

**SUBMISSION OF THE 2019 / 2020 TO 2021 / 2022 OPERATING / CAPITAL BUDGET, IDP & POLICY DOCUMENTS
(5/1/1–2019/2020) (CHIEF FINANCIAL OFFICER)**

Purpose of the report

To inform Council that the 2019 / 2020 to 2021 / 2022 Operating/Capital Budget and IDP Documents will be tabled at the Council meeting of 28 March 2019.

Legal Framework

Section 16 - 18 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:

Annual budgets

16. (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
- (3) Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.

Contents of annual budgets and supporting documents

17. (1) An annual budget of a municipality must be a schedule in the prescribed format –
- (a) setting out realistically anticipated revenue for the budget year from each revenue source;
 - (b) appropriating expenditure for the budget year under the different votes of the municipality;
 - (c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
 - (d) setting out –
 - (i) estimated revenue and expenditure by vote for the current year; and
 - (ii) actual revenue and expenditure by vote for the financial year preceding the current year; and
 - (e) a statement containing any other information required by section 215 (3) of the Constitution or as may be prescribed.
- (2) An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.
- (3) When an annual budget is tabled in terms of section 16 (2), it must be accompanied by the following documents:
- (a) draft resolutions –
 - (i) approving the budget of the municipality;
 - (ii) imposing any municipal tax and setting any municipal tariffs as may be required for the budget year;

- (iii) approving the budgets for the relevant financial year of each municipal entity under the sole or shared control of the municipality; and
 - (iv) approving any other matter that may be prescribed;
- (b) measurable performance objectives for each vote in the budget, taking into account the municipality's integrated development plan;
- (c) a projection of cash flow for the budget year by revenue source, broken down per month;
- (d) any proposed amendments to the municipality's integrated development plan following the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act;
- (e) any proposed amendments to the budget-related policies of the municipality;
- (f) particulars of the municipality's investments;
- (g) any prescribed budget information on municipal entities under the sole or shared control of the municipality;
- (h) particulars of all proposed new municipal entities which the municipality intends to establish or in which the municipality intends to participate;
- (i) particulars of any proposed service delivery agreements, including material amendments to existing service delivery agreements;
- (j) particulars of any proposed allocations or grants by the municipality to –
 - (i) other municipalities;
 - (ii) any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers;
 - (iii) any other organs of state;
 - (iv) any organisations or bodies referred to in section 67 (1);
- (k) the proposed cost to the municipality for the budget year of the salary, allowances and benefits of–
 - (i) each political office-bearer of the municipality;
 - (ii) councillors of the municipality; and
 - (iii) the municipal manager, the chief financial officer, each senior manager of the municipality and any other official of the municipality at a remuneration package at least equal to that of a senior manager;
- (l) the proposed cost for the budget year to a municipal entity under the sole or shared control of the municipality of the salary, allowances and benefits of –
 - (i) each member of the entity's board of directors; and
 - (ii) the chief executive officer and each senior manager of the entity; and
- (m) any other supporting documentation as may be prescribed.

Funding of expenditures

18. (1) An annual budget may only be funded from –
- (a) realistically anticipated revenues to be collected;
 - (b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
 - (c) borrowed funds, but only for the capital budget referred to in section 17 (2).
- (2) Revenue projections in the budget must be realistic, taking into account –
- (a) projected revenue for the current year based on collection levels to date; and
 - (b) actual revenue collected in previous financial years.

Comments

The 2019-2020 MTREF Budget documents and IDP have been compiled in terms of the Municipal Budget and Reporting Regulations and **will be tabled at the Council Meeting of 28 March 2019.**

Budget-related policies will be **placed on the municipal website** and will also be available at the municipal offices for comments / inputs.

IDP-related policies, including ICT policies will be **placed on the municipal website** and will also be available at the municipal offices for comments / inputs.

Recommendation / Aanbeveling

1. That the Executive Mayor table the 2019-2020 MTREF Budget & IDP **at the Council Meeting of 28 March 2019.**
2. That the tabling be noted of the 2019 / 2020 to 2021 / 2022
 - Operating / Capital Budget,
 - IDP
 - SDF
 - All budget related policies
 - IDP-related policy documents
 - ICT policies
3. That all relevant documents be made available for public comment and be forward to all relevant National and Provincial departments.
4. That the budget and IDP be referred to all wards for discussion and inputs.

Dropbox link provided by the Director Finance on 28 March 2019 for the budget and the budget-related documents for the tabling of the budget:

https://www.dropbox.com/sh/vrgbw8ehfdqwk0o/AADtjTqUKomtcVidgTj93_XTa?dl=0

This item served before an Ordinary Meeting of Council on 28 March 2019
Hierdie item het gedien voor 'n Gewone Vergadering van die Raad op 28 Maart 2019
Eenparig Besluit / Unanimously Resolved

1. That the tabling be noted of the 2019 / 2020 to 2021 / 2022
 - Operating / Capital Budget,
 - IDP
 - SDF
 - All budget related policies
 - IDP-related policy documents
 - ICT policies
2. That all relevant documents be made available for public comment and be forward to all relevant National and Provincial departments.
3. That the budget and IDP be referred to all wards for discussion and inputs.



Medium Term Revenue and Expenditure Framework (MTREF)

BUDGET:

2019/2020 – 2021/2022

LANGEBERG MUNICIPALITY

Table of Contents

SECTION A – Part 1.....	4
1. Glossary.....	4
2. Mayors Report	6
3. Resolutions.....	7
4. Executive Summary.....	9
5. Annual Budget Tables.....	16
A1 Consolidated Budget Summary.....	16
A2 Budgeted Financial Performance – By Standard Classification	17
A3 Budgeted Financial Performance – By Municipal Vote	18
A4 Budgeted Financial Performance (Revenue and Expenditure)	19
A5 Budget Capital Expenditure by Vote, Functional Classification and Funding.....	20
A6 Budgeted Financial Position	21
A7 Budget Cash Flows	22
A8 Cash Backed Reserves/Accumulated Surplus Reconciliation.....	23
A9 Asset Management.....	24
A10 Basic Service Delivery Measurement	25
SECTION A – Part 2.....	26
1. Budget Process Overview	26
2. IDP Overview and Amendments	28
3. Measurable performance objectives and indicators.....	30
4. Overview of Budget Related Policies and Amendments	33
5. Overview of Budget Assumptions.....	36
6. Overview of Budget Funding	38
7. Expenditure on allocations and grant Programmes	48
8. Allocations or grants made by the Municipality	49
9. Councillor allowances and employee benefits	49
10. Monthly targets for revenue, expenditure and cash flow	51
11. Capital spending detail.....	51
12. Legislation compliance status	51
13. Other supporting documents	51
14. Municipal Manager’s quality certification	52

LANGEBERG MUNICIPALITY

SECTION B – BUDGET	53
1. Operating Budget	53
2. Capital Budget	54
3. Tariffs for Rates, Refuse, Water and Electricity.....	55
4. Sundry Tariffs	56
5. MFMA Municipal Budget Circular for the 2019/2020 MTREF	57
6. Service Level Standards	58
7. Budget Schedules	59
8. Procurement Plan.....	60
9. Draft Service Delivery and Budget Implementation Plan (SDBIP)	61

SECTION A – Part 1

1. Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted revenue and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

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

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

LANEBERG MUNICIPALITY

ICT – Information Communication Technology

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI – Key Performance Indicators. Measures of service output and/or outcome.

LM – Langeberg Municipality

MFMA - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property.

TMA – Total Municipal Account

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

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

Vote – One of the main segments into which a budget is divided, usually at department level.

2. Mayors Report

To be distributed at the Council Meeting.

