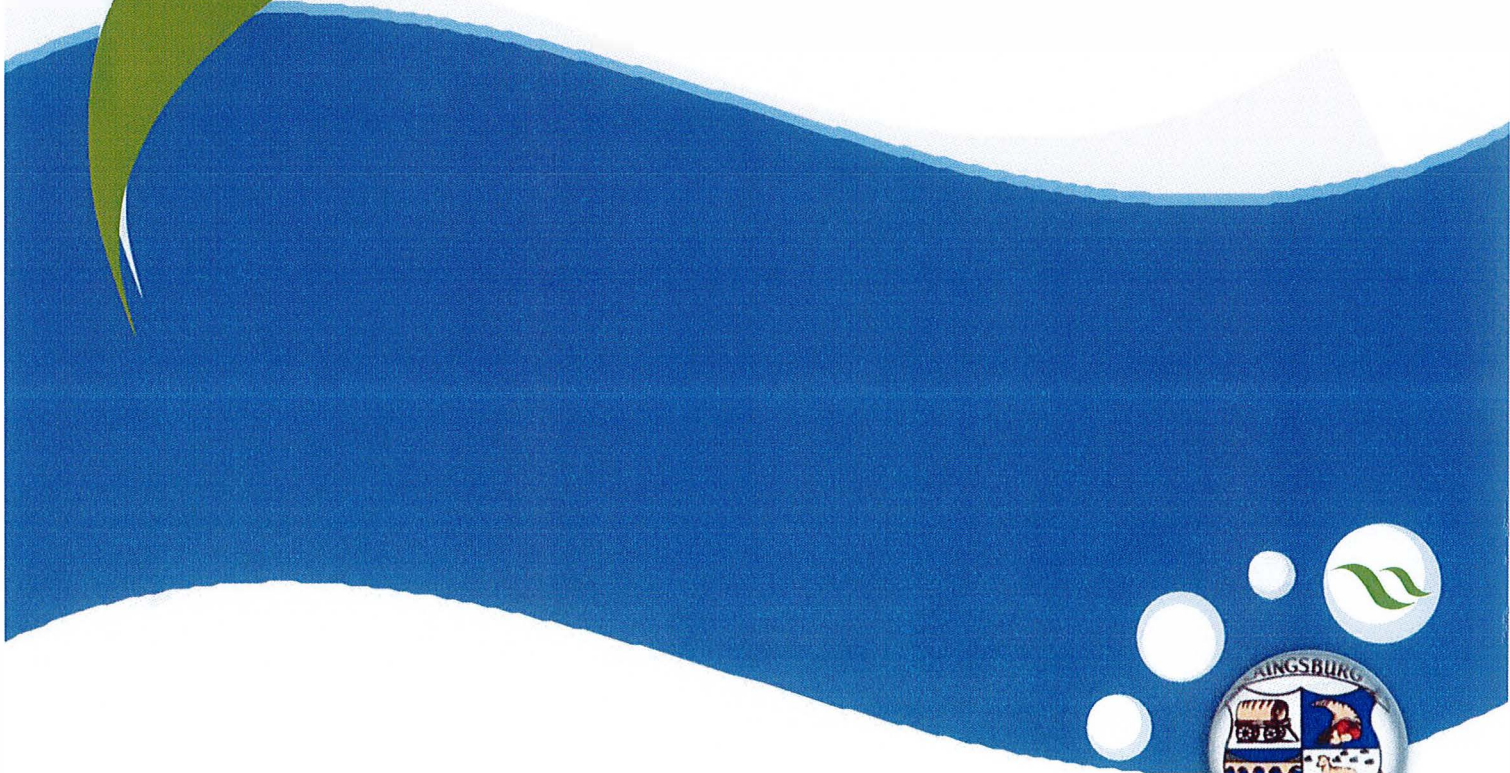
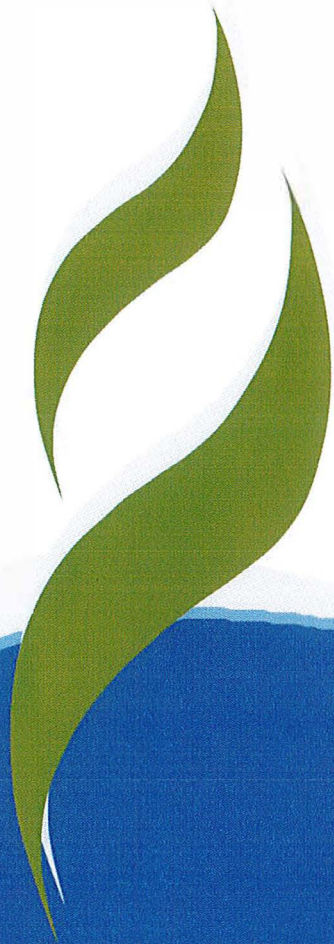


LAINGSBURG MUNICIPALITY SECTION 52 REPORT

QUARTERLY PERFORMANCE

ASSESSMENT REPORT - Q 4

01 April 2017 – 30 June 2017



A municipality that works



QUALITY CERTIFICATE

I, Stephanus Pieterse, the municipal manager of Laingsburg Local Municipality, here certify that quarterly report on the implementation of the budget and financial state affairs

For the period of 1 April until 30 June 2017 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....
SC PIETERSE
MUNICIPAL MANAGER
25 July 2017

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1 Purpose

The purpose of this report is to inform Council regarding the progress made with the implementation of Key Performance Indicators (KPI's) in the realisation of the developmental priorities and strategic objectives as determined in the Municipality's Integrated Development Plan (IDP) as well as in the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the first quarter (01 April – 30 June 2017) of the 2016/2017 financial year.

2 Non- Financial Performance Report

2.1 Legislative Requirements

The Municipal Systems Act (MSA), 2000 requires municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) requires the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the Service Delivery and the Budget Implementation Plan (SDBIP).

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 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 roles of the different role players." Performance management is not only relevant to the organisation as a whole, but also to the individuals employed in the organization as well as the external service providers and the Municipal Entities. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

Definition of Performance Management

Performance management is a process which measures the implementation of the organisation's strategy. It is also a management tool to plan, monitor, measure and review performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the municipality.

Institutionalising Performance Management

At local government level performance management is institutionalized through the legislative requirements on the performance management process for Local Government. Performance management provides the mechanism to measure whether the strategic goals, set by the Organisation and its employees, are met.

