394%	4
<i>Economic and environmental services</i>		2 968	3 368	–	783	1 229	1 602	(373)	-23%	3 368
Planning and development		1 077	1 241	–	286	434	643	(208)	-32%	1 241
Road transport		1 891	2 127	–	497	795	959	(164)	-17%	2 127
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		22 644	22 312	–	7 070	8 649	8 721	(72)	-1%	22 312
Energy sources		8 446	7 503	–	2 683	3 231	3 912	(680)	-17%	7 503
Water management		2 128	2 628	–	682	707	1 036	(329)	-32%	2 628
Waste water management		10 399	10 828	–	3 314	4 259	3 174	1 086	34%	10 828
Waste management		1 671	1 354	–	391	452	599	(147)	-25%	1 354
<i>Other</i>		19	8	–	5	5	4	1	36%	8
<b>Total Expenditure - Functional</b>	3	81 539	86 025	–	29 901	37 994	40 886	(2 893)	-7%	86 025
<b>Surplus/ (Deficit) for the year</b>		(6 053)	(1 271)	–	4 795	8 973	222	8 752	3951%	(1 271)

Table C2: s71 Monthly Budget Statement – Finance Performance (Standard Classification)

### (c) 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	2016/17	Budget Year 2017/18							
			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			20 986	3 636	-	4 128	7 801	2 318	5 483	236.6%	3 636
Vote 2 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES			3 090	1 741	-	773	1 268	868	400	46.1%	1 741
Vote 4 - BUDGET & TREASURY			6 472	21 925	-	6 751	10 573	11 168	(595)	-5.3%	21 925
Vote 5 - PLANNING AND DEVEOLPMENT			-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV			995	1 078	-	0	2	538	(536)	-99.6%	1 078
Vote 7 - SPORTS AND RECREATION			16	24	-	1	1	12	(11)	-91.0%	24
Vote 8 - HOUSING			10	11	-	3	6	5	0	4.5%	11
Vote 9 - PUBLIC SAFETY			23 323	33 606	-	16 338	16 685	16 421	264	1.6%	33 606
Vote 10 - ROAD TRANSPORT			1 113	1 115	-	6	13	557	(545)	-97.7%	1 115
Vote 11 - WASTE MANAGEMENT			1 903	2 066	-	739	1 111	862	250	29.0%	2 066
Vote 12 - WASTE WATER MANAGEMENT			2 490	2 485	-	867	1 303	1 036	267	25.8%	2 485
Vote 13 - WATER			2 691	3 389	-	918	1 312	1 981	(669)	-33.8%	3 389
Vote 14 - ELECTRICITY			12 190	13 678	-	4 172	6 892	5 341	1 551	29.0%	13 678
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	75 278	84 754	-	34 696	46 967	41 108	5 859	14.3%	84 754
Expenditure by Vote		1									
Vote 1 - MAYORAL & COUNCIL			6 382	5 127	-	2 444	4 179	2 579	1 600	62.0%	5 127
Vote 2 - MUNICIPAL MANAGER			2 987	3 577	-	744	1 145	1 566	(421)	-26.9%	3 577
Vote 3 - CORPORATE SERVICES			5 983	6 099	-	1 370	2 915	2 921	(5)	-0.2%	6 099
Vote 4 - BUDGET & TREASURY			17 172	10 900	-	2 559	3 995	6 144	(2 149)	-35.0%	10 900
Vote 5 - PLANNING AND DEVEOLPMENT			1 077	1 241	-	286	434	643	(208)	-32.4%	1 241
Vote 6 - COMMUNITY AND SOCIAL SERV			1 286	1 247	-	268	403	478	(75)	-15.6%	1 247
Vote 7 - SPORTS AND RECREATION			944	529	-	178	208	94	114	121.2%	529
Vote 8 - HOUSING			171	183	-	2	1	10	(9)	-90.0%	183
Vote 9 - PUBLIC SAFETY			20 988	32 683	-	14 484	15 270	16 774	(1 504)	-9.0%	32 683
Vote 10 - ROAD TRANSPORT			10 284	10 724	-	1 542	2 817	3 419	(602)	-17.6%	10 724
Vote 11 - WASTE MANAGEMENT			1 476	1 354	-	391	452	599	(147)	-24.6%	1 354
Vote 12 - WASTE WATER MANAGEMENT			2 006	2 231	-	2 269	2 237	714	1 523	213.5%	2 231
Vote 13 - WATER			2 128	2 628	-	682	707	1 036	(329)	-31.8%	2 628
Vote 14 - ELECTRICITY			8 446	7 503	-	2 683	3 231	3 912	(680)	-17.4%	7 503
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	81 331	86 025	-	29 901	37 994	40 886	(2 893)	-7.1%	86 025
Surplus/ (Deficit) for the year		2	(6 053)	(1 271)	-	4 795	8 973	222	8 752	3951.1%	(1 271)