3. Resolutions

That Council approves the following:

- 1) That the consolidated Operating budget of R 734 121 300, Capital budget of R 94 333 600, and budgeted cash flows, as set out in the Municipal Budget be adopted and approved by Council and that it constitutes the Budget of the Council for 2019/2020 financial year as well as the medium term (indicative) budgets for the 2020/2021 and 2021/2022 financial years.
- 2) That the Integrated Development Plan and related documents and any amendments thereto, be approved.
- 3) That the Spatial Development Framework and any amendments thereto, be approved.
- 4) That the tariffs for property rates be approved.
- 5) That the rates and tariffs for water, electricity and other municipal services be approved.
- 6) That all other matters prescribed in sections 17(1) (a-e); 17(2) and 17(3) (a-m) of the Municipal Finance Management Act are included in or accompany the budget document be approved.
- 7) That the measurable performance objectives for 2019/2020 for operating revenue by source and by vote be approved.
- 8) All relevant documents be made available for public comment and be forward to all relevant National and Provincial departments.
- 9) The budget and IDP be referred to all ward committees for discussion and inputs
- 10) That the following budget related policies be approved and that the ICT policies be noted:
 - Asset Management Policy (Amended)
 - Credit Control and Debt Collection Policy
 - Cash Management and Investment Policy
 - Tariff Policy (Amended)

LANGEBERG MUNICIPALITY

- Rates Policy (Amended)
- Supply Chain Management Policy (Amended)
- Virement Policy (Amended)
- Borrowing, Funds and Reserves Policy

4. Executive Summary

The Municipality's 2019/2020 budget amounts to R 828 454 900, represented by a Capital Budget of R 94 333 600 and an Operating Budget of R 734 121 300.

Primary Operating Budget revenue- and expenditure categories reflect the following year-on-year budget value increases (estimated 2019/2020 vs. adjusted 2018/2019 budget):

Revenue / tariff increases

In order for Langeberg Municipality to operate financially sustainable over the medium to long term tariff increases cannot be limited to the CPI projections published by STASSA and NT as the current reality is that expenditure relating to the operation of trading and non-trading services are rising above CPI targets.

- The increase in Rates Tariffs for Residential property will be 8.5% and Business property 8.5%.
- The increase of Water Tariffs will be 8% on average and according to the Inclining Block Tariffs of the study that was done in 2014/2015.
- The increase of Sanitation Tariffs will be 8%.
- The tariff increase for Refuse Removal will be 12%
- The increase of Electricity Tariffs will be 16%.

*Disclaimer:

NERSA must still publish their "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2019/20 financial year". It is unlikely that this document will be published before 31 March 2019. As such, Langeberg Municipality used the above stated price determination as a guide. Electricity tariffs are still subject to change due to the non-availability of the NERSA Tariff Guidelines for municipalities. Provincial Treasury has already written to NERSA to expedite this process.

Expenditure category increases

- | | | |
|--|---|--------|
| • Salaries and Wages (including increments and social contributions) | : | 6.50% |
| • Other Expenses including Repairs and Maintenance
(Result of mSCOA alignment expenditure items moved to Contracted Services) | : | -7% |
| • Capital Costs | : | -73% |
| • Bulk Purchases | | |
| - Water; and | : | 5.2% |
| - Electricity | : | 15.63% |

The projected increase results from a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies and revenue-related policies aimed at optimising and sustaining all revenue sources.

LANGEBERG MUNICIPALITY

The financing of capital expenditure from own funds (CRR) totals R 35 086 860. This amount represents an increase to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding excluding Own Funding represents a significant portion (62.81%) of the Municipality's Capital Budget in 2019/2020 and consist mainly of Borrowed Funds (28.71%) and grants from national government (34.09%).

Planned Borrowings for capital expenditure totals an amount of R 27 087 610 and is earmarked to address specific electrical infrastructural capital investment needs aligned to IDP focus areas. This loan is considered to be affordable over the Long Term Revenue and Expenditure Framework 3-year period.

LANEGERG MUNICIPALITY

Langeberg Municipality has prepared a multi-year budget in accordance with the Municipal Budgeting and Reporting Regulations and is presented in the table below:

Budget Summary- Capital

WC026 Langeberg - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

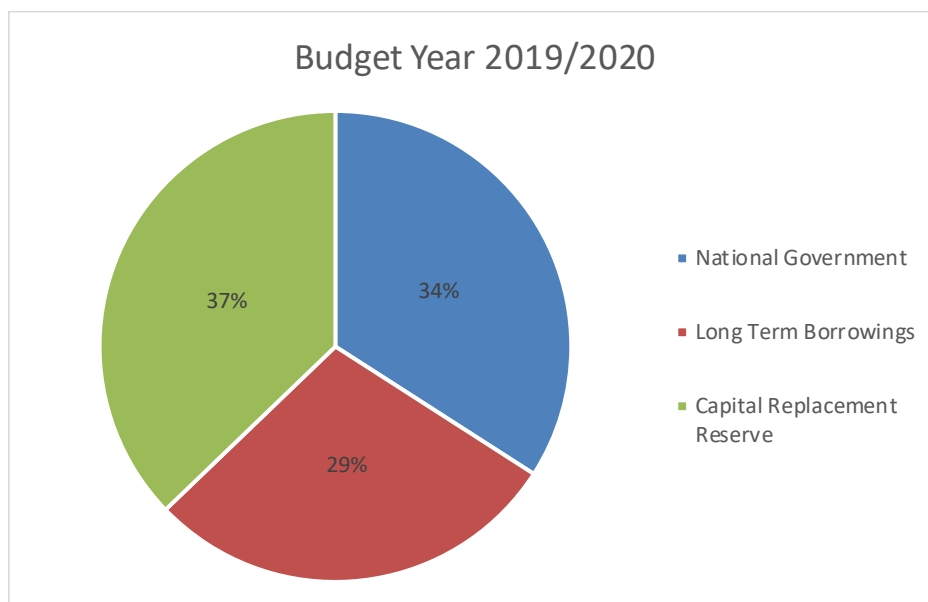
Vote Description	Ref	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure - Vote									
Multi-year expenditure to be appropriated	2								
Vote 1 - FINANCE		-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		-	1 000	557	557	557	-	-	-
Vote 4 - CORPORATE SERVICES		173	500	350	350	350	-	-	-
Vote 5 - ENGINEERING SERVICES		5 899	52 268	44 838	44 838	44 838	-	-	-
Vote 6 - COMMUNITY SERVICES		1 715	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	7 786	53 768	45 745	45 745	45 745	-	-	-
Single-year expenditure to be appropriated									
Vote 1 - FINANCE		568	4 500	184	184	184	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		507	-	-	-	-	1 000	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2 257	1 300	1 116	1 116	1 116	11 236	2 174	3 044
Vote 4 - CORPORATE SERVICES		1 932	1 070	1 382	1 382	1 382	650	-	-
Vote 5 - ENGINEERING SERVICES		29 066	7 963	9 143	9 143	9 143	78 032	42 387	37 849
Vote 6 - COMMUNITY SERVICES		2 772	19 510	43 761	43 761	43 761	3 416	120	-
Capital single-year expenditure sub-total		37 102	34 344	55 586	55 586	55 586	94 334	44 681	40 893
Total Capital Expenditure - Vote		44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Capital Expenditure - Functional									
Governance and administration		3 211	7 870	3 113	3 113	3 113	12 736	2 174	3 044
Executive and council		-	-	-	-	-	10 196	2 174	3 044
Finance and administration		2 704	7 870	3 113	3 113	3 113	2 540	-	-
Internal audit		507	-	-	-	-	-	-	-
Community and public safety		4 890	20 010	44 236	44 236	44 236	3 566	120	-
Community and social services		2 317	1 919	1 924	1 924	1 924	345	-	-
Sport and recreation		2 558	7 591	13 927	13 927	13 927	2 715	-	-
Public safety		-	-	156	156	156	506	120	-
Housing		15	10 500	28 229	28 229	28 229	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		4 112	17 247	21 194	21 194	21 194	35 091	8 900	6 500
Planning and development		446	1 115	868	868	868	4 500	3 500	3 500
Road transport		3 666	16 132	20 326	20 326	20 326	30 591	5 400	3 000
Environmental protection		-	-	-	-	-	-	-	-
Trading services		32 675	42 984	32 787	32 787	32 787	42 941	33 487	31 349
Energy sources		5 470	27 779	15 137	15 137	15 137	36 021	9 940	10 060
Water management		26 802	10 150	12 715	12 715	12 715	2 500	1 300	21 289
Waste water management		404	-	302	302	302	1 120	20 127	-
Waste management		-	5 055	4 633	4 633	4 633	3 300	2 120	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893

