

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

**ASSESSMENT REPORT
01 July 2018 – 31 December 2018**



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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 2018 until 31 December 2018 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....
PA WILLIAMS

MUNICIPAL MANAGER

16 January 2019

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 2018 to 31 December 2018.

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 1st 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 2018/19 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 2018/19 financial year:

Financial Summary to be inserted

Audit Status report to be inserted

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 2017/18 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;

- The municipal recovery plan;
- Adjustment made in line with the decreased water and electricity sales;
- Projects which had to be implemented in line with current draught situation; and
- 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).

6.2 Financial problems or risks facing the Municipality

The Municipality is still facing financial and cashflow problems. As mentioned in the report for the second quarter there was no dramatic change in the situation that was experienced during the second quarter of 2017/2018 and the rest of the 2017/2018 financial period. Discussions were held on various occasions for the preparation of a financial regression plan. Attention has been given to smaller expense items but without focusing on actual problem areas. At the end of this quarter the total amount of budgeted items that exceeds the year-to-date budget amounts to more than R1,2 million. The status of subsistence and traveling for the second quarter is more than R160 000 in excess of the year to date spending budget. The expenditure to date exceeds the budget year-to-date amount with R2,701 million if year-to-date portions of provisions are taken into account. This means that the Municipality has spent 52.83% to date and is in fact 2.83% over the budget. The majority of the operating grants were received during the second and second quarter of the financial year. Payment for debtors for the second quarter was low and an increase in service charges is a reality irrespective of the efforts being made to encourage recovery of the debt. Annual rates are levied during July for the financial year and is payable in monthly instalments.

6.3 Other relevant information

Year-to-date revenue raised is 108.27% of the projected year-to-date budget for the second quarter. Operating expenditure incurred amounts to 105.67% of year-to-date budget. The depreciation and annual journals will be processed after the finalization of the audit.

6.4 Operating Revenue

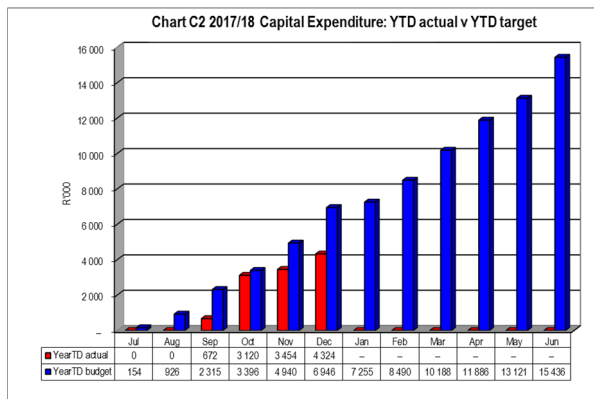
The Municipality have generated 54.14% or R52,187 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the second quarter operating grants totalling R6,111 million were received. The largest share of the grants received forms part of the Equitable share allocation for the financial year.

6.5 Operating Expenditure

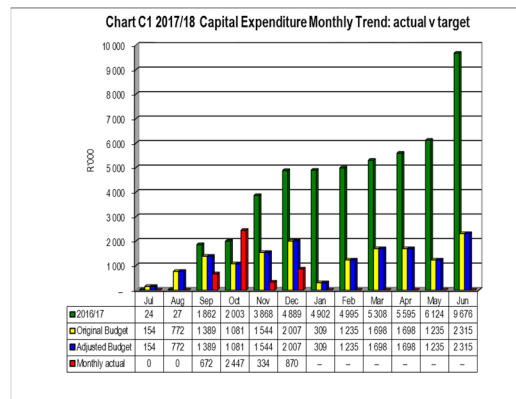
For the quarter ending December 2018, the Municipality did not manage to spend within the budgeted norms. An amount of R R44,614 million or 52,83% have been spent to date. This amounts to 105,67% of the budgeted quarterly expenditure. As mentioned above the depreciation and annual journals will be processed at the end of the financial year.

6.6 Capital Expenditure

The Municipality has incurred R5,364 million or 51,74% of the external funded Capital Budget to date. The MIG spending for the second quarter totals to R2,006 to date.

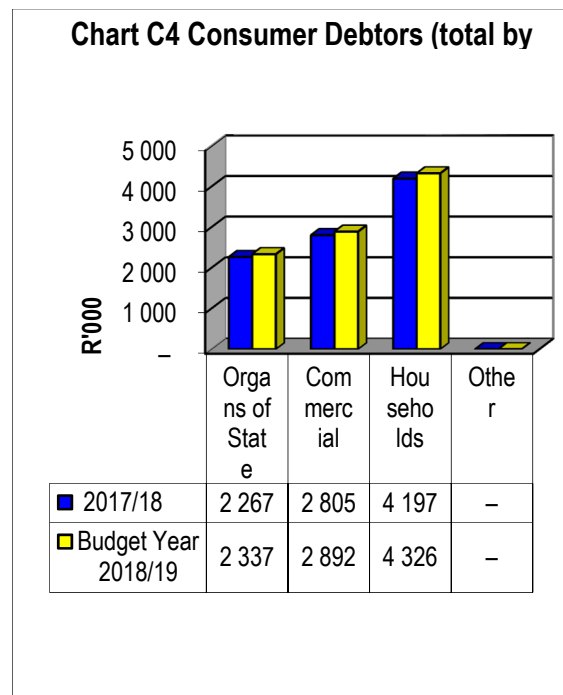
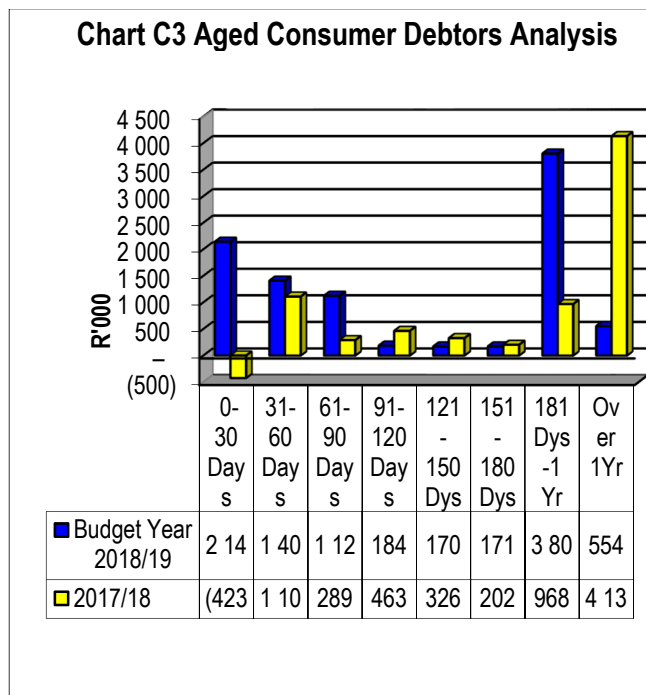


Graph 4.1 Capital Expenditure Trends (O, A & A)