Table C3:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure by municipal vote)

**(d) Monthly Budget Statement (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	2016/17	Budget Year 2017/18							
		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		3 571	4 151	-	0	3 797	2 283	1 514	66%	4 151
Service charges - electricity revenue		11 852	13 369	-	4 172	6 892	5 187	1 705	33%	13 369
Service charges - water revenue		1 866	1 327	-	918	1 312	951	361	38%	1 327
Service charges - sanitation revenue		1 660	2 485	-	867	1 303	1 036	267	26%	2 485
Service charges - refuse revenue		1 441	1 313	-	739	1 111	470	641	136%	1 313
Service charges - other		89	114	-	9	19	56	(38)	-67%	114
Rental of facilities and equipment		1 271	718	-	290	680	358	322	90%	718
Interest earned - external investments		818	818	-	307	341	409	(67)	-16%	818
Interest earned - outstanding debtors		48	40	-	74	123	20	104	523%	40
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		22 198	32 532	-	15 900	15 901	15 885	16	0%	32 532
Licences and permits		1 134	1 082	-	272	620	541	79	15%	1 082
Agency services		127	123	-	30	58	61	(4)	-6%	123
Transfers and subsidies		17 034	17 823	-	4 620	10 285	8 925	1 361	15%	17 823
Other revenue		3 164	204	-	178	201	101	100	99%	204
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		66 273	76 100	-	28 377	42 643	36 282	6 361	18%	76 100
Expenditure By Type										
Employee related costs		19 124	22 885	-	7 099	9 798	11 647	(1 849)	-16%	22 885
Remuneration of councillors		2 507	2 606	-	768	1 182	1 276	(95)	-7%	2 606
Debt impairment		21 335	26 359	-	14 828	13 286	12 860	426	3%	26 359
Depreciation & asset impairment		9 901	10 092	-	-	388	989	(600)	-61%	10 092
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 460	6 854	-	2 547	4 443	3 687	757	21%	6 854
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 084	3 064	-	584	611	1 906	(1 294)	-68%	3 064
Transfers and subsidies		3 941	2 485	-	1 455	2 678	2 485	193	8%	2 485
Other expenditure		14 188	11 680	-	2 621	5 607	6 037	(430)	-7%	11 680
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		81 539	86 025	-	29 901	37 994	40 886	(2 893)	-7%	86 025
Surplus/(Deficit)		(15 266)	(9 925)	-	(1 524)	4 649	(4 604)	9 254	(0)	(9 925)
Transfers and subsidies - capital (including donations)										
(National / Provincial and District)		9 213	8 654	-	6 319	4 324	4 826	(502)	(0)	8 654
(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		(6 053)	(1 271)	-	4 795	8 973	222			(1 271)
Taxation								-		
Surplus/(Deficit) after taxation		(6 053)	(1 271)	-	4 795	8 973	222			(1 271)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(6 053)	(1 271)	-	4 795	8 973	222			(1 271)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(6 053)	(1 271)	-	4 795	8 973	222			(1 271)

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

### (e) Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		11	74	-	(672)	-	-	-		74
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	30	-	-	-	-	-		30
Internal audit		11	44	-	(672)	-	-	-		44
<i>Community and public safety</i>		1 593	470	-	-	-	-	-		470
Community and social services		1 276	-	-	-	-	-	-		-
Sport and recreation		318	140	-	-	-	-	-		140
Public safety		-	50	-	-	-	-	-		50
Housing		-	-	-	-	-	-	-		-
Health		-	280	-	-	-	-	-		280
<i>Economic and environmental services</i>		39	770	-	532	532	-	532	#DIV/0!	770
Planning and development		-	-	-	-	-	-	-		-
Road transport		39	770	-	532	532	-	532	#DIV/0!	770
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		9 770	7 801	-	3 792	3 792	-	3 792	#DIV/0!	7 801
Energy sources		7 094	2 000	-	2 132	2 132	-	2 132	#DIV/0!	2 000
Water management		1 853	5 641	-	1 660	1 660	-	1 660	#DIV/0!	5 641
Waste water management		823	160	-	-	-	-	-		160
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	11 413	9 115	-	3 652	4 324	-	4 324	#DIV/0!	9 115
<b>Funded by:</b>										
National Government		10 887	8 321	-	4 324	4 324	-	4 324	#DIV/0!	8 321
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		10 887	8 321	-	4 324	4 324	-	4 324	#DIV/0!	8 321
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		436	794	-	(672)	0	-	0	#DIV/0!	794
<b>Total Capital Funding</b>		11 323	9 115	-	3 652	4 324	-	4 324	#DIV/0!	9 115