LANGEBERG MUNICIPALITY

The MTREF Capital Budget will be funded as follow:

Vote Description	Ref	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Funded by:									
National Government		15 754	18 793	23 124	23 124	23 124	32 159	26 529	28 681
Provincial Government		8 565	10 500	32 843	32 843	32 843	–	–	–
District Municipality		–	450	1 000	1 000	1 000	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–
Transfers recognised - capital	4	24 319	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Public contributions & donations	5	–	–	–	–	–	–	–	–
Borrowing	6	–	20 124	7 912	7 912	7 912	27 088	–	–
Internally generated funds		20 569	38 244	36 451	36 451	36 451	35 087	18 152	12 212
Total Capital Funding	7	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893

The graph below shows the capital expenditure for 2019/2020 per funding source expressed as a %:

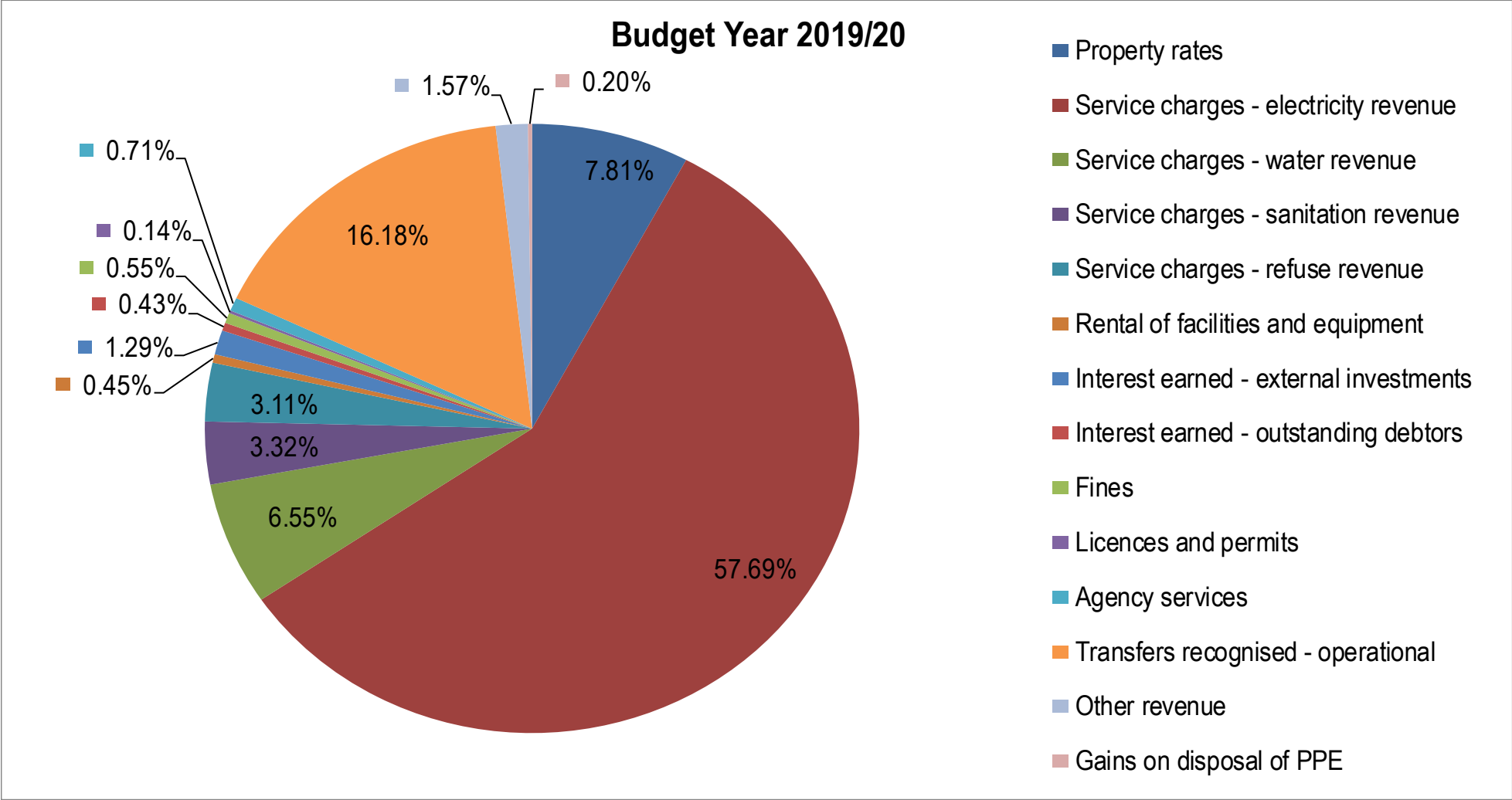


LANGEBERG MUNICIPALITY

Budget Summary – Operating

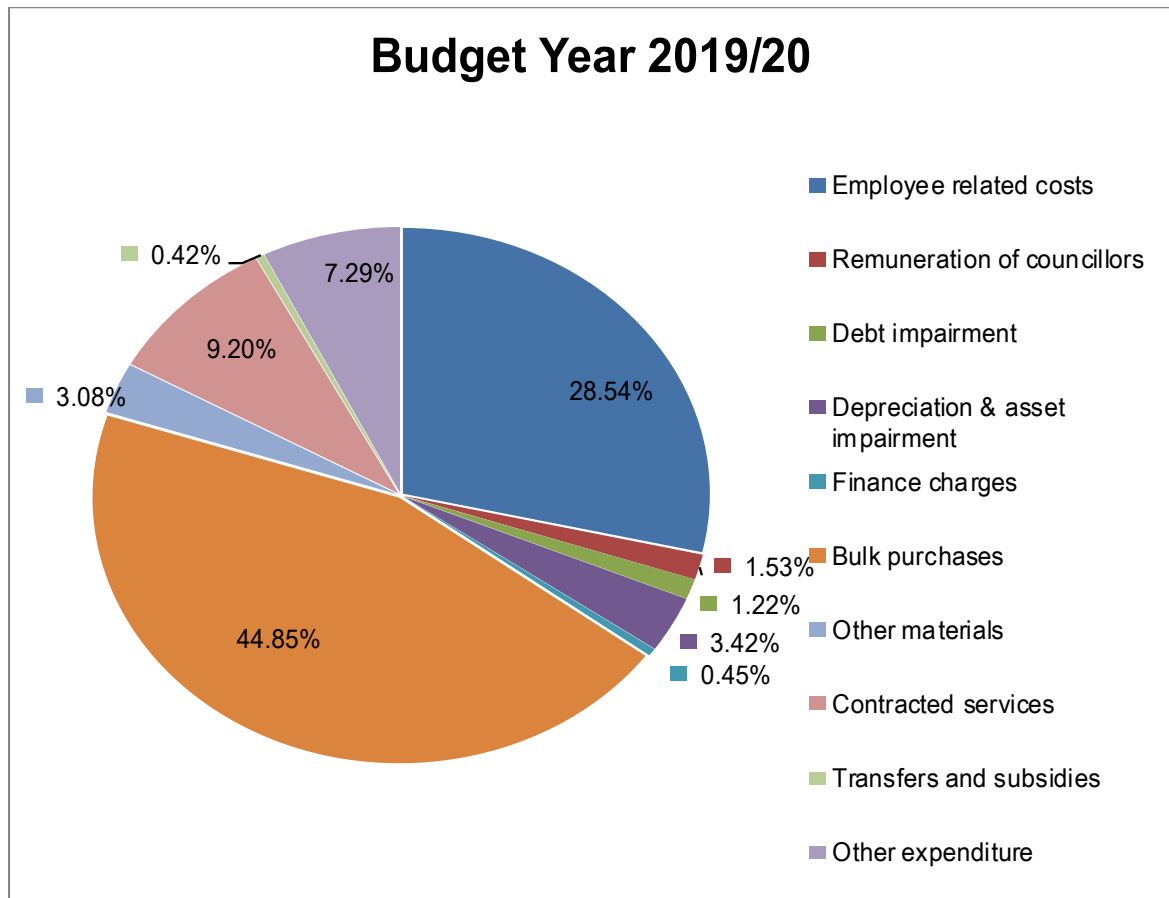
WC026 Langeberg - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)									
Description	Ref	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source									
Property rates	2	46 521 253	52 862 690	52 862 690	52 862 690	52 862 690	57 372 930	62 249 600	67 540 820
Service charges - electricity revenue	2	337 507 060	371 654 170	371 654 170	371 654 170	371 654 170	423 699 670	427 128 780	453 358 640
Service charges - water revenue	2	27 205 384	45 611 950	45 611 950	45 611 950	45 611 950	48 122 100	51 971 870	56 129 620
Service charges - sanitation revenue	2	19 194 494	23 306 830	23 306 830	23 306 830	23 306 830	24 380 040	26 452 340	28 700 790
Service charges - refuse revenue	2	15 155 399	20 209 600	20 209 600	20 209 600	20 209 600	22 814 370	25 552 100	28 618 340
Service charges - other									
Rental of facilities and equipment		2 887 897	4 748 100	4 748 100	4 748 100	4 748 100	3 309 660	3 541 510	3 789 610
Interest earned - external investments		10 773 393	7 712 110	7 712 110	7 712 110	7 712 110	9 493 780	10 158 370	10 869 480
Interest earned - outstanding debtors		2 608 492	2 668 120	2 681 570	2 681 570	2 681 570	3 126 550	3 345 460	3 579 700
Dividends received			-	-	-	-	-	-	-
Fines, penalties and forfeits		4 529 280	10 317 280	5 411 466	5 411 466	5 411 466	4 019 370	4 300 750	4 601 830
Licences and permits		1 038 901	1 327 530	1 327 530	1 327 530	1 327 530	1 053 300	1 127 070	1 206 010
Agency services		3 929 797	5 680 100	5 680 100	5 680 100	5 680 100	5 230 620	5 596 790	5 988 590
Transfers and subsidies		99 861 701	102 256 000	112 233 282	112 233 282	112 233 282	118 818 870	136 813 300	134 164 120
Other revenue	2	24 970 700	13 615 910	13 602 460	13 602 460	13 602 460	11 559 370	12 368 730	13 234 730
Gains on disposal of PPE		7 945 336	1 394 740	1 394 740	1 394 740	1 394 740	1 492 440	1 596 970	1 708 820
Total Revenue		604 129 086	663 365 130	668 436 598	668 436 598	668 436 598	734 493 070	772 203 640	813 491 100
Expenditure By Type									
