



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 April 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 for the month of April 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 April 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 is tabled:

RECOMMENDATION:

- (a) That council notes the monthly budget statement and supporting documentation.
- (b) That Council notes the in-year report for April 2018 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 15 May 2018, being the 10th working day after the end of April 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 503, 217 M compared to total revenue budget to date of R 530, 439 M which brings about a negative variance of 5%. The main reasons for the variance are electricity, water & refuse charges for April 2018 that will only be levied in May 2018; Traffic fines issued will only be recorded as receivables from non-exchange at year-end; Agency services and License and permits will only be processed at financial year end; and The Transfers Recognised – Operational variance relate to operating projects which commence in the upcoming months. Please refer to table C4 on page 12 for Breakdown of Revenue by Source.

Operating expenditure by type

Total expenditure to date is R 483, 141 M compared to total expenditure budget to date of R 547, 648 M which brings about a negative variance of 12%, the variance is mainly attributable to under expenditure on Employee related costs, Depreciation and asset impairment, Finance Charges, Bulk purchases, Contracted Services and Other expenditure. Finance Charges are lower as the 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. The under expenditure on Other expenditure relates to: Repairs and Maintenance required being less than expected; General Expenditure primarily being non-cash flow items, which will be allocated at year-end; and Actuarial Losses only being processed at year-end. Please refer to table C4 on page 12 for Breakdown of Expenditure by Type.

Capital expenditure

Total actual capital expenditure as at April 2018 is R 30, 318 M (56.33%) of the total capital budget of R 53, 821 M. Capital commitments as at April 2018 is R 16, 411 M (30.49%) of the total capital budget of R 53, 821 M. Total capital expenditure inclusive of capital commitments as at April 2018 is 86.82% 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.

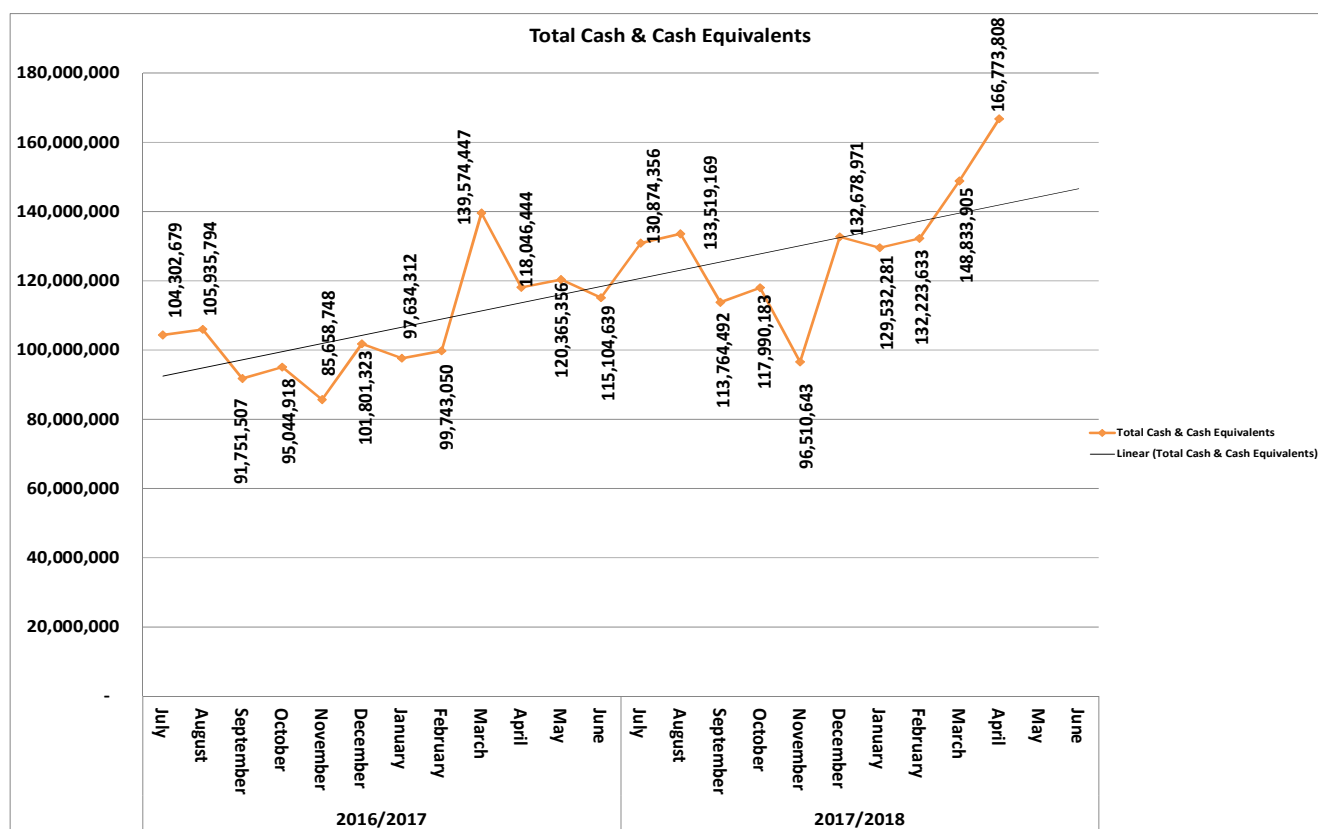
Below is breakdown of Capital Expenditure as at 30 April 2018:

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	14,523.23	0.00	0.00	18,500.00	3,976.77
WATER	18,908,372.58	7,211,960.54	439,071.12	27,621,660.00	1,501,326.88
ELECTRICAL SERVICES	4,900,451.37	948,176.31	464,366.52	6,945,550.00	1,096,922.32
SEWERAGE	119,028.01	116,029.25	3,900.00	335,060.00	100,002.74
ROADS	119,500.00	99,798.25	0.00	1,815,000.00	1,595,701.75
Sub-Total at Service Level	24,061,875.19	8,375,964.35	907,337.64	36,735,770.00	4,297,930.46
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	437,807.02	69,500.00	437,807.0	640,220.00	132,912.98
CORPORATE SERVICES	195,620.94	1,931,518.74	-	2,784,410.00	657,270.32
STRATEGY AND SOCIAL DEVELOPMENT	157,729.89	37,530.17	51,063.2	500,000.00	304,739.94
FINANCE	512,602.74	24,245.64	-	570,000.00	33,151.62
COMMUNITY SERVICES	2,055,941.93	24,579.82	142,135.3	2,889,470.00	808,948.25
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	-	2,271,580.00	283,540.58
INFRASTRUCTURE DEVELOPMENT	1,500,738.85	5,019,739.84	338,087.5	6,929,835.00	409,356.31
CLEANSING	153,951.57	181,209.82	-	500,000.00	164,838.61
Sub-Total at Department Level	6,256,173.32	8,034,583.07	969,092.96	17,085,515.00	2,794,758.61
	30,318,048.51	16,410,547.42	1,876,430.60	53,821,285.00	7,092,689.07

Cash flows

The cash flow is currently positive and the total Cash and Cash Equivalents at April 2018 is R 166, 774 M an increase of R 17, 940 M from March 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 30 April 2018:

Commitments against Cash and Cash Equivalents		
Item	Previous Month	Current Month
Cash and Cash Equivalents	132,223,631	166,773,804
Commitments	108,856,099	116,282,529
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	25,217,560
- Creditor Payments	60,672,092	57,495,120
Surplus/(Deficit)	23,367,532	50,491,275

3.2.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the April 2018 Monthly 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 April 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 - M10 April

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	(9)	46,428	47,705	(1,277)	-3%	50,886
Service charges	405,781	422,703	421,703	39,953	325,949	343,370	(17,420)	-5%	421,703
Investment revenue	5,931	7,174	7,174	715	5,924	4,140	1,784	43%	7,174
Transfers and subsidies	112,061	116,406	115,850	1,147	94,287	104,322	(10,035)	-10%	115,850
Other own revenue	55,728	46,898	33,800	6,040	30,629	30,902	(273)	-1%	33,800
Total Revenue (excluding capital transfers and contributions)	622,186	644,067	629,412	47,845	503,217	530,439	(27,222)	-5%	629,412
Employee costs	158,474	184,040	175,637	14,439	143,137	148,033	(4,896)	-3%	175,637
Remuneration of Councillors	9,234	10,135	10,278	850	8,502	8,565	(63)	-1%	10,278
Depreciation & asset impairment	26,724	34,312	34,462	2,053	20,883	28,592	(7,709)	-27%	34,462
Finance charges	11,925	12,561	10,445	366	5,196	7,057	(1,861)	-26%	10,445
Materials and bulk purchases	270,736	267,772	284,185	19,536	230,507	235,564	(5,057)	-2%	284,185
Transfers and subsidies	133	7,142	8,147	-	139	125	14	11%	8,147
Other expenditure	92,862	161,448	132,494	5,714	74,776	119,712	(44,936)	-38%	132,494
Total Expenditure	570,087	677,409	655,646	42,959	483,141	547,648	(64,507)	-12%	655,646
Surplus/(Deficit)	52,100	(33,342)	(26,234)	4,886	20,076	(17,208)	37,285	-217%	(26,234)
Transfers and subsidies - capital (monetary alloc	24,503	33,598	29,295	777	18,345	23,908	(5,563)	-23%	29,295
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	76,602	256	3,061	5,664	38,421	6,699	31,722	473%	3,061
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	76,602	256	3,061	5,664	38,421	6,699	31,722	473%	3,061
Capital expenditure & funds sources									
Capital expenditure	52,431	76,008	53,821	1,876	30,318	42,097	(11,779)	-28%	53,821
Capital transfers recognised	24,543	33,598	29,295	777	18,345	23,908	(5,563)	-23%	29,295
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1,391	20,124	-	-	-	-	-	-	-
Internally generated funds	26,496	22,286	24,526	1,099	11,973	18,189	(6,216)	-34%	24,526
Total sources of capital funds	52,431	76,008	53,821	1,876	30,318	42,097	(11,779)	-28%	53,821
Financial position									
Total current assets	219,918	184,660	227,156		266,414				227,156
Total non current assets	645,637	669,176	668,465		655,684				668,465
Total current liabilities	104,518	112,841	129,561		103,814				129,561
Total non current liabilities	130,554	152,963	131,953		148,896				131,953
Community wealth/Equity	630,484	588,032	634,107		669,388				634,107
Cash flows									
Net cash from (used) operating	64,958	33,355	49,549	19,237	70,893	36,624	(34,269)	-94%	49,549
Net cash from (used) investing	(49,299)	(75,255)	(56,033)	(1,338)	(17,701)	(45,605)	(27,904)	61%	(56,033)
Net cash from (used) financing	(3,642)	16,297	(3,734)	41	(1,523)	17,288	18,811	109%	(3,734)
Cash/cash equivalents at the month/year end	115,105	104,272	104,887	17,940	166,774	123,412	(43,362)	-35%	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	38,349	2,485	1,553	1,191	1,005	875	15,527	11,307	72,294
Creditors Age Analysis									
Total Creditors	23,222	-	-	-	-	-	-	-	23,222

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) - M10 April

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	1,829	102,322	93,409	8,913	10%	105,996
Executive and council		762	4,704	4,704	3	4,637	3,920	717	18%	4,704
Finance and administration		98,509	100,809	101,292	1,826	97,685	89,489	8,195	9%	101,292
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		52,556	46,518	48,333	876	26,022	40,104	(14,081)	-35%	48,333
Community and social services		13,975	11,178	11,741	785	8,740	9,679	(938)	-10%	11,741
Sport and recreation		1,103	1,521	1,521	54	622	1,226	(604)	-49%	1,521
Public safety		-	-	-	-	-	-	-	-	-
Housing		37,477	33,819	35,070	37	16,660	29,199	(12,539)	-43%	35,070
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,692	55,695	27,785	865	8,269	23,860	(15,591)	-65%	27,785
Planning and development		4,040	27,570	11,738	603	5,597	10,487	(4,891)	-47%	11,738
Road transport		22,652	28,125	16,048	262	2,672	13,372	(10,700)	-80%	16,048
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		468,170	469,938	476,593	45,053	384,949	396,974	(12,025)	-3%	476,593
Energy sources		351,699	345,071	348,071	38,129	286,449	290,048	(3,599)	-1%	348,071
Water management		49,969	66,817	70,420	3,610	47,257	58,553	(11,296)	-19%	70,420
Waste water management		37,393	30,884	30,936	2,020	29,472	25,736	3,736	15%	30,936
Waste management		29,110	27,166	27,166	1,293	21,771	22,638	(867)	-4%	27,166
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	646,689	677,665	658,708	48,623	521,562	554,347	(32,785)	-6%	658,708
Expenditure - Functional										
<i>Governance and administration</i>		87,645	108,128	110,412	7,055	79,164	93,363	(14,199)	-15%	110,412
Executive and council		27,652	32,585	31,689	1,873	22,396	26,275	(3,879)	-15%	31,689
Finance and administration		59,992	73,165	76,217	5,063	55,579	64,999	(9,420)	-14%	76,217
Internal audit		-	2,379	2,507	119	1,189	2,089	(900)	-43%	2,507
<i>Community and public safety</i>		44,396	88,453	88,398	3,415	57,695	114,429	(56,734)	-50%	88,398
Community and social services		20,663	26,915	27,634	1,715	23,164	63,652	(40,488)	-64%	27,634
Sport and recreation		18,858	24,671	22,423	1,384	15,039	18,845	(3,806)	-20%	22,423
Public safety		-	-	30	-	-	-	-	-	30
Housing		4,875	36,868	38,311	315	19,492	31,932	(12,440)	-39%	38,311
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		67,652	94,217	76,350	4,755	39,770	24,074	15,696	65%	76,350
Planning and development		19,643	26,892	28,873	1,614	10,076	(15,975)	26,051	-163%	28,873
Road transport		48,009	67,325	47,477	3,141	29,694	40,049	(10,355)	-26%	47,477
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		370,394	386,610	379,293	27,691	306,284	315,586	(9,303)	-3%	379,293
Energy sources		295,044	303,529	293,391	21,705	244,415	244,192	223	0%	293,391
Water management		27,907	33,909	32,659	2,039	21,884	26,721	(4,838)	-18%	32,659
Waste water management		16,256	19,696	23,192	1,445	15,929	19,344	(3,415)	-18%	23,192
Waste management		31,187	29,476	30,050	2,502	24,056	25,329	(1,273)	-5%	30,050
<i>Other</i>		-	-	1,193	43	228	195	33	17%	1,193
Total Expenditure - Functional	3	570,087	677,409	655,646	42,959	483,141	547,648	(64,507)	-12%	655,646
Surplus/ (Deficit) for the year		76,602	256	3,061	5,664	38,421	6,699	31,722	473%	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) - M10 April

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	1,751	96,228	87,000	9,228	10.6%	98,099
Vote 2 - EXECUTIVE & COUNCIL		762	4,704	4,704	3	4,637	3,920	717	18.3%	4,704
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2,031	2,653	3,194	11	1,823	2,261	(438)	-19.4%	3,194
Vote 4 - CORPORATE SERVICES		24,936	30,894	18,682	395	4,395	15,536	(11,141)	-71.7%	18,682
Vote 5 - ENGINEERING SERVICES		470,568	495,833	486,468	45,626	388,812	406,066	(17,254)	-4.2%	486,468
Vote 6 - COMMUNITY SERVICES		51,953	45,872	47,561	836	25,667	39,566	(13,898)	-35.1%	47,561
Total Revenue by Vote	2	646,689	677,665	658,708	48,623	521,562	554,347	(32,785)	-5.9%	658,708
Expenditure by Vote	1									
Vote 1 - FINANCE		27,707	31,857	33,757	2,308	25,160	28,028	(2,868)	-10.2%	33,757
Vote 2 - EXECUTIVE & COUNCIL		27,652	34,964	34,196	1,992	23,585	28,364	(4,779)	-16.8%	34,196
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		19,854	24,509	28,861	1,247	16,368	23,679	(7,310)	-30.9%	28,861
Vote 4 - CORPORATE SERVICES		46,873	64,480	45,397	3,540	39,943	79,675	(39,733)	-49.9%	45,397
Vote 5 - ENGINEERING SERVICES		405,955	435,913	426,760	30,473	326,437	315,728	10,709	3.4%	426,760
Vote 6 - COMMUNITY SERVICES		42,045	85,686	86,675	3,399	51,648	72,174	(20,526)	-28.4%	86,675
Total Expenditure by Vote	2	570,087	677,409	655,646	42,959	483,141	547,648	(64,507)	-11.8%	655,646
Surplus/ (Deficit) for the year	2	76,602	256	3,061	5,664	38,421	6,699	31,722	473.5%	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) - M10 April