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



**(f) Monthly Budget Statement-Financial Position**

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

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		5 875	5 875	5 875	13 157	5 875
Call investment deposits		-	-	-	-	-
Consumer debtors		3 499	20 291	20 291	10 953	20 291
Other debtors		3 846	(18 984)	(18 984)	(5 951)	(18 984)
Current portion of long-term receivables		1	-	-	-	-
Inventory		1 378	1 378	1 378	1 378	1 378
<b>Total current assets</b>		<b>14 599</b>	<b>8 561</b>	<b>8 561</b>	<b>19 537</b>	<b>8 561</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		4 273	4 273	4 273	4 273	4 273
Investments in Associate		-	-	-	-	-
Property, plant and equipment		158 542	158 585	158 585	162 910	158 585
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		522	522	522	522	522
Other non-current assets		43	13	13	11	13
<b>Total non current assets</b>		<b>163 379</b>	<b>163 393</b>	<b>163 393</b>	<b>167 715</b>	<b>163 393</b>
<b>TOTAL ASSETS</b>		<b>177 979</b>	<b>171 953</b>	<b>171 953</b>	<b>187 252</b>	<b>171 953</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		485	485	485	516	485
Trade and other payables		12 487	4 911	4 911	11 214	4 911
Provisions		745	7 138	7 138	7 130	7 138
<b>Total current liabilities</b>		<b>13 718</b>	<b>12 534</b>	<b>12 534</b>	<b>18 860</b>	<b>12 534</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		8 795	3 953	3 953	3 953	3 953
<b>Total non current liabilities</b>		<b>8 795</b>	<b>3 953</b>	<b>3 953</b>	<b>3 953</b>	<b>3 953</b>
<b>TOTAL LIABILITIES</b>		<b>22 512</b>	<b>16 487</b>	<b>16 487</b>	<b>22 813</b>	<b>16 487</b>
<b>NET ASSETS</b>	2	<b>155 467</b>	<b>155 467</b>	<b>155 467</b>	<b>164 439</b>	<b>155 467</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		155 467	119 021	119 021	127 994	119 021
Reserves		-	36 445	36 445	36 445	36 445
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>155 467</b>	<b>155 467</b>	<b>155 467</b>	<b>164 439</b>	<b>155 467</b>

Table C6: s71 Monthly Budget Statement-Financial Position

## (g) Monthly Budget Statement -Cash Flow

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 571	4 151	4 151	-	1 631	1 494	136	9%	4 151
Service charges		21 991	18 481	18 481	3 928	7 234	3 778	3 456	91%	18 481
Other revenue		4 517	43 290	43 290	6 262	19 833	10 817	9 016	83%	43 290
Government - operating		14 650	17 973	17 973	31	8 183	4 492	3 691	82%	17 973
Government - capital		8 315	-	-	-	-	-	-	-	-
Interest		866	860	860	81	266	215	51	24%	860
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(51 088)	(77 464)	(77 464)	(14 062)	(24 622)	(20 989)	3 633	-17%	(77 464)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	(447)	(447)	(214)	(955)	(428)	527	-123%	(447)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 820</b>	<b>6 843</b>	<b>6 843</b>	<b>(3 974)</b>	<b>11 569</b>	<b>(621)</b>	<b>(12 190)</b>	<b>1962%</b>	<b>6 843</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(37)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	400	-	400	#DIV/0!	3 044
<b>Payments</b>										
Capital assets		(6 872)	(9 115)	(9 115)	(2 017)	(4 324)	(3 224)	1 100	-34%	(9 115)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6 909)</b>	<b>(9 115)</b>	<b>(9 115)</b>	<b>(2 017)</b>	<b>(3 924)</b>	<b>(3 224)</b>	<b>700</b>	<b>-22%</b>	<b>(6 071)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	4 151
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	4 151
Increase (decrease) in consumer deposits		-	24	24	14	37	6	31	514%	4 151
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	4 151
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>24</b>	<b>24</b>	<b>14</b>	<b>37</b>	<b>6</b>	<b>(31)</b>	<b>-514%</b>	<b>16 603</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(4 089)</b>	<b>(2 248)</b>	<b>(2 248)</b>	<b>(5 976)</b>	<b>7 682</b>	<b>(3 839)</b>			<b>17 375</b>
Cash/cash equivalents at beginning:		9 964	5 875	5 875		5 875	5 875			5 875
Cash/cash equivalents at month/year end:		5 875	3 627	3 627		13 557	2 036			23 251

Table C7: Monthly Budget Statement -Cash Flow

**Cash Flow**

The Municipality started off with a cash flow balance of R5, 875 million at the beginning of the year and increased it with R7, 682 million. The closing balance for the 31st of December 2017 is R13, 557 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 2017/2018 financial year.

