



In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Monthly Budget Statement March 2018 Incorporating the Quarterly Budget Statement for March 2018

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget or vote, expenditure from a vote unrelated to the department or functional area covered by the vote, expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose, spending of an allocation not in accordance with the conditions of the allocations.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided. In Langeberg Municipality this means at directorate level.

PART 1 – IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

This report represents the S 71 MFMA monthly budget statement incorporating the S 52 (d) MFMA quarterly budget statement for the third quarter from January 2018 to March 2018 and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

1.1.1 Implementation of budget in terms of SDBIP

No comments for March 2018.

1.1.2 Financial problems or risks facing the municipality

Currently there are no immediate financial problems facing the municipality. The municipality is still projected to end the year with a surplus, and more importantly, a positive cash position.

1.1.3 Other information

Additional clarity on the content of this report or answers to any questions posed will be given at the next Finance Committee meeting.

Section 2 - Resolutions

IN-YEAR REPORTS 2017/2018

This is the resolution that will be presented to Council when the In-Year Report and Quarterly Budget Statement are tabled:

RECOMMENDATION:

- (a) That council notes the monthly budget statement and supporting documentation.
- (b) That Council notes the quarterly report on the implementation of the budget and the financial affairs for Langeberg Municipality referred to in section 52(d) of the MFMA.
- (c) That Council notes the in-year report for March 2018 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 16 April 2018, being the 10th working day after the end of March 2018.

Section 3 - Executive Summary

3.1 Introduction

The outcomes for the 2016/2017 financial year have been audited. The Annual Financial Statements for the financial year ending 30 June 2017 was submitted for audit purposes on 31 August 2017 and the Auditor General expressed an opinion on 30 November 2017. The municipality received a clean audit opinion for the 6th consecutive year.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Rates were levied in July 2017 for the 2017/2018 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue to date is R 455, 784 M compared to total revenue budget to date of R 482, 022 M which brings about a negative variance of 6%. The main reasons for the variance are electricity, water & refuse charges for March 2018 which will only be levied in April 2018; Traffic fines issued will only be recorded as receivables from non-exchange at year-end; and Agency Services and License and permits will only be processed at financial year end. Please refer to table C4 on page 12 for Breakdown of Revenue by Source.

Operating expenditure by type

Total expenditure to date is R 440, 594 M compared to total expenditure budget to date of R 493, 288 M which brings about a negative variance of 11%, the variance is mainly attributable to under expenditure on Employee related costs, Depreciation and asset impairment, Finance Charges, Bulk purchases and Contracted services. Finance Charges relating to the landfill site will only be processed at year-end. Bulk purchases are lower due to electricity and water consumption being less than expected. Please refer to table C4 on page 12 for Breakdown of Expenditure by Type.

Capital expenditure

Total actual capital expenditure as at March 2018 is R 28, 442 M (52.84%) of the total capital budget of R 53, 821 M. Capital commitments as at March 2018 is R 12, 097 M (22.48%) of the total capital budget of R 53, 821 M. Total capital expenditure inclusive of capital commitments as at March 2018 is 75.32% of the total capital budget. Please refer to table C5 (page 13) for Capital Expenditure per Government Finance Statistics and table SC12 (page 25) for the monthly Capital Expenditure Trend.

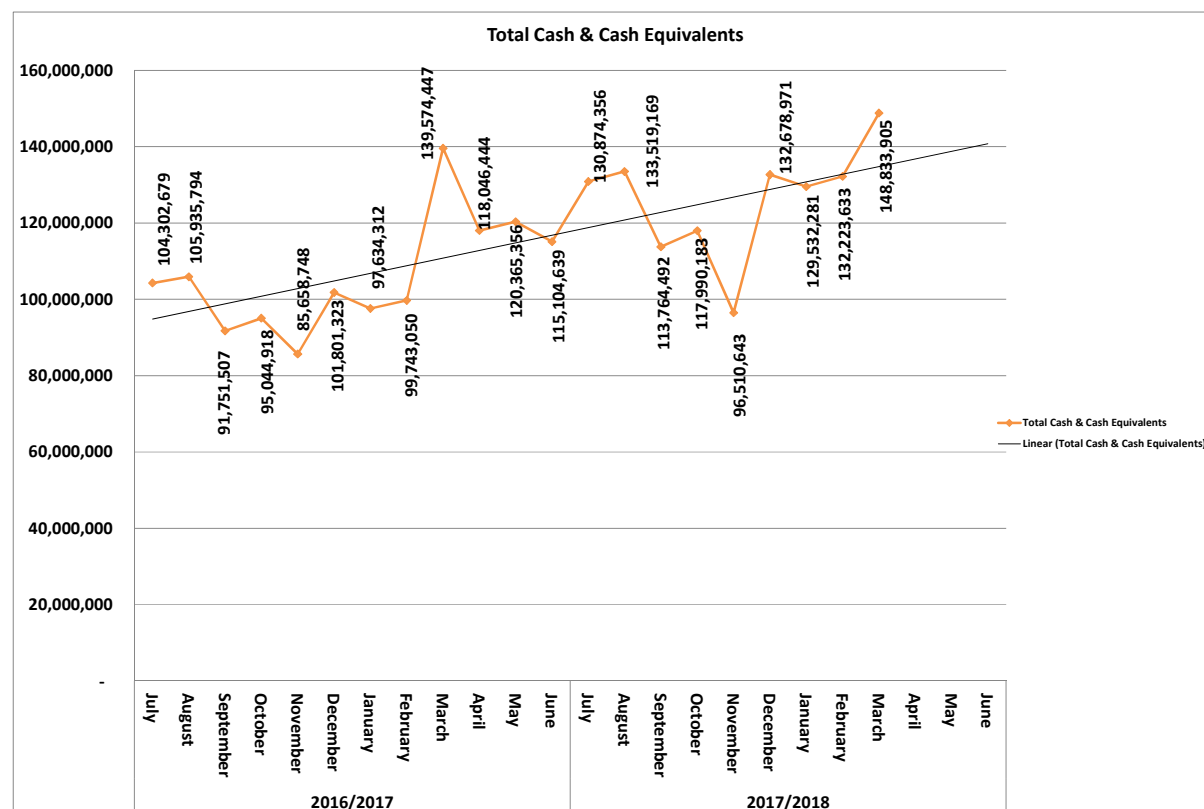
Below is breakdown of Capital Expenditure as at 31 March 2018:

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	14,523.23	0.00	0.00	18,500.00	3,976.77
WATER	18,469,301.46	3,841,240.20	953,700.00	27,621,660.00	5,311,118.34
ELECTRICAL SERVICES	4,436,084.85	837,875.92	164,559.89	6,945,550.00	1,671,589.23
SEWERAGE	115,128.01	134,126.71	0.00	335,060.00	85,805.28
ROADS	119,500.00	99,798.25	0.00	1,815,000.00	1,595,701.75
Sub-Total at Service Level	23,154,537.55	4,913,041.08	1,118,259.89	36,735,770.00	8,668,191.37
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	0.00	0.00	-	640,220.00	640,220.00
CORPORATE SERVICES	195,620.94	981,768.08	-	2,784,410.00	1,607,020.98
STRATEGY AND SOCIAL DEVELOPMENT	106,666.73	78,213.97	-66.8	500,000.00	315,119.30
FINANCE	512,602.74	0.00	55,335.8	570,000.00	57,397.26
COMMUNITY SERVICES	1,913,806.65	138,526.78	681,818.8	2,889,470.00	837,136.57
TRAFFIC	0.00	0.00	-	0.00	0.00
ENVIRONMENTAL SERVICES	0.00	0.00	-	0.00	0.00
INFORMATION & COMMUNICATION TECHNOLOGY	1,241,780.38	746,259.04	182,575.0	2,271,580.00	283,540.58
INFRASTRUCTURE DEVELOPMENT	1,162,651.35	5,239,374.19	724,003.0	6,929,835.00	527,809.46
CLEANSING	153,951.57	0.00	-	500,000.00	346,048.43
Sub-Total at Department Level	5,287,080.36	7,184,142.06	1,643,665.84	17,085,515.00	4,614,292.58
	28,441,617.91	12,097,183.14	2,761,925.73	53,821,285.00	13,282,483.95

Cash flows

The cash flow is currently positive and the total Cash and Cash Equivalents at March 2018 is R 148, 834 M an increase of R 16, 610 M from February 2018. Please refer to table C7 on page 15 for the Monthly Budget Statement – Cash Flow.

The graph below shows the movement of Cash and Cash equivalents on a month on month basis.



Below are commitments against Cash and Cash equivalents as at 31 March 2018:

Commitments against Cash and Cash Equivalents		
Item	Previous Month	Current Month
Cash and Cash Equivalents	132,223,631	148,833,902
Commitments	108,856,099	110,992,878
Loan repayments	3,082,081	2,216,825
Capital Replacement Reserve	31,353,025	31,353,025
Trade and other payables		
- Unspent conditional transfers	13,748,901	20,230,083
- Creditor Payments	60,672,092	57,192,944
Surplus/(Deficit)	23,367,532	37,841,025

3.2.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the March 2018 Monthly Budget Statement and Quarterly Budget Statement report.

3.3 Material variances from SDBIP

No comments.

3.4 Remedial or corrective steps

No comments.

3.5 Conclusion

Year-to-date performance of revenue and expenditure compared to budget are reasonable at the end of March 2018.

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC026 Langeberg - Table C1 Monthly Budget Statement Summary - M09 March

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	42,686	50,886	50,886	–	46,437	48,765	(2,329)	-5%	50,886
Service charges	405,781	422,703	421,703	39,623	285,997	309,033	(23,036)	-7%	421,703
Investment revenue	5,931	7,174	7,174	617	5,209	3,726	1,483	40%	7,174
Transfers and subsidies	112,061	116,406	115,850	18,619	93,552	94,486	(934)	-1%	115,850
Other own revenue	55,728	46,898	33,800	1,621	24,590	27,012	(2,423)	-9%	33,800
Total Revenue (excluding capital transfers and contributions)	622,186	644,067	629,412	60,479	455,784	483,022	(27,238)	-6%	629,412
Employee costs	158,474	184,040	175,637	14,445	128,698	133,619	(4,921)	-4%	175,637
Remuneration of Councillors	9,234	10,135	10,278	850	7,651	7,708	(57)	-1%	10,278
Depreciation & asset impairment	26,724	34,312	34,462	2,122	18,830	25,733	(6,903)	-27%	34,462
Finance charges	11,925	12,561	10,445	1,045	4,830	6,351	(1,521)	-24%	10,445
Materials and bulk purchases	270,736	267,772	284,185	23,234	210,971	213,050	(2,079)	-1%	284,185
Transfers and subsidies	133	7,142	8,147	–	139	113	27	24%	8,147
Other expenditure	92,862	161,448	132,494	9,029	69,474	106,714	(37,240)	-35%	132,494
Total Expenditure	570,087	677,409	655,646	50,725	440,594	493,288	(52,694)	-11%	655,646
Surplus/(Deficit)	52,100	(33,342)	(26,234)	9,754	15,190	(10,266)	25,456	-248%	(26,234)
Transfers and subsidies - capital (monetary allocations)	24,503	33,598	29,295	2,337	17,568	21,517	(3,949)	-18%	29,295
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	76,602	256	3,061	12,091	32,758	11,251	21,507	191%	3,061
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	76,602	256	3,061	12,091	32,758	11,251	21,507	191%	3,061
Capital expenditure & funds sources									
Capital expenditure	52,431	76,008	53,821	2,762	28,442	37,407	(8,966)	-24%	53,821
Capital transfers recognised	24,543	33,598	29,295	2,337	17,568	21,517	(3,949)	-18%	29,295
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	1,391	20,124	–	–	–	–	–	–	–
Internally generated funds	26,496	22,286	24,526	425	10,874	15,890	(5,016)	-32%	24,526
Total sources of capital funds	52,431	76,008	53,821	2,762	28,442	37,407	(8,966)	-24%	53,821
Financial position									
Total current assets	225,309	184,660	227,156		252,897				227,156
Total non current assets	645,637	669,176	668,465		656,448				668,465
Total current liabilities	109,909	112,841	129,561		97,479				129,561
Total non current liabilities	130,554	152,963	131,953		148,129				131,953
Community wealth/Equity	630,484	588,032	634,107		663,737				634,107
Cash flows									
Net cash from (used) operating	64,958	33,355	49,549	12,673	51,656	17,645	(34,010)	-193%	49,549
Net cash from (used) investing	(49,299)	(75,255)	(56,033)	4,722	(16,362)	(32,684)	(16,321)	50%	(56,033)
Net cash from (used) financing	(3,642)	16,297	(3,734)	(784)	(1,564)	18,278	19,842	109%	(3,734)
Cash/cash equivalents at the month/year end	115,105	104,272	104,887	–	148,834	118,345	(30,489)	-26%	104,887
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	36,215	2,010	1,451	1,125	948	879	14,905	11,370	68,903
Creditors Age Analysis									
Total Creditors	26,551	–	–	–	–	–	–	–	26,551

4.1.2 Table C2: 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 and Environmental Services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		99,272	105,513	105,996	11,331	100,905	89,695	11,210	12%	105,996
Executive and council		762	4,704	4,704	1,154	4,634	3,528	1,106	31%	4,704
Finance and administration		98,509	100,809	101,292	10,177	96,271	86,167	10,104	12%	101,292
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		52,556	46,518	48,333	2,058	25,146	36,093	(10,947)	-30%	48,333
Community and social services		13,975	11,178	11,741	1,105	7,955	8,711	(756)	-9%	11,741
Sport and recreation		1,103	1,521	1,521	36	568	1,104	(535)	-48%	1,521
Public safety		-	-	-	-	-	-	-	-	-
Housing		37,477	33,819	35,070	917	16,623	26,279	(9,656)	-37%	35,070
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,692	55,695	27,785	1,494	7,404	21,474	(14,070)	-66%	27,785
Planning and development		4,040	27,570	11,738	1,207	4,994	9,439	(4,445)	-47%	11,738
Road transport		22,652	28,125	16,048	288	2,410	12,035	(9,625)	-80%	16,048
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		468,170	469,938	476,593	47,933	339,896	357,277	(17,380)	-5%	476,593
Energy sources		351,699	345,071	348,071	34,556	248,319	261,043	(12,724)	-5%	348,071
Water management		49,969	66,817	70,420	5,207	43,647	52,698	(9,051)	-17%	70,420
Waste water management		37,393	30,884	30,936	4,659	27,452	23,162	4,290	19%	30,936
Waste management		29,110	27,166	27,166	3,511	20,478	20,374	104	1%	27,166
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	646,689	677,685	658,708	62,816	473,352	504,539	(31,187)	-6%	658,708
Expenditure - Functional										
<i>Governance and administration</i>		87,645	108,128	110,412	8,015	72,521	84,087	(11,566)	-14%	110,412
Executive and council		27,652	32,585	31,689	2,423	20,522	23,634	(3,112)	-13%	31,689
Finance and administration		59,992	73,165	76,217	5,478	50,928	58,573	(7,645)	-13%	76,217
Internal audit		-	2,379	2,507	114	1,070	1,880	(810)	-43%	2,507
<i>Community and public safety</i>		44,396	88,453	88,398	4,461	54,280	107,145	(52,865)	-49%	88,398
Community and social services		20,663	26,915	27,634	1,717	21,448	61,356	(39,907)	-65%	27,634
Sport and recreation		18,858	24,671	22,423	1,467	13,655	17,031	(3,376)	-20%	22,423
Public safety		-	-	30	-	-	-	-	-	30
Housing		4,875	36,868	38,311	1,277	19,177	28,758	(9,581)	-33%	38,311
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		67,652	94,217	76,350	5,215	35,015	17,649	17,366	98%	76,350
Planning and development		19,643	26,892	28,873	1,916	8,462	(18,283)	26,745	-146%	28,873
Road transport		48,009	67,325	47,477	3,299	26,553	35,932	(9,378)	-26%	47,477
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		370,394	386,610	379,293	33,020	278,592	284,232	(5,639)	-2%	379,293
Energy sources		295,044	303,529	293,391	25,730	222,670	219,773	2,897	1%	293,391
Water management		27,907	33,909	32,659	2,575	19,845	24,155	(4,311)	-18%	32,659
Waste water management		16,256	19,696	23,192	1,968	14,524	17,501	(2,977)	-17%	23,192
Waste management		31,187	29,476	30,050	2,747	21,554	22,802	(1,248)	-5%	30,050
<i>Other</i>		-	-	1,193	15	185	175	10	6%	1,193
Total Expenditure - Functional	3	570,087	677,409	655,646	50,725	440,594	493,288	(52,694)	-11%	655,646
Surplus/ (Deficit) for the year		76,602	256	3,061	12,091	32,758	11,251	21,507	191%	3,061

4.1.3 Table C3: 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 directorates: Finance, Executive and Council, Strategy and Social Development, Corporate Services and Engineering Services.

WC026 Langeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - FINANCE		96,438	97,709	98,099	9,937	94,889	83,927	10,963	13.1%	98,099
Vote 2 - EXECUTIVE & COUNCIL		762	4,704	4,704	1,154	4,634	3,528	1,106	31.4%	4,704
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2,031	2,653	3,194	207	1,811	2,035	(223)	-11.0%	3,194
Vote 4 - CORPORATE SERVICES		24,936	30,894	18,682	477	4,000	13,982	(9,983)	-71.4%	18,682
Vote 5 - ENGINEERING SERVICES		470,568	495,833	486,468	49,021	343,186	365,459	(22,273)	-6.1%	486,468
Vote 6 - COMMUNITY SERVICES		51,953	45,872	47,561	2,020	24,831	35,609	(10,778)	-30.3%	47,561
Total Revenue by Vote	2	646,689	677,665	658,708	62,816	473,352	504,539	(31,187)	-6.2%	658,708
Expenditure by Vote	1									
Vote 1 - FINANCE		27,707	31,857	33,757	2,513	23,264	25,078	(1,814)	-7.2%	33,757
Vote 2 - EXECUTIVE & COUNCIL		27,652	34,964	34,196	2,537	21,593	25,514	(3,921)	-15.4%	34,196
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		19,854	24,509	28,861	1,454	15,121	21,322	(6,201)	-29.1%	28,861
Vote 4 - CORPORATE SERVICES		46,873	64,480	45,397	3,391	36,403	75,942	(39,539)	-52.1%	45,397
Vote 5 - ENGINEERING SERVICES		405,955	435,913	426,760	36,285	295,964	280,329	15,635	5.6%	426,760
Vote 6 - COMMUNITY SERVICES		42,045	85,686	86,675	4,546	48,249	65,103	(16,854)	-25.9%	86,675
Total Expenditure by Vote	2	570,087	677,409	655,646	50,725	440,594	493,288	(52,694)	-10.7%	655,646
Surplus/ (Deficit) for the year	2	76,602	256	3,061	12,091	32,758	11,251	21,507	191.1%	3,061

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

WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description		Ref	2016/17	Budget Year 2017/18							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates			42,686	50,886	50,886	–	46,437	48,765	(2,329)	-5%	50,886
Service charges - electricity revenue			337,632	337,841	340,841	33,510	238,881	251,711	(12,830)	-5%	340,841
Service charges - water revenue			37,725	47,865	43,865	3,323	22,537	32,208	(9,671)	-30%	43,865
Service charges - sanitation revenue			17,268	19,419	19,419	1,545	13,626	12,641	985	8%	19,419
Service charges - refuse revenue			13,156	17,579	17,579	1,244	10,953	12,473	(1,520)	-12%	17,579
Service charges - other			–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			2,714	3,785	3,785	(112)	2,567	3,329	(763)	-23%	3,785
Interest earned - external investments			5,931	7,174	7,174	617	5,209	3,726	1,483	40%	7,174
Interest earned - outstanding debtors			1,779	2,386	2,386	168	1,333	1,368	(35)	-3%	2,386
Dividends received			–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits			9,903	21,675	9,597	145	1,298	7,619	(6,321)	-83%	9,597
Licences and permits			1,503	5,322	1,354	108	782	1,396	(615)	-44%	1,354
Agency services			3,498	99	4,768	80	663	3,343	(2,680)	-80%	4,768
Transfers and subsidies			112,061	116,406	115,850	18,619	93,552	94,486	(934)	-1%	115,850
Other revenue			35,734	12,338	10,618	1,233	15,190	8,986	6,204	69%	10,618
Gains on disposal of PPE			597	1,294	1,294	–	2,757	970	1,787	184%	1,294
Total Revenue (excluding capital transfers and contributions)			622,186	644,067	629,412	60,479	455,784	483,022	(27,238)	-6%	629,412
Expenditure By Type											
Employee related costs			158,474	184,040	175,637	14,445	128,698	133,619	(4,921)	-4%	175,637
Remuneration of councillors			9,234	10,135	10,278	850	7,651	7,708	(57)	-1%	10,278
Debt impairment			–	32,386	14,416	1,201	10,812	10,812	0	0%	14,416
Depreciation & asset impairment			26,724	34,312	34,462	2,122	18,830	25,733	(6,903)	-27%	34,462
Finance charges			11,925	12,561	10,445	1,045	4,830	6,351	(1,521)	-24%	10,445
Bulk purchases			270,736	267,772	270,172	23,234	198,940	202,541	(3,600)	-2%	270,172
Other materials			–	–	14,013	–	12,031	10,510	1,521	14%	14,013
Contracted services			7,776	78,745	64,510	880	10,343	47,754	(37,410)	-78%	64,510
Transfers and subsidies			133	7,142	8,147	–	139	113	27	24%	8,147
Other expenditure			84,800	49,777	53,028	6,947	48,319	47,744	575	1%	53,028
Loss on disposal of PPE			286	540	540	–	–	405	(405)	-100%	540
Total Expenditure			570,087	677,409	655,646	50,725	440,594	493,288	(52,694)	-11%	655,646
Surplus/(Deficit)			52,100	(33,342)	(26,234)	9,754	15,190	(10,266)	25,456	(0)	(26,234)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			24,503	33,598	29,295	2,337	17,568	21,517	(3,949)	-18%	29,295
Transfers and subsidies - capital (monetary allocations) (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			76,602	256	3,061	12,091	32,758	11,251			3,061
Taxation									–		
Surplus/(Deficit) after taxation			76,602	256	3,061	12,091	32,758	11,251			3,061
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			76,602	256	3,061	12,091	32,758	11,251			3,061
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			76,602	256	3,061	12,091	32,758	11,251			3,061

