

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

**ASSESSMENT REPORT
01 July 2019 – 31 December 2019**



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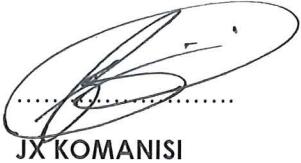
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QUALITY CERTIFICATE

I, John Komanisi, the Acting Municipal Manager of Laingsburg Local Municipality, here certify that the mid-year report on the implementation of the budget and financial state affairs for the period of 1 July 2019 until 31 December 2019 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.

A handwritten signature in black ink, appearing to be 'JX Komanisi', written over a dotted line. The signature is enclosed in a large, loopy oval shape.

JX KOMANISI

ACTING MUNICIPAL MANAGER

22 January 2020

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 2019 to 31 December 2019.

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 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

<i>Financial Summary</i>						
Description	2017/18	2018/19			2018/19 Variance	
	<i>Actual (Audited Outcome)</i>	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
	R'000				%	
Financial Performance						
Property rates	3 516	4 373	4 047	3 990	-9.60	-1.42
Service charges	17 556	18 727	16 511	17 162	-9.12	3.79
Investment revenue	578	845	1 022	785	-7.57	-30.11
Transfers recognised - operational	21 532	19 893	20 650	21 464	7.32	3.79
Other own revenue	33 294	37 983	38 751	35 695	-6.41	-8.56
Total Revenue (excluding capital transfers and contributions)	76 476	81 821	80 981	79 096	-3.44	-2.38
Employee costs	21 693	24 468	22 662	22 931	-6.70	1.17
Remuneration of councillors	2 753	2 803	2 803	3 029	7.44	7.44
Depreciation & asset impairment	7 153	10 544	10 805	6 355	-65.91	-70.02
Finance charges	966	-	-	1 287	100.00	100.00
Materials and bulk purchases	9 564	8 109	7 500	7 872	-3.01	4.73
Transfers and grants	434	2 235	2 235	842	-165.24	-165.24
Other expenditure	35 742	42 929	45 459	46 702	8.08	2.66

Total Expenditure	78 305	91 087	91 464	89 019	-2.32	-2.75
Surplus/(Deficit)	(1 829)	(9 267)	(10 483)	(9 923)	6.61	-5.65
Transfers recognised - capital	7 534	10 367	22 647	19 268	46.20	-17.54
Contributions recognised - capital & contributed assets	(0)	-	-	-	0.00	0.00
Surplus/(Deficit) after capital transfers & contributions	5 705	1 100	12 163	9 345	88.23	-30.16
<u>Capital expenditure & funds sources</u>						
Capital expenditure						
Transfers recognised - capital	7 534	10 367	22 647	19 268	46.20	-17.54
Public contributions & donations	-	-	-	-	0.00	0.00
Borrowing	-	-	-	-	0.00	0.00
Internally generated funds	10	-	-	-	0.00	0.00
Total sources of capital funds	7 544	10 367	22 647	19 268	46.20	-17.54
<u>Financial position</u>						
Total current assets	23 864	11 212	23 044	21 864	48.72	-5.39
Total non-current assets	181 526	193 110	195 329	192 687	-0.22	-1.37
Total current liabilities	20 658	26 362	10 065	14 112	-86.81	28.68
Total non-current liabilities	11 988	7 758	12 182	14 490	46.46	15.93
Community wealth/Equity	172 745	170 202	196 126	185 950	8.47	-5.47
<u>Cash flows</u>						
Net cash from (used) operating	15 124	6 632	17 733	10 158	34.71	-74.58
Net cash from (used) investing	(10 623)	(22 647)	(22 645)	(13 786)	-64.27	-64.26
Net cash from (used) financing	(206)	(67)	(67)	10	741.44	741.44
Cash/cash equivalents at the year begin:	4 295	8 590	8 590	8 590	0.00	0.00
Cash/cash equivalents at the year end	8 590	(7 492)	3 612	4 972	250.68	27.35

Cash backing/surplus reconciliation						
Cash and investments available	10 170	(7 492)	3 612	4 972	250.68	27.35
Application of cash and investments	15 160	–	–	–	0.00	0.00
Balance - surplus (shortfall)	(4 990)	(7 492)	3 612	4 972	250.68	27.35
Asset management						
Asset register summary (WDV)	181 526	177 418	174 280	163 379	-8.59	-6.67
Depreciation & asset impairment	7 153	10 544	10 544	6 355	-65.91	-65.91
Repairs and Maintenance	993	1 444	1 444	1 463	1.30	1.30
Free services						
Cost of Free Basic Services provided	1 205	–	–	2 437	100.00	100.00
Revenue cost of free services provided	3 929	4 213	4 213	–	0.00	0.00
Households below minimum service level						
Water:	–	–	–	–	0.00	0.00
Sanitation/sewerage:	–	–	–	–	0.00	0.00
Energy:	–	–	–	–	0.00	0.00
Refuse:	–	–	–	–	0.00	0.00
<i>Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1.</i>						

4.1.2 Audit Status Report

Laingsburg Municipality received a Qualified Audit opinion for the 2018/2019 Financial Year and an action plan will be compiled and implemented which will be regularly monitored as per the Ignite System.

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 adjust the budget during February 2020 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 are tabled:

5.1.2 Recommendation:

That Council takes cognizance of the 2018/19 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 2018/19 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

At the end of the Second quarter the Municipality have generated only 51.09% of the annual Budgeted Revenue. This amount includes the operational grants to date.

Payment for debtors for the Second quarter was 82.64% and is significantly lower than the budgeted rate of 95% for service charges. Annual rates are levied during July for the financial year and is payable in monthly installments over 11 months. The collection of service charges was as follow: 92.48% for electricity, 94.16% for water, 84.72 for refuse, 88.93% for sewerage and 77.71% for other debtors. A serious worrying factor is that the credit electricity consumers also paid less and the increase for the quarter was R194 678 more than the opening balance at the beginning of the quarter. Other services are also rising at a constant rate. It is therefore a clear fact that consumers in the Eskom supply area do not pay for their services. The current credit control process is a lengthy process and gives the consumer too much space not to pay promptly. Very drastic and effective action will have to be taken to encourage the group of defaulters to pay for the services they receive.

An alarming point highlighted by the auditors is that too much of the equitable share funds is being used for repairs to private properties instead of being used to maintain the municipality's own infrastructure. This support will need to be reconsidered as it contributes to the decline of the municipality's assets.

6.3 Other relevant information

Year-to-date revenue raised is 102,19% of the projected year-to-date budget for the Second quarter. Operating expenditure incurred amounts to 114.43% of year-to-date budget. The depreciation and annual journals will be processed after the finalization of the audit.

