



## **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 May 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 May 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 May 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 May 2018 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 14 June 2018, being the 10th working day after the end of May 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 6<sup>th</sup> 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 539, 847 M compared to total revenue budget to date of R 582, 983 M which brings about a negative variance of 7%. The main reasons for the variance are electricity, water & refuse charges for May 2018 that will only be levied in June 2018; Traffic fines issued will only be recorded as receivables from non-exchange at 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 529, 755 M compared to total expenditure budget to date of R 602, 704 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 May 2018 is R 32, 609 M (58.42%) of the total capital budget of R 53, 821 M. Capital commitments as at May 2018 is R 14, 924 M (26.74%) of the total capital budget of R 53, 821 M. Total capital expenditure inclusive of capital commitments as at May 2018 is 85.15% 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.

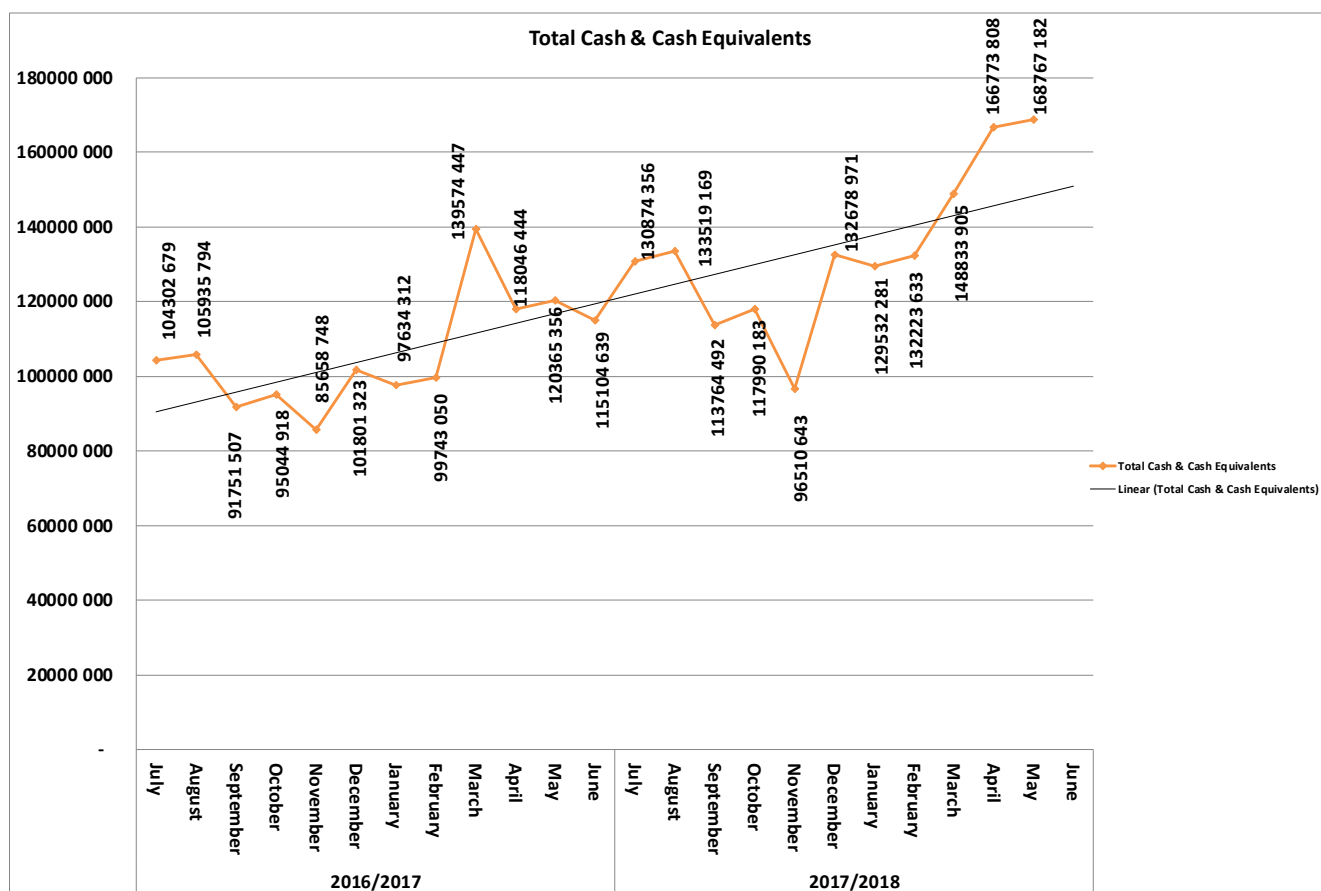
Below is breakdown of Capital Expenditure as at 30 May 2018:

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	14 523,23	0,00	0,00	18 500,00	3 976,77
WATER	20 096 642,33	5 643 128,92	1 188 269,75	29 621 660,00	3 881 888,75
ELECTRICAL SERVICES	5 328 388,61	884 377,06	427 937,24	6 945 550,00	732 784,33
SEWERAGE	119 028,01	116 029,25	0,00	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	25 678 082,18	6 743 333,48	1 616 206,99	38 735 770,00	6 314 354,34
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	507 307,02	0,00	69 500,0	640 220,00	132 912,98
CORPORATE SERVICES	396 479,25	1 858 286,23	200 858,3	2 784 410,00	529 644,52
STRATEGY AND SOCIAL DEVELOPMENT	191 772,26	50 015,58	34 042,4	500 000,00	258 212,16
FINANCE	542 348,38	0,00	29 745,6	570 000,00	27 651,62
COMMUNITY SERVICES	2 080 021,75	481 766,31	24 079,8	2 889 470,00	327 681,94
TRAFFIC	0,00	0,00	-	0,00	0,00
ENVIRONMENTAL SERVICES	0,00	0,00	-	0,00	0,00
INFORMATION & COMMUNICATION TECHNOLOGY	1 417 030,38	571 009,04	175 250,0	2 271 580,00	283 540,58
INFRASTRUCTURE DEVELOPMENT	1 627 055,48	4 982 445,31	126 316,6	6 929 835,00	320 334,21
CLEANSING	168 568,27	237 438,50	14 616,7	500 000,00	93 993,23
Sub-Total at Department Level	6 930 582,79	8 180 960,97	674 409,47	17 085 515,00	1 973 971,24
	32 608 664,97	14 924 294,45	2 290 616,46	55 821 285,00	8 288 325,58

## Cash flows

The cash flow is currently positive and the total Cash and Cash Equivalents at May 2018 is R 168, 767 M an increase of R 1, 993 M from April 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 May 2018:

<b>Commitments against Cash and Cash Equivalents</b>		
<b>Item</b>	<b>Previous Month</b>	<b>Current Month</b>
<b>Cash and Cash Equivalents</b>	<b>166 773 804</b>	<b>168 767 177</b>
<b>Commitments</b>	<b>116 207 425</b>	<b>111 939 305</b>
Loan repayments	2 216 825	2 216 825
Capital Replacement Reserve	31 353 025	31 353 025
<b>Trade and other payables</b>		
- Unspent conditional transfers	25 217 560	21 883 632
- Creditor Payments	57 420 015	56 485 823
<b>Surplus/(Deficit)</b>	<b>50 566 380</b>	<b>56 827 872</b>

### 3.2.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the May 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 May 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 - M11 May

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	42 686	50 886	50 886	93	46 521	51 946	(5 425)	-10%	50 886
Service charges	405 781	422 703	421 703	31 344	357 336	377 706	(20 370)	-5%	421 703
Investment revenue	5 931	7 174	7 174	797	6 720	4 554	2 166	48%	7 174
Transfers and subsidies	112 061	116 406	115 850	2 739	96 820	105 984	(9 163)	-9%	115 850
Other own revenue	55 728	46 898	33 800	1 819	32 448	42 793	(10 345)	-24%	33 800
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>622 186</b>	<b>644 067</b>	<b>629 412</b>	<b>36 792</b>	<b>539 847</b>	<b>582 983</b>	<b>(43 136)</b>	<b>-7%</b>	<b>629 412</b>
Employee costs	158 474	184 040	175 637	15 315	158 452	162 447	(3 995)	-2%	175 637
Remuneration of Councillors	9 234	10 135	10 278	850	9 352	9 421	(69)	-1%	10 278
Depreciation & asset impairment	26 724	34 312	34 462	2 083	22 975	31 451	(8 476)	-27%	34 462
Finance charges	11 925	12 561	10 445	376	5 573	7 763	(2 190)	-28%	10 445
Materials and bulk purchases	270 736	267 772	284 184	19 166	249 673	258 077	(8 404)	-3%	284 184
Transfers and subsidies	133	7 142	8 147	-	139	138	2	1%	8 147
Other expenditure	92 862	161 448	132 494	8 815	83 591	133 407	(49 816)	-37%	132 494
<b>Total Expenditure</b>	<b>570 087</b>	<b>677 409</b>	<b>655 646</b>	<b>46 605</b>	<b>529 755</b>	<b>602 704</b>	<b>(72 949)</b>	<b>-12%</b>	<b>655 646</b>
<b>Surplus/(Deficit)</b>	<b>52 100</b>	<b>(33 342)</b>	<b>(26 234)</b>	<b>(9 813)</b>	<b>10 091</b>	<b>(19 721)</b>	<b>29 812</b>	<b>-151%</b>	<b>(26 234)</b>
Transfers and subsidies - capital (monetary alloc	24 503	33 598	31 295	715	19 266	26 298	(7 033)	-27%	31 295
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>76 602</b>	<b>256</b>	<b>5 061</b>	<b>(9 098)</b>	<b>29 357</b>	<b>6 577</b>	<b>22 780</b>	<b>346%</b>	<b>5 061</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>76 602</b>	<b>256</b>	<b>5 061</b>	<b>(9 098)</b>	<b>29 357</b>	<b>6 577</b>	<b>22 780</b>	<b>346%</b>	<b>5 061</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>52 431</b>	<b>76 008</b>	<b>55 821</b>	<b>2 291</b>	<b>32 609</b>	<b>46 776</b>	<b>(14 168)</b>	<b>-30%</b>	<b>55 821</b>
Capital transfers recognised	24 543	33 598	31 295	715	19 266	26 487	(7 221)	-27%	31 295
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 391	20 124	-	-	-	-	-	-	-
Internally generated funds	26 496	22 286	24 526	1 575	13 343	20 289	(6 946)	-34%	24 526
<b>Total sources of capital funds</b>	<b>52 431</b>	<b>76 008</b>	<b>55 821</b>	<b>2 291</b>	<b>32 609</b>	<b>46 776</b>	<b>(14 168)</b>	<b>-30%</b>	<b>55 821</b>
<b>Financial position</b>									
Total current assets	219 918	184 660	231 582		254 970				231 582
Total non current assets	645 637	669 176	670 465		656 404				670 465
Total current liabilities	104 518	112 841	133 987		101 209				133 987
Total non current liabilities	130 554	152 963	131 953		149 771				131 953
<b>Community wealth/Equity</b>	<b>630 484</b>	<b>588 032</b>	<b>636 107</b>		<b>660 394</b>				<b>636 107</b>
<b>Cash flows</b>									
Net cash from (used) operating	64 958	33 355	55 975	3 880	74 772	36 624	(38 148)	-104%	55 975
Net cash from (used) investing	(49 299)	(75 255)	(58 033)	(1 954)	(19 654)	(45 605)	(25 951)	57%	(58 033)
Net cash from (used) financing	(3 642)	16 297	(3 734)	67	(1 455)	17 288	18 743	108%	(3 734)
<b>Cash/cash equivalents at the month/year end</b>	<b>115 105</b>	<b>104 272</b>	<b>109 313</b>	<b>1 993</b>	<b>168 767</b>	<b>123 412</b>	<b>(45 356)</b>	<b>-37%</b>	<b>109 313</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	27 347	2 325	1 839	1 224	988	878	15 775	11 165	61 542
<b>Creditors Age Analysis</b>									
Total Creditors	26 410	-	-	-	-	-	-	-	26 410

### 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) - M11 May

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									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>99 272</b>	<b>105 513</b>	<b>106 310</b>	<b>1 567</b>	<b>103 888</b>	<b>102 402</b>	<b>1 486</b>	<b>1%</b>	<b>106 310</b>
Executive and council		762	4 704	4 704	8	4 645	4 312	333	8%	4 704
Finance and administration		98 509	100 809	101 607	1 559	99 244	98 091	1 153	1%	101 607
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>52 556</b>	<b>46 518</b>	<b>48 206</b>	<b>2 878</b>	<b>28 900</b>	<b>44 276</b>	<b>(15 376)</b>	<b>-35%</b>	<b>48 206</b>
Community and social services		13 975	11 178	11 615	865	9 606	10 762	(1 157)	-11%	11 615
Sport and recreation		1 103	1 521	1 521	58	680	1 395	(714)	-51%	1 521
Public safety		-	-	-	-	-	-	-	-	-
Housing		37 477	33 819	35 070	1 954	18 614	32 119	(13 505)	-42%	35 070
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>26 692</b>	<b>55 695</b>	<b>27 597</b>	<b>655</b>	<b>8 924</b>	<b>26 418</b>	<b>(17 494)</b>	<b>-66%</b>	<b>27 597</b>
Planning and development		4 040	27 570	11 550	353	5 950	11 708	(5 759)	-49%	11 550
Road transport		22 652	28 125	16 048	302	2 974	14 710	(11 736)	-80%	16 048
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>468 170</b>	<b>469 938</b>	<b>478 593</b>	<b>32 408</b>	<b>417 400</b>	<b>436 837</b>	<b>(19 436)</b>	<b>-4%</b>	<b>478 593</b>
Energy sources		351 699	345 071	348 071	26 315	312 806	319 053	(6 247)	-2%	348 071
Water management		49 969	66 817	72 420	3 134	50 391	64 526	(14 135)	-22%	72 420
Waste water management		37 393	30 884	30 936	1 514	30 986	28 357	2 630	9%	30 936
Waste management		29 110	27 166	27 166	1 446	23 217	24 901	(1 684)	-7%	27 166
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>646 689</b>	<b>677 665</b>	<b>660 708</b>	<b>37 508</b>	<b>559 112</b>	<b>609 933</b>	<b>(50 821)</b>	<b>-8%</b>	<b>660 708</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>87 645</b>	<b>108 128</b>	<b>110 600</b>	<b>4 485</b>	<b>87 382</b>	<b>102 710</b>	<b>(15 328)</b>	<b>-15%</b>	<b>110 600</b>
Executive and council		27 652	32 585	31 689	1 723	24 554	28 916	(4 362)	-15%	31 689
Finance and administration		59 992	73 165	76 405	2 632	61 508	71 496	(9 988)	-14%	76 405
Internal audit		-	2 379	2 507	129	1 320	2 298	(978)	-43%	2 507
<i><b>Community and public safety</b></i>		<b>44 396</b>	<b>88 453</b>	<b>88 397</b>	<b>2 882</b>	<b>62 768</b>	<b>122 135</b>	<b>(59 367)</b>	<b>-49%</b>	<b>88 397</b>
Community and social services		20 663	26 915	27 633	235	24 542	66 391	(41 849)	-63%	27 633
Sport and recreation		18 858	24 671	22 423	454	16 480	20 639	(4 159)	-20%	22 423
Public safety		-	-	30	-	-	-	-	-	30
Housing		4 875	36 868	38 311	2 193	21 746	35 106	(13 360)	-38%	38 311
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>67 652</b>	<b>94 217</b>	<b>76 163</b>	<b>246</b>	<b>43 929</b>	<b>30 666</b>	<b>13 263</b>	<b>43%</b>	<b>76 163</b>
Planning and development		19 643	26 892	28 685	1 487	11 735	(13 493)	25 228	-187%	28 685
Road transport		48 009	67 325	47 477	(1 241)	32 194	44 159	(11 965)	-27%	47 477
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>370 394</b>	<b>386 610</b>	<b>379 293</b>	<b>38 980</b>	<b>335 435</b>	<b>347 435</b>	<b>(12 000)</b>	<b>-3%</b>	<b>379 293</b>
Energy sources		295 044	303 529	293 042	39 640	266 460	269 024	(2 564)	-1%	293 042
Water management		27 907	33 909	33 009	(288)	24 902	29 207	(4 306)	-15%	33 009
Waste water management		16 256	19 696	23 192	(1 386)	17 236	21 347	(4 112)	-19%	23 192
Waste management		31 187	29 476	30 050	1 014	26 837	27 856	(1 019)	-4%	30 050
<i><b>Other</b></i>		<b>-</b>	<b>-</b>	<b>1 193</b>	<b>12</b>	<b>241</b>	<b>214</b>	<b>26</b>	<b>12%</b>	<b>1 193</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>570 087</b>	<b>677 409</b>	<b>655 646</b>	<b>46 605</b>	<b>529 755</b>	<b>603 160</b>	<b>(73 405)</b>	<b>-12%</b>	<b>655 646</b>
<b>Surplus/ (Deficit) for the year</b>		<b>76 602</b>	<b>256</b>	<b>5 061</b>	<b>(9 098)</b>	<b>29 357</b>	<b>6 773</b>	<b>22 584</b>	<b>333%</b>	<b>5 061</b>

### 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) - M11 May

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	1 459	97 687	95 199	2 488	2,6%	98 099
Vote 2 - EXECUTIVE & COUNCIL		762	4 704	4 704	8	4 645	4 312	333	7,7%	4 704
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2 031	2 653	2 713	72	1 895	2 927	(1 033)	-35,3%	2 713
Vote 4 - CORPORATE SERVICES		24 936	30 894	19 163	439	4 833	17 089	(12 256)	-71,7%	19 163
Vote 5 - ENGINEERING SERVICES		470 568	495 833	488 468	32 692	421 547	446 837	(25 290)	-5,7%	488 468
Vote 6 - COMMUNITY SERVICES		51 953	45 872	47 561	2 838	28 505	43 568	(15 063)	-34,6%	47 561
Total Revenue by Vote	2	646 689	677 665	660 708	37 508	559 112	609 933	(50 821)	-8,3%	660 708
Expenditure by Vote	1									
Vote 1 - FINANCE		27 707	31 857	33 757	2 739	28 024	30 896	(2 873)	-9,3%	33 757
Vote 2 - EXECUTIVE & COUNCIL		27 652	34 964	34 196	1 853	25 874	31 214	(5 340)	-17,1%	34 196
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		19 854	24 509	28 381	(569)	17 389	26 476	(9 087)	-34,3%	28 381
Vote 4 - CORPORATE SERVICES		46 873	64 480	45 878	2 182	44 016	83 408	(39 392)	-47,2%	45 878
Vote 5 - ENGINEERING SERVICES		405 955	435 913	426 760	37 993	358 260	351 615	6 645	1,9%	426 760
Vote 6 - COMMUNITY SERVICES		42 045	85 686	86 675	2 408	56 193	79 551	(23 358)	-29,4%	86 675
Total Expenditure by Vote	2	570 087	677 409	655 646	46 605	529 755	603 160	(73 405)	-12,2%	655 646
Surplus/ (Deficit) for the year	2	76 602	256	5 061	(9 098)	29 357	6 773	22 584	333,4%	5 061

#### 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) - M11 May

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	93	46 521	51 946	(5 425)	-10%	50 886
Service charges - electricity revenue		337 632	337 841	340 841	26 054	299 029	307 647	(8 618)	-3%	340 841
Service charges - water revenue		37 725	47 865	43 865	2 456	28 096	39 365	(11 269)	-29%	43 865
Service charges - sanitation revenue		17 268	19 419	19 419	1 570	16 746	15 450	1 296	8%	19 419
Service charges - refuse revenue		13 156	17 579	17 579	1 264	13 465	15 245	(1 779)	-12%	17 579
Service charges - other		–	–	–	–	–	–	–		–
Rental of facilities and equipment		2 714	3 785	3 785	249	3 074	4 069	(995)	-24%	3 785
Interest earned - external investments		5 931	7 174	7 174	797	6 720	4 554	2 166	48%	7 174
Interest earned - outstanding debtors		1 779	2 386	2 386	92	1 510	1 672	(162)	-10%	2 386
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		9 903	21 675	9 597	91	1 482	9 312	(7 830)	-84%	9 597
Licences and permits		1 503	5 322	1 354	110	980	5 373	(4 393)	-82%	1 354
Agency services		3 498	99	4 768	91	834	419	415	99%	4 768
Transfers and subsidies		112 061	116 406	115 850	2 739	96 820	105 984	(9 163)	-9%	115 850
Other revenue		35 734	12 338	10 618	1 164	17 839	20 761	(2 921)	-14%	10 618
Gains on disposal of PPE		597	1 294	1 294	23	6 728	1 186	5 542	467%	1 294
Total Revenue (excluding capital transfers and contributions)		622 186	644 067	629 412	36 792	539 847	582 983	(43 136)	-7%	629 412
Expenditure By Type										
Employee related costs		158 474	184 040	175 637	15 315	158 452	162 447	(3 995)	-2%	175 637
Remuneration of councillors		9 234	10 135	10 278	850	9 352	9 421	(69)	-1%	10 278
Debt impairment		–	32 386	14 416	692	12 706	13 214	(508)	-4%	14 416
Depreciation & asset impairment		26 724	34 312	34 462	2 083	22 975	31 451	(8 476)	-27%	34 462
Finance charges		11 925	12 561	10 445	376	5 573	7 763	(2 190)	-28%	10 445
Bulk purchases		270 736	267 772	270 172	19 166	237 642	247 567	(9 925)	-4%	270 172
Other materials		–	–	14 013	–	12 031	10 510	1 521	14%	14 013
Contracted services		7 776	78 745	64 510	540	26 208	60 024	(33 815)	-56%	64 510
Transfers and subsidies		133	7 142	8 147	–	139	138	2	1%	8 147
Other expenditure		84 800	49 777	53 028	7 583	44 677	49 674	(4 998)	-10%	53 028
Loss on disposal of PPE		286	540	540	–	–	495	(495)	-100%	540
Total Expenditure		570 087	677 409	655 646	46 605	529 755	592 704	(62 949)	-11%	655 646
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		52 100	(33 342)	(26 234)	(9 813)	10 091	(9 721)	19 812	(0)	(26 234)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		24 503	33 598	31 295	715	19 266	26 298	(7 033)	-27%	31 295
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		76 602	256	5 061	(9 098)	29 357	16 577			5 061
Taxation				–				–		
Surplus/(Deficit) after taxation		76 602	256	5 061	(9 098)	29 357	16 577			5 061
Attributable to minorities				–						
Surplus/(Deficit) attributable to municipality		76 602	256	5 061	(9 098)	29 357	16 577			5 061
Share of surplus/ (deficit) of associate				–						
Surplus/ (Deficit) for the year		76 602	256	5 061	(9 098)	29 357	16 577			5 061