MONTHLY BUDGET STATEMENT FOR MARCH 2018 INCORPORATING THE QUARTERLY BUDGET STATEMENT FOR MARCH 2018

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

WC026 Langeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - FINANCE		-	-	-	-	-	-	-		-
Vote 2 - EXECUTIVE & COUNCIL		171	-	-	-	-	-	-		-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1,920	-	272	-	-	204	(204)	-100%	272
Vote 4 - CORPORATE SERVICES		2,259	200	200	-	86	150	(64)	-42%	200
Vote 5 - ENGINEERING SERVICES		14,419	26,440	12,995	889	4,004	9,746	(5,742)	-59%	12,995
Vote 6 - COMMUNITY SERVICES		1,863	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	20,631	26,640	13,467	889	4,090	10,100	(6,010)	-60%	13,467
Single Year expenditure appropriation	2									
Vote 1 - FINANCE		19	570	570	55	513	427	85	20%	570
Vote 2 - EXECUTIVE & COUNCIL		-	-	640	-	-	-	-		640
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		773	2,500	2,500	183	1,348	1,875	(526)	-28%	2,500
Vote 4 - CORPORATE SERVICES		734	2,084	2,584	-	109	1,563	(1,454)	-93%	2,584
Vote 5 - ENGINEERING SERVICES		25,221	42,716	31,152	954	20,453	21,527	(1,074)	-5%	31,152
Vote 6 - COMMUNITY SERVICES		5,052	1,499	2,908	682	1,928	1,915	13	1%	2,908
Total Capital single-year expenditure	4	31,799	49,369	40,355	1,873	24,352	27,308	(2,956)	-11%	40,355
Total Capital Expenditure		52,431	76,008	53,821	2,762	28,442	37,407	(8,966)	-24%	53,821
Capital Expenditure - Functional Classification										
Governance and administration		5,762	2,870	3,782	238	1,950	2,356	(406)	-17%	3,782
Executive and council		171	-	-	-	-	-	-		-
Finance and administration		5,592	2,870	3,142	238	1,950	2,356	(406)	-17%	3,142
Internal audit		-	-	640	-	-	-	-		640
Community and public safety		6,914	21,149	10,309	1,406	2,898	7,097	(4,200)	-59%	10,309
Community and social services		5,781	950	2,707	682	1,231	1,467	(236)	-16%	2,707
Sport and recreation		1,133	20,181	7,583	724	1,612	5,609	(3,998)	-71%	7,583
Public safety		-	-	-	-	-	-	-		-
Housing		-	19	19	-	56	21	34	161%	19
Health		-	-	-	-	-	-	-		-
Economic and environmental services		6,092	4,699	4,188	-	419	3,141	(2,721)	-87%	4,188
Planning and development		4,978	900	388	-	300	291	9	3%	388
Road transport		1,114	3,799	3,799	-	120	2,849	(2,730)	-96%	3,799
Environmental protection		-	-	-	-	-	-	-		-
Trading services		33,662	47,290	35,543	1,118	23,174	24,455	(1,281)	-5%	35,543
Energy sources		6,167	26,263	6,946	165	4,436	5,209	(773)	-15%	6,946
Water management		9,930	21,027	27,711	954	18,469	18,953	(484)	-3%	27,711
Waste water management		9,983	-	887	-	115	251	(136)	-54%	887
Waste management		7,582	-	-	-	154	42	112	267%	-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	52,431	76,008	53,821	2,762	28,442	37,049	(8,608)	-23%	53,821
Funded by:										
National Government		19,558	33,598	20,440	724	14,824	15,330	(506)	-3%	20,440
Provincial Government		4,985	-	8,805	1,613	2,744	6,187	(3,444)	-56%	8,805
District Municipality		-	-	50	-	-	-	-		50
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		24,543	33,598	29,295	2,337	17,568	21,517	(3,949)	-18%	29,295
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	1,391	20,124	-	-	-	-	-		-
Internally generated funds		26,496	22,286	24,526	425	10,874	15,890	(5,016)	-32%	24,526
Total Capital Funding		52,431	76,008	53,821	2,762	28,442	37,407	(8,966)	-24%	53,821

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		20,021	39,272	44,887	53,789	44,887
Call investment deposits		95,083	65,000	60,000	95,045	60,000
Consumer debtors		24,293	41,286	34,074	24,884	34,074
Other debtors		32,708	11,722	33,910	26,427	33,910
Current portion of long-term receivables		655	605	687	267	687
Inventory		52,547	26,775	53,598	52,485	53,598
Total current assets		225,309	184,660	227,156	252,897	227,156
Non current assets						
Long-term receivables		634	1,045	603	460	603
Investments		123	125	123	123	123
Investment property		26,971	26,751	26,905	26,934	26,905
Investments in Associate		—	—	—	—	—
Property, plant and equipment		617,439	638,023	636,937	628,520	636,937
Agricultural		—	—	—	—	—
Biological assets		—	—	—	—	—
Intangible assets		209	233	137	152	137
Other non-current assets		260	3,000	3,760	260	3,760
Total non current assets		645,637	669,176	668,465	656,448	668,465
TOTAL ASSETS		870,946	853,836	895,621	909,345	895,621
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		5,056	3,530	5,056	—	5,056
Consumer deposits		9,968	8,505	10,467	10,900	10,467
Trade and other payables		74,760	86,547	92,908	77,423	92,908
Provisions		20,124	14,259	21,130	9,156	21,130
Total current liabilities		109,909	112,841	129,561	97,479	129,561
Non current liabilities						
Borrowing		17,926	34,232	13,694	19,781	13,694
Provisions		112,627	118,731	118,259	128,348	118,259
Total non current liabilities		130,554	152,963	131,953	148,129	131,953
TOTAL LIABILITIES		240,462	265,804	261,514	245,608	261,514
NET ASSETS	2	630,484	588,032	634,107	663,737	634,107
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		599,131	548,506	602,754	632,384	602,754
Reserves		31,353	39,526	31,353	31,353	31,353
TOTAL COMMUNITY WEALTH/EQUITY	2	630,484	588,032	634,107	663,737	634,107

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		40,858	48,814	50,377	2,863	35,128	35,341	(213)	-1%	50,377
Service charges		369,551	405,495	404,835	44,238	336,027	257,425	78,602	31%	404,835
Other revenue		52,363	20,291	24,486	11,668	55,460	13,527	41,933	310%	24,486
Government - operating		112,845	115,936	115,396	16,865	79,443	85,585	(6,143)	-7%	115,396
Government - capital		23,964	33,598	41,918	1,922	41,375	14,447	26,927	186%	41,918
Interest		8,743	9,463	7,174	524	4,131	5,113	(981)	-19%	7,174
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(540,336)	(580,539)	(576,045)	(64,750)	(498,016)	(386,159)	111,857	-29%	(576,045)
Finance charges		(2,897)	(12,561)	(10,445)	(658)	(1,753)	(7,635)	(5,882)	77%	(10,445)
Transfers and Grants		(133)	(7,142)	(8,147)	-	(139)	-	139	0%	(8,147)
NET CASH FROM/(USED) OPERATING ACTIVITIES		64,958	33,355	49,549	12,673	51,656	17,645	(34,010)	-193%	49,549
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,746	754	754	7,962	8,595	-	8,595	0%	754
Decrease (Increase) in non-current debtors		-	-	(3,500)	-	-	-	-		(3,500)
Decrease (increase) other non-current receivables		-	-	-	23	743	-	743	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(51,045)	(76,008)	(53,286)	(3,263)	(25,700)	(32,684)	(6,983)	21%	(53,286)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(49,299)	(75,255)	(56,033)	4,722	(16,362)	(32,684)	(16,321)	50%	(56,033)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	20,124	-	-	-	20,124	(20,124)	-100%	-
Increase (decrease) in consumer deposits		949	405	498	81	1,211	270	941	349%	498
Payments										
Repayment of borrowing		(4,591)	(4,232)	(4,232)	(865)	(2,775)	(2,116)	659	-31%	(4,232)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,642)	16,297	(3,734)	(784)	(1,564)	18,278	19,842	109%	(3,734)
NET INCREASE/ (DECREASE) IN CASH HELD										
		12,016	(25,603)	(10,218)	16,610	33,729	3,240			(10,218)
Cash/cash equivalents at beginning:		103,088	129,875	115,105		115,105	115,105			115,105
Cash/cash equivalents at month/year end:		115,105	104,272	104,887		148,834	118,345			104,887

Table C7 includes the balance of the Cashbook and Current Investment Deposit's.

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

This supporting table gives a detailed breakdown of information summarised in Table C7.

WC026 Langeberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Receipts By Source																
Property rates		4,407	8,044	3,852	4,602	3,152	2,766	2,863	2,711	2,731	3,368	3,368	8,512	50,377	52,270	55,928
Service charges - electricity revenue		28,943	29,054	26,921	31,042	27,855	30,161	31,557	33,505	36,536	29,168	32,409	(9,943)	327,207	333,717	340,280
Service charges - water revenue		3,422	3,340	3,184	3,711	3,369	3,335	3,301	4,323	4,440	3,444	2,985	3,256	42,110	48,849	51,970
Service charges - sanitation revenue		1,404	1,531	1,329	1,532	1,526	1,492	1,545	1,505	1,543	1,552	1,552	2,131	18,642	20,081	21,648
Service charges - refuse		1,096	1,242	1,098	1,387	1,264	1,192	1,275	1,230	1,273	1,405	1,405	3,009	16,876	18,274	19,803
Service charges - other		325	336	444	442	507	417	378	269	448	—	—	(3,565)	—	—	—
Rental of facilities and equipment		296	184	373	190	182	199	273	653	(107)	303	303	783	3,633	3,914	4,219
Interest earned - external investments		595	572	—	606	598	—	606	630	524	—	—	3,043	7,174	7,734	8,337
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	191	191	1,909	2,290	2,467	2,659
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		62	150	79	182	163	84	93	79	105	325	325	176	1,824	4,206	4,534
Licences and permits		1,994	2,055	1,941	2,543	2,691	1,730	2,082	2,416	1,960	443	443	(18,945)	1,354	5,737	6,185
Agency services		67	80	65	79	77	67	77	69	80	8	8	4,089	4,768	106	115
Transfer receipts - operating		31,651	467	907	1,857	1,864	21,794	1,292	2,747	16,865	8,038	—	27,916	115,396	109,644	115,054
Other revenue		4,088	2,793	5,878	1,585	2,227	2,775	1,125	1,912	9,762	612	612	(22,750)	10,618	6,762	6,758
Cash Receipts by Source		78,348	49,849	46,073	49,757	45,474	66,012	46,468	52,048	76,159	48,856	43,601	(379)	602,267	613,762	637,489
Other Cash Flows by Source																
Transfer receipts - capital		9,464	1,000	4,986	1,671	—	21,439	—	894	1,922	2,688	3,360	(5,504)	41,918	21,382	21,497
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE		1	—	—	145	23	82	199	185	7,962	—	—	(7,842)	754	811	873
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	14,876	—
Increase in consumer deposits		143	147	149	209	206	75	109	91	81	34	34	(780)	498	425	447
Receipt of non-current debtors		—	—	—	—	—	—	—	—	—	—	—	(3,500)	(3,500)	—	—
Receipt of non-current receivables		211	235	44	156	23	16	16	16	23	—	—	(743)	—	—	—
Change in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source		88,167	51,230	51,252	51,938	45,726	87,625	46,792	53,235	86,147	51,578	46,994	(18,747)	641,937	651,256	660,307
Cash Payments by Type																
Employee related costs		11,835	11,928	12,104	11,526	18,870	12,049	11,511	11,582	12,211	14,606	14,606	32,807	175,637	193,606	208,599
Remuneration of councillors		783	783	783	783	783	764	1,270	850	850	949	949	729	10,278	10,844	11,603
Interest paid		—	—	745	—	—	350	—	—	658	681	681	7,330	10,445	14,160	14,400
Bulk purchases - Electricity		24,653	28,442	16,269	19,354	19,038	20,731	22,617	22,881	23,124	21,961	21,961	24,903	265,935	264,352	265,171
Bulk purchases - Water & Sewer		225	15	15	103	15	16	76	92	111	353	353	2,863	4,237	4,506	4,793
Other materials		1	11	45	41	30	17	21	20	38	—	—	13,790	14,013	—	—
Contracted services		112	543	911	617	317	407	128	151	998	6,562	6,562	45,683	62,991	71,601	74,108
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other		—	—	—	—	—	—	139	—	—	—	—	8,008	8,147	2,467	2,504
General expenses		2,157	3,166	8,777	7,254	10,107	8,976	3,182	3,402	5,824	3,321	3,321	(16,533)	42,955	41,269	44,864
Cash Payments by Type		39,767	44,889	39,650	39,679	49,159	43,311	38,945	38,978	43,815	48,433	48,433	119,581	594,637	602,805	626,041
Other Cash Flows/Payments by Type																
Capital assets		—	1,375	5,904	2,070	7,447	1,338	2,578	1,725	3,263	6,081	7,601	13,905	53,286	49,757	34,997
Repayment of borrowing		—	—	859	—	—	1,051	—	—	865	—	—	1,457	4,232	4,709	3,832
Other Cash Flows/Payments		32,631	2,322	24,594	5,964	10,599	5,757	8,416	9,841	21,593	—	—	(121,717)	—	—	—
Total Cash Payments by Type		72,397	48,586	71,007	47,712	67,206	51,456	49,939	50,544	69,536	54,513	56,033	13,225	652,155	657,271	664,870
NET INCREASE/(DECREASE) IN CASH HELD		15,770	2,645	(19,755)	4,226	(21,480)	36,168	(3,147)	2,691	16,610	(2,935)	(9,039)	(31,973)	(10,218)	(6,016)	(4,563)
Cash/cash equivalents at the month/year beginning:		115,105	130,874	133,519	113,764	117,990	96,511	132,679	129,532	132,224	148,834	145,899	136,860	115,105	104,887	98,871
Cash/cash equivalents at the month/year end:		130,874	133,519	113,764	117,990	96,511	132,679	129,532	132,224	148,834	145,899	136,860	104,887	104,887	98,871	94,308

MONTHLY BUDGET STATEMENT FOR MARCH 2018 INCORPORATING THE QUARTERLY BUDGET STATEMENT FOR MARCH 2018

4.1.9 Supporting Table SC2 Performance Indicators

WC026 Langeberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	6.9%	6.8%	1.1%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		2.7%	26.5%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		15.5%	21.1%	17.6%	14.6%	17.6%
Gearing	Long Term Borrowing/ Funds & Reserves		57.2%	86.6%	43.7%	63.1%	43.7%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	205.0%	163.6%	175.3%	259.4%	175.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		104.7%	92.4%	81.0%	152.7%	81.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		9.4%	8.5%	11.0%	11.4%	11.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		25.5%	28.6%	27.9%	28.2%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.7%	3.3%	5.2%	2.3%	5.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.2%	7.3%	7.1%	1.1%	3.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

Please refer to section 17 for comprehensive list of financial performance indicators in terms of MFMA Circular 71.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2017/18										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,187	668	464	294	249	184	1,786	1,516	7,348	4,030	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,517	252	157	54	47	50	670	583	29,331	1,405	-	255
Receivables from Non-exchange Transactions - Property Rates	1400	2,293	266	213	174	150	176	4,472	2,726	10,470	7,698	-	241
Receivables from Exchange Transactions - Waste Water Management	1500	1,904	337	263	219	187	173	1,927	1,649	6,657	4,154	-	37
Receivables from Exchange Transactions - Waste Management	1600	1,521	267	211	174	148	137	1,411	1,235	5,105	3,105	-	10
Receivables from Exchange Transactions - Property Rental Debtors	1700	389	20	16	32	16	16	535	506	1,529	1,105	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	403	200	128	178	150	143	4,104	3,156	8,462	7,731	-	866
Total By Income Source	2000	36,215	2,010	1,451	1,125	948	879	14,905	11,370	68,903	29,227	-	1,409
2016/17 - totals only		35,577	1,638	1,017	872	823	622	9,865	19,022	69,437	31,204	0	13,808
Debtors Age Analysis By Customer Group													
Organs of State	2200	269	19	12	7	5	7	643	-	962	662	-	22
Commercial	2300	9,112	110	64	43	39	77	445	154	10,045	758	-	91
Households	2400	9,393	1,711	1,219	1,001	840	719	11,826	10,228	36,937	24,614	-	1,042
Other	2500	17,440	170	155	74	65	76	1,991	988	20,958	3,194	-	254
Total By Customer Group	2600	36,215	2,010	1,451	1,125	948	879	14,905	11,370	68,903	29,227	-	1,409

Table SC3 is the only debtors report required by the MBRR and is in the format as required by National Treasury to be implemented from July 2013.

Debtors' age analysis

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the 'future' amounts which will only fall due in coming months for consumers who have chosen to pay property rates and annual charges on an instalment basis.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC026 Langeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description R thousands	NT Code	Budget Year 2017/18									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	26,361	-	-	-	-	-	-	-	26,361	28,930
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	189	-	-	-	-	-	-	-	189	2,098
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	26,551	-	-	-	-	-	-	-	26,551	31,028

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC026 Langeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA 9299946707			Depositor plus		142		25,048	(3)	25,045
ABSA 20-7703-3535		83 days	Call Deposit	08/11/2017		7.5%	-		-
Investec 50 004 076 667		70 days	Call Deposit	24/04/2018	226	7.6%	35,000		35,000
Standard Bank 28 847 690 5-003		80 days	Call Deposit	08/06/2018	86	7.5%	-	35,000	35,000
Nedbank 03/7881034971/000036		72 days	Call Deposit	23/03/2018	162	7.7%	35,000	(35,000)	-
TOTAL INVESTMENTS AND INTEREST	2				617		95,048	(3)	95,045

Section 8 - Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC026 Langeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Wooler Lungeberg - Supporting Table 006 Monthly Budget Statement - transfers and grant receipts - Wooler Water										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		66,422	73,504	71,662	16,346	71,618	55,128	16,491	29.9%	71,662
Local Government Equitable Share		60,461	65,384	65,384	16,346	65,384	49,038	16,346	33.3%	65,384
Municipal Infrastructure Grant (MIG)		2,577	4,581	2,739	–	2,696	3,436	(740)	-21.5%	2,739
Finance Management		1,475	1,550	1,550	–	1,550	1,163	388	33.3%	1,550
EPWP Incentive		1,759	1,866	1,866	–	1,866	1,400	467	33.3%	1,866
Integrated National Electrification Programme		150	123	123	–	123	92	31	33.3%	123
								–		–
Provincial Government:		46,123	41,932	41,442	1,941	27,564	31,449	(3,885)	-12.4%	41,442
Library Services - MRF		4,610	5,570	5,550	–	5,550	4,178	1,373	32.9%	5,550
Library Services - Conditional Grant		2,412	3,000	3,000	–	3,000	2,250	750	33.3%	3,000
Human Settlements Development Grant (Beneficiaries)		38,354	32,150	32,150	1,922	18,425	24,113	(5,688)	-23.6%	32,150
Fire Services Capacity Building Grant			800	–	–	–	600	(600)		
Job creation				–				–		
WC Financial Management Capacity Building		120	240	240	–	240	180	60	33.3%	240
Housing				0				–		
Emergency Housing Project				–				–		
Masakhane Project				–				–		
Community Development Workers Grant		–	19	19	19	19	14	5	33.3%	19
Thusong Service Centre Operational Support Grant		–	–					–		–
Masakhane		–	–					–		–
Local Government Graduate Internship		60	–					–		–
Training		247	–					–		–
Municipal Maintenance and construction of Transport Infrastructure		100	153	153	–	–	115	(115)	-100.0%	153
WC Financial Management Support Grant (SCOA)		220	–	330	–	330	–	330		330
District Municipality:		300	500	450	450	450	375	75	20.0%	450
Project Assistance		–	500	450	450	450	375	75	20.0%	450
LG Graduate Internship Grant								–		
MCGREGOR DAM								–		
BAKERY PROJECT								–		
Pre-paid Watermeters								–		
Route 62 projects								–		
Ward Committees								–		
CDWM Cultural Events		300						–		–
Other grant providers:		–	–	–	–	–	–	–		–
			–	–				–		–
Total Operating Transfers and Grants	5	112,845	115,936	113,554	18,737	99,632	86,952	12,680	14.6%	113,554
Capital Transfers and Grants										
National Government:		19,477	33,598	20,440	–	20,132	25,199	(5,067)	-20.1%	20,440
Municipal Infrastructure Grant (MIG)		18,406	32,721	19,563	–	19,254	24,541	(5,286)	-21.5%	19,563
Integrated National Electrification Programme		1,071	877	877	–	877	658	219	33.3%	877
		–						–		–
Provincial Government:		4,487	–	8,270	4,450	8,270	2,250	6,020	267.6%	8,270
Library Services - MRF		787		20	–	20	–	20	0.0%	20
Library Services - Conditional Grant		3,700						–		–
Housing Home Sanitation								–		
Installation of Basic Services (Squatter Camps)								–		
Fire Services Capacity Building Grant				800	–	800	–	800	0.0%	800
Human Settlements Development Grant (Beneficiaries)		–						–		–
Emergency Drought Relief			–	3,000	–	3,000	2,250	750	33.3%	3,000
Acceleration of Housing Delivery			–	4,450	4,450	4,450	–	4,450	0.0%	4,450
District Municipality:		–	–	50	50	50	–	50	0.0%	50
Project Assistance		–	–					–		–
CWDM:Upgrade of Ablution Facilities at King Edward Sport Grounds			–	50	50	50		50	0.0%	50
Other grant providers:		–	–	–	–	–	–	–		–
Dept Water Affairs			–	–				–		
Total Capital Transfers and Grants	5	23,964	33,598	28,760	4,500	28,451	27,449	1,003	3.7%	28,760
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	136,809	149,534	142,314	23,237	128,084	114,401	13,683	12.0%	142,314