Graph 4.2 Capital Expenditure Trends

6.7 Debtors

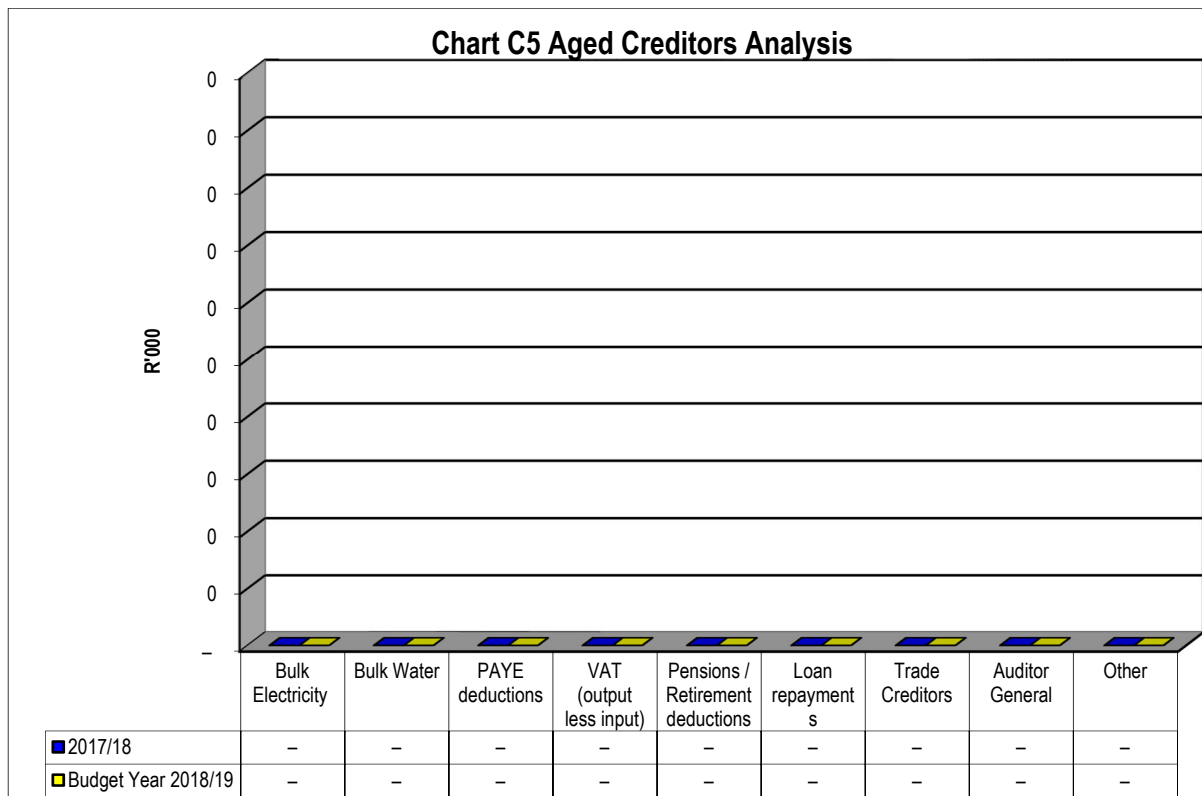


*Graph 4.2 Aged Consumer Debtors**Graph 4.4 Consumer Debtors*

The Outstanding Debtors of the Municipality amounts to R10,356 million for the quarter ending December 2018. The outstanding debt for more than 90 days amounts to 45,59% at the end of the second quarter for 2018. That means that the debtors book over 90 days has grown with 4.25% over the past financial year. We must keep in mind that the average consumer account increase for the 2018/2019 financial year was less than 6%. The likelihood of recovering amounts over 90 days is getting worse. The payment rate for 2017/2018 financial year was 84.47%. This includes the transfers to indigent accounts. The current payment rate is 77,64%. The total cash trapped in outstanding debtors older than 90 Days amounts to R4,881 million.

6.8 Creditors

Total outstanding creditors amount to R0 for the quarter ending December 2018. 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.



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 2017/18 was compiled and approved by Council on 28 May 2018. 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 12 June 2018.

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% >= Actual/Target < 75%</i>
<i>KPI's Almost Met</i>		<i>75% >= Actual/Target < 100%</i>
<i>KPI's Met</i>		<i>Actual/Target = 100%</i>
<i>KPI's Well Met</i>		<i>100% > Actual/Target < 150%</i>
<i>KPI's Extremely Well Met</i>		<i>Actual/Target >= 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

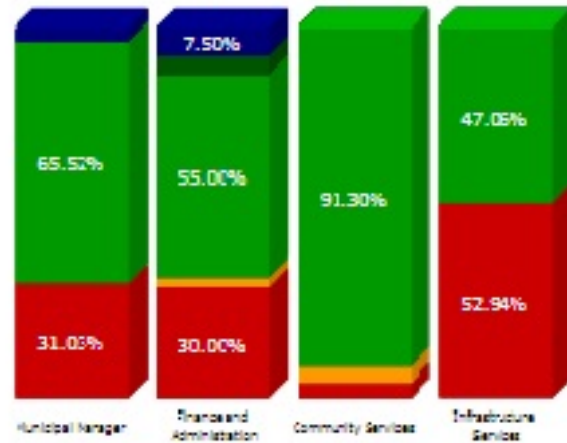
This graph shows the operational performance of the municipality from 1 July 2018 to 31 December 2018.

Departmental SDBIP Report

Report drawn on 17 January 2019 at 16:25
for the months of July 2018 to December 2018.

Laingsburg Municipality

Directorate



		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services
■ KPI Not Met	<u>31 (28.44%)</u>	<u>2 (31.03%)</u>	<u>12 (30.00%)</u>	<u>1 (4.35%)</u>	<u>2 (52.94%)</u>
■ KPI Almost Met	<u>2 (1.83%)</u>	-	<u>1 (2.50%)</u>	<u>1 (4.35%)</u>	-
■ KPI Met	<u>70 (64.22%)</u>	<u>19 (65.52%)</u>	<u>22 (55.00%)</u>	<u>21 (91.30%)</u>	<u>3 (47.06%)</u>
■ KPI Well Met	<u>2 (1.83%)</u>	-	<u>2 (5.00%)</u>	-	-
■ KPI Extremely Well Met	<u>4 (3.67%)</u>	<u>1 (3.45%)</u>	<u>3 (7.50%)</u>	-	-
Total:	109 (100%)	29 (26.61%)	40 (36.70%)	23 (21.10%)	17 (15.60%)

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.