6.4 Operating Revenue

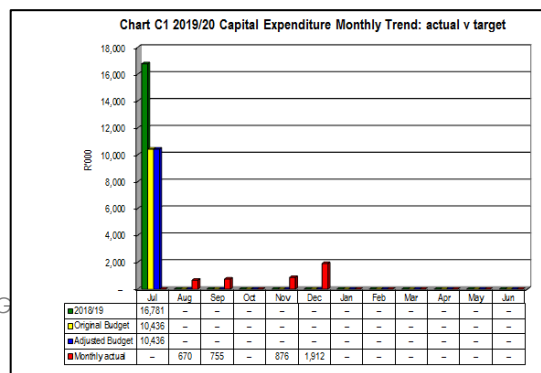
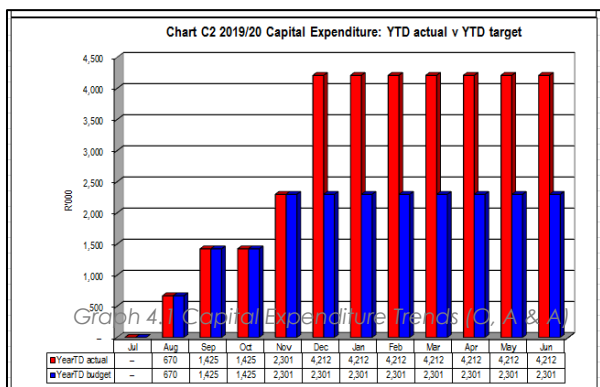
The Municipality have generated 51.09% or R50,207 million of the Budgeted Revenue to date which is higher than the budgeted amounts. This amount includes the operational grants to date.

6.5 Operating Expenditure

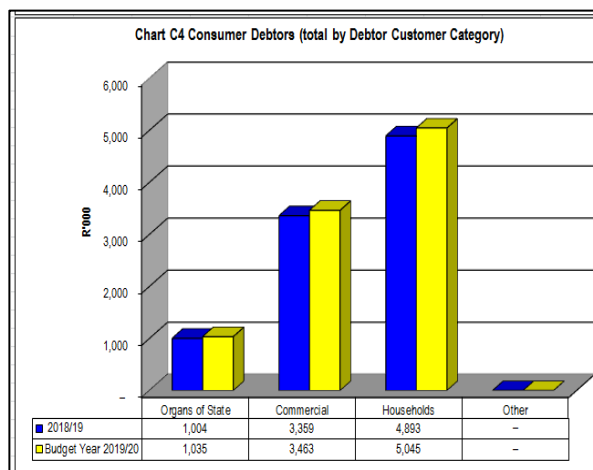
Operating expenditure of R46,654 million for the Second quarter does not include part of the depreciation costs, annual bonuses and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R2,869 million. That will bring the total expenditure effectively at R9,238 million to date. The expenditure to date is higher than the budget year-to-date amount. This means that the Municipality has spent 14.43% more than the year-to-date budget.

6.6 Capital Expenditure

The Municipality has incurred R4,212 million of the external funded Capital Budget to date. The MIG spending for the Second quarter totals to R3,201.



6.7 Debtors

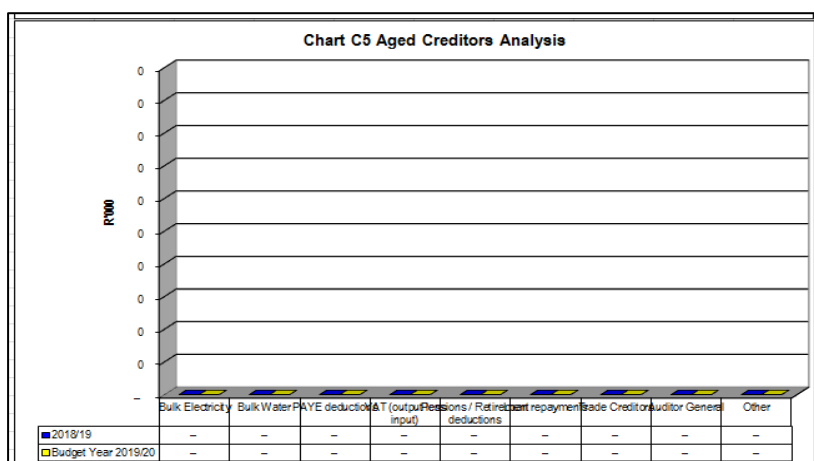


Graph 4.4 Consumer Debtors

The Outstanding Debtors of the Municipality amounts to R9,543 million at the end of the Second quarter.

6.8 Creditors

The Outstanding Debtors of the Municipality amounts to R9,543 million at the end of the Second quarter.



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 2018/19 was compiled and approved by Council on 29 May 2019. 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 11 June 2019.

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
KPI's Not Met	Red	0% >= Actual/Target < 75%
KPI's Almost Met	Orange	75% >= Actual/Target < 100%
KPI's Met	Green	Actual/Target = 100%
KPI's Well Met	Dark Green	100% > Actual/Target < 150%
KPI's Extremely Well Met	Dark Blue	Actual/Target >= 150%

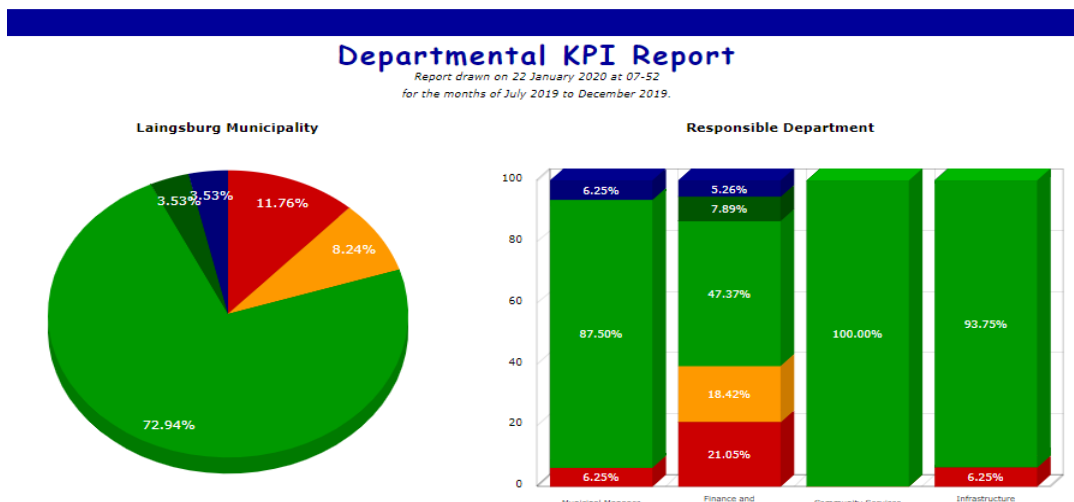
8 Report on Municipal Performance

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 2019 to 31 December 2019.

Laingsburg Municipality



	Laingsburg Municipality	Responsible Department			
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services
Not Met	10 (11.76%)	1 (2.78%)	8 (12.70%)	-	1 (2.78%)
Almost Met	7 (8.24%)	-	7 (11.11%)	-	-
Met	62 (72.94%)	14 (38.89%)	18 (28.57%)	15 (88.24%)	15 (41.67%)
Well Met	3 (3.53%)	-	3 (4.76%)	-	-
Extremely Well Met	3 (3.53%)	1 (2.78%)	2 (3.17%)	-	-
Total:	85*	16	38	15	16
	100%	18.82%	44.71%	17.65%	18.82%

* Excludes 67 KPIs which had no targets/actuals for the period selected.

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. 62 KPI'S was met and 3 KPI's was well and extremely well met but 7 KPI's was almost met. Only 10 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 for the year ending 31 December 2019.

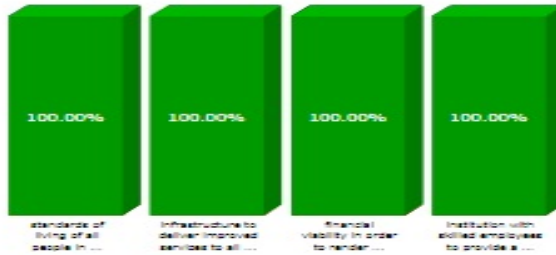
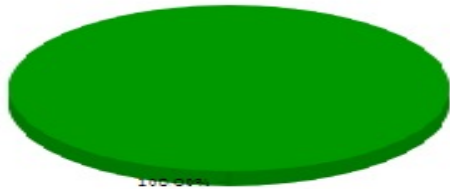
8.2 Pre-Determined Objectives (PDO's) SDBIP Report

Top Layer SDBIP Report

Report drawn on 17 January 2019 at 17:22
for the months of September 2018 to December 2018.