Employee related costs	2	169 967 773	201 198 530	189 026 989	189 026 989	189 026 989	209 526 050	222 629 350	236 355 640
Remuneration of councillors		10 202 437	10 871 240	10 571 398	10 571 398	10 571 398	11 250 120	11 987 050	12 736 320
Debt impairment	3	-	14 425 630	9 765 534	9 765 534	9 765 534	8 971 620	7 150 560	7 696 940
Depreciation & asset impairment	2	25 613 017	29 194 390	27 986 690	27 986 690	27 986 690	25 081 480	24 598 910	23 922 040
Finance charges		11 527 664	13 227 600	11 524 658	11 524 658	11 524 658	3 270 460	4 925 270	4 656 990
Bulk purchases	2	266 195 417	289 862 540	289 862 540	289 862 540	289 862 540	329 247 930	347 098 700	365 918 410
Other materials	8	63 907 534	22 638 750	23 347 519	23 347 519	23 347 519	22 632 240	24 215 020	25 888 490
Contracted services		24 119 939	41 860 670	53 193 557	53 193 557	53 193 557	67 511 870	81 900 660	67 324 170
Transfers and subsidies		1 819 542	7 983 140	8 270 390	8 270 390	8 270 390	3 104 000	3 718 950	3 053 320
Other expenditure	4, 5	43 578 888	48 182 400	62 097 797	62 097 797	62 097 797	53 525 530	56 703 340	60 515 200
Loss on disposal of PPE		-	577 980	577 980	577 980	577 980	-	-	-
Total Expenditure		616 932 211	680 022 870	686 225 052	686 225 052	686 225 052	734 121 300	784 927 810	808 067 520
Surplus/(Deficit)		-12 803 125	-16 657 740	-17 788 454	-17 788 454	-17 788 454	371 770	-12 724 170	5 423 580
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		24 144 506	29 743 040	56 967 737	56 967 737	56 967 737	32 159 130	26 528 700	28 680 880
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)							-	-	-
Surplus/(Deficit) after capital transfers & contributions		11 341 382	13 085 300	39 179 283	39 179 283	39 179 283	32 530 900	13 804 530	34 104 460
Taxation									
Surplus/(Deficit) after taxation		11 341 382	13 085 300	39 179 283	39 179 283	39 179 283	32 530 900	13 804 530	34 104 460
Attributable to minorities									
Surplus/(Deficit) attributable to municipality		11 341 382	13 085 300	39 179 283	39 179 283	39 179 283	32 530 900	13 804 530	34 104 460
Share of surplus/ (deficit) of associate	7								
Surplus/(Deficit) for the year		11 341 382	13 085 300	39 179 283	39 179 283	39 179 283	32 530 900	13 804 530	34 104 460

Revenue by Source: The graph below shows the funding of the 2019/2020 budget per revenue source expressed as a %.



LANGEBERG MUNICIPALITY

Expenditure by Type: The graph below shows how the 2019/2020 budget will be spent per expenditure type expressed as %



Revenue Foregone: Property Rates

The amount of R 10, 734 M is budget for exemptions, reductions and rebates and impermissible values in excess of the amount as determined in section 17 of the Municipal Property Rates Act.

Free Basic Services

The municipality is currently providing free basic services to 6 134 indigent consumers and the amount in Rand value is shown below:

- Refuse R 10, 192 M
- Water (Basic charges) R 0, 677 M
- Sewerage R 14, 673 M
- Electricity R 0, 839 M