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	(9)	46,428	47,705	(1,277)	-3%	50,886
Service charges - electricity revenue		337,632	337,841	340,841	34,051	272,932	279,679	(6,747)	-2%	340,841
Service charges - water revenue		37,725	47,865	43,865	3,103	25,640	35,787	(10,147)	-28%	43,865
Service charges - sanitation revenue		17,268	19,419	19,419	1,550	15,176	14,045	1,131	8%	19,419
Service charges - refuse revenue		13,156	17,579	17,579	1,248	12,201	13,859	(1,658)	-12%	17,579
Service charges - other		—	—	—	—	—	—	—		—
Rental of facilities and equipment		2,714	3,785	3,785	259	2,825	3,699	(874)	-24%	3,785
Interest earned - external investments		5,931	7,174	7,174	715	5,924	4,140	1,784	43%	7,174
Interest earned - outstanding debtors		1,779	2,386	2,386	85	1,418	1,520	(102)	-7%	2,386
Dividends received		—	—	—	—	—	—	—		—
Fines, penalties and forfeits		9,903	21,675	9,597	93	1,392	8,466	(7,074)	-84%	9,597
Licences and permits		1,503	5,322	1,354	89	871	1,885	(1,014)	-54%	1,354
Agency services		3,498	99	4,768	80	743	3,381	(2,638)	-78%	4,768
Transfers and subsidies		112,061	116,406	115,850	1,147	94,287	104,322	(10,035)	-10%	115,850
Other revenue		35,734	12,338	10,618	1,485	16,675	10,873	5,802	53%	10,618
Gains on disposal of PPE		597	1,294	1,294	3,948	6,705	1,078	5,627	522%	1,294
Total Revenue (excluding capital transfers and contributions)		622,186	644,067	629,412	47,845	503,217	530,439	(27,222)	-5%	629,412
Expenditure By Type										
Employee related costs		158,474	184,040	175,637	14,439	143,137	148,033	(4,896)	-3%	175,637
Remuneration of councillors		9,234	10,135	10,278	850	8,502	8,565	(63)	-1%	10,278
Debt impairment		—	32,386	14,416	1,201	12,013	12,013	0	0%	14,416
Depreciation & asset impairment		26,724	34,312	34,462	2,053	20,883	28,592	(7,709)	-27%	34,462
Finance charges		11,925	12,561	10,445	366	5,196	7,057	(1,861)	-26%	10,445
Bulk purchases		270,736	267,772	270,172	19,536	218,476	225,054	(6,578)	-3%	270,172
Other materials		—	—	14,013	—	12,031	10,510	1,521	14%	14,013
Contracted services		7,776	78,745	64,510	325	10,668	48,624	(37,955)	-78%	64,510
Transfers and subsidies		133	7,142	8,147	—	139	125	14	11%	8,147
Other expenditure		84,800	49,777	53,028	4,188	52,095	58,626	(6,531)	-11%	53,028
Loss on disposal of PPE		286	540	540	—	—	450	(450)	-100%	540
Total Expenditure		570,087	677,409	655,646	42,959	483,141	547,648	(64,507)	-12%	655,646
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		52,100	(33,342)	(26,234)	4,886	20,076	(17,208)	37,285	(0)	(26,234)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		24,503	33,598	29,295	777	18,345	23,908	(5,563)	-23%	29,295
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—		—
		—	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions		76,602	256	3,061	5,664	38,421	6,699			3,061
Taxation								—		
Surplus/(Deficit) after taxation		76,602	256	3,061	5,664	38,421	6,699			3,061
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		76,602	256	3,061	5,664	38,421	6,699			3,061
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		76,602	256	3,061	5,664	38,421	6,699			3,061

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) - M10 April

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	272	272	226	45	20%	272
Vote 4 - CORPORATE SERVICES		2,259	200	200	-	86	167	(80)	-48%	200
Vote 5 - ENGINEERING SERVICES		14,419	26,440	12,995	802	4,806	10,829	(6,023)	-56%	12,995
Vote 6 - COMMUNITY SERVICES		1,863	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	20,631	26,640	13,467	1,074	5,164	11,222	(6,058)	-54%	13,467
Single Year expenditure appropriation	2									
Vote 1 - FINANCE		19	570	570	-	513	475	38	8%	570
Vote 2 - EXECUTIVE & COUNCIL		-	-	640	438	438	534	(96)	-18%	640
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		773	2,500	2,500	(221)	1,128	2,083	(955)	-46%	2,500
Vote 4 - CORPORATE SERVICES		734	2,084	2,584	-	109	1,737	(1,628)	-94%	2,584
Vote 5 - ENGINEERING SERVICES		25,221	42,716	31,152	443	20,896	23,919	(3,023)	-13%	31,152
Vote 6 - COMMUNITY SERVICES		5,052	1,499	2,908	142	2,070	2,128	(57)	-3%	2,908
Total Capital single-year expenditure	4	31,799	49,369	40,355	802	25,154	30,875	(5,721)	-19%	40,355
Total Capital Expenditure		52,431	76,008	53,821	1,876	30,318	42,097	(11,779)	-28%	53,821
Capital Expenditure - Functional Classification										
Governance and administration		5,762	2,870	3,782	438	2,388	3,151	(764)	-24%	3,782
Executive and council		171	-	-	-	-	-	-		-
Finance and administration		5,592	2,870	3,142	-	1,950	2,618	(668)	-26%	3,142
Internal audit		-	-	640	438	438	534	(96)	-18%	640
Community and public safety		6,914	21,149	10,309	531	3,429	7,914	(4,485)	-57%	10,309
Community and social services		5,781	950	2,707	165	1,396	1,630	(234)	-14%	2,707
Sport and recreation		1,133	20,181	7,583	366	1,978	6,233	(4,255)	-68%	7,583
Public safety		-	-	-	-	-	-	-		-
Housing		-	19	19	-	56	51	4	8%	19
Health		-	-	-	-	-	-	-		-
Economic and environmental services		6,092	4,699	4,188	-	419	3,489	(3,070)	-88%	4,188
Planning and development		4,978	900	388	-	300	323	(24)	-7%	388
Road transport		1,114	3,799	3,799	-	120	3,166	(3,047)	-96%	3,799
Environmental protection		-	-	-	-	-	-	-		-
Trading services		33,662	47,290	35,543	907	24,082	27,542	(3,461)	-13%	35,543
Energy sources		6,167	26,263	6,946	464	4,900	5,788	(887)	-15%	6,946
Water management		9,930	21,027	27,711	439	18,908	21,059	(2,151)	-10%	27,711
Waste water management		9,983	-	887	4	119	279	(160)	-57%	887
Waste management		7,582	-	-	-	154	417	(263)	-63%	-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	52,431	76,008	53,821	1,876	30,318	42,097	(11,779)	-28%	53,821
Funded by:										
National Government		19,558	33,598	20,440	338	15,162	17,033	(1,871)	-11%	20,440
Provincial Government		4,985	-	8,805	439	3,183	6,875	(3,692)	-54%	8,805
District Municipality		-	-	50	-	-	-	-		50
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		24,543	33,598	29,295	777	18,345	23,908	(5,563)	-23%	29,295
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	1,391	20,124	-	-	-	-	-		-
Internally generated funds		26,496	22,286	24,526	1,099	11,973	18,189	(6,216)	-34%	24,526
Total Capital Funding		52,431	76,008	53,821	1,876	30,318	42,097	(11,779)	-28%	53,821

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	36,739	44,887
Call investment deposits		95,083	65,000	60,000	130,035	60,000
Consumer debtors		24,293	41,286	34,074	26,604	34,074
Other debtors		27,317	11,722	33,910	20,443	33,910
Current portion of long-term receivables		655	605	687	272	687
Inventory		52,547	26,775	53,598	52,321	53,598
Total current assets		219,918	184,660	227,156	266,414	227,156
Non current assets						
Long-term receivables		634	1,045	603	172	603
Investments		123	125	123	123	123
Investment property		26,971	26,751	26,905	26,928	26,905
Investments in Associate		–	–	–	–	–
Property, plant and equipment		617,439	638,023	636,937	628,054	636,937
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		209	233	137	147	137
Other non-current assets		260	3,000	3,760	260	3,760
Total non current assets		645,637	669,176	668,465	655,684	668,465
TOTAL ASSETS		865,555	853,836	895,621	922,098	895,621
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		5,056	3,530	5,056	–	5,056
Consumer deposits		9,968	8,505	10,467	10,920	10,467
Trade and other payables		69,369	86,547	92,908	82,713	92,908
Provisions		20,124	14,259	21,130	10,181	21,130
Total current liabilities		104,518	112,841	129,561	103,814	129,561
Non current liabilities						
Borrowing		17,926	34,232	13,694	19,781	13,694
Provisions		112,627	118,731	118,259	129,115	118,259
Total non current liabilities		130,554	152,963	131,953	148,896	131,953
TOTAL LIABILITIES		235,071	265,804	261,514	252,710	261,514
NET ASSETS	2	630,484	588,032	634,107	669,388	634,107
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		599,131	548,506	602,754	638,035	602,754
Reserves		31,353	39,526	31,353	31,353	31,353
TOTAL COMMUNITY WEALTH/EQUITY	2	630,484	588,032	634,107	669,388	634,107

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	37,683	42,078	(4,395)	-10%	50,377
Service charges		369,551	405,495	404,835	43,678	379,705	326,012	53,693	16%	404,835
Other revenue		52,363	20,291	24,486	7,639	63,407	16,909	46,498	275%	24,486
Government - operating		112,845	115,936	115,396	73	79,516	115,936	(36,420)	-31%	115,396
Government - capital		23,964	33,598	41,918	2,226	43,601	20,159	23,442	116%	41,918
Interest		8,743	9,463	7,174	511	4,642	7,288	(2,646)	-36%	7,174
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(540,336)	(580,539)	(576,045)	(37,752)	(535,768)	(481,662)	54,106	-11%	(576,045)
Finance charges		(2,897)	(12,561)	(10,445)	-	(1,753)	(10,094)	(8,341)	83%	(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	19,237	70,893	36,624	(34,269)	-94%	49,549
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,746	754	754	128	8,723	-	8,723	0%	754
Decrease (Increase) in non-current debtors		-	-	(3,500)	-	-	-	-		(3,500)
Decrease (increase) other non-current receivables		-	-	-	18	761	-	761	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(51,045)	(76,008)	(53,286)	(1,485)	(27,185)	(45,605)	(18,420)	40%	(53,286)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(49,299)	(75,255)	(56,033)	(1,338)	(17,701)	(45,605)	(27,904)	61%	(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	41	1,252	338	915	271%	498
Payments										
Repayment of borrowing		(4,591)	(4,232)	(4,232)	-	(2,775)	(3,174)	(399)	13%	(4,232)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,642)	16,297	(3,734)	41	(1,523)	17,288	18,811	109%	(3,734)
NET INCREASE/ (DECREASE) IN CASH HELD		12,016	(25,603)	(10,218)	17,940	51,669	8,307			(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		166,774	123,412			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 - M10 April

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Receipts By Source																
Property rates		4,407	8,044	3,852	4,602	3,152	2,766	2,863	2,711	2,731	2,555	3,368	9,326	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	36,508	32,409	(17,284)	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	4,077	2,985	2,623	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	1,478	1,552	2,205	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	1,226	1,405	3,188	16,876	18,274	19,803
Service charges - other		325	336	444	442	507	417	378	269	448	388	—	(3,953)	—	—	—
Rental of facilities and equipment		296	184	373	190	182	199	273	653	(107)	235	303	850	3,633	3,914	4,219
Interest earned - external investments		595	572	—	606	598	—	606	630	524	511	—	2,532	7,174	7,734	8,337
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	191	2,099	2,290	2,467	2,659
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		62	150	79	182	163	84	93	79	105	95	325	406	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	2,124	443	(20,625)	1,354	5,737	6,185
Agency services		67	80	65	79	77	67	77	69	80	80	8	4,018	4,768	106	115
Transfer receipts - operating		31,651	467	907	1,857	1,864	21,794	1,292	2,747	16,865	73	—	35,880	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	5,414	612	(27,552)	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	54,764	43,601	(6,286)	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	2,226	3,360	(5,042)	41,918	21,382	21,497
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE		1	—	—	145	23	82	199	185	7,962	128	—	(7,970)	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	41	34	(787)	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	18	—	(761)	—	—	—
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	57,177	46,994	(24,346)	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	11,415	14,606	35,998	175,637	193,606	208,599
Remuneration of councillors		783	783	783	783	783	764	1,270	850	850	850	949	828	10,278	10,844	11,603
Interest paid		—	—	745	—	—	350	—	—	658	—	681	8,011	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	19,230	21,961	27,634	265,935	264,352	265,171
Bulk purchases - Water & Sewer		225	15	15	103	15	16	76	92	111	306	353	2,910	4,237	4,506	4,793
Other materials		1	11	45	41	30	17	21	20	38	3	—	13,787	14,013	—	—
Contracted services		112	543	911	617	317	407	128	151	998	283	6,562	51,962	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	2,638	3,321	(15,850)	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	34,725	48,433	133,288	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	1,485	7,601	18,501	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	3,027	—	(124,744)	—	—	—
Total Cash Payments by Type		72,397	48,586	71,007	47,712	67,206	51,456	49,939	50,544	69,536	39,237	56,033	28,501	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	17,940	(9,039)	(52,848)	(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	166,774	157,735	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	166,774	157,735	104,887	104,887	98,871	94,308

MONTHLY BUDGET STATEMENT FOR APRIL 2018

4.1.9 Supporting Table SC2 Performance Indicators

WC026 Langeberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

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		14.6%	21.1%	17.6%	15.3%	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	210.4%	163.6%	175.3%	256.6%	175.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		110.1%	92.4%	81.0%	160.6%	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		8.5%	8.5%	11.0%	9.4%	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%	28.4%	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%	1.0%	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 16 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 - M10 April

Description	NT Code	Budget Year 2017/18											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,074	744	494	367	243	221	1,909	1,459	7,511	4,199	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29,201	683	134	74	46	43	717	583	31,480	1,463	-	275
Receivables from Non-exchange Transactions - Property Rates	1400	2,355	242	227	190	159	140	4,597	2,723	10,634	7,810	-	245
Receivables from Exchange Transactions - Waste Water Management	1500	2,011	350	278	237	199	173	2,054	1,648	6,951	4,312	-	39
Receivables from Exchange Transactions - Waste Management	1600	1,604	279	221	187	156	137	1,502	1,235	5,321	3,217	-	11
Receivables from Exchange Transactions - Property Rental Debtors	1700	377	21	19	14	30	15	544	506	1,527	1,109	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	727	166	180	122	172	147	4,203	3,153	8,870	7,796	-	902
Total By Income Source	2000	38,349	2,485	1,553	1,191	1,005	875	15,527	11,307	72,294	29,906	-	1,471
2016/17 - totals only		41,863	1,628	1,246	807	710	639	9,886	13,150	69,930	25,193	0	13,350
Debtors Age Analysis By Customer Group													
Organs of State	2200	721	37	18	12	7	5	650	-	1,450	674	-	25
Commercial	2300	8,733	131	78	46	36	35	501	154	9,713	771	-	91
Households	2400	10,864	1,747	1,336	1,045	895	776	12,324	10,169	39,157	25,209	-	1,089
Other	2500	18,030	571	121	88	68	60	2,052	984	21,974	3,252	-	267
Total By Customer Group	2600	38,349	2,485	1,553	1,191	1,005	875	15,527	11,307	72,294	29,906	-	1,471

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 - M10 April

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	22,111	-	-	-	-	-	-	-	22,111	21,216
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,111	-	-	-	-	-	-	-	1,111	3,484
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	23,222	-	-	-	-	-	-	-	23,222	24,700

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC026 Langeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
<u>Municipality</u>									
ABSA 9299946707			Depositor plus		133		25,045	(10)	25,035
Nedbank 1 766 000 029		74 days	Call Deposit	22/06/2018	157	7.45%	-	35,000	35,000
ABSA 1 048 000 602		65 days	Call Deposit	29/06/2018	42	7.3%	-	35,000	35,000
Investec 50 004 076 667		70 days	Call Deposit	24/04/2018	168	7.6%	35,000	(35,000)	-
Standard Bank 28 847 690 5-003		80 days	Call Deposit	08/06/2018	215	7.5%	35,000		35,000
Nedbank 03/7881034971/000036		72 days	Call Deposit	23/03/2018		7.7%	-		-
TOTAL INVESTMENTS AND INTEREST	2				715		95,045	34,990	130,035