Laingsburg Municipality

Pre-determined Objectives



	Improve the standards of living of all people in Laingsburg	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values
■ KPI Not Met	-	-	-	-
■ KPI Almost Met	-	-	-	-
■ KPI Met	3 (100.00%)	4 (100.00%)	2 (100.00%)	1 (100.00%)
■ KPI Well Met	-	-	-	-
■ KPI Extremely Well Met	-	-	-	-
Total:	3 (30.00%)	4 (40.00%)	2 (20.00%)	1 (10.00%)

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

Toplayer

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending September 2019			Quarter ending December 2019			Overall Performance for Quarter ending September 2019 to Quarter ending December 2019		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL1	Finance and Administration	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2020 ((Number of posts filled/Total number of budgeted posts)x100)	% vacancy rate of budgeted posts by 30 June 2020	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Reverse Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL2	Finance and Administration	The percentage of the Municipality's personnel budget actually spent on	% of the Municipality's personnel budget on implementing its	Institutional Development	To create an institution with skilled employees to provide a	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

		implementing its workplace skills plan by 30 June 2020 [(Actual amount spent on training/total operational budget)x100]	workplace skills plan by 30 June 2020		professional service to its clientele guided by municipal values										
TL 3	Finance and Administration	Achieve a debtor payment percentage of 65% by 30 June 2020 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	% debtor payment achieved	Financial Development	To achieve financial viability in order to render affordable services to residents	Last Value	65.0	66.0	G 2	65.0	82.6	G 2	65.0	82.6	G 2

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2019

TL 4	Finance and Administration	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 2020	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2020	Financial Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	855	855	G	855	855	G	855	855	G
TL 5	Finance and Administration	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	Number of residential properties which are billed for water	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 339	1 334	O	1 339	1 493	G 2	1 339	1 493	G 2

		30 June 2020													
TL 6	Finance and Administration	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 2020	Number of residential properties which are billed for sewerage	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 300	1 295	○	1 300	1 295	○	1 300	1 295	○
TL 7	Finance and Administration	Number of formal residential properties for which refuse is removed	Number of residential properties which	Infrastructure Development	Provision of infrastructure to deliver improve	Last Value	1 348	1 334	○	1 348	1 344	○	1 348	1 344	○

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2019

		once per week and billed for the service as at 30 June 2020	are billed for refuse removal		d services to all residents and business										
TL 8	Finance and Administration	Provide free 50kWh electricity to indigent households as at 30 June 2020	Number of households receiving free basic electricity	Infrastructure Development	Improve the standards of living of all people in Laingsburg	Last Value	845	855	G 2	845	638	O	845	638	O
TL 9	Finance and Administration	Provide free 6kl water to indigent households as at 30 June 2020	Number of households receiving free basic water	Social Development	Improve the standards of living of all people in Laingsburg	Last Value	800	687	O	800	687	O	800	687	O
TL 10	Finance and Administration	Provide free basic sanitation to indigent households as at 30 June 2020	Number of households receiving free basic sanitation services	Social Development	Improve the standards of living of all people in Laingsburg	Last Value	780	676	O	780	676	O	780	676	O
TL 11	Finance and Administration	Provide free basic refuse	Number of	Social Development	Improve the	Last Value	800	686	O	800	696	O	800	696	O

		removal to indigent households as at 30 June 2020	households receiving free basic refuse removal services	ment	standards of living of all people in Laingsburg										
TL 12	Finance and Administration	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue -	Debt coverage ratio as at 30 June	Social Development	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2019

TL 13	Finance and Administration	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 2020 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June	Financial Development	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL 14	Finance and Administration	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June	Cost coverage ratio as at 30 June	Financial Development	To achieve financial viability in order to render affordable services	Last Value	0	0	N/A	0	0	N/A	0	0	N/A

		((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (D			to residents										
TL 15	Infrastructure Services	Spend 70% of the electricity maintenance budget by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and management of municipal assets and natural resources	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

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TL 16	Infrastructure Services	Spend 70% of the water maintenance budget by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and management of municipal assets and natural resources	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL 17	Infrastructure Services	Spend 70% of the sewerage maintenance budget by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and management of municipal assets and natural resources	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2019

TL 18	Infrastructure Services	Spend 70% of the refuse removal maintenance budget by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and management of municipal assets and natural resources	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL 19	Infrastructure Services	Limit the % electricity unaccounted for to less than 10% by 30 June 2020 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] x	% electricity unaccounted for by 30 June	Infrastructure Development	Effective Maintenance and management of municipal assets and natural resources	Reverse Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

		100]													
TL 20	Infrastructure Services	Limit unaccounted for water to less than 50% by 30 June 2020 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100}	% of water unaccounted	Infrastructure Development	Effective Maintenance and management of municipal assets and natural resources	Reverse Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2019

TL 21	Infrastructure Services	95% 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	Environmental & Spatial Development	Effective Maintenance and management of municipal assets and natural resources	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL 22	Infrastructure Services	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2020 {{(Number of effluent samples that comply with permit values/Number of effluent	% of effluent samples compliant	Environmental & Spatial Development	Effective Maintenance and management of municipal assets and natural resources	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

		samples tested)x100}													
TL 23	Infrastructure Services	Spend 85% of the budget allocated on the 2ML Reservoir by 30 June 2020 {(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	Institutional Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

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TL 24	Infrastructure Services	Spend 85% of the budget allocated on the installation of borehole monitoring equipment by 30 June 2020 {(Actual expenditure divided by the total approved budget)x100} [(Actual expenditure on capital projects /Total amount budgeted for capital projects)X10	% of project budget spent	Institutional Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL 25	Infrastructure Services	Submit an investigative report on the landfill sites to Council by 30 June 2020	Number of investigative reports submitted by 30 June	Infrastructure Development	Provision of infrastructure to deliver improved services	Carry Over	0	0	N/A	0	0	N/A	0	0	N/A

			2020		to all residents and business										
TL 26	Municipal Manager	The number of people from employment equity target groups employed (to be appointed) by 30 June 2020 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2020	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	0	0	N/A	0	0	N/A	0	0	N/A
TL 27	Community Services	Participate in the Provincial Traffic Departments' Public Safety initiatives during the 2019/20 financial year	Number of initiatives participated in	Unspecified	Developing a safe, clean, healthy and sustainable environment for communities	Accumulative	0	0	N/A	2	2	G	2	2	G