LANGE BERG MUNICIPALITY

5. Annual Budget Tables

A1 Consolidated Budget Summary

WC026 Langeberg - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Financial Performance										
Property rates	39 954	42 686	46 521	52 863	52 863	52 863	52 863	57 373	62 250	67 541
Service charges	374 810	405 781	399 062	460 783	460 783	460 783	460 783	519 016	531 105	566 807
Investment revenue	4 392	8 887	10 773	7 712	7 712	7 712	7 712	9 494	10 158	10 869
Transfers recognised - operational	75 818	112 069	99 862	102 256	112 233	112 233	112 233	118 819	136 813	134 164
Other own revenue	60 307	53 633	47 910	39 752	34 846	34 846	34 846	29 791	31 877	34 109
Total Revenue (excluding capital transfers and contributions)	555 281	623 056	604 129	663 365	668 437	668 437	668 437	734 493	772 204	813 491
Employee costs	148 130	158 847	169 968	201 199	189 027	189 027	189 027	209 526	222 629	236 356
Remuneration of councillors	8 740	9 234	10 202	10 871	10 571	10 571	10 571	11 250	11 987	12 736
Depreciation & asset impairment	31 128	26 686	25 613	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Finance charges	11 437	12 139	11 528	13 228	11 525	11 525	11 525	3 270	4 925	4 657
Materials and bulk purchases	250 875	288 395	330 103	312 501	313 210	313 210	313 210	351 880	371 314	391 807
Transfers and grants	749	1 507	1 820	7 983	8 270	8 270	8 270	3 104	3 719	3 053
Other expenditure	97 648	73 400	67 699	105 047	125 635	125 635	125 635	130 009	145 755	135 536
Total Expenditure	548 708	570 209	616 932	680 023	686 225	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit)	6 573	52 847	(12 803)	(16 658)	(17 788)	(17 788)	(17 788)	372	(12 724)	5 424
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46 348	24 503	24 145	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Capital expenditure & funds sources										
Capital expenditure	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Transfers recognised - capital	46 348	24 543	24 319	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Borrowing	-	1 391	-	20 124	7 912	7 912	7 912	27 088	-	-
Internally generated funds	28 047	26 496	20 569	38 244	36 451	36 451	36 451	35 087	18 152	12 212
Total sources of capital funds	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Financial position										
Total current assets	172 065	225 370	223 621	206 445	194 337	194 337	194 337	195 446	202 206	234 893
Total non current assets	621 472	645 551	666 530	728 884	743 373	743 373	743 373	812 625	832 707	849 678
Total current liabilities	111 312	110 700	121 299	131 943	119 443	119 443	119 443	130 870	144 534	160 653
Total non current liabilities	128 344	130 554	127 843	156 194	138 078	138 078	138 078	164 481	163 855	163 289
Community wealth/Equity	553 881	629 668	641 010	647 192	680 189	680 189	680 189	712 720	726 524	760 629
Cash flows										
Net cash from (used) operating	92 665	64 955	76 241	47 478	63 394	63 394	63 394	64 018	45 708	67 343
Net cash from (used) investing	(68 582)	(49 297)	(38 203)	(87 297)	(100 850)	(100 850)	(100 850)	(90 335)	(41 735)	(37 793)
Net cash from (used) financing	(3 544)	(3 642)	(4 007)	16 401	7 495	7 495	7 495	24 834	(2 209)	(2 162)
Cash/cash equivalents at the year end	103 088	115 105	149 135	81 469	119 174	119 174	119 174	117 690	119 454	146 843
Cash backing/surplus reconciliation										
Cash and investments available	103 209	115 227	149 261	81 594	119 299	119 299	119 299	117 815	119 579	146 968
Application of cash and investments	91 194	78 732	115 953	81 003	114 552	114 552	114 552	116 022	115 392	136 935
Balance - surplus (shortfall)	12 016	36 495	33 308	591	4 747	4 747	4 747	1 793	4 187	10 034
Asset management										
Asset register summary (WDV)	620 470	644 794	665 907	723 156	739 251	739 251	739 251	808 503	828 585	845 556
Depreciation	31 128	26 686	25 613	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Renewal and Upgrading of Existing Assets	25 046	3 427	10 611	47 882	45 832	45 832	45 832	56 850	27 181	11 697
Repairs and Maintenance	18 137	16 675	16 550	37 020	34 239	34 239	34 239	27 938	28 566	31 021
Free services										
Cost of Free Basic Services provided	14 918	20 407	19 693	23 968	23 968	23 968	26 382	26 382	29 052	31 981
Revenue cost of free services provided	10 343	11 127	10 382	8 693	8 693	8 693	10 734	10 734	11 646	12 636
Households below minimum service level										
Water:	7	7	7	7	7	7	8	8	8	9
Sanitation/sew erage:	3	3	3	3	3	3	3	3	4	4
Energy:	2	2	2	2	2	2	2	2	2	2
Refuse:	7	7	7	7	7	7	8	8	9	10

LANGEBERG MUNICIPALITY

A2 Budgeted Financial Performance – By Standard Classification

WC026 Langeberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		100 606	99 976	127 865	126 090	125 830	125 830	122 678	131 557	142 004
Executive and council		622	762	10 531	4 949	4 949	4 949	5 267	5 669	6 113
Finance and administration		99 984	99 213	117 334	121 141	120 881	120 881	117 411	125 888	135 891
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		63 059	76 146	30 323	34 341	57 898	57 898	33 429	49 679	40 289
Community and social services		9 556	13 884	10 199	11 479	11 600	11 600	11 254	11 905	12 590
Sport and recreation		276	821	100	1 821	3 021	3 021	1 191	1 274	1 364
Public safety		25 355	23 963	724	10 402	5 402	5 402	81	928	93
Housing		27 873	37 477	19 301	10 638	37 874	37 874	20 902	35 571	26 242
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 235	3 708	19 834	34 370	38 701	38 701	47 923	39 863	43 333
Planning and development		3 080	3 308	13 865	11 823	16 506	16 506	15 633	5 817	7 050
Road transport		872	117	5 970	22 547	22 195	22 195	32 290	34 046	36 283
Environmental protection		283	282	-	-	-	-	-	-	-
<i>Trading services</i>		433 730	466 731	453 618	498 305	502 872	502 872	562 621	577 632	616 544
Energy sources		313 944	350 789	358 504	381 577	381 577	381 577	437 514	441 592	468 527
Water management		41 387	49 703	45 679	49 524	54 092	54 092	52 429	56 608	61 129
Waste water management		50 172	37 210	25 676	36 182	36 182	36 182	38 331	41 471	44 896
Waste management		28 227	29 029	23 760	31 021	31 021	31 021	34 347	37 961	41 992
<i>Other</i>	4	-	-	3	4	104	104	2	2	2
Total Revenue - Functional	2	601 629	646 561	631 644	693 108	725 404	725 404	766 652	798 732	842 172
Expenditure - Functional										
<i>Governance and administration</i>		80 200	87 182	93 162	122 820	122 244	122 244	133 231	141 771	141 641
Executive and council		29 171	33 920	24 624	38 782	34 690	34 690	25 127	26 210	27 819
Finance and administration		51 029	53 262	68 538	81 360	84 489	84 489	104 783	112 041	110 092
Internal audit		-	-	-	2 678	3 065	3 065	3 321	3 520	3 730
<i>Community and public safety</i>		65 192	64 491	97 662	84 252	86 357	86 357	100 749	118 189	112 847
Community and social services		19 361	21 434	21 191	21 444	19 895	19 895	16 577	17 543	18 520
Sport and recreation		3 558	4 593	18 135	22 492	22 127	22 127	24 213	25 319	26 818
Public safety		32 304	34 151	4 507	25 969	20 399	20 399	32 744	33 062	34 173
Housing		9 969	4 313	53 829	14 347	23 936	23 936	27 214	42 264	33 335
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		42 314	41 162	58 396	52 199	51 735	51 735	46 567	44 029	46 554
Planning and development		9 948	7 902	21 240	26 950	25 618	25 618	27 774	25 454	26 993
Road transport		17 824	18 993	37 156	25 250	26 117	26 117	18 792	18 575	19 560
Environmental protection		14 542	14 267	-	-	-	-	-	-	-
<i>Trading services</i>		361 003	376 375	369 929	419 401	424 586	424 586	452 403	479 724	505 740
Energy sources		267 617	294 136	293 459	327 317	323 927	323 927	362 952	385 218	405 713
Water management		38 822	35 082	27 585	36 319	39 128	39 128	27 517	29 171	30 908
Waste water management		17 065	16 059	18 601	23 429	26 112	26 112	30 711	32 312	34 205
Waste management		37 499	31 097	30 284	32 336	35 420	35 420	31 223	33 023	34 913
<i>Other</i>	4	-	-	1 154	1 350	1 303	1 303	1 172	1 214	1 287
Total Expenditure - Functional	3	548 708	569 211	620 302	680 023	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit) for the year		52 921	77 350	11 341	13 085	39 179	39 179	32 531	13 805	34 104