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 - M10 April

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	–	71,618	59,718	11,900	19.9%	71,662
Local Government Equitable Share		60,461	65,384	65,384	–	65,384	54,487	10,897	20.0%	65,384
Municipal Infrastructure Grant (MIG)		2,577	4,581	2,739	–	2,696	2,282	413	18.1%	2,739
Finance Management		1,475	1,550	1,550	–	1,550	1,292	258	20.0%	1,550
EPWP Incentive		1,759	1,866	1,866	–	1,866	1,555	311	20.0%	1,866
Integrated National Electrification Programme		150	123	123	–	123	102	20	20.0%	123
Provincial Government:		46,123	41,932	41,442	2,226	29,810	34,535	(4,725)	-13.7%	41,442
Library Services - MRF		4,610	5,570	5,550	–	5,570	4,625	945	20.4%	5,550
Library Services - Conditional Grant		2,412	3,000	3,000	–	3,000	2,500	500	20.0%	3,000
Human Settlements Development Grant (Beneficiaries)		38,354	32,150	32,150	2,226	20,651	26,792	(6,141)	-22.9%	32,150
Fire Services Capacity Building Grant			800	–				–		
Job creation				–				–		
WC Financial Management Capacity Building		120	240	240	–	240	200	40	20.0%	240
Housing				0				–		
Emergency Housing Project				–				–		
Masakhane Project				–				–		
Community Development Workers Grant		–	19	19	–	19	16	3	20.0%	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	–	–	128	(128)	-100.0%	153
WC Financial Management Support Grant (SCOA)		220	–	330	–	330	275	55		330
District Municipality:		300	500	450	–	450	375	75	20.0%	450
Project Assistance		–	500	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	2,226	101,878	94,628	7,250	7.7%	113,554
Capital Transfers and Grants										
National Government:		19,477	33,598	20,440	–	20,132	17,034	3,098	18.2%	20,440
Municipal Infrastructure Grant (MIG)		18,406	32,721	19,563	–	19,254	16,303	2,952	18.1%	19,563
Integrated National Electrification Programme		1,071	877	877	–	877	731	146	20.0%	877
Provincial Government:		4,487	–	8,270	4,200	12,450	6,892	5,558	80.7%	8,270
Library Services - MRF		787		20	–	–	17	(17)	-100.0%	20
Library Services - Conditional Grant		3,700						–		
Housing Home Sanitation								–		
Installation of Basic Services (Squatter Camps)								–		
Fire Services Capacity Building Grant				800	–	800	667	133	20.0%	800
Human Settlements Development Grant (Beneficiaries)		–						–		
Emergency Drought Relief			–	3,000	–	3,000	2,500	500	20.0%	3,000
Acceleration of Housing Delivery			–	4,450	–	4,450	3,708	742	20.0%	4,450
Municipal Drought Relief Grant					4,200	4,200	–			
District Municipality:		–	–	50	–	50	42	8	20.0%	50
Project Assistance		–	–					–		
CWDM: Upgrade of Ablution Facilities at King Edward Sport Grounds			–	50	–	50	42	8	20.0%	50
Other grant providers:		–	–	–	–	–	–	–		–
Dept Water Affairs			–	–				–		
Total Capital Transfers and Grants	5	23,964	33,598	28,760	4,200	32,632	23,967	8,665	36.2%	28,760
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	136,809	149,534	142,314	6,426	134,510	118,595	15,915	13.4%	142,314

8.2 Supporting Table SC7 (1) – Grant expenditure

WC026 Langeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66,415	73,504	71,662	111	70,653	67,499	3,154	4.7%	71,662
Local Government Equitable Share		60,461	65,384	65,384	–	65,384	62,268	3,116	5.0%	65,384
Municipal Infrastructure Grant (MIG)		2,577	4,581	2,739	51	2,009	2,282	(274)	-12.0%	2,739
Finance Management		1,475	1,550	1,550	24	1,382	1,292	90	7.0%	1,550
EPWP Incentive		1,759	1,866	1,866	36	1,760	1,555	205	13.2%	1,866
Integrated National Electrification Programme		143	123	123	–	118	102	15	14.9%	123
Provincial Government:		45,473	42,402	41,935	1,011	23,539	36,064	(12,524)	-34.7%	41,935
Library Services - MRF		4,893	5,570	5,550	181	4,223	4,625	(402)	-8.7%	5,550
Library Services - Conditional Grant		2,412	3,000	3,000	443	2,483	2,500	(17)	-0.7%	3,000
Human Settlements Development Grant (Beneficiaries)		37,248	32,150	32,150	–	16,503	27,809	(11,307)	-40.7%	32,150
Fire Services Capacity Building Grant		–	800	–	–	–	–	–	–	–
Municipal Capacity Building Grant		172	470	298	–	–	248	(248)	-100.0%	298
WC Financial Management Capacity Building		60	240	240	(25)	–	250	(250)	-100.0%	240
Community Development Workers Grant		–	19	19	–	–	16	(16)	-100.0%	19
Thusong Service Centre Operational Support Grant		95	–	–	–	–	–	–	–	–
Masakhane		33	–	37	–	–	31	(31)	-100.0%	37
Local Government Graduate Internship		–	–	–	–	–	–	–	–	–
Emergency Housing Project		–	–	30	–	–	25	(25)	-100.0%	30
Job creation		–	–	128	–	–	107	(107)	-100.0%	128
Housing		–	–	–	–	–	–	–	–	–
Training		247	–	–	–	–	–	–	–	–
Municipal Maintenance and construction of Transport Infrastructure		100	153	153	–	–	128	(128)	-100.0%	153
LG Graduate Internship Grant		–	–	–	–	–	50	(50)	-100.0%	–
WC Financial Management Support Grant (SCOA)		212	–	330	412	330	275	55	20.0%	330
District Municipality:		174	500	911	–	–	760	(760)	-100.0%	911
Project Assistance		–	–	–	–	–	–	–	–	–
MCGREGOR DAM		–	–	25	–	–	21	(21)	-100.0%	25
BAKERY PROJECT		–	–	188	–	–	157	(157)	-100.0%	188
Pre-paid Watermeters		–	–	82	–	–	68	(68)	-100.0%	82
–		–	–	–	–	–	–	–	–	–
CDWM Cultural Events		–	500	576	–	–	480	(480)	-100.0%	576
Route 62 projects		–	–	1	–	–	1	(1)	-100.0%	1
Ward Committees		–	–	39	–	–	32	(32)	-100.0%	39
CDWM Cultural Events		174	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		112,061	116,406	114,508	1,123	94,192	104,322	(10,130)	-9.7%	114,508
Capital expenditure of Transfers and Grants										
National Government:		19,517	33,598	20,440	338	15,162	17,034	(1,872)	-11.0%	20,440
Municipal Infrastructure Grant (MIG)		18,406	32,721	19,563	338	14,322	16,303	(1,980)	-12.1%	19,563
Integrated National Electrification Programme		1,111	877	877	–	840	731	109	14.9%	877
–		–	–	–	–	–	–	–	–	–
Provincial Government:		4,985	–	8,348	439	3,183	6,071	(2,888)	-47.6%	8,348
Library Services - MRF		445	–	–	–	–	–	–	–	–
Library Services - Conditional Grant		4,540	–	–	–	–	–	–	–	–
Housing Home Sanitation		–	–	52	–	–	43	(43)	-100.0%	52
Installation of Basic Services (Squatter Camps)		–	–	46	–	–	39	(39)	-100.0%	46
Fire Services Capacity Building Grant		–	–	800	–	659	667	–	–	800
Human Settlements Development Grant (Beneficiaries)		–	–	–	–	–	–	–	–	–
Emergency Drought Relief		–	–	3,000	439	2,523	2,500	23	0.9%	3,000
Acceleration of Housing Delivery		–	–	4,450	–	–	2,823	(2,823)	-100.0%	4,450
Municipal Drought Relief Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	50	–	–	42	(42)	-100.0%	50
Project Assistance		–	–	–	–	–	–	–	–	–
CWDM: Upgrade of Ablution Facilities at King Edward Sport Grounds		–	–	50	–	–	42	(42)	-100.0%	50
Other grant providers:		–	–	–	–	–	–	–	–	–
Dept Water Affairs		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		24,503	33,598	28,838	777	18,345	23,146	(4,801)	-20.7%	28,838
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		136,564	150,004	143,347	1,900	112,537	127,469	(14,932)	-11.7%	143,347

8.3 Supporting Table SC7 (2) – Grant expenditure rollovers

WC026 Langeberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Municipal Infrastructure Grant (MIG)					-	
Finance Management					-	
EPWP Incentive					-	
Integrated National Electrification Programme					-	
Provincial Government:		1,341	24	95	1,247	92.9%
Library Services - MRF				-	-	
Library Services - Conditional Grant				-	-	
Human Settlements Development Grant (Beneficiaries)		1,221	24	35	1,187	97.1%
WC Financial Management Capacity Building		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	24	95	1,247	92.9%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Integrated National Electrification Programme					-	
Provincial Government:		457	-	-	457	100.0%
Library Services - MRF		375	-	-	375	100.0%
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	-	-	457	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,798	24	95	1,703	94.7%

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 - M10 April

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	-	-				-		-
Pension and UIF Contributions		-	-	-	3	33	-	33	0%	-
Medical Aid Contributions		-	-	-	9	89	80	10	12%	-
Motor Vehicle Allowance		-	-	-	26	264	266	(2)	-1%	-
Cellphone Allowance		-	550	938	78	777	783	(6)	-1%	938
Housing Allowances		-	-	-				-		-
Other benefits and allowances		9,234	9,585	9,340	734	7,338	7,436	(98)	-1%	9,340
Sub Total - Councillors		9,234	10,135	10,278	850	8,502	8,565	(63)	-1%	10,278
% increase	4		9.8%	11.3%						11.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6,546	7,004	7,004	494	5,402	5,837	(435)	-7%	7,004
Pension and UIF Contributions		1,178	1,261	1,261	89	972	1,051	(78)	-7%	1,261
Medical Aid Contributions		68	71	71	4	48	59	(11)	-19%	71
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		316	404	404	-	-	337	(337)	-100%	404
Motor Vehicle Allowance		438	470	470	33	379	392	(13)	-3%	470
Cellphone Allowance		19	-	-				-		-
Housing Allowances		-	-	-				-		-
Other benefits and allowances		-	-	-	20	205	-	205	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	639	7,006	7,675	(669)	-9%	9,210
% increase	4		5.7%	5.7%						5.7%
Other Municipal Staff										
Basic Salaries and Wages		94,896	118,861	109,684	8,274	84,548	84,689	(141)	0%	109,684
Pension and UIF Contributions		16,706	20,160	21,229	1,513	15,272	17,690	(2,418)	-14%	21,229
Medical Aid Contributions		5,059	6,696	6,639	468	4,542	5,532	(990)	-18%	6,639
Overtime		6,480	10,586	9,121	619	5,373	7,601	(2,228)	-29%	9,121
Performance Bonus		7,690	-	-	658	7,205	8,383	(1,178)	-14%	-
Motor Vehicle Allowance		4,244	5,572	6,434	423	4,121	3,868	253	7%	6,434
Cellphone Allowance		-	-	1	-	-	-	-		1
Housing Allowances		1,685	1,967	2,151	141	1,426	1,793	(366)	-20%	2,151
Other benefits and allowances		6,170	5,420	5,640	419	3,667	6,197	(2,530)	-41%	5,640
Payments in lieu of leave		3,566	1,992	1,962	625	3,263	1,635	1,627	100%	1,962
Long service awards		829	900	900	69	801	750	51	7%	900
Post-retirement benefit obligations	2	2,434	2,676	2,665	590	5,913	2,221	3,693	166%	2,665
Sub Total - Other Municipal Staff		149,758	174,830	166,427	13,800	136,132	140,358	(4,227)	-3%	166,427
% increase	4		16.7%	11.1%						11.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		167,707	194,174	185,915	15,289	151,639	156,598	(4,959)	-3%	185,915
% increase	4		15.8%	10.9%						10.9%
TOTAL MANAGERS AND STAFF		158,474	184,040	175,637	14,439	143,137	148,033	(4,896)	-3%	175,637

Section 10 - Capital programme performance

10.1 Supporting Table SC12

WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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									
Monthly expenditure performance trend									
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	1,876	30,318	44,851	14,533	32.4%	0
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	30,318					

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

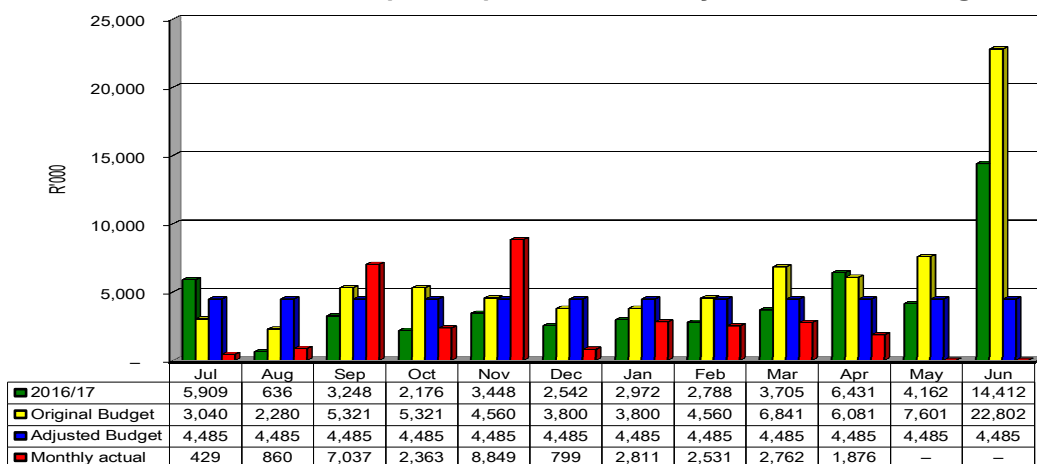
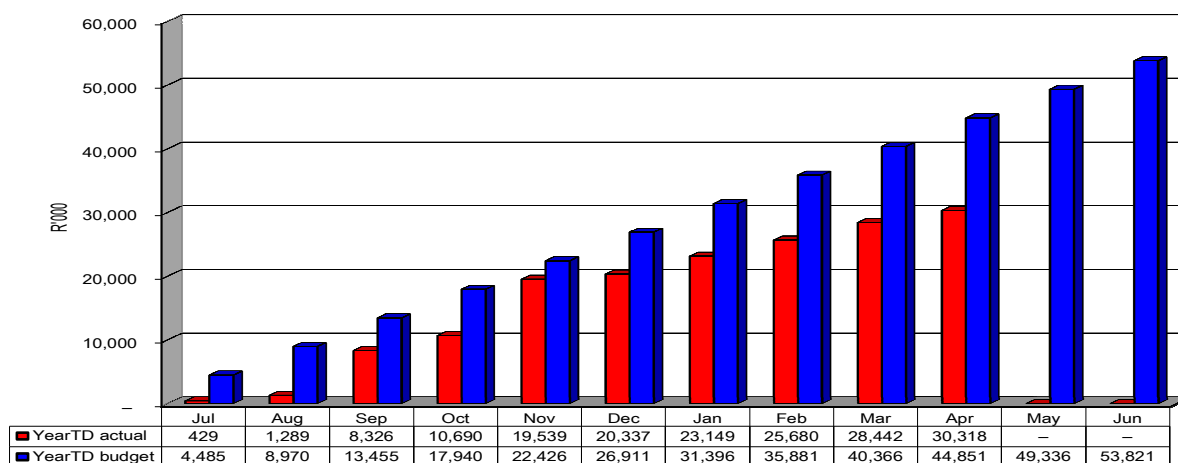