### 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) - M11 May

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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - FINANCE		-	-	-	-	-	-	-		-
Vote 2 - EXECUTIVE & COUNCIL		171	-	-	-	-	-	-		-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1 920	-	272	-	272	249	23	9%	272
Vote 4 - CORPORATE SERVICES		2 259	200	200	-	86	183	(97)	-53%	200
Vote 5 - ENGINEERING SERVICES		14 419	26 440	14 995	428	5 234	11 912	(6 678)	-56%	14 995
Vote 6 - COMMUNITY SERVICES		1 863	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>20 631</b>	<b>26 640</b>	<b>15 467</b>	<b>428</b>	<b>5 592</b>	<b>12 344</b>	<b>(6 752)</b>	<b>-55%</b>	<b>15 467</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - FINANCE		19	570	570	30	542	522	20	4%	570
Vote 2 - EXECUTIVE & COUNCIL		-	-	640	70	507	587	(80)	-14%	640
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		773	2 500	2 500	209	1 337	2 292	(954)	-42%	2 500
Vote 4 - CORPORATE SERVICES		734	2 084	2 584	201	310	2 369	(2 059)	-87%	2 584
Vote 5 - ENGINEERING SERVICES		25 221	42 716	31 152	1 330	22 226	26 311	(4 085)	-16%	31 152
Vote 6 - COMMUNITY SERVICES		5 052	1 499	2 908	24	2 095	2 351	(257)	-11%	2 908
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>31 799</b>	<b>49 369</b>	<b>40 355</b>	<b>1 863</b>	<b>27 017</b>	<b>34 432</b>	<b>(7 415)</b>	<b>-22%</b>	<b>40 355</b>
<b>Total Capital Expenditure</b>		<b>52 431</b>	<b>76 008</b>	<b>55 821</b>	<b>2 291</b>	<b>32 609</b>	<b>46 776</b>	<b>(14 168)</b>	<b>-30%</b>	<b>55 821</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>5 762</b>	<b>2 870</b>	<b>4 546</b>	<b>276</b>	<b>2 664</b>	<b>3 925</b>	<b>(1 261)</b>	<b>-32%</b>	<b>4 546</b>
Executive and council		171	-	536	-	-	-	-		536
Finance and administration		5 592	2 870	3 370	207	2 157	3 338	(1 181)	-35%	3 370
Internal audit		-	-	640	70	507	587	(80)	-14%	640
<b>Community and public safety</b>		<b>6 914</b>	<b>21 149</b>	<b>9 809</b>	<b>95</b>	<b>3 483</b>	<b>8 677</b>	<b>(5 193)</b>	<b>-60%</b>	<b>9 809</b>
Community and social services		5 781	950	2 207	34	1 430	1 793	(363)	-20%	2 207
Sport and recreation		1 133	20 181	7 583	61	2 039	6 867	(4 828)	-70%	7 583
Public safety		-	-	-	-	-	-	-		-
Housing		-	19	19	-	15	17	(2)	-14%	19
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>6 092</b>	<b>4 699</b>	<b>3 932</b>	<b>288</b>	<b>749</b>	<b>3 878</b>	<b>(3 129)</b>	<b>-81%</b>	<b>3 932</b>
Planning and development		4 978	900	133	89	430	395	35	9%	133
Road transport		1 114	3 799	3 799	199	319	3 483	(3 164)	-91%	3 799
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>33 662</b>	<b>47 290</b>	<b>37 534</b>	<b>1 631</b>	<b>25 713</b>	<b>30 297</b>	<b>(4 584)</b>	<b>-15%</b>	<b>37 534</b>
Energy sources		6 167	26 263	6 946	428	5 328	6 366	(1 038)	-16%	6 946
Water management		9 930	21 027	29 754	1 188	20 097	23 165	(3 068)	-13%	29 754
Waste water management		9 983	-	335	-	119	307	(188)	-61%	335
Waste management		7 582	-	500	15	169	458	(290)	-63%	500
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>52 431</b>	<b>76 008</b>	<b>55 821</b>	<b>2 291</b>	<b>32 609</b>	<b>46 776</b>	<b>(14 168)</b>	<b>-30%</b>	<b>55 821</b>
<b>Funded by:</b>										
National Government		19 558	33 598	20 440	75	15 237	18 736	(3 499)	-19%	20 440
Provincial Government		4 985	-	10 805	640	4 029	7 751	(3 722)	-48%	10 805
District Municipality		-	-	50	-	-	-	-		50
Other transfers and grants		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>24 543</b>	<b>33 598</b>	<b>31 295</b>	<b>715</b>	<b>19 266</b>	<b>26 487</b>	<b>(7 221)</b>	<b>-27%</b>	<b>31 295</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Borrowing</b>	<b>6</b>	<b>1 391</b>	<b>20 124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Internally generated funds</b>		<b>26 496</b>	<b>22 286</b>	<b>24 526</b>	<b>1 575</b>	<b>13 343</b>	<b>20 289</b>	<b>(6 946)</b>	<b>-34%</b>	<b>24 526</b>
<b>Total Capital Funding</b>		<b>52 431</b>	<b>76 008</b>	<b>55 821</b>	<b>2 291</b>	<b>32 609</b>	<b>46 776</b>	<b>(14 168)</b>	<b>-30%</b>	<b>55 821</b>

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		20 021	39 272	49 313	38 728	49 313
Call investment deposits		95 083	65 000	60 000	130 039	60 000
Consumer debtors		24 293	41 286	34 074	16 298	34 074
Other debtors		27 317	11 722	33 910	17 245	33 910
Current portion of long-term receivables		655	605	687	274	687
Inventory		52 547	26 775	53 598	52 386	53 598
<b>Total current assets</b>		<b>219 918</b>	<b>184 660</b>	<b>231 582</b>	<b>254 970</b>	<b>231 582</b>
<b>Non current assets</b>						
Long-term receivables		634	1 045	603	677	603
Investments		123	125	123	123	123
Investment property		26 971	26 751	26 905	26 926	26 905
Investments in Associate		–	–	–	–	–
Property, plant and equipment		617 439	638 023	638 937	628 280	638 937
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		209	233	137	139	137
Other non-current assets		260	3 000	3 760	260	3 760
<b>Total non current assets</b>		<b>645 637</b>	<b>669 176</b>	<b>670 465</b>	<b>656 404</b>	<b>670 465</b>
<b>TOTAL ASSETS</b>		<b>865 555</b>	<b>853 836</b>	<b>902 047</b>	<b>911 374</b>	<b>902 047</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		5 056	3 530	5 056	–	5 056
Consumer deposits		9 968	8 505	10 467	10 957	10 467
Trade and other payables		69 369	86 547	97 334	78 369	97 334
Provisions		20 124	14 259	21 130	11 882	21 130
<b>Total current liabilities</b>		<b>104 518</b>	<b>112 841</b>	<b>133 987</b>	<b>101 209</b>	<b>133 987</b>
<b>Non current liabilities</b>						
Borrowing		17 926	34 232	13 694	19 781	13 694
Provisions		112 627	118 731	118 259	129 990	118 259
<b>Total non current liabilities</b>		<b>130 554</b>	<b>152 963</b>	<b>131 953</b>	<b>149 771</b>	<b>131 953</b>
<b>TOTAL LIABILITIES</b>		<b>235 071</b>	<b>265 804</b>	<b>265 940</b>	<b>250 980</b>	<b>265 940</b>
<b>NET ASSETS</b>	2	<b>630 484</b>	<b>588 032</b>	<b>636 107</b>	<b>660 394</b>	<b>636 107</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		599 131	548 506	604 754	629 041	604 754
Reserves		31 353	39 526	31 353	31 353	31 353
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>630 484</b>	<b>588 032</b>	<b>636 107</b>	<b>660 394</b>	<b>636 107</b>

### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		40 858	48 814	50 377	2 863	40 425	42 078	(1 652)	-4%	50 377
Service charges		369 551	405 495	404 835	46 838	426 543	326 012	100 531	31%	404 835
Other revenue		52 363	20 291	24 486	4 230	67 758	16 909	50 848	301%	24 486
Government - operating		112 845	115 936	117 622	-	79 516	115 936	(36 420)	-31%	117 622
Government - capital		23 964	33 598	46 118	418	44 019	20 159	23 860	118%	46 118
Interest		8 743	9 463	7 174	-	4 642	7 288	(2 646)	-36%	7 174
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(540 336)	(580 539)	(576 045)	(50 469)	(586 237)	(481 662)	104 575	-22%	(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)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>64 958</b>	<b>33 355</b>	<b>55 975</b>	<b>3 880</b>	<b>74 772</b>	<b>36 624</b>	<b>(38 148)</b>	<b>-104%</b>	<b>55 975</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1 746	754	754	72	8 795	-	8 795	0%	754
Decrease (Increase) in non-current debtors		-	-	(3 500)	-	-	-	-		(3 500)
Decrease (increase) other non-current receivables		-	-	-	19	780	-	780	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(51 045)	(76 008)	(55 286)	(2 045)	(29 229)	(45 605)	(16 375)	36%	(55 286)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(49 299)</b>	<b>(75 255)</b>	<b>(58 033)</b>	<b>(1 954)</b>	<b>(19 654)</b>	<b>(45 605)</b>	<b>(25 951)</b>	<b>57%</b>	<b>(58 033)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	20 124	-	-	-	20 124	(20 124)	-100%	-
Increase (decrease) in consumer deposits		949	405	498	67	1 319	338	982	291%	498
<b>Payments</b>										
Repayment of borrowing		(4 591)	(4 232)	(4 232)	-	(2 775)	(3 174)	(399)	13%	(4 232)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 642)</b>	<b>16 297</b>	<b>(3 734)</b>	<b>67</b>	<b>(1 455)</b>	<b>17 288</b>	<b>18 743</b>	<b>108%</b>	<b>(3 734)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>12 016</b>	<b>(25 603)</b>	<b>(5 792)</b>	<b>1 993</b>	<b>53 663</b>	<b>8 307</b>			<b>(5 792)</b>
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	109 313		168 767	123 412			109 313

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 - M11 May

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	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	2017/18	+1 2018/19	+2 2019/20
<b>Cash Receipts By Source</b>																
Property rates		4 407	8 044	3 852	4 602	3 152	2 766	2 863	2 711	2 731	2 555	2 743	9 951	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	37 078	(21 953)	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	6 126	(518)	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	1 646	2 111	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	1 348	3 246	16 876	18 274	19 803
Service charges - other		325	336	444	442	507	417	378	269	448	388	640	(4 593)	—	—	—
Rental of facilities and equipment		296	184	373	190	182	199	273	653	(107)	235	285	868	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		—	—	—	—	—	—	—	—	—	—	—	2 290	2 290	2 467	2 659
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		62	150	79	182	163	84	93	79	105	95	99	632	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	2 671	(22 853)	1 354	5 737	6 185
Agency services		67	80	65	79	77	67	77	69	80	80	91	3 935	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	1 205	(28 145)	10 618	6 762	6 758
<b>Cash Receipts by Source</b>		<b>78 348</b>	<b>49 849</b>	<b>46 073</b>	<b>49 757</b>	<b>45 474</b>	<b>66 012</b>	<b>46 468</b>	<b>52 048</b>	<b>76 159</b>	<b>54 764</b>	<b>53 930</b>	<b>(16 616)</b>	<b>602 267</b>	<b>613 762</b>	<b>637 489</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		9 464	1 000	4 986	1 671	—	21 439	—	894	1 922	2 226	418	(2 101)	41 918	21 382	21 497
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE		1	—	—	145	23	82	199	185	7 962	128	72	(8 042)	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	67	(821)	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	19	(780)	—	—	—
Change in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Receipts by Source</b>		<b>88 167</b>	<b>51 230</b>	<b>51 252</b>	<b>51 938</b>	<b>45 726</b>	<b>87 625</b>	<b>46 792</b>	<b>53 235</b>	<b>86 147</b>	<b>57 177</b>	<b>54 507</b>	<b>(31 859)</b>	<b>641 937</b>	<b>651 256</b>	<b>660 307</b>
<b>Cash Payments by Type</b>																
Employee related costs		11 835	11 928	12 104	11 526	18 870	12 049	11 511	11 582	12 211	11 415	11 880	38 724	175 637	193 606	208 599
Remuneration of councillors		783	783	783	783	783	764	1 270	850	850	850	850	926	10 278	10 844	11 603
Interest paid		—	—	745	—	—	350	—	—	658	—	—	8 692	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	18 707	30 889	265 935	264 352	265 171
Bulk purchases - Water & Sewer		225	15	15	103	15	16	76	92	111	306	460	2 803	4 237	4 506	4 793
Other materials		1	11	45	41	30	17	21	20	38	3	33	13 754	14 013	—	—
Contracted services		112	543	911	617	317	407	128	151	998	283	488	58 037	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	6 470	(18 999)	42 955	41 269	44 864
<b>Cash Payments by Type</b>		<b>39 767</b>	<b>44 889</b>	<b>39 650</b>	<b>39 679</b>	<b>49 159</b>	<b>43 311</b>	<b>38 945</b>	<b>38 978</b>	<b>43 815</b>	<b>34 725</b>	<b>38 887</b>	<b>142 834</b>	<b>594 637</b>	<b>602 805</b>	<b>626 041</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		—	1 375	5 904	2 070	7 447	1 338	2 578	1 725	3 263	1 485	2 045	24 057	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	11 582	(136 327)	—	—	—
<b>Total Cash Payments by Type</b>		<b>72 397</b>	<b>48 586</b>	<b>71 007</b>	<b>47 712</b>	<b>67 206</b>	<b>51 456</b>	<b>49 939</b>	<b>50 544</b>	<b>69 536</b>	<b>39 237</b>	<b>52 513</b>	<b>32 021</b>	<b>652 155</b>	<b>657 271</b>	<b>664 870</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>15 770</b>	<b>2 645</b>	<b>(19 755)</b>	<b>4 226</b>	<b>(21 480)</b>	<b>36 168</b>	<b>(3 147)</b>	<b>2 691</b>	<b>16 610</b>	<b>17 940</b>	<b>1 993</b>	<b>(63 880)</b>	<b>(10 218)</b>	<b>(6 016)</b>	<b>(4 563)</b>
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	168 767	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	168 767	104 887	104 887	98 871	94 308

### 4.1.9 Supporting Table SC2 Performance Indicators

WC026 Langeberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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
<b><u>Borrowing Management</u></b>							
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%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		14,6%	21,1%	18,2%	14,9%	18,2%
Gearing	Long Term Borrowing/ Funds & Reserves		57,2%	86,6%	43,7%	63,1%	43,7%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	210,4%	163,6%	172,8%	251,9%	172,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		110,1%	92,4%	81,6%	166,8%	81,6%
<b><u>Revenue Management</u></b>							
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%	6,4%	11,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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%	29,4%	27,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,7%	3,3%	5,2%	2,6%	5,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6,2%	7,3%	7,1%	1,0%	3,3%
<b><u>IDP regulation financial viability indicators</u></b>							
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 - M11 May

Description	NT Code	Budget Year 2017/18											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	406	659	541	368	284	198	1 972	1 452	5 880	4 274	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 611	474	460	71	61	37	716	545	22 975	1 430	-	200	
Receivables from Non-exchange Transactions - Property Rates	1400	2 378	241	197	193	163	147	4 635	2 691	10 644	7 829	-	247	
Receivables from Exchange Transactions - Waste Water Management	1500	1 874	349	266	226	197	169	2 082	1 639	6 802	4 312	-	38	
Receivables from Exchange Transactions - Waste Management	1600	1 535	279	214	181	156	134	1 524	1 227	5 252	3 223	-	11	
Receivables from Exchange Transactions - Property Rental Debtors	1700	169	192	18	16	13	29	555	506	1 498	1 119	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	375	131	143	169	115	163	4 290	3 106	8 492	7 843	-	887	
Total By Income Source	2000	27 347	2 325	1 839	1 224	988	878	15 775	11 165	61 542	30 031	-	1 383	
2016/17 - totals only		30 919	2 288	1 031	953	667	592	9 912	12 395	58 756	24 518	0	12 274	
Debtors Age Analysis By Customer Group														
Organs of State	2200	444	34	12	14	12	6	650	-	1 173	682	-	23	
Commercial	2300	4 858	197	74	60	40	32	496	154	5 910	781	-	71	
Households	2400	8 444	1 774	1 302	1 076	871	780	12 562	10 087	36 896	25 376	-	1 062	
Other	2500	13 601	320	451	75	66	60	2 067	924	17 563	3 192	-	227	
Total By Customer Group	2600	27 347	2 325	1 839	1 224	988	878	15 775	11 165	61 542	30 031	-	1 383	

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 - M11 May

Description R thousands	NT Code	Budget Year 2017/18									Prior year
		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	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	21 510	-	-	-	-	-	-	-	21 510	20 801
Bulk Water	0200	197	-	-	-	-	-	-	-	197	70
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repay ments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4 704	-	-	-	-	-	-	-	4 704	1 596
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	26 410	-	-	-	-	-	-	-	26 410	22 467

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC026 Langeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
ABSA 9299946707			Depositor plus		137		25 035	4	25 039
Nedbank 1 766 000 029		74 days	Call Deposit	22/06/2018	221	7,45%	35 000		35 000
ABSA 1 048 000 602		65 days	Call Deposit	29/06/2018	216	7,3%	35 000		35 000
Investec 50 004 076 667		70 days	Call Deposit	24/04/2018		7,6%	–		–
Standard Bank 28 847 690 5-003		80 days	Call Deposit	08/06/2018	223	7,5%	35 000		35 000
Nedbank 03/7881034971/000036		72 days	Call Deposit	23/03/2018		7,7%	–		–
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>797</b>		<b>130 035</b>	<b>4</b>	<b>130 039</b>

# 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 - M11 May

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		66 422	73 504	71 662	–	71 618	65 690	5 929	9,0%	71 662
Local Government Equitable Share		60 461	65 384	65 384	–	65 384	59 935	5 449	9,1%	65 384
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant (MIG)		2 577	4 581	2 739	–	2 696	2 511	185	7,4%	2 739
Finance Management		1 475	1 550	1 550	–	1 550	1 421	129	9,1%	1 550
EPWP Incentive		1 759	1 866	1 866	–	1 866	1 711	156	9,1%	1 866
Integrated National Electrification Programme		150	123	123	–	123	113	10	9,1%	123
<b>Provincial Government:</b>		46 123	41 932	43 668	418	30 208	37 989	(7 781)	-20,5%	43 668
Library services:Conditional Grant		2 412	3 000	3 000	–	3 000	2 750	250	9,1%	3 000
Library services:MRF		4 610	5 570	5 550	–	5 550	5 088	463	9,1%	5 550
Municipal Maintenance and construction of Transport Infrastructure		100	153	153	–	–	140	(140)	-100,0%	153
Thusong Centre Operational Support		–	–	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		38 354	32 150	32 150	418	21 069	29 471	(8 402)	–	32 150
Municipal Capacity Building Grant		–	–	–	–	–	–	–	–	–
Financial Management Capacity Building Grant		120	240	240	–	240	220	20	–	240
WC Financial Management Support Grant		220	–	330	–	330	303	28	–	330
Community Development Workers Grant		–	19	19	–	19	17	2	–	19
Fire Services Capacity Building Grant		–	800	–	–	–	–	–	–	–
Local Government Graduate Internship Grant		60	–	–	–	–	–	–	–	–
Housing Home Sanitation		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing Emergency Grant		–	–	–	–	–	–	–	–	–
Training		247	–	–	–	–	–	–	–	–
Masakhane		–	–	–	–	–	–	–	–	–
Human Settlements - Deeds Transfer Grant		–	–	2 226	–	–	–	–	–	2 226
<b>District Municipality:</b>		–	500	450	–	450	413	38	9,1%	450
Project Assistance		–	500	450	–	450	413	38	9,1%	450
Route 62 projects		–	–	–	–	–	–	–	–	–
Bakery Project		–	–	–	–	–	–	–	–	–
CDWM Cultural Events		–	–	–	–	–	–	–	–	–
Ward Committees		–	–	–	–	–	–	–	–	–
Pre-paid Watermeters		–	–	–	–	–	–	–	–	–
McGregor Dam		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	112 545	115 936	115 780	418	102 276	104 091	(1 815)	-1,7%	115 780
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	33 598	20 440	–	20 132	18 737	1 395	7,4%	20 440
Municipal Infrastructure Grant (MIG)		–	32 721	19 563	–	19 254	17 933	1 321	7,4%	19 563
Integrated National Electrification Programme (Municipal Grant)		–	877	877	–	877	804	73	9,1%	877
<b>Provincial Government:</b>		–	–	12 470	–	12 470	9 414	3 056	32,5%	12 470
Library Services		–	–	20	–	20	18	2	9,1%	20
Emergency Drought Relief		–	–	3 000	–	3 000	2 750	250	9,1%	3 000
Acceleration of Housing Delivery		–	–	4 450	–	4 450	4 079	371	9,1%	4 450
Fire Services Capacity Building Grant		–	–	800	–	800	733	67	9,1%	800
Housing Home Sanitation		–	–	–	–	–	–	–	–	–
Installation of Basic Services Grant		–	–	–	–	–	–	–	–	–
Drought Relief		–	–	4 200	–	4 200	1 833	2 367	129,1%	4 200
<b>District Municipality:</b>		–	–	50	–	50	46	4	9,1%	50
Project Assistance		–	–	50	–	50	46	4	9,1%	50
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	–	33 598	32 960	–	32 651	28 197	4 455	15,8%	32 960
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	112 545	149 534	148 740	418	134 928	132 288	2 640	2,0%	148 740