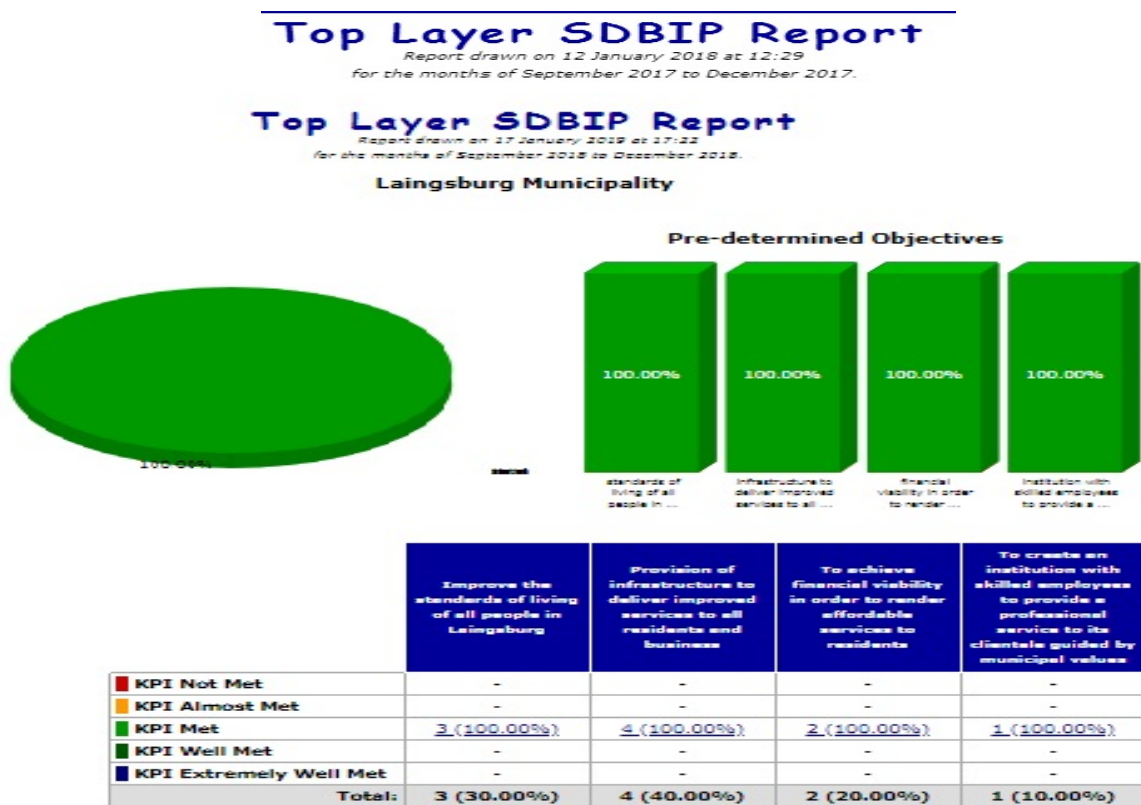
During the recent audit there were no material findings on the report on predetermined objectives concerning the usefulness and reliability of the information. Laingsburg Municipality have once more received an unqualified audit opinion.

The municipality performed good during the period under review. 70 KPI'S was met and 4 KPI's was well and extremely well met but 2 KPI's was not met or almost met. Only 31 KPI's was not

met and will be addressed during the next 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 unaudited departmental SDBIP for the period of the year ending 31 December 2018.

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



5.2 Top-Level Service Deliver Performance Analysis

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

Laingsburg Municipality
Top Layer SDBIP ending Dec 2018

Ref	Municipal KPA	KPI	Unit of Measurement	Annual Target	Sep-18			Dec-18			Overall Performance for Sep 2018 to Dec 2018		
					Target	Actual	R	Target	Actual	R	Target	Actual	R
TL1	Institutional Development	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2019 ((Number of posts filled/Total number of budgeted posts)x100)	% vacancy rate of budgeted posts by 30 June 2019	10%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL2	Institutional Development	The number of people from employment equity target groups employed (to be appointed) by 30 June 2019 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2019	8	0	0	N/A	0	0	N/A	0	0	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2018

TL3	Institutional Development	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2019 [(Actual amount spent on training/total operational budget)x100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2019	1%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL4	Institutional Development	Participate in the Provincial Traffic Departments' Public Safety initiatives during the 2018/19 financial year	Number of initiatives participated in	4	0	0	N/A	2	2	G	2	2	G
TL5	Financial Development	Achieve a debtor payment percentage of 65% by 30 June 2019 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	% debtor payment achieved	65%	65%	70%	G2	65%	65%	G	65%	65%	G

TL6	Financial Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2019	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2019	855	855	855	G	855	855	G	855	855	G
TL7	Infrastructure Development	Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2019	Number of residential properties which are billed for water	1,339	1,339	1,339	G	1,339	1,339	G	1,339	1,339	G

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2018

TL8	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) and billed for the service as at 30 June 2019	Number of residential properties which are billed for sewerage	1,300	1,300	1,300	G	1,300	1,300	G	1,300	1,300	G
TL9	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2019	Number of residential properties which are billed for refuse removal	1,348	1,348	1,348	G	1,348	1,348	G	1,348	1,348	G
TL10	Infrastructure Development	Provide free 50kWh electricity to indigent households as at 30 June 2019	Number of households receiving free basic electricity	900	900	900	G	900	900	G	900	900	G
TL11	Social Development	Provide free 6kl water to indigent households as at 30 June 2019	Number of households receiving free basic water	800	800	800	G	800	800	G	800	800	G

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2018

TL12	Social Development	Provide free basic sanitation to indigent households as at 30 June 2019	Number of households receiving free basic sanitation services	780	780	780	G	780	780	G	780	780	G
TL13	Social Development	Provide free basic refuse removal to indigent households as at 30 June 2019	Number of households receiving free basic refuse removal services	800	800	800	G	800	800	G	800	800	G
TL14	Social Development	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations at 30 June [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant)x 100]	Debt coverage ratio as at 30 June	61.10%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

TL15	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 2019 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June	63.8	0	0	N/A	0	0	N/A	0	0	N/A
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TL16	Financial Development	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June ((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	1	0	0	N/A	0	0	N/A	0	0	N/A
TL17	Social Development	Create job opportunities through EPWP and LED projects by 30 June 2019	Number of job opportunities created by 30 June 2019	150	0	0	N/A	0	0	N/A	0	0	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2018

TL18	Institutional Development	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June 2019	RBAP submitted to the audit committee by 30 June 2019	1	0	0	N/A	0	0	N/A	0	0	N/A
TL19	Institutional Development	Spend 80% of the budget allocated on the INEP Programme by 30 June 2019 {(Actual expenditure divided by the total approved budget)x100} [(Actual expenditure on capital projects /Total amount budgeted for capital projects)X100]	% of project budget spent	80%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL20	Infrastructure Development	Spend 70% of the electricity maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	70%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2018

TL21	Infrastructure Development	Spend 70% of the water maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	70%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL22	Infrastructure Development	Spend 70% of the sewerage maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	70%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL23	Infrastructure Development	Spend 70% of the refuse removal maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	70%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

TL24	Infrastructure Development	Limit the % electricity unaccounted for to less than 10% by 30 June [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] × 100]	% electricity unaccounted for by 30 June	10%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL25	Infrastructure Development	Limit unaccounted for water to less than 50% by 30 June 2019 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100}	% of water unaccounted	50%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