LANGEBERG MUNICIPALITY

A3 Budgeted Financial Performance – By Municipal Vote

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue by Vote	1									
Vote 1 - FINANCIAL SERVICES		93 373	96 650	98 309	118 158	117 658	117 658	114 645	123 334	133 159
Vote 2 - EXECUTIVE & COUNCIL		622	762	4 878	4 949	4 949	4 949	5 267	5 669	6 113
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2 482	1 819	2 243	2 690	3 011	3 011	13 521	3 152	4 198
Vote 4 - CORPORATE SERVICES		30 582	26 246	23 100	19 991	14 991	14 991	12 447	13 318	14 251
Vote 5 - ENGINEERING SERVICES		437 071	469 130	467 878	523 962	532 861	532 861	587 886	604 161	644 784
Vote 6 - COMMUNITY SERVICES		37 500	51 953	31 169	23 358	51 934	51 934	32 886	49 098	39 667
Total Revenue by Vote	2	601 629	646 561	627 577	693 108	725 404	725 404	766 652	798 732	842 172
Expenditure by Vote to be appropriated	1									
Vote 1 - FINANCIAL SERVICES		25 588	27 615	27 849	38 402	39 698	39 698	49 840	55 343	50 296
Vote 2 - EXECUTIVE & COUNCIL		26 077	27 614	26 472	41 460	38 010	38 010	17 884	19 028	20 201
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		18 812	19 851	19 126	26 922	25 858	25 858	26 767	25 444	26 830
Vote 4 - CORPORATE SERVICES		46 701	48 149	43 546	47 622	42 769	42 769	66 474	66 664	70 529
Vote 5 - ENGINEERING SERVICES		387 494	404 497	404 568	460 680	468 135	468 135	496 622	523 420	551 941
Vote 6 - COMMUNITY SERVICES		44 035	41 485	94 675	64 938	71 755	71 755	76 536	95 028	88 271
Total Expenditure by Vote	2	548 708	569 211	616 236	680 023	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit) for the year	2	52 921	77 350	11 341	13 085	39 179	39 179	32 531	13 805	34 104

LANGEBERG MUNICIPALITY

A4 Budgeted Financial Performance (Revenue and Expenditure)

WC026 Langeberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source												
Property rates	2		39 954	42 686	46 521	52 863	52 863	52 863	52 863	57 373	62 250	67 541
Service charges - electricity revenue	2		303 921	337 632	337 507	371 654	371 654	371 654	371 654	423 700	427 129	453 359
Service charges - water revenue	2		37 493	37 725	27 205	45 612	45 612	45 612	45 612	48 122	51 972	56 130
Service charges - sanitation revenue	2		18 979	17 268	19 194	23 307	23 307	23 307	23 307	24 380	26 452	28 701
Service charges - refuse revenue	2		14 417	13 156	15 155	20 210	20 210	20 210	20 210	22 814	25 552	28 618
Rental of facilities and equipment			2 627	2 714	2 888	4 748	4 748	4 748	4 748	3 310	3 542	3 790
Interest earned - external investments			4 392	8 887	10 773	7 712	7 712	7 712	7 712	9 494	10 158	10 869
Interest earned - outstanding debtors			1 955	2 168	2 608	2 668	2 682	2 682	2 682	3 127	3 345	3 580
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			20 679	10 792	4 529	10 317	5 411	5 411	5 411	4 019	4 301	4 602
Licences and permits			1 498	1 503	1 039	1 328	1 328	1 328	1 328	1 053	1 127	1 206
Agency services			3 141	3 498	3 930	5 680	5 680	5 680	5 680	5 231	5 597	5 989
Transfers and subsidies			75 818	112 069	99 862	102 256	112 233	112 233	112 233	118 819	136 813	134 164
Other revenue	2		26 879	32 618	24 971	13 616	13 602	13 602	13 602	11 559	12 369	13 235
Gains on disposal of PPE			3 529	340	7 945	1 395	1 395	1 395	1 395	1 492	1 597	1 709
Total Revenue (excluding capital transfers and contributions)			555 281	623 056	604 129	663 365	668 437	668 437	668 437	734 493	772 204	813 491
Expenditure By Type												
Employee related costs	2		148 130	158 847	169 968	201 199	189 027	189 027	189 027	209 526	222 629	236 356
Remuneration of councillors			8 740	9 234	10 202	10 871	10 571	10 571	10 571	11 250	11 987	12 736
Debt impairment	3		2 189	-	-	14 426	9 766	9 766	9 766	8 972	7 151	7 697
Depreciation & asset impairment	2		31 128	26 686	25 613	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Finance charges			11 437	12 139	11 528	13 228	11 525	11 525	11 525	3 270	4 925	4 657
Bulk purchases	2		242 032	270 736	266 195	289 863	289 863	289 863	289 863	329 248	347 099	365 918
Other materials	8		8 843	17 660	63 908	22 639	23 348	23 348	23 348	22 632	24 215	25 888
Contracted services			9 997	18 177	24 120	41 861	53 194	53 194	53 194	67 512	81 901	67 324
Transfers and subsidies			749	1 507	1 820	7 983	8 270	8 270	8 270	3 104	3 719	3 053
Other expenditure	4, 5		83 895	55 223	43 579	48 182	62 098	62 098	62 098	53 526	56 703	60 515
Loss on disposal of PPE			1 567	-	-	578	578	578	578	-	-	-
Total Expenditure			548 708	570 209	616 932	680 023	686 225	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit)			6 573	52 847	(12 803)	(16 658)	(17 788)	(17 788)	(17 788)	372	(12 724)	5 424
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			46 348	24 503	24 145	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	6		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Taxation			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Share of surplus/ (deficit) of associate	7		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104

LANGEBOG MUNICIPALITY

A5 Budget Capital Expenditure by Vote, Functional Classification and Funding

WC026 Langeberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	171	-	-	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		-	1 920	-	1 000	557	557	557	-	-	-
Vote 4 - CORPORATE SERVICES		-	2 259	173	500	350	350	350	-	-	-
Vote 5 - ENGINEERING SERVICES		2 915	14 419	5 899	52 268	44 838	44 838	44 838	-	-	-
Vote 6 - COMMUNITY SERVICES		-	1 863	1 715	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	2 915	20 631	7 786	53 768	45 745	45 745	45 745	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - FINANCIAL SERVICES		4	19	568	4 500	184	184	184	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		924	-	507	-	-	-	-	1 000	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		3 398	773	2 257	1 300	1 116	1 116	1 116	11 236	2 174	3 044
Vote 4 - CORPORATE SERVICES		1 483	734	1 932	1 070	1 382	1 382	1 382	650	-	-
Vote 5 - ENGINEERING SERVICES		38 186	25 221	29 066	7 963	9 143	9 143	9 143	78 032	42 387	37 849
Vote 6 - COMMUNITY SERVICES		27 486	5 052	2 772	19 510	43 761	43 761	43 761	3 416	120	-
Capital single-year expenditure sub-total		71 480	31 799	37 102	34 344	55 586	55 586	55 586	94 334	44 681	40 893
Total Capital Expenditure - Vote		74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Capital Expenditure - Functional											
Governance and administration		4 486	5 762	3 211	7 870	3 113	3 113	3 113	12 736	2 174	3 044
Executive and council		924	171	-	-	-	-	-	10 196	2 174	3 044
Finance and administration		3 562	5 592	2 704	7 870	3 113	3 113	3 113	2 540	-	-
Internal audit		-	-	507	-	-	-	-	-	-	-
Community and public safety		27 421	6 914	4 890	20 010	44 236	44 236	44 236	3 566	120	-
Community and social services		3 485	5 781	2 317	1 919	1 924	1 924	1 924	345	-	-
Sport and recreation		88	1 133	2 558	7 591	13 927	13 927	13 927	2 715	-	-
Public safety		8	-	-	-	156	156	156	506	120	-
Housing		23 839	-	15	10 500	28 229	28 229	28 229	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5 794	6 092	4 112	17 247	21 194	21 194	21 194	35 091	8 900	6 500
Planning and development		-	4 978	446	1 115	868	868	868	4 500	3 500	3 500
Road transport		4 406	1 114	3 666	16 132	20 326	20 326	20 326	30 591	5 400	3 000
Environmental protection		1 388	-	-	-	-	-	-	-	-	-
Trading services		36 694	33 662	32 675	42 984	32 787	32 787	32 787	42 941	33 487	31 349
Energy sources		5 917	6 167	5 470	27 779	15 137	15 137	15 137	36 021	9 940	10 060
Water management		1 078	9 930	26 802	10 150	12 715	12 715	12 715	2 500	1 300	21 289
Waste water management		21 959	9 983	404	-	302	302	302	1 120	20 127	-
Waste management		7 741	7 582	-	5 055	4 633	4 633	4 633	3 300	2 120	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Funded by:											
National Government		22 005	19 558	15 754	18 793	23 124	23 124	23 124	32 159	26 529	28 681
Provincial Government		24 343	4 985	8 565	10 500	32 843	32 843	32 843	-	-	-
District Municipality		-	-	-	450	1 000	1 000	1 000	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	46 348	24 543	24 319	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Borrowing	6	-	1 391	-	20 124	7 912	7 912	7 912	27 088	-	-
Internally generated funds		28 047	26 496	20 569	38 244	36 451	36 451	36 451	35 087	18 152	12 212
Total Capital Funding	7	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893