The constitution of S.A (1996), section 152, dealing with the objectives of local government paves the way for performance management with the requirements for an "accountable government". The democratic values and principles in terms of section 195 (1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- the promotion of efficient, economic and effective use of resources,
- accountable public administration
- to be transparent by providing information,
- to be responsive to the needs of the community,
- and to facilitate a culture of public service and accountability amongst staff.

Strategic Performance

This report highlight the strategic performance in terms of the municipality's Top Layer Service Delivery Budget Implementation Plan (SDBIP), high level performance in terms of the IDP Strategic objectives, performance on the National Key Performance Indicators prescribed in terms of Regulation 796. Details regarding specific basic service delivery targets, achievements and challenges will be included in the Annual Report of the municipality.

Definition of Service Delivery Budget Implementation Plan

The SDBIP is defined in terms of Section 1 of the Municipal Finance Management Act (MFMA), no. 56 of 2003, and the format of the SDBIP is prescribed by MFMA Circular 13.

Section 41(1) (e) of the Municipal Systems Act (MSA), no 32 of 2000, prescribes that a process must be established of regular reporting to Council.

The Report is a requirement in terms of section 52 of the Local Government: Municipal Financial Management Act, no. 56 of 2003 which provide for:

- a) The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;
- b) The Accounting Officer, while conducting the above, must take into account:
 - Section 71 Reports;
 - Performance in line with the Service Delivery & Budget Implementation Plans.

The IDP and the Budget

The Final IDP and the budget for 2017/2022 were approved by Council on 31 May 2017. The IDP process and the performance management process are integrated. The IDP fulfils the planning stage of performance management. Performance management in turn, fulfils the implementation management, monitoring and evaluation of the IDP.

Municipal Scorecard

The municipal scorecard (Top Layer SDBIP) consolidate service delivery targets set by Council / senior management and provide an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities. Components of the Top Layer SDBIP include:

- One-year detailed plan, but should include a three-year capital plan
- The 5 necessary components includes:
- Monthly projections of revenue to be collected for each source
- Expected revenue to be collected NOT billed
- Monthly projections of expenditure (operating and capital) and revenue for each vote
- Section 71 format (Monthly budget statements)
- Quarterly projections of service delivery targets and performance indicators for each vote
- Non-financial measurable performance objectives in the form of targets and indicators
- Output not input / internal management objectives
- Level and standard of service being provided to the community
- Ward information for expenditure and service delivery

- Detailed capital project plan broken down by ward over three years

2.2 Background to the format of SDBIP

The Municipality's SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department. For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organisational performance of the Municipality. The TL SDBIP measure the achievement of performance indicators with regards to the provision of basic services as prescribed in Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the Integrated Development Plan (IDP) of the Laingsburg Local Municipality (LLM).

The Top Layer SDBIP was approved by the Mayor on the 6th of June 2016. The Departmental SDBIP's measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report are based on the seven (7) Strategic Objectives of the municipality.

The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

Colour	Category	Explanation
Grey	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
Red	KPI Not Met	Actual vs. target less than 75%
Yellow	KPI Almost Met	Actual vs. target between 75% and 100%
Green	KPI Met	Actual vs. target 100% achieved
Dark Green	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
Dark Blue	KPI Extremely Well Met	Actual vs. target more than 150% achieved

Table 3. 1: SDBIP Measurement Categories

The Performance Management System is an internet based system and it uses the Service Delivery Budget Implementation Plan (SDBIP) which is approved as its basis. The SDBIP is a layered plan comprising Top Layer SDBIP and Departmental SDBIPs. The performance reporting on the top layer SDBIP is done to Council on a quarterly, half

yearly. (Mid-year Budget and Performance Assessment Report) and annual basis. Annual amendments to the Top Layer SDBIP must be approved by Council following the submission of the Mid-year Budget and Performance Assessment Report as well as the approved adjustment budget.

This non-financial part of the report is based on the Top Layer SDBIP and comprises the following;

- Summary of the quarterly performance of the Municipality in terms of the seven (7) Municipal Strategic Objective; and
- A detailed performance review per Municipal directorate.

2.3 Monitoring and Evaluation

The performance is monitored and evaluated via the SDBIP system. 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 targets every month for the previous month's performance.

The system close every month between the 10th to the 15th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting take place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.

The system provides management information in tables and graphs, indicating actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.

The system requires key performance indicator owners to update performance comment for each actual captured, which provides a clear indication of how the actual was calculated/ reached and serves as part of the portfolio of evidence for audit purposes.

In terms of Section 46(1) (a) (iii) of the Municipal Systems Act the Municipality must reflect annually in the Annual Performance Report on measures taken to improve

performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

3 Actual Performance for the 4th Quarter

The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section provides an overview on the strategic achievement of the municipality in terms of the strategic intent and deliverables achieved as stated in the IDP. The Top Layer (strategic) SDBIP is the municipality's strategic plan and shows the strategic alignment between the different documents. (IDP, Budget and Performance Agreements)

The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the third quarter of the financial year 2016/2017 is provided for in section 6 of this report.

Overall performance (dashboard) per National and Municipal Key Performance Area will be provided for in section 6 of this report.

3.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2016/2017 (first quarter).

The performance is also measured and reported on; per National and Municipal Key Performance Area.

The following graphs and tables give an overview on performance per directorate for the term under review (01 April to 30 June 2017).

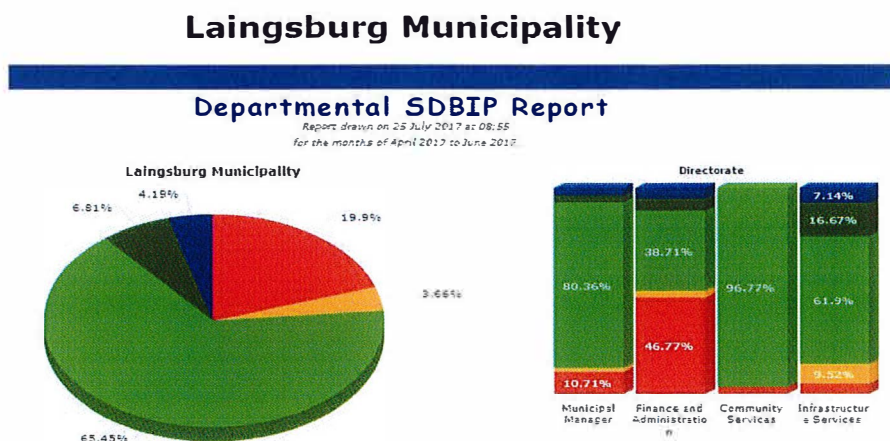


Diagram 3.1 Departmental KPI's Performance

The above diagram illustrates that 38 KPI's which counts for 20% of KPI's was not met falling within the four (4) departments of the municipality, and 7 KPI's was almost met counting for 3.7% of the 191 DL KPI's. The municipality further performed exceptional with regards to 21 KPI's (11%) that was well met and extremely well met.