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Tables SC13

10.2.1 Supporting Table SC13a

A		B	C	D	E	F	G	H	I	J	K
WC026 Langeberg - Supporting Table SC13a Monthly		Ref	2016/17	2017/18	2017/18	2017/18	2017/18	2017/18	2017/18	2017/18	2017/18
Description		Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Capital expenditure on new assets by Asset Class/Sub-class											
7	Infrastructure		31,116	20,001	27,535	470	20,607	23,582	2,975	12.6%	27,535
8	Roads Infrastructure		1,794	—	(862)	—	—	—	—	—	(862)
9	Roads		1,240	—	(862)	—	—	—	—	—	(862)
10	Road Structures		554	—	—	—	—	—	—	—	—
11	Road Furniture		—	—	—	—	—	—	—	—	—
12	Capital Spares		—	—	—	—	—	—	—	—	—
13	Storm water Infrastructure		—	—	—	—	—	—	—	—	—
14	Drainage Collection		—	—	—	—	—	—	—	—	—
15	Storm water Conveyance		—	—	—	—	—	—	—	—	—
16	Attenuation		—	—	—	—	—	—	—	—	—
17	Electrical Infrastructure		2,893	4,981	4,911	27	3,422	4,092	670	16.4%	4,911
18	Power Plants		—	—	—	—	—	—	—	—	—
19	HV Substations		—	—	—	—	—	—	—	—	—
20	HV Switching Station		—	—	—	—	—	—	—	—	—
21	HV Transmission Conductors		—	—	—	—	—	—	—	—	—
22	MV Substations		—	—	—	—	—	—	—	—	—
23	MV Switching Stations		—	—	—	—	—	—	—	—	—
24	LV Networks		2,098	4,481	1,965	9	2,238	2,432	193	7.9%	1,965
25	Capital Spares		795	500	2,946	18	1,184	1,660	477	28.7%	2,946
26	Water Supply Infrastructure		10,430	15,020	22,553	439	16,912	18,794	1,882	10.0%	22,553
27	Dams and Weirs		—	—	—	—	—	—	—	—	—
28	Boreholes		—	—	3,000	439	2,623	2,500	(24)	-0.9%	3,000
29	Reservoirs		—	—	—	—	—	—	—	—	—
30	Pump Stations		1,016	15,020	15,103	—	14,388	12,586	(1,803)	-14.3%	15,103
31	Water Treatment Works		269	—	—	—	—	—	—	—	—
32	Bulk Mains		8,370	—	—	—	—	—	—	—	—
33	Distribution		775	—	4,450	—	—	3,708	3,708	100.0%	4,450
34	Distribution Points		—	—	—	—	—	—	—	—	—
35	PRV Stations		—	—	—	—	—	—	—	—	—
36	Capital Spares		—	—	—	—	—	—	—	—	—
37	Sanitation Infrastructure		9,965	—	933	4	273	696	423	60.8%	933
38	Pump Station		—	—	—	—	—	—	—	—	—
39	Reticulation		1,200	—	98	—	—	—	—	—	98
40	Waste Water Treatment Works		5,766	—	335	4	119	279	160	57.4%	335
41	Outfall Sewers		2,999	—	—	—	—	—	—	—	—
42	Toilet Facilities		—	—	500	—	154	417	263	63.1%	500
43	Capital Spares		—	—	—	—	—	—	—	—	—
44	Solid Waste Infrastructure		6,033	—	—	—	—	—	—	—	—
45	Landfill Sites		—	—	—	—	—	—	—	—	—
46	Waste Transfer Stations		1,819	—	—	—	—	—	—	—	—
47	Waste Processing Facilities		—	—	—	—	—	—	—	—	—
48	Waste Drop-off Points		4,214	—	—	—	—	—	—	—	—
49	Waste Separation Facilities		—	—	—	—	—	—	—	—	—
50	Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
51	Capital Spares		—	—	—	—	—	—	—	—	—
52	Community Assets		5,382	1,350	2,692	—	226	188	(38)	-20.4%	2,692
53	Community Facilities		5,246	1,000	2,595	—	183	152	(31)	-20.5%	2,595
54	Halls		441	100	600	—	144	120	(24)	-20.0%	600
55	Centres		—	—	(3)	—	—	—	—	—	(3)
56	Crèches		—	—	3	—	—	—	—	—	3
57	Clinics/Care Centres		—	—	—	—	—	—	—	—	—
58	Fire/Ambulance Stations		54	—	800	—	—	—	—	—	800
59	Testing Stations		—	—	—	—	—	—	—	—	—
60	Museums		—	—	—	—	—	—	—	—	—
61	Galleries		—	—	—	—	—	—	—	—	—
62	Theatres		—	—	—	—	—	—	—	—	—
63	Libraries		—	—	295	—	—	—	—	—	295
64	Cemeteries/Crematoria		4,572	—	—	—	—	—	—	—	—
65	Police		—	—	—	—	—	—	—	—	—
66	Purts		—	—	—	—	—	—	—	—	—
67	Public Open Space		179	900	900	—	39	32	(7)	-22.3%	900
68	Nature Reserves		—	—	—	—	—	—	—	—	—
69	Public Ablution Facilities		—	—	—	—	—	—	—	—	—
70	Markets		—	—	—	—	—	—	—	—	—
71	Stalls		—	—	—	—	—	—	—	—	—
72	Abattoirs		—	—	—	—	—	—	—	—	—
73	Airports		—	—	—	—	—	—	—	—	—
74	Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
75	Capital Spares		—	—	—	—	—	—	—	—	—
76	Spot and Recreation Facilities		136	350	98	—	44	36	(7)	-20.0%	98
77	Indoor Facilities		—	—	—	—	—	—	—	—	—
78	Outdoor Facilities		136	350	44	—	44	36	(7)	-20.0%	44
79	Capital Spares		—	—	54	—	—	—	—	—	54
80	Heritage assets		—	—	—	—	—	—	—	—	—
81	Monuments		—	—	—	—	—	—	—	—	—
82	Historic Buildings		—	—	—	—	—	—	—	—	—
83	Works of Art		—	—	—	—	—	—	—	—	—
84	Conservation Areas		—	—	—	—	—	—	—	—	—
85	Other Heritage		—	—	—	—	—	—	—	—	—
86	Investment properties		—	—	—	—	—	—	—	—	—
87	Revenue Generating		—	—	—	—	—	—	—	—	—
88	Improved Property		—	—	—	—	—	—	—	—	—
89	Unimproved Property		—	—	—	—	—	—	—	—	—
90	Non-revenue Generating		—	—	—	—	—	—	—	—	—
91	Improved Property		—	—	—	—	—	—	—	—	—
92	Unimproved Property		—	—	—	—	—	—	—	—	—
93	Other assets		6	300	300	—	300	250	(50)	-20.0%	300
94	Operational Buildings		6	300	300	—	300	250	(50)	-20.0%	300
95	Municipal Offices		—	—	—	—	—	—	—	—	—
96	Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
97	Building Plan Offices		—	—	—	—	—	—	—	—	—
98	Workshops		—	—	—	—	—	—	—	—	—
99	Yards		6	—	—	—	—	—	—	—	—
100	Stores		—	300	300	—	300	250	(50)	-20.0%	300
101	Laboratories		—	—	—	—	—	—	—	—	—
102	Training Centres		—	—	—	—	—	—	—	—	—
103	Manufacturing Plant		—	—	—	—	—	—	—	—	—
104	Depots		—	—	—	—	—	—	—	—	—
105	Capital Spares		—	—	—	—	—	—	—	—	—
106	Housing		—	—	—	—	—	—	—	—	—
107	Staff Housing		—	—	—	—	—	—	—	—	—
108	Social Housing		—	—	—	—	—	—	—	—	—
109	Capital Spares		—	—	—	—	—	—	—	—	—
110	Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
111	Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
112	Intangible Assets		—	—	640	438	438	—	(438)	#DIV/0!	640
113	Servitudes		—	—	—	—	—	—	—	—	—
114	Licences and Rights		—	—	640	438	438	—	(438)	#DIV/0!	640
115	Water Rights		—	—	—	—	—	—	—	—	—
116	Effluent Licences		—	—	—	—	—	—	—	—	—
117	Solid Waste Licences		—	—	—	—	—	—	—	—	—
118	Computer Software and Applications		—	—	640	438	438	—	(438)	#DIV/0!	640
119	Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
120	Unspecified		—	—	—	—	—	—	—	—	—
121	Computer Equipment		2,106	2,000	2,272	—	1,242	1,893	651	34.4%	2,272
122	Computer Equipment		2,106	2,000	2,272	—	1,242	1,893	651	34.4%	2,272
123	Furniture and Office Equipment		2,501	650	650	89	304	542	237	43.8%	650
124	Furniture and Office Equipment		2,501	650	650	89	304	542	237	43.8%	650
125	Machinery and Equipment		1,227	394	904	—	262	336	74	22.0%	904
126	Machinery and Equipment		1,227	394	904	—	262	336	74	22.0%	904
127	Transport Assets		6,666	400	3,063	—	1,815	1,704	(112)	-6.6%	3,063
128	Transport Assets		6,666	400	3,063	—	1,815	1,704	(112)	-6.6%	3,063
129	Libraries		—	—	—	—	—	—	—	—	—
130	Libraries		—	—	—	—	—	—	—	—	—
131	Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
132	Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
133	Total Capital Expenditure on new assets	1	49,004	25,095	38,056	997	25,195	28,494	3,299	11.6%	38,056

10.2.2 Supporting Table SC13b

A		B	C	D	E	F	G	H	I	J	K
WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April											
2			2016/17				Budget Year 2017/18				
3	Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
4	R thousands	1									
5	Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
7	Infrastructure		2,030	10,634	2,548	437	1,391	2,124	733	34.5%	2,548
8	Roads Infrastructure		174	-	-	-	-	-	-	-	-
9	Roads		-	-	-	-	-	-	-	-	-
10	Road Structures		-	-	-	-	-	-	-	-	-
11	Road Furniture		174	-	-	-	-	-	-	-	-
12	Capital Spares		-	-	-	-	-	-	-	-	-
13	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
14	Drainage Collection		-	-	-	-	-	-	-	-	-
15	Storm water Conveyance		-	-	-	-	-	-	-	-	-
16	Attenuation		-	-	-	-	-	-	-	-	-
17	Electrical Infrastructure		1,356	10,377	1,810	437	1,391	1,508	118	7.8%	1,810
18	Power Plants		-	-	-	-	-	-	-	-	-
19	HV Substations		-	2,650	-	-	-	-	-	-	-
20	HV Switching Station		-	-	-	-	-	-	-	-	-
21	HV Transmission Conductors		-	-	-	-	-	-	-	-	-
22	MV Substations		-	6,117	-	-	-	-	-	-	-
23	MV Switching Stations		-	-	-	-	-	-	-	-	-
24	MV Networks		-	1,380	1,380	410	1,068	1,150	82	7.1%	1,380
25	LV Networks		1,356	230	430	27	323	358	36	10.0%	430
26	Capital Spares		-	-	-	-	-	-	-	-	-
27	Water Supply Infrastructure		500	256	738	-	-	615	615	100.0%	738
28	Dams and Weirs		-	-	-	-	-	-	-	-	-
29	Boreholes		-	-	-	-	-	-	-	-	-
30	Reservoirs		-	256	738	-	-	615	615	100.0%	738
31	Pump Stations		-	-	-	-	-	-	-	-	-
32	Water Treatment Works		-	-	-	-	-	-	-	-	-
33	Bulk Mains		-	-	-	-	-	-	-	-	-
34	Distribution		500	-	-	-	-	-	-	-	-
35	Distribution Points		-	-	-	-	-	-	-	-	-
36	PRV Stations		-	-	-	-	-	-	-	-	-
37	Capital Spares		-	-	-	-	-	-	-	-	-
75	Community Assets		500	-	-	-	-	-	-	-	-
76	Community Facilities		-	-	-	-	-	-	-	-	-
77	Halls		-	-	-	-	-	-	-	-	-
78	Centres		-	-	-	-	-	-	-	-	-
79	Crèches		-	-	-	-	-	-	-	-	-
80	Clinics/Care Centres		-	-	-	-	-	-	-	-	-
81	Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
82	Testing Stations		-	-	-	-	-	-	-	-	-
83	Museums		-	-	-	-	-	-	-	-	-
84	Galleries		-	-	-	-	-	-	-	-	-
85	Theatres		-	-	-	-	-	-	-	-	-
86	Libraries		-	-	-	-	-	-	-	-	-
87	Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
88	Police		-	-	-	-	-	-	-	-	-
89	Parks		-	-	-	-	-	-	-	-	-
90	Public Open Space		-	-	-	-	-	-	-	-	-
91	Nature Reserves		-	-	-	-	-	-	-	-	-
92	Public Ablution Facilities		-	-	-	-	-	-	-	-	-
93	Markets		-	-	-	-	-	-	-	-	-
94	Stalls		-	-	-	-	-	-	-	-	-
95	Abattoirs		-	-	-	-	-	-	-	-	-
96	Airports		-	-	-	-	-	-	-	-	-
97	Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
98	Capital Spares		-	-	-	-	-	-	-	-	-
99	Sport and Recreation Facilities		500	-	-	-	-	-	-	-	-
100	Indoor Facilities		-	-	-	-	-	-	-	-	-
101	Outdoor Facilities		500	-	-	-	-	-	-	-	-
102	Capital Spares		-	-	-	-	-	-	-	-	-
103	Heritage assets		-	-	-	-	-	-	-	-	-
104	Monuments		-	-	-	-	-	-	-	-	-
105	Historic Buildings		-	-	-	-	-	-	-	-	-
106	Works of Art		-	-	-	-	-	-	-	-	-
107	Conservation Areas		-	-	-	-	-	-	-	-	-
108	Other Heritage		-	-	-	-	-	-	-	-	-
110	Investment properties		-	-	-	-	-	-	-	-	-
111	Revenue Generating		-	-	-	-	-	-	-	-	-
112	Improved Property		-	-	-	-	-	-	-	-	-
113	Unimproved Property		-	-	-	-	-	-	-	-	-
114	Non-revenue Generating		-	-	-	-	-	-	-	-	-
115	Improved Property		-	-	-	-	-	-	-	-	-
116	Unimproved Property		-	-	-	-	-	-	-	-	-
117	Other assets		309	100	113	-	55	94	39	41.1%	113
118	Operational Buildings		309	100	113	-	55	94	39	41.1%	113
119	Municipal Offices		231	-	-	-	-	-	-	-	-
120	Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
121	Building Plan Offices		-	-	-	-	-	-	-	-	-
122	Workshops		-	-	-	-	-	-	-	-	-
123	Yards		77	-	-	-	-	-	-	-	-
124	Stores		-	100	113	-	55	94	39	41.1%	113
125	Laboratories		-	-	-	-	-	-	-	-	-
126	Training Centres		-	-	-	-	-	-	-	-	-
127	Manufacturing Plant		-	-	-	-	-	-	-	-	-
128	Depots		-	-	-	-	-	-	-	-	-
129	Capital Spares		-	-	-	-	-	-	-	-	-
130	Housing		-	-	-	-	-	-	-	-	-
131	Staff Housing		-	-	-	-	-	-	-	-	-
132	Social Housing		-	-	-	-	-	-	-	-	-
133	Capital Spares		-	-	-	-	-	-	-	-	-
135	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
136	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
138	Intangible Assets		-	-	-	-	-	-	-	-	-
139	Servitudes		-	-	-	-	-	-	-	-	-
140	Licences and Rights		-	-	-	-	-	-	-	-	-
141	Water Rights		-	-	-	-	-	-	-	-	-
142	Effluent Licenses		-	-	-	-	-	-	-	-	-
143	Solid Waste Licenses		-	-	-	-	-	-	-	-	-
144	Computer Software and Applications		-	-	-	-	-	-	-	-	-
145	Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
146	Unspecified		-	-	-	-	-	-	-	-	-
148	Computer Equipment		-	-	-	-	-	-	-	-	-
149	Computer Equipment		-	-	-	-	-	-	-	-	-
151	Furniture and Office Equipment		589	-	-	-	-	-	-	-	-
152	Furniture and Office Equipment		589	-	-	-	-	-	-	-	-
154	Machinery and Equipment		-	-	-	-	-	-	-	-	-
155	Machinery and Equipment		-	-	-	-	-	-	-	-	-
157	Transport Assets		-	-	(58)	-	-	-	-	-	(58)
158	Transport Assets		-	-	(58)	-	-	-	-	-	(58)
160	Libraries		-	-	-	-	-	-	-	-	-
161	Libraries		-	-	-	-	-	-	-	-	-
163	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
164	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
166	Total Capital Expenditure on renewal of existing assets	1	3,427	10,734	2,604	437	1,446	2,217	771	34.8%	2,604

10.2.3 Supporting Table SC13c

WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	Budget Year 2017/18								
		2016/17 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	572	5,653	8,399	2,746	32.7%	23,259
Roads Infrastructure		2,548	153	2,027	144	920	1,439	519	36.1%	2,027
Roads		2,548	153	2,222	144	920	1,439	519	36.1%	2,222
Road Structures		—	—	(195)	—	—	—	—	—	(195)
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	2,950	1	33	53	20	37.2%	2,950
Drainage Collection		—	—	2,950	1	33	53	20	37.2%	2,950
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		2,095	—	3,075	77	844	1,231	388	31.5%	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	77	844	1,231	388	31.5%	1,815
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		2,953	—	5,581	289	2,500	3,644	1,144	31.4%	5,581
Dams and Weirs		40	—	696	—	151	154	3	2.0%	696
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	535	—	—	—	—	—	535
Water Treatment Works		2,879	—	—	289	2,347	3,490	1,143	32.7%	—
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	62	1,218	2,031	813	40.0%	4,889
Pump Station		—	—	2,047	—	—	—	—	—	2,047
Reticulation		2,507	—	196	53	940	1,532	592	38.7%	196
Waste Water Treatment Works		—	—	2,647	9	278	499	221	44.2%	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	40	1,075	1,537	462	30.1%	2,535
Community Facilities		1,265	383	2,084	40	1,067	1,504	437	29.1%	2,084
Halls		190	0	450	2	30	256	226	88.2%	450
Centres		—	—	27	—	0	0	(0)	-40.9%	27
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		212	—	—	—	7	23	15	67.6%	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		32	18	201	2	189	224	35	15.6%	201
Cemeteries/Crematoria		23	364	35	—	0	12	11	96.6%	35
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		807	—	1,371	35	839	989	150	15.2%	1,371
Sport and Recreation Facilities		67	430	451	—	8	33	25	75.8%	451
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		67	430	451	—	8	33	25	75.8%	451
Capital Spares		—	—	—	—	—	—	—	—	—
Investment properties		564	—	—	52	459	2,108	1,649	78.2%	—
Revenue Generating		564	—	—	52	459	2,108	1,649	78.2%	—
Improved Property		564	—	—	52	459	2,108	1,649	78.2%	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		816	4,785	642	34	314	1,246	931	74.8%	642
Operational Buildings		816	4,785	642	34	314	1,246	931	74.8%	642
Municipal Offices		816	4,785	626	34	314	1,246	931	74.8%	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	—	—	73	73	100.0%	88
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	109	88	—	—	73	73	100.0%	88
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	109	88	—	—	73	73	100.0%	88
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		89	297	89	—	24	74	50	67.9%	89
Computer Equipment		89	297	89	—	24	74	50	67.9%	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	36	(14)	1,737	1,751	100.8%	266
Machinery and Equipment		698	349	266	36	(14)	1,737	1,751	100.8%	266
Transport Assets		2,105	10,893	4,762	456	4,278	5,609	1,331	23.7%	4,762
Transport Assets		2,105	10,893	4,762	456	4,278	5,609	1,331	23.7%	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	1,189	11,789	20,784	8,994	43.3%	32,804