TL26	Environmental & Spatial Development	87% of water samples comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100}	% of water samples compliant	87%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL27	Environmental & Spatial Development	91% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2019 {(Number of effluent samples that comply with permit values/Number of effluent samples tested)x100}	% of effluent samples compliant	91%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2018

TL28	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2019 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	80%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL29	Institutional Development	Spend 80% of the budget allocated on the Main Water Pipeline in Soutkloof by 30 June 2019 {(Actual expenditure divided by the total approved budget)x100} [(Actual expenditure on capital projects /Total amount budgeted for capital projects)X100]	% of project budget spent	80%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

TL30	Institutional Development	Spend 80% of the budget allocated on the 2ML Reservoir by 30 June 2019 {(Actual expenditure divided by the total approved budget)x100} [(Actual expenditure on capital projects /Total amount budgeted for capital projects)X100]	% of project budget spent	80%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL31	Institutional Development	Spend 80% of the budget allocated on the Electricity and Equipment for Boreholes by 30 June 2019 {(Actual expenditure divided by the total approved budget)x100} [(Actual expenditure on capital projects /Total amount budgeted for capital projects)X100]	% of project budget spent	80%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

TL32	Institutional Development	Spend 80% of the budget allocated on the Water Treatment Project by 30 June 2019 {(Actual expenditure divided by the total approved budget)x100} [(Actual expenditure on capital projects /Total amount budgeted for capital projects)X100]	% of project budget spent	80%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
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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	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	3 788	4 373	4 373	32	3 929	2 187	1 742	80%	4 373
Service charges	15 767	18 727	18 727	3 216	8 489	9 363	(874)	-9%	18 727
Investment revenue	447	845	845	396	624	422	202	48%	845
Transfers and subsidies	17 800	19 893	19 893	6 111	12 409	9 946	2 463	25%	19 893
Other own revenue	36 060	37 983	37 983	17 944	18 698	18 992	(293)	-2%	37 983
Total Revenue (excluding capital transfers and contributions)	73 862	81 821	81 821	27 701	44 149	40 910	3 239	8%	81 821
Employee costs	20 268	24 468	24 468	9 161	11 075	12 163	(1 087)	-9%	24 468
Remuneration of Councillors	2 512	2 803	2 803	925	1 367	1 402	(34)	-2%	2 803
Depreciation & asset impairment	1 705	10 544	10 544	4 358	4 358	5 272	(914)	-17%	10 544
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 911	8 109	8 109	1 881	3 686	4 055	(369)	-9%	8 109
Transfers and subsidies	891	2 235	2 235	(1 147)	(99)	1 117	(1 217)	-109%	2 235
Other expenditure	40 709	42 929	42 929	18 249	22 301	21 464	836	4%	42 929
Total Expenditure	73 996	91 087	91 087	33 426	42 688	45 472	(2 785)	-6%	91 087
Surplus/(Deficit)	(134)	(9 267)	(9 267)	(5 725)	1 461	(4 562)	6 023	-132%	(9 267)
Transfers and subsidies - capital (monetary allocation)	7 545	10 367	10 367	2 754	6 112	5 183	929	18%	10 367
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 411	1 100	1 100	(2 972)	7 573	621	6 952	1119%	1 100
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 411	1 100	1 100	(2 972)	7 573	621	6 952	1119%	1 100
Capital expenditure & funds sources									
Capital expenditure	20 526	10 367	10 367	2 006	5 364	-	5 364	#DIV/0!	10 367
Capital transfers recognised	18 939	10 367	10 367	2 006	5 364	-	5 364	#DIV/0!	10 367
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	571	-	-	-	-	-	-	-	-
Total sources of capital funds	19 510	10 367	10 367	2 006	5 364	-	5 364	#DIV/0!	10 367
Financial position									
Total current assets	14 599	15 229	15 229		23 087				15 229
Total non current assets	163 379	172 504	172 504		173 509				172 504
Total current liabilities	13 718	21 033	21 033		22 493				21 033
Total non current liabilities	8 795	3 953	3 953		3 953				3 953
Community wealth/Equity	155 467	162 748	162 748		170 150				162 748
Cash flows									
Net cash from (used) operating	12 534	6 711	6 711	(5 350)	1 559	(1 473)	(3 032)	206%	6 711
Net cash from (used) investing	(7 413)	(10 367)	(10 367)	(6)	2 636	(10 367)	(13 003)	125%	(10 367)
Net cash from (used) financing	58	33	33	47	61	17	(45)	-270%	33
Cash/cash equivalents at the month/year end	11 054	6 455	6 455	-	14 334	(1 745)	(16 079)	921%	6 455
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 141	1 409	1 124	184	170	171	3 803	554	9 555
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		25 416	29 067	29 067	4 646	18 838	14 534	4 304	30%	29 067
Executive and council		7 738	1 561	1 561	(1 266)	(1 279)	780	(2 060)	-264%	1 561
Finance and administration		17 679	27 506	27 506	5 912	20 117	13 753	6 364	46%	27 506
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		34 512	37 015	37 015	18 406	18 760	18 508	252	1%	37 015
Community and social services		1 083	1 268	1 268	845	851	634	217	34%	1 268
Sport and recreation		2	2	2	1	1	1	0	30%	2
Public safety		33 424	35 733	35 733	17 553	17 898	17 866	32	0%	35 733
Housing		11	12	12	6	9	6	3	52%	12
Health		(8)	1	1	1	1	0	0	101%	0
<i>Economic and environmental services</i>		1 089	1 067	1 067	253	256	534	(278)	-52%	1 067
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 089	1 067	1 067	253	256	534	(278)	-52%	1 067
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 390	25 038	25 038	7 149	12 408	12 519	(111)	-1%	25 038
Energy sources		12 303	16 833	16 833	5 127	8 404	8 417	(12)	0%	16 833
Water management		2 652	3 216	3 216	781	1 495	1 608	(113)	-7%	3 216
Waste water management		3 219	2 613	2 613	689	1 383	1 307	76	6%	2 613
Waste management		2 215	2 375	2 375	553	1 125	1 187	(62)	-5%	2 375
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	81 407	92 188	92 188	30 455	50 261	46 094	4 167	9%	92 187
Expenditure - Functional										
<i>Governance and administration</i>		21 205	29 886	29 886	8 324	13 138	14 872	(1 734)	-12%	29 886
Executive and council		6 201	9 017	9 017	1 847	4 160	4 437	(277)	-6%	9 017
Finance and administration		15 004	20 869	20 869	6 477	8 978	10 434	(1 457)	-14%	20 869
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		33 770	33 508	33 508	15 441	16 883	16 705	177	1%	33 508
Community and social services		1 322	2 169	2 169	841	1 036	1 084	(49)	-4%	2 169
Sport and recreation		37	28	28	14	21	14	7	50%	28
Public safety		32 397	31 114	31 114	14 495	15 737	15 557	180	1%	31 114
Housing		3	193	193	88	88	48	39	81%	193
Health		10	4	4	2	2	2	(0)	-17%	4
<i>Economic and environmental services</i>		2 497	3 445	3 445	652	737	1 723	(986)	-57%	3 445
Planning and development		937	1 319	1 319	135	135	659	(524)	-80%	1 319
Road transport		1 560	2 127	2 127	517	602	1 063	(462)	-43%	2 127
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16 513	24 241	24 241	9 005	11 927	12 121	(194)	-2%	24 241
Energy sources		6 921	8 760	8 760	2 064	3 968	4 380	(412)	-9%	8 760
Water management		2 081	3 028	3 028	1 321	1 526	1 514	12	1%	3 028
Waste water management		6 420	10 872	10 872	5 087	5 698	5 436	262	5%	10 872
Waste management		1 091	1 581	1 581	533	735	791	(56)	-7%	1 581
<i>Other</i>		13	8	8	4	4	4	-	-	8
Total Expenditure - Functional	3	73 998	91 087	91 087	33 426	42 688	45 424	(2 736)	-6%	91 087
Surplus/ (Deficit) for the year		7 409	1 100	1 100	(2 971)	7 573	670	6 904	1031%	1 100