## 10PART 2-SUPPORTING DOCUMENTATION

### 10.1 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

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

WCCo1 Laingsburg - Supporting Table SCS Monthly Budget Statement - aged debtors - Q2 Second Quarter														
Description		Budget Year 2017/18												
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	164	27	79	31	23	17	16	341	699	428	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 239	147	110	53	88	12	11	293	1 953	458	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	510	24	1 139	20	27	16	12	1 583	3 330	1 658	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	(33)	32	58	27	23	20	20	424	571	514	-	-	
Receivables from Exchange Transactions - Waste Management	1600	126	25	35	17	14	11	11	144	383	196	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	82	18	92	14	13	11	16	280	527	335	-	-	
Interest on Arrear Debtor Accounts	1810	-	958	-	-	-	-	-	-	958	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	9	(173)	(192)	4	2	0	19	414	83	439	-	-	
Total By Income Source	2000	2 097	1 058	1 320	166	190	87	106	3 479	8 503	4 028	-	-	
2016/17 - totals only		35 981	1 031 845	135 650	141 386	107 720	107 420	418 783	2 991 957	4 971	3 767	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	30	25	498	25	16	5	29	860	1 488	935	-	-	
Commercial	2300	543	114	100	35	30	11	13	139	985	228	-	-	
Households	2400	804	804	676	99	84	65	60	2 318	4 911	2 626	-	-	
Other	2500	720	115	46	7	61	5	4	162	1 120	239	-	-	
Total By Customer Group	2600	2 097	1 058	1 320	166	190	87	106	3 479	8 503	4 028	-	-	

Table SC3: Monthly Budget Statement -Age Debtor's

The Outstanding Debtors of the Municipality amounts to R R8, 503 million for the quarter ending December 2017. The outstanding debt for more than 90 days amounts to 60.85%. The payment rate for 2016/2017 financial year was 63.47%. For the financial year to date the payment rate is 68.69% on services and rates. 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. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly.

## 10.2 Creditor's Analysis

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

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

Description		NT Code	Budget Year 2017/18								Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	23	-	-	63	86	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	-	-	-	-	23	-	-	63	86	

Table SC4 Monthly Budget Statement Aged creditors

Total outstanding creditors amount to R85 923 for the quarter ending December 2017. 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

### 10.3 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.

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
		Yrs/Months							
R thousands									
<u>Municipality</u>									
Laingsburg		0	Call	-	7	0.0%	1 555	-	1 562
Municipality sub-total					7		1 555	-	1 562
<u>Entities</u>									
Entities sub-total					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>7</b>		<b>1 555</b>	<b>-</b>	<b>1 562</b>

Table SC5 Monthly Budget Statement- Investment Portfolio

# 11 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

## 11.1 Supporting Table SC6 -Grants receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		12 604	13 263	13 263	4 519	10 174	8 202	3 396	41.4%	13 263
Local Government Equitable Share		9 889	10 432	10 432	4 524	10 183	6 787	3 396	50.0%	10 432
Finance Management		1 723	1 800	1 800	(5)	(9)	899			1 800
Municipal Systems Improvement		(7)								
EPWP Incentive		1 000	1 031	1 031			515			1 031
Integrated National Electrification Programme										
GRANT - WORKFORCE	3									
0										
0										
0										
0										
Other transfers and grants [insert description]										
Provincial Government:		1 281	1 446	1 446	93	93	722	(676)	-93.6%	1 446
Sport and Recreation		981	1 063	1 063			531	(531)	-100.0%	1 063
CDW		75	93	93	93	93	46			93
LGSETA		164								
MAIN ROAD SUBSIDY	4	49	50	50			25	(25)	-100.0%	50
MSG										
GRANT - WCFMSG: mSCOA		11								
GRANT - SUPPORT			240	240			120	(120)	-100.0%	240
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	13 885	14 709	14 709	4 612	10 267	8 925	2 719	30.5%	14 709
<b>Capital Transfers and Grants</b>										
National Government:		6 512	8 654	8 654	6 319	4 324	4 826	(502)	-10.4%	8 654
Municipal Infrastructure Grant (MIG)		4 513	6 654	6 654	2 192	2 192	3 326	(1 134)	-34.1%	6 654
GRANT - FMG CAPITAL										
GRANT - MIG UNSPEND ROLLOVER										
FLOOD DAMAGES										
SEWER MASTER PLAN										
FLOOD DAMAGES										
SPATIAL DEV INVESTIGATION										
GRANT - DEPT OF WATER AFFAIRS										
GRANT - INEP ELEC		1 999	2 000	2 000	4 127	2 132	1 500	632	42.1%	2 000
Other capital transfers [insert description]										
Provincial Government:		566								
Housing		566								
0										
Road and Transport										
Library										
0										
USIP										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	7 077	8 654	8 654	6 319	4 324	4 826	(502)	-10.4%	8 654
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	20 962	23 363	23 363	10 931	14 591	13 750	2 217	16.1%	23 363