## 8.2 Supporting Table SC7 (1) – Grant expenditure

WC026 Langeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	
<b>R thousands</b>											
<b>EXPENDITURE</b>											
<b>Operating expenditure of Transfers and Grants</b>											
<b>National Government:</b>		66 415	73 504	71 662	104	70 757	65 690	5 067	7,7%	71 662	
Local Government Equitable Share		60 461	65 384	65 384	–	65 384	59 935	5 449	9,1%	65 384	
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–	
Municipal Infrastructure Grant (MIG)		2 577	4 581	2 739	6	2 014	2 511	(496)	-19,8%	2 739	
Finance Management		1 475	1 550	1 550	21	1 403	1 421	(18)	-1,3%	1 550	
EPWP Incentive		1 759	1 866	1 866	72	1 833	1 711	122	7,1%	1 866	
Integrated National Electrification Programme		143	123	123	5	123	113	10	9,1%	123	
<b>Provincial Government:</b>		45 473	42 402	43 276	2 635	26 064	39 670	(13 606)	-34,3%	43 276	
Library services:Conditional Grant		2 412	3 000	3 000	275	2 758	2 750	8	0,3%	3 000	
Library services:MRF		4 893	5 570	5 550	417	4 434	5 088	(653)	-12,8%	5 550	
Municipal Maintenance and construction of Transport Infrastructure		100	153	153	–	–	140	(140)	-100,0%	153	
Thusong Centre Operational Support		95	–	–	–	–	–	–	–	–	
Human Settlements Development Grant (Beneficiaries)		37 248	32 150	33 371	1 944	18 481	30 590	(12 109)	-39,6%	33 371	
Municipal Capacity Building Grant		172	470	298	–	–	273	(273)	-100,0%	298	
Financial Management Capacity Building Grant		60	240	300	–	60	275	(215)	-78,2%	300	
WC Financial Management Support Grant		212	–	330	–	330	303	27	9,1%	330	
Community Development Workers Grant		–	19	19	–	–	17	(17)	-100,0%	19	
Fire Services Capacity Building Grant		–	800	–	–	–	–	–	–	–	
Local Government Graduate Internship Grant		–	–	60	–	–	55	(55)	-100,0%	60	
Housing		–	–	0	–	–	0	(0)	-100,0%	0	
Housing Emergency Grant		–	–	30	–	–	27	(27)	-100,0%	30	
Job Creation		–	–	128	–	–	117	(117)	-100,0%	128	
Masakhane		33	–	37	–	–	34	(34)	-100,0%	37	
Human Settlements - Deeds Transfer Grant		–	–	–	–	–	–	–	–	–	
Training		247	–	–	–	–	–	–	–	–	
<b>District Municipality:</b>		174	500	911	–	–	835	(835)	-100,0%	911	
Project Assistance		–	500	450	–	–	528	(528)	-100,0%	450	
Route 62 projects		–	–	1	–	–	1	(1)	-100,0%	1	
Bakery Project		–	–	188	–	–	172	(172)	-100,0%	188	
CDWM Cultural Events		–	–	126	–	–	–	–	–	126	
Ward Committees		–	–	39	–	–	36	(36)	-100,0%	39	
Pre-paid Watermeters		–	–	82	–	–	75	(75)	-100,0%	82	
McGregor Dam		–	–	25	–	–	23	(23)	-100,0%	25	
CDWM Cultural Events		174	–	–	–	–	–	–	–	–	
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–	
<b>Total operating expenditure of Transfers and Grants:</b>		112 061	116 406	115 850	2 739	96 820	106 195	(9 375)	-8,8%	115 850	
<b>Capital expenditure of Transfers and Grants</b>											
<b>National Government:</b>		19 517	33 598	20 440	75	15 237	18 737	(3 500)	-18,7%	20 440	
Municipal Infrastructure Grant (MIG)		18 406	32 721	19 563	37	14 360	17 933	(3 573)	-19,9%	19 563	
Integrated National Electrification Programme (Municipal Grant)		1 111	877	877	38	877	804	73	9,1%	877	
<b>Provincial Government:</b>		4 985	–	10 805	640	4 029	9 904	(5 876)	-59,3%	10 805	
Library services:Conditional		4 540	–	82	–	–	75	(75)	-100,0%	82	
Library services:MRF		445	–	375	–	206	343	(138)	-40,1%	375	
Emergency Drought Relief		–	–	3 000	–	2 523	2 750	(227)	-8,2%	3 000	
Acceleration of Housing Delivery		–	–	4 450	640	640	4 079	(3 439)	-84,3%	4 450	
Fire Services Capacity Building Grant		–	–	800	–	659	733	–	–	800	
Housing Home Sanitation		–	–	52	–	–	47	(47)	-100,0%	52	
Installation of Basic Services Grant		–	–	46	–	–	42	(42)	-100,0%	46	
Drought Relief		–	–	2 000	–	–	1 833	(1 833)	-100,0%	2 000	
<b>District Municipality:</b>		–	–	50	–	–	46	(46)	-100,0%	50	
Project Assistance		–	–	50	–	–	46	(46)	-100,0%	50	
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–	
<b>Total capital expenditure of Transfers and Grants</b>		24 503	33 598	31 295	715	19 266	28 687	(9 421)	-32,8%	31 295	
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		136 564	150 004	147 145	3 454	116 086	134 883	(18 796)	-13,9%	147 145	

### 8.3 Supporting Table SC7 (2) – Grant expenditure rollovers

WC026 Langeberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share					-	
Municipal Systems Improvement					-	
Municipal Infrastructure Grant (MIG)					-	
Finance Management					-	
EPWP Incentive					-	
Integrated National Electrification Programme					-	
<b>Provincial Government:</b>		1 537	22	117	1 420	92,4%
Library services:Conditional Grant				-	-	
Library services:MRF				-	-	
Municipal Maintenance and construction of Transport Infrastructure		1 221	22	57	1 165	95,3%
Municipal Capacity Building Grant		60	-	60	-	
Housing		60	-	-	60	100,0%
Job creation		128	-	-	128	100,0%
HOUSING		0	-	-	0	
EMERGENCY HOUSING PROJECT		30	-	-	30	
MASAKHANE PROJECT		37	-	-	37	
<b>District Municipality:</b>		-	-	-	-	
<i>Project Assistance</i>					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
<b>Total operating expenditure of Approved Roll-overs</b>		1 537	22	117	1 420	92,4%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Integrated National Electrification Programme (Municipal Grant)					-	
<b>Provincial Government:</b>		555	-	186	369	66,5%
Library services:Conditional Grant		375	-	186	189	50,4%
Library services:MRF		82	-	-	82	100,0%
Municipal Maintenance and construction of Transport Infrastructure						
Housing Home Sanitation		52	-	-	52	100,0%
Installation of Basic Services (Squatter Camps)		46	-	-	46	100,0%
<b>District Municipality:</b>		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		555	-	186	369	66,5%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		2 092	22	303	1 789	85,5%

## 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 - M11 May

Summary of Employee and Councillor remuneration		Ref	2016/17	Budget Year 2017/18						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
		1	A	B	C					D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			-	-	-			-		-
Pension and UIF Contributions			-	-	-	3	36	-	36	0%
Medical Aid Contributions			-	-	-	9	98	86	12	14%
Motor Vehicle Allowance			-	-	-	26	290	292	(2)	-1%
Cellphone Allowance			-	550	938	78	856	862	(6)	-1%
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			9 234	9 585	9 340	734	8 072	8 181	(109)	-1%
<b>Sub Total - Councillors</b>			<b>9 234</b>	<b>10 135</b>	<b>10 278</b>	<b>850</b>	<b>9 352</b>	<b>9 421</b>	<b>(69)</b>	<b>-1%</b>
<b>% increase</b>		4		<b>9,8%</b>	<b>11,3%</b>					<b>11,3%</b>
<b>Senior Managers of the Municipality</b>		3								
Basic Salaries and Wages			6 546	7 004	7 004	494	5 896	6 420	(524)	-8%
Pension and UIF Contributions			1 178	1 261	1 261	89	1 061	1 156	(95)	-8%
Medical Aid Contributions			68	71	71	-	48	65	(17)	-26%
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			316	404	404	-	-	370	(370)	-100%
Motor Vehicle Allowance			438	470	470	33	412	431	(19)	-4%
Cellphone Allowance			19	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	20	224	-	224	0%
Payments in lieu of leave			151	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>8 715</b>	<b>9 210</b>	<b>9 210</b>	<b>636</b>	<b>7 641</b>	<b>8 442</b>	<b>(801)</b>	<b>-9%</b>
<b>% increase</b>		4		<b>5,7%</b>	<b>5,7%</b>					<b>5,7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			94 896	118 861	109 684	8 381	92 929	93 158	(229)	0%
Pension and UIF Contributions			16 706	20 160	21 229	1 520	16 792	19 459	(2 667)	-14%
Medical Aid Contributions			5 059	6 696	6 639	464	5 006	6 085	(1 079)	-18%
Overtime			6 480	10 586	9 121	686	6 059	8 361	(2 302)	-28%
Performance Bonus			7 690	-	-	652	7 857	8 833	(975)	-11%
Motor Vehicle Allowance			4 244	5 572	6 434	428	4 549	4 255	294	7%
Cellphone Allowance			-	-	1	-	-	-	-	1
Housing Allowances			1 685	1 967	2 151	141	1 567	1 972	(404)	-21%
Other benefits and allowances			6 170	5 420	5 640	393	4 060	6 817	(2 757)	-40%
Payments in lieu of leave			3 566	1 992	1 962	1 356	4 618	1 799	2 820	157%
Long service awards			829	900	900	69	869	825	45	5%
Post-retirement benefit obligations		2	2 434	2 676	2 665	590	6 504	2 443	4 061	166%
<b>Sub Total - Other Municipal Staff</b>			<b>149 758</b>	<b>174 830</b>	<b>166 427</b>	<b>14 679</b>	<b>150 811</b>	<b>154 005</b>	<b>(3 194)</b>	<b>-2%</b>
<b>% increase</b>		4		<b>16,7%</b>	<b>11,1%</b>					<b>11,1%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>167 707</b>	<b>194 174</b>	<b>185 915</b>	<b>16 165</b>	<b>167 804</b>	<b>171 869</b>	<b>(4 065)</b>	<b>-2%</b>
<b>% increase</b>		4		<b>15,8%</b>	<b>10,9%</b>					<b>10,9%</b>
<b>TOTAL MANAGERS AND STAFF</b>			<b>158 474</b>	<b>184 040</b>	<b>175 637</b>	<b>15 315</b>	<b>158 452</b>	<b>162 447</b>	<b>(3 995)</b>	<b>-2%</b>

# Section 10 - Capital programme performance

## 10.1 Supporting Table SC12

WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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									
<b>Monthly expenditure performance trend</b>									
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	2 291	32 609	49 336	16 728	33,9%	0
June	14 412	22 802	4 485			53 821	-		
<b>Total Capital expenditure</b>	<b>52 431</b>	<b>76 008</b>	<b>53 821</b>	<b>32 609</b>					

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

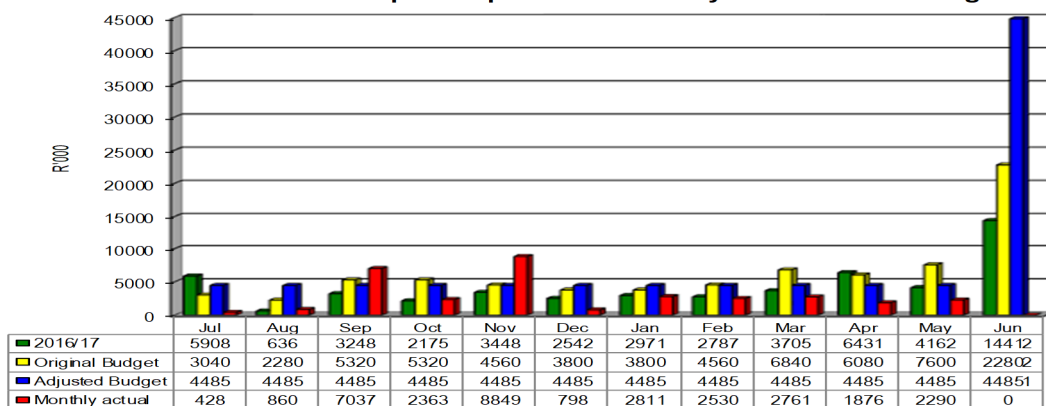
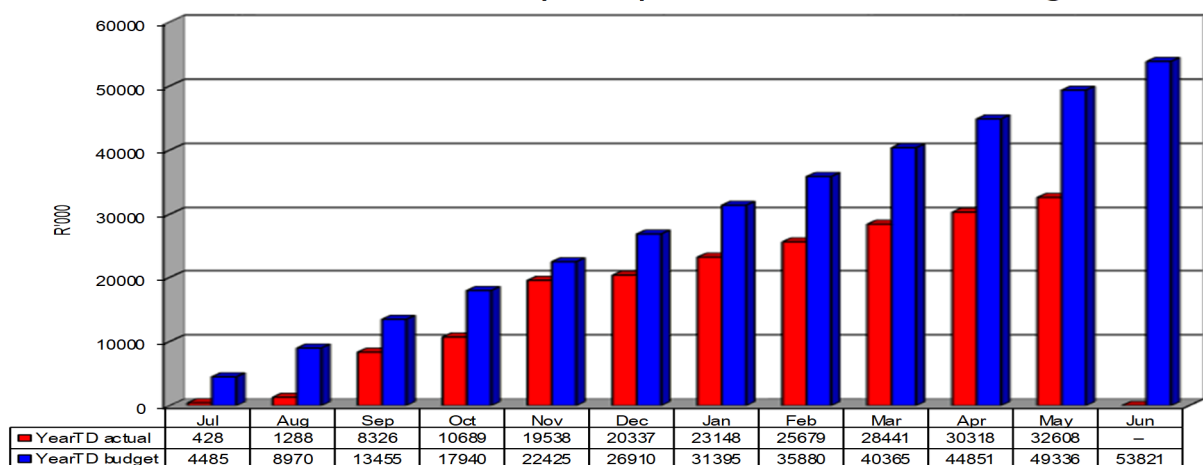


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



## 10.2 Supporting Tables SC13

### 10.2.1 Supporting Table SC13a

WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		31 116	20 001	29 535	1 305	21 911	25 940	4 028	15,5%	29 535
Roads Infrastructure		1 794	—	(862)	—	—	—	—	—	(862)
Roads		1 240	—	(862)	—	—	—	—	—	(862)
Road Structures		554	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		2 893	4 981	4 911	102	3 524	4 501	977	21,7%	4 911
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		2 098	4 481	1 965	63	2 302	2 675	373	13,9%	1 965
LV Networks		795	500	2 946	38	1 222	1 826	604	33,1%	2 946
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		10 430	15 020	24 553	1 188	18 100	20 673	2 573	12,4%	24 553
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	5 000	—	2 523	2 750	226	8,2%	5 000
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		1 016	15 020	15 103	548	14 936	13 844	(1 092)	-7,9%	15 103
Water Treatment Works		269	—	—	—	—	—	—	—	—
Bulk Mains		8 370	—	—	—	—	—	—	—	—
Distribution		775	—	4 450	640	640	4 079	3 439	84,3%	4 450
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		9 965	—	933	15	288	765	478	62,4%	933
Pump Station		1 200	—	98	—	—	—	—	—	98
Reticulation		1 200	—	98	—	—	—	—	—	98
Waste Water Treatment Works		5 766	—	335	—	119	307	188	61,2%	335
Outfall Sewers		2 999	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	500	15	169	458	290	63,2%	500
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		6 033	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		1 819	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		4 214	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		5 382	1 350	2 692	11	237	676	439	65,0%	2 692
Community Facilities		5 246	1 000	2 595	2	184	625	441	70,5%	2 595
Halls		441	100	600	2	145	590	445	75,4%	600
Centres		—	—	(3)	—	—	—	—	—	(3)
Crèches		—	—	3	—	—	—	—	—	3
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		54	—	800	—	—	—	—	—	800
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		4 572	—	295	—	—	—	—	—	295
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		179	900	900	—	39	35	(4)	-11,2%	900
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		136	350	98	9	53	51	(2)	-3,4%	98
Indoor Facilities		—	—	—	9	9	11	2	17,5%	—
Outdoor Facilities		136	350	44	—	44	40	(4)	-9,1%	44
Capital Spares		—	—	54	—	—	—	—	—	54
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		6	300	300	—	300	275	(25)	-9,1%	300
Operational Buildings		6	300	300	—	300	275	(25)	-9,1%	300
Municipal Offices		—	—	—	—	—	—	—	—	—
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		6	—	—	—	—	—	—	—	—
Stores		—	300	300	—	300	275	(25)	-9,1%	300
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	640	70	507	—	(507)	#DIV/0!	640
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	640	70	507	—	(507)	#DIV/0!	640
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	640	70	507	—	(507)	#DIV/0!	640
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		2 106	2 000	2 272	175	1 417	2 082	665	31,9%	2 272
Computer Equipment		2 106	2 000	2 272	175	1 417	2 082	665	31,9%	2 272
Furniture and Office Equipment		2 501	650	650	34	339	596	257	43,2%	650
Furniture and Office Equipment		2 501	650	650	34	339	596	257	43,2%	650
Machinery and Equipment		1 227	394	904	116	379	370	(9)	-2,4%	904
Machinery and Equipment		1 227	394	904	116	379	370	(9)	-2,4%	904
Transport Assets		6 666	400	3 063	89	1 904	1 874	(30)	-1,6%	3 063
Transport Assets		6 666	400	3 063	89	1 904	1 874	(30)	-1,6%	3 063
Libraries		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	49 004	25 095	40 056	1 800	26 994	31 813	4 818	15,1%	40 056

# 10.2.2 Supporting Table SC13b

WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2 030	10 634	2 548	210	1 600	2 336	736	31,5%	2 548
Roads Infrastructure		174	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		174	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 356	10 377	1 810	210	1 600	1 659	59	3,5%	1 810
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	2 650	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	6 117	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	1 380	1 380	150	1 218	1 265	47	3,7%	1 380
LV Networks		1 356	230	430	59	382	394	12	3,1%	430
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		500	256	738	-	-	677	677	100,0%	738
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	256	738	-	-	677	677	100,0%	738
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		500	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		500	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		500	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		500	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		309	100	113	30	85	103	18	17,7%	113
Operational Buildings		309	100	113	30	85	103	18	17,7%	113
Municipal Offices		231	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		77	-	-	-	-	-	-	-	-
Stores		-	100	113	30	85	103	18	17,7%	113
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		589	-	-	-	-	-	-	-	-
Furniture and Office Equipment		589	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	(58)	-	-	-	-	-	(58)
Transport Assets		-	-	(58)	-	-	-	-	-	(58)
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	3 427	10 734	2 604	239	1 685	2 439	754	30,9%	2 604

# 10.2.3 Supporting Table SC13c

WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

WCU026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May		Ref	2016/17		Budget Year 2017/18							
Description			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	914	6 567	9 057	2 490	27,5%	23 259
Roads Infrastructure				2 548	153	2 027	196	1 115	1 627	511	31,4%	2 027
Roads				2 548	153	2 222	196	1 115	1 627	511	31,4%	2 222
Road Structures						(195)						(195)
Road Furniture												
Capital Spares												
Storm water Infrastructure						2 950	6	39	57	18	31,1%	2 950
Drainage Collection												
Storm water Conveyance						2 950	6	39	57	18	31,1%	2 950
Attenuation												
Electrical Infrastructure				2 095		3 075	153	996	1 354	358	26,4%	3 075
Power Plants												
HV Substations						45						45
HV Switching Station												
HV Transmission Conductors												135
MV Substations												220
MV Switching Stations												40
MV Networks												821
LV Networks				2 095		1 815	153	996	1 354	358	26,4%	1 815
Capital Spares												
Water Supply Infrastructure				2 953		5 581	499	2 999	3 782	783	20,7%	5 581
Dams and Weirs				40		696		151	168	17	10,4%	696
Boreholes												
Reservoirs												
Pump Stations						535						535
Water Treatment Works				2 879			499	2 846	3 614	767	21,2%	
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	61	1 279	2 237	958	42,8%	4 889
Pump Station						2 047						2 047
Reticulation				2 507			53	993	1 689	696	41,2%	196
Waste Water Treatment Works						2 647	8	286	548	262	47,8%	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	75	1 150	1 689	539	31,9%	2 535
Community Facilities				1 265	383	2 084	75	1 142	1 653	511	30,9%	2 084
Halls				190	0	450	2	32	284	252	88,6%	450
Centres						27		0		(0)	-28,1%	27
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations				212				7	25	18	70,6%	
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries				32	18	201	27	216	241	25	10,3%	201
Cemeteries/Crematoria				23	364	35		0	13	12	96,9%	35
Police												
Parks												
Public Open Space				807		1 371	46	885	1 090	205	18,8%	1 371
Sport and Recreation Facilities				67	430	451		8	36	28	78,0%	451
Indoor Facilities												
Outdoor Facilities				67	430	451		8	36	28	78,0%	451
Capital Spares												
Investment properties				564			158	618	2 157	1 539	71,4%	
Revenue Generating				564			158	618	2 157	1 539	71,4%	
Improved Property				564			158	618	2 157	1 539	71,4%	
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets				816	4 785	642	15	330	1 369	1 039	75,9%	642
Operational Buildings				816	4 785	642	15	330	1 369	1 039	75,9%	642
Municipal Offices				816	4 785	626	15	330	1 369	1 039	75,9%	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			81	81	100,0%	88
Servitudes												
Licences and Rights					109	88			81	81	100,0%	88
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications					109	88			81	81	100,0%	88
Load Settlement Software Applications												
Unspecified												
Computer Equipment				89	297	89	3	27	81	55	67,1%	89
Computer Equipment				89	297	89	3	27	81	55	67,1%	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	56	42	1 867	1 825	97,7%	266
Machinery and Equipment				698	349	266	56	42	1 867	1 825	97,7%	266
Transport Assets				2 105	10 893	4 762	788	5 066	6 140	1 074	17,5%	4 762
Transport Assets				2 105	10 893	4 762	788	5 066	6 140	1 074	17,5%	4 762
Libraries												
Libraries												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Repairs and Maintenance Expenditure			1	16 675	21 508	32 804	2 010	13 799	22 442	8 643	38,5%	32 804