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	7 738	1 561	1 561	(1 266)	(1 279)	780	(2 060)	-263.9%	1 561
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 200	2 771	2 771	765	1 383	1 385	(2)	-0.2%	2 771
Vote 4 - BUDGET & TREASURY		15 478	24 735	24 735	5 147	18 734	12 368	6 366	51.5%	24 735
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 075	1 268	1 268	846	851	634	217	34.2%	1 268
Vote 7 - SPORTS AND RECREATION		2	2	2	1	1	1	0	30.2%	2
Vote 8 - HOUSING		11	12	12	6	9	6	3	51.9%	12
Vote 9 - PUBLIC SAFETY		33 424	35 733	35 733	17 553	17 898	17 866	32	0.2%	35 733
Vote 10 - ROAD TRANSPORT		1 735	1 085	1 085	253	256	543	(287)	-52.9%	1 085
Vote 11 - WASTE MANAGEMENT		2 215	2 375	2 375	553	1 125	1 187	(62)	-5.2%	2 375
Vote 12 - WASTE WATER MANAGEMENT		2 574	2 595	2 595	689	1 383	1 298	85	6.6%	2 595
Vote 13 - WATER		2 652	3 216	3 216	781	1 495	1 608	(113)	-7.0%	3 216
Vote 14 - ELECTRICITY		12 303	16 833	16 833	5 127	8 404	8 417	(12)	-0.1%	16 833
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	81 407	92 187	92 187	30 454	50 261	46 094	4 167	9.0%	92 187
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	3 678	5 254	5 254	611	2 338	2 556	(217)	-8.5%	5 254
Vote 2 - MUNICIPAL MANAGER		2 523	3 763	3 763	1 236	1 822	1 882	(60)	-3.2%	3 763
Vote 3 - CORPORATE SERVICES		6 488	6 872	6 872	2 715	4 362	3 436	926	27.0%	6 872
Vote 4 - BUDGET & TREASURY		8 516	13 997	13 997	3 762	4 615	6 999	(2 383)	-34.1%	13 997
Vote 5 - PLANNING AND DEVEOLPMENT		937	1 319	1 319	135	135	659	(524)	-79.5%	1 319
Vote 6 - COMMUNITY AND SOCIAL SERV		897	1 334	1 334	584	769	667	102	15.3%	1 334
Vote 7 - SPORTS AND RECREATION		485	874	874	278	293	437	(145)	-33.1%	874
Vote 8 - HOUSING		6	193	193	88	88	97	(9)	-9.3%	193
Vote 9 - PUBLIC SAFETY		32 397	31 114	31 114	14 495	15 737	15 557	180	1.2%	31 114
Vote 10 - ROAD TRANSPORT		5 142	10 609	10 609	4 695	5 342	5 304	37	0.7%	10 609
Vote 11 - WASTE MANAGEMENT		1 091	1 581	1 581	533	735	791	(56)	-7.0%	1 581
Vote 12 - WASTE WATER MANAGEMENT		2 838	2 390	2 390	908	958	1 195	(237)	-19.8%	2 390
Vote 13 - WATER		2 081	3 028	3 028	1 321	1 526	1 514	12	0.8%	3 028
Vote 14 - ELECTRICITY		6 921	8 760	8 760	2 064	3 968	4 380	(412)	-9.4%	8 760
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	74 000	91 087	91 087	33 426	42 688	45 472	(2 785)	-6.1%	91 087
Surplus/ (Deficit) for the year	2	7 407	1 100	1 100	(2 972)	7 573	621	6 952	1119.3%	1 100

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	2017/18	Budget Year 2018/19							
		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		3 788	4 373	4 373	32	3 929	2 187	1 742	80%	4 373
Service charges - electricity revenue		11 098	14 398	14 398	2 521	5 799	7 199	(1 400)	-19%	14 398
Service charges - water revenue		658	302	302	(163)	558	151	407	269%	302
Service charges - sanitation revenue		2 574	2 595	2 595	689	1 383	1 298	85	7%	2 595
Service charges - refuse revenue		1 370	1 323	1 323	155	727	661	66	10%	1 323
Service charges - other		67	109	109	14	23	54	(32)	-59%	109
Rental of facilities and equipment		1 978	1 461	1 461	304	632	730	(98)	-13%	1 461
Interest earned - external investments		447	845	845	396	624	422	202	48%	845
Interest earned - outstanding debtors		233	276	276	43	104	138	(33)	-24%	276
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		31 809	34 488	34 488	17 274	17 276	17 244	32	0%	34 488
Licences and permits		1 343	1 250	1 250	280	623	625	(2)	0%	1 250
Agency services		144	125	125	32	64	63	2	3%	125
Transfers and subsidies		17 800	19 893	19 893	6 111	12 409	9 946	2 463	25%	19 893
Other revenue		553	384	384	12	(2)	192	(194)	-101%	384
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		73 862	81 821	81 821	27 701	44 149	40 910	3 239	8%	81 821
Expenditure By Type										
Employee related costs		20 268	24 468	24 468	9 161	11 075	12 163	(1 087)	-9%	24 468
Remuneration of councillors		2 512	2 803	2 803	925	1 367	1 402	(34)	-2%	2 803
Debt impairment		26 151	25 908	25 908	12 620	12 620	12 954	(334)	-3%	25 908
Depreciation & asset impairment		1 705	10 544	10 544	4 358	4 358	5 272	(914)	-17%	10 544
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 911	8 109	8 109	1 881	3 686	4 055	(369)	-9%	8 109
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 732	2 077	2 077	553	1 102	1 038	64	6%	2 077
Transfers and subsidies		891	2 235	2 235	(1 147)	(99)	1 117	(1 217)	-109%	2 235
Other expenditure		11 827	14 944	14 944	5 075	8 578	7 472	1 106	15%	14 944
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		73 996	91 087	91 087	33 426	42 688	45 472	(2 785)	-6%	91 087
Surplus/(Deficit)										
		(134)	(9 267)	(9 267)	(5 725)	1 461	(4 562)	6 023	(0)	(9 267)
(National / Provincial and District)		7 545	10 367	10 367	2 754	6 112	5 183	929	0	10 367
(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		7 411	1 100	1 100	(2 972)	7 573	621			1 100
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		7 411	1 100	1 100	(2 972)	7 573	621			1 100
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7 411	1 100	1 100	(2 972)	7 573	621			1 100
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		7 411	1 100	1 100	(2 972)	7 573	621			1 100