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2019

TL 28	Municipal Manager	Create job opportunities through EPWP and LED projects by 30 June 2020	Number of job opportunities created by 30 June 2020	Local Economic Development	Promote local economic development	Accumulative	0	0	N/A	0	0	N/A	0	0	N/A
TL 29	Municipal Manager	Develop a Risk Based Audit Plan for 2020/21 and submit to the audit committee for consideration by 30 June 2020	RBAP submitted to the audit committee by 30 June 2020	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Carry Over	0	0	N/A	0	0	N/A	0	0	N/A
TL 30	Municipal Manager	The percentage of the municipal capital budget actually spent on capital	% of capital budget spent on capital projects	Infrastructure Development	Provision of infrastructure to deliver improved	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

		projects by 30 June 2020 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]			services to all residents and business										
TL 31	Municipal Manager	Develop and distribute at least two municipal newsletters by 30 June 2020	Number of newsletters developed and distributed	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	0	0	N/A	1	1	G	1	1	G
TL 32	Community Services	Review the Disaster Management Plan and	Reviewed Disaster Management	Unspecified	Developing a safe, clean, healthy	Carry Over	0	0	N/A	1	1	G	1	1	G

		submit to Council by 31 December 2019	Plan submitted to Council by 31 December 2019		and sustainable environment for communities										
TL 33	Infrastructure Services	Spend 85% of the budget allocated for the upgrade of bulk electricity supply and new substation by 30 June 2020 {(Actual expenditure divided by the total approved budget)x100} [(Actual expenditure on capital projects /Total amount budgeted for capital pro	% of project budget spent	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2019

TL 34	Infrastructure Services	Spend 85% of the budget allocated on new paved streets by 30 June 2020 {(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	Infrastruc ture Develop ment	Provision of infrastru cture to deliver improve d services to all residents and business	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL 35	Infrastructure Services	Spend 85% of the budget allocated for the new stormwater bridge crossing by 30 June 2020 {(Actual expenditure	% of project budget spent	Infrastruc ture Develop ment	Provision of infrastru cture to deliver improve d services to all residents	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

		divided by the total approved budget)x100} [(Actual expenditure on capital projects /Total amount budgeted for capital projects)X100]			and business										
TL 36	Infrastructure Services	Spend 85% of the budget allocated on the installation of Water Management Devices for additional 1 000 residential water users above 6 kl/m/hh (Phase 2) by 30 June 2020 {(Actual expenditure	% of project budget spent	Infrastruc ture Develop ment	Provision of infrastru cture to deliver improve d services to all residents and business	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

		divided by the total approved budget)x100} [(Actual expenditure o													
TL 37	Infrastructure Services	Spend 85% of the budget allocated for new high mast lighting by 30 June 2020 {(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	Infrastruc ture Develop ment	Provision of infrastru cture to deliver improve d services to all residents and business	Last Value	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	25
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	6
G	KPI Met	Actual meets Target (Actual/Target = 100%)	4
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		37

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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 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	2018/19	Budget Year 2019/20							
	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	3,990	4,656	4,656	93	4,241	1,940	2,301	119%	4,656
Service charges	17,178	20,941	20,941	5,807	11,972	8,726	3,246	37%	20,941
Investment revenue	146	811	811	330	461	338	124	37%	811
Transfers and subsidies	21,464	21,623	21,623	4,922	11,840	9,010	2,830	31%	21,623
Other own revenue	35,451	34,544	34,544	16,542	17,481	14,393	3,087	21%	34,544
Total Revenue (excluding capital transfers and contributions)	78,229	82,575	82,575	27,693	45,995	34,406	11,588	34%	82,575
Employee costs	20,912	26,131	26,131	7,053	12,367	10,888	1,480	14%	26,131
Remuneration of Councillors	2,770	2,801	2,801	681	1,361	1,167	194	17%	2,801
Depreciation & asset impairment	8,667	11,752	11,752	4,055	4,055	4,897	(841)	-17%	11,752
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7,899	7,923	7,923	2,207	4,375	3,301	1,073	33%	7,923
Transfers and subsidies	4,113	2,522	2,522	864	1,953	1,051	902	86%	2,522
Other expenditure	43,900	42,924	42,924	18,988	22,542	17,885	4,658	26%	42,924
Total Expenditure	88,261	94,052	94,052	33,848	46,654	39,188	7,465	19%	94,052
Surplus/(Deficit)	(10,033)	(11,477)	(11,477)	(6,155)	(659)	(4,782)	4,123	-86%	(11,477)
Transfers and subsidies - capital (monetary allocated)	19,268	12,054	12,054	2,788	4,212	5,023	(810)	-16%	12,054
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9,235	577	577	(3,367)	3,553	241	3,312	1377%	577
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9,235	577	577	(3,367)	3,553	241	3,312	1377%	577
Capital expenditure & funds sources									
Capital expenditure	28,105	8,064	8,064	1,912	4,212	-	4,212	#DIV/0!	8,064
Capital transfers recognised	16,764	10,436	10,436	3,201	4,212	-	4,212	#DIV/0!	8,064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	18	-	-	-	-	-	-	-	-
Total sources of capital funds	16,781	10,436	10,436	3,201	4,212	-	4,212	#DIV/0!	8,064
Financial position									
Total current assets	21,864	21,864	21,864		25,627				21,864
Total non current assets	192,687	192,687	192,687		192,845				192,687
Total current liabilities	14,112	14,112	14,112		14,502				14,112
Total non current liabilities	14,490	14,490	14,490		14,490				14,490
Community wealth/Equity	185,950	185,950	185,950		189,480				185,950
Cash flows									
Net cash from (used) operating	(2,752)	10,455	10,455	(3,301)	4,926	6,962	2,036	29%	10,455
Net cash from (used) investing	(3,035)	(11,976)	(11,976)	(2,788)	(3,799)	-	3,799	#DIV/0!	(11,976)
Net cash from (used) financing	91	34	34	19	37	17	(19)	-112%	34
Cash/cash equivalents at the month/year end	856	5,065	5,065	-	7,715	13,531	5,816	43%	5,065
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	2,018	1,472	197	1,297	191	159	3,331	877	9,543
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	2018/19	Budget Year 2019/20							
		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>		39,203	34,585	34,585	7,740	20,909	14,411	6,498	45%	34,585
Executive and council		905	2,521	2,521	33	446	1,050	(604)	-58%	2,521
Finance and administration		38,298	32,065	32,065	7,708	20,463	13,360	7,103	53%	32,065
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		34,965	34,140	34,140	15,974	16,363	14,225	2,138	15%	34,140
Community and social services		1,274	1,265	1,265	3	9	527	(518)	-98%	1,265
Sport and recreation		4	24	24	0	1	10	(9)	-92%	24
Public safety		33,670	32,839	32,839	15,967	16,346	13,683	2,664	19%	32,839
Housing		16	11	11	3	6	5	2	35%	11
Health		2	0	0	-	0	0	(0)	-50%	1
<i>Economic and environmental services</i>		1,013	1,304	1,304	957	960	543	416	77%	1,304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1,013	1,304	1,304	957	960	543	416	77%	1,304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22,429	24,600	24,600	5,810	11,975	10,250	1,725	17%	24,600
Energy sources		14,443	15,414	15,414	3,625	7,640	6,422	1,217	19%	15,414
Water management		2,922	4,009	4,009	865	1,655	1,670	(15)	-1%	4,009
Waste water management		2,818	2,793	2,793	726	1,457	1,164	293	25%	2,793
Waste management		2,247	2,385	2,385	594	1,224	994	230	23%	2,385
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97,610	94,630	94,630	30,480	50,207	39,429	10,778	27%	94,630
Expenditure - Functional										
<i>Governance and administration</i>		28,723	28,259	28,259	9,174	15,338	11,774	3,564	30%	28,259
Executive and council		8,078	9,682	9,682	3,251	5,981	4,034	1,947	48%	9,682
Finance and administration		20,645	18,577	18,577	5,923	9,357	7,740	1,617	21%	18,577
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32,769	36,208	36,208	15,141	16,844	15,087	1,758	12%	36,208
Community and social services		1,340	2,188	2,188	733	1,025	912	114	12%	2,188
Sport and recreation		9	26	26	15	22	11	11	106%	26
Public safety		31,207	33,784	33,784	14,314	15,716	14,076	1,639	12%	33,784
Housing		209	207	207	80	80	86	(7)	-8%	207
Health		4	4	4	-	2	2	0	13%	4
<i>Economic and environmental services</i>		1,583	3,556	3,556	873	1,422	1,481	(59)	-4%	3,556
Planning and development		329	1,324	1,324	100	279	552	(273)	-50%	1,324
Road transport		1,254	2,231	2,231	773	1,143	930	214	23%	2,231
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		25,187	26,022	26,022	8,655	13,046	10,843	2,203	20%	26,022
Energy sources		8,511	9,270	9,270	2,808	5,014	3,863	1,152	30%	9,270
Water management		4,535	2,933	2,933	1,088	1,525	1,222	303	25%	2,933
Waste water management		10,453	12,195	12,195	4,147	5,729	5,081	648	13%	12,195
Waste management		1,688	1,625	1,625	612	777	677	100	15%	1,625
<i>Other</i>		-	7	7	4	4	3	1	20%	7
Total Expenditure - Functional	3	88,261	94,052	94,052	33,848	46,654	39,188	7,465	19%	94,052
Surplus/ (Deficit) for the year		9,349	577	577	(3,367)	3,553	241	3,312	1377%	578