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.

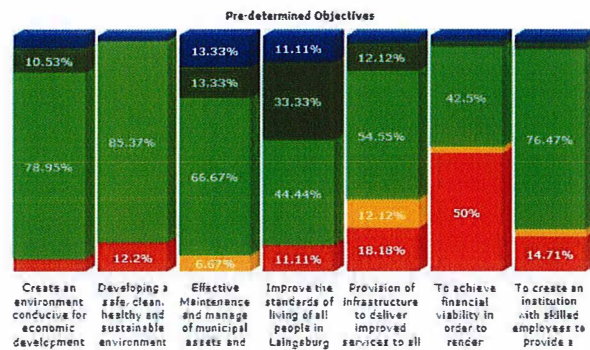
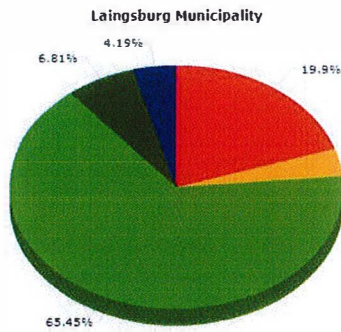
The next diagrams outline municipal performance in line with the seven (7) strategic objectives of the municipality. Summarising institutional performance in achieving the municipal vision:

Laingsburg Municipality

[+ Report](#) [+ Glossary](#)

Departmental SDBIP Report

Report drawn on 21 July 2017 at 13:04
for the months of April 2017 to June 2017.



KPI Performance	Laingsburg Municipality	Pre-determined Objectives						
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	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	38 (19.9%)	1 (5.3%)	5 (12.2%)	-	1 (11.1%)	6 (18.2%)	20 (50%)	5 (14.7%)
KPI Almost Met	7 (3.7%)	-	-	1 (6.7%)	-	4 (12.1%)	1 (2.5%)	1 (2.9%)
KPI Met	125 (65.4%)	15 (78.9%)	35 (85.4%)	10 (66.7%)	4 (44.4%)	18 (54.5%)	17 (42.5%)	26 (76.5%)
KPI Well Met	13 (6.8%)	2 (10.5%)	-	2 (13.3%)	3 (33.3%)	4 (12.1%)	1 (2.5%)	1 (2.9%)
KPI Extremely Well Met	8 (4.2%)	1 (5.3%)	1 (2.4%)	2 (13.3%)	1 (11.1%)	1 (3%)	1 (2.5%)	1 (2.9%)
Total	191	19	41	15	9	33	40	34

Diagram 3.2 KPI Performance vs Pre-determined Objective

The above diagrams give a reflection on strategic performance in line with pre-determined objectives set by council in the municipal strategic objectives.

The above diagram illustrates that 38 KPI's which counts for 20% of KPI's was not met falling within the seven (7) pre-determined Objectives of the municipality, and 7 KPI's was almost met counting for 3.7% of the 191 DL KPI's. The municipality further performed exceptional with regards to 21 KPI's (11%) that was well met (7%) and extremely well (4%) met.

4 Financial Performance Report

4.1 Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on services delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Sections 71 & 52,
- And The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

"28. the monthly budget statement of a Municipality must be in the 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."

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of Municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

4.2 Legislative Requirements

In accordance with Section 52(d) of the Act, I submit a report to the Council within 30 days after the end of each quarter on the implementation of the budget and the financial state of affairs of the Laingsburg Municipality.

The submission of this report forms part of the general responsibilities of the Mayor of a Municipality, and is intended to inform and enable the Council to fulfil its oversight responsibility.

The section 52 report on the implementation of the budget and the financial affairs of the Municipality is prepared as required by the MFMA.

The quarterly financial information has already been presented in the section 71, monthly budget statement for June 2017. The monthly and quarterly reports for June 2017 should be read in conjunction with one another.

4.3 Financial problems or risks facing the Municipality

There are no serious financial problems facing the Municipality. Operating revenues and expenditures to date remain in line with the projected year to date budgets

taking accruals and prior year trends into account.

The new financial year started on 1 July 2016, and no major spending has occurred during the financial year.

The availability of grants funding is limited and a large portion of the MIG is still unspent due to various reasons.

The cash flow of the municipality is currently under extreme pressure. Reasons for this are the growth in debtors, the new housing project that was completed and most of the new consumers are on the indigent lists but the equitable share grant did not increase in the same proportion.

It will be necessary to monitor spending very closely and more attention to the collection of outstanding amounts must be given.

4.4 Other relevant information

The table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended June 2017.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	86 854	89 937	74 202	82,50
Total Expenditure	95 598	97 123	78 377	80,70
Depreciation	12 303	12 473	6 574	52,71
Surplus (Deficit) (Exl Capital transfers)	-8 744	-7 187	-4 175	58,10
Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	13 160	10 181	9 265	91,00
Government	13 160	10 181	9 265	91,00
Transfers from Internal funds	1 543	1 543	410	26,57
Capital Expenditure	14 703	11 724	9 675	82,52

Table 4.1 Budget Implementation

4.5 Operating Revenue

The Municipality have generated 89% or R68, 368 million of the Budgeted Revenue to date which is lower than the budgeted amounts. During the month no operating grants were received. The grants received during the month were the Municipal

Infrastructure Grant (MIG) and the Expanded Public Works Grant (EPWP).

4.6 Operating Expenditure

For the month ending June 2017, the Municipality managed to spend within the budgeted norms. An amount of R78, 377 million or 93.8% have been spent to date.

4.7 Capital Expenditure

The Municipality has incurred R9, 676 million or 82.25% of the Capital Budget to date.

4.8 Cash Flow

The Municipality started off with a cash flow balance of R9, 964 million at the beginning of the year and decreased with R7, 095 million. The closing balance for the month ended June is R2, 871 million. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2016/2017 financial year.