LANGEBERG MUNICIPALITY

A6 Budgeted Financial Position

WC026 Langeberg - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Current assets											
Cash	1	13 073	20 021	19 100	11 469	2 525	2 525	2 525	17 690	19 454	46 843
Call investment deposits		90 015	95 083	130 035	70 000	116 649	116 649	116 649	100 000	100 000	100 000
Consumer debtors		44 216	47 760	41 369	35 577	34 126	34 126	34 126	36 379	38 518	40 762
Other debtors		6 031	9 293	9 550	34 041	16 327	16 327	16 327	15 228	16 558	17 995
Current portion of long-term receivables		529	655	717	687	717	717	717	717	717	717
Inventory	2	18 200	52 557	22 850	54 670	23 993	23 993	23 993	25 432	26 958	28 576
Total current assets		172 065	225 370	223 621	206 445	194 337	194 337	194 337	195 446	202 206	234 893
Non current assets											
Long-term receivables	3	881	634	496	603	3 996	3 996	3 996	3 996	3 996	3 996
Investments		121	123	127	125	125	125	125	125	125	125
Investment property		27 041	26 951	26 901	26 855	26 845	26 845	26 845	26 795	26 745	26 695
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment		592 959	617 374	637 430	691 980	711 446	711 446	711 446	781 115	801 355	818 479
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		210	209	1 316	4 060	701	701	701	333	226	122
Other non-current assets		260	260	260	5 260	260	260	260	260	260	260
Total non current assets		621 472	645 551	666 530	728 884	743 373	743 373	743 373	812 625	832 707	849 678
TOTAL ASSETS		793 537	870 922	890 151	935 328	937 709	937 709	937 709	1 008 071	1 034 912	1 084 571
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	4 242	5 056	4 517	3 684	3 021	3 021	3 021	3 021	3 021	3 021
Consumer deposits	4	9 020	9 968	11 087	11 095	11 752	11 752	11 752	12 457	13 205	13 997
Trade and other payables		76 823	75 551	78 819	94 766	72 281	72 281	72 281	76 101	80 425	85 007
Provisions		21 228	20 124	26 876	22 398	32 389	32 389	32 389	39 291	47 883	58 628
Total current liabilities		111 312	110 700	121 299	131 943	119 443	119 443	119 443	130 870	144 534	160 653
Non current liabilities											
Borrowing		21 947	17 926	13 466	30 840	21 791	21 791	21 791	45 920	42 964	40 010
Provisions		106 397	112 627	114 377	125 354	116 287	116 287	116 287	118 561	120 891	123 279
Total non current liabilities		128 344	130 554	127 843	156 194	138 078	138 078	138 078	164 481	163 855	163 289
TOTAL LIABILITIES		239 656	241 253	249 142	288 136	257 520	257 520	257 520	295 351	308 388	323 942
NET ASSETS	5	553 881	629 668	641 010	647 192	680 189	680 189	680 189	712 720	726 524	760 629
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4	518 636	598 315	584 589	619 192	617 268	617 268	617 268	657 720	681 524	705 629
Reserves		35 245	31 353	56 421	28 000	62 921	62 921	62 921	55 000	45 000	55 000
TOTAL COMMUNITY WEALTH/EQUITY	5	553 881	629 668	641 010	647 192	680 189	680 189	680 189	712 720	726 524	760 629

LANGEBERG MUNICIPALITY

A7 Budget Cash Flows

WC026 Langeberg - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		38 693	26 242	39 360	51 805	51 805	51 805	51 805	55 078	59 760	64 839
Service charges		349 855	398 459	406 274	451 567	451 567	451 567	451 567	508 636	520 483	555 471
Other revenue		38 868	39 349	32 974	29 955	26 385	26 385	26 385	21 968	23 506	25 152
Government - operating	1	75 959	112 853	103 375	102 256	107 933	107 933	107 933	118 819	136 813	134 164
Government - capital	1	46 368	23 964	31 200	29 743	47 882	47 882	47 882	32 159	26 529	28 681
Interest		6 650	8 743	10 773	10 327	10 340	10 340	10 340	12 544	13 422	14 362
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(460 118)	(541 625)	(543 641)	(606 965)	(612 724)	(612 724)	(612 724)	(678 812)	(726 160)	(747 615)
Finance charges		(2 861)	(2 897)	(2 256)	(13 228)	(11 525)	(11 525)	(11 525)	(3 270)	(4 925)	(4 657)
Transfers and Grants	1	(749)	(133)	(1 820)	(7 983)	(8 270)	(8 270)	(8 270)	(3 104)	(3 719)	(3 053)
NET CASH FROM/(USED) OPERATING ACTIVITIES		92 665	64 955	76 241	47 478	63 394	63 394	63 394	64 018	45 708	67 343
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		3 786	1 766	8 392	817	817	817	817	1 492	1 597	1 709
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	(3 500)	(3 500)	(3 500)	-	-	-
Decrease (increase) in non-current investments		-	-	-	(2)	-	-	-	-	-	-
Payments											
Capital assets		(72 368)	(51 063)	(46 595)	(88 111)	(98 167)	(98 167)	(98 167)	(91 828)	(43 332)	(39 502)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(68 582)	(49 297)	(38 203)	(87 297)	(100 850)	(100 850)	(100 850)	(90 335)	(41 735)	(37 793)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	20 537	8 325	8 325	8 325	27 129	44	46
Increase (decrease) in consumer deposits		1 032	949	1 119	628	665	665	665	705	747	792
Payments											
Repayment of borrowing		(4 576)	(4 591)	(5 126)	(4 764)	(1 496)	(1 496)	(1 496)	(3 000)	(3 000)	(3 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 544)	(3 642)	(4 007)	16 401	7 495	7 495	7 495	24 834	(2 209)	(2 162)
NET INCREASE/ (DECREASE) IN CASH HELD		20 540	12 016	34 030	(23 418)	(29 961)	(29 961)	(29 961)	(1 484)	1 765	27 389
Cash/cash equivalents at the year begin:	2	82 548	103 088	115 105	104 887	149 135	149 135	149 135	119 174	117 690	119 454
Cash/cash equivalents at the year end:	2	103 088	115 105	149 135	81 469	119 174	119 174	119 174	117 690	119 454	146 843

LANGE BERG MUNICIPALITY

A8 Cash Backed Reserves/Accumulated Surplus Reconciliation

WC026 Langeberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash and investments available												
	Cash/cash equivalents at the year end	1	103 088	115 105	149 135	81 469	119 174	119 174	119 174	117 690	119 454	146 843
	Other current investments > 90 days		(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0
	Non current assets - Investments	1	121	123	127	125	125	125	125	125	125	125
Cash and investments available:			103 209	115 227	149 261	81 594	119 299	119 299	119 299	117 815	119 579	146 968
Application of cash and investments												
	Unspent conditional transfers		8 918	3 760	14 329	-	943	943	943	684	684	684
	Unspent borrowing		-	-	-	-	-	-	-	-	-	-
	Statutory requirements	2	4 242	5 056	4 517	3 684	3 021	3 021	3 021	3 021	3 021	3 021
	Other working capital requirements	3	21 561	18	13 810	26 921	15 278	15 278	15 278	18 025	18 804	19 602
	Other provisions		21 228	20 124	26 876	22 398	32 389	32 389	32 389	39 291	47 883	58 628
	Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
	Reserves to be backed by cash/investments	5	35 245	31 353	56 421	28 000	62 921	62 921	62 921	55 000	45 000	55 000
Total Application of cash and investments:			91 194	79	115 953	81 003	114 552	114 552	114 552	116 022	115 392	136 935
Surplus(shortfall)			12 016	36	33 308	591	4 747	4 747	4 747	1 793	4 187	10 034