10.2.4 Supporting Table SC13d

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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								%	
<u>Depreciation by Asset Class/Sub-class</u>										
Infrastructure		16,977	20,199	20,349	1,223	12,429	16,832	4,403	26.2%	20,349
Roads Infrastructure		3,841	4,748	4,748	282	2,854	3,957	1,102	27.9%	4,748
Roads		–	4,282	4,282	254	2,574	3,568	994	27.8%	4,282
Road Structures		–	242	242	18	186	202	16	8.0%	242
Road Furniture		–	224	224	9	94	187	93	49.5%	224
Capital Spares		–	–	–	–	–	–	–	–	–
Stormwater Infrastructure		–	711	711	46	469	593	124	20.9%	711
Drainage Collection		–	711	711	46	469	593	124	20.9%	711
Stormwater Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3,282	5,260	5,260	277	2,813	4,383	1,570	35.8%	5,260
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	261	261	22	218	218	(1)	-0.3%	261
HV Switching Station		–	381	381	32	324	318	(7)	-2.2%	381
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	614	614	63	638	512	(126)	-24.7%	614
MV Switching Stations		–	–	–	2	16	–	(16)	0.0%	–
MV Networks		–	2,982	2,982	91	929	2,485	1,556	62.6%	2,982
LV Networks		–	1,021	1,021	68	687	851	164	19.2%	1,021
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3,523	5,815	5,815	298	3,024	4,846	1,822	37.6%	5,815
Dams and Weirs		–	231	231	18	182	192	11	5.5%	231
Boreholes		–	9	9	0	2	7	5	75.7%	9
Reservoirs		–	631	631	47	481	526	45	8.5%	631
Pump Stations		–	1,231	1,231	50	509	1,026	517	50.4%	1,231
Water Treatment Works		–	1,132	1,132	70	710	944	234	24.8%	1,132
Bulk Mains		–	440	440	–	–	367	367	100.0%	440
Distribution		–	2,141	2,141	113	1,141	1,784	643	36.1%	2,141
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		1,961	2,842	2,842	225	2,293	2,368	75	3.2%	2,842
Pump Station		–	371	371	15	149	309	160	51.9%	371
Reticulation		–	516	516	40	424	430	5	1.3%	516
Waste Water Treatment Works		–	1,670	1,670	165	1,670	1,392	(279)	-20.0%	1,670
Outfall Sewers		–	154	154	–	–	128	128	100.0%	154
Toilet Facilities		–	132	132	5	50	110	60	54.5%	132
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		4,370	788	938	93	954	657	(297)	-45.2%	938
Landfill Sites		3,428	377	527	19	196	314	118	37.6%	527
Waste Transfer Stations		942	271	271	74	758	225	(532)	-236.2%	271
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	140	140	–	–	117	117	100.0%	140
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	34	34	2	22	28	7	23.3%	34
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	34	34	–	–	28	28	100.0%	34
Distribution Layers		–	–	–	2	22	–	(22)	0.0%	–
Capital Spares		–	–	–	–	–	–	–	–	–

Community Assets	1,773	3,411	3,411	164	1,705	2,842	1,137	40.0%	3,411
Community Facilities	1,097	1,727	1,727	113	1,188	1,439	251	17.4%	1,727
Halls	195	251	251	17	178	210	31	14.9%	251
Centres	-	430	430	25	254	358	104	29.1%	430
Crèches	-	11	11	1	5	9	3	38.6%	11
Clinics/Care Centres	63	117	117	4	37	97	60	61.6%	117
Fire/Ambulance Stations	31	49	49	4	38	41	3	7.1%	49
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	9	7	7	0	4	6	2	39.3%	7
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	245	539	539	30	347	449	102	22.7%	539
Cemeteries/Crematoria	98	132	132	9	88	110	22	19.6%	132
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	12	121	-	(121)	0.0%	-
Public Open Space	120	30	30	0	0	25	25	98.1%	30
Nature Reserves	-	-	-	2	25	-	(25)	0.0%	-
Public Ablution Facilities	-	42	42	3	26	35	9	25.1%	42
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	5	5	-	-	4	4	100.0%	5
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	8	12	12	0	0	10	10	97.1%	12
Taxi Ranks/Bus Terminals	-	101	101	6	63	84	21	25.1%	101
Capital Spares	328	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	676	1,684	1,684	51	517	1,403	886	63.2%	1,684
Indoor Facilities	56	5	5	-	-	4	4	100.0%	5
Outdoor Facilities	620	1,679	1,679	51	517	1,399	882	63.1%	1,679
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	50	66	66	4	41	55	14	25.1%	66
Revenue Generating	50	66	66	4	41	55	14	25.1%	66
Improved Property	50	66	66	4	41	55	14	25.1%	66
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	905	1,355	1,355	44	448	1,129	681	60.3%	1,355
Operational Buildings	895	1,327	1,327	43	439	1,106	667	60.3%	1,327
Municipal Offices	-	1,254	1,254	35	359	1,045	686	65.7%	1,254
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	12	12	1	11	10	(1)	-13.7%	12
Yards	-	-	-	-	-	-	-	-	-
Stores	-	61	61	7	68	51	(18)	-34.8%	61
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	10	27	27	1	9	23	13	58.6%	27
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	27	27	1	9	23	13	58.6%	27
Capital Spares	-	-	-	-	-	-	-	-	-

<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		54	72	72	6	64	60	(4)	-7.0%
Servitudes		-	-	-	-	-	-	-	-
Licences and Rights		54	72	72	6	64	60	(4)	-7.0%
<i>Water Rights</i>		-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		54	72	72	6	64	60	(4)	-7.0%
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		1,269	2,382	2,382	178	1,802	1,985	183	9.2%
Computer Equipment		1,269	2,382	2,382	178	1,802	1,985	183	9.2%
<u>Furniture and Office Equipment</u>		2,206	1,779	1,779	136	1,377	1,483	106	7.1%
Furniture and Office Equipment		2,206	1,779	1,779	136	1,377	1,483	106	7.1%
<u>Machinery and Equipment</u>		1,736	1,698	1,698	100	1,014	1,415	400	28.3%
Machinery and Equipment		1,736	1,698	1,698	100	1,014	1,415	400	28.3%
<u>Transport Assets</u>		1,471	3,350	3,350	198	2,003	2,792	789	28.3%
Transport Assets		1,471	3,350	3,350	198	2,003	2,792	789	28.3%
<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	2,053	20,883	28,592	7,709	27.0%

10.2.5 Supporting Table SC13e

WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

Description	Ref	Budget Year 2017/18								
		2016/17 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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	18,245	3,927	–	2,157	3,198	1,041	32.6%	3,927
Roads Infrastructure		–	1,815	1,904	–	120	1,512	1,393	92.1%	1,904
Roads		–	1,815	1,904	–	120	1,512	1,393	92.1%	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	1,686	(352)	-20.9%	2,023
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	5,750	2,023	–	2,038	1,686	(352)	-20.9%	2,023
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	19,751	7,051	443	1,434	5,834	4,400	75.4%	7,051
Community Facilities		–	300	300	76	235	250	15	5.9%	300
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	100	100	18	18	83	66	79.0%	100
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	200	200	59	218	167	(51)	-30.7%	200
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
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	366	1,198	5,584	4,385	78.5%	6,751
Indoor Facilities		–	300	350	28	39	250	211	84.6%	350
Outdoor Facilities		–	19,151	6,401	338	1,160	5,334	4,174	78.3%	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	1,820	1,734	95.3%	2,184
Operational Buildings		–	2,184	2,184	–	86	1,820	1,734	95.3%	2,184
Municipal Offices		–	2,184	2,184	–	86	1,820	1,734	95.3%	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	443	3,677	10,852	7,175	66.1%	13,162

Section 11 - 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 12 - 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 April 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 15 May 2018

Section 13 - Detailed Capital Expenditure as at 30 April 2018

CAPITAL BUDGET 2017/18

Expenditure as on 30 April 2018

Expenditure as on 30 April 2016											
Vote number	Project	Ward	Annual/ Adjusted	Expenditure for	Year to Date	Orders	Total Expenditure	Total	Balance	SDBIP YTD	SOURCE
			Budget	the Month	Actual			Expenditure vs	Budget Exp.		
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	37,500.00	37,500.00	0.00	37,500.00	75.00%	12,500.00	86.67%	CRR
Total Community Halls			150,000	37,500.00	137,500.00	0.00	137,500.00	91.67%	12,500.00	86.67%	
Cemetries											
900874004	Upgrading of Road to Zolani Cemetery	10	200,000	58,930.89	217,795.26	0.00	217,795.26	108.90%	-17,795.26	86.67%	CRR
Total Cemetries			200,000	58,930.89	217,795.26	0.00	217,795.26	108.90%	-17,795.26	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	28,178.07	28,178.07	15,500.00	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	9,079.82	9,079.82	75.67%	2,920.18	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	28,178.07	817,947.93	24,579.82	842,527.75	71.24%	340,112.25	81.83%	
Fire Brigade											
900874012	Upgrading of Fire Brigade Facilities in Ashton	9,10	100,000	17,526.32	17,526.32	0.00	17,526.32	17.53%	82,473.68	86.67%	CRR
900874076	New Fire Emergency Truck	All	800,000	0.00	659,298.24	0.00	659,298.24	82.41%	140,701.76	66.67%	FSCBG
Total Fire Brigade			900,000	17,526.32	676,824.56	0.00	676,824.56	75.20%	223,175.44	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	142,135.28	2,070,465.16	24,579.82	2,095,044.98	72.04%	812,925.02	82.58%	

CAPITAL BUDGET 2017/18

Expenditure as on 30 April 2018

			Expenditure as on 30 April 2015								
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
<u>CORPORATE SERVICES DIRECTORATE</u>											
Traffic											
900874013	Alterations/Upgrading of Ashton Traffic Offices	9,10	1,984,410	0.00	0.00	1,927,895.74	1,927,895.74	97.15%	56,514.26	86.67%	CRR
Total Traffic			1,984,410	0.00	0.00	1,927,895.74	1,927,895.74	97.15%	56,514.26	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%	
<u>TOTAL: CORPORATE SERVICES DIRECTORATE</u>			2,784,410	0.00	195,620.94	1,931,518.74	2,127,139.68	76.39%	657,270.32	83.33%	

CAPITAL BUDGET 2017/18

Expenditure as on 30 April 2018

Expenditure as on 30 April 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	388,300.00	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	350,000.00	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	439,071.12	2,523,471.12	196,528.88	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	3,809,791.46	3,809,791.46	85.61%	640,208.54	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	500,000.00	0.00%	500,000.00	66.67%		CRR
Total Water				27,621,660	439,071.12	18,908,372.58	7,211,960.54	94.56%	1,501,326.88	84.17%		
Cleansing												
900874064	Ablution Facilities	9,10	500,000	0.00	153,951.57	181,209.82	335,161.39	67.03%	164,838.61	87.50%		CRR
Total Cleansing				500,000	0.00	153,951.57	181,209.82	67.03%	164,838.61	87.50%		
Sewerage												
900874067	Construction of 2 additional Drying Beds WWTW	9,10	335,060	3,900.00	119,028.01	116,029.25	235,057.26	70.15%	100,003	94.91%		CRR
Total Sewerage				335,060	3,900.00	119,028.01	116,029.25	70.15%	100,003	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	12.08%	1,595,701.75	86.67%		
Electrical Engineering												
900874020	Replace Safety Test Equipment (ladders,linksticks,earthing	All	225,000	0.00	87,724.93	116,458.53	204,183.46	90.75%	20,816.54	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	9,015.96	425,257.33	0.00	425,257.33	94.50%	24,742.67	86.67%		CRR
900874022	New Elect Connections	All	1,415,610	18,212.23	1,183,620.54	0.00	1,183,620.54	83.61%	231,989.46	73.73%		CRR
900874023	Replacements and Repairs Street Lights	All	430,000	26,685.83	322,541.33	0.00	322,541.33	75.01%	107,458.67	77.36%		CRR
900874024	Replacement and Repairs Network	All	1,380,000	410,452.50	1,068,082.53	0.00	1,068,082.53	77.40%	311,917.47	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	464,366.52	4,900,451.37	948,176.31	84.21%	1,096,922.32	68.30%		
Infrastructure Development												
900874041	Upgrading of Nkqubela Sportfield	2	6,400,545	338,087.50	1,159,864.53	4,919,063.51	6,078,928.04	94.98%	321,616.96	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	103.80%	-1,284.06	100.00%		CRR
900874077	Housing Home Sanitation	2	51,630	0.00	51,630.00	51,630.00	51,630.00	100.00%	0.00	66.67%		Old Grants - PT
900874078	Installation of Basic Services	2	46,330	0.00	0.00	46,330.00	46,330.00	100.00%	0.00	66.67%		CRR
Total Infrastructure Development				6,929,835	338,087.50	1,500,738.85	5,019,739.84	94.09%	409,356.31	76.17%		
TOTAL: ENGINEERING SERVICES DIRECTORATE				44,147,105	1,245,425.14	25,702,042.38	13,576,914.01	88.97%	4,868,148.61	71.42%		

CAPITAL BUDGET 2017/18

Expenditure as on 30 April 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	0.00	55,335.80	24,245.64	79,581.44	70.59%	33,148.56	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	-	512,602.74	24,245.64	536,848.38	94.18%	33,151.62	86.45%	
TOTAL: FINANCIAL SERVICES DIRECTORATE			570,000	-	512,602.74	24,245.64	536,848.38	94.18%	33,151.62	86.45%	
EXECUTIVE & COUNCIL											
Internal Audit											
900874092	Internal Audit Software	All	640,220	437,807.02	437,807.02	69,500.00	507,307.02	79.24%	132,913	66.67%	CRR
Total Internal Audit			640,220	437,807.02	437,807.02	69,500.00	507,307.02	79.24%	132,913	66.67%	
TOTAL:EXECUTIVE & COUNCIL			640,220	437,807.02	437,807.02	69,500.00	507,307.02	79.24%	132,913	66.67%	
STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE											
Strategy & Social Development											
900874059	Equipment	All	500,000	51,063.16	157,729.89	37,530.17	195,260.06	39.05%	304,739.94	86.67%	CRR
Total Strategy & Social Development			500,000	51,063.16	157,729.89	37,530.17	195,260.06	39.05%	304,739.94	86.67%	
Information Technology											
900874060	General ICT Needs	All	2,000,000	-271,575.00	970,205.38	746,259.04	1,716,464.42	85.82%	283,535.58	86.67%	CRR
900874068	General ICT Needs	All	271,580	271,575.00	271,575.00	0.00	271,575.00	100.00%	5.00	87.50%	CRR
Total Information Technology			2,271,580	0.00	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	51,063.16	1,399,510.27	783,789.21	2,183,299.48	78.77%	588,280.52	86.67%	
GRAND TOTAL			53,821,285	1,876,431	30,318,049	16,410,547	46,728,596	86.82%	7,092,689.07		
Legend:											
	Under Expenditure										
	Over Expenditure										
	Budget 100% Spent										

Section 14 - Revenue and Expenditure compared to Budget per cost centre as at 30 April 2018

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										
Municipal governance and administration		99 272	105 513	105 996	1 829	102 322	93 409	8 913	10%	105 996
Executive and council		762	4 704	4 704	3	4 637	3 920	717	0	4 704
Mayor and Council		757	4 698	4 698	3	4 637	3 915	722	0	4 698
Municipal Manager, Town Secretary and Chief Executive		6	6	6	-	-	5	(5)	(0)	6
Finance and administration		98 509	100 809	101 292	1 826	97 685	89 489	8 195	0	101 292
Administrative and Corporate Support		272	710	803	(25)	60	498	(438)	(0)	803
Asset Management		53 655	161	161	439	3 280	411	2 869	0	161
Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Finance		42 783	97 548	97 938	1 312	92 949	86 589	6 360	0	97 938
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	528	528	-	-	440	(440)	(0)	528
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		1 799	1 862	1 862	99	1 396	1 552	(155)	(0)	1 862
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		52 556	46 518	48 333	876	26 022	40 104	(14 081)	(0)	48 333
Community and social services		13 975	11 178	11 741	785	8 740	9 679	(938)	(0)	11 741
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		508	415	415	37	451	346	105	0	415
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		887	1 111	1 111	96	715	926	(211)	(0)	1 111
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		151	878	878	15	740	732	9	0	878
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		12 429	8 755	9 192	637	6 832	7 660	(828)	(0)	9 192
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	19	145	-	2	16	(14)	(0)	145
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		1 103	1 521	1 521	54	622	1 226	(604)	(0)	1 521
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		282	384	384	54	447	320	127	0	384
Recreational Facilities		-	556	556	-	-	-	-	-	556
Sports Grounds and Stadiums		821	581	581	-	175	906	(731)	(0)	581
										