4.9 Debtors

The Outstanding Debtors of the Municipality amounts to R4, 971 million for the month ended June 2017. There was a decrease in the total outstanding amount since the previous month. **The outstanding debt for more than 90 days increased to an amount of 75, 79%.** The payment rate for 2015/2016 financial year was 105%. The payment ratio for this financial has decreased to about 82%. The Municipality is now fully implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly. During the end of May two external collectors were appointed on a commission basis to make payment agreement with debtors that are outstanding for 90 days or more. During June only R4 785 were collected through this way.

4.10 Creditors

Total outstanding creditors amount to R63 883 for the month ending June 2017. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

5 IN YEAR BUDGET STATEMENT TABLES

The following tables outline performance against the budget;

5.1 Table C1: Budget Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	3 129	4 004	3 501	(89)	3 571	3 604	(33)	-1%	3 501
Service charges	15 324	16 567	16 192	1 545	16 907	16 500	407	2%	16 192
Investment revenue	1 270	906	833	73	727	906	(179)	-20%	833
Transfers recognised - operational	18 084	18 429	20 806	(1)	10 908	16 979	(6 071)	-36%	20 806
Other own revenue	23 222	38 788	37 924	223	36 254	38 785	(2 531)	-7%	37 924
Total Revenue (excluding capital transfers and contributions)	61 030	78 695	79 257	1 752	68 368	76 774	(8 406)	-11%	79 257
Employee costs	15 198	20 664	20 543	1 555	18 583	19 836	(1 252)	-6%	20 543
Remuneration of Councillors	2 408	2 619	2 619	207	2 501	2 619	(117)	-4%	2 619
Depreciation & asset impairment	9 275	12 303	12 473	23	6 574	3 397	3 177	94%	12 473
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 487	8 713	7 500	69	6 782	8 712	(1 930)	-22%	7 500
Transfers and grants	35 659	4 559	4 619	591	3 032	2 440	592	24%	4 619
Other expenditure	32 010	46 740	49 371	2 586	40 904	46 498	(5 594)	-12%	49 371
Total Expenditure	102 038	95 598	97 123	5 030	78 377	83 502	(5 125)	-6%	97 123
Surplus/(Deficit)	(41 008)	(16 903)	(17 867)	(3 278)	(10 009)	(6 728)	(3 281)	49%	(17 867)
Transfers recognised - capital	29 323	8 159	10 680	-	5 834	8 159	(2 325)	-28%	10 680
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431	(5 606)	-392%	(7 187)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431	(5 606)	-392%	(7 187)
Capital expenditure & funds sources									
Capital expenditure	25 889	14 703	11 724	3 552	9 676	-	9 676	#DIV/0!	11 724
Capital transfers recognised	24 530	13 160	10 181	3 511	9 265	-	9 265	#DIV/0!	10 181
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	168	1 543	1 543	41	410	-	410	#DIV/0!	1 543
Total sources of capital funds	24 699	14 703	11 724	3 552	9 676	-	9 676	#DIV/0!	11 724
Financial position									
Total current assets	18 711	17 729	17 729	-	9 803	-	-	-	17 729
Total non current assets	152 413	161 963	161 963	-	165 089	-	-	-	161 963
Total current liabilities	7 003	14 140	14 140	-	14 350	-	-	-	14 140
Total non current liabilities	6 872	3 429	3 429	-	3 374	-	-	-	3 429
Community wealth/Equity	157 249	162 123	162 123	-	157 168	-	-	-	162 123
Cash flows									
Net cash from (used) operating	25 325	3 247	3 247	(868)	(1 143)	3 247	4 389	135%	3 247
Net cash from (used) investing	(30 689)	(12 484)	(12 484)	(3 052)	(6 044)	(12 484)	(6 440)	52%	(12 484)
Net cash from (used) financing	99	24	24	5	94	24	(70)	-293%	24
Cash/cash equivalents at the month/year end	4 699	751	751	-	2 872	751	(2 121)	-282%	751
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	36	1 032	136	141	108	107	419	2 992	4 971
Creditors Age Analysis									
Total Creditors	64	-	-	-	-	-	-	-	64

5.2 Table C2: Financial Performance (Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed 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 structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		49 665	29 464	32 735	61	17 833	29 046	(11 214)	-39%	32 735
Executive and council		20 302	14 647	14 625	2	11 323	14 647	(3 324)	-23%	14 625
Budget and treasury office		5 267	12 272	15 123	(75)	3 939	11 872	(7 933)	-67%	15 123
Corporate services		24 097	2 545	2 987	134	2 571	2 528	43	2%	2 987
<i>Community and public safety</i>		22 187	38 153	37 278	114	35 840	38 151	(2 311)	-6%	37 278
Community and social services		971	993	995	0	1 004	993	11	1%	995
Sport and recreation		4	3	16	-	16	2	14	580%	16
Public safety		21 201	37 145	36 255	113	34 811	37 144	(2 333)	-6%	36 255
Housing		11	12	12	1	9	12	(3)	-27%	12
Health		-	0	0	0	0	-	0	#DIV/0!	0
<i>Economic and environmental services</i>		1 341	1 059	1 083	35	1 062	1 060	2	0%	1 083
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 341	1 059	1 083	35	1 062	1 060	2	0%	1 083
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		17 158	18 178	18 842	1 542	19 467	16 675	2 792	17%	18 842
Electricity		11 108	11 367	11 658	959	12 189	10 905	1 283	12%	11 658
Water		2 316	2 746	2 890	207	2 691	1 903	788	41%	2 890
Waste water management		1 998	2 117	2 302	209	2 490	2 010	480	24%	2 302
Waste management		1 736	1 948	1 992	167	2 097	1 857	240	13%	1 992
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	90 352	86 854	89 937	1 752	74 202	84 933	(10 731)	-13%	89 937
Expenditure - Standard										
<i>Governance and administration</i>		59 689	30 650	33 491	3 147	23 914	25 710	(1 796)	-7%	33 491
Executive and council		38 675	11 773	11 861	872	8 560	8 508	52	1%	11 861
Budget and treasury office		13 864	9 971	12 848	802	8 845	9 656	(811)	-8%	12 848
Corporate services		7 151	8 907	8 782	1 473	6 508	7 545	(1 037)	-14%	8 782
<i>Community and public safety</i>		20 500	37 945	37 772	593	31 406	36 804	(5 398)	-15%	37 772
Community and social services		2 030	2 041	2 041	141	1 946	1 489	456	31%	2 041
Sport and recreation		45	481	481	5	28	109	(81)	-74%	481
Public safety		18 220	35 148	34 975	438	29 274	35 079	(5 804)	-17%	34 975
Housing		187	190	190	7	155	42	113	270%	190
Health		19	85	85	2	3	85	(82)	-97%	85
<i>Economic and environmental services</i>		10 230	11 778	11 778	740	10 524	7 709	2 815	37%	11 778
Planning and development		1 063	1 043	1 043	95	1 038	1 002	37	4%	1 043
Road transport		9 167	10 734	10 734	646	9 486	6 707	2 779	41%	10 734
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 611	15 212	14 070	534	12 512	13 268	(755)	-6%	14 070
Electricity		7 812	9 292	8 149	112	7 360	9 047	(1 687)	-19%	8 149
Water		1 211	2 454	2 454	118	2 034	1 791	243	14%	2 454
Waste water management		1 858	2 013	2 013	211	1 841	1 244	597	48%	2 013
Waste management		730	1 454	1 454	93	1 278	1 186	92	8%	1 454
<i>Other</i>		6	13	13	16	21	12	9	73%	13
Total Expenditure - Standard	3	102 038	95 598	97 123	5 030	78 377	83 502	(5 125)	-6%	97 123
Surplus/ (Deficit) for the year		(11 686)	(8 744)	(7 187)	(3 278)	(4 175)	1 431	(5 606)	-392%	(7 187)