8.2 Supporting Table SC7 – Grant expenditure

WC026 Langeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description		Ref	2016/17	Budget Year 2017/18							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			66,415	73,504	71,662	16,600	70,541	55,128	15,413	28.0%	71,662
Local Government Equitable Share			60,461	65,384	65,384	16,346	65,384	49,038	16,346	33.3%	65,384
Municipal Infrastructure Grant (MIG)			2,577	4,581	2,739	101	1,958	3,436	(1,478)	-43.0%	2,739
Finance Management			1,475	1,550	1,550	31	1,358	1,163	195	16.8%	1,550
EPWP Incentive			1,759	1,866	1,866	122	1,724	1,400	325	23.2%	1,866
Integrated National Electrification Programme			143	123	123	-	118	92	25	27.6%	123
Provincial Government:			45,473	42,402	43,276	1,946	22,941	31,802	(8,261)	-26.0%	43,276
Library Services - MRF			4,893	5,570	5,550	460	4,043	4,178	(135)	-3.2%	5,550
Library Services - Conditional Grant			2,412	3,000	3,000	237	2,040	2,250	(210)	-9.3%	3,000
Human Settlements Development Grant (Beneficiaries)			37,248	32,150	33,371	894	16,503	24,113	(7,610)	-31.6%	33,371
Fire Services Capacity Building Grant				800	-	-	-	600			
Municipal Capacity Building Grant			172	470	298	-	-	353	(353)	-100.0%	298
WC Financial Management Capacity Building			60	240	300	25	25	180	(155)	-86.1%	300
Community Development Workers Grant			-	19	19	-	-	14	(14)	-100.0%	19
Thusong Service Centre Operational Support Grant			95	-	-	-	-	-	-		
Masakhane			33	-	37	-	-	-	-		37
Local Government Graduate Internship			-	-	-	-	-	-	-		
Emergency Housing Project			-	-	30	-	-	-	-		30
Job creation			-	-	128	-	-	-	-		128
Housing			-	-	-	-	-	-	-		
Training			247	-	-	-	-	-	-		
Municipal Maintenance and construction of Transport Infrastructure			100	153	153	-	-	115	(115)	-100.0%	153
LG Graduate Internship Grant			-	-	60	-	-	-	-		60
WC Financial Management Support Grant (SCOA)			212	-	330	330	330	-	330	#DIV/0!	330
District Municipality:			174	500	911	-	-	375	(375)	-100.0%	911
Project Assistance			-	500	450	-	-	375	(375)	-100.0%	450
MCGREGOR DAM			-	-	25	-	-	-	-		25
BAKERY PROJECT			-	-	188	-	-	-	-		188
Pre-paid Watermeters			-	-	82	-	-	-	-		82
			-	-	-	-	-	-	-		-
CDWM Cultural Events			-	-	126	-	-	-	-		126
Route 62 projects			-	-	1	-	-	-	-		1
Ward Committees			-	-	39	-	-	-	-		39
CDWM Cultural Events			174	-	-	-	-	-	-		-
Other grant providers:			-	-	-	-	-	-	-		-
			-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:			112,061	116,406	115,849	18,546	93,482	87,304	6,778	7.8%	115,849
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			19,517	33,598	20,440	724	14,824	21,517	(6,693)	-31.1%	20,440
Municipal Infrastructure Grant (MIG)			18,406	32,721	19,563	724	13,984	20,859	(6,875)	-33.0%	19,563
Integrated National Electrification Programme			1,111	877	877	-	840	658	182	27.6%	877
			-	-	-	-	-	-	-		-
Provincial Government:			4,985	-	8,805	1,613	2,744	-	2,744		8,805
Library Services - MRF			445	-	375	-	-	-	-		375
Library Services - Conditional Grant			4,540	-	82	-	-	-	-		82
Housing Home Sanitation				-	52	-	-	-	-		52
Installation of Basic Services (Squatter Camps)				-	46	-	-	-	-		46
Fire Services Capacity Building Grant				-	800	659	659	-	-		800
Human Settlements Development Grant (Beneficiaries)			-	-	-	-	-	-	-		-
Emergency Drought Relief				-	3,000	954	2,084	-	2,084		3,000
Acceleration of Housing Delivery				-	4,450	-	-	-	-		4,450
District Municipality:			-	-	50	-	-	-	-		50
Project Assistance			-	-	-	-	-	-	-		-
CWDM:Upgrade of Ablution Facilities at King Edward Sport Grounds			-	-	50	-	-	-	-		50
Other grant providers:			-	-	-	-	-	-	-		-
Dept Water Affairs			-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants			24,503	33,598	29,295	2,337	17,568	21,517	(3,949)	-18.4%	29,295
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			136,564	150,004	145,145	20,883	111,050	108,821	2,828	2.6%	145,145

8.3 Supporting Table SC7 (2) – Grant expenditure rollovers

WC026 Langeberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Municipal Infrastructure Grant (MIG)					-	
Finance Management					-	
EPWP Incentive					-	
Integrated National Electrification Programme					-	
Provincial Government:		1,341	71	71	1,271	94.7%
Library Services - MRF					-	
Library Services - Conditional Grant					-	
Human Settlements Development Grant (Beneficiaries)		1,221	11	11	1,211	99.1%
WC Financial Management Capacity Building		60	60	60	-	
Local Government Graduate Internship		60			60	100.0%
District Municipality:		-	-	-	-	
CDWM Cultural Events					-	
Project Assistance					-	
Other grant providers:		-	-	-	-	
					-	
Total operating expenditure of Approved Roll-overs		1,341	71	71	1,271	94.7%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Integrated National Electrification Programme					-	
Provincial Government:		457	-	186	271	59.3%
Library Services - MRF		375	-	186	189	50.4%
Library Services - Conditional Grant		82			82	100.0%
Human Settlements Development Grant (Beneficiaries)						
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
Dept Water Affairs					-	
Total capital expenditure of Approved Roll-overs		457	-	186	271	59.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,798	71	257	1,542	85.7%

Section 9 - Employee related costs

9.1 Supporting Table SC8

The table below reports on the salaries, allowances and benefits of staff in terms of section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

WC026 Langeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
	1	A	B	C					D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		-	-	-				-	-
Pension and UIF Contributions		-	-	-	3	30	-	30	0%
Medical Aid Contributions		-	-	-	8	81	74	7	10%
Motor Vehicle Allowance		-	-	-	26	238	240	(2)	-1%
Cellphone Allowance		-	550	938	78	699	704	(5)	-1%
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		9,234	9,585	9,340	735	6,604	6,691	(87)	-1%
Sub Total - Councillors		9,234	10,135	10,278	850	7,651	7,708	(57)	-1%
% increase	4		9.8%	11.3%					11.3%
Senior Managers of the Municipality	3								
Basic Salaries and Wages		6,546	7,004	7,004	399	4,907	5,253	(345)	-7%
Pension and UIF Contributions		1,178	1,261	1,261	88	883	946	(62)	-7%
Medical Aid Contributions		68	71	71	3	44	53	(9)	-17%
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		316	404	404	-	-	303	(303)	-100%
Motor Vehicle Allowance		438	470	470	37	347	353	(6)	-2%
Cellphone Allowance		19	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	20	185	-	185	0%
Payments in lieu of leave		151	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8,715	9,210	9,210	547	6,366	6,907	(541)	-8%
% increase	4		5.7%	5.7%					5.7%
Other Municipal Staff									
Basic Salaries and Wages		94,896	118,861	109,684	8,660	76,274	76,220	54	0%
Pension and UIF Contributions		16,706	20,160	21,229	1,536	13,759	15,921	(2,162)	-14%
Medical Aid Contributions		5,059	6,696	6,639	474	4,075	4,979	(904)	-18%
Overtime		6,480	10,586	9,121	558	4,754	6,841	(2,087)	-31%
Performance Bonus		7,690	-	-	661	6,547	7,934	(1,387)	-17%
Motor Vehicle Allowance		4,244	5,572	6,434	424	3,698	3,481	217	6%
Cellphone Allowance		-	-	1	-	-	-	-	1
Housing Allowances		1,685	1,967	2,151	147	1,285	1,613	(328)	-20%
Other benefits and allowances		6,170	5,420	5,640	372	3,248	5,577	(2,330)	-42%
Payments in lieu of leave		3,566	1,992	1,962	406	2,638	1,472	1,166	79%
Long service awards		829	900	900	69	732	675	57	8%
Post-retirement benefit obligations	2	2,434	2,676	2,665	591	5,323	8,466	(3,143)	-37%
Sub Total - Other Municipal Staff		149,758	174,830	166,427	13,898	122,332	133,179	(10,847)	-8%
% increase	4		16.7%	11.1%					11.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		167,707	194,174	185,915	15,295	136,350	147,795	(11,445)	-8%
% increase	4		15.8%	10.9%					10.9%
TOTAL MANAGERS AND STAFF		158,474	184,040	175,637	14,445	128,698	140,086	(11,388)	-8%

Section 10 - Capital programme performance

10.1 Supporting Table SC12

WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	5,909	3,040	4,485	429	429	4,485	4,057	90.4%	1%
August	636	2,280	4,485	860	1,289	8,970	7,682	85.6%	2%
September	3,248	5,321	4,485	7,037	8,326	13,455	5,129	38.1%	11%
October	2,176	5,321	4,485	2,363	10,690	17,940	7,251	40.4%	14%
November	3,448	4,560	4,485	8,849	19,539	22,426	2,887	12.9%	26%
December	2,542	3,800	4,485	799	20,337	26,911	6,573	24.4%	27%
January	2,972	3,800	4,485	2,811	23,149	31,396	8,247	26.3%	30%
February	2,788	4,560	4,485	2,531	25,680	35,881	10,201	28.4%	34%
March	3,705	6,841	4,485	2,762	28,442	40,366	11,924	29.5%	37%
April	6,431	6,081	4,485			44,851	-		
May	4,162	7,601	4,485			49,336	-		
June	14,412	22,802	4,485			53,821	-		
Total Capital expenditure	52,431	76,008	53,821	28,442					

Chart C1 2017/18 Capital Expenditure Monthly Trend: actual v target

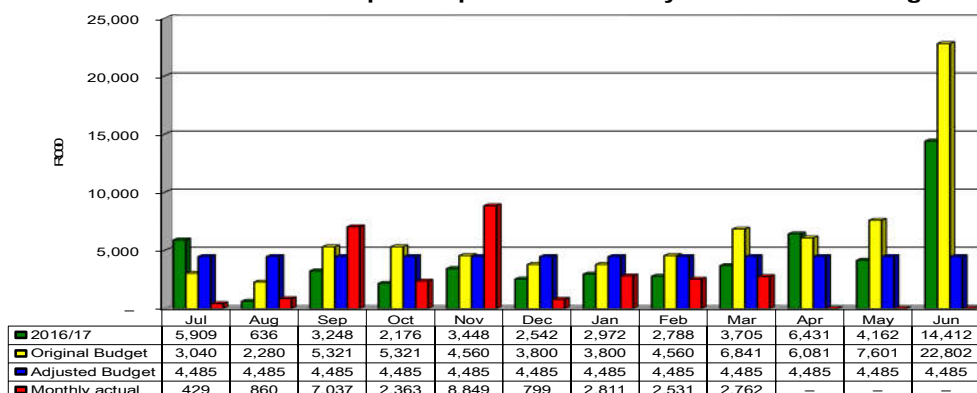
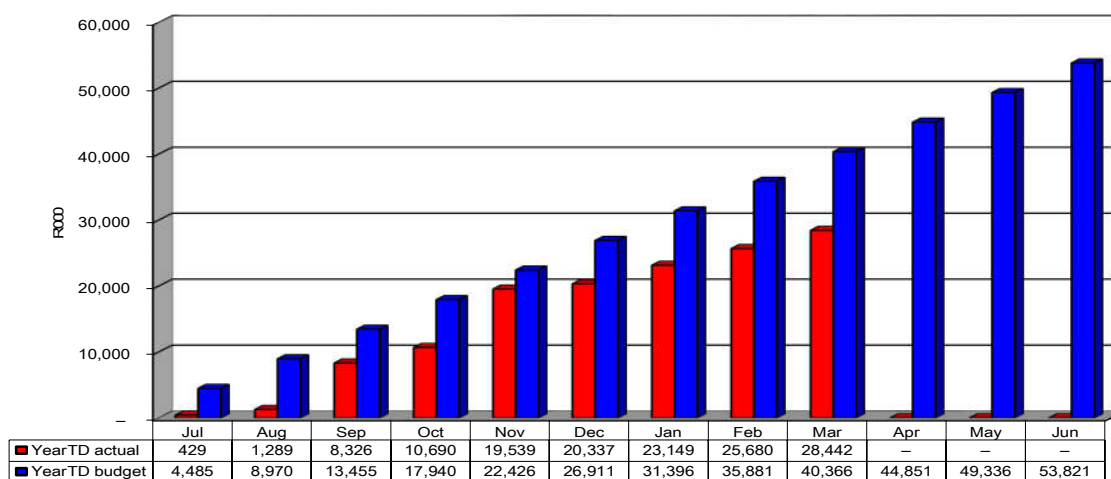


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



MONTHLY BUDGET STATEMENT FOR MARCH 2018 INCORPORATING THE QUARTERLY BUDGET STATEMENT FOR MARCH 2018

10.2 Supporting Tables SC13

10.2.1 Supporting Table SC13a

WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
Description	Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18 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		31,116	20,001	27,535	1,028	20,137	21,223	1,087	5.1%	27,535
Roads Infrastructure		1,794	—	(862)	—	—	—	—	—	(862)
Roads		1,240	—	(862)	—	—	—	—	—	—
Road Structures		554	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		2,893	4,981	4,911	75	3,395	3,683	288	7.8%	4,911
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		2,098	4,481	1,965	18	2,229	2,188	(41)	-1.9%	1,965
LV Networks		795	500	2,946	57	1,165	1,494	329	22.0%	2,946
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		10,430	15,020	22,553	954	16,473	16,914	442	2.6%	22,553
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	3,000	954	2,084	2,250	166	7.4%	3,000
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		1,016	15,020	15,103	—	14,388	11,327	(3,061)	-27.0%	15,103
Water Treatment Works		269	—	—	—	—	—	—	—	—
Bulk Mains		8,370	—	—	—	—	—	—	—	—
Distribution		775	—	4,450	—	—	3,337	3,337	100.0%	4,450
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		9,965	—	933	—	269	626	357	57.0%	933
Pump Station		—	—	—	—	—	—	—	—	—
Refiltration		1,200	—	98	—	—	—	—	—	98
Waste Water Treatment Works		5,766	—	335	—	115	251	136	54.2%	335
Outfall Sewers		2,999	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	500	—	154	375	221	58.9%	500
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		6,033	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		1,819	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		4,214	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		5,382	1,350	2,692	—	226	169	(57)	-33.8%	2,692
Community Facilities		5,246	1,000	2,595	—	183	136	(46)	-33.9%	2,595
Halls		441	100	600	—	144	108	(36)	-33.3%	600
Centres		—	—	(3)	—	—	—	—	—	(3)
Crèches		—	—	3	—	—	—	—	—	3
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		54	—	800	—	—	—	—	—	800
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		4,572	—	295	—	—	—	—	—	295
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		179	900	900	—	39	28	(10)	-35.9%	900
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Abolition Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		136	350	98	—	44	33	(11)	-33.3%	98
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		136	350	44	—	44	33	(11)	-33.3%	44
Capital Spares		—	—	54	—	—	—	—	—	54
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		6	300	300	—	300	225	(75)	-33.3%	300
Operational Buildings		6	300	300	—	300	225	(75)	-33.3%	300
Municipal Offices		—	—	—	—	—	—	—	—	—
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		6	—	—	—	—	—	—	—	—
Stores		—	300	300	—	300	225	(75)	-33.3%	300
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	640	—	—	—	—	—	640
Servitudes		—	—	640	—	—	—	—	—	640
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	640	—	—	—	—	—	640
Local Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		2,106	2,000	2,272	183	1,242	1,704	462	27.1%	2,272
Computer Equipment		2,106	2,000	2,272	183	1,242	1,704	462	27.1%	2,272
Furniture and Office Equipment		2,501	650	650	(0)	216	487	272	55.7%	650
Furniture and Office Equipment		2,501	650	650	(0)	216	487	272	55.7%	650
Machinery and Equipment		1,227	394	904	38	262	303	40	13.3%	904
Machinery and Equipment		1,227	394	904	38	262	303	40	13.3%	904
Transport Assets		6,666	400	3,063	—	1,156	933	(223)	-23.9%	3,063
Transport Assets		6,666	400	3,063	—	1,156	933	(223)	-23.9%	3,063
Libraries		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	49,004	25,095	38,056	1,249	23,539	25,045	1,506	6.6%	38,056

MONTHLY BUDGET STATEMENT FOR MARCH 2018 INCORPORATING THE QUARTERLY BUDGET STATEMENT FOR MARCH 2018

10.2.2 Supporting Table SC13b

WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2,030	10,634	2,548	52	953	1,911	958	50.1%	2,548
Roads Infrastructure		174								
Roads										
Road Structures										
Road Furniture		174								
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		1,356	10,377	1,810	52	953	1,357	404	29.8%	1,810
Power Plants										
HV Substations			2,650							
HV Switching Station										
HV Transmission Conductors										
MV Substations			6,117							
MV Switching Stations										
MV Networks			1,380	1,380	41	658	1,035	377	36.5%	1,380
LV Networks		1,356	230	430	10	296	322	27	8.3%	430
Capital Spares										
Water Supply Infrastructure		500	256	738			554	554	100.0%	738
Dams and Weirs										
Boreholes										
Reservoirs			256	738			554	554	100.0%	738
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		500								
Distribution Points										
PRV Stations										
Capital Spares										
Community Assets		500								
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Purfs										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		500								
Indoor Facilities										
Outdoor Facilities		500								
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		309	100	113	55	55	85	29	34.5%	113
Operational Buildings		309	100	113	55	55	85	29	34.5%	113
Municipal Offices		231								
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards		77								
Stores			100	113	55	55	85	29	34.5%	113
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment		589								
Furniture and Office Equipment		589								
Machinery and Equipment										
Machinery and Equipment										
Transport Assets				(58)						(58)
Transport Assets				(58)						(58)
Libraries										
Libraries										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	3,427	10,734	2,604	107	1,009	1,996	987	49.5%	2,604

MONTHLY BUDGET STATEMENT FOR MARCH 2018 INCORPORATING THE QUARTERLY BUDGET STATEMENT FOR MARCH 2018

10.2.3 Supporting Table SC13c

WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March											
Description	Ref	2016/17	Budget Year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			11,070	153	23,259	652	5,081	7,517	2,436	32.4%	23,259
Roads Infrastructure			2,548	153	2,027	216	776	1,271	495	38.9%	2,027
Roads			2,548	153	2,222	216	776	1,271	495	38.9%	2,222
Road Structures			—	—	(195)	—	—	—	—	—	(195)
Road Furniture			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	2,950	1	33	50	17	34.3%	2,950
Drainage Collection			—	—	—	—	—	—	—	—	—
Storm water Conveyance			—	—	2,950	1	33	50	17	34.3%	2,950
Attenuation			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			2,095	—	3,075	54	767	1,108	342	30.8%	3,075
Power Plants			—	—	—	—	—	—	—	—	—
HV Substations			—	—	45	—	—	—	—	—	45
HV Switching Station			—	—	—	—	—	—	—	—	—
HV Transmission Conductors			—	—	135	—	—	—	—	—	135
MV Substations			—	—	220	—	—	—	—	—	220
MV Switching Stations			—	—	40	—	—	—	—	—	40
MV Networks			—	—	821	—	—	—	—	—	821
LV Networks			2,095	—	1,815	54	767	1,108	342	30.8%	1,815
Capital Spares			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			2,953	—	5,581	316	2,211	3,262	1,051	32.2%	5,581
Dams and Weirs			40	—	696	—	151	140	(11)	-8.1%	696
Boreholes			—	—	—	—	—	—	—	—	—
Reservoirs			—	—	—	—	—	—	—	—	—
Pump Stations			—	—	535	—	—	—	—	—	535
Water Treatment Works			2,879	—	—	316	2,059	3,122	1,063	34.1%	—
Bulk Mains			—	—	70	—	—	—	—	—	70
Distribution			34	—	4,280	—	1	—	(1)	0.0%	4,280
Distribution Points			—	—	—	—	—	—	—	—	—
PRV Stations			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			2,507	—	4,889	65	1,156	1,826	670	36.7%	4,889
Pump Station			—	—	2,047	—	—	—	—	—	2,047
Reticulation			2,507	—	196	64	887	1,375	489	35.5%	196
Waste Water Treatment Works			—	—	2,647	1	269	450	181	40.2%	2,647
Outfall Sewers			—	—	—	—	—	—	—	—	—
Toilet Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			967	—	4,736	—	139	—	(139)	0.0%	4,736
Landfill Sites			967	—	4,736	—	139	—	(139)	0.0%	4,736
Waste Transfer Stations			—	—	—	—	—	—	—	—	—
Waste Processing Facilities			—	—	—	—	—	—	—	—	—
Waste Drop-off Points			—	—	—	—	—	—	—	—	—
Waste Separation Facilities			—	—	—	—	—	—	—	—	—
Electricity Generation Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Community Assets			1,332	813	2,535	113	1,034	1,398	364	26.0%	2,535
Community Facilities			1,265	383	2,084	113	1,027	1,369	342	25.0%	2,084
Halls			190	0	450	0	28	249	220	88.7%	450
Centres			—	—	27	—	0	0	(0)	-56.6%	27
Crèches			—	—	—	—	—	—	—	—	—
Clinics/Care Centres			—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations			212	—	—	—	7	20	13	64.0%	—
Testing Stations			—	—	—	—	—	—	—	—	—
Museums			—	—	—	—	—	—	—	—	—
Galleries			—	—	—	—	—	—	—	—	—
Theatres			—	—	—	—	—	—	—	—	—
Libraries			32	18	201	61	187	210	24	11.2%	201
Cemeteries/Crematoria			23	364	35	—	0	10	10	96.2%	35
Police			—	—	—	—	—	—	—	—	—
Parks			—	—	—	—	—	—	—	—	—
Public Open Space			807	—	1,371	52	803	879	75	8.6%	1,371
Sport and Recreation Facilities			67	430	451	—	8	29	22	73.1%	451
Indoor Facilities			—	—	—	—	—	—	—	—	—
Outdoor Facilities			67	430	451	—	8	29	22	73.1%	451
Capital Spares			—	—	—	—	—	—	—	—	—
Investment properties			564	—	—	13	408	2,078	1,671	80.4%	—
Revenue Generating			564	—	—	13	408	2,078	1,671	80.4%	—
Improved Property			564	—	—	13	408	2,078	1,671	80.4%	—
Unimproved Property			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Improved Property			—	—	—	—	—	—	—	—	—
Unimproved Property			—	—	—	—	—	—	—	—	—
Other assets			816	4,785	642	70	280	1,122	842	75.0%	642
Operational Buildings			816	4,785	642	70	280	1,122	842	75.0%	642
Municipal Offices			816	4,785	626	70	280	1,122	842	75.0%	626
Pay/Enquiry Points			—	—	—	—	—	—	—	—	—
Building Plan Offices			—	—	—	—	—	—	—	—	—
Workshops			—	—	17	—	—	—	—	—	17
Yards			—	—	—	—	—	—	—	—	—
Stores			—	—	—	—	—	—	—	—	—
Laboratories			—	—	—	—	—	—	—	—	—
Training Centres			—	—	—	—	—	—	—	—	—
Manufacturing Plant			—	—	—	—	—	—	—	—	—
Depots			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Staff Housing			—	—	—	—	—	—	—	—	—
Social Housing			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Intangible Assets			—	109	88	—	—	66	66	100.0%	88
Servitudes			—	—	—	—	—	—	—	—	—
Licences and Rights			—	109	88	—	—	66	66	100.0%	88
Water Rights			—	—	—	—	—	—	—	—	—
Effluent Licenses			—	—	—	—	—	—	—	—	—
Solid Waste Licenses			—	—	—	—	—	—	—	—	—
Computer Software and Applications			—	109	88	—	—	66	66	100.0%	88
Load Settlement Software Applications			—	—	—	—	—	—	—	—	—
Unspecified			—	—	—	—	—	—	—	—	—
Computer Equipment			89	297	89	—	24	67	43	64.3%	89
Computer Equipment			89	297	89	—	24	67	43	64.3%	89
Furniture and Office Equipment			0	4,109	1,163	—	—	1	1	100.0%	1,163
Furniture and Office Equipment			0	4,109	1,163	—	—	1	1	100.0%	1,163
Machinery and Equipment			698	349	266	87	(50)	1,536	1,586	103.2%	266
Machinery and Equipment			698	349	266	87	(50)	1,536	1,586	103.2%	266
Transport Assets			2,105	10,893	4,762	666	3,822	4,998	1,176	23.5%	4,762
Transport Assets			2,105	10,893	4,762	666	3,822	4,998	1,176	23.5%	4,762
Libraries			—	—	—	—	—	—	—	—	—
Libraries			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1		16,675	21,508	32,804	1,601	10,600	18,784	8,184	43.6%	32,804