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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									
Health		-	-	-	-	-	-	-		-
Ambulance		-	-	-	-	-	-	-		-
Health Services		-	-	-	-	-	-	-		-
Laboratory Services		-	-	-	-	-	-	-		-
Food Control		-	-	-	-	-	-	-		-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-		-
Vector Control		-	-	-	-	-	-	-		-
Chemical Safety		-	-	-	-	-	-	-		-
Economic and environmental services		26 692	55 695	27 785	865	8 269	23 860	(15 591)	(0)	27 785
Planning and development		4 040	27 570	11 738	603	5 597	10 487	(4 891)	(0)	11 738
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	188	-	-	-	-		188
Central City Improvement District		-	-	-	-	-	-	-		-
Development Facilitation		-	-	-	-	-	-	-		-
Economic Development/Planning		1 759	1 866	1 866	36	1 760	1 555	205	0	1 866
Regional Planning and Development		-	-	-	-	-	-	-		-
Town Planning, Building Regulations and Enforcement, and City Engineer		2 281	3 872	2 852	178	2 511	3 240	(729)	(0)	2 852
Project Management Unit		-	21 832	6 832	389	1 326	5 693	(4 367)	(0)	6 832
Provincial Planning		-	-	-	-	-	-	-		-
Support to Local Municipalities		-	-	-	-	-	-	-		-
Road transport		22 652	28 125	16 048	262	2 672	13 372	(10 700)	(0)	16 048
Police Forces, Traffic and Street Parking Control		-	21 625	9 547	88	685	7 956	(7 271)	(0)	9 547
Pounds		-	-	-	-	-	-	-		-
Public Transport		-	-	-	-	-	-	-		-
Road and Traffic Regulation		22 534	6 310	6 310	168	1 961	5 258	(3 297)	(0)	6 310
Roads		117	191	191	6	26	159	(132)	(0)	191
Taxi Ranks		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape		-	-	-	-	-	-	-		-
Coastal Protection		-	-	-	-	-	-	-		-
Indigenous Forests		-	-	-	-	-	-	-		-
Nature Conservation		-	-	-	-	-	-	-		-
Pollution Control		-	-	-	-	-	-	-		-
Soil Conservation		-	-	-	-	-	-	-		-
Trading services		468 170	469 938	476 593	45 053	384 949	396 974	(12 025)	(0)	476 593
Energy sources		351 699	345 071	348 071	38 129	286 449	290 048	(3 599)	(0)	348 071
Electricity		351 699	345 071	348 071	38 129	286 449	290 048	(3 599)	(0)	348 071
Street Lighting and Signal Systems		-	-	-	-	-	-	-		-
Nonelectric Energy		-	-	-	-	-	-	-		-
Water management		49 969	66 817	70 420	3 610	47 257	58 553	(11 296)	(0)	70 420
Water Treatment		-	-	-	-	-	-	-		-
Water Distribution		49 969	66 817	70 395	3 610	47 257	58 553	(11 296)	(0)	70 395
Water Storage		-	-	25	-	-	-	-		25
Waste water management		37 393	30 884	30 936	2 020	29 472	25 736	3 736	0	30 936
Public Toilets		-	-	-	-	-	-	-		-
Sewerage		37 393	30 884	30 936	2 020	29 472	25 736	3 736	0	30 936
Storm Water Management		-	-	-	-	-	-	-		-
Waste Water Treatment		-	-	-	-	-	-	-		-
Waste management		29 110	27 166	27 166	1 293	21 771	22 638	(867)	(0)	27 166
Recycling		-	-	-	-	-	-	-		-
Solid Waste Disposal (Landfill Sites)		29 110	-	-	-	4 923	-	4 923	-	-
Solid Waste Removal		-	27 166	27 166	1 293	16 848	22 638	(5 789)	(0)	27 166
Street Cleaning		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Air Transport		-	-	-	-	-	-	-		-
Forestry		-	-	-	-	-	-	-		-
Licensing and Regulation		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Tourism		-	-	-	-	-	-	-		-
Total Revenue - Functional	2	646 689	677 665	658 708	48 623	521 562	554 347	(32 785)	(0)	658 708

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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									
Health		-	-	-	-	-	-	-		-
Ambulance		-	-	-	-	-	-	-		-
Health Services		-	-	-	-	-	-	-		-
Laboratory Services		-	-	-	-	-	-	-		-
Food Control		-	-	-	-	-	-	-		-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-		-
Vector Control		-	-	-	-	-	-	-		-
Chemical Safety		-	-	-	-	-	-	-		-
Economic and environmental services		67 652	94 217	76 350	4 755	39 770	24 074	15 696	0	76 350
Planning and development		19 643	26 892	28 873	1 614	10 076	(15 975)	26 051	(0)	28 873
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	238	-	-	-	-		238
Central City Improvement District		-	-	-	-	-	-	-		-
Development Facilitation		-	-	-	-	-	-	-		-
Economic Development/Planning		3 076	3 624	4 811	148	2 350	4 010	(1 660)	(0)	4 811
Regional Planning and Development		-	-	-	-	-	-	-		-
Town Planning, Building Regulations and Enforcement, and City Engineer		14 084	17 959	20 210	1 185	4 693	(22 996)	27 689	(0)	20 210
Project Management Unit		2 484	5 309	3 614	281	3 033	3 012	21	0	3 614
Provincial Planning		-	-	-	-	-	-	-		-
Support to Local Municipalities		-	-	-	-	-	-	-		-
Road transport		48 009	67 325	47 477	3 141	29 694	40 049	(10 355)	(0)	47 477
Police Forces, Traffic and Street Parking Control		-	39 285	20 385	1 506	14 350	16 159	(1 809)	(0)	20 385
Pounds		-	-	-	-	-	-	-		-
Public Transport		-	-	-	-	-	-	-		-
Road and Traffic Regulation		29 016	2 006	3 449	319	2 917	3 764	(847)	(0)	3 449
Roads		18 993	26 034	23 644	1 316	12 427	20 126	(7 699)	(0)	23 644
Taxi Ranks		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape		-	-	-	-	-	-	-		-
Coastal Protection		-	-	-	-	-	-	-		-
Indigenous Forests		-	-	-	-	-	-	-		-
Nature Conservation		-	-	-	-	-	-	-		-
Pollution Control		-	-	-	-	-	-	-		-
Soil Conservation		-	-	-	-	-	-	-		-
Trading services		370 394	386 610	379 293	27 691	306 284	315 586	(9 303)	(0)	379 293
Energy sources		295 044	303 529	293 391	21 705	244 415	244 192	223	0	293 391
Electricity		295 044	303 529	293 391	21 705	244 415	244 192	223	0	293 391
Street Lighting and Signal Systems		-	-	-	-	-	-	-		-
Nonelectric Energy		-	-	-	-	-	-	-		-
Water management		27 907	33 909	32 659	2 039	21 884	26 721	(4 838)	(0)	32 659
Water Treatment		-	-	-	-	-	-	-		-
Water Distribution		27 907	33 653	31 907	1 889	20 050	26 115	(6 066)	(0)	31 907
Water Storage		-	256	752	150	1 834	606	1 228	0	752
Waste water management		16 256	19 696	23 192	1 445	15 929	19 344	(3 415)	(0)	23 192
Public Toilets		-	-	-	-	-	-	-		-
Sewerage		16 256	15 170	17 595	1 185	11 277	14 640	(3 363)	(0)	17 595
Storm Water Management		-	3 108	2 950	214	2 502	2 479	23	0	2 950
Waste Water Treatment		-	1 418	2 647	45	2 150	2 225	(75)	(0)	2 647
Waste management		31 187	29 476	30 050	2 502	24 056	25 329	(1 273)	(0)	30 050
Recycling		-	-	-	-	-	-	-		-
Solid Waste Disposal (Landfill Sites)		31 187	2 252	4 918	737	8 809	4 461	4 348	0	4 918
Solid Waste Removal		-	27 224	20 308	1 337	10 885	16 848	(5 963)	(0)	20 308
Street Cleaning		-	-	4 824	428	4 362	4 020	342	0	4 824
Other		-	-	1 193	43	228	195	33	0	1 193
Abattoirs		-	-	-	-	-	-	-		-
Air Transport		-	-	-	-	-	-	-		-
Forestry		-	-	-	-	-	-	-		-
Licensing and Regulation		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Tourism		-	-	1 193	43	228	195	33	0	1 193
Total Expenditure - Functional	3	570 087	677 409	655 646	42 959	483 141	547 648	(64 507)	(0)	655 646
Surplus/ (Deficit) for the year		76 602	256	3 061	5 664	38 421	6 699	31 722	0	3 061

Section 15 - Financial Statements for the period 01 July 2017 to 30 April 2018



LANGEBERG

MUNISIPALITEIT MUNICIPALITY MASIPALA



These financial statements have not been audited

FINANCIAL STATEMENTS

30 APRIL 2018

LANGEBERG MUNICIPALITY

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LANGEBERG MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 APRIL 2018

	Notes	2018 R	Restated 2017 R
NET ASSETS AND LIABILITIES			
Net Assets		669 387 734	631 050 688
Capital Replacement Reserve	1	31 353 026	31 353 026
Accumulated Surplus		638 034 708	599 697 663
Non-Current Liabilities		136 316 202	130 553 663
Long-term Liabilities	2	14 725 143	17 926 458
Employee benefits	3	63 822 405	58 865 226
Non-Current Provisions	4	57 768 655	53 761 980
Current Liabilities		116 393 640	109 346 574
Consumer Deposits	5	10 920 368	9 968 278
Current Employee benefits	6	13 081 401	14 576 647
Provisions		4 623 032	5 547 638
Payables from exchange transactions	7	50 850 720	70 430 625
Unspent Conditional Government Grants and Receipts	8	25 217 560	3 082 897
Unspent Public Contributions	9	684 330	684 330
Taxes	10	5 960 070	-
Current Portion of Long-term Liabilities	2	5 056 160	5 056 160
Total Net Assets and Liabilities		922 097 576	870 950 926
ASSETS			
Non-Current Assets		655 683 983	645 636 558
Property, Plant and Equipment	11	623 507 072	612 891 492
Investment Property	12	26 927 508	26 971 067
Intangible Assets	13	147 467	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	171 790	634 415
Current Assets		266 413 593	225 314 368
Inventory	18	52 321 143	52 547 337
Receivables from exchange transactions	19	32 945 913	47 765 345
Receivables from non-exchange transactions	20	13 992 318	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	271 978	655 465
Cash and Cash Equivalents	21	166 773 804	115 104 639
Total Assets		922 097 576	870 950 926

LANGEBERG MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 1 JULY 2017 TO 30 APRIL 2018

		2018	2017
	Notes	Actual R	Restated R
REVENUE			
Revenue from Non-exchange Transactions		162 136 768	205 691 344
Taxation Revenue		46 427 827	42 685 693
Property rates	22	46 427 827	42 685 693
Transfer Revenue		112 631 760	136 563 868
Government Grants and Subsidies - Capital	23	18 550 713	24 502 697
Government Grants and Subsidies - Operating	23	94 081 048	112 061 170
Other Revenue		3 077 181	26 441 784
Actuarial Gains	3	-	5 177 099
Availability fees		2 007 212	2 349 311
Fair Value Adjustments		-	1 918
Fines		1 069 969	9 514 508
Impairment Reversal	30	-	9 395 800
Income due to Change in Discount rate		-	-
Stock Adjustments		-	3 147
Revenue from Exchange Transactions		359 340 920	440 997 741
Service Charges	24	325 949 210	405 781 216
Rental of Facilities and Equipment		2 825 266	2 713 779
Interest Earned - external investments		5 923 699	5 930 563
Interest Earned - outstanding debtors		1 739 735	2 167 653
Licences and Permits		870 790	1 502 807
Agency Services		743 204	3 498 222
Other Income	25	14 583 686	18 733 747
Unamortised Discount - Interest		-	72 531
Gain on disposal of Property, Plant and Equipment		6 705 330	597 224
Total Revenue		521 477 688	646 689 085
EXPENDITURE			
Employee related costs	26	143 137 226	158 501 313
Remuneration of Councillors		8 501 756	9 233 663
Bad Debts Written Off	28	-	22 244 965
Debt Impairment	27	12 013 268	(0)
Depreciation and Amortisation	29	20 883 015	26 440 858
Collection costs		2 171 620	2 586 398
Impairments	30	-	283 314
Material		23 566 420	9 104 320
Unamortised Discount - Interest paid		-	92 495
Finance Charges	31	5 196 397	11 925 367
Bulk Purchases	32	218 475 936	270 735 747
Contracted services		10 668 172	13 007 248
Grants and Subsidies	33	139 258	132 500
Stock Adjustments		258 931	4 243
General Expenses	34	38 128 644	44 946 850
Loss on disposal of Property, Plant and Equipment		-	285 545
Total Expenditure		483 140 643	569 524 826
NET SURPLUS/(DEFICIT) FOR THE YEAR		38 337 045	77 164 259

LANGEBERG MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 1 JULY 2016 TO 30 APRIL 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	-	38 337 045	38 337 045
Transfer to/from CRR	-	-	-
Property,Plant and Equipment purchased	-	-	-
Balance at 30 SEPTEMBER 2017	31 353 026	638 034 708	669 387 734

LANGEBERG MUNICIPALITY

CASH FLOW STATEMENT FOR THE PERIOD ENDED 1 JULY 2017 TO 30 APRIL 2018

		30 APRIL 2018	Restated 30 JUNE 2017
	Notes	R	R
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Ratepayers and other		384 163 207	462 772 324
Government - operating		111 634 844	112 844 949
Government - capital		23 131 579	23 963 762
Interest		-14 014	8 742 545
Payments			
Suppliers and employees		(439 923 650)	(540 336 276)
Finance charges		(1 748 056)	(2 896 726)
Transfers and Grants		(139 258)	(132 500)
Cash generated by operations	35	77 104 652	64 958 079
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	11	(30 318 049)	(50 991 873)
Proceeds on Disposals		6 705 330	1 745 724
Purchase of Intangible Assets	13	-	(53 291)
Net Cash from Investing Activities		(23 612 718)	(49 299 441)
CASH FLOW FROM FINANCING ACTIVITIES			
Loans repaid		(2 774 859)	(4 590 962)
New loans raised		-	-
(Decrease)/Increase in Consumer Deposits		952 090	948 703
Net Cash from Financing Activities		(1 822 768)	(3 642 258)
NET (INCREASE) /DECREASE IN CASH AND CASH EQUIVALENTS		51 669 165	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	166 773 804	115 104 639
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		51 669 165	12 016 379

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 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 30 APRIL 2018

3	EMPLOYEE BENEFITS	2018	2017
		R	R
	Post Retirement Benefits	54 793 230	50 185 498
	Long Service Awards	9 029 175	8 679 728
	Total Non-current Employee Benefit Liabilities	63 822 405	58 865 226
	<u>Post Retirement Benefits</u>		
	Balance 1 July	52 109 861	51 412 969
	Contribution for the year	1 887 295	2 434 406
	Interest Cost	4 113 421	4 695 585
	Expenditure for the year	-1 586 334.70	(1 804 155)
	Actuarial Loss / (Gain)	-	(4 628 944)
	Total post retirement benefits 30 APRIL 2018	56 524 242	52 109 861
	Less: Transfer of Current Portion - Note 6	(1 731 013)	(1 924 363)
	Balance at end of year	54 793 230	50 185 498
	<u>Long Service Awards</u>		
	Balance 1 July	9 597 679	9 377 980
	Contribution for the year	687 577	829 256
	Interest Cost	640 926	756 268
	Expenditure for the year	-727 502.45	(817 670)
	Actuarial Loss / (Gain)	-	(548 155)
	Total long service 30 APRIL 2018	10 198 679	9 597 679
	Less: Transfer of Current Portion - Note 6	(1 169 504)	(917 951)
	Balance at end of year	9 029 175	8 679 728

4	NON-CURRENT PROVISIONS	2018	2017
	Provision for Rehabilitation of Landfill-sites	57 768 655	53 761 980
	Total Non-current Provisions	57 768 655	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)	3 082 069	3 615 817
Total provision 30 APRIL 2018	62 391 687	59 309 618
Less: Transfer of Current Portion to Current Provisions - Note 7	(4 623 032)	(5 547 638)
Balance at end of year	57 768 655	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 30 APRIL 2018

		2018	2017
		R	R
5	CONSUMER DEPOSITS		
	Municipal services	10 920 368	9 968 278
	Total Consumer Deposits	10 920 368	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	1 731 013	1 924 363
	Current Portion of Long-Service Provisions - Note 3	1 169 504	917 951
	Staff Leave	6 626 108	7 147 297
	Performance Bonuses	411 482	411 482
	Bonuses	3 143 294	4 175 554
	Total Current Employee Benefits	13 081 401	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	-887 722.83	(3 807 093)
Balance at end of year	6 626 108	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	6 855 637	7 638 013
Expenditure incurred	(7 887 897)	(7 467 891)
Balance at end of year	3 143 294	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	26 676 267	54 588 923
	Payments received in advance	(1 016 410)	3 108 405
	Retentions and Guarantees	3 573 089	2 824 037
	Sundry Deposits	18 080 677	8 810 136
	Sundry Creditors	3 537 097	1 099 124
	Total Trade Payables	50 850 720	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	25 217 560	3 082 897
	National Government Grants	6 039 797	104 496
	Provincial Government Grants	18 266 320	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	25 217 560	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 30 APRIL 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	3 760 268	15 406
	VAT output in suspense	9 177 134	7 111 532
	Less: VAT portion of receivables	(3 545 209)	(3 545 209)
	Total Vat payable	<u>9 392 193</u>	<u>3 581 729</u>
10.2	VAT RECEIVABLE		
	VAT input in suspense	3 432 123	5 390 976
	Total VAT receivable	<u>3 432 123</u>	<u>5 390 976</u>
10.3	NET VAT RECEIVABLE/(PAYABLE)	<u>(5 960 070)</u>	<u>1 809 247</u>