5.3 Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	Budget Year 2016/17								
		2015/16 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	20 302	14 647	14 625	2	11 323	14 647	(3 324)	-22,7%	14 625
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		24 096	2 545	2 987	134	2 571	2 528	43	1,7%	2 987
Vote 4 - BUDGET & TREASURY		5 267	12 272	15 123	(75)	3 939	11 872	(7 933)	-66,8%	15 123
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		972	994	995	0	1 004	993	11	1,1%	995
Vote 7 - SPORTS AND RECREATION		4	3	16	-	16	2	14	580,1%	16
Vote 8 - HOUSING		11	12	12	1	9	12	(3)	-27,4%	12
Vote 9 - PUBLIC SAFETY		21 201	37 145	36 255	113	34 811	37 144	(2 333)	-6,3%	36 255
Vote 10 - ROAD TRANSPORT		1 341	1 059	1 083	35	1 062	1 060	2	0,2%	1 083
Vote 11 - WASTE MANAGEMENT		1 581	1 948	1 992	167	2 097	1 857	240	12,9%	1 992
Vote 12 - WASTE WATER MANAGEMENT		1 998	2 117	2 302	209	2 490	2 010	480	23,9%	2 302
Vote 13 - WATER		2 316	2 746	2 890	207	2 691	1 903	788	41,4%	2 890
Vote 14 - ELECTRICITY		11 108	11 367	11 658	959	12 189	10 905	1 283	11,8%	11 658
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	90 197	86 854	89 937	1 752	74 202	84 933	(10 731)	-12,6%	89 937
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	35 464	7 713	7 737	726	5 738	4 760	978	20,5%	7 737
Vote 2 - MUNICIPAL MANAGER		3 210	4 060	4 125	145	2 822	3 748	(925)	-24,7%	4 125
Vote 3 - CORPORATE SERVICES		7 150	8 907	8 782	1 473	6 508	7 545	(1 037)	-13,7%	8 782
Vote 4 - BUDGET & TREASURY		13 864	9 971	12 848	802	8 845	9 656	(811)	-8,4%	12 848
Vote 5 - PLANNING AND DEVEOLPMENT		1 063	1 043	1 043	95	1 038	1 002	37	3,7%	1 043
Vote 6 - COMMUNITY AND SOCIAL SERV		1 231	1 389	1 389	108	1 195	1 059	136	12,8%	1 389
Vote 7 - SPORTS AND RECREATION		868	1 230	1 230	56	802	636	166	26,1%	1 230
Vote 8 - HOUSING		187	190	190	7	155	42	113	269,7%	190
Vote 9 - PUBLIC SAFETY		18 220	35 148	34 975	438	29 274	35 079	(5 804)	-16,5%	34 975
Vote 10 - ROAD TRANSPORT		9 167	10 734	10 734	646	9 486	6 707	2 779	41,4%	10 734
Vote 11 - WASTE MANAGEMENT		576	1 454	1 454	93	1 278	1 186	92	7,7%	1 454
Vote 12 - WASTE WATER MANAGEMENT		1 858	2 013	2 013	211	1 841	1 244	597	48,0%	2 013
Vote 13 - WATER		1 211	2 454	2 454	118	2 034	1 791	243	13,6%	2 454
Vote 14 - ELECTRICITY		7 812	9 292	8 149	112	7 360	9 047	(1 687)	-18,6%	8 149
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	101 882	95 598	97 123	5 030	78 377	83 502	(5 125)	-6,1%	97 123
Surplus/ (Deficit) for the year	2	(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431	(5 606)	-391,8%	(7 187)

5.4 Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		2 934	3 870	3 281	(89)	3 258	3 483	(226)	-6%	3 281
Property rates - penalties & collection charges		195	134	220	-	313	121	193	160%	220
Service charges - electricity revenue		10 901	11 163	11 204	959	11 851	10 905	946	9%	11 204
Service charges - water revenue		1 061	1 499	1 143	207	1 866	1 903	(37)	-2%	1 143
Service charges - sanitation revenue		1 998	2 117	2 302	209	1 660	2 010	(350)	-17%	2 302
Service charges - refuse revenue		1 249	1 446	1 490	167	1 441	1 355	86	6%	1 490
Service charges - other		115	341	52	4	89	327	(237)	-7 3%	52
Rental of facilities and equipment		1 108	812	1 078	57	1 100	811	289	36%	1 078
Interest earned - external investments		1 270	906	833	73	727	906	(179)	-20%	833
Interest earned - outstanding debtors		159	213	10	36	48	214	(166)	-77%	10
Dividends received		-	-	-	-	-	-	-	-	-
Fines		19 962	36 737	35 823	12	33 688	36 736	(3 048)	-8%	35 823
Licences and permits		1 145	273	298	101	1 133	273	860	316%	298
Agency services		142	107	107	13	127	107	20	19%	107
Transfers recognised - operational		18 084	18 429	20 806	(1)	10 908	16 979	(6 071)	-36%	20 806
Other revenue		706	647	609	4	158	645	(487)	-7 6%	609
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		61 030	78 695	79 257	1 752	68 368	76 774	(8 406)	-11%	79 257
Expenditure By Type										
Employee related costs		15 198	20 664	20 543	1 555	18 583	19 836	(1 252)	-6%	20 543
Remuneration of councillors		2 408	2 619	2 619	207	2 501	2 619	(117)	-4%	2 619
Debt impairment		14 311	25 424	25 251	72	23 172	25 200	(2 028)	-8%	25 251
Depreciation & asset impairment		9 275	12 303	12 473	23	6 574	3 397	3 177	94%	12 473
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 487	8 713	7 500	69	6 782	8 712	(1 930)	-22%	7 500
Other materials		-	-	-	-	-	-	-	-	-
Contacted services		3 267	7 765	7 765	67	3 073	7 766	(4 692)	-60%	7 765
Transfers and grants		35 659	4 559	4 619	591	3 032	2 440	592	24%	4 619
Other expenditure		14 432	13 551	16 355	2 447	14 659	13 532	1 127	8%	16 355
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		102 038	95 598	97 123	5 030	78 377	83 502	(5 125)	-6%	97 123
Surplus/(Deficit)		(41 008)	(16 903)	(17 867)	(3 278)	(10 009)	(6 728)	(3 281)	0	(17 867)
Transfers recognised - capital		29 323	8 159	10 680	-	5 834	8 159	(2 325)	(0)	10 680
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431			(7 187)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431			(7 187)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431			(7 187)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431			(7 187)