Table SC6 Monthly Budget Statements – Transfers and Grants receipts

## 8.2 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	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		1 949	2 606	2 606	459	975	1 303	(328)	-25%	2 606
Pension and UIF Contributions		2	-	-	-	-	-	-	-	-
Medical Aid Contributions		13	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		533	-	-	102	206	-	206	#DIV/0!	-
Cellphone Allowance		-	185	185	-	-	92	(92)	-100%	185
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		2 497	2 790	2 790	561	1 182	1 395	(214)	-15%	2 790
% Increase	4		11.7%	11.7%						11.7%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2 287	2 858	2 858	404	694	1 429	(735)	-51%	2 858
Pension and UIF Contributions		194	262	262	53	106	131	(25)	-19%	262
Medical Aid Contributions		126	109	109	29	57	55	3	5%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		290	290	290	88	177	145	32	22%	290
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		19	-	-	2	4	-	4	#DIV/0!	-
Other benefits and allowances		260	-	-	77	160	-	160	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	66	-	-	18	36	-	36	#DIV/0!	-
<b>Sub Total - Senior Managers of Municipality</b>		3 242	3 519	3 519	672	1 234	1 760	(525)	-30%	3 519
% Increase	4		8.6%	8.6%						8.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		12 270	13 950	13 950	3 967	7 064	6 975	89	1%	13 950
Pension and UIF Contributions		1 691	1 915	1 915	445	907	957	(51)	-5%	1 915
Medical Aid Contributions		461	1 219	1 219	116	235	610	(375)	-61%	1 219
Overtime		446	682	682	72	182	341	(159)	-47%	682
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		638	638	638	207	430	319	111	35%	638
Cellphone Allowance		20	-	-	7	13	-	13	#DIV/0!	-
Housing Allowances		125	153	153	30	60	77	(16)	-22%	153
Other benefits and allowances		420	134	134	96	195	67	128	191%	134
Payments in lieu of leave		-	19	19	-	-	9	(9)	-100%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	4	-	-	2	4	-	4	#DIV/0!	-
<b>Sub Total - Other Municipal Staff</b>		16 074	18 710	18 710	4 942	9 090	9 355	(265)	-3%	18 692
% Increase	4		16.4%	16.4%						16.3%
<b>Total Parent Municipality</b>		21 813	25 020	25 020	6 175	11 506	12 510	(1 004)	-8%	25 001
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		21 813	25 020	25 020	6 175	11 506	12 510	(1 004)	-8%	25 001
% Increase	4		14.7%	14.7%						14.6%
<b>TOTAL MANAGERS AND STAFF</b>		19 316	22 229	22 229	5 614	10 324	11 115	(791)	-7%	22 211