11 PROPERTY, PLANT AND EQUIPMENT

11.1 30 APRIL 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	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	-	932 664	-	-	-	9 977 544	203 340	91 891 071	
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	-	932 664	-	-	-	9 977 544	3 340	34 799 704	
Work in Progress	80 500	-	-	-	80 500	-	-	-	-	-	-	80 500	-	-	-	-	-	-	-	-	-	80 500	
Infrastructure	541 741 960	2	-	-	541 741 962	-	30 318 049	-	-	-	1 075 016	573 135 027	134 924 152	529 037	-	12 012 583	-	-	-	146 936 735	529 037	425 669 255	
Electricity	130 377 515	-	-	-	130 377 515	-	-	-	-	-	-	130 377 515	40 543 578	-	-	2 790 043	-	-	-	43 333 621	-	87 043 894	
Electricity capital spares	2 092 595	-	-	-	2 092 595	-	-	-	-	1 075 016	3 167 611	-	-	-	-	-	-	-	-	-	-	3 167 611	
Housing	5 876 200	-	-	-	5 876 200	-	-	-	-	-	5 876 200	330 557	508 397	-	8 095	-	-	-	-	338 652	508 397	5 029 151	
Roads	136 929 954	-	-	-	136 929 954	-	-	-	-	-	136 929 954	40 500 171	-	-	3 214 004	-	-	-	-	43 714 175	-	93 215 779	
Sewerage	78 775 047	1	-	-	78 775 048	-	-	-	-	-	78 775 048	18 049 086	-	-	2 095 216	-	-	-	-	20 144 302	-	58 630 746	
Waste Management	33 753 294	-	-	-	33 753 294	-	-	-	-	-	33 753 294	5 848 065	-	-	930 202	-	-	-	-	6 778 267	-	26 975 027	
Water	137 299 513	1	-	-	137 299 514	-	-	-	-	-	137 299 514	29 652 695	20 640	-	2 975 024	-	-	-	-	32 627 718	20 640	104 651 156	
Water capital spares	380 734	-	-	-	380 734	-	-	-	-	-	380 734	-	-	-	-	-	-	-	-	-	-	380 734	
Work in Progress	16 257 109	-	-	-	16 257 109	-	30 318 049	-	-	-	46 575 157	-	-	-	-	-	-	-	-	-	-	46 575 157	
Community Assets	79 396 379	-	-	-	79 396 379	-	-	-	-	-	-	79 396 379	19 792 074	-	-	1 559 794	-	-	-	21 351 869	-	58 044 510	
Airfield	243 058	-	-	-	243 058	-	-	-	-	-	-	243 058	49 187	-	-	6 505	-	-	-	55 692	-	187 365	
Cemeteries	2 494 252	-	-	-	2 494 252	-	-	-	-	-	-	2 494 252	1 194 893	-	-	76 519	-	-	-	1 271 412	-	1 220 840	
Clinics	2 870 191	-	-	-	2 870 191	-	-	-	-	-	-	2 870 191	654 310	-	-	52 334	-	-	-	706 644	-	2 163 547	
Community halls	16 086 304	-	-	-	16 086 304	-	-	-	-	-	-	16 086 304	3 388 864	-	-	147 611	-	-	-	3 536 475	-	12 549 828	
Fire, safety & emergency	681 144	-	-	-	681 144	-	-	-	-	-	-	681 144	334 144	-	-	25 615	-	-	-	359 759	-	321 386	
Libraries	13 076 394	-	-	-	13 076 394	-	-	-	-	-	-	13 076 394	2 960 991	-	-	301 361	-	-	-	3 262 352	-	9 814 041	
Museums & Art Galleries	595 166	-	-	-	595 166	-	-	-	-	-	-	595 166	130 824	-	-	7 399	-	-	-	138 223	-	456 942	
Other	9 821 482	-	-	-	9 821 482	-	-	-	-	-	-	9 821 482	1 673 056	-	-	273 487	-	-	-	1 946 543	-	7 874 939	
Parks & Gardens	11 573 771	-	-	-	11 573 771	-	-	-	-	-	-	11 573 771	1 524 597	-	-	99 484	-	-	-	1 624 081	-	9 949 690	
Recreation facilities	1 729 213	-	-	-	1 729 213	-	-	-	-	-	-	1 729 213	1 264 210	-	-	46 917	-	-	-	1 311 126	-	418 087	
Sport fields & stadia	16 043 807	-	-	-	16 043 807	-	-	-	-	-	-	16 043 807	4 966 286	-	-	425 908	-	-	-	5 392 194	-	10 651 613	
Swimming pools	3 468 269	-	-	-	3 468 269	-	-	-	-	-	-	3 468 269	1 650 713	-	-	94 654	-	-	-	1 745 367	-	1 722 902	
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	-	-	987 581	-	-	-	2 237 451	-	1 206 785	
Office Equipment (Lease)	3 444 235	-	-	-	3 444 235	-	-	-	-	-	-	3 444 235	1 249 870	-	-	987 581	-	-	-	2 237 451	-	1 206 785	
Other Assets	80 314 326	11 116 898	-	-	80 314 326	11 116 898	-	-	-	-	-	91 431 224	39 186 823	264 088	-	5 284 862	-	-	-	44 471 686	264 088	46 695 451	
Computer hardware/equipment	15 698 449	27	-	-	15 698 449	27	-	-	-	-	-	15 698 476	7 400 847	101 136	-	1 235 819	-	-	-	8 636 666	101 136	6 960 674	
Furniture & office equipment	8 879 940	58 302	-	-	8 879 940	58 302	-	-	-	-	-	8 938 242	4 257 794	14 884	-	972 962	-	-	-	5 230 756	14 884	3 692 602	
General Vehicles	27 027 569	8 671 001	-	-	27 027 569	8 671 001	-	-	-	-	-	35 698 570	12 552 835	131 265	-	1 528 924	-	-	-	14 081 760	131 265	21 485 545	
Other	2 387 381	207 942	-	-	2 387 381	207 942	-	-	-	-	-	2 595 323	514 242	-	-	193 442	-	-	-	707 684	-	1 887 639	
Other Buildings	1 260 505	-	-	-	1 260 505	-	-	-	-	-	-	1 260 505	607 491	-	-	30 200	-	-	-	637 691	-	622 814	
Specialised Vehicles	3 924 298	954 721	-	-	3 924 298	954 721	-	-	-	-	-	4 879 018	2 557 906	-	-	163 316	-	-	-	2 721 223	-	2 157 796	
Plant & Equipment	21 136 185	1 224 906	-	-	21 136 185	1 224 906	-	-	-	-	-	22 361 091	11 295 708	16 802	-	1 160 199	-	-	-	12 455 907	16 802	9 888 382	
	806 888 355	11 116 901	-	-	806 968 858	11 116 898	30 318 049	-	-	-	1 075 016	849 478 820	204 197 799	996 465	-	20 777 485	-	-	-	224 975 284	996 465	623 507 072	

11 PROPERTY, PLANT AND EQUIPMENT

11.2 30 JUNE 2017

Reconciliation of 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 Balance Residual Value R	Cost				Adjustments R	Closing Balance Cost R	Accumulated Depreciation Opening Balance R	Accumulated Impairments Opening Balance R	Accumulated Depreciation and Impairment Losses					Accumulated Depreciation Closing Balance R	Accumulated Impairments Closing Balance R	Carrying Value R
							Additions Original Cost R	Additions Residual Values R	Disposals / Transfer Original Cost R	Disposals / Transfer Residual Values R					Adjustments	Depreciation	Disposals / Transfer	Impairments	Adjustments			
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	-	-	194 472	-	-	-	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	-	-	38 260	-	-	-	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
Net Carrying amount at 1 July	26 971 067	27 040 649
Cost	28 804 905	28 824 905
Accumulated Depreciation	(1 833 838)	(1 784 256)
Disposals	-	(20 000)
Depreciation for the year	(43 559)	(49 582)
Net Carrying amount at end of period	26 927 508	26 971 067
Cost	28 804 905	28 804 905
Accumulated Depreciation	(1 877 397)	(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	1 720 461	3 967 335

13 INTANGIBLE ASSETS

Computer Software and Servitudes

Net Carrying amount at 1 July

	2018 R	2017 R
Net Carrying amount at 1 July	209 437	210 328
Cost	1 059 134	1 005 843
Accumulated Amortisation	(849 697)	(795 515)
Acquisitions	-	53 291
Amortisation	(61 971)	(54 182)
Net Carrying amount at end of period	147 467	209 437
Cost	1 059 134	1 059 134
Accumulated Amortisation	(911 668)	(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		
Net Carrying amount at 1 July	4 547 326	7 957 403
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	372 646	365 196
	Staff Study loans - At amortised cost	98 193	139 551
	Services connections - At amortised cost	480 907	520 610
	Land Sales - At amortised cost	(303 103)	-
	Short-term Installments	271 978	264 524
	Agreements with Consumer Debtors	12 953 655	13 430 508
		<hr/>	<hr/>
		13 874 276	14 720 389
	Less: Current portion transferred to current receivables	(271 978)	(655 465)
		<hr/>	<hr/>
		13 602 298	14 064 924
	Less: Provision for Impairment	(13 430 508)	(13 430 508)
		<hr/>	<hr/>
	Total Long Term Receivables	171 790	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 30 APRIL 2018

		2018	2017
		R	R
18	INVENTORY		
	Maintenance Materials - At cost	7 159 677	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	52 321 143	52 547 337
		2018	2017
19	RECEIVABLES FROM EXCHANGE TRANSACTIONS		
	Electricity	31 979 333	21 266 351
	Water	7 599 808	7 505 642
	Refuse	5 412 541	4 138 023
	Sewerage	7 072 805	5 526 934
	Housing Rentals	569 307	560 346
	Other Receivables	4 017 958	4 090 414
	Prepaid Expenses	(0)	122 821
	Other	2 521 939	19 253 605
	Total Receivables from Exchange Transactions	59 173 691	62 464 135
	Less: Provision for Impairment	(26 227 779)	(14 698 791)
	Total Net Receivables from Exchange Transactions	32 945 913	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)	6 112 320	(344 898)
Bad Debts Written Off	5 416 668	-
Balance at end of year	26 227 779	14 698 791

		2018	2017
		R	R
20	RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
	Rates	16 064 111	9 482 088
	Fines	6 250 200	6 250 200
	Other Receivables	9 683 139	9 112 461
	Accrued Interest	500 466	615 137
	Availability charges	6 190 160	5 714 522
	Other	2 992 513	2 782 803
	Total Receivables from Non-Exchange Transactions	31 997 450	24 844 750
	Less: Provision for Impairment	(18 005 131)	(17 520 851)
	Total Net Receivables from Non-Exchange Transactions	13 992 318	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)	20 876 210	(7 012 055)
	Bad Debts Written Off	(20 391 930)	-
	Balance at end of year	18 005 131	17 520 851

21

CASH AND CASH EQUIVALENTS

	2018 R	2017 R
<u>Assets</u>		
Call Investments Deposits	130 034 780	95 083 394
Bank Accounts	36 727 214	20 010 635
Cash Floats	11 810	10 610
Total Cash and Cash Equivalents - Assets	166 773 804	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	36 727 214	20 010 635
Traffic bank account	-	-
	36 727 214	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	36 727 214	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 1048000602	35 000 000	-
Investec	Account Number 50 004 076 667	-	-
Nedbank	Account Number 1766000029	35 000 000	35 000 000
Standard Bank	Account Number 28 847 690 5-003	35 000 000	35 000 000
ABSA	Account Number 92 99946707	25 034 780	25 083 394
		130 034 780	95 083 394

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2018

22	PROPERTY RATES	2018	2017
		R	R
	<u>Actual</u>		
	Rateable Land and Buildings	56 676 411	53 813 009
	Residential, Commercial Property, State	56 676 411	53 813 009
	Less: Rebates	(10 248 585)	(11 127 316)
	Total Assessment Rates	46 427 827	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	80 518 970	76 102 868
	Grants and donations	-	1 370 638
	Subsidies	80 518 970	74 732 230
	Total Government Grants and Subsidies	112 631 760	136 563 868
	Government Grants and Subsidies - Capital	18 550 713	24 502 697
	Government Grants and Subsidies - Operating	94 081 048	112 061 170
		112 631 760	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	(1 382 161)	(1 475 000)
	Conditions met - Capital	-	-
	Conditions still to be met	167 839	-
	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	(2 008 528)	(2 576 787)
	Conditions met - Capital	(14 322 483)	(18 406 213)
	Conditions to be met	5 618 989	-
	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		20 650 594	38 354 126
Transfer		-	-
Conditions met - Operating		(16 537 560)	(37 248 369)
Conditions met - Capital		-	-
Conditions to be met		6 223 335	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		24 231 829	14 314 585
Transfer		-	(5 395 729)
Conditions met - Operating		(8 651 256)	(10 156 994)
Conditions met - Capital		(3 388 644)	(4 985 378)
Conditions to be met		13 164 524	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		134 766 423	136 808 711
Transfer		-	5 395 728
Conditions met - Operating		(94 081 048)	(112 061 170)
Conditions met - Capital		(18 550 713)	(24 502 697)
Conditions to be met		25 217 559	13 874 355
<u>Disclosed as follows:</u>			
Unspent Conditional Government Grants and Receipts		25 217 560	3 082 897
Unpaid Conditional Government Grants and Receipts		-	-
		25 217 560	3 082 897

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2018

		2018	2017
		R	R
24	SERVICE CHARGES		
	Electricity	273 248 135	338 088 350
	Water	25 797 401	37 919 502
	Refuse removal	13 051 209	21 871 550
	Sewerage and Sanitation Charges	25 538 928	28 308 880
		<hr/>	<hr/>
		337 635 672	426 188 283
	Less: Rebates	(11 686 462)	(20 407 066)
	Total Service Charges	325 949 210	405 781 216
		<hr/>	<hr/>
25	OTHER INCOME		
	Bad Debts Recovered	-	-
	Building plans	925 993	953 921
	Bulk service levies	53 823	3 563 630
	Cemeteries	442 751	499 741
	Commission	198 354	210 618
	Connection fees	3 301 204	2 919 116
	Fair Value Adjustments	-	-
	Fire brigade fees	81 061	150 887
	Insurance claims	2 337 070	2 258 120
	Interest Received - Bank Account	3 112 915	2 956 374
	Photo copies	74 097	71 764
	Planning application fees	656 287	421 745
	Re-connection fees	229 407	558 984
	Valuation certificates	132 380	136 370
	Contributed assets	-	-
	Sundry income	3 122 494	4 032 477
	Internal recoveries and charges	(84 150)	-
		<hr/>	<hr/>
	Total Other Income	14 583 686	18 733 747
		<hr/>	<hr/>
26	EMPLOYEE RELATED COSTS		
	Salaries and Wages	89 949 609	101 469 827
	Bonus	7 205 444	8 005 975
	Contributions for UIF, pensions and medical aids	20 834 548	23 010 101
	Group Life Insurance	203 513	263 621
	Housing Subsidy	1 426 166	1 685 317
	Leave Reserve Fund	3 262 735	3 716 772
	Long service awards	800 507	829 256
	Overtime	5 372 787	6 479 803
	Post Employment Health	5 913 485	2 434 406
	Travel, motor car, telephone, assistance and other allowances	8 168 433	10 337 454
		<hr/>	<hr/>
		143 137 226	158 232 532
	<u>Less:</u> Employee Costs allocated elsewhere	-	-
	Total Employee Related Costs	143 137 226	158 232 532
		<hr/>	<hr/>
27	DEBT IMPAIRMENT		
	Long term Receivables - Note 17	-	(2 320 333)
	Trade Receivables from exchange transactions - Note 19	6 112 320	(344 898)
	Trade Receivables from non-exchange transactions - Note 20	20 876 210	(7 012 055)
		<hr/>	<hr/>
	Total Contribution to Debt Impairment	26 988 530	(9 677 286)
	Less: portion Relating to VAT - note 12	-	281 486
	Total Debt Impairment	26 988 530	(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 30 APRIL 2018