5.5 Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June

Vote Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		-	583	583	20	241	-	241	#DIV/0!	583
Executive and council		-	-	-	-	81	-	81	#DIV/0!	-
Budget and treasury office		-	40	40	20	24	-	24	#DIV/0!	40
Corporate services		-	543	543	-	136	-	136	#DIV/0!	543
<i>Community and public safety</i>		1 949	2 169	2 281	13	2 480	-	2 480	#DIV/0!	2 281
Community and social services		361	1 300	1 303	13	926	-	926	#DIV/0!	1 303
Sport and recreation		1 072	429	538	-	288	-	288	#DIV/0!	538
Public safety		-	-	-	-	-	-	-	-	-
Housing		516	160	160	-	1 266	-	1 266	#DIV/0!	160
Health		-	280	280	-	-	-	-	-	280
<i>Economic and environmental services</i>		12 148	430	2 148	39	1 038	-	1 038	#DIV/0!	2 148
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		12 148	430	2 148	39	1 038	-	1 038	#DIV/0!	2 148
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 792	11 521	6 712	3 481	5 918	-	5 918	#DIV/0!	6 712
Electricity		7 696	2 000	2 000	52	1 994	-	1 994	#DIV/0!	2 000
Water		2 140	6 371	4 562	3 429	3 870	-	3 870	#DIV/0!	4 562
Waste water management		1 956	3 150	150	-	53	-	53	#DIV/0!	150
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	25 889	14 703	11 724	3 552	9 676	-	9 676	#DIV/0!	11 724
Funded by:										
National Government		24 530	13 160	10 181	3 511	9 265	-	9 265	#DIV/0!	10 181
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24 530	13 160	10 181	3 511	9 265	-	9 265	#DIV/0!	10 181
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		168	1 543	1 543	41	410	-	410	#DIV/0!	1 543
Total Capital Funding		24 699	14 703	11 724	3 552	9 676	-	9 676	#DIV/0!	11 724

5.6 Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		8 317	9 964	9 964	(760)	9 964
Call investment deposits		-	-	-	-	-
Consumer debtors		4 336	6 053	6 053	(18 207)	6 053
Other debtors		360	116	116	26 786	116
Current portion of long-term receivables		-	-	-	-	-
Inventory		5 698	1 597	1 597	1 983	1 597
Total current assets		18 711	17 729	17 729	9 803	17 729
Non current assets						
Long-term receivables		9	3	3	3	3
Investments		-	-	-	-	-
Investment property		4 440	4 392	4 392	4 282	4 392
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 576	156 917	156 917	160 259	156 917
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	640	640	531	640
Other non-current assets		43	12	12	13	12
Total non current assets		152 413	161 963	161 963	165 089	161 963
TOTAL ASSETS		171 124	179 693	179 693	174 891	179 693
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	437	437	485	437
Trade and other payables		6 322	8 812	8 812	9 001	8 812
Provisions		286	4 891	4 891	4 864	4 891
Total current liabilities		7 003	14 140	14 140	14 350	14 140
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		6 872	3 429	3 429	3 374	3 429
Total non current liabilities		6 872	3 429	3 429	3 374	3 429
TOTAL LIABILITIES		13 875	17 569	17 569	17 724	17 569
NET ASSETS	2	157 249	162 123	162 123	157 168	162 123
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		120 313	125 678	125 678	120 722	125 678
Reserves		36 937	36 445	36 445	36 445	36 445
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	162 123	162 123	157 168	162 123

5.7 Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		2 528	3 604	3 604	591	3 044	3 604	(560)	-16%	3 604
Service charges		14 606	17 002	17 002	1 093	16 380	17 002	(622)	-4%	17 002
Other revenue		47 562	13 055	13 055	756	13 184	13 055	129	1%	13 055
Government - operating		19 559	16 793	16 793	-	12 941	16 793	(3 851)	-23%	16 793
Government - capital		-	8 159	8 159	-	8 315	8 159	156	2%	8 159
Interest		1 041	1 120	1 120	47	371	1 120	(749)	-67%	1 120
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(58 195)	(55 858)	(55 858)	(2 994)	(55 115)	(55 858)	(743)	1%	(55 858)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		(1 777)	(628)	(628)	(360)	(263)	(628)	(365)	58%	(628)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 325	3 247	3 247	(868)	(1 143)	3 247	4 389	135%	3 247
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		-	-	-	500	3 631	-	3 631	#DIV/0!	-
Payments										
Capital assets		(30 689)	(12 484)	(12 484)	(3 552)	(9 676)	(12 484)	(2 808)	22%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30 689)	(12 484)	(12 484)	(3 052)	(6 044)	(12 484)	(6 440)	52%	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		99	24	24	5	94	24	70	293%	24
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		99	24	24	5	94	24	(70)	-293%	24
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		9 964	9 964	9 964	(3 915)	9 964	9 964			9 964
Cash/cash equivalents at month/year end:		4 699	751	751		2 872	751			751