## 10.2.4 Supporting Table SC13d

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
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									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		16 977	20 199	20 349	1 266	13 730	18 653	4 924	26,4%	20 349
Roads Infrastructure		3 841	4 748	4 748	291	3 140	4 352	1 212	27,9%	4 748
Roads		-	4 282	4 282	262	2 830	3 925	1 095	27,9%	4 282
Road Structures		-	242	242	19	204	222	18	8,0%	242
Road Furniture		-	224	224	10	106	206	100	48,5%	224
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	711	711	48	516	652	136	20,9%	711
Drainage Collection		-	711	711	48	516	652	136	20,9%	711
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 282	5 260	5 260	283	3 103	4 821	1 718	35,6%	5 260
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	261	261	18	236	240	3	1,4%	261
HV Switching Station		-	381	381	33	358	349	(8)	-2,4%	381
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	614	614	65	703	563	(140)	-24,9%	614
MV Switching Stations		-	-	-	2	17	-	(17)	0,0%	-
MV Networks		-	2 982	2 982	95	1 031	2 734	1 703	62,3%	2 982
LV Networks		-	1 021	1 021	70	758	936	178	19,0%	1 021
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 523	5 815	5 815	309	3 340	5 330	1 991	37,3%	5 815
Dams and Weirs		-	231	231	19	200	212	11	5,4%	231
Boreholes		-	9	9	0	2	8	6	75,6%	9
Reservoirs		-	631	631	49	530	579	48	8,3%	631
Pump Stations		-	1 231	1 231	53	568	1 129	561	49,7%	1 231
Water Treatment Works		-	1 132	1 132	72	782	1 038	256	24,7%	1 132
Bulk Mains		-	440	440	-	-	403	403	100,0%	440
Distribution		-	2 141	2 141	116	1 257	1 963	705	35,9%	2 141
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 961	2 842	2 842	235	2 545	2 605	60	2,3%	2 842
Pump Station		-	371	371	15	164	340	176	51,8%	371
Reticulation		-	516	516	45	487	473	(14)	-2,9%	516
Waste Water Treatment Works		-	1 670	1 670	170	1 840	1 531	(309)	-20,2%	1 670
Outfall Sewers		-	154	154	-	-	141	141	100,0%	154
Toilet Facilities		-	132	132	5	55	121	66	54,4%	132
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 370	788	938	98	1 062	860	(201)	-23,4%	938
Landfill Sites		3 428	377	527	20	216	483	267	55,3%	527
Waste Transfer Stations		942	271	271	78	845	248	(597)	-240,9%	271
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	140	140	-	-	129	129	100,0%	140
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	34	34	2	24	31	7	23,2%	34
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	34	34	-	-	31	31	100,0%	34
Distribution Layers		-	-	-	2	24	-	(24)	0,0%	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>1 773</b>	<b>3 411</b>	<b>3 411</b>	<b>180</b>	<b>1 943</b>	<b>3 126</b>	<b>1 183</b>	<b>37,8%</b>	<b>3 411</b>
Community Facilities	1 097	1 727	1 727	127	1 373	1 583	210	13,3%	1 727
Halls	195	251	251	18	198	231	32	13,9%	251
Centres	-	430	430	26	280	394	114	29,0%	430
Crèches	-	11	11	1	6	10	4	38,5%	11
Clinics/Care Centres	63	117	117	4	41	107	66	61,6%	117
Fire/Ambulance Stations	31	49	49	4	42	45	3	7,0%	49
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	9	7	7	0	4	6	3	39,2%	7
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	245	539	539	41	447	494	47	9,4%	539
Cemeteries/Crematoria	98	132	132	9	94	121	27	22,3%	132
Police	-	-	-	-	-	-	-	-	-
Purrs	-	-	-	12	133	-	(133)	0,0%	-
Public Open Space	120	30	30	0	1	28	27	98,1%	30
Nature Reserves	-	-	-	3	28	-	(28)	0,0%	-
Public Ablution Facilities	-	42	42	3	29	39	10	25,0%	42
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	5	5	-	-	5	5	100,0%	5
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	8	12	12	0	0	11	11	97,1%	12
Taxi Ranks/Bus Terminals	-	101	101	6	69	92	23	25,0%	101
Capital Spares	328	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	676	1 684	1 684	53	571	1 544	973	63,0%	1 684
Indoor Facilities	56	5	5	-	-	5	5	100,0%	5
Outdoor Facilities	620	1 679	1 679	53	571	1 539	968	62,9%	1 679
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>50</b>	<b>66</b>	<b>66</b>	<b>4</b>	<b>46</b>	<b>61</b>	<b>15</b>	<b>25,0%</b>	<b>66</b>
Revenue Generating	50	66	66	4	46	61	15	25,0%	66
Improved Property	50	66	66	4	46	61	15	25,0%	66
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>905</b>	<b>1 355</b>	<b>1 355</b>	<b>46</b>	<b>495</b>	<b>1 242</b>	<b>747</b>	<b>60,2%</b>	<b>1 355</b>
Operational Buildings	895	1 327	1 327	45	484	1 216	732	60,2%	1 327
Municipal Offices	-	1 254	1 254	37	396	1 150	753	65,5%	1 254
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	12	12	1	13	11	(2)	-13,9%	12
Yards	-	-	-	-	-	-	-	-	-
Stores	-	61	61	7	75	56	(20)	-35,0%	61
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	10	27	27	1	10	25	15	58,6%	27
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	27	27	1	10	25	15	58,6%	27
Capital Spares	-	-	-	-	-	-	-	-	-

<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>		54	72	72	7	71	66	(5)	-7,2%	72
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		54	72	72	7	71	66	(5)	-7,2%	72
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		54	72	72	7	71	66	(5)	-7,2%	72
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1 269	2 382	2 382	136	1 867	2 183	316	14,5%	2 382
Computer Equipment		1 269	2 382	2 382	136	1 867	2 183	316	14,5%	2 382
<b>Furniture and Office Equipment</b>		2 206	1 779	1 779	137	1 503	1 631	128	7,9%	1 779
Furniture and Office Equipment		2 206	1 779	1 779	137	1 503	1 631	128	7,9%	1 779
<b>Machinery and Equipment</b>		1 736	1 698	1 698	103	1 116	1 556	441	28,3%	1 698
Machinery and Equipment		1 736	1 698	1 698	103	1 116	1 556	441	28,3%	1 698
<b>Transport Assets</b>		1 471	3 350	3 350	204	2 206	3 071	865	28,2%	3 350
Transport Assets		1 471	3 350	3 350	204	2 206	3 071	865	28,2%	3 350
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	26 441	34 312	34 462	2 083	22 975	31 590	8 614	27,3%	34 462

# 10.2.5 Supporting Table SC13e

WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								Full Year Forecast
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		18 245	3 927	—	2 157	3 518	1 361	38,7%	3 927
Roads Infrastructure		1 815	1 904	—	120	1 664	1 544	92,8%	1 904
Roads		1 815	1 904	—	120	1 664	1 544	92,8%	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	1 855	(183)	-9,9%	2 023
Dams and Weirs		—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—
Distribution		5 750	2 023	—	2 038	1 855	(183)	-9,9%	2 023
Distribution Points		—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
<b>Community Assets</b>		19 751	7 051	52	1 486	6 417	4 931	76,8%	7 051
Community Facilities		300	300	—	235	275	40	14,4%	300
Halls		—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—
Fire/Ambulance Stations		100	100	—	18	92	74	80,9%	100
Testing Stations		—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—
Cemeteries/Crematoria		200	200	—	218	183	(34)	-18,8%	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	52	1 251	6 142	4 891	79,6%	6 751
Indoor Facilities		300	350	15	54	275	221	80,5%	350
Outdoor Facilities		19 151	6 401	37	1 197	5 867	4 670	79,6%	6 401
Capital Spares		—	—	—	—	—	—	—	—
<b>Heritage assets</b>		—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—
<b>Investment properties</b>		—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—
<b>Other assets</b>		2 184	2 184	199	286	2 002	1 717	85,7%	2 184
Operational Buildings		2 184	2 184	199	286	2 002	1 717	85,7%	2 184
Municipal Offices		2 184	2 184	199	286	2 002	1 717	85,7%	2 184
Pay/Enquiry Points		—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
<b>Biological or Cultivated Assets</b>		—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
<b>Intangible Assets</b>		—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—
Effluent Licences		—	—	—	—	—	—	—	—
Solid Waste Licences		—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—
<b>Computer Equipment</b>		—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—
<b>Furniture and Office Equipment</b>		—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	—	—
<b>Machinery and Equipment</b>		—	—	—	—	—	—	—	—
Machinery and Equipment		—	—	—	—	—	—	—	—
<b>Transport Assets</b>		—	—	—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—	—	—
<b>Libraries</b>		—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—
<b>Zoo's, Marine and Non-biological Animals</b>		—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—
<b>Total Capital Expenditure on upgrading of existing</b>	1	—	40 180	13 162	252	3 929	11 937	8 008	67,1%

## **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 **Error! Reference source not found.** 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

14 June 2018

## **Section 13 - Detailed Capital Expenditure as at 30 May 2018**

# CAPITAL BUDGET 2017/18

Expenditure as on 31 May 2018

Vote number	Project	Ward									Actual Expenditure vs Budget	SOURCE
			Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure (Incl Orders) vs Budget	Balance	SDBIP YTD Planne/Budget Exp.		
<b>COMMUNITY SERVICES</b>												
<b>Libraries</b>												
900874063	Paving Robertson Library at Van Rheenenstreet	1	43 870	0,00	43 874,18	0,00	43 874,18	100,00%	-4,18	88,37%	100,01%	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%	100,00%	MRF
900874079	Library Services:RF most Vulnerable B3 Municipalities-BookDetector Montagu	6,7	125 480	0,00	0,00	125 480,00	125 480,00	100,00%	0,00	80,00%	0,00%	MRF
900874080	Library Service:RF most Vulnerable B3 Mun-Book Detectorsx2-McGregor	5	82 160	0,00	0,00	82 160,00	82 160,00	100,00%	0,00	80,00%	0,00%	Conditional Grant
900874081	Library Conditional Grant-Book Detectorsx2 McGregor	5	43 320	0,00	0,00	43 107,25	43 107,25	99,51%	212,75	66,67%	0,00%	MRF
<b>Total Libraries</b>			<b>456 830</b>	<b>0,00</b>	<b>205 874,18</b>	<b>250 747,25</b>	<b>456 621,43</b>	<b>99,95%</b>	<b>208,57</b>	<b>83,01%</b>	<b>45,07%</b>	
<b>Community Halls</b>												
900874000	Fencing for Robertson Community Hall	3	100 000	0,00	100 000,00	0,00	100 000,00	100,00%	0,00	70,00%	100,00%	CRR
900874001	Supply Delivery of Equipment for Montagu Community Hall	7	50 000	0,00	37 500,00	0,00	37 500,00	75,00%	12 500,00	70,00%	75,00%	CRR
<b>Total Community Halls</b>			<b>150 000</b>	<b>0,00</b>	<b>137 500,00</b>	<b>0,00</b>	<b>137 500,00</b>	<b>91,67%</b>	<b>12 500,00</b>	<b>70,00%</b>	<b>91,67%</b>	
<b>Cemetries</b>												
900874004	Upgrading of Road to Zolani Cemetery	10	200 000	0,00	217 795,26	0,00	217 795,26	108,90%	-17 795,26	70,00%	108,90%	CRR
<b>Total Cemetries</b>			<b>200 000</b>	<b>0,00</b>	<b>217 795,26</b>	<b>0,00</b>	<b>217 795,26</b>	<b>108,90%</b>	<b>-17 795,26</b>	<b>70,00%</b>	<b>108,90%</b>	
<b>Sportsfields</b>												
900874006	Purchase Flatbed LDV's	All	172 490	0,00	172 487,06	0,00	172 487,06	100,00%	2,94	66,67%	100,00%	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%	100,13%	CRR
900874007	Upgrading of Cloack Rooms at McGregor Sports Grounds	5	50 000	15 000,00	43 178,07	0,00	43 178,07	86,36%	6 821,93	70,00%	86,36%	CRR
900874008	Upgrading of Ablution Facilities Happy Valley Sports Grounds	4	150 000	0,00	10 403,60	160 559,06	170 962,66	113,98%	-20 962,66	70,00%	6,94%	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	70,00%	0,00%	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	71,88%	100,00%	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	65,69%	100,00%	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	80,00%	0,00%	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	80,00%	0,00%	CRR
900874084	Purchase of 2xElectrical Stoves for Callie De Wet's Kitchen	2	12 000,00	9 079,82	9 079,82	0,00	9 079,82	75,67%	2 920,18	100,00%	75,67%	CRR
900874085	Purchase of 2xGrass Cutters	All	18 990,00	0,00	0,00	0,00	0,00	0,00%	18 990,00	100,00%	0,00%	CRR
<b>Total Sportsfields</b>			<b>1 182 640</b>	<b>24 079,82</b>	<b>842 027,75</b>	<b>160 559,06</b>	<b>1 002 586,81</b>	<b>84,78%</b>	<b>180 053,19</b>	<b>79,48%</b>	<b>71,20%</b>	
<b>Fire Brigade</b>												
900874012	Upgrading of Fire Brigade Facilities in Ashton	9,10	100 000	0,00	17 526,32	70 460,00	87 986,32	87,99%	12 013,68	70,00%	17,53%	CRR
900874076	New Fire Emergency Truck	All	800 000	0,00	659 298,24	0,00	659 298,24	82,41%	140 701,76	80,00%	82,41%	FSCBG
<b>Total Fire Brigade</b>			<b>900 000</b>	<b>0,00</b>	<b>676 824,56</b>	<b>70 460,00</b>	<b>747 284,56</b>	<b>83,03%</b>	<b>152 715,44</b>	<b>75,00%</b>	<b>75,20%</b>	
<b>Housing</b>												
900874005	Acquisition of 3xGPS Devices	All	18 500	0,00	14 523,23	0,00	14 523,23	78,50%	3 976,77	70,00%	78,50%	CRR
<b>Total Housing</b>			<b>18 500</b>	<b>0,00</b>	<b>14 523,23</b>	<b>0,00</b>	<b>14 523,23</b>	<b>78,50%</b>	<b>3 976,77</b>	<b>70,00%</b>	<b>78,50%</b>	
<b>TOTAL: COMMUNITY SERVICES DIRECTORATE</b>			<b>2 907 970</b>	<b>24 079,82</b>	<b>2 094 544,98</b>	<b>481 766,31</b>	<b>2 576 311,29</b>	<b>88,59%</b>	<b>331 658,71</b>	<b>74,58%</b>	<b>72,03%</b>	

# CAPITAL BUDGET 2017/18

Expenditure as on 31 May 2018

Vote number	Project	Ward									Actual Expenditure vs Budget	SOURCE
			Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure (Incl Orders) vs Budget	Balance	SDBIP YTD Planne/Budget Exp.		
CORPORATE SERVICES DIRECTORATE												
Traffic												
900874013	Alterations/Upgrading of Ashton Traffic Offices	9,10	1 984 410	199 258,31	199 258,31	1 770 676,54	1 969 934,85	99,27%	14 475,15	70,00%	10,04%	CRR
Total Traffic			1 984 410	199 258,31	199 258,31	1 770 676,54	1 969 934,85	99,27%	14 475,15	70,00%	10,04%	
Property Building and Maintenance												
900874014	Alterations/Upgrading of Municipal Offices	All	200 000	0,00	86 358,86	87 609,69	173 968,55	86,98%	26 031,45	70,00%	43,18%	CRR
900874091	Fencing at the Robertson Town Hall Parking Area	1	500 000	1 600,00	1 600,00	0,00	1 600,00	0,32%	498 400,00	80,00%	0,32%	CRR
Total Property Building and Maintenance			700 000	1 600,00	87 958,86	87 609,69	175 568,55	25,08%	524 431,45	75,00%	12,57%	
Corporate Services												
900874015	Office Equipment	All	100 000	0,00	109 262,08	0,00	109 262,08	109,26%	-9 262,08	70,00%	109,26%	CRR
Total Corporate Services			100 000	0,00	109 262,08	0,00	109 262,08	109,26%	-9 262,08	70,00%	109,26%	
TOTAL: CORPORATE SERVICES DIRECTORATE			2 784 410	200 858,31	396 479,25	1 858 286,23	2 254 765,48	80,98%	529 644,52	71,67%	14,24%	

# CAPITAL BUDGET 2017/18

Expenditure as on 31 May 2018

Vote number	Project	Ward	EXPENDITURE VS BUDGET				EXPENDITURE VS BUDGET				Actual Expenditure vs Budget	SOURCE
			Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure (Incl Orders) vs Budget	Balance	SDBIP YTD Planne/Budget Exp.		
<b>ENGINEERING SERVICES DIRECTORATE</b>												
<b>Water</b>												
900874017	Bulk Water Supply Nkqubela	2	13 162 620	0,00	13 162 618,26	0,00	13 162 618,26	100,00%	1,74	69,07%	100,00%	MIG
900874062	Repair Leaks George Brink Reservoir	7,12	388 300	0,00	0,00	0,00	0,00	0,00%	388 300,00	73,40%	0,00%	CRR
900874018	Bulk Water Supply Nkqubela own	2	1 450 000	548 061,21	1 334 166,99	0,00	1 334 166,99	92,01%	115 833,01	70,00%	92,01%	CRR
900874065	Bulk Water Supply Nkqubela	2	490 740	0,00	439 422,14	0,00	439 422,14	89,54%	51 317,86	90,00%	89,54%	CRR
900874066	Repair Leaks George Brink Reservoir	7,12	350 000	0,00	0,00	0,00	0,00	0,00%	350 000,00	90,00%	0,00%	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	65,91%	100,85%	CRR
900874074	Establishment of Boreholes	All	5 000 000	0,00	2 523 471,12	196 528,88	2 720 000,00	54,40%	2 280 000,00	74,00%	50,47%	Provincial Grant Boreholes
900874075	Acceleration of Housing Delivery	All	4 450 000	640 208,54	640 208,54	3 809 791,46	4 450 000,00	100,00%	0,00	85,71%	14,39%	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	80,00%	0,00%	CRR
900864087	Drought Relief - Machinery and Equipment	All	500 000	0,00	0,00	0,00	0,00	0,00%	500 000,00	80,00%	0,00%	CRR
<b>Total Water</b>			<b>29 621 660</b>	<b>1 188 269,75</b>	<b>20 096 642,33</b>	<b>5 643 128,92</b>	<b>25 739 771,25</b>	<b>86,90%</b>	<b>3 881 888,75</b>	<b>70,82%</b>	<b>67,84%</b>	
<b>Cleansing</b>												
900874064	Ablution Facilities	9,10	500 000	14 616,70	168 568,27	237 438,50	406 006,77	81,20%	93 993,23	90,00%	33,71%	CRR
<b>Total Cleansing</b>			<b>500 000</b>	<b>14 616,70</b>	<b>168 568,27</b>	<b>237 438,50</b>	<b>406 006,77</b>	<b>81,20%</b>	<b>93 993,23</b>	<b>90,00%</b>	<b>33,71%</b>	
<b>Sewerage</b>												
900874067	Construction of 2 additional Drying Beds WWTW	9,10	335 060	0,00	119 028,01	116 029,25	235 057,26	70,15%	100 003	87,34%	35,52%	CRR
<b>Total Sewerage</b>			<b>335 060</b>	<b>0,00</b>	<b>119 028,01</b>	<b>116 029,25</b>	<b>235 057,26</b>	<b>70,15%</b>	<b>100 003</b>	<b>87,34%</b>	<b>35,52%</b>	
<b>Roads &amp; Storm Water</b>												
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	70,00%	6,58%	CRR
<b>Total Roads &amp; Storm Water</b>			<b>1 815 000</b>	<b>0,00</b>	<b>119 500,00</b>	<b>99 798,25</b>	<b>219 298,25</b>	<b>12,08%</b>	<b>1 595 701,75</b>	<b>70,00%</b>	<b>6,58%</b>	
<b>Electrical Engineering</b>												
900874020	Replace Safety Test Equipment (ladders,linksticks,earthing	All	225 000	116 458,53	204 183,46	0,00	204 183,46	90,75%	20 816,54	70,00%	90,75%	CRR
900874061	McGregor Electrification	5	1 590 740	0,00	973 638,31	296 320,16	1 269 958,47	79,83%	320 781,53	75,57%	61,21%	CRR
900874021	Replacement of Prepaid Meters Bulk Supply Meters to Reduce	All	450 000	25 754,02	451 011,35	0,00	451 011,35	100,22%	-1 011,35	70,00%	100,22%	CRR
900874022	New Elect Connections	All	1 415 610	38 424,03	1 222 044,57	1 329,12	1 223 373,69	86,42%	192 236,31	76,47%	86,33%	CRR
900874023	Replacements and Repairs Street Lights	All	430 000	59 495,54	382 036,87	9 727,78	391 764,65	91,11%	38 235,35	74,65%	88,85%	CRR
900874024	Replacement and Repairs Network	All	1 380 000	150 191,53	1 218 274,06	0,00	1 218 274,06	88,28%	161 725,94	70,00%	88,28%	CRR
900874025	Electrification Projects	All	877 200	37 613,59	877 199,99	0,00	877 199,99	100,00%	0,01	70,00%	100,00%	INEP
900874070	Electrification Projects	All	577 000	0,00	0,00	577 000,00	577 000,00	100,00%	0,00	100,00%	0,00%	CRR
<b>Total Electrical Engineering</b>			<b>6 945 550</b>	<b>427 937,24</b>	<b>5 328 388,61</b>	<b>884 377,06</b>	<b>6 212 765,67</b>	<b>89,45%</b>	<b>732 784,33</b>	<b>75,29%</b>	<b>76,72%</b>	
<b>Infrastructure Development</b>												
900874041	Upgrading of Nkqubela Sportfield	2	6 400 545	37 294,53	1 197 159,06	4 881 768,98	6 078 928,04	94,98%	321 616,96	70,64%	18,70%	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%	95,00%	CRR
900874072	Vehicles	All	350 180	89 022,10	350 180,00	0,00	350 180,00	100,00%	0,00	100,00%	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%	86,70%	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%	103,80%	CRR
900874077	Housing Home Sanitation	2	51 630	0,00	0,00	51 630,00	51 630,00	100,00%	0,00	80,00%	0,00%	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	43,17%	0,00%	CRR
<b>Total Infrastructure Development</b>			<b>6 929 835</b>	<b>126 316,63</b>	<b>1 627 055,48</b>	<b>4 982 445,31</b>	<b>6 609 500,79</b>	<b>95,38%</b>	<b>320 334,21</b>	<b>74,61%</b>	<b>23,48%</b>	
<b>TOTAL: ENGINEERING SERVICES DIRECTORATE</b>			<b>46 147 105</b>	<b>1 757 140,32</b>	<b>27 459 182,70</b>	<b>11 963 217,29</b>	<b>39 422 399,99</b>	<b>85,43%</b>	<b>6 724 705,01</b>	<b>58,89%</b>	<b>59,50%</b>	