		2018	2017
		R	R
29	DEPRECIATION AND AMORTISATION		
	Property Plant and Equipment	20 777 485	22 909 572
	Capitalised Restoration Cost	-	3 427 522
	Investment Property	43 559	49 582
	Intangible Assets	61 971	54 182
		20 883 015	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	3 082 069	3 615 817
	Long service awards	640 926	756 268
	Long-term Liabilities	1 386 171	2 857 697
	Post Employment Health	87 231	4 695 585
	Total finance charges	5 196 397	11 925 367
32	BULK PURCHASES		
	Electricity	217 727 106	267 478 328
	Water	748 831	3 257 419
	Total Bulk Purchases	218 475 936	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	790 819	754 543
	Audit fees	3 475 587	2 998 070
	Bank charges	767 966	877 793
	Bursaries - Internal	110 365	118 970
	Cell phone	199 006	501 948
	Chemicals	3 089 257	4 488 003
	Computer services	1 910 935	2 193 102
	Connections	976 070	466 355
	Data lines	1 734 382	2 044 403
	Delegation Fees	324 842	368 931
	Fuel	5 140 597	6 611 451
	Insurance (Premiums & Claims cost)	3 226 717	2 501 428
	IoD Insurance	-	1 323 270
	Membership fees	1 896 166	1 690 382
	Postage	778 031	995 918
	Printing & Stationary	1 394 688	1 686 410
	Professional Services	17 075 735	2 661 955
	Protective Clothing	508 163	954 943
	Refuse bags	585 294	735 316
	Rehabilitation	1 237 781	631 004
	Rent paid	1 954 843	1 107 569
	Skills Development Levy	1 100 281	1 339 174
	Tourism Marketing	1 200 814	1 218 559
	Training cost	798 110	1 108 230
	Transfer cost	184 497	294 294
	Valuation cost	445 035	157 318
	Vehicle licences	1 110	411 416
	Other	5 252 552	4 706 096
	Total General Expenses	56 159 644	44 946 850

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2018

35	RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS	2018	2017
		R	R
	Surplus/(Deficit) for the year	38 337 045	77 164 259
	Adjustments for:		
	Depreciation/Amortisation	20 883 015	26 440 858
	Loss on disposal of property, plant and equipment	-	285 545
	Contributed Assets	-	-
	(Gains) on disposal of property, plant and equipment	(6 705 330)	(597 224)
	Fair Value Adjustments	-	(1 918)
	Impairment Loss	-	283 314
	Impairment (Reversals)	-	-
	Contributions to Non-Current Provisions	10 411 287	12 379 740
	Debt Impairment	26 988 530	(9 395 800)
	Actuarial Losses	-	-
	Actuarial (Gains)	-	(5 177 099)
	Unamortised discount	-	19 964
	Impairment written off	-	-
	Bad debt written-off	(14 975 262)	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	74 512 829	123 603 852
	Changes in working capital	2 591 823	(58 645 773)
	Increase/(Decrease) in Payables from exchange transactions	(19 579 905)	2 526 110
	Increase/(Decrease) in Employee benefits	(3 867 286)	(2 093 507)
	Increase/(Decrease) in Unspent Conditional Government Grants and Receipts	22 134 663	(5 150 885)
	Increase/(Decrease) in Taxes	7 769 317	(1 467 042)
	(Increase)/Decrease in Inventory	(848 823)	(34 460 624)
	(Increase)/Decrease in Receivables from exchange and non-exchange transactions	(3 862 256)	(20 440 749)
	Decrease/(Increase) in Long-term Receivables	846 113	2 440 924
	(Increase)/Decrease in Unpaid Conditional Government Grants and Receipts	-	-
	Cash generated/(absorbed) by operations	77 104 652	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	130 034 780	95 083 394
	Cash Floats - Note 21	11 810	10 610
	Bank - Note 21	36 727 214	20 010 635
	Total cash and cash equivalents	166 773 804	115 104 639
37 RECONCILIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES			
	Cash and Cash Equivalents - Note 36	166 773 804	115 104 639
	Investments - Note 16	122 821	122 821
		166 896 625	115 227 460
	Less:	31 177 630	3 082 897
	Unspent Committed Conditional Grants - Note 8	25 217 560	3 082 897
	VAT - Note 10	5 960 070	-
	Resources available for working capital requirements	135 718 995	112 144 562
	Allocated to:		
	Capital Replacement Reserve	31 353 026	31 353 026
	Employee Benefits	14 812 413	16 501 010
	Current Provisions	4 623 032	5 547 638
	Resources available for working capital requirements	84 930 524	58 742 889

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2018

38 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

**2018
R**

**2017
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
R**

**2017
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
R**

**2017
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	364 425	3	-	10	1
November	342 514	6	-	10	-
December	411 728	5	-	5	-
January	862 408	2	-	3	5
February	327 325	5	-	8	2
March	755 458	1	-	8	1
April	481 367	4	-	4	-
May	-	-	-	-	-
June	-	-	-	-	-
	<u>4 969 506</u>	<u>32</u>	<u>-</u>	<u>62</u>	<u>14</u>

Section 16 - 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%		0%	Please refer to page 2 of MFMA Circular No.71	SF Performance (Total Expenditure)
					Total Operating Expenditure	483 140 643		Acquisitions/Additions (Notes 11.1; 12; 13; 14)
					Taxation Expense			
					Total Capital Expenditure	30 318		
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	623 507		SF Position (Investment Property)
					Investment at carrying value	26 928		SF Position (Intangible assets)
					Intangible Assets at carrying value	147		
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) × 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	11 789		Note 11.1
					PPE at carrying value	623 507		Note 12
					Investment Property at Carrying value	26 928		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue × 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	91 171		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	14 975		[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	388 528		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		89%	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	5 417		Notes to AFS (Note 19 - Contribution to provision/(Reversal of provision) 2018
					Consumer Debtors Current bad debt Provision	6 112		
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		44 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	91 171		Notes to AFS (Note 19 + 20 Reconciliation of Provision for Bad Debts - Balance at year end)
					Bad debts Provision	44 233		[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	388 528		

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)*12/10
					Cash and cash equivalents	166 774		
					Unspent Conditional Grants	25 218		
					Overdraft			
					Short Term Investments			
					Total Annual Operational Expenditure	554 709		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.29	Please refer to page 7 of MFMA Circular No. 71	SF Position (Current Assets) SFP (Current Liabilities)
					Current Assets	266 414		
					Current Liabilities	116 394		
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%		1%	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	554 709		
					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	521 478		
					Operational Conditional Grants	28 697		
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%		452%	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	166 774		
					Bank Overdraft			
					Short Term Investment			
					Long Term Investment	123		
					Unspent Grants	25 218		
					Net Assets	669 388		
					Share Premium	-		
					Share Capital	-		
					Revaluation Reserve	-		
					Fair Value Adjustment Reserve	-		
					Accumulated Surplus	638 035		

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) Calculation based on Historical Cost SF Performance (Total Expenditure)
					Total Operating Revenue	521 478		
					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	483 141		
					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%		15%	Please refer to page 10 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10- C2 WC026_SCHEDULE_C_2018_M10- C2
					Total Electricity Revenue	286 449		
					Total Electricity Expenditure	244 415		
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%		54%	Please refer to page 11 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10- C2 WC026_SCHEDULE_C_2018_M10- C2
					Total Water Revenue	47 257		
					Total Water Expenditure	21 884		
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%		-10%	Please refer to page 12 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10- C2 WC026_SCHEDULE_C_2018_M10- C2
					Total Refuse Revenue	21 771		
					Total Refuse Expenditure	24 056		
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%		46%	Please refer to page 12 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10- C2 WC026_SCHEDULE_C_2018_M10- C2
					Total Sanitation and Water Waste Revenue	29 472		
					Total Sanitation and Water Waste Expenditure	15 929		
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		-3%	Please refer to page 15 of MFMA Circular No. 71	December 2017 y/y (STATSSA) (SF Performance 2017 Restated - Total Revenue) *10/12 (SF Performance 2018 - Total Revenue)
					CPI	5%		
					Total Revenue (Previous)	538 908		
					Total Revenue (Current)	521 478		
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		-3%	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)] *10/12 [(SF Performance 2017 Restated - Total Revenue) - (Note 27 to AFS 2018 - Government Grants & Subsidies Capital)]
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	518 489		
					Total Revenue Exl.Capital (Current)	502 927		

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		41 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	33 786		
					Contracted Services	10 668		
					Repairs and Maintenance	11 789		
					General expenses	26 870		
					Bulk Purchases	218 476		
					Capital Credit Purchases (Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)	30 318		
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%		7%	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	483 141		
					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	143 137		
					Councillors Remuneration	8 502		
					Total Operating Expenditure	483 141		
					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%		2.21%	Please refer to page 17 of MFMA Circular No. 71	SF Performance (Contracted Services) SF Performance (Total Expenditure)
					Contracted Services	10 668		
					Total Operating Expenditure	483 141		
					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		39%	Please refer to page 18 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10 - C5 WC026_SCHEDULE_C_2018_M10 - C5 WC026_SCHEDULE_C_2018_M10 - C5
					Internally generated funds	11 973		
					Borrowings	-		
					Total Capital Expenditure	30 318		
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		39%	Please refer to page 18 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10 - C5 WC026_SCHEDULE_C_2018_M10 - C5
					Internally generated funds	11 973		
					Total Capital Expenditure	30 318		
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		85%	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	521 478		
					Government grant and subsidies	94 081		
					Public contributions and Donations	-		
					Capital Grants	18 551		

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%		73%	Please refer to page 19 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10 - C5 WC026_SCHEDULE_C_2018_M10 - C5
				Actual Capital Expenditure	30 318		
				Budget Capital Expenditure	41 739		
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_M10 - C4 WC026_SCHEDULE_C_2018_M10 - C4
				Actual Operating Expenditure	483 141		
				Budget Operating Expenditure	547 648		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	95% - 100%		98%	Please refer to page 20 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10 - C4 WC026_SCHEDULE_C_2018_M10 - C4
				Actual Operating Revenue	541 618		
				Budget Operating Revenue	554 347		
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%		95%	Please refer to page 21 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M10 - C4 WC026_SCHEDULE_C_2018_M10 - C4
				Actual Service Charges and Property Rates Revenue	375 202		
				Budget Service Charges and Property Rates Revenue	394 774		

Section 17 - Grant Register 30 April 2018

OPERATIONAL GRANTS RECEIVED FOR LANGEBERG MUNICIPALITY: 2017/2018

MONTH: APRIL 2018

GRANT		BUDGET			RECEIPTS			Liability	Expenditure		Income		CLOSING BALANCE -	% Spent	
		AMOUNT 2017/2018	ADJUSTMENTS APRIL 2018	TOTAL 2017/2018	OPENING BALANCE	APRIL 2018 RECEIVED	YTD RECEIVED	Unspent Grant Amount	APRIL 2018	YTD Total	APRIL 2018	YTD Total	UNSPENT CONDITIONAL GRANT	Funds Received	Budget
Municipal Infrastructure Grant	NATIONAL	4 580 940.00	-1 842 105.00	2 738 835.00	2 695 614.04	-	2 695 614.04	687 085.57	50 713.12	2 008 528.47	50 713.12	2 008 528.47	687 085.57	74.51%	73.34%
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	65 384 000.00	-	65 384 000.00	-	-	65 384 000.00	-	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	105 601.66	17 500.00	1 760 398.34	36 348.25	1 760 398.34	105 601.66	94.34%	94.34%
EPWP			-			-			18 848.25						
Financial Management Grant	NATIONAL	1 550 000.00	-	1 550 000.00	1 550 000.00	-	1 550 000.00	167 838.61	24 275.55	1 382 161.39	24 275.55	1 382 161.39	167 838.61	89.17%	89.17%
TOTAL: NATIONAL		73 503 740.00	-1 842 105.00	71 661 635.00	71 618 414.04	-	71 618 414.04	965 783.74	111 336.92	70 652 630.30	111 336.92	70 652 630.30	965 783.74	98.65%	98.59%
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	516 591.23	443 130.93	2 483 408.77	443 130.93	2 483 408.77	516 591.23	82.78%	82.78%
Library services:MRF	PROVINCIAL	5 570 000	-19 800.00	5 550 200.00	5 570 000.00	-	5 570 000.00	1 346 677.40	180 777.73	4 223 322.60	180 777.73	4 223 322.60	1 346 677.40	75.82%	76.09%
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	32 150 000.00	-	32 150 000.00	18 424 593.87	2 226 000.00	20 650 593.87	4 147 878.05	-	16 502 715.82	-	16 502 715.82	4 147 878.05	79.91%	51.33%
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	-	240 000.00	240 000.00	-	240 000.00	240 000.00	-25 000.00	-	-25 000.00	-	240 000.00	0.00%	0.00%
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								412 428.91		412 428.91				
WC Financial Management Support Grant (SCOA)	PROVINCIAL		330 000.00	330 000.00	330 000.00	-	330 000.00	-	-	330 000.00	-	330 000.00	-	100.00%	100.00%
LG Graduate Internship Grant	PROVINCIAL		-	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL: PROVINCIAL	PROVINCIAL	42 402 000.00	333 211.27	41 935 211.27	27 583 593.87	2 226 000.00	29 809 593.87	6 270 146.68	1 011 337.57	23 539 447.19	1 011 337.57	23 539 447.19	6 270 146.68	78.97%	56.13%
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	500 000.00	76 230.00	576 230.00	450 000.00	-	450 000.00	450 000.00	-	-	-	-	450 000.00	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%
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	-1 097 451.14	114 508 288.86	99 652 007.91	2 226 000.00	101 878 007.91	7 685 930.42	1 122 674.49	94 192 077.49	1 122 674.49	94 192 077.49	7 685 930.42	92.46%	82.26%

CAPITAL GRANTS RECEIVED FOR LANGEBERG MUNICIPALITY: 2017/2018

MONTH: APRIL 2018

GRANT	GOVERNMENT SPHERE	BUDGET			RECEIPTS			Liability	Expenditure		Income		CLOSING BALANCE - UNSPENT CONDITIONAL GRANT	% Spent	
		AMOUNT 2017/2018	ADJUSTMENTS	TOTAL 2017/2018	OPENING BALANCE	APRIL 2018 RECEIVED	YTD RECEIVED	Unspent Grant Amount	APRIL 2018	YTD Total	APRIL 2018	YTD Total		Funds Received	Budget
Municipal Infrastructure Grant	NATIONAL	32 721 060.00	-13 157 895.00	19 563 165.00	19 254 385.96	-	19 254 385.96	4 931 903.17	338 087.50	14 322 482.79	338 087.50	14 322 482.79	4 931 903.17	74.39%	73.21%
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	-13 157 895.00	20 440 365.00	20 131 585.96	-	20 131 585.96	4 969 516.77	338 087.50	15 162 069.19	338 087.50	15 162 069.19	4 969 516.77	75.31%	74.18%
Emergency Disaster Relief Grant	PROVINCIAL	-	3 000 000.00	3 000 000.00	3 000 000.00	-	3 000 000.00	476 528.88	439 071.12	2 523 471.12	439 071.12	2 523 471.12	476 528.88	84.12%	84.12%
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	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%
Municipal Drought Relief Grant	PROVINCIAL	-	-	-	-	4 200 000.00	4 200 000.00	4 200 000.00	-	-	-	-	-	0.00%	0.00%
TOTAL: PROVINCIAL	PROVINCIAL	-	8 347 958.86	8 347 958.86	8 250 000.00	4 200 000.00	12 450 000.00	9 267 230.64	439 071.12	3 182 769.36	439 071.12	3 182 769.36	5 067 230.64	25.56%	38.13%
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	0.00%	0.00%
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	-4 759 936.14	28 838 323.86	28 431 585.96	4 200 000.00	32 631 585.96	14 286 747.41	777 158.62	18 344 838.55	777 158.62	18 344 838.55	10 086 747.41	56.22%	63.61%

ROLL OVERS FOR LANGEBERG MUNICIPALITY:2017/18
MONTH: APRIL 2018

					RECEIPTS			LIABILITY EXPENDITURE			INCOME		LIABITY	%SPEND	
GRANT	GOVERNMENT SPHERE	TYPE OF EXPENDITURE	ADJUSTMENT BUDGET -FEB 2018	YTD BUDGET	OPENING BALANCE	APRIL 2018 RECEIVED	YTD RECEIVED	UNSPEND GRANT AMOUNT	APRIL 2018 EXPENDITURE	YTD EXPENDITURE	APRIL 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	1 186 508.81	24 240.00	34 844.32	24 240.00	34 844.32	1 186 508.81	2.85%	2.85%
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL								-		-				
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL								-		-				
Public Transport Infrastructure	PROVINCIAL								-		-				
Library services:Conditional Grant	PROVINCIAL	CAPITAL	82160	82160	82159.49	-	82159.49	82 159.49	-	-	-	-	-	0.00%	0.00%
Library services:MRF	PROVINCIAL	CAPITAL	43870	43870	43874.18	-	354 775.25	354 775.25	-	-	-	-	354 775.25	0.00%	0.00%
Library services:MRF	PROVINCIAL	CAPITAL	125480	125480	125477.65	-			-		-				
Library services:MRF	PROVINCIAL	CAPITAL	162000	162000	142105.26	-			-		-				
Library services:MRF	PROVINCIAL	CAPITAL	43320	43320	43318.16	-			-		-				
WC Financial Management Capacity Building Grant	PROVINCIAL	OPERATIONAL	60000	60000	60000	-	60000	-	-	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		1 798 183.13	1 798 183.13	1 778 287.87	-	1 778 287.87	1 683 443.55	24 240.00	94 844.32	24 240.00	94 844.32	1 683 443.55	5.33%	5.27%
TOTAL: DISTRICT	DISTRICT														
Department of Water Affairs	OTHER														
TOTAL: OTHER	OTHER														
TOTAL			1 798 183.13	1 798 183.13	1 778 287.87	-	1 778 287.87	1 683 443.55	24 240.00	94 844.32	24 240.00	94 844.32	1 683 443.55	5.33%	5.27%

FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – APRIL 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: 15/5/18