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		136	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		136	-	-	-	-	-	-	-	-
Community and public safety		1 577	-	-	-	-	-	-	-	-
Community and social services		1 253	-	-	-	-	-	-	-	-
Sport and recreation		318	-	-	-	-	-	-	-	-
Public safety		6	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		976	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		976	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		17 837	10 367	10 367	2 006	5 364	-	5 364	#DIV/0!	10 367
Energy sources		9 354	2 000	2 000	-	-	-	-	-	2 000
Water management		7 680	8 367	8 367	2 006	5 364	-	5 364	#DIV/0!	8 367
Waste water management		804	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	20 526	10 367	10 367	2 006	5 364	-	5 364	#DIV/0!	10 367
Funded by:										
National Government		15 344	10 367	10 367	2 006	5 364	-	5 364	#DIV/0!	10 367
Provincial Government		3 595	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		18 939	10 367	10 367	2 006	5 364	-	5 364	#DIV/0!	10 367
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		571	-	-	-	-	-	-	-	-
Total Capital Funding		19 510	10 367	10 367	2 006	5 364	-	5 364	#DIV/0!	10 367

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	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		5 875	10 078	10 078	14 334	10 078
Call investment deposits		–	–	–	–	–
Consumer debtors		3 499	(3 332)	(3 332)	(13 458)	(3 332)
Other debtors		3 846	7 105	7 105	20 834	7 105
Current portion of long-term receivables		1	–	–	–	–
Inventory		1 378	1 378	1 378	1 378	1 378
Total current assets		14 599	15 229	15 229	23 087	15 229
Non current assets						
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	167 698	167 698	168 704	167 698
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		522	522	522	522	522
Other non-current assets		43	12	12	11	12
Total non current assets		163 379	172 504	172 504	173 509	172 504
TOTAL ASSETS		177 979	187 733	187 733	196 596	187 733
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		485	506	506	545	506
Trade and other payables		12 487	13 576	13 576	15 004	13 576
Provisions		745	6 951	6 951	6 945	6 951
Total current liabilities		13 718	21 033	21 033	22 493	21 033
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		8 795	3 953	3 953	3 953	3 953
Total non current liabilities		8 795	3 953	3 953	3 953	3 953
TOTAL LIABILITIES		22 512	24 986	24 986	26 446	24 986
NET ASSETS	2	155 467	162 748	162 748	170 150	162 748
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		155 467	126 228	126 228	133 631	126 228
Reserves		–	36 520	36 520	36 520	36 520
TOTAL COMMUNITY WEALTH/EQUITY	2	155 467	162 748	162 748	170 150	162 748

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	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 057	3 785	3 785	918	2 352	1 893	459	24%	3 785
Service charges		14 494	16 362	16 362	4 161	7 634	8 181	(547)	-7%	16 362
Other revenue		31 891	9 776	9 776	3 746	16 808	4 873	11 935	245%	9 776
Government - operating		11 695	20 222	20 222	3 021	11 789	10 132	1 657	16%	20 222
Government - capital		3 993	10 367	10 367	-	-	624	(624)	-100%	10 367
Interest		589	1 324	1 324	228	518	657	(139)	-21%	1 324
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(56 094)	(55 117)	(55 117)	(19 282)	(39 341)	(27 828)	11 513	-41%	(55 117)
Finance charges		-	(7)	(7)	-	-	(4)	(4)	100%	(7)
Transfers and Grants		2 908	-	-	1 858	1 800	-	(1 800)	#DIV/0!	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		12 534	6 711	6 711	(5 350)	1 559	(1 473)	(3 032)	206%	6 711
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		400	-	-	2 000	8 000	-	8 000	#DIV/0!	-
Payments										
Capital assets		(7 813)	(10 367)	(10 367)	(2 006)	(5 364)	(10 367)	(5 003)	48%	(10 367)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 413)	(10 367)	(10 367)	(6)	2 636	(10 367)	(13 003)	125%	(10 367)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		58	33	33	47	61	17	45	270%	33
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		58	33	33	47	61	17	(45)	-270%	33
NET INCREASE/ (DECREASE) IN CASH HELD		5 179	(3 622)	(3 622)	(5 308)	4 256	(11 823)			(3 622)
Cash/cash equivalents at beginning:		5 875	10 078	10 078		10 078	10 078			10 078
Cash/cash equivalents at month/year end:		11 054	6 455	6 455		14 334	(1 745)			6 455

Table C7: Monthly Budget Statement -Cash Flow

Cash Flow

The Municipality started off with a cash flow balance of R10, 078 million at the beginning of the year and increased it with R4, 256 million. The closing balance for the 31st of December 2018 is R14, 334 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 2018/2019 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

Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	264	44	47	36	22	28	349	157	947	592		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	839	95	75	36	65	66	488	22	1 686	677		
Receivables from Non-exchange Transactions - Property Rates	1400	557	22	868	29	11	1	1 887	49	3 424	1 976		
Receivables from Exchange Transactions - Waste Water Management	1500	235	42	41	41	31	24	429	152	995	676		
Receivables from Exchange Transactions - Waste Management	1600	197	34	27	23	20	14	159	112	587	329		
Receivables from Exchange Transactions - Property Rental Debtors	1700	38	30	19	18	19	24	448	61	658	570		
Interest on Arrear Debtor Accounts	1810	-	1 140	-	-	-	-	-	-	1 140	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	12	0	46	1	1	14	43	1	119	60		
Total By Income Source	2000	2 141	1 409	1 124	184	170	171	3 803	554	9 555	4 881	-	-
2017/18 - totals only		-422794	1107962	288985	463281	326242	201562	967628	4131704	7 065	6 090		
Debtors Age Analysis By Customer Group													
Organs of State	2200	124	361	446	34	86	42	1 243	(0)	2 337	1 406		
Commercial	2300	850	397	495	42	18	68	951	70	2 892	1 149		
Households	2400	1 167	650	183	108	66	60	1 608	484	4 326	2 326		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	2 141	1 409	1 124	184	170	171	3 803	554	9 555	4 881	-	-

Table SC3: Monthly Budget Statement -Age Debtor's

The Outstanding Debtors of the Municipality amounts to R9,555 million for the quarter ending December 2018.

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 2018/19								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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-

Table SC4 Monthly Budget Statement Aged creditors

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.