# CAPITAL BUDGET 2017/18

Expenditure as on 31 May 2018

Vote number	Project	Ward	Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure (Incl Orders) vs Budget	Balance	SDBIP YTD Planne/Budget Exp.	Actual Expenditure vs Budget	SOURCE
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	70,00%	100,00%	CRR
900874057	Restoration of Stores	All	112 730	29 745,64	85 081,44	0,00	85 081,44	75,47%	27 648,56	71,13%	75,47%	CRR
900874058	Vehicle for Stores Insurance Section	All	157 270	0,00	157 266,94	0,00	157 266,94	100,00%	3,06	69,19%	100,00%	CRR
Total Finance			570 000	29 745,64	542 348,38	-	542 348,38	95,15%	27 651,62	70,11%	95,15%	
TOTAL: FINANCIAL SERVICES DIRECTORATE			570 000	29 745,64	542 348,38	-	542 348,38	95,15%	27 651,62	70,11%	95,15%	
EXECUTIVE & COUNCIL												
Internal Audit												
900874092	Internal Audit Software	All	640 220	69 500,00	507 307,02	0,00	507 307,02	79,24%	132 913	80,00%	79,24%	CRR
Total Internal Audit			640 220	69 500,00	507 307,02	0,00	507 307,02	79,24%	132 913	80,00%	79,24%	
TOTAL:EXECUTIVE & COUNCIL			640 220	69 500,00	507 307,02	0,00	507 307,02	79,24%	132 913	80,00%	79,24%	
STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE												
Strategy & Social Development												
900874059	Equipment	All	500 000	34 042,37	191 772,26	50 015,58	241 787,84	48,36%	258 212,16	70,00%	38,35%	CRR
Total Strategy & Social Development			500 000	34 042,37	191 772,26	50 015,58	241 787,84	48,36%	258 212,16	70,00%	38,35%	
Information Technology												
900874060	General ICT Needs	All	2 000 000	175 250,00	1 145 455,38	571 009,04	1 716 464,42	85,82%	283 535,58	70,00%	57,27%	CRR
900874068	General ICT Needs	All	271 580	0,00	271 575,00	0,00	271 575,00	100,00%	5,00	90,00%	100,00%	CRR
Total Information Technology			2 271 580	175 250,00	1 417 030,38	571 009,04	1 988 039,42	87,52%	283 540,58	70,00%	62,38%	
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE			2 771 580	209 292,37	1 608 802,64	621 024,62	2 229 827,26	80,45%	541 752,74	70,00%	58,05%	
GRAND TOTAL												
			55 821 285	2 290 616	32 608 665	14 924 294	47 532 959	85,15%	8 288 325,58		58,42%	
Legend:												
	Under Expenditure											
	Over Expenditure											
	Budget 100% Spent											

## **Section 14 - Revenue and Expenditure compared to Budget per cost centre as at 30 May 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	106 310	1 567	103 888	102 402	1 486	1%	106 310
Executive and council		762	4 704	4 704	8	4 645	4 312	333	0	4 704
Mayor and Council		757	4 698	4 698	8	4 645	4 307	338	0	4 698
Municipal Manager, Town Secretary and Chief Executive		6	6	6	–	–	5	(5)	(0)	6
Finance and administration		98 509	100 809	101 607	1 559	99 244	98 091	1 153	0	101 607
Administrative and Corporate Support		272	710	1 117	–	60	700	(640)	0	1 117
Asset Management		53 655	161	161	24	3 304	481	2 823	0	161
Budget and Treasury Office		–	–	–	–	–	–	–	–	–
Finance		42 783	97 548	97 938	1 435	94 384	94 718	(335)	(0)	97 938
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		–	–	–	–	–	–	–	–	–
Information Technology		–	528	528	–	–	484	(484)	(0)	528
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		1 799	1 862	1 862	100	1 496	1 707	(211)	(0)	1 862
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		52 556	46 518	48 206	2 878	28 900	44 276	(15 376)	(0)	48 206
Community and social services		13 975	11 178	11 615	865	9 606	10 762	(1 157)	(0)	11 615
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		508	415	415	72	523	380	143	0	415
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		887	1 111	1 111	83	798	1 018	(220)	(0)	1 111
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		151	878	878	2	742	805	(63)	(0)	878
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		12 429	8 755	9 192	708	7 540	8 425	(885)	(0)	9 192
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	19	19	–	2	133	(131)	(0)	19
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		1 103	1 521	1 521	58	680	1 395	(714)	(0)	1 521
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		282	384	384	58	505	352	153	0	384
Recreational Facilities		–	556							

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	<b>1</b>									
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>26 692</b>	<b>55 695</b>	<b>27 597</b>	<b>655</b>	<b>8 924</b>	<b>26 418</b>	<b>(17 494)</b>	<b>(0)</b>	<b>27 597</b>
Planning and development		<b>4 040</b>	<b>27 570</b>	<b>11 550</b>	<b>353</b>	<b>5 950</b>	<b>11 708</b>	<b>(5 759)</b>	<b>(0)</b>	<b>11 550</b>
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		1 759	1 866	1 866	72	1 833	1 883	(50)	(0)	1 866
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		2 281	3 872	2 852	238	2 749	3 564	(815)	(0)	2 852
Project Management Unit		-	21 832	6 832	43	1 369	6 262	(4 894)	(0)	6 832
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		<b>22 652</b>	<b>28 125</b>	<b>16 048</b>	<b>302</b>	<b>2 974</b>	<b>14 710</b>	<b>(11 736)</b>	<b>(0)</b>	<b>16 048</b>
Police Forces, Traffic and Street Parking Control		-	21 625	9 547	100	784	8 751	(7 967)	(0)	9 547
Pounds		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		22 534	6 310	6 310	199	2 160	5 784	(3 623)	(0)	6 310
Roads		117	191	191	3	29	175	(145)	(0)	191
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>468 170</b>	<b>469 938</b>	<b>478 593</b>	<b>32 408</b>	<b>417 400</b>	<b>436 837</b>	<b>(19 436)</b>	<b>(0)</b>	<b>478 593</b>
Energy sources		<b>351 699</b>	<b>345 071</b>	<b>348 071</b>	<b>26 315</b>	<b>312 806</b>	<b>319 053</b>	<b>(6 247)</b>	<b>(0)</b>	<b>348 071</b>
Electricity		351 699	345 071	348 071	26 315	312 806	319 053	(6 247)	(0)	348 071
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		<b>49 969</b>	<b>66 817</b>	<b>72 420</b>	<b>3 134</b>	<b>50 391</b>	<b>64 526</b>	<b>(14 135)</b>	<b>(0)</b>	<b>72 420</b>
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		49 969	66 817	72 420	3 134	50 391	64 526	(14 135)	(0)	72 420
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		<b>37 393</b>	<b>30 884</b>	<b>30 936</b>	<b>1 514</b>	<b>30 986</b>	<b>28 357</b>	<b>2 630</b>	<b>0</b>	<b>30 936</b>
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		37 393	30 884	30 936	1 514	30 986	28 357	2 630	0	30 936
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		<b>29 110</b>	<b>27 166</b>	<b>27 166</b>	<b>1 446</b>	<b>23 217</b>	<b>24 901</b>	<b>(1 684)</b>	<b>(0)</b>	<b>27 166</b>
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		29 110	-	-	-	4 923	-	4 923	-	-
Solid Waste Removal		-	27 166	27 166	1 446	18 295	24 901	(6 607)	(0)	27 166
Street Cleaning		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>646 689</b>	<b>677 665</b>	<b>660 708</b>	<b>37 508</b>	<b>559 112</b>	<b>609 933</b>	<b>(50 821)</b>	<b>(0)</b>	<b>660 708</b>

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								%	
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>										
Executive and council		87 645	108 128	110 600	4 485	87 382	102 710	(15 328)	(0)	110 600
Mayor and Council		27 652	32 585	31 689	1 723	24 554	28 916	(4 362)	(0)	31 689
Municipal Manager, Town Secretary and Chief Executive		24 126	29 591	28 841	1 540	22 128	26 303	(4 175)	(0)	28 841
		3 526	2 994	2 848	183	2 426	2 612	(187)	(0)	2 848
Finance and administration		59 992	73 165	76 405	2 632	61 508	71 496	(9 988)	(0)	76 405
Administrative and Corporate Support		20 827	21 600	24 355	971	22 261	22 847	(586)	(0)	24 355
Asset Management		27 298	1 180	892	57	1 308	1 113	196	0	892
Budget and Treasury Office		–	3 640	6 308	365	4 547	5 778	(1 232)	(0)	6 308
Finance		409	24 133	23 395	2 103	19 765	21 157	(1 392)	(0)	23 395
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		–	2 849	1 648	286	2 721	1 690	1 031	0	1 648
Information Technology		7 491	9 164	9 524	(1 174)	6 019	8 741	(2 722)	(0)	9 524
Legal Services		–	1 973	2 034	1	22	1 033	(1 011)	(0)	2 034
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		3 967	5 721	5 086	(190)	2 461	6 288	(3 827)	(0)	5 086
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		–	2 903	3 161	215	2 404	2 849	(445)	(0)	3 161
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		–	2 379	2 507	129	1 320	2 298	(978)	(0)	2 507
Governance Function		–	2 379	2 507	129	1 320	2 298	(978)	(0)	2 507
<b>Community and public safety</b>										
		44 396	88 453	88 397	2 882	62 768	122 135	(59 367)	(0)	88 397
Community and social services		20 663	26 915	27 633	235	24 542	66 391	(41 849)	(0)	27 633
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		1 330	2 644	2 143	(4)	1 064	1 965	(901)	(0)	2 143
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		4 845	5 970	8 387	(246)	9 112	47 684	(38 572)	(0)	8 387
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		3 858	5 517	4 978	106	3 958	4 589	(631)	(0)	4 978
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		7 426	8 767	9 378	211	7 749	8 631	(882)	(0)	9 378
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		3 205	4 017	2 746	167	2 658	3 522	(864)	(0)	2 746
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
<b>Sport and recreation</b>										
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling										

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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
<b>R thousands</b>	<b>1</b>									
Health		-	-	-	-	-	-	-		-
Ambulance		-	-	-	-	-	-	-		-
Health Services		-	-	-	-	-	-	-		-
Laboratory Services		-	-	-	-	-	-	-		-
Food Control		-	-	-	-	-	-	-		-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-		-
Vector Control		-	-	-	-	-	-	-		-
Chemical Safety		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>67 652</b>	<b>94 217</b>	<b>76 163</b>	<b>246</b>	<b>43 929</b>	<b>30 666</b>	<b>13 263</b>	<b>0</b>	<b>76 163</b>
Planning and development		<b>19 643</b>	<b>26 892</b>	<b>28 685</b>	<b>1 487</b>	<b>11 735</b>	<b>(13 493)</b>	<b>25 228</b>	<b>(0)</b>	<b>28 685</b>
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	50	-	-	-	-		50
Central City Improvement District		-	-	-	-	-	-	-		-
Development Facilitation		-	-	-	-	-	-	-		-
Economic Development/Planning		3 076	3 624	4 811	191	2 556	4 583	(2 027)	(0)	4 811
Regional Planning and Development		-	-	-	-	-	-	-		-
Town Planning, Building Regulations and Enforcement, and City Engineer		14 084	17 959	20 210	1 019	5 870	(21 389)	27 259	(0)	20 210
Project Management Unit		2 484	5 309	3 614	276	3 310	3 313	(3)	(0)	3 614
Provincial Planning		-	-	-	-	-	-	-		-
Support to Local Municipalities		-	-	-	-	-	-	-		-
Road transport		<b>48 009</b>	<b>67 325</b>	<b>47 477</b>	<b>(1 241)</b>	<b>32 194</b>	<b>44 159</b>	<b>(11 965)</b>	<b>(0)</b>	<b>47 477</b>
Police Forces, Traffic and Street Parking Control		-	39 285	20 437	953	15 303	17 778	(2 475)	(0)	20 437
Pounds		-	-	-	-	-	-	-		-
Public Transport		-	-	-	-	-	-	-		-
Road and Traffic Regulation		29 016	2 006	3 397	89	3 245	4 125	(879)	(0)	3 397
Roads		18 993	26 034	23 644	(2 283)	13 646	22 256	(8 610)	(0)	23 644
Taxi Ranks		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape		-	-	-	-	-	-	-		-
Coastal Protection		-	-	-	-	-	-	-		-
Indigenous Forests		-	-	-	-	-	-	-		-
Nature Conservation		-	-	-	-	-	-	-		-
Pollution Control		-	-	-	-	-	-	-		-
Soil Conservation		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>370 394</b>	<b>386 610</b>	<b>379 293</b>	<b>38 980</b>	<b>335 435</b>	<b>347 435</b>	<b>(12 000)</b>	<b>(0)</b>	<b>379 293</b>
Energy sources		<b>295 044</b>	<b>303 529</b>	<b>293 042</b>	<b>39 640</b>	<b>266 460</b>	<b>269 024</b>	<b>(2 564)</b>	<b>(0)</b>	<b>293 042</b>
Electricity		295 044	303 529	293 042	39 640	266 460	269 024	(2 564)	(0)	293 042
Street Lighting and Signal Systems		-	-	-	-	-	-	-		-
Nonelectric Energy		-	-	-	-	-	-	-		-
Water management		<b>27 907</b>	<b>33 909</b>	<b>33 009</b>	<b>(288)</b>	<b>24 902</b>	<b>29 207</b>	<b>(4 306)</b>	<b>(0)</b>	<b>33 009</b>
Water Treatment		-	-	-	-	-	-	-		-
Water Distribution		27 907	33 653	32 282	(442)	22 914	28 540	(5 627)	(0)	32 282
Water Storage		-	256	727	154	1 988	667	1 321	0	727
Waste water management		<b>16 256</b>	<b>19 696</b>	<b>23 192</b>	<b>(1 386)</b>	<b>17 236</b>	<b>21 347</b>	<b>(4 112)</b>	<b>(0)</b>	<b>23 192</b>
Public Toilets		-	-	-	-	-	-	-		-
Sewerage		16 256	15 170	17 595	(1 645)	12 324	16 177	(3 853)	(0)	17 595
Storm Water Management		-	3 108	2 950	223	2 724	2 724	(0)	(0)	2 950
Waste Water Treatment		-	1 418	2 647	37	2 188	2 446	(258)	(0)	2 647
Waste management		<b>31 187</b>	<b>29 476</b>	<b>30 050</b>	<b>1 014</b>	<b>26 837</b>	<b>27 856</b>	<b>(1 019)</b>	<b>(0)</b>	<b>30 050</b>
Recycling		-	-	-	-	-	-	-		-
Solid Waste Disposal (Landfill Sites)		31 187	2 252	4 918	(1 092)	9 484	4 934	4 550	0	4 918
Solid Waste Removal		-	27 224	20 308	1 672	12 557	18 500	(5 943)	(0)	20 308
Street Cleaning		-	-	4 824	435	4 796	4 422	374	0	4 824
<b>Other</b>		<b>-</b>	<b>-</b>	<b>1 193</b>	<b>12</b>	<b>241</b>	<b>214</b>	<b>26</b>	<b>0</b>	<b>1 193</b>
Abattoirs		-	-	-	-	-	-	-		-
Air Transport		-	-	-	-	-	-	-		-
Forestry		-	-	-	-	-	-	-		-
Licensing and Regulation		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Tourism		-	-	1 193	12	241	214	26	0	1 193
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>570 087</b>	<b>677 409</b>	<b>655 646</b>	<b>46 605</b>	<b>529 755</b>	<b>603 160</b>	<b>(73 405)</b>	<b>(0)</b>	<b>655 646</b>
<b>Surplus/ (Deficit) for the year</b>		<b>76 602</b>	<b>256</b>	<b>5 061</b>	<b>(9 098)</b>	<b>29 357</b>	<b>6 773</b>	<b>22 584</b>	<b>0</b>	<b>5 061</b>

## **Section 15 - Financial Statements for the period 01 July 2017 to 30 May 2018**



# **LANGEBERG**

MUNISIPALITEIT MUNICIPALITY MASIPALA



**These financial statements have not been audited**

**FINANCIAL STATEMENTS**

**31 MAY 2018**

## LANGEBERG MUNICIPALITY

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**LANGEBERG MUNICIPALITY**

**STATEMENT OF FINANCIAL POSITION AT 31 MAY 2018**

	Notes	2018 R	Restated 2017 R
<b>NET ASSETS AND LIABILITIES</b>			
<b>Net Assets</b>		<b>660 393 955</b>	<b>631 050 688</b>
Capital Replacement Reserve	1	31 353 026	31 353 026
Accumulated Surplus		629 040 930	599 697 663
<b>Non-Current Liabilities</b>		<b>136 439 268</b>	<b>130 553 663</b>
Long-term Liabilities	2	14 725 143	17 926 458
Employee benefits	3	64 105 538	58 865 226
Non-Current Provisions	4	57 608 587	53 761 980
<b>Current Liabilities</b>		<b>114 540 648</b>	<b>109 346 574</b>
Consumer Deposits	5	10 956 787	9 968 278
Current Employee benefits	6	15 072 911	14 576 647
Provisions		5 085 335	5 547 638
Payables from exchange transactions	7	51 280 710	70 430 625
Unspent Conditional Government Grants and Receipts	8	21 883 632	3 082 897
Unspent Public Contributions	9	684 330	684 330
Taxes	10	4 520 784	-
Current Portion of Long-term Liabilities	2	5 056 160	5 056 160
<b>Total Net Assets and Liabilities</b>		<b>911 373 871</b>	<b>870 950 926</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>656 403 915</b>	<b>645 636 558</b>
Property, Plant and Equipment	11	623 732 581	612 891 492
Investment Property	12	26 925 561	26 971 067
Intangible Assets	13	138 653	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	676 974	634 415
<b>Current Assets</b>		<b>254 969 956</b>	<b>225 314 368</b>
Inventory	18	52 385 674	52 547 337
Receivables from exchange transactions	19	22 174 884	47 765 345
Receivables from non-exchange transactions	20	11 260 004	7 323 898
Unpaid Conditional Government Grants and Receipts	8	-	-
Operating Lease Asset		108 438	108 437
Taxes	10	-	1 809 247
Current Portion of Long-term Receivables	17	273 778	655 465
Cash and Cash Equivalents	21	168 767 177	115 104 639
<b>Total Assets</b>		<b>911 373 871</b>	<b>870 950 926</b>