6. Supporting Documents

6.1 Table SC1: Material variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - sanitation revenue	(350)	Departmentale charges will be levied with je journals	None
	Service charges - electricity revenue	946	The sale of elec has accelerated above the expected trend	None
	Transfers recognised - operational	(6 071)	Not all operating grants were received to date	None
2	Expenditure By Type			
	Employee related costs	(1 252)	Annual defined benefits are journalled at year end	
	Depreciation & asset impairment	3 177	Asset impairment journal will be done during finalizing of AF	Corrected during June 2017
	Bulk purchases	(1 930)	No penalties were levied by Eskom and new pricing structure by Eskom	
	Contracted services	(4 692)	Traffic fines did not realizes as expected and commission not paid in full	
3	Capital Expenditure			
	Water	3 870	The tenders for the piping material are out and will be purchased before 30 June	
4	Financial Position			
5	Cash Flow			
	Property rates, penalties & collection charge	(560)	Revenue increased due to credit control process	
	Government - operating	(3 851)	Not all the operating grants were received	
	Suppliers and employees	(743)	Dubble salary entry	
	Capital assets	(2 808)	MIG projects behind schedule	
6	Measureable performance			
7	Municipal Entities			

6.2 Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second Quarter

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,0%	12,9%	12,8%	0,0%	2,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4,0%	5,4%	5,4%	5,7%	5,4%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	267,2%	125,4%	125,4%	68,3%	125,4%
Liquidity Ratio	Monetary Assets/Current Liabilities		118,8%	70,5%	70,5%	-5,3%	70,5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		7,7%	7,8%	7,8%	12,6%	7,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		90,0%	90,0%	90,0%	92,0%	90,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	9,1%	9,0%	9,0%	10,2%	9,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	29,8%	25,0%	25,0%	32,7%	25,0%
Employee costs	Employee costs/Total Revenue - capital revenue		24,9%	26,3%	25,9%	27,2%	25,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,5%	4,3%	4,3%	2,5%	4,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15,2%	15,6%	15,7%	0,0%	3,3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		14,1%	13,0%	13,1%	-7,6%	13,1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		28,3%	36,5%	37,4%	-36,9%	9,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3,8%	0,2%	0,2%	0,4%	0,2%

6.3 Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment-Bad Debts L.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	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	69	34	69	23	20	20	28	275	538	367	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	42	98	48	29	23	19	18	191	467	280	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	(153)	18	78	13	12	14	35	1 713	1 730	1 786	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	(52)	33	71	21	21	20	33	339	486	434	-	-	
Receivables from Exchange Transactions - Waste Management	1600	86	21	43	17	18	16	13	108	322	172	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	40	18	116	7	15	18	14	314	543	368	-	-	
Interest on Arrear Debtor Accounts	1810	-	809	-	-	-	-	-	-	809	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	3	0	(288)	31	0	0	278	51	75	361	-	-	
Total By Income Source	2000	36	1 032	136	141	108	107	419	2 992	4 971	3 767	-	-	
2015/16 - totals only		702023	782 644	114 632	86 396	97 643	97 937	89 788	3 573 353	5 544	3 945	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	(75 4)	197	31	33	30	26	288	587	437	964	-	-	
Commercial	2300	415	72	15	32	6	8	2	33	582	81	-	-	
Households	2400	316	715	81	72	69	70	123	2 217	3 662	2 551	-	-	
Other	2500	59	49	10	4	3	3	6	155	28	171	-	-	
Total By Customer Group	2600	36	1 032	136	141	108	107	419	2 992	4 971	3 767	-	-	

6.4 Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2016/17								
		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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	64	-	-	-	-	-	-	-	64
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	64	-	-	-	-	-	-	-	64

6.5 Transfers and Grants

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		12 248	15 251	15 251	(1)	9 567	15 753	(6 186)	-39,3%	15 251
Local Government Equitable Share		9 548	12 526	12 526	-	8 603	13 028	(4 425)	-34,0%	12 526
Finance Management		1 700	1 725	1 725	(1)	(6)	1 725	(1 731)	-100,3%	1 725
Municipal Systems Improvement		-	-	-	-	(7)	-	(7)	#DIV/0!	-
EPWP Incentive		1 000	1 000	1 000	-	978	1 000	(22)	-2,2%	1 000
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
GRANT - WORKFORCE	3	-	-	-	-	-	-	-		-
GRANT - INEP ELEC		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		2 015	1 226	1 226	5	1 294	1 226	69	5,6%	1 226
Sport and Recreation		962	981	981	-	981	981	0	0,0%	981
CDW		72	75	75	5	84	75	10	13,2%	75
LGSETA		21	-	-	-	220	-	220	#DIV/0!	-
MAIN ROAD SUBSIDY		30	50	50	-	-	50	(50)	-100,0%	50
MSG		930	-	-	-	-	-	-		-
GRANT - LOCAL GRADUATE INTERNSHIP	4	-	-	-	-	60	-	60	#DIV/0!	-
GRANT - SUPPORT		-	120	120	-	(51)	120	(171)	-142,4%	120
District Municipality:		-	-	-	-	-	-	-		-
<i>NEW FINANCIAL SYSTEM</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>Dept of Water Affairs</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	14 263	16 477	16 477	4	10 861	16 979	(6 117)	-36,0%	16 477
Capital Transfers and Grants										
National Government:		9 554	7 999	7 999	-	5 280	7 999	(2 719)	-34,0%	7 999
Municipal Infrastructure Grant (MIG)		6 284	6 000	6 000	-	3 178	6 000	(2 822)	-47,0%	6 000
GRANT - FMG CAPITAL		-	-	-	-	-	-	-		-
GRANT - MIG UNSPEND ROLLOVER		-	-	-	-	-	-	-		-
FLOOD DAMAGES		270	-	-	-	21	-	21	#DIV/0!	-
GRANT - INEP ELEC		3 000	1 999	1 999	-	2 082	1 999	82	4,1%	1 999
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		18 316	160	160	-	575	160	415	259,2%	160
<i>Housing</i>		18 316	160	160	-	566	160	406	253,4%	160
<i>Library</i>		-	-	-	-	9	-	-		-
<i>Taxi Rank</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	27 870	8 159	8 159	-	5 855	8 159	(2 304)	-28,2%	8 159
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	42 133	24 636	24 636	4	16 716	25 138	(8 422)	-33,5%	24 636