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	2018/19	Budget Year 2019/20							
		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	905	2,521	2,521	33	446	1,050	(604)	-57.5%	2,521
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1,770	1,632	1,632	822	1,458	680	778	114.4%	1,632
Vote 4 - BUDGET & TREASURY		36,529	30,433	30,433	6,886	19,005	12,680	6,325	49.9%	30,433
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1,276	1,266	1,266	3	9	527	(518)	-98.3%	1,266
Vote 7 - SPORTS AND RECREATION		4	24	24	0	1	10	(9)	-91.5%	24
Vote 8 - HOUSING		16	11	11	3	6	5	2	34.6%	11
Vote 9 - PUBLIC SAFETY		33,670	32,839	32,839	15,967	16,346	13,683	2,664	19.5%	32,839
Vote 10 - ROAD TRANSPORT		1,100	1,321	1,321	957	960	551	410	74.4%	1,321
Vote 11 - WASTE MANAGEMENT		2,247	2,385	2,385	594	1,224	994	230	23.1%	2,385
Vote 12 - WASTE WATER MANAGEMENT		2,731	2,776	2,776	726	1,457	1,157	300	26.0%	2,776
Vote 13 - WATER		2,922	4,009	4,009	865	1,655	1,670	(15)	-0.9%	4,009
Vote 14 - ELECTRICITY		14,443	15,414	15,414	3,625	7,640	6,422	1,217	19.0%	15,414
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97,610	94,630	94,630	30,480	50,207	39,429	10,778	27.3%	94,630
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5,043	6,339	6,339	2,226	4,240	2,641	1,599	60.5%	6,339
Vote 2 - MUNICIPAL MANAGER		3,035	3,343	3,343	1,025	1,741	1,393	348	25.0%	3,343
Vote 3 - CORPORATE SERVICES		7,705	6,738	6,738	1,763	2,989	2,808	182	6.5%	6,738
Vote 4 - BUDGET & TREASURY		12,940	11,838	11,838	4,160	6,368	4,933	1,435	29.1%	11,838
Vote 5 - PLANNING AND DEVEOLPMENT		329	1,324	1,324	100	279	552	(273)	-49.5%	1,324
Vote 6 - COMMUNITY AND SOCIAL SERV		1,184	1,619	1,619	521	776	675	102	15.1%	1,619
Vote 7 - SPORTS AND RECREATION		169	606	606	231	277	253	24	9.6%	606
Vote 8 - HOUSING		209	207	207	80	80	86	(7)	-7.9%	207
Vote 9 - PUBLIC SAFETY		31,207	33,784	33,784	14,314	15,716	14,076	1,639	11.6%	33,784
Vote 10 - ROAD TRANSPORT		9,673	11,913	11,913	4,156	5,827	4,964	863	17.4%	11,913
Vote 11 - WASTE MANAGEMENT		1,688	1,625	1,625	612	777	677	100	14.7%	1,625
Vote 12 - WASTE WATER MANAGEMENT		2,034	2,513	2,513	764	1,046	1,047	(1)	-0.1%	2,513
Vote 13 - WATER		4,535	2,933	2,933	1,088	1,525	1,222	303	24.8%	2,933
Vote 14 - ELECTRICITY		8,511	9,270	9,270	2,808	5,014	3,863	1,152	29.8%	9,270
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	88,261	94,052	94,052	33,848	46,654	39,188	7,465	19.1%	94,052
Surplus/ (Deficit) for the year	2	9,349	577	577	(3,367)	3,553	241	3,312	1377.0%	577

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	2018/19	Budget Year 2019/20							
		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		3,990	4,656	4,656	93	4,241	1,940	2,301	119%	4,656
Service charges - electricity revenue		11,861	15,055	15,055	3,625	7,640	6,273	1,367	22%	15,055
Service charges - water revenue		1,096	1,628	1,628	865	1,655	678	977	144%	1,628
Service charges - sanitation revenue		2,731	2,776	2,776	726	1,457	1,157	300	26%	2,776
Service charges - refuse revenue		1,490	1,483	1,483	591	1,220	618	602	97%	1,483
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,354	711	711	357	714	296	418	141%	711
Interest earned - external investments		146	811	811	330	461	338	124	37%	811
Interest earned - outstanding debtors		282	40	40	124	241	16	224	1363%	40
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33,342	31,775	31,775	15,888	15,889	13,239	2,650	20%	31,775
Licences and permits		228	1,072	1,072	83	462	447	15	3%	1,072
Agency services		151	122	122	29	74	51	24	47%	122
Transfers and subsidies		21,464	21,623	21,623	4,922	11,840	9,010	2,830	31%	21,623
Other revenue		94	825	825	61	100	344	(244)	-71%	825
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		78,229	82,575	82,575	27,693	45,995	34,406	11,588	34%	82,575
Expenditure By Type										
Employee related costs		20,912	26,131	26,131	7,053	12,367	10,888	1,480	14%	26,131
Remuneration of councillors		2,770	2,801	2,801	681	1,361	1,167	194	17%	2,801
Debt impairment		25,618	26,442	26,442	12,865	12,865	11,018	1,848	17%	26,442
Depreciation & asset impairment		8,667	11,752	11,752	4,055	4,055	4,897	(841)	-17%	11,752
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7,899	7,923	7,923	2,207	4,375	3,301	1,073	33%	7,923
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2,445	3,813	3,813	581	903	1,589	(685)	-43%	3,813
Transfers and subsidies		4,113	2,522	2,522	864	1,953	1,051	902	86%	2,522
Other expenditure		15,837	12,669	12,669	5,542	8,774	5,279	3,495	66%	12,669
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		88,261	94,052	94,052	33,848	46,654	39,188	7,465	19%	94,052
Surplus/(Deficit)		(10,033)	(11,477)	(11,477)	(6,155)	(659)	(4,782)	4,123	(0)	(11,477)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,268	12,054	12,054	2,788	4,212	5,023	(810)	(0)	12,054
(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		9,235	577	577	(3,367)	3,553	241			577
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9,235	577	577	(3,367)	3,553	241			577
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9,235	577	577	(3,367)	3,553	241			577
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9,235	577	577	(3,367)	3,553	241			577