MONTHLY BUDGET STATEMENT FOR MARCH 2018 INCORPORATING THE QUARTERLY BUDGET STATEMENT FOR MARCH 2018

10.2.4 Supporting Table SC13d

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Depreciation by Asset Class/Sub-class									
Infrastructure		16,977	20,199	20,349	3,669	11,206	15,149	3,943	26.0%
Roads Infrastructure		3,841	4,748	4,748	845	2,573	3,561	988	27.7%
Roads		-	4,282	4,282	762	2,320	3,211	891	27.7%
Road Structures		-	242	242	55	167	182	14	7.8%
Road Furniture		-	224	224	27	85	168	83	49.3%
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	711	711	139	423	534	111	20.7%
Drainage Collection		-	711	711	139	423	534	111	20.7%
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		3,282	5,260	5,260	831	2,536	3,945	1,409	35.7%
Power Plants		-	-	-	-	-	-	-	-
HV Substations		-	261	261	65	197	196	(1)	-0.4%
HV Switching Station		-	381	381	96	292	286	(7)	-2.3%
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Substations		-	614	614	189	575	461	(114)	-24.9%
MV Switching Stations		-	-	-	5	14	-	(14)	0.0%
MV Networks		-	2,982	2,982	273	838	2,237	1,399	62.5%
LV Networks		-	1,021	1,021	203	620	766	146	19.1%
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,523	5,815	5,815	895	2,725	4,361	1,636	37.5%
Dams and Weirs		-	231	231	54	164	173	9	5.4%
Boreholes		-	9	9	1	2	6	5	75.6%
Reservoirs		-	631	631	142	434	473	40	8.4%
Pump Stations		-	1,231	1,231	150	458	923	465	50.4%
Water Treatment Works		-	1,132	1,132	210	640	849	210	24.7%
Bulk Mains		-	440	440	-	-	330	330	100.0%
Distribution		-	2,141	2,141	338	1,028	1,606	578	36.0%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,961	2,842	2,842	674	2,069	2,132	63	3.0%
Pump Station		-	371	371	44	134	278	144	51.8%
Reticulation		-	516	516	120	384	387	3	0.7%
Waste Water Treatment Works		-	1,670	1,670	495	1,505	1,252	(253)	-20.2%
Outfall Sewers		-	154	154	-	-	115	115	100.0%
Toilet Facilities		-	132	132	15	45	99	54	54.4%
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,370	788	938	280	861	591	(270)	-45.6%
Landfill Sites		3,428	377	527	58	177	283	106	37.5%
Waste Transfer Stations		942	271	271	222	684	203	(481)	-237.1%
Waste Processing Facilities		-	-	-	-	-	-	-	-
Waste Drop-off Points		-	140	140	-	-	105	105	100.0%
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	34	34	6	20	26	6	23.2%
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	34	34	-	-	26	26	100.0%
Distribution Layers		-	-	-	6	20	-	(20)	0.0%
Capital Spares		-	-	-	-	-	-	-	-

MONTHLY BUDGET STATEMENT FOR MARCH 2018 INCORPORATING THE QUARTERLY BUDGET STATEMENT FOR MARCH 2018

Community Assets	1,773	3,411	3,411	491	1,541	2,558	1,017	39.7%	3,411
Community Facilities	1,097	1,727	1,727	338	1,076	1,295	219	16.9%	1,727
Halls	195	251	251	52	161	189	28	14.6%	251
Centres	-	430	430	75	229	323	94	29.0%	430
Crèches	-	11	11	2	5	8	3	38.5%	11
Clinics/Care Centres	63	117	117	11	34	88	54	61.6%	117
Fire/Ambulance Stations	31	49	49	11	34	37	3	7.0%	49
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	9	7	7	1	3	5	2	39.2%	7
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	245	539	539	89	317	404	87	21.4%	539
Cemeteries/Crematoria	98	132	132	27	79	99	20	19.8%	132
Police	-	-	-	-	-	-	-	-	-
Puris	-	-	-	36	109	-	(109)	0.0%	-
Public Open Space	120	30	30	0	0	23	22	98.1%	30
Nature Reserves	-	-	-	7	23	-	(23)	0.0%	-
Public Ablution Facilities	-	42	42	8	24	32	8	25.0%	42
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	5	5	-	-	4	4	100.0%	5
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	8	12	12	0	0	9	9	97.1%	12
Taxi Ranks/Bus Terminals	-	101	101	19	57	76	19	25.0%	101
Capital Spares	328	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	676	1,684	1,684	153	466	1,263	797	63.1%	1,684
Indoor Facilities	56	5	5	-	-	4	4	100.0%	5
Outdoor Facilities	620	1,679	1,679	153	466	1,259	793	63.0%	1,679
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	50	66	66	12	37	50	12	25.0%	66
Revenue Generating	50	66	66	12	37	50	12	25.0%	66
Improved Property	50	66	66	12	37	50	12	25.0%	66
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	905	1,355	1,355	132	404	1,016	612	60.2%	1,355
Operational Buildings	895	1,327	1,327	130	395	995	600	60.3%	1,327
Municipal Offices	-	1,254	1,254	106	323	941	617	65.6%	1,254
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	12	12	3	10	9	(1)	-13.9%	12
Yards	-	-	-	-	-	-	-	-	-
Stores	-	61	61	20	62	46	(16)	-34.9%	61
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	10	27	27	3	9	21	12	58.6%	27
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	27	27	3	9	21	12	58.6%	27
Capital Spares	-	-	-	-	-	-	-	-	-

<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		54	72	72	19	58	54	(4)	-7.1%	72
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		54	72	72	19	58	54	(4)	-7.1%	72
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		54	72	72	19	58	54	(4)	-7.1%	72
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		1,269	2,382	2,382	534	1,624	1,786	163	9.1%	2,382
Computer Equipment		1,269	2,382	2,382	534	1,624	1,786	163	9.1%	2,382
<u>Furniture and Office Equipment</u>		2,206	1,779	1,779	409	1,240	1,335	94	7.0%	1,779
Furniture and Office Equipment		2,206	1,779	1,779	409	1,240	1,335	94	7.0%	1,779
<u>Machinery and Equipment</u>		1,736	1,698	1,698	301	914	1,273	359	28.2%	1,698
Machinery and Equipment		1,736	1,698	1,698	301	914	1,273	359	28.2%	1,698
<u>Transport Assets</u>		1,471	3,350	3,350	593	1,805	2,513	708	28.2%	3,350
Transport Assets		1,471	3,350	3,350	593	1,805	2,513	708	28.2%	3,350
<u>Libraries</u>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	26,441	34,312	34,462	6,160	18,830	25,734	6,904	26.8%	34,462

10.2.4 Supporting Table SC13e

WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure			18,245	3,927	—	2,157	2,879	721	25.1%	3,927
Roads Infrastructure		—	1,815	1,904	—	120	1,361	1,242	91.2%	1,904
Roads		—	1,815	1,904	—	120	1,361	1,242	91.2%	1,904
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	10,680	—	—	—	—	—	—	—
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	3,403	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	850	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	6,427	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	5,750	2,023	—	2,038	1,517	(520)	-34.3%	2,023
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		—	5,750	2,023	—	2,038	1,517	(520)	-34.3%	2,023
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets			19,751	7,051	747	991	5,250	4,259	81.1%	7,051
Community Facilities		—	300	300	23	159	225	66	29.4%	300
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	100	100	—	—	75	75	100.0%	100
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	200	200	23	159	150	(9)	-5.9%	200
Police		—	—	—	—	—	—	—	—	—
Purfs		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	19,451	6,751	724	832	5,025	4,193	83.4%	6,751
Indoor Facilities		—	300	350	—	10	225	215	95.4%	350
Outdoor Facilities		—	19,151	6,401	724	822	4,800	3,978	82.9%	6,401
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			2,184	2,184	—	86	1,638	1,552	94.7%	2,184
Operational Buildings		—	2,184	2,184	—	86	1,638	1,552	94.7%	2,184
Municipal Offices		—	2,184	2,184	—	86	1,638	1,552	94.7%	2,184
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets			—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment			—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment			—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	—	—	—
Machinery and Equipment			—	—	—	—	—	—	—	—
Machinery and Equipment		—	—	—	—	—	—	—	—	—
Transport Assets			—	—	—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—	—	—	—
Libraries			—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on upgrading of existing assets	1		40,180	13,162	747	3,235	9,767	6,532	66.9%	13,162

Section 11 - Withdrawals from municipal bank accounts

Section 11(4) (a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) states that all withdrawals from the Council's bank account, excluding the withdrawals in terms of the approved budget, must be submitted to Council. Below is the report that was submitted to Provincial Treasury which in terms of the MFMA must also be submitted to Council.

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET				
Municipal Finance Management Act, section 11(4)				
onsolidated Quarterly Report for period 01/01/2018 to 31/03/2018 (complete relevant period)				
Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
01/001/2018 - 31/03/2018		6,093	SEC 11(E)(i) - MONEY COLLECTED BY THE MUNICIPALITY ON BEHALF OF THAT PERSON OR ORGAN OF STATE BY AGREEMENT	
01/001/2018 - 31/03/2018		6	SEC 11(F) - MONEY INCORRECTLY PAID INTO BANK ACCOUNT	
01/001/2018 - 31/03/2018		174	SEC 11(G) - REFUND GUARANTEES, SURETIES AND SECURITY DEPOSITS	
19/10/2017 - 10/01/2018	INVESTEC	-35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
14/11/2017 - 08/02/2018	STANDARD BANK	-35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
11/01/2018 - 23/03/2018	NEDBANK	35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
11/01/2018 - 23/03/2018	NEDBANK	-35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
13/02/2018 - 24/04/2018	INVESTEC	35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
20/03/2018 - 08/06/2018	STANDARD BANK	35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
31/03/2018	ABSA - DEPOSITOR PLUS	18	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.



This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

- Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
- Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
- Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
- Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
 - money collected by the municipality on behalf of that person or organ of state by agreement; or
 - any insurance or other payments received by the municipality for that person or organ of state;
- Section 11(f) - Refund money incorrectly paid into a bank account;
- Section 11(g) - Refund guarantees, sureties and security deposits;
- Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
- Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
- Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

- Table this report in a full council meeting, including additional motivation on action taken to rectify within 30 days after the end of each quarter (section 11(4))
- Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

 <div style="text-align: center;"> PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j) </div> 			
NAME OF MUNICIPALITY:		LANGEBERG	
MUNICIPAL DEMARCATION CODE:		WC 026	
QUARTER ENDED:		MARCH 2018	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> . (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Amount	Reason for withdrawal	
		Nil	
		Nil	
		Nil	
		Nil	
		R 6,093,061.14	E-Natis (Vehicle licenses)
		Nil	
		R 6,369.93	Money incorrectly deposited
		R 174,050.89	Refund of security deposits
		R 18,209.10	Investment of funds
		Nil	
		Nil	
	(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .		Name and Surname:
Rank/Position:			Chief Financial Officer
Signature:			
Tel number	Fax number	Email Address	
023 615 8096	023 615 1563	cgous@langeberg.gov.za	
The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.			

Section 12 - Material variances to the SDBIP

12.1 Overview

The report on the SDBIP is prepared by the Directorate: Strategy and Social Development and is tabled as a separate report to council on a quarterly basis.

Section 13 - Municipal manager's quality certification

QUALITY CERTIFICATE

I, Soyisile A Mokweni, the municipal manager of Langeberg Municipality, hereby certify that -

(mark as appropriate)

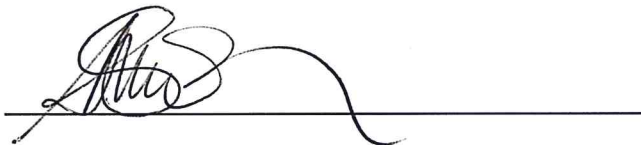
- ☒ the monthly budget statement
- ☒ quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of March 2018 of 2017/2018 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name S A Mokweni

Municipal Manager of Langeberg Municipality (WC026)

Signature



Date 16/04/2018

Section 14 - Detailed Capital Expenditure as at 31 March 2018

CAPITAL BUDGET 2017/18

Expenditure as on 31 March 2018

Vote number	Project	Ward					Total Expenditure	Total Expenditure vs Budget	Balance	SDBIP YTD Budget Exp.	SOURCE
			Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders					
COMMUNITY SERVICES											
Libraries											
900874063	Paving Robertson Library at Van Rheenestreet	1	43,870	0.00	43,874.18	0.00	43,874.18	100.01%	-4.18	84.85%	MRF
900874069	Vehicle for all Libraries	All	162,000	0.00	162,000.00	0.00	162,000.00	100.00%	0.00	100.00%	MRF
900874079	Library Services:RF most Vulnerable B3 Municipalities-BookDetector Montagu	6,7	125,480	0.00	0.00	0.00	0.00	0.00%	125,480.00	66.67%	MRF
900874080	Library Service:RF most Vulnerable B3 Mun-Book Detectorsx2-McGregor	5	82,160	0.00	0.00	0.00	0.00	0.00%	82,160.00	66.67%	Conditional Grant
900874081	Library Conditional Grant-Book Detectorsx2 McGregor	5	43,320	0.00	0.00	0.00	0.00	0.00%	43,320.00	66.67%	MRF
Total Libraries			456,830	0.00	205,874.18	0.00	205,874.18	45.07%	250,955.82	76.97%	
Community Halls											
900874000	Fencing for Robertson Community Hall	3	100,000	0.00	100,000.00	0.00	100,000.00	100.00%	0.00	86.67%	CRR
900874001	Supply Delivery of Equipment for Montagu Community Hall	7	50,000	0.00	0.00	37,500.00	37,500.00	75.00%	12,500.00	86.67%	CRR
Total Community Halls			150,000	0.00	100,000.00	37,500.00	137,500.00	91.67%	12,500.00	86.67%	
Cemetries											
900874004	Upgrading of Road to Zolani Cemetery	10	200,000	22,520.51	158,864.37	57,348.71	216,213.08	108.11%	-16,213.08	86.67%	CRR
Total Cemetries			200,000	22,520.51	158,864.37	57,348.71	216,213.08	108.11%	-16,213.08	86.67%	
Sportsfields											
900874006	Purchase Flatbed LDV's	All	172,490	0.00	172,487.06	0.00	172,487.06	100.00%	2.94	93.33%	CRR
900874073	Purchase Flatbed LDV's	All	402,640	0.00	403,157.89	0.00	403,157.89	100.13%	-517.89	100.00%	CRR
900874007	Upgrading of Cloack Rooms at McGregor Sports Grounds	5	50,000	0.00	0.00	43,678.07	43,678.07	87.36%	6,321.93	86.67%	CRR
900874008	Upgrading of Ablution Facilities Happy Valley Sports Grounds	4	150,000	0.00	10,403.60	0.00	10,403.60	6.94%	139,596.40	86.67%	CRR
900874009	Upgrading of Cloack Rooms at Cogmanskloof Sports Grounds	9	100,000	0.00	0.00	0.00	0.00	0.00%	100,000.00	86.67%	CRR
900874010	Purchase of Ride-on Mowers Two-way Radios	All	160,000	0.00	160,000.00	0.00	160,000.00	100.00%	0.00	88.00%	CRR
900874011	Supply Installation of an Electronic Turnstile Dirkie Uys	2	43,720	0.00	43,721.31	0.00	43,721.31	100.00%	-1.31	90.39%	CRR
900874082	CWDM:Upgrade of Ablution Facilities at King Edward Sport Grounds	7	50,000.00	0.00	0.00	0.00	0.00	0.00%	50,000.00	66.67%	CWDM Old Grant
900874083	Purchase of 2xLine Marking Machines	All	22,800.00	0.00	0.00	0.00	0.00	0.00%	22,800.00	66.67%	CRR
900874084	Purchase of 2xElectrical Stoves for Callie De Wet's Kitchen	2	12,000.00	0.00	0.00	0.00	0.00	0.00%	12,000.00	66.67%	CRR
900874085	Purchase of 2xGrass Cutters	All	18,990.00	0.00	0.00	0.00	0.00	0.00%	18,990.00	68.40%	CRR
Total Sportsfields			1,182,640	0.00	789,769.86	43,678.07	833,447.93	70.47%	349,192.07	81.83%	
Fire Brigade											
900874012	Upgrading of Fire Brigade Facilities in Ashton	9,10	100,000	0.00	0.00	0.00	0.00	0.00%	100,000.00	86.67%	CRR
900874076	New Fire Emergency Truck	All	800,000	659,298.24	659,298.24	0.00	659,298.24	82.41%	140,701.76	66.67%	FSCBG
Total Fire Brigade			900,000	659,298.24	659,298.24	0.00	659,298.24	73.26%	240,701.76	76.67%	
Housing											
900874005	Acquisition of 3xGPS Devices	All	18,500	0.00	14,523.23	0.00	14,523.23	78.50%	3,976.77	86.67%	CRR
Total Housing			18,500	0.00	14,523.23	0.00	14,523.23	78.50%	3,976.77	86.67%	
TOTAL: COMMUNITY SERVICES DIRECTORATE			2,907,970	681,818.75	1,928,329.88	138,526.78	2,066,856.66	71.08%	841,113.34	82.58%	

CAPITAL BUDGET 2017/18

Expenditure as on 31 March 2018

Vote number	Project	Ward	Expenditure to Date				Expenditure to Date				SOURCE
			Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	SDBIP YTD Budget Exp.	
CORPORATE SERVICES DIRECTORATE											
Traffic											
900874013	Alterations/Upgrading of Ashton Traffic Offices	9,10	1,984,410	0.00	0.00	978,145.08	978,145.08	49.29%	1,006,264.92	86.67%	CRR
Total Traffic			1,984,410	0.00	0.00	978,145.08	978,145.08	49.29%	1,006,264.92	86.67%	
Property Building and Maintenance											
900874014	Alterations/Upgrading of Municipal Offices	All	200,000	0.00	86,358.86	3,623.00	89,981.86	44.99%	110,018.14	86.67%	CRR
900874091	Fencing at the Robertson Town Hall Parking Area	1	500,000	0.00	0.00	0.00	0.00	0.00%	500,000.00	66.67%	CRR
Total Property Building and Maintenance			700,000	-	86,358.86	3,623.00	89,981.86	12.85%	610,018.14	76.67%	
Corporate Services											
900874015	Office Equipment	All	100,000	0.00	109,262.08	0.00	109,262.08	109.26%	-9,262.08	86.67%	CRR
Total Corporate Services			100,000	0.00	109,262.08	0.00	109,262.08	109.26%	-9,262.08	86.67%	
TOTAL: CORPORATE SERVICES DIRECTORATE			2,784,410	0.00	195,620.94	981,768.08	1,177,389.02	42.29%	1,607,020.98	83.33%	

CAPITAL BUDGET 2017/18

Expenditure as on 31 March 2018

Expenditure as on 31 March 2016												
Vote number		Project	Ward	Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	SDBIP YTD Budget Exp.	SOURCE
ENGINEERING SERVICES DIRECTORATE												
Water												
900874017	Bulk Water Supply Nkqubela	2	13,162,620	0.00	13,162,618.26	1,002,544.85	14,165,163.11	107.62%	-1,002,543.11	85.96%		MIG
900874062	Repair Leaks George Brink Reservoir	7,12	388,300	0.00	0.00	0.00	0.00	0.00%	388,300.00	79.87%		CRR
900874018	Bulk Water Supply Nkqubela own	2	1,450,000	0.00	786,105.78	566,286.77	1,352,392.55	93.27%	97,607.45	86.67%		CRR
900874065	Bulk Water Supply Nkqubela	2	490,740	0.00	439,422.14	0.00	439,422.14	89.54%	51,317.86	87.50%		CRR
900874066	Repair Leaks George Brink Reservoir	7,12	350,000	0.00	0.00	0.00	0.00	0.00%	350,000.00	87.50%		CRR
900874019	Upgrade Silwerstrand Bulk Line	6	1,980,000	0.00	1,996,755.28	52,124.87	2,048,880.15	103.48%	-68,880.15	91.67%		CRR
900874074	Establishment of Boreholes	All	3,000,000	953,700.00	2,084,400.00	635,600.00	2,720,000.00	90.67%	280,000.00	87.50%		Provincial Grant Boreholes
900874075	Acceleration of Housing Delivery	All	4,450,000	0.00	0.00	0.00	0.00	0.00%	4,450,000.00	80.00%		Provincial Grant for the Acceleration of Housing Delivery
900874086	Drought Relief - Water Tenker	All	1,850,000	0.00	0.00	1,584,683.71	1,584,683.71	85.66%	265,316.29	66.67%		CRR
900864087	Drought Relief - Machinery and Equipment	All	500,000	0.00	0.00	0.00	0.00	0.00%	500,000.00	66.67%		CRR
Total Water				27,621,660	953,700.00	18,469,301.46	3,841,240.20	22,310,541.66	80.77%	5,311,118.34	84.17%	
Cleansing												
900874064	Ablution Facilities	9,10	500,000	0.00	153,951.57	0.00	153,951.57	30.79%	346,048.43	87.50%		CRR
Total Cleansing				500,000	0.00	153,951.57	0.00	153,951.57	30.79%	346,048.43	87.50%	
Sewerage												
900874067	Construction of 2 additional Drying Beds WWTW	9,10	335,060	0.00	115,128.01	134,126.71	249,254.72	74.39%	85,805	94.91%		CRR
Total Sewerage				335,060	0.00	115,128.01	134,126.71	249,254.72	74.39%	85,805	94.91%	
Roads & Storm Water												
900874016	Upgrade Gravel Streets	All	1,815,000	0.00	119,500.00	99,798.25	219,298.25	12.08%	1,595,701.75	86.67%		CRR
Total Roads & Storm Water				1,815,000	0.00	119,500.00	99,798.25	219,298.25	12.08%	1,595,701.75	86.67%	
Electrical Engineering												
900874020	Replace Safety Test Equipment (ladders,linksticks,earthing	All	225,000	38,163.63	87,724.93	0.00	87,724.93	38.99%	137,275.07	86.67%		CRR
900874061	McGregor Electrification	5	1,590,740	0.00	973,638.31	217,104.20	1,190,742.51	74.85%	399,997.49	98.15%		CRR
900874021	Replacement of Prepaid Meters Bulk Supply Meters to Reduce	All	450,000	18,012.28	416,241.37	0.00	416,241.37	92.50%	33,758.63	86.67%		CRR
900874022	New Elect Connections	All	1,415,610	56,534.18	1,165,408.31	3,789.68	1,169,197.99	82.59%	246,412.01	73.73%		CRR
900874023	Replacements and Repairs Street Lights	All	430,000	10,462.48	295,855.50	0.00	295,855.50	68.80%	134,144.50	77.36%		CRR
900874024	Replacement and Repairs Network	All	1,380,000	41,387.32	657,630.03	2,368.46	659,998.49	47.83%	720,001.51	86.67%		CRR
900874025	Electrification Projects	All	877,200	0.00	839,586.40	37,613.58	877,199.98	100.00%	0.02	86.67%		INEP
900874070	Electrification Projects	All	577,000	0.00	0.00	577,000.00	577,000.00	100.00%	0.00	100.00%		CRR
Total Electrical Engineering				6,945,550	164,559.89	4,436,084.85	837,875.92	5,273,960.77	75.93%	1,671,589.23	68.30%	
Infrastructure Development												
900874041	Upgrading of Nkqubela Sportfield	2	6,400,545	724,003.04	821,777.03	5,236,657.86	6,058,434.89	94.65%	342,110.11	85.39%		MIG
900874043	Installation/Upgrading of Bulk Services for Housing Projects	All	43,210	0.00	41,049.54	2,160.50	43,210.04	100.00%	-0.04	100.00%		CRR
900874072	Vehicles	All	350,180	0.00	261,157.90	0.00	261,157.90	74.58%	89,022.10	100.00%		CRR
900874047	Ward Project Ward 4	4	4,190	0.00	3,632.82	555.83	4,188.65	99.97%	1.35	100.00%		CRR
900874053	Ward Project Ward 10	10	33,750	0.00	35,034.06	0.00	35,034.06	103.83%	-1,284.06	100.00%		CRR
900874077	Housing Home Sanitation	2	51,630	0.00	0.00	0.00	0.00	0.00%	51,630.00	66.67%		Old Grants - PT
900874078	Installation of Basic Services	2	46,330	0.00	0.00	0.00	0.00	0.00%	46,330.00	66.67%		CRR
Total Infrastructure Development				6,929,835	724,003.04	1,162,651.35	5,239,374.19	6,402,025.54	92.38%	527,809.46	76.17%	
TOTAL: ENGINEERING SERVICES DIRECTORATE				44,147,105	1,842,262.93	24,456,617.24	10,152,415.27	34,609,032.51	78.39%	9,538,072.49	71.42%	