6.6 Councillor and Staff Benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 336	2 619	2 619	168	1 949	2 619	(669)	-26%	2 619
Pension and UIF Contributions		-	-	-	-	2	-	2	#DIV/0!	-
Medical Aid Contributions		-	-	-	-	13	-	13	#DIV/0!	-
Motor Vehicle Allowance		-	-	-	33	533	-	533	#DIV/0!	-
Cellphone Allowance		180	171	171	-	-	171	(171)	-100%	171
Sub Total - Councillors		2 516	2 790	2 790	201	2 497	2 790	(293)	-10%	2 790
% increase	4		10,9%	10,9%						10,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 156	2 618	2 618	88	2 287	2 618	(331)	-13%	2 618
Pension and UIF Contributions		148	243	243	16	194	243	(48)	-20%	243
Medical Aid Contributions		15	104	104	9	126	104	22	21%	104
Motor Vehicle Allowance		232	290	290	24	290	290	(0)	0%	290
Housing Allowances		-	-	-	1	19	-	19	#DIV/0!	-
Other benefits and allowances		19	-	-	21	260	-	260	#DIV/0!	-
Post-retirement benefit obligations	2	70	-	-	6	66	-	66	#DIV/0!	-
Sub Total - Senior Managers of Municipality		2 640	3 255	3 255	165	3 242	3 255	(13)	0%	3 255
% increase	4		23,3%	23,3%						23,3%
Other Municipal Staff										
Basic Salaries and Wages		7 779	12 057	12 057	988	12 270	12 057	213	2%	12 057
Pension and UIF Contributions		1 079	1 691	1 691	140	1 691	1 691	(0)	0%	1 691
Medical Aid Contributions		318	714	714	37	461	714	(253)	-35%	714
Overtime		346	636	636	52	446	636	(191)	-30%	636
Motor Vehicle Allowance		381	638	638	53	638	638	(0)	0%	638
Cellphone Allowance		-	-	-	2	20	-	20	#DIV/0!	-
Housing Allowances		23	126	126	10	125	126	(1)	-1%	126
Other benefits and allowances		94	115	115	39	420	115	305	266%	115
Payments in lieu of leave		-	19	19	-	-	19	(19)	-100%	-
Post-retirement benefit obligations	2	-	-	-	1	4	-	4	#DIV/0!	-
Sub Total - Other Municipal Staff		10 020	15 996	15 996	1 323	16 074	15 996	78	0%	15 977
% increase	4		59,6%	59,6%						59,5%
Total Parent Municipality		15 176	22 040	22 040	1 689	21 813	22 040	(227)	-1%	22 022
			45,2%	45,2%						45,1%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		15 176	22 040	22 040	1 689	21 813	22 040	(227)	-1%	22 022
% increase	4		45,2%	45,2%						45,1%
TOTAL MANAGERS AND STAFF		12 660	19 251	19 251	1 488	19 316	19 251	65	0%	19 232

6.7 Monthly Cash Flows

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		2 528	3 604	3 604	591	3 044	3 604	(560)	-16%	3 604
Service charges		14 606	17 002	17 002	1 093	16 380	17 002	(622)	-4%	17 002
Other revenue		47 562	13 055	13 055	756	13 184	13 055	129	1%	13 055
Government - operating		19 559	16 793	16 793	-	12 941	16 793	(3 851)	-23%	16 793
Government - capital		-	8 159	8 159	-	8 315	8 159	156	2%	8 159
Interest		1 041	1 120	1 120	47	371	1 120	(749)	-67%	1 120
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(58 195)	(55 858)	(55 858)	(2 994)	(55 115)	(55 858)	(743)	1%	(55 858)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		(1 777)	(628)	(628)	(360)	(263)	(628)	(365)	58%	(628)
		25	3	3		(1)	3			3
NET CASH FROM/(USED) OPERATING ACTIVITIES		325	247	247	(868)	143	247	4 389	135%	247
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		-	-	-	500	3 631	-	3 631	#DIV/0!	-
Payments										
Capital assets		(30 689)	(12 484)	(12 484)	(3 552)	(9 676)	(12 484)	(2 808)	22%	(12 484)
		(30 689)	(12 484)	(12 484)	(3 052)	(6 044)	(12 484)	(6 440)	52%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30 689)	(12 484)	(12 484)	(3 052)	(6 044)	(12 484)	(6 440)	52%	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		99	24	24	5	94	24	70	293%	24
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		99	24	24	5	94	24	(70)	-293%	24
NET INCREASE/ (DECREASE) IN CASH HELD		(5 265)	(9 213)	(9 213)	(3 915)	(7 092)	(9 213)			(9 213)
Cash/cash equivalents at beginning:		9 964	9 964	9 964		9 964	9 964			9 964
Cash/cash equivalents at month/year end:		4 699	751	751		2 872	751			751

7. Ward Committee Functionality

The ward committees are functional, they meet on a monthly basis and block member did some door to door visitation to give feedback and mobilise the community to apply for indigent subsidy or free electricity. Table 7.1. gives an outline on how regular they met over the quarter.

















Ward	April	May	June	Community Feedback meeting
Ward 1				
Ward 2				
Ward 3				
Ward 4				

Table 7.1 Q4 Ward Committee Meetings

Community Feedback meetings of Councillors does not take place and needs to be facilitated by the Speaker in cooperation with ward Councillors and administration.

8. Recommendations

It is recommended that Council / Finance Committee take note of this report. Internal Audit to audit the reported figures and refer the findings to the Audit Committee. The Audit Committee highlight the areas of concern to Council and Administration to address the findings.

9. Conclusion

The above-mentioned report outline the performance of the municipality with regards to the overall Performance of the municipality, Financial Performance as well as Non- financial Performance with regards legislative compliance. The overall performance was good, but there are still areas that requires intervention and mitigation measures to prevent it in the following quarters of the year as well as improve the reporting onthe system.

The municipal manager will conduct a quarterly review and the outcome of the Performance Review will be recorded to rectify non-performance to ensure that that all targets can be achieved in the last quarter of the year before year-end.

11. Annexure A

(Q4 TL SDBIP 2016/17 year attached)

12. Annexure B

(Q4 DL SDBIP 2016/17 year attached)

Year	Country	Indicator	Value	Unit	Source	Year	Country	Indicator	Value	Unit	Source	Year	Country	Indicator	Value	Unit	Source	Year	Country	Indicator	Value	Unit	Source
2014	2014	...	...	...	...	...	2014	...	...	...	...	...	2014	...	...	...	...	...
2015	2015	...	...	...	...	...	2015	...	...	...	...	...	2015	...	...	...	...	...

Source: ...

Legend of Values: To assist in reading the data, the following legend is provided for reference. Values are rounded to the nearest whole number.

Red	1
Orange	2
Yellow	3
Green	4
Blue	5

Legend of Symbols:

Red	1
Orange	2
Yellow	3
Green	4
Blue	5