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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Vote 4 - BUDGET & TREASURY		35	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		11	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		14	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		238	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	2,000	2,000	-	-	-	-	-	2,000
Vote 13 - WATER		19,383	6,064	6,064	1,912	3,799	-	3,799	#DIV/0!	6,064
Vote 14 - ELECTRICITY		8,424	-	-	-	413	-	413	#DIV/0!	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	28,105	8,064	8,064	1,912	4,212	-	4,212	#DIV/0!	8,064
Total Capital Expenditure		28,105	8,064	8,064	1,912	4,212	-	4,212	#DIV/0!	8,064
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		35	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		25	-	-	-	-	-	-	-	-
Community and social services		11	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		238	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		238	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		27,806	8,064	8,064	3,201	4,212	-	4,212	#DIV/0!	8,064
Energy sources		8,424	-	-	413	413	-	413	#DIV/0!	-
Water management		19,383	6,064	6,064	2,788	3,799	-	3,799	#DIV/0!	6,064
Waste water management		-	2,000	2,000	-	-	-	-	-	2,000
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28,105	8,064	8,064	3,201	4,212	-	4,212	#DIV/0!	8,064
Funded by:										
National Government		(832)	10,436	10,436	3,201	4,212	-	4,212	#DIV/0!	8,064
Provincial Government		17,596	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		16,764	10,436	10,436	3,201	4,212	-	4,212	#DIV/0!	8,064
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		18	-	-	-	-	-	-	-	-
Total Capital Funding		16,781	10,436	10,436	3,201	4,212	-	4,212	#DIV/0!	8,064

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	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		6,552	6,552	6,552	7,710	6,552
Call investment deposits		-	-	-	-	-
Consumer debtors		10,509	10,509	10,509	33	10,509
Other debtors		3,915	3,915	3,915	17,093	3,915
Current portion of long-term receivables		0	0	0	0	0
Inventory		889	889	889	790	889
Total current assets		21,864	21,864	21,864	25,627	21,864
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		24,801	24,801	24,801	24,743	24,801
Investments in Associate		-	-	-	-	-
Property, plant and equipment		167,473	167,473	167,473	167,687	167,473
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		370	370	370	370	370
Other non-current assets		43	43	43	44	43
Total non current assets		192,687	192,687	192,687	192,845	192,687
TOTAL ASSETS		214,551	214,551	214,551	218,472	214,551
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		17	17	17	17	17
Consumer deposits		674	674	674	685	674
Trade and other payables		12,262	12,262	12,262	12,677	12,262
Provisions		1,159	1,159	1,159	1,123	1,159
Total current liabilities		14,112	14,112	14,112	14,502	14,112
Non current liabilities						
Borrowing		6	6	6	6	6
Provisions		14,483	14,483	14,483	14,483	14,483
Total non current liabilities		14,490	14,490	14,490	14,490	14,490
TOTAL LIABILITIES		28,601	28,601	28,601	28,991	28,601
NET ASSETS	2	185,950	185,950	185,950	189,480	185,950
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		185,950	185,950	185,950	189,480	185,950
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	185,950	185,950	185,950	189,480	185,950

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 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4,237	3,846	3,846	901	2,649	2,165	484	22%	3,846
Service charges		16,072	19,696	19,696	4,898	9,107	10,384	(1,277)	-12%	19,696
Other revenue		23,281	8,263	8,263	4,357	12,087	3,917	8,170	209%	8,263
Government - operating		15,542	22,612	22,612	3,968	13,413	11,359	2,053	18%	22,612
Government - capital		8,476	11,723	11,723	-	-	6,365	(6,365)	-100%	11,723
Interest		911	1,195	1,195	257	505	590	(85)	-14%	1,195
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(74,809)	(56,874)	(56,874)	(17,631)	(32,731)	(27,815)	4,916	-18%	(56,874)
Finance charges		-	(7)	(7)	-	-	(3)	(3)	100%	(7)
Transfers and Grants		3,537	-	-	(50)	(105)	-	105	#DIV/0!	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2,752)	10,455	10,455	(3,301)	4,926	6,962	2,036	29%	10,455
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		8,000	-	-	-	-	-	-		-
Payments										
Capital assets		(11,035)	(11,976)	(11,976)	(2,788)	(3,799)	-	3,799	#DIV/0!	(11,976)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,035)	(11,976)	(11,976)	(2,788)	(3,799)	-	3,799	#DIV/0!	(11,976)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		91	34	34	19	37	17	19	112%	34
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		91	34	34	19	37	17	(19)	-112%	34
NET INCREASE/ (DECREASE) IN CASH HELD		(5,696)	(1,486)	(1,486)	(6,070)	1,164	6,979			(1,486)
Cash/cash equivalents at beginning:		6,552	6,552	6,552		6,552	6,552			6,552
Cash/cash equivalents at month/year end:		856	5,065	5,065		7,715	13,531			5,065

Table C7: Monthly Budget Statement -Cash Flow

Cash Flow

The Municipality started off with a cash flow balance of R6, 552 million at the beginning of the year and increased it with R1, 164 million. The closing balance for the 31st of December 2019 is R7, 715 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.

10 PART 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 2019/20									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	48	69	39	37	30	31	432	215	901	745	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	951	142	49	281	25	28	273	112	1,861	719	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	648	46	21	897	15	14	1,236	80	2,956	2,242	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	174	53	34	33	28	31	505	243	1,102	840	-	-
Receivables from Exchange Transactions - Waste Management	1600	189	41	30	26	19	21	204	148	678	418	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	38	23	22	21	32	610	77	829	762	-	-
Interest on Arrear Debtor Accounts	1810	-	1,082	-	-	-	-	-	-	1,082	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	0	1	2	1	53	2	72	1	134	130	-	-
Total By Income Source	2000	2,018	1,472	197	1,297	191	159	3,331	877	9,543	5,855	-	-
2018/19 - totals only		1214938	869849	180608	126680	205828	127452	3232686	886727	6,845	4,579		
Debtors Age Analysis By Customer Group													
Organs of State	2200	120	135	46	282	16	13	424	-	1,035	734	-	-
Commercial	2300	722	551	25	869	12	46	1,091	147	3,463	2,166	-	-
Households	2400	1,176	786	127	146	163	101	1,816	730	5,045	2,956	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2,018	1,472	197	1,297	191	159	3,331	877	9,543	5,855	-	-

Table SC3: Monthly Budget Statement -Age Debtor's

The Outstanding Debtors of the Municipality amounts to R9,543 million for the quarter ending December 2019.