CAPITAL BUDGET 2017/18

Expenditure as on 31 March 2018

Vote number	Project	Ward									SOURCE
			Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	SDBIP YTD Budget Exp.	
FINANCIAL SERVICES DIRECTORATE											
Finance (FINANCE (60))											
900874056	Security Fence at Centralised Inventory Store in Robertson	All	300,000	0.00	300,000.00	0.00	300,000.00	100.00%	0.00	86.67%	CRR
900874057	Restoration of Stores	All	112,730	55,335.80	55,335.80	0.00	55,335.80	49.09%	57,394.20	84.41%	CRR
900874058	Vehicle for Stores Insurance Section	All	157,270	0.00	157,266.94	0.00	157,266.94	100.00%	3.06	88.29%	CRR
Total Finance			570,000	55,335.80	512,602.74	-	512,602.74	89.93%	57,397.26	86.45%	
TOTAL: FINANCIAL SERVICES DIRECTORATE			570,000	55,335.80	512,602.74	-	512,602.74	89.93%	57,397.26	86.45%	
EXECUTIVE & COUNCIL											
Internal Audit											
900874092	Internal Audit Software	All	640,220	0.00	0.00	0.00	0.00	0.00%	640,220	66.67%	CRR
Total Internal Audit			640,220	0.00	0.00	0.00	0.00	0.00%	640,220	66.67%	
TOTAL:EXECUTIVE & COUNCIL			640,220	0.00	0.00	0.00	0.00	0.00%	640,220	66.67%	
STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE											
Strategy & Social Development											
900874059	Equipment	All	500,000	-66.75	106,666.73	78,213.97	184,880.70	36.98%	315,119.30	86.67%	CRR
Total Strategy & Social Development			500,000	-66.75	106,666.73	78,213.97	184,880.70	36.98%	315,119.30	86.67%	
Information Technology											
900874060	General ICT Needs	All	2,000,000	182,575.00	1,241,780.38	746,259.04	1,988,039.42	99.40%	11,960.58	86.67%	CRR
900874068	General ICT Needs	All	271,580	0.00	0.00	0.00	0.00	0.00%	271,580.00	87.50%	CRR
Total Information Technology			2,271,580	182,575.00	1,241,780.38	746,259.04	1,988,039.42	87.52%	283,540.58	86.67%	
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE			2,771,580	182,508.25	1,348,447.11	824,473.01	2,172,920.12	78.40%	598,659.88	86.67%	
GRAND TOTAL			53,821,285	2,761,926	28,441,618	12,097,183	40,538,801	75.32%	13,282,483.95		
Legend:											
	Under Expenditure										
	Over Expenditure										
	Budget 100% Spent										

Section 15 - Revenue and Expenditure compared to Budget per cost centre as at 31 March 2018

Langeberg Municipality

Income & Expenditure / Budget on 31 March 2018

2017/2018

	Department	Expenditure			Income		
		Budget	Actual	%	Budget	Actual	%
10	RATES ADMINISTRATION	2,282,350	1,836,728	80.5	50,885,510	46,436,615	91.3
20	MUNICIPAL MANAGER	2,848,005	2,001,264	70.3	5,661,410	4,241,718	74.9
21	INTERNAL AUDIT	2,506,930	1,070,448	42.7	-	-	0.0
30	SPECIAL PROJECTS	3,831,887	2,260,140	59.0	145,230	2,193	1.5
50	CORPORATE SERVICES	12,745,260	12,641,891	99.2	7,502,630	5,403,582	72.0
60	FINANCE	32,288,901	21,908,979	67.9	46,867,800	48,040,142	102.5
65	INFORMATION TECHNOLOGY	9,536,491	5,339,439	56.0	527,930	-	0.0
80	CEMETERIES - EAST	2,181,011	960,711	44.0	414,990	413,350	99.6
90	LIBRARY SERVICE	9,811,675	6,572,519	67.0	9,191,780	6,194,951	67.4
120	PROPERTY & BUILDING MAINTENANCE	8,185,215	3,660,835	44.7	1,862,140	1,297,032	69.7
130	COMMUNITY FACILITIES	3,218,169	2,208,444	68.6	-	-	0.0
140	SPORT FIELDS	3,189,110	2,754,954	86.4	580,740	-	0.0
150	MAIN ROAD	153,000	-	0.0	153,000	-	0.0
160	CIVIL ENGINEERING SERVICES	11,224,899	4,162,918	37.1	10,952,810	4,162,918	38.0
170	ROADS & STREETS - EAST	30,680,763	15,592,414	50.8	37,630	20,050	53.3
171	ROADS & STREETS - WEST	2,970,380	2,287,275	77.0	-	-	0.0
180	ENVIRONMENTAL SERVICES - EAST	18,142,272	11,388,680	62.8	384,310	393,187	102.3
181	ENVIRONMENTAL SERVICES - WEST	-	-	0.0	-	-	0.0
185	COMMUNITY HALLS	4,308,987	640,270	14.9	484,270	306,105	63.2
200	COUNCIL GENERAL EXPENDITURE	16,938,249	10,483,516	61.9	152,340	88,019	57.8
205	MAYOR	11,771,382	8,037,598	68.3	4,546,000	4,546,000	100.0
210	CLEANSING - EAST	5,327,727	8,095,755	152.0	-	4,929,938	0.0
211	CLEANSING - WEST	20,995,317	10,130,088	48.2	27,241,050	15,623,211	57.4
212	CLEANSING - STREET CLEANING	4,824,110	3,933,752	81.5	-	-	0.0
220	SEWAGE - EAST	25,296,507	16,137,367	63.8	31,014,650	27,541,846	88.8
221	SEWAGE - WEST	2,666,540	2,105,026	78.9	-	-	0.0
230	SWIMMING POOL	2,524,921	437,676	17.3	556,380	175,216	31.5
240	TRAFFIC	4,609,054	3,058,191	66.4	6,309,790	1,792,915	28.4
241	TRAFFIC : POLICE FORCE, TRAFFIC & PARKING	19,621,470	13,709,648	69.9	9,547,180	596,814	6.3
245	DISASTER MANAGEMENT	5,006,548	3,237,559	64.7	878,200	725,492	82.6
250	WORKSHOP	2,408,491	1,400,398	58.1	1,452,170	662,468	45.6
260	ELECTRICITY	302,713,298	229,239,037	75.7	367,717,993	268,343,760	73.0
280	WATER - EAST	47,017,501	30,500,519	64.9	72,276,190	44,945,047	62.2
281	WATER - WEST	727,360	1,683,692	231.5	-	-	0.0
290	IRRIGATION	1,706,365	193,000	11.3	1,548,610	729,313	47.1
295	DROUGHT RELIEF	500,000	-	0.0	-	-	0.0
300	HOUSING	38,339,123	19,260,448	50.2	35,040,050	16,623,119	47.4
310	TOWN PLANNING	6,598,771	3,958,981	60.0	2,416,380	1,670,455	69.1
320	COMMUNITY SERVICES	2,075,316	2,297,402	110.7	-	-	0.0
340	INFRASTRUCTURE DEVELOPMENT	3,614,144	2,752,560	76.2	6,831,680	936,826	13.7
350	LOCAL ECONOMIC DEVELOPMENT	4,999,908	2,201,607	44.0	2,053,870	1,724,050	83.9
397	WARD COMMITTEES	2,758,658	707,046	25.6	-	-	0.0
400	STRATEGY & SOCIAL DEVELOPMENT	10,221,850	3,259,618	31.9	466,550	85,000	18.2
401	STRATEGY & SOCIAL DEVELOPMENT : STRAT PLANNING	50,000	1,823,664	3647.3	-	-	0.0
402	STRATEGY & SOCIAL DEVELOPMENT : POPULATION DEV	-	51,274	0.0	-	-	0.0
403	STRATEGY & SOCIAL DEVELOPMENT : TOURISM	233,840	185,264	79.2	-	-	0.0
410	THUSONG CENTRE	1,102,351	109,495	9.9	626,840	312,800	49.9
	TOTAL	704,754,106	476,278,092	67.6	706,328,103	508,964,133	72.1

Expenditure	Budget	Actual till	%	Budget till	Budget	Actual
	2017/2018	31/03/2018	31/03/2018	31/03/2018	March 2018	March 2018
Salaries, Wages & Allowances	185,739,819	135,716,305	73.1	139,304,864	15,478,318	15,098,356
General Expenditure	209,614,827	115,103,606	54.9	157,211,120	17,467,902	11,974,925
Repairs	24,375,939	10,600,115	43.5	18,281,954	2,031,328	1,600,596
Capital Cost	8,468,811	4,830,093	57.0	6,351,608	705,734	1,045,149
Contribution to Capital Cost	687,260	276,003	40.2	515,445	57,272	40,120
Contribution to Provisions & Reserves	14,415,910	10,811,942	75.0	10,811,933	1,201,326	1,201,326
Electricity - Bulk purchases	265,854,870	198,497,145	74.7	199,391,153	22,154,573	23,123,973
Water - Bulk purchases	4,236,670	442,998	10.5	3,177,503	353,056	110,507
Sub-total	713,394,106	476,278,092	66.8	535,045,580	59,449,509	54,194,951
Contra Debits/Credits	-	116	-	-	-	12,277,721
TOTAL	713,394,106	476,278,092	66.8	535,045,580	59,449,509	66,472,672

Section 16 - Financial Statements for the period 01 July 2017 to 31 March 2018



LANGEBERG

MUNISIPALITEIT MUNICIPALITY MASIPALA



These financial statements have not been audited

FINANCIAL STATEMENTS

31 MARCH 2018

LANGEBERG MUNICIPALITY

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LANGEBERG MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2018

	Notes	2018 R	Restated 2017 R
NET ASSETS AND LIABILITIES			
Net Assets		663 736 730	631 050 688
Capital Replacement Reserve	1	31 353 026	31 353 026
Accumulated Surplus		632 383 704	599 697 663
Non-Current Liabilities		136 301 959	130 553 663
Long-term Liabilities	2	14 725 143	17 926 458
Employee benefits	3	63 638 343	58 865 226
Non-Current Provisions	4	57 938 472	53 761 980
Current Liabilities		105 656 473	109 346 574
Consumer Deposits	5	10 899 661	9 968 278
Current Employee benefits	6	11 766 940	14 576 647
Provisions		4 160 728	5 547 638
Payables from exchange transactions	7	50 326 371	70 430 625
Unspent Conditional Government Grants and Receipts	8	20 230 083	3 082 897
Unspent Public Contributions	9	684 330	684 330
Taxes	10	2 532 200	-
Current Portion of Long-term Liabilities	2	5 056 160	5 056 160
Total Net Assets and Liabilities		905 695 162	870 950 926
ASSETS			
Non-Current Assets		656 448 338	645 636 558
Property, Plant and Equipment	11	623 972 466	612 891 492
Investment Property	12	26 933 847	26 971 067
Intangible Assets	13	151 542	209 437
Heritage Assets	14	260 000	260 000
Capitalised Restoration cost	15	4 547 326	4 547 326
Non-Current Investments	16	122 821	122 821
Long-Term Receivables	17	460 336	634 415
Current Assets		249 246 824	225 314 368
Inventory	18	52 484 725	52 547 337
Receivables from exchange transactions	19	31 054 845	47 765 345
Receivables from non-exchange transactions	20	16 497 551	7 323 898
Unpaid Conditional Government Grants and Receipts	8	-	-
Operating Lease Asset		108 437	108 437
Taxes	10	-	1 809 247
Current Portion of Long-term Receivables	17	267 363	655 465
Cash and Cash Equivalents	21	148 833 902	115 104 639
Total Assets		905 695 161	870 950 926

LANEBERG MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 1 JULY 2017 TO 31 MARCH 2018

		2018	2017
	Notes	Actual R	Restated R
REVENUE			
Revenue from Non-exchange Transactions		160 341 739	205 691 344
Taxation Revenue		46 436 615	42 685 693
Property rates	22	46 436 615	42 685 693
Transfer Revenue		111 120 116	136 563 868
Government Grants and Subsidies - Capital	23	17 773 554	24 502 697
Government Grants and Subsidies - Operating	23	93 346 562	112 061 170
Other Revenue		2 785 007	26 441 784
Actuarial Gains	3	-	5 177 099
Availability fees		1 808 502	2 349 311
Fair Value Adjustments		-	1 918
Fines		976 505	9 514 508
Impairment Reversal	30	-	9 395 800
Income due to Change in Discount rate		-	-
Stock Adjustments		-	3 147
Revenue from Exchange Transactions		312 938 369	440 997 741
Service Charges	24	285 996 573	405 781 216
Rental of Facilities and Equipment		2 566 514	2 713 779
Interest Earned - external investments		5 208 871	5 930 563
Interest Earned - outstanding debtors		1 654 704	2 167 653
Licences and Permits		781 766	1 502 807
Agency Services		663 113	3 498 222
Other Income	25	13 309 687	18 733 747
Unamortised Discount - Interest		-	72 531
Gain on disposal of Property, Plant and Equipment		2 757 141	597 224
Total Revenue		473 280 107	646 689 085
EXPENDITURE			
Employee related costs	26	128 698 127	158 501 313
Remuneration of Councillors		7 651 416	9 233 663
Bad Debts Written Off	28	-	22 244 965
Debt Impairment	27	10 811 942	(0)
Depreciation and Amortisation	29	18 829 785	26 440 858
Collection costs		1 931 490	2 586 398
Impairments	30	-	283 314
Material		10 336 141	9 104 320
Unamortised Discount - Interest paid		-	92 495
Finance Charges	31	4 830 093	11 925 367
Bulk Purchases	32	198 940 144	270 735 747
Contracted services		4 343 140	13 007 248
Grants and Subsidies	33	139 258	132 500
Stock Adjustments		258 931	4 243
General Expenses	34	53 823 602	44 946 850
Loss on disposal of Property, Plant and Equipment		-	285 545
Total Expenditure		440 594 066	569 524 826
NET SURPLUS/(DEFICIT) FOR THE YEAR		32 686 041	77 164 259

LANGEBERG MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 1 JULY 2016 TO 31 MARCH 2018

	Capital Replacement Reserve	Accumulated Surplus/(Deficit)	Total
	R	R	R
			-
Balance at 01 JULY 2016	35 245 178	518 636 105	553 881 283
Correction of error (Refer to Note 33)	-	5 146.20	5 146
Restated balance at 01 JULY 2016	35 245 178	518 641 251	553 886 429
Net Surplus for the year	-	77 164 259	77 164 259
Transfer to/from CRR	22 403 575	(22 403 575)	-
Property, Plant and Equipment purchased	(26 295 727)	26 295 727	-
Balance at 30 JUNE 2017	31 353 026	599 697 663	631 050 688
Net Surplus for the year	-	32 686 041	32 686 041
Transfer to/from CRR	-	-	-
Property, Plant and Equipment purchased	-	-	-
Balance at 30 SEPTEMBER 2017	31 353 026	632 383 704	663 736 730

LANGEBERG MUNICIPALITY

CASH FLOW STATEMENT FOR THE PERIOD ENDED 1 JULY 2017 TO 31 MARCH 2018

		31 MARCH 2018	Restated 30 JUNE 2017
	Notes	R	R
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Ratepayers and other		343 226 215	462 772 324
Government - operating		105 135 723	112 844 949
Government - capital		23 131 579	23 963 762
Interest		-14 014	8 742 545
Payments			
Suppliers and employees		(408 334 975)	(540 336 276)
Finance charges		(1 748 056)	(2 896 726)
Transfers and Grants		(139 258)	(132 500)
Cash generated by operations	35	61 257 215	64 958 079
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	11	(28 441 618)	(50 991 873)
Proceeds on Disposals		2 757 141	1 745 724
Purchase of Intangible Assets	13	-	(53 291)
Net Cash from Investing Activities		(25 684 476)	(49 299 441)
CASH FLOW FROM FINANCING ACTIVITIES			
Loans repaid		(2 774 859)	(4 590 962)
New loans raised		-	-
(Decrease)/Increase in Consumer Deposits		931 383	948 703
Net Cash from Financing Activities		(1 843 476)	(3 642 258)
NET (INCREASE) /DECREASE IN CASH AND CASH EQUIVALENTS		33 729 263	12 016 380
Cash and Cash Equivalents at the beginning of the year		115 104 639	103 088 259
Cash and Cash Equivalents at the end of the year	36	148 833 902	115 104 639
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		33 729 263	12 016 379

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

1	NET ASSET RESERVES	2018 R	2017 R
	Capital Replacement Reserve	31 353 026	31 353 026
	Total Net Asset Reserves	31 353 026	31 353 026
2	LONG-TERM LIABILITIES		
	Annuity Loans - At amortised cost	18 173 652	21 310 489
	Capitalised Lease Liability - At amortised cost	2 299 417	2 363 894
		20 473 069	23 674 384
	Current Portion transferred to Current Liabilities	5 056 160	5 056 160
	Annuity Loans - At amortised cost	3 889 329	3 889 329
	Capitalised Lease Liability - At amortised cost	1 166 830	1 166 830
		15 416 910	18 618 224
	Unamortised charges on loans	(691 767)	(691 767)
	Balance 1 July	691 767	711 731
	Adjustment for the period	-	(19 964)
	Total Long-term Liabilities - At amortised cost using the effective interest rate method	14 725 143	17 926 458

Assets pledged as security:

A bond is registered on the Town Hall of Ashton in favour of the Development Bank of South Africa as security for the following loans:

- Extension - Municipal Offices
- Vehicle Testing Station
- Paving
- Electrification - Industrial Area

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

3	EMPLOYEE BENEFITS	2018 R	2017 R
	Post Retirement Benefits	54 522 013	50 185 498
	Long Service Awards	9 116 331	8 679 728
	Total Non-current Employee Benefit Liabilities	63 638 343	58 865 226
	<u>Post Retirement Benefits</u>		
	Balance 1 July	52 109 861	51 412 969
	Contribution for the year	1 698 566	2 434 406
	Interest Cost	3 702 079	4 695 585
	Expenditure for the year	-1 430 581.03	(1 804 155)
	Actuarial Loss / (Gain)	-	(4 628 944)
	Total post retirement benefits 31 MARCH 2018	56 079 924	52 109 861
	Less: Transfer of Current Portion - Note 6	(1 557 911)	(1 924 363)
	Balance at end of year	54 522 013	50 185 498
	<u>Long Service Awards</u>		
	Balance 1 July	9 597 679	9 377 980
	Contribution for the year	618 819	829 256
	Interest Cost	576 833	756 268
	Expenditure for the year	-624 446.98	(817 670)
	Actuarial Loss / (Gain)	-	(548 155)
	Total long service 31 MARCH 2018	10 168 884	9 597 679
	Less: Transfer of Current Portion - Note 6	(1 052 554)	(917 951)
	Balance at end of year	9 116 331	8 679 728

4	NON-CURRENT PROVISIONS	2018	2017
	Provision for Rehabilitation of Landfill-sites	57 938 472	53 761 980
	Total Non-current Provisions	57 938 472	53 761 980

The Municipality operates on four landfill sites. The in year actual operational costs is expensed in the statement of financial performance. The provision is calculated in order to finance the rehabilitation cost of each site when it reaches 100% capacity. The expected cash flow outflow within one year is related to the McGregor and Montagu site, which reached 100% capacity and the cost is represented by the short-term portion of the non-current provision. The other landfill sites in operation are Bonnievale and Ashton

<u>Landfill Sites</u>	2018	2017
Balance 1 July	59 309 618	55 627 947
Contribution for the year	-	65 854
Expenditure incurred (Interest)	2 789 583	3 615 817
Total provision 31 MARCH 2018	62 099 201	59 309 618
Less: Transfer of Current Portion to Current Provisions - Note 7	(4 160 728)	(5 547 638)
Balance at end of year	57 938 472	53 761 980

The estimated rehabilitation costs for each of the existing sites are based on the current rates for construction costs. The assumptions used are as follows:

	Montagu	Bonnievale	McGregor	Ashton
Area (m ²)	17 190	28 890	35 752	44 685
Rehabilitation volume (m ³)	17 190	23 635	35 752	43 979
Fence (m)				
Total cost of rehabilitation	8 627 145	13 454 073	16 642 914	20 585 486
Decommission date	2015	2020	2015	2017

The municipality has an obligation to rehabilitate landfill sites at the end of the expected useful life of the asset. Total cost and estimated date of decommission of the sites are as follows:

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

		2018	2017
		R	R
5	CONSUMER DEPOSITS		
	Municipal services	10 899 661	9 968 278
	Total Consumer Deposits	10 899 661	9 968 278
	Guarantees held in lieu of Electricity and Water Deposits	-	2 414 449

The fair value of consumer deposits approximate their carrying value. Interest is not paid on these amounts.