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		16 418	17 800	17 800	5 250	11 500	8 900	3 750	42.1%	17 800
Local Government Equitable Share		13 576	15 000	15 000	5 000	11 250	7 500	3 750	50.0%	15 000
Finance Management		1 811	1 800	1 800	-	-	900	-	-	1 800
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1 031	1 000	1 000	250	250	500	-	-	1 000
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
GRANT - WORKFORCE	3	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 351	2 093	2 093	840	840	1 047	(160)	-15.3%	2 093
Sport and Recreation		1 063	1 260	1 260	840	840	630	210	33.3%	1 260
CDW		93	93	93	-	-	47	-	-	93
GRANT - WCFMSG		154	690	690	-	-	345	(345)	-100.0%	690
MAIN ROAD SUBSIDY	4	42	50	50	-	-	25	(25)	-100.0%	50
GRANT - WCFMSG: REV MANAGEMENT		-	-	-	-	-	-	-	-	-
GRANT - LOCAL GRADUATE INTERNSHIP		-	-	-	-	-	-	-	-	-
GRANT - SUPPORT		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	48	-	48	#DIV/0!	-
GRANT - MSCOA SKDM		-	-	-	-	48	-	48	#DIV/0!	-
-		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	17 769	19 893	19 893	6 090	12 388	9 946	3 638	36.6%	19 893
Capital Transfers and Grants										
National Government:		7 545	10 367	10 367	2 754	6 112	3 183	2 929	92.0%	10 367
Municipal Infrastructure Grant (MIG)		5 459	8 367	8 367	2 006	5 364	4 183	1 181	28.2%	8 367
GRANT - EEDSM		-	-	-	-	-	-	-	-	-
GRANT - MIG UNSPEND ROLLOVER		-	-	-	-	-	-	-	-	-
GRANT - MASIBAMBANE		-	-	-	-	-	-	-	-	-
SEWER MASTER PLAN		-	-	-	-	-	-	-	-	-
FLOOD DAMAGES		-	-	-	-	-	-	-	-	-
SPATIAL DEV INVESTIGATION		-	-	-	-	-	-	-	-	-
GRANT - DEPT OF WATER AFFAIRS		-	-	-	-	-	-	-	-	-
GRANT - INEP ELEC		2 086	2 000	2 000	748	748	(1 000)	1 748	-174.8%	2 000
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1 900	1 461	1 461	451	896	730	166	23%	1 461
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	1	1	-	-	1	(1)	-100%	1
Motor Vehicle Allowance		267	255	255	73	145	127	18	14%	255
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		2 166	1 717	1 717	524	1 041	858	183	21%	1 717
% increase	4		-20.8%	-20.8%						-20.8%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 047	915	915	673	1 337	457	879	192%	915
Pension and UIF Contributions		123	141	141	36	73	71	2	3%	141
Medical Aid Contributions		90	77	77	24	47	38	8	22%	77
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		232	235	235	51	102	118	(16)	-14%	235
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	6	6	3	6	3	3	93%	6
Other benefits and allowances		162	226	226	107	214	113	101	89%	226
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	46	48	48	23	45	24	21	88%	48
Sub Total - Senior Managers of Municipality		2 699	1 649	1 649	916	1 822	824	998	121%	1 649
% increase	4		-38.9%	-38.9%						-38.9%
Other Municipal Staff										
Basic Salaries and Wages		6 939	9 034	9 034	4 058	7 256	4 517	2 739	61%	9 034
Pension and UIF Contributions		883	1 201	1 201	481	950	600	349	58%	1 201
Medical Aid Contributions		227	314	314	124	248	157	91	58%	314
Overtime		372	280	280	184	310	140	170	121%	280
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		299	546	546	187	344	273	72	26%	546
Cellphone Allowance		12	20	20	22	44	10	34	347%	20
Housing Allowances		21	80	80	29	61	40	21	51%	80
Other benefits and allowances		255	282	282	102	191	141	50	35%	282
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	5	5	-	-	2	(2)	-100%	-
Sub Total - Other Municipal Staff		9 008	11 761	11 761	5 187	9 403	5 881	3 522	60%	11 756
% increase	4		30.6%	30.6%						30.5%
Total Parent Municipality		13 874	15 126	15 126	6 627	12 267	7 563	4 703	62%	15 122

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 2018/19												2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Cash Receipts By Source																	
Property rates		201	861	372	547	235	136	315	315	315	315	315	(144)	3 785	4 164	4 497	
Service charges - electricity revenue		793	872	694	1 096	795	908	1 056	1 056	1 056	1 056	1 056	2 232	12 670	13 937	15 052	
Service charges - water revenue		108	136	106	134	129	144	119	119	119	119	119	75	1 425	1 567	1 693	
Service charges - sanitation revenue		98	147	122	202	206	142	94	94	94	94	94	(261)	1 126	1 239	1 338	
Service charges - refuse		102	124	108	132	126	113	95	95	95	95	95	(40)	1 141	1 255	1 356	
Service charges - other		44	13	6	8	12	12	-	-	-	-	-	(95)	-	-	-	
Rental of facilities and equipment		57	62	49	59	76	65	108	108	108	108	108	419	1 328	1 461	1 578	
Interest earned - ex-ternal investments		49	80	99	73	62	50	70	70	70	70	70	79	845	929	1 003	
Interest earned - outstanding debtors		16	22	24	9	1	32	39	39	39	39	39	179	479	527	569	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		2	0	0	10	13	8	575	575	575	575	575	3 993	6 899	7 589	8 196	
Licences and permits		117	124	103	96	113	71	104	104	104	104	104	104	1 247	1 372	1 482	
Agency services		-	-	-	-	-	-	10	10	10	10	10	73	125	138	149	
Transfer receipts - operating		6 718	2 050	-	16	6	3 000	1 689	1 689	1 689	1 689	1 689	(10)	20 222	22 245	24 024	
Other revenue		2 730	4 790	(3 447)	794	1 304	1 138	15	15	15	15	15	(7 206)	176	193	209	
Cash Receipts by Source		11 034	9 280	(1 764)	3 178	3 078	5 819	4 289	4 289	4 289	4 289	4 289	(602)	51 469	56 616	61 145	
Other Cash Flows by Source																	
Transfer receipts - capital		6 368	2 108	-	-	-	-	104	104	104	104	104	1 371	10 367	11 403	12 316	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		5	6	3	4	37	6	3	3	3	3	3	(42)	33	36	39	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	6 000	-	2 000	-	-	-	-	-	-	(8 000)	-	-	-	
Total Cash Receipts by Source		17 407	11 394	4 239	3 182	5 115	5 825	4 396	4 396	4 396	4 396	4 396	(7 273)	61 869	68 055	73 500	
Cash Payments by Type																	
Employee related costs		281	1 566	3 523	462	1 666	4 340	2 067	2 067	2 067	2 067	2 067	2 112	24 283	26 712	28 849	
Remuneration of councillors		-	218	449	-	224	476	261	261	261	261	261	462	3 136	3 450	3 726	
Interest paid		-	-	-	-	-	-	1	1	1	1	1	(3)	-	-	-	
Bulk purchases - Electricity		-	868	938	761	543	577	659	659	659	659	659	927	7 908	8 699	9 395	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		1	118	38	45	140	208	80	80	80	80	80	8	958	1 054	1 138	
Contracted services		2	-	501	168	195	190	525	525	525	525	525	2 616	6 295	6 924	7 478	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	29	29	29	29	29	162	328	361	390	
Grants and subsidies paid - other		12	27	20	(1 230)	(298)	(330)	-	-	-	-	-	1 800	-	-	-	
General expenses		2 999	7 631	927	5 091	2 970	1 225	1 017	1 017	1 017	1 017	1 017	(13 721)	12 210	13 430	14 505	
Cash Payments by Type		3 295	10 427	6 395	5 298	5 440	6 686	4 639	4 639	4 639	4 639	4 639	(5 618)	55 117	60 629	65 479	
Other Cash Flows/Payments by Type																	
Capital assets		-	3 358	-	741	954	311	-	-	-	-	-	5 003	10 367	11 403	12 316	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	7	7	7	7	7	(37)	-	-	-	
Total Cash Payments by Type		3 295	13 786	6 395	6 039	6 394	6 997	4 646	4 646	4 646	4 646	4 646	(652)	65 484	72 032	77 795	
NET INCREASE/(DECREASE) IN CASH HELD		14 112	(2 392)	(2 156)	(2 857)	(1 279)	(1 172)	(250)	(250)	(250)	(250)	(250)	(6 621)	(3 615)	(3 977)	(4 295)	
Cash/cash equivalents at the month/year beginning:		10 078	24 190	21 798	19 642	16 785	15 506	14 334	14 084	13 834	13 584	13 334	13 084	10 078	6 463	2 486	
Cash/cash equivalents at the month/year end:		24 190	21 798	19 642	16 785	15 506	14 334	14 084	13 834	13 584	13 334	13 084	6 463	6 463	2 486	(1 809)	