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 R thousands	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		18,395	19,612	19,612	4,922	11,828	9,806	2,587	26.4%	19,612
Local Government Equitable Share		15,000	16,574	16,574	3,968	10,874	8,287	2,587	31.2%	16,574
Finance Management		2,395	1,800	1,800	-	-	900	-	-	1,800
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1,000	1,238	1,238	954	954	619	-	-	1,238
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
GRANT - WORKFORCE	3	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2,837	2,011	2,011	-	-	1,006	(1,006)	-100.0%	2,011
Sport and Recreation		1,260	1,251	1,251	-	-	626	(626)	-100.0%	1,251
CDW		-	-	-	-	-	-	-	-	-
GRANT - WCFMSG		1,577	710	710	-	-	355	(355)	-100.0%	710
MAIN ROAD SUBSIDY	4	-	50	50	-	-	25	(25)	-100.0%	50
GRANT - WCFMSG: REV MANAGEMENT		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	21,232	21,623	21,623	4,922	11,828	10,812	1,582	14.6%	21,623
National Government:		19,268	12,054	12,054	2,788	4,212	6,027	(1,815)	-30.1%	12,054
Municipal Infrastructure Grant (MIG)		17,111	9,682	9,682	2,788	3,799	4,841	(1,042)	-21.5%	9,682
GRANT - INEP ELEC		2,157	2,372	2,372	-	413	1,186	(773)	-65.1%	2,372
Total Capital Transfers and Grants	5	19,268	12,054	12,054	2,788	4,212	6,027	(1,815)	-30.1%	12,054
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	40,500	33,677	33,677	7,709	16,040	16,839	(233)	-1.4%	33,677

Table SC6 Monthly Budget Statements – Transfers and Grants receipts

8.2 Councilors and board member allowances and employee benefits

Expenditure on Councilors and Board members allowances and employee benefits. The disclosure on Councilors and board members allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) Councilor 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	2018/19	Budget Year 2019/20							
		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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,336	2,101	2,101	311	932	875	57	7%	2,101
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	700	700	40	119	292	(173)	-59%	700
Cellphone Allowance		180	328	328	-	-	137	(137)	-100%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		2,516	3,128	3,128	350	1,051	1,303	(252)	-19%	3,128
% increase	4		24.3%	24.3%						24.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,156	3,197	3,197	489	1,353	1,332	21	2%	3,197
Pension and UIF Contributions		148	371	371	45	136	154	(19)	-12%	371
Medical Aid Contributions		15	200	200	25	68	84	(15)	-18%	200
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		232	413	413	103	260	172	87	51%	413
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	22	22	3	5	9	(4)	-40%	22
Other benefits and allowances		19	130	130	68	203	54	148	274%	130
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	70	-	-	12	35	-	35	#DIV/0!	-
Sub Total - Senior Managers of Municipality		2,640	4,333	4,333	746	2,060	1,806	254	14%	4,333
% increase	4		64.1%	64.1%						64.1%
Other Municipal Staff										
Basic Salaries and Wages		7,779	15,748	15,748	2,317	7,937	6,562	1,375	21%	15,748
Pension and UIF Contributions		1,079	2,190	2,190	350	1,051	913	138	15%	2,190
Medical Aid Contributions		318	1,301	1,301	91	259	542	(283)	-52%	1,301
Overtime		346	803	803	197	500	334	165	49%	803
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		381	575	575	133	398	240	158	66%	575
Cellphone Allowance		-	-	-	11	33	-	33	#DIV/0!	-
Housing Allowances		23	158	158	23	69	66	3	4%	158
Other benefits and allowances		94	185	185	86	239	77	162	210%	185
Payments in lieu of leave		-	19	19	-	-	8	(8)	-100%	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		10,020	20,978	20,978	3,208	10,485	8,741	1,745	20%	20,959
% increase	4		109.4%	109.4%						109.2%
Total Parent Municipality		15,176	28,440	28,440	4,304	13,596	11,850	1,747	15%	28,421

TOTAL SALARY, ALLOWANCES & BENEFITS		15,176	28,440	28,440	4,304	13,596	11,850	1,747	15%	28,421
% increase	4		87.4%	87.4%						87.3%
TOTAL MANAGERS AND STAFF		12,660	25,311	25,311	3,953	12,545	10,546	1,999	19%	25,293

Table SC8: 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 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands																
Cash Receipts By Source																
Property rates		290	1,075	383	447	262	193	292	269	275	286	273	(200)	3,846	4,230	4,568
Service charges - electricity revenue		883	963	1,043	1,263	901	1,061	1,019	1,049	1,100	1,177	1,182	2,923	14,564	16,020	17,302
Service charges - water revenue		131	145	161	177	160	375	246	227	200	197	190	318	2,527	2,780	3,002
Service charges - sanitation revenue		147	135	143	217	136	136	111	111	111	111	111	(135)	1,333	1,467	1,584
Service charges - refuse		134	137	143	158	139	139	106	106	106	106	106	(109)	1,272	1,399	1,511
Service charges - other		15	15	14	14	11	11	-	-	-	-	-	(80)	-	-	-
Rental of facilities and equipment		82	102	105	131	84	93	50	51	49	47	50	(272)	572	629	680
Interest earned - external investments		34	43	55	55	46	32	96	84	76	68	43	181	812	893	965
Interest earned - outstanding debtors		45	33	39	16	64	43	34	34	26	37	36	(25)	383	422	455
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	1	0	1	0	1	572	569	562	601	509	3,541	6,357	6,992	7,552
Licences and permits		143	116	121	57	22	4	57	94	94	116	71	173	1,067	1,173	1,267
Agency services		-	-	-	-	-	-	9	9	14	13	11	67	122	134	145
Transfer receipts - operating		6,906	2,527	12	-	-	3,968	5	72	3,755	2	-	5,365	22,612	24,873	26,863
Other revenue		868	623	1,846	1,183	2,035	746	10	11	12	12	13	(7,213)	146	160	173
Cash Receipts by Source		9,678	5,914	4,064	3,719	3,861	6,801	2,609	2,686	6,379	2,773	2,594	4,536	55,612	61,174	66,067
Other Cash Flows by Source																
Transfer receipts - capital		3,725	-	-	-	-	-	83	-	-	2,794	1,705	3,416	11,723	12,896	13,927
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		7	7	4	6	7	6	3	3	3	3	3	(16)	34	38	41
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		13,410	5,921	4,068	3,725	3,868	6,807	2,694	2,689	6,382	5,570	4,301	7,936	67,370	74,107	80,036
Cash Payments by Type																
Employee related costs		2,059	1,999	1,949	2,063	3,301	1,933	2,234	2,313	2,201	2,034	2,039	2,317	26,441	29,085	31,412
Remuneration of councillors		227	227	227	227	227	227	285	223	246	246	157	609	3,128	3,441	3,716
Interest paid		-	-	-	-	-	-	1	1	1	1	1	(3)	-	-	-
Bulk purchases - Electricity		-	1,003	1,164	1,528	-	679	543	559	586	627	630	439	7,757	8,533	9,215
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2	15	31	104	123	10	81	85	57	73	85	205	872	959	1,035
Contracted services		1	173	148	114	149	266	309	525	597	466	461	2,980	6,188	6,807	7,351
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	66	52	48	52	53	469	740	814	879
Grants and subsidies paid - other		23	13	18	19	14	17	-	-	-	-	-	(105)	-	-	-
General expenses		2,555	1,689	1,632	1,816	3,181	1,683	1,283	1,828	718	815	834	(6,288)	11,748	12,923	13,956
Cash Payments by Type		4,867	5,119	5,169	5,870	6,996	4,814	4,802	5,586	4,454	4,314	4,259	623	56,874	62,561	67,566
Other Cash Flows/Payments by Type																
Capital assets		-	670	342	-	876	1,912	-	-	-	-	-	8,177	11,976	13,174	14,228
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		4,867	5,788	5,511	5,870	7,872	6,726	4,802	5,586	4,454	4,314	4,259	8,801	68,850	75,735	81,794
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the monthly year beginning:		6,552	15,095	15,227	13,785	11,639	7,634	7,715	5,608	2,710	4,638	5,894	5,937	6,552	5,072	3,444
Cash/cash equivalents at the monthly year end:		15,095	15,227	13,785	11,639	7,634	7,715	5,608	2,710	4,638	5,894	5,937	5,072	5,072	3,444	1,686