6	CURRENT EMPLOYEE BENEFITS	2018	2017
	Current Portion of Post Retirement Benefits - Note 3	1 557 911	1 924 363
	Current Portion of Long-Service Provisions - Note 3	1 052 554	917 951
	Staff Leave	6 219 602	7 147 297
	Performance Bonuses	411 482	411 482
	Bonuses	2 525 391	4 175 554
	Total Current Employee Benefits	11 766 940	14 576 647

The movement in current employee benefits is reconciled as follows:

<u>Staff Leave</u>	2018	2017
Balance at beginning of year	7 147 297	6 850 420
Contribution to current portion	366 534	4 103 970
Expenditure incurred	-1 294 228.93	(3 807 093)
Balance at end of year	6 219 602	7 147 297

Staff leave accrued to employees according to collective agreement. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave.

<u>Performance Bonuses</u>	2018	2017
Balance at beginning of year	411 482	350 164
Contribution / (Reversal) to current portion	-	377 725
Expenditure incurred	0.00	(316 407)
Balance at end of year	411 482	411 482

Performance bonuses are being paid to Municipal Manager and Directors after an evaluation of performance by the council.

<u>Bonuses</u>	2018	2017
Balance at beginning of year	4 175 554	4 005 432
Contribution to current portion	6 197 311	7 638 013
Expenditure incurred	(7 847 474)	(7 467 891)
Balance at end of year	2 525 391	4 175 554

Bonuses are being paid to all permanent employed municipal staff, excluding section 57 Managers. The balance at year end represent the portion of the bonus that have already vested for the current salary cycle.

7	PAYABLES FROM EXCHANGE TRANSACTIONS	R	R
	Trade Payables	33 588 133	54 588 923
	Payments received in advance	(1 016 410)	3 108 405
	Retentions and Guarantees	3 549 522	2 824 037
	Sundry Deposits	17 958 358	8 810 136
	Sundry Creditors	(3 753 233)	1 099 124
	Total Trade Payables	50 326 371	70 430 625

Payables are being recognised net of any discounts.

Payables are being paid within 30 days as prescribed by the MFMA. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other payables on initial recognition is not deemed necessary.

The carrying value of trade and other payables approximates its fair value.

Sundry deposits include hall, builders and other general deposits.

8	UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS	2018 R	2017 R
	Unspent Grants	20 230 083	3 082 897
	National Government Grants	6 489 221	104 496
	Provincial Government Grants	12 829 419	2 516 958
	District Municipality	911 443	461 443
	Less: Unpaid Grants	-	-
	National Government Grants	-	-
	Provincial Government Grants	-	-
	District Municipality	-	-
	Total Conditional Grants and Receipts	20 230 083	3 082 897

Unspent grants can mainly be attributed to projects that are work in progress on the relevant financial year-ends. An application was sent to National Treasury that the unspent grants at 30 June 2015 be approved for roll-over and when it is approved it will be taken up in the second adjustments budget of 2015/2016 financial year.

9	UNSPENT PUBLIC CONTRIBUTIONS	2018	2017
9.1	Silwer Strand Home Owners Association	62 849	62 849
	Uitsig: Parmalat	-	-
	Robertson Arts and Crafts Project	621 481	621 481
	Total Unspent Public Contributions	684 330	684 330

Reconciliation of public contributions

Silwer Strand Home Owners Association

Opening balance	62 849	62 849
Contributions received	-	-
Conditions met - Transferred to revenue	-	-
Closing balance	62 849	62 849

The Silwer Strand Home Owners Association had to make a contribution for the construction of infrastructure. The project is not yet complete.

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

	2018	2017
9.2 <u>Robertson Arts and Crafts Project</u>		
Opening balance	621 481	621 481
Contributions received	-	-
Conditions met - Transferred to revenue	-	-
Closing balance	<u>621 481</u>	<u>621 481</u>

The money was transferred into the bank account of the municipality, this conditional grant funding is earmarked for the Robertson Arts and Crafts Project to be administered by Langeberg Municipality.

10	TAXES	2018	2017
10.1	VAT PAYABLE		
	VAT Payable	992 245	15 406
	VAT output in suspense	8 735 207	7 111 532
	Less: VAT portion of receivables	(3 545 209)	(3 545 209)
	Total Vat payable	<u>6 182 243</u>	<u>3 581 729</u>
10.2	VAT RECEIVABLE		
	VAT input in suspense	3 650 044	5 390 976
	Total VAT receivable	<u>3 650 044</u>	<u>5 390 976</u>
10.3	NET VAT RECEIVABLE/(PAYABLE)	<u>(2 532 200)</u>	<u>1 809 247</u>

11 PROPERTY, PLANT AND EQUIPMENT

11.1 31 JANUARY 2018

Reconciliation of Carrying Value	Cost												Accumulated Depreciation and Impairment Losses										Carrying Value
	Opening Balance Original Cost	Opening Balance Residual Values	Adjustments Original Cost	Adjustments Residual Values	Restated Opening Balance Original Cost	Restated Opening Residual Value	Additions Original Cost	Additions Residual Values	Disposals / Transfer Original Cost	Disposals / Transfer Residual Values	Adjustments	Closing Balance Cost	Accumulated Depreciation Opening Balance	Accumulated Impairments Opening Balance	Adjustments	Depreciation	Disposals / Transfer	Impairments	Adjustments	Accumulated Depreciation Closing Balance	Accumulated Impairments Closing Balance		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
Land and Buildings	101 991 454	1	-	-	102 071 955	-	-	-	-	-	-	102 071 955	9 044 880	203 340	-	850 242	-	-	-	9 895 122	203 340	91 973 492	
Land	57 210 867	-	-	-	57 210 867	-	-	-	-	-	-	57 210 867	-	200 000	-	-	-	-	-	-	200 000	57 010 867	
Buildings	44 780 587	1	-	-	44 780 588	-	-	-	-	-	-	44 780 588	9 044 880	3 340	-	850 242	-	-	-	9 895 122	3 340	34 882 125	
Work in Progress	80 500	-	-	-	80 500	-	-	-	-	-	-	80 500	-	-	-	-	-	-	-	-	-	80 500	
Infrastructure	541 741 960	2	-	-	541 741 962	-	28 441 618	-	-	-	1 374 026	571 557 606	134 924 152	529 037	-	10 821 873	-	-	-	145 746 024	529 037	425 282 545	
Electricity	130 377 515	-	-	-	130 377 515	-	-	-	-	-	-	130 377 515	40 543 578	-	-	2 515 315	-	-	-	43 058 893	-	87 318 623	
Electricity capital spares	2 092 595	-	-	-	2 092 595	-	-	-	-	1 374 026	3 466 621	-	-	-	-	-	-	-	-	-	-	3 466 621	
Housing	5 876 200	-	-	-	5 876 200	-	-	-	-	-	5 876 200	330 557	508 397	-	7 296	-	-	-	-	337 853	508 397	5 029 950	
Roads	136 929 954	-	-	-	136 929 954	-	-	-	-	-	136 929 954	40 500 171	-	-	2 896 976	-	-	-	-	43 397 148	-	93 532 806	
Sewerage	78 775 047	1	-	-	78 775 048	-	-	-	-	-	78 775 048	18 049 086	-	-	1 882 360	-	-	-	-	19 931 445	-	58 843 603	
Waste Management	33 753 294	-	-	-	33 753 294	-	-	-	-	-	33 753 294	5 848 065	-	-	838 405	-	-	-	-	6 686 471	-	27 066 823	
Water	137 299 513	1	-	-	137 299 514	-	-	-	-	-	137 299 514	29 652 695	20 640	-	2 681 520	-	-	-	-	32 334 215	20 640	104 944 659	
Water capital spares	380 734	-	-	-	380 734	-	-	-	-	-	380 734	-	-	-	-	-	-	-	-	-	-	380 734	
Work in Progress	16 257 109	-	-	-	16 257 109	-	28 441 618	-	-	-	44 698 727	-	-	-	-	-	-	-	-	-	-	44 698 727	
Community Assets	79 396 379	-	-	-	79 396 379	-	-	-	-	-	79 396 379	19 792 074	-	-	1 408 867	-	-	-	-	21 200 941	-	58 195 437	
Airfield	243 058	-	-	-	243 058	-	-	-	-	-	243 058	49 187	-	-	5 863	-	-	-	-	55 050	-	188 007	
Cemeteries	2 494 252	-	-	-	2 494 252	-	-	-	-	-	2 494 252	1 194 893	-	-	70 464	-	-	-	-	1 265 357	-	1 228 895	
Clinics	2 870 191	-	-	-	2 870 191	-	-	-	-	-	2 870 191	654 310	-	-	47 170	-	-	-	-	701 479	-	2 168 711	
Community halls	16 086 304	-	-	-	16 086 304	-	-	-	-	-	16 086 304	3 388 864	-	-	131 586	-	-	-	-	3 520 450	-	12 565 853	
Fire, safety & emergency	681 144	-	-	-	681 144	-	-	-	-	-	681 144	334 144	-	-	23 087	-	-	-	-	357 231	-	323 913	
Libraries	13 076 394	-	-	-	13 076 394	-	-	-	-	-	13 076 394	2 960 991	-	-	276 345	-	-	-	-	3 237 337	-	9 839 057	
Museums & Art Galleries	595 166	-	-	-	595 166	-	-	-	-	-	595 166	130 824	-	-	6 669	-	-	-	-	137 493	-	457 673	
Other	9 821 482	-	-	-	9 821 482	-	-	-	-	-	9 821 482	1 673 056	-	-	246 498	-	-	-	-	1 919 554	-	7 901 928	
Parks & Gardens	11 573 771	-	-	-	11 573 771	-	-	-	-	-	11 573 771	1 524 597	-	-	89 635	-	-	-	-	1 614 232	-	9 959 539	
Recreation facilities	1 729 213	-	-	-	1 729 213	-	-	-	-	-	1 729 213	1 264 210	-	-	42 287	-	-	-	-	1 306 496	-	422 717	
Sport fields & stadia	16 043 807	-	-	-	16 043 807	-	-	-	-	-	16 043 807	4 966 286	-	-	383 949	-	-	-	-	5 350 235	-	10 693 572	
Swimming pools	3 468 269	-	-	-	3 468 269	-	-	-	-	-	3 468 269	1 650 713	-	-	85 313	-	-	-	-	1 736 026	-	1 732 243	
Work in Progress	713 329	-	-	-	713 329	-	-	-	-	-	713 329	-	-	-	-	-	-	-	-	-	-	713 329	
Leased Assets	3 444 235	-	-	-	3 444 235	-	-	-	-	-	-	3 444 235	1 249 870	-	-	889 780	-	-	-	2 139 649	-	1 304 586	
Office Equipment (Lease)	3 444 235	-	-	-	3 444 235	-	-	-	-	-	-	3 444 235	1 249 870	-	-	889 780	-	-	-	2 139 649	-	1 304 586	
Other Assets	80 314 326	11 116 898	-	-	80 314 326	11 116 898	-	-	-	-	-	91 431 224	39 186 823	264 088	-	4 763 908	-	-	-	43 950 731	264 088	47 216 405	
Computer hardware/equipment	15 698 449	27	-	-	15 698 449	27	-	-	-	-	-	15 698 476	7 400 847	101 136	-	1 113 791	-	-	-	8 514 638	101 136	7 082 702	
Furniture & office equipment	8 879 940	58 302	-	-	8 879 940	58 302	-	-	-	-	-	8 938 242	4 257 794	14 884	-	876 861	-	-	-	5 134 656	14 884	3 788 702	
General Vehicles	27 027 569	8 671 001	-	-	27 027 569	8 671 001	-	-	-	-	-	35 698 570	12 552 835	131 265	-	1 377 982	-	-	-	13 930 817	131 265	21 636 487	
Other	2 387 381	207 942	-	-	2 387 381	207 942	-	-	-	-	-	2 595 323	514 242	-	-	174 352	-	-	-	688 594	-	1 906 728	
Other Buildings	1 260 505	-	-	-	1 260 505	-	-	-	-	-	1 260 505	607 491	-	-	27 220	-	-	-	-	634 711	-	625 794	
Specialised Vehicles	3 924 298	954 721	-	-	3 924 298	954 721	-	-	-	-	4 879 018	2 557 906	-	-	147 199	-	-	-	-	2 705 106	-	2 173 913	
Plant & Equipment	21 136 185	1 224 906	-	-	21 136 185	1 224 906	-	-	-	-	22 361 091	11 295 708	16 802	-	1 046 503	-	-	-	-	12 342 210	16 802	10 002 078	
	806 888 355	11 116 901	-	-	806 968 858	11 116 898	28 441 618	-	-	-	1 374 026	847 901 399	204 197 799	996 465	-	18 734 669	-	-	-	222 932 469	996 465	623 972 466	

11 PROPERTY, PLANT AND EQUIPMENT

11.2 30 JUNE 2017

Reconciliation of Carrying Value	Cost															Accumulated Depreciation and Impairment Losses										Carrying Value
	Opening Balance Original Cost R	Opening Balance Residual Values R	Adjustments Original Cost R	Adjustments Residual Values R	Restated Opening Balance Original Cost R	Restated Opening Residual Value R	Additions Original Cost R	Additions Residual Values R	Disposals / Transfer Original Cost R	Disposals / Transfer Residual Values R	Adjustments R	Closing Balance Cost R	Accumulated Depreciation Opening Balance R	Accumulated Impairments Opening Balance R	Adjustments R	Depreciation R	Disposals / Transfer R	Impairments R	Adjustments R	Accumulated Depreciation Closing Balance R	Accumulated Impairments Closing Balance R					
Land and Buildings	91 399 504	1	-	-	91 399 504	1	11 847 063	-	-1 174 613	-	-	102 071 955	8 209 272	203 340	-	858 999	-23 391	-	-	-	9 044 880	203 340	92 823 734			
Land	58 230 214	-	(110 100)	-	58 120 114	-	-	-	-1 019 347	-	110 100	57 210 867	-	200 000	-	-	-	-	-	-	-	200 000	57 010 867			
Buildings	33 169 290	1	110 100	-	33 279 390	1	11 766 563	-	-155 266	-	(110 100)	44 780 588	8 209 272	3 340	-	858 999	(23 391)	-	-	-	9 044 880	3 340	35 732 367			
Work in Progress	-	-	-	-	-	-	80 500	-	-	-	-	80 500	-	-	-	-	-	-	-	-	-	-	80 500			
Infrastructure	519 214 777	2	-113 415	-	519 101 362	2	22 730 088	-	-202 905	-	113 415	541 741 962	121 503 561	508 397	-	13 558 836	-138 245	20 640	-	-	134 924 152	529 037	406 288 774			
Electricity	128 005 856	-	(24 379)	-	127 981 477	-	2 371 659	-	-	-	24 379	130 377 515	37 261 834	-	-	-	3 281 744	-	-	-	40 543 578	-	89 833 937			
Electricity - capital spares	2 092 595	-	(117 001)	-	1 975 594	-	-	-	-	-	117 001	2 092 595	-	-	-	-	-	-	-	-	-	-	2 092 595			
Housing	5 879 200	-	-	-	5 879 200	-	-	-	-3 000	-	-	5 876 200	320 838	508 397	-	-	9 719	-	-	-	330 557	508 397	5 037 246			
Roads	136 527 376	-	(152 764)	-	136 374 612	-	493 418	-	-90 840	-	152 764	136 929 954	36 738 197	-	-	-	3 841 473	(79 499)	-	-	40 500 171	-	96 429 783			
Sewerage	65 122 854	1	-	-	65 122 854	1	13 652 193	-	-	-	-	78 775 048	16 088 317	-	-	-	1 960 769	-	-	-	18 049 086	-	60 725 962			
Waste Management	19 992 800	-	-	-	19 992 800	-	13 760 494	-	-	-	-	33 753 294	4 906 055	-	-	-	942 010	-	-	-	5 848 065	-	27 905 229			
Water	135 619 794	1	-	-	135 619 794	1	1 788 783	-	-109 064	-	-	137 299 514	26 188 319	-	-	-	3 523 121	(58 746)	20 640	-	29 652 695	20 640	107 626 179			
Water - capital spares	380 734	-	3 586	-	384 320	-	-	-	-	-	(3 586)	380 734	-	-	-	-	-	-	-	-	-	-	380 734			
Work in Progress	25 593 568	-	177 143	-	25 770 711	-	-9 336 459	-	-	-	(177 143)	16 257 109	-	-	-	-	-	-	-	-	-	-	16 257 109			
Community Assets	74 373 612	-	-	-	74 373 612	-	5 107 766	-	-85 000	-	-	79 396 379	18 034 358	-	-	-	1 772 994	-15 278	-	-	19 792 074	-	59 604 304			
Airfield	243 058	-	-	-	243 058	-	-	-	-	-	-	243 058	41 376	-	-	-	7 811	-	-	-	49 187	-	193 871			
Cemeteries	2 494 252	-	-	-	2 494 252	-	-	-	-	-	-	2 494 252	1 096 891	-	-	-	98 002	-	-	-	1 194 893	-	1 299 359			
Clinics	2 955 191	-	49 000	-	3 004 191	-	-	-	-85 000	-	(49 000)	2 870 191	606 663	-	-	-	62 925	(15 278)	-	-	654 310	-	2 215 881			
Community halls	16 086 304	-	-	-	16 086 304	-	-	-	-	-	-	16 086 304	3 193 892	-	-	-	194 972	-	-	-	3 388 864	-	12 697 440			
Fire, safety & emergency	681 144	-	-	-	681 144	-	-	-	-	-	-	681 144	303 390	-	-	-	30 755	-	-	-	334 144	-	347 000			
Libraries	8 701 023	-	(1 388 490)	-	7 312 533	-	4 375 371	-	-	-	1 388 490	13 076 394	2 715 813	-	-	-	245 178	-	-	-	2 960 991	-	10 115 402			
Museums & Art Galleries	595 166	-	-	-	595 166	-	-	-	-	-	-	595 166	121 940	-	-	-	8 884	-	-	-	130 824	-	464 342			
Other	9 821 482	-	-	-	9 821 482	-	-	-	-	-	-	9 821 482	1 344 693	-	-	-	328 364	-	-	-	1 673 056	-	8 148 425			
Parks & Gardens	11 573 771	-	-	-	11 573 771	-	-	-	-	-	-	11 573 771	1 404 771	-	-	-	119 826	-	-	-	1 524 597	-	10 049 174			
Recreation facilities	1 729 213	-	-	-	1 729 213	-	-	-	-	-	-	1 729 213	1 207 879	-	-	-	56 331	-	-	-	1 264 210	-	465 004			
Sport fields & stadia	15 908 058	-	(453 118)	-	15 454 940	-	135 749	-	-	-	453 118	16 043 807	4 459 985	-	-	-	506 300	-	-	-	4 966 286	-	11 077 521			
Swimming pools	3 468 269	-	-	-	3 468 269	-	-	-	-	-	-	3 468 269	1 537 067	-	-	-	113 646	-	-	-	1 650 713	-	1 817 556			
Work in Progress	116 683	-	1 792 607	-	1 909 290	-	596 647	-	-	-	(1 792 607)	713 329	-	-	-	-	-	-	-	-	-	-	713 329			
Leased Assets	2 237 884	-	-	-	2 237 884	-	1 391 184	-	-184 832	-	-	3 444 235	360 531	-	-	-	1 048 837	-159 498	-	-	1 249 870	-	2 194 366			
Office Equipment (Lease)	2 237 884	-	-	-	2 237 884	-	1 391 184	-	-184 832	-	-	3 444 235	360 531	-	-	-	1 048 837	(159 498)	-	-	1 249 870	-	2 194 366			
Other Assets	71 174 215	9 825 142	-5 816	-	71 168 399	9 825 142	9 986 928	1 314 212	-846 817	-22 456	5 816	91 431 224	34 283 084	1 413	-	5 669 906	-766 166	262 674	-	-	39 186 823	264 088	51 980 313			
Computer hardware/equipment	14 400 924	27	-	-	14 400 924	27	1 376 909	-	(79 384)	-	-	15 698 476	6 165 941	1 413	-	-	1 269 323	(34 418)	99 723	-	7 400 847	101 136	8 196 493			
Furniture & office equipment	7 952 059	255	(5 816)	-	7 946 243	255	1 645 559	58 047	(717 678)	-	5 816	8 938 242	3 796 528	-	-	-	1 157 016	(695 749)	14 884	-	4 257 794	14 884	4 665 563			
General Vehicles	21 858 276	7 437 292	-	-	21 858 276	7 437 292	5 200 883	1 256 165	(31 590)	(22 456)	-	35 698 570	11 105 384	-	-	-	1 471 444	(23 993)	131 265	-	12 562 835	131 265	23 014 470			
Other	2 377 691	207 942	-	-	2 377 691	207 942	9 690	-	-	-	-	2 595 323	282 553	-	-	-	231 690	-	-	-	514 242	-	2 081 080			
Other Buildings	1 260 505	-	-	-	1 260 505	-	-	-	-	-	-	1 260 505	571 230	-	-	-	36 260	-	-	-	607 491	-	653 014			
Specialised Vehicles	3 924 298	954 721	-	-	3 924 298	954 721	-	-	-	-	-	4 879 018	2 361 820	-	-	-	196 087	-	-	-	2 557 906	-	2 321 112			
Plant & Equipment	19 400 463	1 224 906	-	-	19 400 463	1 224 906	1 753 887	-	(18 165)	-	-	22 361 091	9 999 629	-	-	-	1 308 085	(12 007)	16 802	-	11 295 708	16 802	11 048 581			
	758 399 992	9 825 145	(119 231)	-	758 280 761	9 825 145	51 063 029	1 314 212	(2 484 167)	(22 456)	119 231	818 085 755	182 390 805	713 150.38	-	22 909 572	(1 102 578)	283 314	-	204 197 799	996 465	612 891 482				

11 PROPERTY, PLANT AND EQUIPMENT (CONTINUE)

Assets pledged as security:

A bond is registered on the Town Hall of Ashton in favour of the Development Bank of South Africa as security for the following loans:

- Extension - Municipal Offices
- Vehicle Testing Station
- Paving
- Electrification - Industrial Area

12 INVESTMENT PROPERTY

Net Carrying amount at 1 July

	2018 R	2017 R
Cost	28 804 905	28 824 905
Accumulated Depreciation	(1 833 838)	(1 784 256)
Disposals	-	(20 000)
Depreciation for the year	(37 220)	(49 582)
Net Carrying amount at end of period	26 933 847	26 971 067
Cost	28 804 905	28 804 905
Accumulated Depreciation	(1 871 058)	(1 833 838)

There are no restrictions on the realisability of Investment Property or the remittance of revenue and proceeds of disposal.