LANGEBERG MUNICIPALITY

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

		2018	2017
	Notes	Actual R	Restated R
<b>REVENUE</b>			
<b>Revenue from Non-exchange Transactions</b>		<b>165 977 253</b>	<b>205 691 344</b>
<b>Taxation Revenue</b>		<b>46 521 253</b>	<b>42 685 693</b>
Property rates	22	46 521 253	42 685 693
<b>Transfer Revenue</b>		<b>116 086 227</b>	<b>136 563 868</b>
Government Grants and Subsidies - Capital	23	19 265 829	24 502 697
Government Grants and Subsidies - Operating	23	96 820 398	112 061 170
<b>Other Revenue</b>		<b>3 369 773</b>	<b>26 441 784</b>
Actuarial Gains	3	-	5 177 099
Availability fees		2 205 215	2 349 311
Fair Value Adjustments		-	1 918
Fines		1 164 558	9 514 508
Impairment Reversal	30	-	9 395 800
Income due to Change in Discount rate		-	-
Stock Adjustments		-	3 147
<b>Revenue from Exchange Transactions</b>		<b>393 121 235</b>	<b>440 997 741</b>
Service Charges	24	357 336 329	405 781 216
Rental of Facilities and Equipment		3 073 997	2 713 779
Interest Earned - external investments		6 720 453	5 930 563
Interest Earned - outstanding debtors		1 828 052	2 167 653
Licences and Permits		980 333	1 502 807
Agency Services		833 889	3 498 222
Other Income	25	15 620 272	18 733 747
Unamortised Discount - Interest		-	72 531
Gain on disposal of Property, Plant and Equipment		6 727 910	597 224
<b>Total Revenue</b>		<b>559 098 488</b>	<b>646 689 085</b>
<b>EXPENDITURE</b>			
Employee related costs	26	158 452 150	158 501 313
Remuneration of Councillors		9 352 097	9 233 663
Bad Debts Written Off	28	-	22 244 965
Debt Impairment	27	12 705 750	(0)
Depreciation and Amortisation	29	22 975 409	26 440 858
Collection costs		2 395 373	2 586 398
Impairments	30	-	283 314
Material		25 612 997	9 104 320
Unamortised Discount - Interest paid		-	92 495
Finance Charges	31	5 572 551	11 925 367
Bulk Purchases	32	237 642 065	270 735 747
Contracted services		11 208 365	13 007 248
Grants and Subsidies	33	139 258	132 500
Stock Adjustments		258 931	4 243
General Expenses	34	43 440 276	44 946 850
Loss on disposal of Property, Plant and Equipment		-	285 545
<b>Total Expenditure</b>		<b>529 755 221</b>	<b>569 524 826</b>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>29 343 267</b>	<b>77 164 259</b>

**LANGEBERG MUNICIPALITY**

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

	<b>Capital Replacement Reserve</b>	<b>Accumulated Surplus/(Deficit)</b>	<b>Total</b>
	<b>R</b>	<b>R</b>	<b>R</b>
			-
<b>Balance at 01 JULY 2016</b>	<b>35 245 178</b>	<b>518 636 105</b>	<b>553 881 283</b>
Correction of error (Refer to Note 33)	-	5 146.20	<b>5 146</b>
<b>Restated balance at 01 JULY 2016</b>	<b>35 245 178</b>	<b>518 641 251</b>	<b>553 886 429</b>
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	-
<b>Balance at 30 JUNE 2017</b>	<b>31 353 026</b>	<b>599 697 663</b>	<b>631 050 688</b>
Net Surplus for the year	-	29 343 267	29 343 267
Transfer to/from CRR	-	-	-
Property, Plant and Equipment purchased	-	-	-
<b>Balance at 30 SEPTEMBER 2017</b>	<b>31 353 026</b>	<b>629 040 930</b>	<b>660 393 955</b>

**LANGEBERG MUNICIPALITY**

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

		<b>31 MAY 2018</b>	<b>Restated 30 JUNE 2017</b>
	<b>Notes</b>	<b>R</b>	<b>R</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Ratepayers and other		421 572 428	462 772 324
Government - operating		112 052 954	112 844 949
Government - capital		23 131 579	23 963 762
Interest		6 720 453	8 742 545
<b>Payments</b>			
Suppliers and employees		(480 260 457)	(540 336 276)
Finance charges		(1 748 056)	(2 896 726)
Transfers and Grants		(139 258)	(132 500)
<b>Cash generated by operations</b>	<b>35</b>	<b>81 329 643</b>	<b>64 958 079</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment	11	(32 608 665)	(50 991 873)
Proceeds on Disposals		6 727 910	1 745 724
Purchase of Intangible Assets	13	-	(53 291)
<b>Net Cash from Investing Activities</b>		<b>(25 880 755)</b>	<b>(49 299 441)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Loans repaid		(2 774 859)	(4 590 962)
New loans raised		-	-
(Decrease)/Increase in Consumer Deposits		988 509	948 703
<b>Net Cash from Financing Activities</b>		<b>(1 786 349)</b>	<b>(3 642 258)</b>
<b>NET (INCREASE) /DECREASE IN CASH AND CASH EQUIVALENTS</b>		<b>53 662 538</b>	<b>12 016 380</b>
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	168 767 177	115 104 639
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>53 662 539</b>	<b>12 016 379</b>

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

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

**Assets pledged as security:**

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

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

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

<b>3</b>	<b>EMPLOYEE BENEFITS</b>	<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
	Post Retirement Benefits	55 060 463	50 185 498
	Long Service Awards	9 045 075	8 679 728
	<b>Total Non-current Employee Benefit Liabilities</b>	<b>64 105 538</b>	<b>58 865 226</b>
	<b><u>Post Retirement Benefits</u></b>		
	Balance 1 July	52 109 861	51 412 969
	Contribution for the year	2 076 025	2 434 406
	Interest Cost	4 524 763	4 695 585
	Expenditure for the year	-1 746 071.81	(1 804 155)
	Actuarial Loss / (Gain)	-	(4 628 944)
	<b>Total post retirement benefits 31 MAY 2018</b>	<b>56 964 577</b>	<b>52 109 861</b>
	<b>Less:</b> Transfer of Current Portion - Note 6	(1 904 114)	(1 924 363)
	<b>Balance at end of year</b>	<b>55 060 463</b>	<b>50 185 498</b>
	<b><u>Long Service Awards</u></b>		
	Balance 1 July	9 597 679	9 377 980
	Contribution for the year	756 334	829 256
	Interest Cost	705 018	756 268
	Expenditure for the year	-727 502.42	(817 670)
	Actuarial Loss / (Gain)	-	(548 155)
	<b>Total long service 31 MAY 2018</b>	<b>10 331 529</b>	<b>9 597 679</b>
	<b>Less:</b> Transfer of Current Portion - Note 6	(1 286 455)	(917 951)
	<b>Balance at end of year</b>	<b>9 045 075</b>	<b>8 679 728</b>

<b>4</b>	<b>NON-CURRENT PROVISIONS</b>	<b>2018</b>	<b>2017</b>
	Provision for Rehabilitation of Landfill-sites	57 608 587	53 761 980
	<b>Total Non-current Provisions</b>	<b>57 608 587</b>	<b>53 761 980</b>

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

<b><u>Landfill Sites</u></b>	<b>2018</b>	<b>2017</b>
Balance 1 July	59 309 618	55 627 947
Contribution for the year	-	65 854
Expenditure incurred (Interest)	3 384 304	3 615 817
<b>Total provision 31 MAY 2018</b>	<b>62 693 922</b>	<b>59 309 618</b>
<b>Less:</b> Transfer of Current Portion to Current Provisions - Note 7	(5 085 335)	(5 547 638)
<b>Balance at end of year</b>	<b>57 608 587</b>	<b>53 761 980</b>

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

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

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

		<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
<b>5</b>	<b>CONSUMER DEPOSITS</b>		
	Municipal services	10 956 787	9 968 278
	<b>Total Consumer Deposits</b>	<b>10 956 787</b>	<b>9 968 278</b>
	<b>Guarantees held in lieu of Electricity and Water Deposits</b>	<b>-</b>	<b>2 414 449</b>

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

<b>6</b>	<b>CURRENT EMPLOYEE BENEFITS</b>	<b>2018</b>	<b>2017</b>
	Current Portion of Post Retirement Benefits - Note 3	1 904 114	1 924 363
	Current Portion of Long-Service Provisions - Note 3	1 286 455	917 951
	Staff Leave	7 696 451	7 147 297
	Performance Bonuses	411 482	411 482
	Bonuses	3 774 408	4 175 554
	<b>Total Current Employee Benefits</b>	<b>15 072 911</b>	<b>14 576 647</b>

The movement in current employee benefits is reconciled as follows:

	<b><u>Staff Leave</u></b>	<b>2018</b>	<b>2017</b>
	Balance at beginning of year	7 147 297	6 850 420
	Contribution to current portion	366 534	4 103 970
	Expenditure incurred	182 621	(3 807 093)
	Balance at end of year	<b>7 696 451</b>	<b>7 147 297</b>

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.

	<b><u>Performance Bonuses</u></b>	<b>2018</b>	<b>2017</b>
	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	<b>411 482</b>	<b>411 482</b>

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

	<b><u>Bonuses</u></b>	<b>2018</b>	<b>2017</b>
	Balance at beginning of year	4 175 554	4 005 432
	Contribution to current portion	6 855 637	7 638 013
	Expenditure incurred	(7 256 783)	(7 467 891)
	Balance at end of year	<b>3 774 408</b>	<b>4 175 554</b>

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	30 815 159	54 588 923
	Payments received in advance	(1 016 410)	3 108 405
	Retentions and Guarantees	2 394 539	2 824 037
	Sundry Deposits	18 269 760	8 810 136
	Sundry Creditors	817 661	1 099 124
	<b>Total Trade Payables</b>	<b>51 280 710</b>	<b>70 430 625</b>

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
	<b>Unspent Grants</b>	21 883 632	3 082 897
	National Government Grants	5 861 001	104 496
	Provincial Government Grants	15 111 188	2 516 958
	District Municipality	911 443	461 443
	<b>Less:</b> Unpaid Grants	-	-
	National Government Grants	-	-
	Provincial Government Grants	-	-
	District Municipality	-	-
	<b>Total Conditional Grants and Receipts</b>	<b>21 883 632</b>	<b>3 082 897</b>

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
	<b>Total Unspent Public Contributions</b>	<b>684 330</b>	<b>684 330</b>

Reconciliation of public contributions

Silwer Strand Home Owners Association

Opening balance	62 849	62 849
Contributions received	-	-
Conditions met - Transferred to revenue	-	-
<b>Closing balance</b>	<b>62 849</b>	<b>62 849</b>

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

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

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

<b>10</b>	<b>TAXES</b>	<b>2018</b>	<b>2017</b>
<b>10.1</b>	<b>VAT PAYABLE</b>		
	VAT Payable	3 458 113	15 406
	VAT output in suspense	8 042 447	7 111 532
	Less: VAT portion of receivables	(3 545 209)	(3 545 209)
	Total Vat payable	<u><b>7 955 351</b></u>	<u><b>3 581 729</b></u>
<b>10.2</b>	<b>VAT RECEIVABLE</b>		
	VAT input in suspense	3 434 567	5 390 976
	Total VAT receivable	<u><b>3 434 567</b></u>	<u><b>5 390 976</b></u>
<b>10.3</b>	<b>NET VAT RECEIVABLE/(PAYABLE)</b>	<u><b>(4 520 784)</b></u>	<u><b>1 809 247</b></u>

11 PROPERTY, PLANT AND EQUIPMENT

11.1 31 MAY 2018

Reconciliation of Carrying Value	Cost											Accumulated Depreciation and Impairment Losses											Carrying Value
	Opening Balance Original Cost	Opening Balance Residual Values	Adjustments Original Cost	Adjustments Residual Values	Restated Opening Balance Original Cost	Restated Opening Residual Value	Additions Original Cost	Additions Residual Values	Disposals / Transfer Original Cost	Disposals / Transfer Residual Values	Adjustments	Closing Balance Cost	Accumulated Depreciation Opening Balance	Accumulated Impairments Opening Balance	Adjustments	Depreciation	Disposals / Transfer	Impairments	Adjustments	Accumulated Depreciation Closing Balance	Accumulated Impairments Closing Balance		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
Land and Buildings	101 991 454	1	-	-	102 071 955	-	-	-	-	-	-	102 071 955	9 044 880	203 340	-	926 543	-	-	-	9 971 424	203 340	91 897 191	
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	-	926 543	-	-	-	9 971 424	3 340	34 805 824	
Work in Progress	80 500	-	-	-	80 500	-	-	-	-	-	-	80 500	-	-	-	-	-	-	-	-	-	80 500	
Infrastructure	541 741 960	2	-	-	541 741 962	-	32 608 665	-	-	-	1 091 543	575 442 170	134 924 152	529 037	-	13 348 618	-	-	-	148 272 770	529 037	426 640 363	
Electricity	130 377 515	-	-	-	130 377 515	-	-	-	-	-	-	130 377 515	40 543 578	-	-	3 077 831	-	-	-	43 621 409	-	86 756 106	
Electricity capital spares	2 092 595	-	-	-	2 092 595	-	-	-	-	1 091 543	3 184 138	-	-	-	-	-	-	-	-	-	-	3 184 138	
Housing	5 876 200	-	-	-	5 876 200	-	-	-	-	-	5 876 200	330 557	508 397	-	8 920	-	-	-	339 477	508 397	5 028 326		
Roads	136 929 954	-	-	-	136 929 954	-	-	-	-	-	136 929 954	40 500 171	-	-	3 536 334	-	-	-	44 036 505	-	92 893 449		
Sewerage	78 775 047	1	-	-	78 775 048	-	-	-	-	-	78 775 048	18 049 086	-	-	2 414 328	-	-	-	20 463 414	-	58 311 634		
Waste Management	33 753 294	-	-	-	33 753 294	-	-	-	-	-	33 753 294	5 848 065	-	-	1 025 058	-	-	-	6 873 123	-	26 880 171		
Water	137 299 513	1	-	-	137 299 514	-	-	-	-	-	137 299 514	29 652 695	20 640	-	3 286 147	-	-	-	32 938 842	20 640	104 340 032		
Water capital spares	380 734	-	-	-	380 734	-	-	-	-	-	380 734	-	-	-	-	-	-	-	-	-	380 734		
Work in Progress	16 257 109	-	-	-	16 257 109	-	32 608 665	-	-	-	48 865 774	-	-	-	-	-	-	-	-	-	48 865 774		
Community Assets	79 396 379	-	-	-	79 396 379	-	-	-	-	-	79 396 379	19 792 074	-	-	-	1 797 379	-	-	-	21 589 454	-	57 806 925	
Airfield	243 058	-	-	-	243 058	-	-	-	-	-	243 058	49 187	-	-	-	7 169	-	-	56 356	-	186 702		
Cemeteries	2 494 252	-	-	-	2 494 252	-	-	-	-	-	2 494 252	1 194 893	-	-	-	83 092	-	-	1 277 985	-	1 216 266		
Clinics	2 870 191	-	-	-	2 870 191	-	-	-	-	-	2 870 191	654 310	-	-	57 671	-	-	711 981	-	2 158 210			
Community halls	16 086 304	-	-	-	16 086 304	-	-	-	-	-	16 086 304	3 388 864	-	-	178 947	-	-	3 567 810	-	12 518 493			
Fire, safety & emergency	681 144	-	-	-	681 144	-	-	-	-	-	681 144	334 144	-	-	28 227	-	-	362 371	-	318 774			
Libraries	13 076 394	-	-	-	13 076 394	-	-	-	-	-	13 076 394	2 960 991	-	-	396 972	-	-	3 357 963	-	9 718 431			
Museums & Art Galleries	595 166	-	-	-	595 166	-	-	-	-	-	595 166	130 824	-	-	8 154	-	-	138 978	-	456 188			
Other	9 821 482	-	-	-	9 821 482	-	-	-	-	-	9 821 482	1 673 056	-	-	301 375	-	-	1 974 431	-	7 847 050			
Parks & Gardens	11 573 771	-	-	-	11 573 771	-	-	-	-	-	11 573 771	1 524 597	-	-	109 313	-	-	1 633 910	-	9 939 861			
Recreation facilities	1 729 213	-	-	-	1 729 213	-	-	-	-	-	1 729 213	1 264 210	-	-	51 701	-	-	1 315 910	-	413 303			
Sport fields & stadia	16 043 807	-	-	-	16 043 807	-	-	-	-	-	16 043 807	4 966 286	-	-	470 454	-	-	5 436 740	-	10 607 067			
Swimming pools	3 468 269	-	-	-	3 468 269	-	-	-	-	-	3 468 269	1 650 713	-	-	104 306	-	-	1 755 019	-	1 713 250			
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	-	-	-	1 075 062	-	-	-	2 324 932	-	1 119 303	
Office Equipment (Lease)	3 444 235	-	-	-	3 444 235	-	-	-	-	-	3 444 235	1 249 870	-	-	-	1 075 062	-	-	-	2 324 932	-	1 119 303	
Other Assets	80 314 326	11 116 898	-	-	80 314 326	11 116 898	-	-	-	-	91 431 224	39 186 823	264 088	-	5 711 515	-	-	-	44 898 338	264 088	46 268 798		
Computer hardware/equipment	15 698 449	27	-	-	15 698 449	27	-	-	-	-	15 698 476	7 400 847	101 136	-	1 361 006	-	-	-	8 761 853	101 136	6 835 487		
Furniture & office equipment	8 879 940	58 302	-	-	8 879 940	58 302	-	-	-	-	8 938 242	4 257 794	14 884	-	953 539	-	-	-	5 211 333	14 884	3 712 025		
General Vehicles	27 027 569	8 671 001	-	-	27 027 569	8 671 001	-	-	-	-	35 698 570	12 552 835	131 265	-	1 684 071	-	-	-	14 236 906	131 265	21 330 398		
Other	2 387 381	207 942	-	-	2 387 381	207 942	-	-	-	-	2 595 323	514 242	-	-	213 158	-	-	727 400	-	1 867 923			
Other Buildings	1 260 505	-	-	-	1 260 505	-	-	-	-	-	1 260 505	607 491	-	-	33 280	-	-	640 771	-	619 734			
Specialised Vehicles	3 924 298	954 721	-	-	3 924 298	954 721	-	-	-	-	4 879 018	2 557 906	-	-	179 970	-	-	2 737 877	-	2 141 142			
Plant & Equipment	21 136 185	1 224 906	-	-	21 136 185	1 224 906	-	-	-	-	22 361 091	11 295 708	16 802	-	1 286 491	-	-	12 582 199	16 802	9 762 090			
	806 888 355	11 116 901	-	-	806 968 858	11 116 898	32 608 665	-	-	-	1 091 543	851 785 963	204 197 799	996 465	-	22 859 118	-	-	-	227 056 918	996 465	623 732 581	

## 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 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			
<b>Land and Buildings</b>	<b>91 399 504</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>91 399 504</b>	<b>1</b>	<b>11 847 063</b>	<b>-</b>	<b>-1 174 613</b>	<b>-</b>	<b>-</b>	<b>102 071 955</b>	<b>8 209 272</b>	<b>203 340</b>	<b>-</b>	<b>858 999</b>	<b>-23 391</b>	<b>-</b>	<b>-</b>	<b>9 044 880</b>	<b>203 340</b>	<b>92 823 734</b>
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
<b>Infrastructure</b>	<b>519 214 777</b>	<b>2</b>	<b>-113 415</b>	<b>-</b>	<b>519 101 362</b>	<b>2</b>	<b>22 730 088</b>	<b>-</b>	<b>-202 905</b>	<b>-</b>	<b>113 415</b>	<b>541 741 962</b>	<b>121 503 561</b>	<b>508 397</b>	<b>-</b>	<b>13 558 836</b>	<b>-138 245</b>	<b>20 640</b>	<b>-</b>	<b>134 924 152</b>	<b>529 037</b>	<b>406 288 774</b>
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
<b>Community Assets</b>	<b>74 373 612</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74 373 612</b>	<b>-</b>	<b>5 107 766</b>	<b>-</b>	<b>-85 000</b>	<b>-</b>	<b>-</b>	<b>79 396 379</b>	<b>18 034 358</b>	<b>-</b>	<b>-</b>	<b>1 772 994</b>	<b>-15 278</b>	<b>-</b>	<b>-</b>	<b>19 792 074</b>	<b>-</b>	<b>59 604 304</b>
Airfield	243 058	-	-	-	243 058	-	-	-	-	-	-	243 058	41 376	-	-	7 811	-	-	-	49 187	-	193 871
Cemeteries	2 494 252	-	-	-	2 494 252	-	-	-	-	-	-	2 494 252	1 096 891	-	-	98 002	-	-	-	1 194 893	-	1 299 359
Clinics	2 955 191	-	49 000	-	3 004 191	-	-	-	-85 000	-	(49 000)	2 870 191	606 663	-	-	62 925	(15 278)	-	-	654 310	-	2 215 881
Community halls	16 086 304	-	-	-	16 086 304	-	-	-	-	-	-	16 086 304	3 193 892	-	-	194 972	-	-	-	3 388 864	-	12 697 440
Fire, safety & emergency	681 144	-	-	-	681 144	-	-	-	-	-	-	681 144	303 390	-	-	30 755	-	-	-	334 144	-	347 000
Libraries	8 701 023	-	(1 388 490)	-	7 312 533	-	4 375 371	-	-	-	1 388 490	13 076 394	2 715 813	-	-	245 178	-	-	-	2 960 991	-	10 115 402
Museums & Art Galleries	595 166	-	-	-	595 166	-	-	-	-	-	-	595 166	121 940	-	-	8 884	-	-	-	130 824	-	464 342
Other	9 821 482	-	-	-	9 821 482	-	-	-	-	-	-	9 821 482	1 344 693	-	-	328 364	-	-	-	1 673 056	-	8 148 425
Parks & Gardens	11 573 771	-	-	-	11 573 771	-	-	-	-	-	-	11 573 771	1 404 771	-	-	119 826	-	-	-	1 524 597	-	10 049 174
Recreation facilities	1 729 213	-	-	-	1 729 213	-	-	-	-	-	-	1 729 213	1 207 879	-	-	56 331	-	-	-	1 264 210	-	465 004
Sport fields & stadia	15 908 058	-	(453 118)	-	15 454 940	-	135 749	-	-	-	453 118	16 043 807	4 459 985	-	-	506 300	-	-	-	4 966 286	-	11 077 521
Swimming pools	3 468 269	-	-	-	3 468 269	-	-	-	-	-	-	3 468 269	1 537 067	-	-	113 646	-	-	-	1 650 713	-	1 817 556
Work in Progress	116 683	-	1 792 607	-	1 909 290	-	596 647	-	-	-	(1 792 607)	713 329	-	-	-	-	-	-	-	-	-	713 329
<b>Leased Assets</b>	<b>2 237 884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 237 884</b>	<b>-</b>	<b>1 391 184</b>	<b>-</b>	<b>-184 832</b>	<b>-</b>	<b>-</b>	<b>3 444 235</b>	<b>360 531</b>	<b>-</b>	<b>-</b>	<b>1 048 837</b>	<b>-159 498</b>	<b>-</b>	<b>-</b>	<b>1 249 870</b>	<b>-</b>	<b>2 194 366</b>
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
<b>Other Assets</b>	<b>71 174 215</b>	<b>9 825 142</b>	<b>-5 816</b>	<b>-</b>	<b>71 168 399</b>	<b>9 825 142</b>	<b>9 986 928</b>	<b>1 314 212</b>	<b>-846 817</b>	<b>-22 456</b>	<b>5 816</b>	<b>91 431 224</b>	<b>34 283 084</b>	<b>1 413</b>	<b>-</b>	<b>5 669 906</b>	<b>-766 166</b>	<b>262 674</b>	<b>-</b>	<b>39 186 823</b>	<b>264 088</b>	<b>51 980 313</b>
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
	<b>758 399 992</b>	<b>9 825 145</b>	<b>(119 231)</b>	<b>-</b>	<b>758 280 761</b>	<b>9 825 145</b>	<b>51 063 029</b>	<b>1 314 212</b>	<b>(2 484 167)</b>	<b>(22 456)</b>	<b>119 231</b>	<b>818 085 755</b>	<b>182 390 805</b>	<b>713 150.38</b>	<b>-</b>	<b>22 909 572</b>	<b>(1 102 578)</b>	<b>283 314</b>	<b>-</b>	<b>204 197 799</b>	<b>996 465</b>	<b>612 891 482</b>