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	2018/19	Budget Year 2019/20							
	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	16,781	10,436	10,436	-	-	-	-	-	0%
August	-	-	-	670	670	670	-	-	6%
September	-	-	-	755	1,425	1,425	-	-	14%
October	-	-	-	-	1,425	1,425	-	-	14%
November	-	-	-	876	2,301	2,301	-	-	22%
December	-	-	-	1,912	4,212	2,301	(1,912)	-83.1%	40%
January	-	-	-	-	4,212	2,301	(1,912)	-83.1%	40%
February	-	-	-	-	4,212	2,301	(1,912)	-83.1%	40%
March	-	-	-	-	4,212	2,301	(1,912)	-83.1%	40%
April	-	-	-	-	4,212	2,301	(1,912)	-83.1%	40%
May	-	-	-	-	4,212	2,301	(1,912)	-83.1%	40%
June	-	-	-	-	4,212	2,301	(1,912)	-83.1%	40%
Total Capital expenditure	16,781	10,436	10,436	4,212					

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	2018/19	Budget Year 2019/20								
		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		9,496	5,972	5,972	2,788	4,212	-	(4,212)	#DIV/0!	5,972	
Roads Infrastructure		149	1,700	1,700	-	-	-	-		1,700	
Roads		149	1,700	1,700	-	-	-	-		1,700	
Road Structures		-	-	-	-	-	-	-		-	
Road Furniture		-	-	-	-	-	-	-		-	
Capital Spares		-	-	-	-	-	-	-		-	
Storm water Infrastructure		(0)	1,900	1,900	-	-	-	-		1,900	
Drainage Collection		(0)	1,900	1,900	-	-	-	-		1,900	
Storm water Conveyance		-	-	-	-	-	-	-		-	
Attenuation		-	-	-	-	-	-	-		-	
Electrical Infrastructure		8,513	2,372	2,372	-	413	-	(413)	#DIV/0!	2,372	
Power Plants		-	-	-	-	-	-	-		-	
HV Substations		-	-	-	-	-	-	-		-	
HV Switching Station		-	-	-	-	-	-	-		-	
HV Transmission Conductors		-	-	-	-	-	-	-		-	
MV Substations		8,513	2,372	2,372	-	413	-	(413)	#DIV/0!	2,372	
MV Switching Stations		-	-	-	-	-	-	-		-	
MV Networks		-	-	-	-	-	-	-		-	
LV Networks		-	-	-	-	-	-	-		-	
Capital Spares		-	-	-	-	-	-	-		-	
Water Supply Infrastructure		834	-	-	2,788	3,799	-	(3,799)	#DIV/0!	-	
Dams and Weirs		-	-	-	-	-	-	-		-	
Boreholes		-	-	-	-	-	-	-		-	
Reservoirs		471	-	-	2,788	3,799	-	(3,799)	#DIV/0!	-	
Community Assets		11	957	957	-	-	-	-		957	
Community Facilities		11	-	-	-	-	-	-		-	
Sport and Recreation Facilities		(0)	957	957	-	-	-	-		957	
Indoor Facilities		-	-	-	-	-	-	-		-	
Outdoor Facilities		(0)	957	957	-	-	-	-		957	
Furniture and Office Equipment		17,474	-	-	-	-	-	-		-	
Furniture and Office Equipment		17,474	-	-	-	-	-	-		-	
Total Capital Expenditure on new assets	1	26,981	6,929	6,929	2,788	4,212	-	(4,212)	#DIV/0!	6,929	

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2										
R thousands	Description	Ref	2018/19	Budget Year 2019/20						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
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									
	Rail Lines									
	Rail Structures									
	Rail Furniture									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	MV Substations									
	LV Networks									
	Capital Spares									
	Coastal Infrastructure									
	Sand Pumps									
	Piers									
	Revetments									
	Promenades									
	Capital Spares									
	Information and Communication Infrastructure									
	Data Centres									
	Core Layers									
	Distribution Layers									
	Capital Spares									
Community Assets										
Community Facilities										
	Halls									
	Centres									
	Crèches									
	Clinics/Care Centres									
	Fire/Ambulance Stations									
	Testing Stations									
	Museums									
	Galleries									
	Theatres									
	Libraries									
	Cemeteries/Crematoria									
	Police									
	Parks									
	Public Open Space									
	Nature Reserves									
	Public Ablution Facilities									
	Markets									
	Stalls									
	Abattoirs									
	Airports									
	Taxi Ranks/Bus Terminals									
	Capital Spares									
	Sport and Recreation Facilities									
	Indoor Facilities									
	Outdoor Facilities									
	Capital Spares									
Heritage Assets										
	Monuments									
	Historic Buildings									
	Works of Art									
	Conservation Areas									
	Other Heritage									
Investment Properties										
	Revenue Generating									
	Improved Property									
	Unimproved Property									
	Non-revenue Generating									
	Improved Property									
	Unimproved Property									
Other Assets										
	Operational Buildings									
	Municipal Offices									
	Pay/Equity 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										
Intangible Assets										
	Services and Rights									
	Licences and Rights									
	Water Rights									
	Effluent Licences									
	Solid Waste Licences									
	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 assets									

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

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

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		347	755	755	107	141	377	237	62.7%	755
Roads Infrastructure		-	11	11	-	-	6	6	100.0%	11
Roads		-	11	11	-	-	6	6	100.0%	11
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		317	347	347	107	141	173	33	18.9%	347
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		257	286	286	91	103	143	39	27.6%	286
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		59	61	61	16	37	30	(7)	-22.2%	61
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		30	75	75	-	-	37	37	100.0%	75
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	10	10	-	-	5	5	100.0%	10
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		30	65	65	-	-	32	32	100.0%	65
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1	322	322	-	-	161	161	100.0%	322
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1	300	300	-	-	150	150	100.0%	300
Waste Water Treatment Works		-	22	22	-	-	11	11	100.0%	22
Community Assets		0	3	3	-	-	1	1	100.0%	3
Community Facilities		0	3	3	-	-	1	1	100.0%	3
Halls		0	3	3	-	-	1	1	100.0%	3
Investment properties		181	270	270	41	94	135	40	30.0%	270
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		181	270	270	41	94	135	40	30.0%	270
Improved Property		168	184	184	41	94	92	(2)	-2.7%	184
Unimproved Property		13	86	86	-	-	43	43	100.0%	86
Other assets		49	57	57	-	-	29	29	100.0%	57
Operational Buildings		49	40	40	-	-	20	20	100.0%	40
Municipal Offices		49	40	40	-	-	20	20	100.0%	40

Housing	-	17	17	-	-	9	9	100.0%	17	
Staff Housing										
Social Housing	-	17	17	-	-	9	9	100.0%	17	
Furniture and Office Equipment	213	314	314	75	138	157	19	12.0%	314	
Furniture and Office Equipment	213	314	314	75	138	157	19	12.0%	314	
Machinery and Equipment	942	65	65	4	34	33	(2)	-4.8%	65	
Machinery and Equipment	942	65	65	4	34	33	(2)	-4.8%	65	
Transport Assets	528	556	556	162	198	278	81	29.0%	556	
Transport Assets	528	556	556	162	198	278	81	29.0%	556	
Total Repairs and Maintenance Expenditure	1	2,260	2,019	2,019	389	605	1,010	405	40.1%	2,019

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 2020 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 2018/19

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 2019/2020.

19 Summary and Challenges

The unaudited Top Layer SDBIP for the second half of the financial year 2019/20 ending 31 December 2019, which measures the municipality’s overall performance per MKPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