Table SC9: Monthly Budget Statement Council

## 12 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.

### Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

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

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		174	(110)	-	8	1 558	(0)	166	249	257	182	298	1 368	4 151	4 566	4 931
Service charges - electricity revenue		744	787	890	1 017	778	830	951	990	1 013	960	975	3 434	13 369	14 706	15 883
Service charges - water revenue		103	120	168	168	121	120	153	141	144	139	139	789	2 303	2 534	2 736
Service charges - sanitation revenue		89	123	115	125	105	98	92	92	92	92	92	399	1 511	1 662	1 795
Service charges - refuse		95	101	120	122	101	103	80	80	80	80	80	255	1 297	1 427	1 541
Service charges - other		15	3	17	14	29	14	-	-	-	-	-	(92)	-	-	-
Rental of facilities and equipment		60	52	92	94	69	73	61	61	61	61	61	(12)	733	806	870
Interest earned - external investments		-	34	-	83	25	-	68	68	68	68	68	336	820	902	974
Interest earned - outstanding debtors		9	14	27	26	21	27	3	3	3	3	3	(100)	40	44	47
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	1	1	8	1	2 710	2 710	2 710	2 710	2 710	18 972	32 532	35 785	38 648
Licences and permits		113	96	138	103	90	80	90	90	90	90	90	9	1 077	1 184	1 279
Agency services		-	-	-	-	-	-	10	10	10	10	10	72	123	135	146
Transfer receipts - operating		5 219	2 852	10	0	8	93	752	2 988	752	752	2 988	1 557	17 973	19 770	21 352
Other revenue		1 532	591	1 857	1 067	(533)	10 257	14	14	14	14	14	(14 669)	172	189	204
<b>Cash Receipts by Source</b>		<b>8 152</b>	<b>4 664</b>	<b>3 434</b>	<b>2 827</b>	<b>2 381</b>	<b>11 696</b>	<b>5 150</b>	<b>7 496</b>	<b>5 293</b>	<b>5 160</b>	<b>7 529</b>	<b>12 318</b>	<b>76 100</b>	<b>83 710</b>	<b>90 406</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		3 141	852	-	-	-	-	554	1 054	554	554	554	1 390	8 654	9 519	10 281
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		1	16	5	3	11	1	2	2	2	2	2	(23)	24	26	29
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	400	-	-	-	-	-	-	-	-	-	(400)	-	-	-
<b>Total Cash Receipts by Source</b>		<b>11 294</b>	<b>5 933</b>	<b>3 439</b>	<b>2 829</b>	<b>2 391</b>	<b>11 697</b>	<b>5 706</b>	<b>8 552</b>	<b>5 850</b>	<b>5 716</b>	<b>8 085</b>	<b>13 285</b>	<b>84 778</b>	<b>93 255</b>	<b>100 716</b>
<b>Cash Payments by Type</b>																
Employee related costs		1 449	(35)	1 336	5 284	1 748	1 594	1 889	1 889	1 889	1 889	1 889	2 997	23 819	26 200	28 296
Remuneration of councillors		204	3	207	414	207	148	228	239	239	239	239	426	2 790	3 069	3 315
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		819	58	1 020	826	557	1 164	523	530	505	472	458	(77)	6 854	7 540	8 143
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		6	(4)	111	10	30	82	79	79	79	79	79	322	951	1 047	1 130
Contracted services		52	(24)	-	6	3	527	369	369	369	369	369	3 192	5 603	6 163	6 656
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		108	338	71	173	125	140	2	2	2	2	2	(518)	447	492	531
General expenses		997	5 892	2 013	(5 079)	1 708	1 292	3 065	3 065	3 065	3 065	3 065	15 301	37 446	41 191	44 486
<b>Cash Payments by Type</b>		<b>3 634</b>	<b>6 227</b>	<b>4 759</b>	<b>1 634</b>	<b>4 377</b>	<b>4 946</b>	<b>6 155</b>	<b>6 173</b>	<b>6 148</b>	<b>6 114</b>	<b>6 101</b>	<b>21 643</b>	<b>77 911</b>	<b>85 702</b>	<b>92 558</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		24	(24)	672	2 447	334	870	35	545	1 091	160	70	2 890	9 115	10 027	10 829
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>3 659</b>	<b>6 202</b>	<b>5 431</b>	<b>4 081</b>	<b>4 712</b>	<b>5 816</b>	<b>6 190</b>	<b>6 718</b>	<b>7 239</b>	<b>6 274</b>	<b>6 171</b>	<b>24 533</b>	<b>87 026</b>	<b>95 728</b>	<b>103 387</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>7 635</b>	<b>(270)</b>	<b>(1 992)</b>	<b>(1 252)</b>	<b>(2 320)</b>	<b>5 881</b>	<b>(484)</b>	<b>1 835</b>	<b>(1 389)</b>	<b>(558)</b>	<b>1 914</b>	<b>(11 248)</b>	<b>(2 248)</b>	<b>(2 473)</b>	<b>(2 671)</b>
Cash/cash equivalents at the month/year beginning:		5 875	13 511	13 241	11 249	9 997	7 676	13 557	13 073	14 908	13 519	12 961	14 875	5 875	3 627	1 155
Cash/cash equivalents at the month/year end:		13 511	13 241	11 249	9 997	7 676	13 557	13 073	14 908	13 519	12 961	14 875	3 627	3 627	1 155	(1 516)