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

	2018 R	2017 R
<b>12 INVESTMENT PROPERTY</b>		
<b>Net Carrying amount at 1 July</b>	<b>26 971 067</b>	<b>27 040 649</b>
Cost	28 804 905	28 824 905
Accumulated Depreciation	(1 833 838)	(1 784 256)
Disposals	-	(20 000)
Depreciation for the year	(45 506)	(49 582)
<b>Net Carrying amount at end of period</b>	<b>26 925 561</b>	<b>26 971 067</b>
Cost	28 804 905	28 804 905
Accumulated Depreciation	(1 879 344)	(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	2 460 950	3 967 335

	2018 R	2017 R
<b>13 INTANGIBLE ASSETS</b>		
<b>Computer Software and Servitudes</b>		
<b>Net Carrying amount at 1 July</b>	<b>209 437</b>	<b>210 328</b>
Cost	1 059 134	1 005 843
Accumulated Amortisation	(849 697)	(795 515)
Acquisitions		53 291
Amortisation	(70 785)	(54 182)
<b>Net Carrying amount at end of period</b>	<b>138 653</b>	<b>209 437</b>
Cost	1 059 134	1 059 134
Accumulated Amortisation	(920 482)	(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
<b>Total</b>	<b>209 437</b>	<b>209 437</b>

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
<b>14 HERITAGE ASSETS</b>		
<b>Net Carrying amount at 1 July</b>	<b>649 000</b>	<b>649 000</b>
Impairments	(389 000)	(389 000)
<b>Net Carrying amount at end of period</b>	<b>260 000</b>	<b>260 000</b>
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
<b>15 CAPITALISED RESTORATION COST</b>		
<b>Net Carrying amount at 1 July</b>	<b>4 547 326</b>	<b>7 957 403</b>
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)
<b>Net Carrying amount at end of period</b>	<b>4 547 326</b>	<b>4 547 326</b>
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.

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

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	<b>64.80</b>	<b>64.80</b>
The market value per share at year end: KVV Shares	<b>12.00</b>	<b>12.00</b>
The market value per share at year end: Capevin Shares	<b>9.05</b>	<b>9.05</b>

17	LONG-TERM RECEIVABLES	2018 R	2017 R
	Provincial Government Housing Loans - At amortised cost	373 372	365 196
	Staff Study loans - At amortised cost	95 433	139 551
	Services connections - At amortised cost	478 426	520 610
	Land Sales - At amortised cost	(303 103)	-
	Short-term Installments	273 778	264 524
	Agreements with Consumer Debtors	13 463 354	13 430 508
		<hr/>	<hr/>
	<b>Less:</b> Current portion transferred to current receivables	14 381 259 (273 778)	14 720 389 (655 465)
		<hr/>	<hr/>
	<b>Less:</b> Provision for Impairment	14 107 482 (13 430 508)	14 064 924 (13 430 508)
		<hr/>	<hr/>
	<b>Total Long Term Receivables</b>	<b>676 974</b>	<b>634 415</b>

#### 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
<b>Reconciliation of Provision for Bad Debts</b>		
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/>
<b>Balance at end of year</b>	<b>13 430 508</b>	<b>13 430 508</b>

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

		<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
<b>18</b>	<b>INVENTORY</b>		
	Maintenance Materials - At cost	7 224 208	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
	<b>Total Inventory</b>	<b>52 385 674</b>	<b>52 547 337</b>
		<b>2018</b>	<b>2017</b>
<b>19</b>	<b>RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>		
	Electricity	23 503 107	21 266 351
	Water	5 969 868	7 505 642
	Refuse	5 343 735	4 138 023
	Sewerage	6 925 101	5 526 934
	Housing Rentals	571 969	560 346
	Other Receivables	4 017 958	4 090 414
	Prepaid Expenses	25 854	122 821
	Other	2 045 072	19 253 605
	<b>Total Receivables from Exchange Transactions</b>	<b>48 402 663</b>	<b>62 464 135</b>
	Less: Provision for Impairment	(26 227 779)	(14 698 791)
	<b>Total Net Receivables from Exchange Transactions</b>	<b>22 174 884</b>	<b>47 765 345</b>

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

	<b>2018</b>	<b>2017</b>
<b>RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUE)</b>		
<b>Reconciliation of Provision for Bad Debts</b>		
Balance at beginning of year	14 698 791	15 043 689
Contribution to provision/(Reversal of provision)	6 723 552	(344 898)
Bad Debts Written Off	4 805 436	-
<b>Balance at end of year</b>	<b>26 227 779</b>	<b>14 698 791</b>

		<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
<b>20</b>	<b>RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS</b>		
	Rates	5 402 850	2 719 278
	Fines	6 250 200	6 250 200
	Other Receivables	10 364 996	9 112 461
	Accrued Interest	1 160 294	615 137
	Availability charges	6 229 954	5 714 522
	Other	2 974 748	2 782 803
	<b>Total Receivables from Non-Exchange Transactions</b>	<b>22 018 046</b>	<b>18 081 939</b>
	Less: Provision for Impairment	(10 758 041)	(10 758 041)
	<b>Total Net Receivables from Non-Exchange Transactions</b>	<b>11 260 004</b>	<b>7 323 898</b>
	<b>Reconciliation of Provision for Bad Debts</b>		
	Balance at beginning of year	10 758 041	24 532 906
	Contribution to provision/(Reversal of provision)	22 963 831	(7 012 055)
	Bad Debts Written Off	(22 963 831)	-
	<b>Balance at end of year</b>	<b>10 758 041</b>	<b>10 758 041</b>

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**CASH AND CASH EQUIVALENTS**

	2018 R	2017 R
<b><u>Assets</u></b>		
Call Investments Deposits	130 038 705	95 083 394
Bank Accounts	38 716 662	20 010 635
Cash Floats	11 810	10 610
<b>Total Cash and Cash Equivalents - Assets</b>	<b>168 767 177</b>	<b>115 104 639</b>
<b><u>Liabilities</u></b>		
Primary Bank Account	-	-
<b>Total Cash and Cash Equivalents - Liabilities</b>	<b>-</b>	<b>-</b>

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
<b><u>Current Accounts</u></b>		
Primary Bank account	38 716 662	20 010 635
Traffic bank account	-	-
	<b>38 716 662</b>	<b>20 010 635</b>

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	38 716 662	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	25 038 705	25 083 394
		<b>130 038 705</b>	<b>95 083 394</b>

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

<b>22</b>	<b>PROPERTY RATES</b>	<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
	<u>Actual</u>		
	<b>Rateable Land and Buildings</b>	56 903 689	53 813 009
	Residential, Commercial Property, State	56 903 689	53 813 009
	Less: Rebates	(10 382 436)	(11 127 316)
	<b>Total Assessment Rates</b>	<b>46 521 253</b>	<b>42 685 693</b>
<b>23</b>	<b>GOVERNMENT GRANTS AND SUBSIDIES</b>		
	<b>Unconditional Grants</b>	<b>32 112 790</b>	<b>60 461 000</b>
	Equitable Share	32 112 790	60 461 000
	<b>Conditional Grants</b>	<b>83 973 437</b>	<b>76 102 868</b>
	Grants and donations	-	1 370 638
	Subsidies	83 973 437	74 732 230
	<b>Total Government Grants and Subsidies</b>	<b>116 086 227</b>	<b>136 563 868</b>
	Government Grants and Subsidies - Capital	19 265 829	24 502 697
	Government Grants and Subsidies - Operating	96 820 398	112 061 170
		<b>116 086 227</b>	<b>136 563 868</b>
<b>23.1</b>	<b>Equitable share</b>	<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
	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.		
<b>23.2</b>	<b>Local Government Financial Management Grant (FMG)</b>		
	Opening balance	-	-
	Grants received	1 550 000	1 475 000
	Conditions met - Operating	(1 403 033)	(1 475 000)
	Conditions met - Capital	-	-
	Conditions still to be met	<b>146 967</b>	<b>-</b>
	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).		
<b>23.3</b>	<b>Municipal Systems Improvement Grant</b>		
	Opening balance	-	-
	Grants received	-	-
	Conditions met - Operating	-	-
	Conditions met - Capital	-	-
	Conditions still to be met	<b>-</b>	<b>-</b>
	The MSIG was used for building in-house capacity to perform municipal functions and stabilise institutional and governance systems.		
<b>23.4</b>	<b>Municipal Infrastructure Grant (MIG)</b>		
	Opening balance	-	-
	Grants received	21 950 000	20 983 000
	Transfer	-	-
	Conditions met - Operating	(2 014 123)	(2 576 787)
	Conditions met - Capital	(14 359 777)	(18 406 213)
	Conditions to be met	<b>5 576 100</b>	<b>-</b>
	The grant was used to upgrade infrastructure in previously disadvantaged areas.		

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

<b>GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)</b>		<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
<b>23.5 Housing Grants</b>			
Opening balance		2 110 301	1 004 545
Grants received		21 068 704	38 354 126
Transfer		-	-
Conditions met - Operating		(18 481 406)	(37 248 369)
Conditions met - Capital		-	-
Conditions to be met		<b>4 697 600</b>	<b>2 110 301</b>
<b>23.6 Integrated National Electrification Grant</b>			
Opening balance		0	33 126
Grants received		1 000 000	1 221 000
Transfer		-	-
Conditions met - Operating		(122 800)	(143 020)
Conditions met - Capital		(877 200)	(1 111 106)
Conditions to be met		<b>0</b>	<b>0</b>
The National Electrification Grant was used for electrical connections in previously disadvantaged areas.			
<b>23.7 Other Grants</b>			
Opening balance		972 594	7 196 111
Grants received		24 231 829	14 314 585
Transfer		297 571	(5 395 729)
Conditions met - Operating		(9 415 036)	(10 156 994)
Conditions met - Capital		(4 028 852)	(4 985 378)
Conditions to be met		<b>12 058 106</b>	<b>972 594</b>
Various grants were received from other spheres of government (e.g. Library fund and Skills Development Grant)			
<b>23.8 Total Grants</b>			
Opening balance		3 082 897	8 233 784
Grants received		135 184 533	136 808 711
Transfer		297 571	5 395 728
Conditions met - Operating		(96 820 398)	(112 061 170)
Conditions met - Capital		(19 265 829)	(24 502 697)
Conditions to be met		<b>22 478 773</b>	<b>13 874 355</b>
<u>Disclosed as follows:</u>			
Unspent Conditional Government Grants and Receipts		21 883 632	3 082 897
Unpaid Conditional Government Grants and Receipts		-	-
		<b>21 883 632</b>	<b>3 082 897</b>

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

		<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
<b>24</b>	<b>SERVICE CHARGES</b>		
	Electricity	299 369 509	338 088 350
	Water	28 266 194	37 919 502
	Refuse removal	14 315 506	21 871 550
	Sewerage and Sanitation Charges	28 129 121	28 308 880
		<hr/>	<hr/>
		370 080 330	426 188 283
	Less: Rebates	(12 744 001)	(20 407 066)
	<b>Total Service Charges</b>	<b>357 336 329</b>	<b>405 781 216</b>
		<hr/>	<hr/>
<b>25</b>	<b>OTHER INCOME</b>		
	Bad Debts Recovered	-	-
	Building plans	1 020 299	953 921
	Bulk service levies	53 823	3 563 630
	Cemeteries	514 282	499 741
	Commission	218 467	210 618
	Connection fees	3 453 768	2 919 116
	Fair Value Adjustments	-	-
	Fire brigade fees	82 598	150 887
	Insurance claims	2 320 660	2 258 120
	Interest Received - Bank Account	3 550 782	2 956 374
	Photo copies	83 605	71 764
	Planning application fees	696 744	421 745
	Re-connection fees	278 585	558 984
	Valuation certificates	144 569	136 370
	Contributed assets	-	-
	Sundry income	3 215 976	4 032 477
	Internal recoveries and charges	(13 886)	-
		<hr/>	<hr/>
	<b>Total Other Income</b>	<b>15 620 272</b>	<b>18 733 747</b>
		<hr/>	<hr/>
<b>26</b>	<b>EMPLOYEE RELATED COSTS</b>		
	Salaries and Wages	98 824 671	101 469 827
	Bonus	7 857 288	8 005 975
	Contributions for UIF, pensions and medical aids	22 907 580	23 010 101
	Group Life Insurance	222 215	263 621
	Housing Subsidy	1 567 466	1 685 317
	Leave Reserve Fund	4 618 275	3 716 772
	Long service awards	869 264	829 256
	Overtime	6 058 534	6 479 803
	Post Employment Health	6 503 731	2 434 406
	Travel, motor car, telephone, assistance and other allowances	9 023 127	10 337 454
		<hr/>	<hr/>
		158 452 150	158 232 532
	<u>Less:</u> Employee Costs allocated elsewhere	-	-
	<b>Total Employee Related Costs</b>	<b>158 452 150</b>	<b>158 232 532</b>
		<hr/>	<hr/>
<b>27</b>	<b>DEBT IMPAIRMENT</b>		
	Long term Receivables - Note 17	-	(2 320 333)
	Trade Receivables from exchange transactions - Note 19	6 723 552	(344 898)
	Trade Receivables from non-exchange transactions - Note 20	22 963 831	(7 012 055)
		<hr/>	<hr/>
	<b>Total Contribution to Debt Impairment</b>	<b>29 687 383</b>	<b>(9 677 286)</b>
	Less: portion Relating to VAT - note 12	-	281 486
		<hr/>	<hr/>
	<b>Total Debt Impairment</b>	<b>29 687 383</b>	<b>(9 395 800)</b>
		<hr/>	<hr/>
<b>28</b>	<b>BAD DEBTS WRITTEN OFF</b>		
	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/>
		-	<b>22 244 965</b>
		<hr/>	<hr/>

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

		<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
<b>29</b>	<b>DEPRECIATION AND AMORTISATION</b>		
	Property Plant and Equipment	22 859 118	22 909 572
	Capitalised Restoration Cost	-	3 427 522
	Investment Property	45 506	49 582
	Intangible Assets	70 785	54 182
		<u><b>22 975 409</b></u>	<u><b>26 440 858</b></u>
<b>30</b>	<b>IMPAIRMENTS</b>		
	Property, Plant and Equipment Refer to note 13	-	283 314
	Capitalised Restoration Cost Refer to note 17	-	-
	<b>Total Impairments</b>	<u><b>-</b></u>	<u><b>283 314</b></u>
<b>31</b>	<b>FINANCE CHARGES</b>		
	Landfill site	3 384 304	3 615 817
	Long service awards	705 018	756 268
	Long-term Liabilities	1 386 171	2 857 697
	Post Employment Health	97 057	4 695 585
	<b>Total finance charges</b>	<u><b>5 572 551</b></u>	<u><b>11 925 367</b></u>
<b>32</b>	<b>BULK PURCHASES</b>		
	Electricity	236 433 635	267 478 328
	Water	1 208 430	3 257 419
	<b>Total Bulk Purchases</b>	<u><b>237 642 065</b></u>	<u><b>270 735 747</b></u>
<b>33</b>	<b>GRANTS AND SUBSIDIES</b>		
	Destitute Grants	139 258	132 500
	<b>Total Grants and Subsidies</b>	<u><b>139 258</b></u>	<u><b>132 500</b></u>
<b>34</b>	<b>GENERAL EXPENSES</b>		
	Advertisement Cost	864 920	754 543
	Audit fees	3 475 587	2 998 070
	Bank charges	833 116	877 793
	Bursaries - Internal	110 365	118 970
	Cell phone	231 578	501 948
	Chemicals	3 646 048	4 488 003
	Computer services	1 949 471	2 193 102
	Connections	1 123 894	466 355
	Data lines	2 063 251	2 044 403
	Delegation Fees	365 257	368 931
	Fuel	5 719 430	6 611 451
	Insurance (Premiums & Claims cost)	3 246 917	2 501 428
	IoD Insurance	-	1 323 270
	Membership fees	1 896 166	1 690 382
	Postage	863 777	995 918
	Printing & Stationary	1 562 523	1 686 410
	Professional Services	989 546	2 661 955
	Protective Clothing	631 310	954 943
	Refuse bags	801 582	735 316
	Rehabilitation	1 237 781	631 004
	Rent paid	2 156 222	1 107 569
	Skills Development Levy	1 221 138	1 339 174
	Tourism Marketing	1 248 064	1 218 559
	Training cost	815 372	1 108 230
	Transfer cost	244 342	294 294
	Valuation cost	445 035	157 318
	Vehicle licences	1 110	411 416
	Other	5 696 475	4 706 096
	<b>Total General Expenses</b>	<u><b>43 440 276</b></u>	<u><b>44 946 850</b></u>

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2018**

35	<b>RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS</b>	<b>2018</b>	<b>2017</b>
		<b>R</b>	<b>R</b>
	Surplus/(Deficit) for the year	29 343 267	77 164 259
	<b>Adjustments for:</b>		
	Depreciation/Amortisation	22 975 409	26 440 858
	Loss on disposal of property, plant and equipment	-	285 545
	Contributed Assets	-	-
	(Gains) on disposal of property, plant and equipment	(6 727 910)	(597 224)
	Fair Value Adjustments	-	(1 918)
	Impairment Loss	-	283 314
	Impairment (Reversals)	-	-
	Contributions to Non-Current Provisions	11 446 444	12 379 740
	Debt Impairment	29 687 383	(9 395 800)
	Actuarial Losses	-	-
	Actuarial (Gains)	-	(5 177 099)
	Unamortised discount	-	19 964
	Impairment written off	-	-
	Bad debt written-off	(18 158 395)	22 244 965
	Finance charges	(426 456)	(26 148)
	Operating lease income accrued	-	(16 605)
	Operating lease expenses accrued	-	-
	Operating Surplus/(Deficit) before changes in working capital	68 139 742	123 603 852
	Changes in working capital	13 189 900	(58 645 773)
	Increase/(Decrease) in Payables from exchange transactions	(19 149 915)	2 526 110
	Increase/(Decrease) in Employee benefits	(2 325 565)	(2 093 507)
	Increase/(Decrease) in Unspent Conditional Government Grants and Receipts	18 800 735	(5 150 885)
	Increase/(Decrease) in Taxes	6 330 031	(1 467 042)
	(Increase)/Decrease in Inventory	(929 881)	(34 460 624)
	(Increase)/Decrease in Receivables from exchange and non-exchange transactions	10 125 366	(20 440 749)
	Decrease/(Increase) in Long-term Receivables	339 130	2 440 924
	(Increase)/Decrease in Unpaid Conditional Government Grants and Receipts	-	-
	<b>Cash generated/(absorbed) by operations</b>	<b>81 329 643</b>	<b>64 958 079</b>
36	<b>CASH AND CASH EQUIVALENTS</b>		
	Cash and cash equivalents included in the cash flow statement comprise the following:		
	Call Investments Deposits - Note 21	130 038 705	95 083 394
	Cash Floats - Note 21	11 810	10 610
	Bank - Note 21	38 716 662	20 010 635
	<b>Total cash and cash equivalents</b>	<b>168 767 177</b>	<b>115 104 639</b>
37	<b>RECONCILIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES</b>		
	Cash and Cash Equivalents - Note 36	168 767 177	115 104 639
	Investments - Note 16	122 821	122 821
		168 889 998	115 227 460
	Less:	26 404 416	3 082 897
	Unspent Committed Conditional Grants - Note 8	21 883 632	3 082 897
	VAT - Note 10	4 520 784	-
	<b>Resources available for working capital requirements</b>	<b>142 485 582</b>	<b>112 144 562</b>
	<b>Allocated to:</b>		
	Capital Replacement Reserve	31 353 026	31 353 026
	Employee Benefits	16 977 024	16 501 010
	Current Provisions	5 085 335	5 547 638
	<b>Resources available for working capital requirements</b>	<b>89 070 198</b>	<b>58 742 889</b>

**NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 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 "								
<b>1. FINANCIAL POSITION</b>								
<b>A. Asset Management/Utilisation</b>								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%	Total Operating Expenditure Taxation Expense Total Capital Expenditure	0% 529 755 221 32 609	Please refer to page 2 of MFMA Circular No.71	SF Performance (Total Expenditure)  Acquisitions/Additions (Notes 11.1; 12; 13; 14)
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%	PPE, Investment Property and Intangible Impairment PPE at carrying value Investment at carrying value Intangible Assets at carrying value	0% - 623 733 26 926 139	Please refer to page 3 of MFMA Circular No. 71	SF Performance (Impairments) SF Position (Property, Plant & Equipment) SF Position (Investment Property) SF Position (Intangible assets)
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%	Total Repairs and Maintenance Expenditure PPE at carrying value Investment Property at Carrying value	2% 13 799 623 733 26 926	Please refer to page 4 of MFMA Circular No. 71	Notes to the AFS. Note 11 and 12 Note 11.1 Note 12
<b>B. Debtors Management</b>								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%	Gross Debtors closing balance Gross Debtors opening balance Bad debts written Off Billed Revenue	98% 70 421 80 546 18 158 420 684	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) Notes to AFS (Note 19 + 20 - Total receivables from exchange and non-exchange transactions 2018) SF Performance (Bad Debts written off) [SF Performance (Service Charges)] + [Notes to AFS (Note 22 Actual Total Assessment Rates)]+[SF Performance (Rental of facilities)] +[SF Performance (Availability charges)] +[SF Performance (Fines)]
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%	Consumer Debtors Bad debts written off Consumer Debtors Current bad debt Provision	71% 4 805 6 724	Please refer to page 5 of MFMA Circular No. 71	Notes to AFS (Note 19 - Bad debts written off 2018)  Notes to AFS (Note 19 - Contribution to provision/(Reversal of provision) 2018
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days	Gross debtors Bad debts Provision Billed Revenue	29 days 70 421 36 986 420 684	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) Notes to AFS (Note 19 + 20 Reconciliation of Provision for Bad Debts - Balance at year end) [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)]

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 Grantas and Receipts)  SF Performance (Total Expenditure - Depreciation & Amortisation - Impairments)*12/11
					Cash and cash equivalents	168 767		
					Unspent Conditional Grants	21 884		
					Overdraft			
					Short Term Investments			
	Total Annual Operational Expenditure	552 851						
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.23	Please refer to page 7 of MFMA Circular No. 71	SF Position (Current Assets) SFP (Current Liabilities)
					Current Assets	254 970		
					Current Liabilities	114 541		
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	552 851		
					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	559 098		
					Operational Conditional Grants	31 436		
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%		469%	Please refer to page 9 of MFMA Circular No. 71	SF Position  SF Position (Unspent Conditional Government Grantas and Receipts) SF Position  SF Position
					Cash and cash Equivalents	168 767		
					Bank Overdraft			
					Short Term Investment			
					Long Term Investment	123		
					Unspent Grants	21 884		
					Net Assets	660 394		
					Share Premium	-		
					Share Capital	-		
					Revaluation Reserve	-		
					Fair Value Adjustment Reserve	-		
					Accumulated Surplus	629 041		

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%		5%	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	559 098		
					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	529 755		
					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_M11- C2 WC026_SCHEDULE_C_2018_M11- C2
					Total Electricity Revenue	312 806		
					Total Electricity Expenditure	266 460		
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%		51%	Please refer to page 11 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M11- C2 WC026_SCHEDULE_C_2018_M11- C2
					Total Water Revenue	50 391		
					Total Water Expenditure	24 902		
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%		-16%	Please refer to page 12 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M11- C2 WC026_SCHEDULE_C_2018_M11- C2
					Total Refuse Revenue	23 217		
					Total Refuse Expenditure	26 837		
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%		44%	Please refer to page 12 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M11- C2 WC026_SCHEDULE_C_2018_M11- C2
					Total Sanitation and Water Waste Revenue	30 986		
					Total Sanitation and Water Waste Expenditure	17 236		
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		-6%	Please refer to page 15 of MFMA Circular No. 71	December 2017 y/y (STATSSA) (SF Performance 2017 Restated - Total Revenue) *11/12 (SF Performance 2018 - Total Revenue)
					CPI	5%		
					Total Revenue (Previous)	592 798		
					Total Revenue (Current)	559 098		
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		-5%	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)] *11/12  [(SF Performance 2017 Restated - Total Revenue) - (Note 27 to AFS 2018 - Government Grants & Subsidies Capital)]
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	570 338		
					Total Revenue Exl.Capital (Current)	539 833		

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		38 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	34 027		
					Contracted Services	11 208		
					Repairs and Maintenance	13 799		
					General expenses	30 172		
					Bulk Purchases	237 642		
Capital Credit Purchases (Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)	32 609							
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	529 755		
					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%	Employee/personnel related cost	32%	Please refer to page 17 of MFMA Circular No. 71	SF Performance (Employee related cost SF Performance (Remuneration of Councillors) SF Performance (Total Expenditure)
					Councillors Remuneration	158 452		
					Total Operating Expenditure	9 352		
					Taxation Expense	529 755		
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%		2.12%	Please refer to page 17 of MFMA Circular No. 71	SF Performance (Contracted Services) SF Performance (Total Expenditure)
					Contracted Services	11 208		
					Total Operating Expenditure	529 755		
					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		41%	Please refer to page 18 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M11 - C5  WC026_SCHEDULE_C_2018_M11 - C5  WC026_SCHEDULE_C_2018_M11 - C5
					Internally generated funds	13 343		
					Borrowings	-		
					Total Capital Expenditure	32 609		
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		41%	Please refer to page 18 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M11 - C5  WC026_SCHEDULE_C_2018_M11 - C5
					Internally generated funds	13 343		
					Total Capital Expenditure	32 609		
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		86%	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	559 098		
					Government grant and subsidies	96 820		
					Public contributions and Donations	-		
					Capital Grants	19 266		

RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
<b>3. BUDGET IMPLEMENTATION</b>							
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	95% - 100%		70%	Please refer to page 19 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M11 - C5 WC026_SCHEDULE_C_2018_M11 - C5
				Actual Capital Expenditure	32 609		
				Budget Capital Expenditure	46 776		
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_M11 - C4 WC026_SCHEDULE_C_2018_M11 - C4
				Actual Operating Expenditure	529 755		
				Budget Operating Expenditure	602 704		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	95% - 100%		92%	Please refer to page 20 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M11 - C4 WC026_SCHEDULE_C_2018_M11 - C4
				Actual Operating Revenue	559 112		
				Budget Operating Revenue	609 281		
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%		94%	Please refer to page 21 of MFMA Circular No. 71	WC026_SCHEDULE_C_2018_M11 - C4 WC026_SCHEDULE_C_2018_M11 - C4
				Actual Service Charges and Property Rates Revenue	406 932		
				Budget Service Charges and Property Rates Revenue	433 722		

## **Section 17 - Grant Register 30 May 2018**

OPERATIONAL GRANTS RECEIVED FOR LANGEBERG MUNICIPALITY: 2017/2018  
MONTH: MAY 2018

GRANT		BUDGET			RECEIPTS			Liability	Expenditure			Income			CLOSING BALANCE - UNSPENT CONDITIONAL GRANT	% Spent		
		AMOUNT 2017/2018	ADJUSTMENTS MAY 2018	TOTAL 2017/2018	OPENING BALANCE	MAY 2018 RECEIVED	YTD RECEIVED	Unspent Grant Amount	Expenditure vote	MAY 2018	YTD Total	Vote	MAY 2018	YTD Total		Funds Received	Budget	
Municipal Infrastructure Grant						-	-		9/440-270-1070	-		9/440-270-1070	-			74,72%	73,54%	
Municipal Infrastructure Grant	NATIONAL	4 580 940.00	-1 842 105.00	2 738 835.00	2 695 614.04	-	2 695 614.04	681 491.39	9/490-270-1070	5 594.18	2 014 122.65	9/490-270-1070	5 594.18	2 014 122.65	681 491.39			
Integrated National Electrification Programme (Municipal Grant)	NATIONAL	122 800.00	-	122 800.00	122 800.00	-	122 800.00	-	9/430-270-1080	5 257.90	122 800.00	9/430-270-1080	5 257.90	122 800.00	-	100.00%	100.00%	
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	33 438.05		-	1 832 561.95		9/500-228-860	9/500-228-860	33 438.05	98.21%	98.21%	
EPWP										-								
EPWP									9/1037-4176-3909	18 398.16								
EPWP									9/500-347-4782	53 765.45								
Financial Management Grant	NATIONAL	1 550 000.00	-	1 550 000.00	1 550 000.00		1 550 000.00	146 966.80	9/240-344-1820	-	1 403 033.20		9/240-82-120	9/200-746-120	20 871.81	1403 033.20	146 966.80	
Financial Management Grant									9/1008-4016-3904	20 871.81								
Financial Management Grant									9/200-746-120	-								
Financial Management Grant									9/240-344-4739	-								
TOTAL: NATIONAL		73 503 740.00	-1 842 105.00	71 661 635.00	71 618 414.04	-	71 618 414.04	861 896.24	9/240-344-4739	-	103 887.50	70 756 517.80	9/240-82-120	103 887.50	70 756 517.80	861 896.24	98.80%	98.74%
Library services:Conditional Grant	PROVINCIAL	3 000 000	-	3 000 000.00	3 000 000.00	-	3 000 000.00	241 923.75	Breakdown	274 667.48	2 758 076.25	9/270-132-370	274 667.48	2 758 076.25	241 923.75	91.94%	91.94%	
Library services:MRF	PROVINCIAL	5 570 000	-19 895.00	5 550 105.00	5 550 105.26	-	5 550 105.26	1 095 812.37	Breakdown	416 949.73	4 454 292.89	9/270-130-360	416 949.73	4 454 292.89	1 095 812.37	80.26%	80.26%	
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	32 150 000.00	-	32 150 000.00	20 650 593.87	418 110.00	21 068 703.87	2 644 110.00	9/460-358-1890	1 921 878.05	18 424 593.87	9/460-236-900	1 921 878.05	18 424 593.87	2 644 110.00	87.45%	57.31%	
Municipal Maintenance and construction of Transport Infrastructure	PROVINCIAL	153 000.00	-	153 000.00	-	-	-	-	9/310-546-3950	-	-	9/310-230-870	-	-	-	0.00%	0.00%	
Fire Services Capacity Building Grant	PROVINCIAL	800 000.00	-	-	-	-	-	-	0	-	-	-	-	-	-	0.00%	0.00%	
Community Development Workers Grant	PROVINCIAL	19 000.00	-	19 000.00	19 000.00	-	19 000.00	19 000.00	9/220-352-1860	-	-	9/220-88-140	-	-	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	9/520-516-1531	-	-	9/520-296-1220	-	-	240 000.00	0.00%	0.00%	
					-	-	-	-		-	-		-	-				
WC Financial Management Support Grant (SCOA)	PROVINCIAL				-	-	-	-	9/200-753-12073	-	-	9/200-83-12072	-	-				
WC Financial Management Support Grant (SCOA)	PROVINCIAL		330 000.00	330 000.00	330 000.00	-	330 000.00	-	9/200-83-12077	-	330 000.00	9/200-83-12077	-	330 000.00	-	100.00%	100.00%	
TOTAL: PROVINCIAL	PROVINCIAL	41 932 000.00	310 105.00	41 442 105.00	29 789 699.13	418 110.00	30 207 809.13	4 240 846.12	-	2 613 495.26	25 966 963.01		2 613 495.26	25 966 963.01	4 240 846.12	85.96%	62.66%	
CDWM Cultural Events	DISTRICT	500 000.00	-50 000.00	450 000.00	450 000.00	-	450 000.00	450 000.00	9/300-324-1590	-	-	9/300-58-70	-	-	450 000.00	0.00%	0.00%	
TOTAL: DISTRICT		500 000.00	-50 000.00	450 000.00	450 000.00	-	450 000.00	450 000.00	-	-	-		-	-	450 000.00	0.00%	0.00%	
TOTAL: OTHER	OTHER															0.00%	0.00%	
TOTAL		115 935 740.00	-1 582 000.00	113 553 740.00	101 858 113.17	418 110.00	102 276 223.17	5 552 742.36		2 717 382.76	96 723 480.81		2 717 382.76	96 723 480.81	5 552 742.36	94.57%	85.18%	

CAPITAL GRANTS RECEIVED FOR LANGEBERG MUNICIPALITY: 2017/2018  
MONTH:MAY 2018

GRANT	GOVERNMENT SPHERE	BUDGET			Opening balance vote	RECEIPTS				Unspent Grant Amount	Expenditure			transfere to revenue vote	Income			Closing balance vote	CLOSING BALANCE - UNSPENT CONDITIONAL GRANT	% Spent	
		AMOUNT 2017/2018	ADJUSTMENTS	TOTAL 2017/2018		OPENING BALANCE	Receipts vote	MAY 2018 RECEIVED	YTD RECEIVED		Expenditure vote	MAY 2018	YTD Total		Vote		YTD Total			Funds Received	Budget
Municipal Infrastructure Grant	NATIONAL	32 721 060,00	-13 157 895,00	19 563 165,00		540201720	540209961	-	19 254 385,96	4 894 608,64	9/140-138-138	-	14 359 777,32	540200689	9/490-138-400	37 294,53	14 359 777,32	540201722	4 894 608,64	74,58%	73,40%
Municipal Infrastructure Grant	NATIONAL					540208030	540208031	-			9/160-264-264	37 294,53		540208032	9/440-232-880			540208033			
Integrated National Electrification Programme (Municipal Grant)	NATIONAL	877 200,00	-	877 200,00	540205938	877 200,00	540200610	-	877 200,00	-	9/130-60-60	37 613,60	877 200,00	540200611	9/430-234-890	37 613,60	877 200,00	540200612	-	100,00%	100,00%
												-									
												-									
												-									
												-									
												-									
TOTAL NATIONAL	NATIONAL	33 598 260,00	-13 157 895,00	20 440 365,00		20 131 585,96		-	20 131 585,96	4 894 608,64		74 908,13	15 236 977,32			74 908,13	15 236 977,32		4 894 608,64	75,69%	74,54%
Emergency Disaster Relief Grant	PROVINCIAL	-	3 000 000,00	3 000 000,00	540206240	3 000 000,00	540208010	-	3 000 000,00	476 528,88	9/160-273-273		2 523 471,12	540200799	9/440-729-13000		2 523 471,12	540208012	476 528,88	84,12%	84,12%
Provincial Contribution Towards the Acceleration of Housing Delivery	PROVINCIAL	-	4 450 000,00	4 450 000,00	540206120	4 450 000,00	540207160	-	4 450 000,00	3 809 791,46	9/160-285-285	640 208,54	640 208,54	540207161	9/440-730-13001	640 208,54	640 208,54	540207162	3 809 791,46	14,39%	14,39%
Fire Services Capacity Building Grant	PROVINCIAL	-	800 000,00	800 000,00	540206042	800 000,00	540201770	-	800 000,00	140 701,76	9/102-9-9	-	659 298,24	540201771	9/410-81-1529	-	659 298,24	540201772	140 701,76	82,41%	82,41%
						-		-	-	-		-	-			-	-		-		
						-		-	-	-		-	-			-	-		-	0,00%	0,00%
						-		-	-	-		-	-			-	-		-	0,00%	0,00%
						-		-	-	-		-	-			-	-		-	0,00%	0,00%
Library services:MRF	PROVINCIAL	-	19895	19 895,00		19 894,74		-	19 894,74	-		-	19 894,74			-	19 894,74		-	100,00%	100,00%
						-		-	-	-		-	-			-	-		-	0,00%	0,00%
Municipal Drought Relief Grant	PROVINCIAL	-	2 000 000,00	2 000 000,00	540201760	4 200 000,00	540206038	-	4 200 000,00	4 200 000,00	9/160-287-287	-	-	540201761	9/440-739-13026	-	-	540201762	4 200 000,00	0,00%	0,00%
						-		-	-	-		-	-			-	-		-	0,00%	0,00%
						-		-	-	-		-	-			-	-		-	0,00%	0,00%
TOTAL: PROVINCIAL	PROVINCIAL	-	10 269 895,00	10 269 895,00		12 469 894,74		-	12 469 894,74	8 627 022,10	-	640 208,54	3 842 872,64		-	640 208,54	3 842 872,64		8 627 022,10	30,82%	37,42%
CWDM:Upgrade of Ablution Facilities at King Edward Sport Grounds	DISTRICT		50 000,00	50 000,00	540206036	50 000,00	540201740	-	50 000,00	50 000,00	9/105-28-59	-	-	540201741	9/300-1035-1643	-	-	540201742	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	-2 838 000,00	30 760 260,00		32 651 480,70		-	32 651 480,70	13 571 630,74		715 116,67	19 079 849,96			715 116,67	19 079 849,96		13 571 630,74	58,43%	62,03%

**ROLL OVERS FOR LANGEBERG MUNICIPALITY:2017/18**

MONTH: MAY 2018														
GRANT	GOVERNMENT SPHERE	ADJUSTMENT BUDGET -FEB 2018	YTD BUDGET	OPENING BALANCE	MAY 2018 RECEIVED	YTD RECEIVED	LIABILITY			MAY 2018 INCOME	YTD INCOME	LIABILITY		%SPEND
							UNSPEND GRANT AMOUNT	MAY 2018 EXPENDITURE	YTD EXPENDITURE			CLOSING BALANCE-UNSPENT CONDITIONAL GRANT	Funds Received	Budget
<b>TOTAL: NATIONAL</b>	<b>NATIONAL</b>	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	1221353,13	1221353,13	1221353,13	-	1221353,13	1 164 541,31	21 967,50	56 811,82	21 967,50	56 811,82	1 164 541,31	4,65%	4,65%
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL							-		-				
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL							-		-				
Library services:Conditional Grant	PROVINCIAL	82160	82160	82159,49	-	82159,49	82 159,49	-	-	-	-	82 159,49	0,00%	0,00%
Library services:MRF	PROVINCIAL	43870	43870	43874,18	-	354 775,25	168 795,81	-	185 979,44	-	185 979,44	168 795,81	52,42%	52,42%
Library services:MRF	PROVINCIAL	125480	125480	125477,65	-			-		-				
Library services:MRF	PROVINCIAL	142 105,00	142105	142105,26	-			-		-				
Library services:MRF	PROVINCIAL	43320	43320	43318,16	-			-		-				
WC Financial Management Capacity Building Grant	PROVINCIAL	60000	60000	60000	-	60000	-	-	60 000,00	-	60 000,00	-	100,00%	100,00%
Municipal Capacity Building Grant	PROVINCIAL	297 571,00	297571	297570,7	-	297570,7	297570,7	-	-	-	-	297 570,70	0,00%	0,00%
Job creation	PROVINCIAL	128 050,00	128050	128050,15	-	128050,15	128050,15	-	-	-	-	128 050,15	0,00%	0,00%
HOUSING	PROVINCIAL	188,00	188	187,9	-	187,9	187,9	-	-	-	-	187,90	0,00%	0,00%
EMERGENCY HOUSING PROJECT	PROVINCIAL	29 896,00	29896	29895,6	-	29895,6	29895,6	-	-	-	-	29 895,60	0,00%	0,00%
MASAKHANE PROJECT	PROVINCIAL	37 307,00	37307	37306,92	-	37306,92	37 306,92	-	-	-	-	37 306,92	0,00%	0,00%
Installation of Basic Services (Squatter Camps)	PROVINCIAL	46 326,00	46326	46325,95	-	46325,95	46325,95	-	-	-	-	46 325,95	0,00%	0,00%
Housing Home Sanitation	PROVINCIAL	51 633,00	51633	51632,91	-	51 632,91	51632,91	-	-	-	-	51 632,91	0,00%	0,00%
Local Government Graduate Internship Grant	PROVINCIAL	60000	60000	60000	-	60 000,00	60000	-	-	-	-	60 000,00	0,00%	0,00%
<b>TOTAL: PROVINCIAL</b>	<b>PROVINCIAL</b>	<b>2 369 259,13</b>	<b>2 369 259,13</b>	<b>2 369 258,00</b>	<b>-</b>	<b>2 369 258,00</b>	<b>2 066 466,74</b>	<b>21 967,50</b>	<b>302 791,26</b>	<b>21 967,50</b>	<b>302 791,26</b>	<b>2 066 466,74</b>	<b>12,78%</b>	<b>12,78%</b>
MCGREGOR DAM	DISTRICT	25 000,00	25000	25 000,00	-	25 000,00	25 000,00	-	-	-	-	25 000,00	0,00%	0,00%
BAKERY PROJECT	DISTRICT	187 868,00	187868	187 867,62	-	187 867,62	187 867,62	-	-	-	-	187 867,62	0,00%	0,00%
CDWM Cultural Events	DISTRICT	126 230,00	126 230,00	126 230,00	-	126 230,00	126 230,00	-	-	-	-	126 230,00	0,00%	0,00%
Pre-paid Watermeters	DISTRICT	82 188,00	82188	82 187,79	-	82 187,79	82 187,79	-	-	-	-	82 187,79	0,00%	0,00%
Route 62 projects	DISTRICT	1 193,00	1193	1 192,69	-	1 192,69	1 192,69	-	-	-	-	1 192,69	0,00%	0,00%
Ward Committees	DISTRICT	38 964,00	38964	38 964,49	-	38 964,49	38 964,49	-	-	-	-	38 964,49	0,00%	0,00%
<b>TOTAL: DISTRICT</b>	<b>DISTRICT</b>	<b>461 443,00</b>	<b>461 443,00</b>	<b>461 442,59</b>	<b>-</b>	<b>461 442,59</b>	<b>461 442,59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>461 442,59</b>	<b>0,00%</b>	<b>0,00%</b>
Department of Water Affairs	OTHER													
<b>TOTAL: OTHER</b>	<b>OTHER</b>													
<b>TOTAL</b>		<b>2 830 702,13</b>	<b>2 830 702,13</b>	<b>2 830 700,59</b>	<b>-</b>	<b>2 830 700,59</b>	<b>2 527 909,33</b>	<b>21 967,50</b>	<b>302 791,26</b>	<b>21 967,50</b>	<b>302 791,26</b>	<b>2 527 909,33</b>	<b>10,70%</b>	<b>10,70%</b>

FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – MAY 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: 14-06-2018