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

Revenue derived from the rental of investment property	-	1 187 838
Operating expenditure incurred on properties	1 543 540	3 967 335

13 INTANGIBLE ASSETS

Computer Software and Servitudes

Net Carrying amount at 1 July

	2018 R	2017 R
Cost	1 059 134	1 005 843
Accumulated Amortisation	(849 697)	(795 515)
Acquisitions	-	53 291
Amortisation	(57 895)	(54 182)
Net Carrying amount at end of period	151 542	209 437
Cost	1 059 134	1 059 134
Accumulated Amortisation	(907 593)	(849 697)

The following material intangible assets are included in the carrying value above

	Carrying Value	
Description	2018 R	2017 R
Microsoft Office	103 146	103 146
Software Bytes NBD	29 191	29 191
Omron Scda Software - Vehicle Testing	24 100	24 100
Servitude Bonnievale	53 000	53 000
Total	209 437	209 437

No intangible asset was assessed having an indefinite useful life. There are no internally generated intangible assets at reporting date. There are no intangible assets whose title is restricted. There are no intangible assets pledged as security for liabilities. There are no contractual commitments for the acquisition of intangible assets.

	R	R
14 HERITAGE ASSETS		
Net Carrying amount at 1 July	649 000	649 000
Impairments	(389 000)	(389 000)
Net Carrying amount at end of period	260 000	260 000
Cost	649 000	649 000
Accumulated Impairment	(389 000)	(389 000)

The Museum collapsed on 26 August 2014 when maintenance work was done by a contractor. The municipality instituted legal proceedings against the contractor to recover costs to reinstate the building.

There are no restrictions on the realisability of Heritage Assets or the remittance of revenue and proceeds of disposal.

There are no contractual obligations to purchase, construct or develop Heritage Assets or for repairs, maintenance or enhancements.

There are no Heritage Assets pledged as security for liabilities

	2018 R	2017 R
15 CAPITALISED RESTORATION COST	4 547 326	7 957 403
Net Carrying amount at 1 July		
Cost	50 124 537	50 107 091
Accumulated Depreciation	(32 184 780)	(28 757 257)
Accumulated Impairments	(13 392 431)	(13 392 431)
Acquisitions / Additions	-	-
(Decrease)/Increase in asset value	-	17 445
Depreciation for the year	-	(3 427 522)
Net Carrying amount at end of period	4 547 326	4 547 326
Cost	50 124 537	50 124 537
Accumulated Depreciation	(32 184 780)	(32 184 780)
Accumulated Impairments	(13 392 431)	(13 392 431)

The impairment on the landfill sites is as result of the rehabilitation requirements, but the Montagu and McGregor sites have already reached their economic useful lives.

16 NON-CURRENT INVESTMENTS		
Listed Investments	110 485	110 485
Unlisted Investments	12 336	12 336
Total Non-Current Investments	122 821	122 821

Listed shares are held in public companies. No specific maturity dates and interest rates are applicable to these shares.

The listed shares represent 270 Sanlam Shares and 10275 Capevin Shares and Unlisted Shares represent 1028 KVV Shares held at fair value, available for sale.

The market value per share at year end: Sanlam Shares	64.80	64.80
The market value per share at year end: KVV Shares	12.00	12.00
The market value per share at year end: Capevin Shares	9.05	9.05

17	LONG-TERM RECEIVABLES	2018 R	2017 R
	Provincial Government Housing Loans - At amortised cost	371 917	365 196
	Staff Study loans - At amortised cost	100 953	139 551
	Services connections - At amortised cost	459 532	520 610
	Land Sales - At amortised cost	(303 124)	-
	Short-term Installments	267 363	264 524
	Agreements with Consumer Debtors	13 261 566	13 430 508
		<hr/>	<hr/>
		14 158 207	14 720 389
	Less: Current portion transferred to current receivables	(267 363)	(655 465)
		<hr/>	<hr/>
		13 890 844	14 064 924
	Less: Provision for Impairment	(13 430 508)	(13 430 508)
		<hr/>	<hr/>
	Total Long Term Receivables	460 336	634 415

HOUSING LOANS

The Provincial Government Housing Loans are receivable from various customers. When tested for impairment management determined that none of the financial assets are individually significant therefore impairment was performed on a group basis.

LONG-TERM RECEIVABLES (CONTINUE)

SERVICES CONNECTIONS

The Services connections are receivable from various customers. When tested for impairment; management determined; that none of the financial assets are individually significant therefore impairment was performed on a group basis.

LAND SALES

The Land sales are receivable from various customers. When tested for impairment; management determined; that none of the financial assets are individually significant therefore impairment was performed on a group basis.

AGREEMENTS WITH CONSUMER DEBTORS

The agreements with consumer debtors are receivable from various customers. When tested for impairment; management determined; that none of the financial assets are individually significant therefore impairment was performed on a group basis.

	2018 R	2017 R
Reconciliation of Provision for Bad Debts		
Balance at beginning of year	13 430 508	15 750 841
Contribution to provision/(Reversal of provision)	-	(2 320 333)
Bad Debts Written Off	-	-
	<hr/>	<hr/>
Balance at end of year	13 430 508	13 430 508

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

		2018	2017
		R	R
18	INVENTORY		
	Maintenance Materials - At cost	7 323 258	7 385 870
	Compost – at cost	118 096	118 096
	Water – at cost	149 537	149 537
	Low Cost Housing	44 893 833	44 893 833
	Total Inventory	52 484 725	52 547 337
		2018	2017
19	RECEIVABLES FROM EXCHANGE TRANSACTIONS		
	Electricity	29 826 636	21 266 351
	Water	7 354 248	7 505 642
	Refuse	5 104 653	4 138 023
	Sewerage	6 657 222	5 526 934
	Housing Rentals	591 673	560 346
	Other Receivables	4 017 958	4 090 414
	Prepaid Expenses	(0)	122 821
	Other	2 285 489	19 253 605
	Total Receivables from Exchange Transactions	55 837 879	62 464 135
	Less: Provision for Impairment	(24 783 034)	(14 698 791)
	Total Net Receivables from Exchange Transactions	31 054 845	47 765 345

Consumer Trade Receivables are payable within 30 days. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other receivables on initial recognition is not deemed necessary

	2018	2017
RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUE)		
Reconciliation of Provision for Bad Debts		
Balance at beginning of year	14 698 791	15 043 689
Contribution to provision/(Reversal of provision)	5 501 088	(344 898)
Bad Debts Written Off	4 583 155	-
Balance at end of year	24 783 034	14 698 791

		2018	2017
		R	R
20	RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
	Rates	18 618 636	9 482 088
	Fines	6 250 200	6 250 200
	Other Receivables	9 585 418	9 112 461
	Accrued Interest	429 123	615 137
	Availability charges	6 088 819	5 714 522
	Other	3 067 476	2 782 803
	Total Receivables from Non-Exchange Transactions	34 454 254	24 844 750
	Less: Provision for Impairment	(17 956 703)	(17 520 851)
	Total Net Receivables from Non-Exchange Transactions	16 497 551	7 323 898
	Reconciliation of Provision for Bad Debts		
	Balance at beginning of year	17 520 851	24 532 906
	Contribution to provision/(Reversal of provision)	18 788 589	(7 012 055)
	Bad Debts Written Off	(18 352 737)	-
	Balance at end of year	17 956 703	17 520 851

21

CASH AND CASH EQUIVALENTS

	2018 R	2017 R
<u>Assets</u>		
Call Investments Deposits	95 045 102	95 083 394
Bank Accounts	53 776 990	20 010 635
Cash Floats	11 810	10 610
Total Cash and Cash Equivalents - Assets	148 833 902	115 104 639
<u>Liabilities</u>		
Primary Bank Account	-	-
Total Cash and Cash Equivalents - Liabilities	-	-

Cash and cash equivalents comprises of cash held and short term deposits. The carrying amount of these assets approximates their fair value.

The Municipality does not have a bank overdraft facility. Management did not deem it necessary.

The municipality has the following bank accounts:

	2018	2017
<u>Current Accounts</u>		
Primary Bank account	53 776 990	20 010 635
Traffic bank account	-	-
	53 776 990	20 010 635

Traffic account is cleared daily to Primary Bank Account.

Primary Bank account

Montagu ABSA - Account Number 1050 000 008

Cash book balance at beginning of year	20 010 635	13 063 862
Cash book balance at end of year	53 776 990	20 010 635
Bank statement balance at beginning of year	19 656 216	12 523 860
Bank statement balance at end of year	57 512 148	19 656 216

Call Investment Deposits

Call investment deposits consist of the following accounts:

ABSA	Account Number 20 72488246	-	-
Investec	Account Number 50 004 076 667	35 000 000	-
Nedbank	Account Number 03 / 7881034971/ 000036	-	35 000 000
Standard Bank	Account Number 072 350 962	35 000 000	35 000 000
ABSA	Account Number 92 99946707	25 045 102	25 083 394
		95 045 102	95 083 394

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

22	PROPERTY RATES	2018	2017
		R	R
	<u>Actual</u>		
	Rateable Land and Buildings	56 685 200	53 813 009
	Residential, Commercial Property, State	56 685 200	53 813 009
	Less: Rebates	(10 248 585)	(11 127 316)
	Total Assessment Rates	46 436 615	42 685 693
23	GOVERNMENT GRANTS AND SUBSIDIES		
	Unconditional Grants	32 112 790	60 461 000
	Equitable Share	32 112 790	60 461 000
	Conditional Grants	79 007 326	76 102 868
	Grants and donations	-	1 370 638
	Subsidies	79 007 326	74 732 230
	Total Government Grants and Subsidies	111 120 116	136 563 868
	Government Grants and Subsidies - Capital	17 773 554	24 502 697
	Government Grants and Subsidies - Operating	93 346 562	112 061 170
		111 120 116	136 563 868
23.1	Equitable share	2018	2017
		R	R
	Opening balance	-	-
	Grants received	65 384 000	60 461 000
	Conditions met - Operating	(65 384 000)	(60 461 000)
	Conditions met - Capital	-	-
	Conditions still to be met	-	-
	The Equitable Share is the unconditional share of the revenue raised nationally and is being allocated in terms of Section 214 of the Constitution (Act 108 of 1996) to the municipality by the National Treasury.		
23.2	Local Government Financial Management Grant (FMG)		
	Opening balance	-	-
	Grants received	1 550 000	1 475 000
	Conditions met - Operating	(1 357 886)	(1 475 000)
	Conditions met - Capital	-	-
	Conditions still to be met	192 114	-
	The Financial Management Grant is paid by National Treasury to municipalities to help implement the financial reforms required by the Municipal Finance Management Act (MFMA), 2003. The FMG also pays for the cost of the Financial Management Internship Programme (e.g. salary costs of the Financial Management Interns).		
23.3	Municipal Systems Improvement Grant		
	Opening balance	-	-
	Grants received	-	-
	Conditions met - Operating	-	-
	Conditions met - Capital	-	-
	Conditions still to be met	-	-
	The MSIG was used for building in-house capacity to perform municipal functions and stabilise institutional and governance systems.		
23.4	Municipal Infrastructure Grant (MIG)		
	Opening balance	-	-
	Grants received	21 950 000	20 983 000
	Transfer	-	-
	Conditions met - Operating	(1 957 815)	(2 576 787)
	Conditions met - Capital	(13 984 395)	(18 406 213)
	Conditions to be met	6 007 789	-
	The grant was used to upgrade infrastructure in previously disadvantaged areas.		

GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)		2018 R	2017 R
23.5 Housing Grants			
Opening balance		2 110 301	1 004 545
Grants received		18 424 594	38 354 126
Transfer		-	-
Conditions met - Operating		(16 513 320)	(37 248 369)
Conditions met - Capital		-	-
Conditions to be met		4 021 575	2 110 301
23.6 Integrated National Electrification Grant			
Opening balance		0	33 126
Grants received		1 000 000	1 221 000
Transfer		-	-
Conditions met - Operating		(117 542)	(143 020)
Conditions met - Capital		(839 586)	(1 111 106)
Conditions to be met		42 872	0
The National Electrification Grant was used for electrical connections in previously disadvantaged areas.			
23.7 Other Grants			
Opening balance		972 594	7 196 111
Grants received		19 958 709	14 314 585
Transfer		-	(5 395 729)
Conditions met - Operating		(8 015 999)	(10 156 994)
Conditions met - Capital		(2 949 572)	(4 985 378)
Conditions to be met		9 965 732	972 594
Various grants were received from other spheres of government (e.g. Library fund and Skills Development Grant)			
23.8 Total Grants			
Opening balance		3 082 897	8 233 784
Grants received		128 267 302	136 808 711
Transfer		-	5 395 728
Conditions met - Operating		(93 346 562)	(112 061 170)
Conditions met - Capital		(17 773 554)	(24 502 697)
Conditions to be met		20 230 083	13 874 355
<u>Disclosed as follows:</u>			
Unspent Conditional Government Grants and Receipts		20 230 083	3 082 897
Unpaid Conditional Government Grants and Receipts		-	-
		20 230 083	3 082 897

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

		2018	2017
		R	R
24	SERVICE CHARGES		
	Electricity	239 177 188	338 088 350
	Water	22 681 046	37 919 502
	Refuse removal	11 802 863	21 871 550
	Sewerage and Sanitation Charges	22 963 850	28 308 880
		<hr/>	<hr/>
		296 624 947	426 188 283
	Less: Rebates	(10 628 374)	(20 407 066)
	Total Service Charges	285 996 573	405 781 216
		<hr/>	<hr/>
25	OTHER INCOME		
	Bad Debts Recovered	-	-
	Building plans	879 279	953 921
	Bulk service levies	53 823	3 563 630
	Cemeteries	406 184	499 741
	Commission	177 876	210 618
	Connection fees	3 131 553	2 919 116
	Fair Value Adjustments	-	-
	Fire brigade fees	66 193	150 887
	Insurance claims	2 332 418	2 258 120
	Interest Received - Bank Account	2 635 873	2 956 374
	Photo copies	66 884	71 764
	Planning application fees	618 856	421 745
	Re-connection fees	229 059	558 984
	Valuation certificates	121 020	136 370
	Contributed assets	-	-
	Sundry income	2 662 369	4 032 477
	Internal recoveries and charges	(71 700)	-
		<hr/>	<hr/>
	Total Other Income	13 309 687	18 733 747
		<hr/>	<hr/>
26	EMPLOYEE RELATED COSTS		
	Salaries and Wages	81 181 327	101 469 827
	Bonus	6 547 119	8 005 975
	Contributions for UIF, pensions and medical aids	18 761 089	23 010 101
	Group Life Insurance	184 136	263 621
	Housing Subsidy	1 284 911	1 685 317
	Leave Reserve Fund	2 637 653	3 716 772
	Long service awards	731 749	829 256
	Overtime	4 754 091	6 479 803
	Post Employment Health	5 323 139	2 434 406
	Travel, motor car, telephone, assistance and other allowances	7 292 913	10 337 454
		<hr/>	<hr/>
		128 698 127	158 232 532
	<u>Less:</u> Employee Costs allocated elsewhere	-	-
	Total Employee Related Costs	128 698 127	158 232 532
		<hr/>	<hr/>
27	DEBT IMPAIRMENT		
	Long term Receivables - Note 17	-	(2 320 333)
	Trade Receivables from exchange transactions - Note 19	5 501 088	(344 898)
	Trade Receivables from non-exchange transactions - Note 20	18 788 589	(7 012 055)
		<hr/>	<hr/>
	Total Contribution to Debt Impairment	24 289 677	(9 677 286)
	Less: portion Relating to VAT - note 12	-	281 486
	Total Debt Impairment	24 289 677	(9 395 800)
		<hr/>	<hr/>
28	BAD DEBTS WRITTEN OFF		
	Long term Receivables - Note	-	-
	Trade Receivables from exchange transactions - Note	-	6 449 943
	Trade Receivables from non-exchange transactions - Note	-	15 795 022
		<hr/>	<hr/>
		-	22 244 965
		<hr/>	<hr/>

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

		2018	2017
		R	R
29	DEPRECIATION AND AMORTISATION		
	Property Plant and Equipment	18 734 669	22 909 572
	Capitalised Restoration Cost	-	3 427 522
	Investment Property	37 220	49 582
	Intangible Assets	57 895	54 182
		18 829 785	26 440 858
30	IMPAIRMENTS		
	Property, Plant and Equipment Refer to note 13	-	283 314
	Capitalised Restoration Cost Refer to note 17	-	-
	Total Impairments	-	283 314
31	FINANCE CHARGES		
	Landfill site	2 789 583	3 615 817
	Long service awards	576 833	756 268
	Long-term Liabilities	1 386 171	2 857 697
	Post Employment Health	77 505	4 695 585
	Total finance charges	4 830 093	11 925 367
32	BULK PURCHASES		
	Electricity	198 497 145	267 478 328
	Water	442 998	3 257 419
	Total Bulk Purchases	198 940 144	270 735 747
33	GRANTS AND SUBSIDIES		
	Destitute Grants	139 258	132 500
	Total Grants and Subsidies	139 258	132 500
34	GENERAL EXPENSES		
	Advertisement Cost	735 781	754 543
	Audit fees	3 475 587	2 998 070
	Bank charges	678 434	877 793
	Bursaries - Internal	110 365	118 970
	Cell phone	173 392	501 948
	Chemicals	3 040 177	4 488 003
	Computer services	1 848 373	2 193 102
	Connections	935 470	466 355
	Data lines	1 665 092	2 044 403
	Delegation Fees	300 660	368 931
	Fuel	4 563 800	6 611 451
	Insurance (Premiums & Claims cost)	3 199 526	2 501 428
	IoD Insurance	-	1 323 270
	Membership fees	1 896 166	1 690 382
	Postage	583 139	995 918
	Printing & Stationary	1 239 791	1 686 410
	Professional Services	17 075 735	2 661 955
	Protective Clothing	497 238	954 943
	Refuse bags	529 854	735 316
	Rehabilitation	1 237 781	631 004
	Rent paid	1 753 465	1 107 569
	Skills Development Levy	1 100 281	1 339 174
	Tourism Marketing	1 194 414	1 218 559
	Training cost	727 260	1 108 230
	Transfer cost	155 227	294 294
	Valuation cost	445 035	157 318
	Vehicle licences	1 110	411 416
	Other	4 660 451	4 706 096
	Total General Expenses	53 823 602	44 946 850

35	RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS	2018	2017
		R	R
	Surplus/(Deficit) for the year	32 686 041	77 164 259
	Adjustments for:		
	Depreciation/Amortisation	18 829 785	26 440 858
	Loss on disposal of property, plant and equipment	-	285 545
	Contributed Assets	-	-
	(Gains) on disposal of property, plant and equipment	(2 757 141)	(597 224)
	Fair Value Adjustments	-	(1 918)
	Impairment Loss	-	283 314
	Impairment (Reversals)	-	-
	Contributions to Non-Current Provisions	9 385 879	12 379 740
	Debt Impairment	24 289 677	(9 395 800)
	Actuarial Losses	-	-
	Actuarial (Gains)	-	(5 177 099)
	Unamortised discount	-	19 964
	Impairment written off	-	-
	Bad debt written-off	(13 769 582)	22 244 965
	Finance charges	(426 456)	(26 148)
	Operating lease income accrued	-	(16 605)
	Operating lease expenses accrued	-	-
	Operating Surplus/(Deficit) before changes in working capital	68 238 203	123 603 852
	Changes in working capital	(6 980 988)	(58 645 773)
	Increase/(Decrease) in Payables from exchange transactions	(20 104 254)	2 526 110
	Increase/(Decrease) in Employee benefits	(4 632 886)	(2 093 507)
	Increase/(Decrease) in Unspent Conditional Government Grants and Receipts	17 147 186	(5 150 885)
	Increase/(Decrease) in Taxes	4 341 447	(1 467 042)
	(Increase)/Decrease in Inventory	(1 311 414)	(34 460 624)
	(Increase)/Decrease in Receivables from exchange and non-exchange transactions	(2 983 249)	(20 440 749)
	Decrease/(Increase) in Long-term Receivables	562 182	2 440 924
	(Increase)/Decrease in Unpaid Conditional Government Grants and Receipts	-	-
	Cash generated/(absorbed) by operations	61 257 215	64 958 079
36	CASH AND CASH EQUIVALENTS		
	Cash and cash equivalents included in the cash flow statement comprise the following:		
	Call Investments Deposits - Note 21	95 045 102	95 083 394
	Cash Floats - Note 21	11 810	10 610
	Bank - Note 21	53 776 990	20 010 635
	Total cash and cash equivalents	148 833 902	115 104 639
37	RECONCILIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES		
	Cash and Cash Equivalents - Note 36	148 833 902	115 104 639
	Investments - Note 16	122 821	122 821
		148 956 723	115 227 460
	Less:	22 762 283	3 082 897
	Unspent Committed Conditional Grants - Note 8	20 230 083	3 082 897
	VAT - Note 10	2 532 200	-
	Resources available for working capital requirements	126 194 440	112 144 562
	Allocated to:		
	Capital Replacement Reserve	31 353 026	31 353 026
	Employee Benefits	13 324 852	16 501 010
	Current Provisions	4 160 728	5 547 638
	Resources available for working capital requirements	77 355 834	58 742 889

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2018

38 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

2018

2017

R

R

38.1 Unauthorised expenditure

Reconciliation of unauthorised expenditure:

Opening balance	15 250	21 189 492
Unauthorised expenditure for the year - capital	-	-
Unauthorised expenditure for the year - operating	-	15 250
Written off by council	-	(21 189 492)
Transfer to receivables for recovery	-	-
Unauthorised expenditure awaiting authorisation	<u>15 250</u>	<u>15 250</u>

Incident	Disciplinary steps/criminal proceedings
None	

38.2 Fruitless and wasteful expenditure

2018

2017

R

R

Reconciliation of fruitless and wasteful expenditure:

Opening balance	84 301	-
Fruitless and wasteful expenditure the year	23 044	84 301
Written off by council	-	-
Transfer to receivables for recovery	(107 345)	-
Fruitless and wasteful expenditure awaiting further action	<u>-</u>	<u>84 301</u>

38.3 Irregular expenditure

2018

2017

R

R

Reconciliation of irregular expenditure:

Opening balance	501 748	481 798
Irregular expenditure for the year	-	19 950
Written off by council	(481 798)	-
Transfer to receivables for recovery	-	-
Irregular expenditure awaiting further action	<u>19 950</u>	<u>501 748</u>

39 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT

39.1 Disclosures in terms of the Municipal Supply Chain Management Regulations - Promulgated by Government Gazette 27636 dated 30 May 2005

Regulation 36(2) - Details of deviations approved by the Accounting Officer in terms of Regulation 36 (1)(a) and (b)

	Amount	Single Supplier	Type of deviation		
			Impossible	Impracticable	Emergency
July	-	-	-	-	-
August	847 524	2	-	8	4
September	576 758	4	-	6	1
October	728 850	3	-	24	1
November	685 302	22	-	10	-
December	411 728	5	-	5	-
January	1 560 711	2	-	12	3
February	327 325	5	-	8	2
March	755 458	1	-	8	1
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
	<u>5 893 655</u>	<u>44</u>	<u>-</u>	<u>81</u>	<u>12</u>

Section 17 - Uniform Financial Ratios in terms of MFMA Circular 71



NATIONAL TREASURY
MFMA Circular No 71
Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results

	The green colour indicates that the result is within the norm and is acceptable
	The red colour indicates that the result is not acceptable and corrective actions/plans should be put in place to improve the results.
	Data should be captured in the blue colour cell to calculate a ratio.
#	In situations where the results are not within the acceptable norm, corrective actions/plans should be taken and referenced