Table SC9: Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts



### 13 Parent municipality financial performance

Not applicable to Laingsburg Municipality at this time

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue By Source</b>										
Property rates								-		
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, penalties and forfeits								-		
Licences and permits								-		
Agency services								-		
Transfers and subsidies								-		
Other revenue								-		
Gains on disposal of PPE								-		
<b>Total Revenue (excluding capital transfers and contribution)</b>		-	-	-	-	-	-	-		-
<b>Expenditure By Type</b>										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and subsidies								-		
Other expenditure								-		
Loss on disposal of PPE								-		
<b>Total Expenditure</b>		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								-		
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-		-
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		-	-	-	-	-	-	-		-

Table SC10: Parent Municipality Performance

## 14 Municipal Entity Financial Performance

Not applicable to Laingsburg Municipality at this time

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-		-
<b>Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the yr/period</b>		-	-	-	-	-	-	-		-
<b>Capital Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Capital Expenditure</b>	3	-	-	-	-	-	-	-		-

Table SC11: Municipal Entity Financial Performance

## 15 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

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

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	24	154	154	0	0	154	154	100.0%	0%
August	27	772	772	0	0	926	926	100.0%	0%
September	1 862	1 389	1 389	672	672	2 315	1 643	71.0%	4%
October	2 003	1 081	1 081	2 447	3 120	3 396	276	8.1%	20%
November	3 868	1 544	1 544	334	3 454	4 940	1 486	30.1%	22%
December	4 889	2 007	2 007	870	4 324	6 946	2 622	37.7%	28%
January	4 902	309	309	-		7 255	-		
February	4 995	1 235	1 235	-		8 490	-		
March	5 308	1 698	1 698	-		10 188	-		
April	5 595	1 698	1 698	-		11 886	-		
May	6 124	1 235	1 235	-		13 121	-		
June	9 676	2 315	2 315	-		15 436	-		
Total Capital expenditure	49 274	15 436	15 436	4 324					

The Municipality is far below the projected capital expenditure for December 2017 which is due to the municipal recovery plan, when comparing the year to date budgeted with the year to date actual expenditure.

## 16 Supporting Table SC 13

Supporting Tables SC 13 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

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		9 491	-	-	1	3	-	(3)	#DIV/0!	-
Roads Infrastructure		472	-	-	1	3	-	(3)	#DIV/0!	-
Roads		472	-	-	1	3	-	(3)	#DIV/0!	-
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		(522)	-	-	-	-	-	-		-
Drainage Collection		(522)	-	-	-	-	-	-		-
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		7 183	-	-	-	-	-	-		-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		7 183	-	-	-	-	-	-		-
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		2 325	-	-	-	-	-	-		-
Dams and Weirs		1 169	-	-	-	-	-	-		-
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		1 156	-	-	-	-	-	-		-
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		33	-	-	-	-	-	-		-
Pump Station		33	-	-	-	-	-	-		-
Reticulation										
<b>Community Assets</b>		1 535	-	-	-	-	-	-		-
Community Facilities		1 217	-	-	-	-	-	-		-
Libraries		24	-	-	-	-	-	-		-
Cemeteries/Crematoria		1 193	-	-	-	-	-	-		-
Sport and Recreation Facilities		318	-	-	-	-	-	-		-
Indoor Facilities										
Outdoor Facilities		318	-	-	-	-	-	-		-
<b>Other assets</b>		69	-	-	-	-	-	-		-
Operational Buildings		69	-	-	-	-	-	-		-
Municipal Offices		69	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		-	9 115	-	1 542	4 321	-	(4 321)	#DIV/0!	9 115
Furniture and Office Equipment		-	9 115	-	1 542	4 321	-	(4 321)	#DIV/0!	9 115
<b>Machinery and Equipment</b>		318	-	-	-	-	-	-		-
Machinery and Equipment		318	-	-	-	-	-	-		-
<b>Transport Assets</b>		-	-	-	-	-	-	-		-
Transport Assets										
<b>Libraries</b>		-	-	-	-	-	-	-		-
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>11 413</b>	<b>9 115</b>	<b>-</b>	<b>1 543</b>	<b>4 324</b>	<b>-</b>	<b>(4 324)</b>	<b>#DIV/0!</b>	<b>9 115</b>

Table SC13a: Capital Expenditure on new assets by asset class

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

Description	Ref	2016/17	Budget Year 2017/18							
		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		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads								-		
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-		-