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

14 Municipal Entity Financial Performance

Not applicable to Laingsburg Municipality at this time

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	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	18 372	10 367	10 367	–		10 367	–		
August	18 372	10 367	10 367	3 358	#VALUE!	20 733	#VALUE!	#VALUE!	#VALUE!
September	18 372	10 367	10 367	–		31 100	–		
October	18 372	10 367	10 367	741	#VALUE!	41 466	#VALUE!	#VALUE!	#VALUE!
November	18 372	10 367	10 367	954	#VALUE!	51 833	#VALUE!	#VALUE!	#VALUE!
December	18 372	10 367	10 367	311	#VALUE!	62 200	#VALUE!	#VALUE!	#VALUE!
January	–	–	–	–		62 200	–		
February	–	–	–	–		62 200	–		
March	–	–	–	–		62 200	–		
April	–	–	–	–		62 200	–		
May	–	–	–	–		62 200	–		
June	–	–	–	–		62 200	–		
Total Capital expenditure	110 230	62 200	62 200	5 364					

The Municipality is far below the projected capital expenditure for December 2018 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) SC 13a: Capital Expenditure on new assets by asset class
- (b) SC 13b: Capital Expenditure on renewal of existing asset by asset class

(These two tables total to Table C5) (c) SC 13c: 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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		12 640	10 367	10 367	2 006	5 364	-	(5 364)	#DIV/0!	-
Roads Infrastructure		474	-	-	-	-	-	-	-	-
Roads		474	-	-	-	-	-	-	-	-
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		5 491	10 367	10 367	2 006	5 364	-	(5 364)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		4 334	10 367	10 367	2 006	5 364	-	(5 364)	#DIV/0!	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 156	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		14	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		14	-	-	-	-	-	-	-	-
Community Assets		1 512	-	-	-	-	-	-	-	-
Community Facilities		1 194	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		318	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		318	-	-	-	-	-	-	-	-
Other assets		69	-	-	-	-	-	-	-	-
Operational Buildings		69	-	-	-	-	-	-	-	-
Municipal Offices		69	-	-	-	-	-	-	-	-
Furniture and Office Equipment		5 986	-	-	-	-	-	-	-	-
Furniture and Office Equipment		5 986	-	-	-	-	-	-	-	-
Machinery and Equipment		318	-	-	-	-	-	-	-	-
Machinery and Equipment		318	-	-	-	-	-	-	-	-

Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	20 526	10 367	10 367	2 006	5 364	-	(5 364)	#DIV/0!	-

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

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

Description	Ref	2017/18	Budget Year 2018/19							
		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		-	-	-	-	-	-	-	-	-

Rail Infrastructure	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-
<i>Purls</i>	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-

Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		401	718	718	55	110	359	248	69.2%	718
Roads Infrastructure		0	12	12	-	-	6	6	100.0%	12
Roads		0	12	12	-	-	6	6	100.0%	12
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		235	317	317	52	108	159	51	31.9%	317
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		181	253	253	42	81	126	45	36.0%	253
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		54	65	65	10	27	32	5	16.1%	65
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		112	68	68	3	3	34	32	92.6%	68
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		112	68	68	3	3	34	32	92.6%	68
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		54	320	320	-	-	160	160	100.0%	320
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		53	297	297	-	-	148	148	100.0%	297
Waste Water Treatment Works		1	23	23	-	-	12	12	100.0%	23
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Investment properties		0	91	91	-	-	45	45	100.0%	91
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		0	91	91	-	-	45	45	100.0%	91
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		0	91	91	-	-	45	45	100.0%	91
Other assets		(22)	24	24	3	3	12	9	71.8%	24
Operational Buildings		(21)	6	6	3	3	3	(0)	-11.1%	6
Municipal Offices		(21)	6	6	3	3	3	(0)	-11.1%	6
Community Assets		1	3	3	-	-	1	1	100.0%	3
Community Facilities		1	3	3	-	-	1	1	100.0%	3
Halls		1	3	3	-	-	1	1	100.0%	3
Housing		(1)	18	18	-	-	9	9	100.0%	18
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		(1)	18	18	-	-	9	9	100.0%	18

Furniture and Office Equipment		362	318	318	61	132	159	26	16.6%	318
Furniture and Office Equipment		362	318	318	61	132	159	26	16.6%	318
Machinery and Equipment		143	115	115	30	36	57	22	37.5%	115
Machinery and Equipment		143	115	115	30	36	57	22	37.5%	115
Transport Assets		477	509	509	78	163	255	92	36.0%	509
Transport Assets		477	509	509	78	163	255	92	36.0%	509
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	1 361	1 777	1 777	227	445	889	444	49.9%	1 777

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 2019 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 2017/18

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 2018/2019.

19 Summary and Challenges

The unaudited Top Layer SDBIP for the first half of the financial year 2017/18 ending 31 December 2018, which measures the municipality's overall performance per MKPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.