Template for Calculation of Uniform Financial Ratios and Norms

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
" R 000 "								
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		6%	Please refer to page 2 of MFMA Circular No.71	SF Performance (Total Expenditure)
					Total Operating Expenditure	440 594		
					Taxation Expense			
					Total Capital Expenditure	28 442		Acquisitions/Additions (Notes 11.1; 12; 13; 14)
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	Please refer to page 3 of MFMA Circular No. 71	SF Performance (Impairments)
					PPE, Investment Property and Intangible Impairment	-		SF Position (Property, Plant & Equipment)
					PPE at carrying value	623 972		SF Position (Investment Property)
					Investment at carrying value	26 934		SF Position (Intangible assets)
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		2%	Please refer to page 4 of MFMA Circular No. 71	Notes to the AFS. Note 11 and 12
					Total Repairs and Maintenance Expenditure	10 600		Note 11.1
					PPE at carrying value	623 972		Note 12
					Investment Property at Carrying value	26 934		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		95%	Please refer to page 5 of MFMA Circular No. 71	Notes to AFS (Note 19 + 20 - Total receivables from exchange and non-exchange transactions 2018)
					Gross Debtors closing balance	90 292		Notes to AFS (Note 19 + 20 - Total receivables from exchange and non-exchange transactions 2018)
					Gross Debtors opening balance	87 309		SF Performance (Bad Debts written off)
					Bad debts written Off	13 770		[SF Performance (Service Charges)] + [Notes to AFS (Note 22 Actual Total Assessment Rates)]+[SF Performance (Rental of facilities)] +[SF Performance (Availability charges)] +[SF Performance (Fines)]
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		83%	Please refer to page 5 of MFMA Circular No. 71	Notes to AFS (Note 19 - Bad debts written off 2018)
					Consumer Debtors Bad debts written off	4 583		
					Consumer Debtors Current bad debt Provision	5 501		Notes to AFS (Note 19 - Contribution to provision/(Reversal of provision) 2018)
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		50 days	Please refer to page 6 of MFMA Circular No. 71	Notes to AFS (Note 19 + 20 - Total receivables from exchange and non-exchange transactions 2018)
					Gross debtors	90 292		Notes to AFS (Note 19 + 20 Reconciliation of Provision for Bad Debts - Balance at year end)
					Bad debts Provision	42 740		[SF Performance (Service Charges)] + [Notes to AFS (Note 22 Actual Total Assessment Rates)]+[SF Performance (Rental of facilities)] +[SF Performance (Availability charges)] +[SF Performance (Fines)]
					Billed Revenue	348 033		

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		3 Month	Please refer to page 7 of MFMA Circular No. 71	SF Position SF Position (Unspent Conditional Government Grants and Receipts) SF Performance (Total Expenditure - Depreciation & Amortisation - Impairments)*12/9
					Cash and cash equivalents	148 834		
					Unspent Conditional Grants	20 230		
					Overdraft			
					Short Term Investments			
					Total Annual Operational Expenditure	562 352		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.36	Please refer to page 7 of MFMA Circular No. 71	SF Position (Current Assets) SFP (Current Liabilities)
					Current Assets	249 247		
					Current Liabilities	105 656		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		0%	Please refer to page 8 of MFMA Circular No. 71	SF Performance (Finance Charges) Cash Flow Statement (Loans Repaid) SF Performance (Total Expenditure)
					Interest Paid	-		
					Redemption	2 775		
					Total Operating Expenditure	562 352		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		4%	Please refer to page 9 of MFMA Circular No. 71	SF Position (LT Liabilities + Current Portion of LT Liabilities) SF Performance (Total Revenue) SF Performance (Government Grants & Subsidies - Operating LESS Equitable share note 23.1)
					Total Debt	19 781		
					Total Operating Revenue	473 280		
					Operational Conditional Grants	27 963		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		411%	Please refer to page 9 of MFMA Circular No. 71	SF Position SF Position (Unspent Conditional Government Grants and Receipts) SF Position SF Position
					Cash and cash Equivalents	148 834		
					Bank Overdraft			
					Short Term Investment			
					Long Term Investment	123		
					Unspent Grants	20 230		
					Net Assets	663 737		
					Share Premium	-		
					Share Capital	-		
					Revaluation Reserve	-		
					Fair Value Adjustment Reserve	-		
					Accumulated Surplus	632 384		

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
2. FINANCIAL PERFORMANCE								
A. Efficiency								
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		7%	Please refer to page 10 of MFMA Circular No. 71	SF Performance (Total Revenue)
					Total Operating Revenue	473 280		
					Depreciation - Revalued Portion <i>(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)</i>			
					Total Operating Expenditure	440 594		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		10%	Please refer to page 10 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09- C2
					Total Electricity Revenue	248 319		
					Total Electricity Expenditure	222 670		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		55%	Please refer to page 11 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09- C2
					Total Water Revenue	43 647		
					Total Water Expenditure	19 845		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		-5%	Please refer to page 12 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09- C2
					Total Refuse Revenue	20 478		
					Total Refuse Expenditure	21 554		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		47%	Please refer to page 12 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09- C2
					Total Sanitation and Water Waste Revenue	27 452		
					Total Sanitation and Water Waste Expenditure	14 524		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		-2%	Please refer to page 15 of MFMA Circular No. 71	December 2017 y/y (STATSSA) (SF Performance 2017 Restated - Total Revenue) *9/12 (SF Performance 2018 - Total Revenue)
					CPI	5%		
					Total Revenue (Previous)	485 017		
					Total Revenue (Current)	473 280		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= CPI		-2%	Please refer to page 15 of MFMA Circular No. 71	December 2017 y/y (STATSSA) [[SF Performance 2016 Restated - Total Revenue) - (Note 27 to AFS 2017- Government Grants & Subsidies Capital)]] *9/12 [[SF Performance 2017 Restated - Total Revenue) - (Note 27 to AFS 2018 - Government Grants & Subsidies Capital)]]
					CPI	5%		
					Total Revenue Excl.Capital (Previous)	466 640		
					Total Revenue Excl.Capital (Current)	455 507		

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		43 days	Please refer to page 16 of MFMA Circular No.71	Notes to AFS (Note 7 - Trade Payables + Retentions & Guarantees + Sundry Creditors) SF Performance SF Performance SF Performance SF Performance Notes to AFS (Note 11.1 - Cost - Additions Original Cost + Additions Residual Value)
					Trade Creditors	33 384		
					Contracted Services	4 343		
					Repairs and Maintenance	10 600		
					General expenses	43 754		
					Bulk Purchases	198 940		
					Capital Credit Purchases (Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)	28 442		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		8%	Please refer to page 16 of MFMA Circular No. 71	Notes to Monthly AFS (Note 38.1 + 38.2 + 38.3) SF Performance (Total Expenditure)
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	35 200		
					Total Operating Expenditure	440 594		
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		31%	Please refer to page 17 of MFMA Circular No. 71	SF Performance (Employee related cost SF Performance (Remuneration of Councillors) SF Performance (Total Expenditure)
					Employee/personnel related cost	128 698		
					Councillors Remuneration	7 651		
					Total Operating Expenditure	440 594		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		0.99%	Please refer to page 17 of MFMA Circular No. 71	SF Performance (Contracted Services) SF Performance (Total Expenditure)
					Contracted Services	4 343		
					Total Operating Expenditure	440 594		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		38%	Please refer to page 18 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09 - C5 WC026_SCHEDULE_C_2018_M09 - C5 WC026_SCHEDULE_C_2018_M09 - C5
					Internally generated funds	10 874		
					Borrowings	-		
					Total Capital Expenditure	28 442		
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		38%	Please refer to page 18 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09 - C5 WC026_SCHEDULE_C_2018_M09 - C5
					Internally generated funds	10 874		
					Total Capital Expenditure	28 442		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		83%	Please refer to page 18 of MFMA Circular No. 71	SF Performance (Total Revenue) SF Performance (Government Grants & Subsidies - Operating) SF Performance (Public contributions & Donations) SF Performance (Government Grants & Subsidies - Capital)
					Total Revenue	473 280		
					Government grant and subsidies	93 347		
					Public contributions and Donations	-		
					Capital Grants	17 774		

RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
3. BUDGET IMPLEMENTATION							
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	95% - 100%		77%	Please refer to page 19 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09 - C5 WC026_SCHEDULE_C_2018_M09 - C5
				Actual Capital Expenditure	28 442		
				Budget Capital Expenditure	37 049		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	95% - 100%		88%	Please refer to page 20 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09 - C4 WC026_SCHEDULE_C_2018_M09 - C4
				Actual Operating Expenditure	440 594		
				Budget Operating Expenditure	499 756		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	95% - 100%		96%	Please refer to page 20 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09 - C4 WC026_SCHEDULE_C_2018_M09 - C4
				Actual Operating Revenue	488 542		
				Budget Operating Revenue	510 288		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	95% - 100%		91%	Please refer to page 21 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M09 - C4 WC026_SCHEDULE_C_2018_M09 - C4
				Actual Service Charges and Property Rates Revenue	335 000		
				Budget Service Charges and Property Rates Revenue	366 876		

Section 18 - Grant Register 31 March 2018

OPERATIONAL GRANTS RECEIVED FOR LANGE BERG MUNICIPALITY: 2017/2018
MONTH: MARCH 2018

GRANT		BUDGET			RECEIPTS			Liability	Expenditure		Income		CLOSING BALANCE -	% Spent	
		AMOUNT 2017/2018	ADJUSTMENTS MARCH 2018	TOTAL 2017/2018	OPENING BALANCE	MARCH 2018 RECEIVED	YTD RECEIVED	Unspent Grant Amount	MARCH 2018	YTD Total	MARCH 2018	YTD Total	UNSPENT CONDITIONAL GRANT	Funds Received	Budget
Municipal Infrastructure Grant	NATIONAL	4,580,940.00	2,738,835.00	2,738,835.00	2,695,614.04		2,695,614.04	737,798.69	101,360.43	1,957,815.35	101,360.43	1,957,815.35	737,798.69	72.63%	71.48%
Integrated National Electrification Programme (Municipal Grant)	NATIONAL	122,800.00	-	122,800.00	122,800.00		122,800.00	5,257.90		117,542.10		117,542.10	5,257.90	95.72%	95.72%
Local Government Equitable Share	NATIONAL	65,384,000.00	-	65,384,000.00	49,038,000.00	16,346,000.00	65,384,000.00		16,346,000.00	65,384,000.00	16,346,000.00	65,384,000.00	-	100.00%	100.00%
EPWP	NATIONAL	1,866,000.00	-	1,866,000.00	1,866,000.00		1,866,000.00	141,949.91	121,965.77	1,724,050.09	121,965.77	1,724,050.09	141,949.91	92.39%	92.39%
Financial Management Grant	NATIONAL	1,550,000.00	-	1,550,000.00	1,550,000.00		1,550,000.00	192,114.16	30,745.49	1,357,885.84	30,745.49	1,357,885.84	192,114.16	87.61%	87.61%
TOTAL: NATIONAL		73,503,740.00	2,738,835.00	71,661,635.00	55,272,414.04	16,346,000.00	71,618,414.04	1,077,120.66	16,600,071.69	70,541,293.38	16,600,071.69	70,541,293.38	1,077,120.66	98.50%	98.44%
Job creation	PROVINCIAL		128,050.15	128,050.15		-	-	-	-	-	-	-	-	0.00%	0.00%
HOUSING	PROVINCIAL		187.90	187.90		-	-	-	-	-	-	-	-	0.00%	0.00%
Library services:Conditional Grant	PROVINCIAL	3,000,000	-	3,000,000.00	3,000,000.00	-	3,000,000.00	959,722.16	237,031.68	2,040,277.84	237,031.68	2,040,277.84	959,722.16	68.01%	68.01%
Library services:MRF	PROVINCIAL	5,570,000	-19,894.74	5,550,105.26	5,550,105.26	-	5,550,105.26	2,121,139.02	462,094.68	3,428,966.24	462,094.68	3,428,966.24	2,121,139.02	61.78%	61.78%
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	32,150,000.00	1221353.13	33,371,353.13	16,502,715.82	1,921,878.05	18,424,593.87	1,921,878.05	893,892.17	16,502,715.82	893,892.17	16,502,715.82	1,921,878.05	89.57%	49.45%
Municipal Maintanance and construction of Transport Infrastructure	PROVINCIAL	153,000.00	-	153,000.00	-	-	-	-	-	-	-	-	-	0.00%	0.00%
EMERGENCY HOUSING PROJECT	PROVINCIAL		29,895.60	29,895.60		-	-	-	-	-	-	-	-	0.00%	0.00%
Fire Services Capacity Building Grant	PROVINCIAL	800,000.00	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Community Development Workers Grant	PROVINCIAL	19,000.00	-	19,000.00		19,000.00	19,000.00	19,000.00	-	-	-	-	19,000.00	0.00%	0.00%
WC Financial Management Capacity Building Grant	PROVINCIAL	240,000.00	60,000.00	300,000.00	240,000.00	-	240,000.00	215,000.00	25,000.00	25,000.00	25,000.00	25,000.00	215,000.00	10.42%	8.33%
MASAKHANE PROJECT	PROVINCIAL		37,306.92	37,306.92		-	-	-	-	-	-	-	-	0.00%	0.00%
Municipal Capacity Building Grant	PROVINCIAL	470,000.00	-172,429.30	297,570.70		-	-	-	-	-	-	-	-	0.00%	0.00%
WC Financial Management Support Grant (SCOA)	PROVINCIAL								289,473.68		289,473.68				
WC Financial Management Support Grant (SCOA)	PROVINCIAL		330,000.00	330,000.00	330,000.00	-	330,000.00		40,526.32	330,000.00		330,000.00	-	100.00%	100.00%
LG Graduate Internship Grant	PROVINCIAL		60,000.00	60,000.00		-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL: PROVINCIAL	PROVINCIAL	42,402,000.00	1,674,469.66	43,276,469.66	25,622,821.08	1,940,878.05	27,563,699.13	5,236,739.23	1,948,018.53	22,326,959.90	1,948,018.53	22,326,959.90	5,236,739.23	81.00%	51.59%
MCGREGOR DAM	DISTRICT		25,000.00	25,000.00		-	-	-	-	-	-	-	-	0.00%	0.00%
BAKERY PROJECT	DISTRICT		187,867.62	187,867.62		-	-	-	-	-	-	-	-	0.00%	0.00%
CDWM Cultural Events	DISTRICT		126,230.00	126,230.00		-	-	-	-	-	-	-	-	0.00%	0.00%
Pre-paid Watermeters	DISTRICT		82,187.79	82,187.79		-	-	-	-	-	-	-	-	0.00%	0.00%
Route 62 projects	DISTRICT		1,192.69	1,192.69		-	-	-	-	-	-	-	-	0.00%	0.00%
Ward Committees	DISTRICT		38,964.49	38,964.49		-	-	-	-	-	-	-	-	0.00%	0.00%
Project Assistance-CWDM	DISTRICT	500,000.00	-50,000.00	450,000.00	-	450,000.00	450,000.00	450,000.00	-	-	-	-	450,000.00	0.00%	0.00%
TOTAL: DISTRICT		500,000.00	411,442.59	911,442.59	-	450,000.00	450,000.00	450,000.00	-	-	-	-	450,000.00	0.00%	0.00%
TOTAL: OTHER	OTHER													0.00%	0.00%
TOTAL		116,405,740.00	4,824,747.25	115,849,547.25	80,895,235.12	18,736,878.05	99,632,113.17	6,763,859.89	18,548,090.22	92,868,253.28	18,548,090.22	92,868,253.28	6,763,859.89	93.21%	80.16%

CAPITAL GRANTS RECEIVED FOR LANGEBERG MUNICIPALITY: 2017/2018

MONTH: MARCH 2018

GRANT	GOVERNMENT SPHERE	BUDGET			RECEIPTS			Liability	Expenditure		Income		CLOSING BALANCE - UNSPENT CONDITIONAL GRANT	% Spent	
		AMOUNT 2017/2018	ADJUSTMENTS	TOTAL 2017/2018	OPENING BALANCE	MARCH 2018 RECEIVED	YTD RECEIVED	Unspent Grant Amount	MARCH 2018	YTD Total	MARCH 2018	YTD Total		Funds Received	Budget
Municipal Infrastructure Grant	NATIONAL	32,721,060.00	19,563,165.00	19,563,165.00	19,254,385.96	-	19,254,385.96	5,269,990.67	-	13,984,395.29	724,003.04	13,984,395.29	5,269,990.67	72.63%	71.48%
Municipal Infrastructure Grant						-			724,003.04						
Integrated National Electrification Programme (Municipal Grant)	NATIONAL	877,200.00	-	877,200.00	877,200.00	-	877,200.00	37,613.60	-	839,586.40	-	839,586.40	37,613.60	95.71%	95.71%
TOTAL: NATIONAL	NATIONAL	33,598,260.00	19,563,165.00	20,440,365.00	20,131,585.96	-	20,131,585.96	5,307,604.27	724,003.04	14,823,981.69	724,003.04	14,823,981.69	5,307,604.27	73.64%	72.52%
Emergency Disaster Relief Grant	PROVINCIAL	-	3,000,000.00	3,000,000.00	3,000,000.00	-	3,000,000.00	915,600.00	953,700.00	2,084,400.00	953,700.00	2,084,400.00	915,600.00	69.48%	69.48%
Provincial Contribution Towards the Acceleration of Housing Delivery	PROVINCIAL	-	4,450,000.00	4,450,000.00	-	4,450,000.00	4,450,000.00	4,450,000.00	-	-	-	-	4,450,000.00	0.00%	0.00%
Fire Services Capacity Building Grant	PROVINCIAL	-	800,000.00	800,000.00	800,000.00	-	800,000.00	140,701.76	659,298.24	659,298.24	659,298.24	659,298.24	140,701.76	82.41%	82.41%
Installation of Basic Services (Squatter Camps)	PROVINCIAL	-	46,325.95	46,325.95	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Housing Home Sanitation	PROVINCIAL	-	51,632.91	51,632.91	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Library services:Conditional Grant	PROVINCIAL	-	82159.49	82,159.49	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Library services:MRF	PROVINCIAL	-	43874.18	43,874.18	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Library services:MRF	PROVINCIAL	-	84397.904	84,397.90	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Library services:MRF	PROVINCIAL	-	162000	162,000.00	19,894.74	-	19,894.74	-	-	19,894.74	-	19,894.74	-	100.00%	12.28%
Library services:MRF	PROVINCIAL	-	84397.904	84,397.90	-	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL: PROVINCIAL	PROVINCIAL	-	8,804,788.34	8,804,788.34	3,819,894.74	4,450,000.00	8,269,894.74	5,506,301.76	1,612,998.24	2,763,592.98	1,612,998.24	2,763,592.98	5,506,301.76	33.42%	31.39%
CWDM:Upgrade of Ablution Facilities at King Edward Sport Grounds	DISTRICT	-	50,000.00	50,000.00	-	50,000.00	50,000.00	50,000.00	-	-	-	-	50,000.00	-	-
TOTAL: DISTRICT	DISTRICT	-	50,000.00	50,000.00	-	50,000.00	50,000.00	50,000.00	-	-	-	-	50,000.00	0.00%	0.00%
TOTAL: OTHER	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL		33,598,260.00	28,417,953.34	29,295,153.34	23,951,480.70	4,500,000.00	28,451,480.70	10,863,906.03	2,337,001.28	17,587,574.67	2,337,001.28	17,587,574.67	10,863,906.03	61.82%	60.04%

ROLL OVERS FOR LANGEBERG MUNICIPALITY:2017/18																	
MONTH: MARCH 2018																	
					RECEIPTS			LIABILITY		EXPENDITURE		INCOME		LIABILITY		%SPEND	
GRANT	GOVERNMENT SPHERE	TYPE OF EXPENDITURE	ADJUSTMENT BUDGET -FEB 2018	YTD BUDGET	OPENING BALANCE	MARCH 2018 RECEIVED	YTD RECEIVED	UNSPEND GRANT AMOUNT	MARCH 2018 EXPENDITURE	YTD EXPENDITURE	MARCH 2018 INCOME	YTD INCOME	CLOSING BALANCE-UNSPENT CONDITIONAL GRANT	Funds Received	Budget		
TOTAL: NATIONAL	NATIONAL		-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%		
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	OPERATIONAL	1221353.13	1221353.13	1221353.13	-	1221353.13	1,210,748.81	10,604.32	10,604.32	10,604.32	10,604.32	1,210,748.81	0.87%	0.87%		
Library services:Conditional Grant	PROVINCIAL	CAPITAL	82159.49	82159.49	82159.49	-	82159.49	82,159.49	-	-	-	-	82,159.49	0.00%	0.00%		
Library services:MRF	PROVINCIAL	CAPITAL	43874.18	43874.18	43874.18	-	354,779.95	168,800.51	-	-	-	-	185,979.44	168,800.51	52.42%	49.64%	
Library services:MRF	PROVINCIAL	CAPITAL	84397.904	84397.904	125480	-			-	-	-						
Library services:MRF	PROVINCIAL	CAPITAL	162000	162000	142105.26	-			-	-	-						
Library services:MRF	PROVINCIAL	CAPITAL	84397.904	84397.904	43320.51	-			-	-	-						
WC Financial Management Capacity Building Grant	PROVINCIAL	OPERATIONAL	60000	60000	60000	-	60000	-	60,000.00	60,000.00	60,000.00	60,000.00	-	100.00%	100.00%		
Local Government Graduate Internship Grant	PROVINCIAL	OPERATIONAL	60000	60000	60000	-	60000	60000	-	-	-	-	60,000.00	0.00%	0.00%		
TOTAL: PROVINCIAL	PROVINCIAL		1,798,182.61	1,798,182.61	1,778,292.57	-	1,778,292.57	1,521,708.81	70,604.32	256,583.76	70,604.32	256,583.76	1,521,708.81	14.43%	14.27%		
TOTAL: DISTRICT	DISTRICT																
Department of Water Affairs	OTHER																
TOTAL: OTHER	OTHER																
TOTAL			1,798,182.61	1,798,182.61	1,778,292.57	-	1,778,292.57	1,521,708.81	70,604.32	256,583.76	70,604.32	256,583.76	1,521,708.81	14.43%	14.27%		

FINANCIAL REPORTING IN TERMS OF SECTION 71 FOR THE MONTHLY BUDGET STATEMENT & SECTION 52 (D) FOR THE QUATERLY BUDGET ASSESSMENT STATEMENT FOR MARCH 2018 (9/2/1/3) (CHIEF FINANCIAL OFFICER)

Purpose of report

To submit a report in terms of the Monthly Budget Statement of the Local Government: Municipal Finance Management Act, 2003 to Council for information.

Comments

The report, as submitted to the Executive Mayor, National Treasury and Provincial Treasury, is attached to this report.

Aanbeveling / Recommendation

That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.



HM JANSEN
EXECUTIVE MAYOR

DATE: 16-04-2018