Table SC13b: Capital Expenditure on renewal of existing asset by asset class

## LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2017

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		678	757	-	(121)	(81)	-	81	#DIV/0!	757
Roads Infrastructure		10	12	-	0	0	-	(0)	#DIV/0!	12
Roads		10	12	-	0	0	-	(0)	#DIV/0!	12
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		454	348	-	58	96	-	(96)	#DIV/0!	348
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		381	287	-	54	79	-	(79)	#DIV/0!	287
MV Switching Stations										
MV Networks										
LV Networks		73	61	-	5	17	-	(17)	#DIV/0!	61
Capital Spares										
Water Supply Infrastructure		72	76	-	-	2	-	(2)	#DIV/0!	76
Dams and Weirs		10	10	-	-	-	-	-		10
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		62	65	-	-	2	-	(2)	#DIV/0!	65
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		142	322	-	4	4	-	(4)	#DIV/0!	322
Pump Station										
Reticulation		128	300	-	4	4	-	(4)	#DIV/0!	300
Waste Water Treatment Works		14	22	-	1	1	-	(1)	#DIV/0!	22
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		0	-	-	(184)	(184)	-	184	#DIV/0!	-
Landfill Sites										
Waste Transfer Stations		0	-	-	(184)	(184)	-	184	#DIV/0!	-
<b>Community Assets</b>		2	3	-	-	-	-	-		3
Community Facilities		2	3	-	-	-	-	-		3
Halls		2	3	-	-	-	-	-		3
<b>Investment properties</b>		234	272	-	94	103	-	(103)	#DIV/0!	272
Revenue Generating		234	272	-	94	103	-	(103)	#DIV/0!	272
Improved Property										
Unimproved Property		234	272	-	94	103	-	(103)	#DIV/0!	272
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property										
Unimproved Property										
<b>Other assets</b>		18	23	-	(20)	(22)	-	22	#DIV/0!	23
Operational Buildings		4	6	-	(18)	(21)	-	21	#DIV/0!	6
Municipal Offices		4	6	-	(18)	(21)	-	21	#DIV/0!	6
Housing		14	17	-	(1)	(1)	-	1	#DIV/0!	17
Staff Housing										
Social Housing		14	17	-	(1)	(1)	-	1	#DIV/0!	17
<b>Furniture and Office Equipment</b>		302	296	-	44	189	-	(189)	#DIV/0!	296
Furniture and Office Equipment		302	296	-	44	189	-	(189)	#DIV/0!	296
<b>Machinery and Equipment</b>		100	66	-	23	40	-	(40)	#DIV/0!	66
Machinery and Equipment		100	66	-	23	40	-	(40)	#DIV/0!	66
<b>Transport Assets</b>		678	561	-	79	175	-	(175)	#DIV/0!	561
Transport Assets		678	561	-	79	175	-	(175)	#DIV/0!	561
<b>Libraries</b>		-	-	-	-	-	-	-		-
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
<b>Total Repairs and Maintenance Expenditure</b>	1	2 011	1 978	-	99	403	-	(403)	#DIV/0!	1 978

Table SC13c: Expenditure on repairs and maintenance by asset class

## 17 Adjustment Budget

Regulation 23 of the Municipal Budget and Reporting Regulations provides, inter alia, for the following:

*“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”*

A revised Top Layer SDBIP will be submitted with the Adjustments Budget to Council by 28 February 2018 with the necessary motivation where key performance indicators require adjustment/ amendment/s as a result of the Adjustments Budget.

## 18 Outstanding matters on the past year’s Annual Report 2016/17

As prescribed in section 72(1) (a) (iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year’s Annual Report, and progress on resolving the problems identified in the Annual Report. Refer to the SDBIP Report for detail on progress made with the implementation of corrective measures to address the KPI’s that have not been met in the TL SDBIP 2017/2018.

## 19 Summary and Challenges

The unaudited Top Layer SDBIP for the first half of the financial year 2017/18 ending 31 December 2017, which measures the municipality’s overall performance per MKPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

Laingsburg Municipality is committed to service excellence. Some KPI’s have not been achieved (19.5% of the planned targets) due to various reasons cited in this report. However, 76.7% of the planned targets were achieved during the first six months of the 2017/18 financial year. Henceforth, the reasons as to why the planned targets have not been achieved will be monitored and measured against the corrective measure recorded in this report.

Also, in an effort to build on the Municipality’s past audit achievement relating to the “Clean Audit”, the Central Karoo District Municipality will again review its TL SDBIP 2017/18 and will submit it to Council for approval during February 2018.