LANGE BERG MUNICIPALITY

A9 Asset Management

WC026 Langeberg - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	49 349	49 004	34 278	40 230	55 499	55 499	37 484	17 500	29 197
Roads Infrastructure		582	1 794	39	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		1 870	2 893	3 831	6 504	5 564	5 564	26 005	9 669	9 770
Water Supply Infrastructure		4	10 430	22 633	20 450	40 471	40 471	4 500	4 800	19 137
Sanitation Infrastructure		4 395	9 965	450	—	302	302	—	—	—
Solid Waste Infrastructure		—	6 033	—	180	180	180	—	2 120	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		6 851	31 116	26 953	27 134	46 516	46 516	30 525	16 609	28 907
Community Facilities		197	5 246	1 107	450	724	724	150	—	—
Sport and Recreation Facilities		100	136	—	—	—	—	—	—	—
Community Assets		297	5 382	1 150	450	724	724	150	—	—
Operational Buildings		10 161	5	400	—	—	—	200	—	—
Housing		23 839	—	—	—	—	—	—	—	—
Other Assets		34 000	6	400	—	—	—	200	—	—
Licences and Rights		—	—	507	4 000	—	—	—	—	—
Intangible Assets		—	—	507	4 000	—	—	—	—	—
Computer Equipment		—	2 106	1 853	1 800	938	938	2 040	—	—
Furniture and Office Equipment		4 825	2 501	513	500	735	735	910	—	—
Machinery and Equipment		1 117	1 227	439	2 532	3 541	3 541	2 659	891	290
Transport Assets		2 259	6 666	2 419	3 814	3 045	3 045	1 000	—	—
Land		—	—	44	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Renewal of Existing Assets										
Roads Infrastructure	2	25 046	3 427	2 110	13 109	11 442	11 442	21 438	2 000	—
Storm water Infrastructure		843	174	—	2 750	7 251	7 251	10 000	—	—
Electrical Infrastructure		3 186	—	—	—	—	—	—	—	—
Water Supply Infrastructure		2 132	1 356	1 438	10 359	3 691	3 691	9 763	—	—
Sanitation Infrastructure		15 829	—	388	—	—	—	1 000	—	—
Solid Waste Infrastructure		—	500	—	—	—	—	200	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		21 990	2 030	1 826	13 109	10 942	10 942	20 963	—	—
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		79	500	—	—	500	500	—	—	—
Community Assets		79	500	—	—	500	500	—	—	—
Operational Buildings		253	309	111	—	—	—	475	2 000	—
Housing		—	—	—	—	—	—	—	—	—
Other Assets		253	309	111	—	—	—	475	2 000	—
Furniture and Office Equipment		837	589	—	—	—	—	—	—	—
Machinery and Equipment		226	—	—	—	—	—	—	—	—
Transport Assets		1 661	—	172	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Upgrading of Existing Assets										
Roads Infrastructure	6	—	—	8 501	34 773	34 390	34 390	35 411	25 181	11 697
Electrical Infrastructure		—	—	2 469	13 382	13 075	13 075	20 116	3 000	3 000
Water Supply Infrastructure		—	—	—	10 680	5 606	5 606	—	—	—
Sanitation Infrastructure		—	—	2 038	—	—	—	2 500	—	5 652
Solid Waste Infrastructure		—	—	—	—	—	—	—	20 007	—
Information and Communication Infrastructure		—	—	—	1 700	700	700	1 300	—	—
Infrastructure		—	—	4 507	25 761	19 381	19 381	23 916	23 007	8 652
Community Facilities		—	—	88	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	1 911	7 441	13 277	13 277	2 800	—	—
Community Assets		—	—	1 999	7 441	13 277	13 277	2 800	—	—
Operational Buildings		—	—	1 996	1 570	1 732	1 732	8 696	2 174	3 044
Housing		—	—	—	—	—	—	—	—	—
Other Assets		—	—	1 996	1 570	1 732	1 732	8 696	2 174	3 044
Furniture and Office Equipment		—	—	—	—	—	—	—	—	—
Machinery and Equipment		—	—	—	—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure										
Roads Infrastructure	4	74 395	52 431	44 889	88 111	101 331	101 331	94 334	44 681	40 893
Storm water Infrastructure		1 425	1 968	2 507	16 132	20 326	20 326	30 116	3 000	3 000
Electrical Infrastructure		3 186	—	—	—	—	—	—	—	—
Water Supply Infrastructure		4 002	4 248	5 269	27 543	14 860	14 860	35 768	9 669	9 770
Sanitation Infrastructure		4	10 930	25 059	20 450	40 471	40 471	7 000	4 800	24 789
Sanitation Infrastructure		20 224	9 965	450	—	302	302	1 020	20 027	—
Solid Waste Infrastructure		—	6 033	—	1 880	880	880	1 503	2 120	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		28 840	33 745	33 288	66 004	76 839	76 839	75 404	39 616	37 559
Community Facilities		197	5 246	1 195	450	724	724	150	—	—
Sport and Recreation Facilities		179	636	1 955	7 441	13 777	13 777	2 800	—	—
Community Assets		376	5 882	3 149	7 891	14 501	14 501	2 950	—	—
Operational Buildings		10 414	314	2 507	1 570	1 732	1 732	9 371	4 174	3 044
Housing		23 839	—	—	—	—	—	—	—	—
Other Assets		34 253	314	2 507	1 570	1 732	1 732	9 371	4 174	3 044
Licences and Rights		—	—	507	4 000	—	—	—	—	—
Intangible Assets		—	—	507	4 000	—	—	—	—	—
Computer Equipment		—	2 106	1 853	1 800	938	938	2 040	—	—
Furniture and Office Equipment		5 662	3 089	513	500	735	735	910	—	—
Machinery and Equipment		1 343	1 227	439	2 532	3 541	3 541	2 659	891	290
Transport Assets		3 920	6 666	2 591	3 814	3 045	3 045	1 000	—	—
Land		—	—	44	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE - Asset class										
		74 395	52 431	44 889	88 111	101 331	101 331	94 334	44 681	40 893
ASSET REGISTER SUMMARY - PPE (WDV)										
Depreciation	5	620 470	644 794	665 907	723 156	739 251	739 251	808 503	828 585	845 556
Roads Infrastructure		125 407	98 783	90 420	104 489	106 843	106 843	133 195	132 436	131 816
Storm water Infrastructure		—	22 157	21 863	14 949	21 288	21 288	20 702	20 134	19 573
Electrical Infrastructure		92 695	92 694	99 230	116 696	109 764	109 764	141 809	147 715	153 747
Water Supply Infrastructure		109 816	108 195	131 027	144 029	167 781	167 781	170 665	171 344	192 040
Sanitation Infrastructure		49 035	71 020	71 614	63 890	69 586	69 586	67 763	84 854	81 926
Solid Waste Infrastructure		23 044	28 066	26 454	32 294	26 457	26 457	26 870	27 896	26 803
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Community Assets		56 339	91 288	91 534	71 349	103 146	103 146	104 168	102 269	100 474
Heritage Assets		260	260	260	260	260	260	260	260	260
Investment properties		27 041	26 951	26 901	26 855	26 845	26 795	26 745	26 695	26 695
Other Assets		33 109	51 813	53 580	33 840	54 897	54 897	63 647	67 182	69 589
Intangible Assets		210	209	1 316	4 301	839	839	471	364	260
Computer Equipment		8 234	8 765	8 152	7 628	7 254	7 254	7 849	6 411	5 079
Furniture and Office Equipment		6 027	6 157	4 766	4 469	4 004	4 004	4 202	3 654	3 197
Machinery and Equipment		10 626	9 065	8 595	13 165	10 335	10 335	11 734	11 389	10 535
Transport Assets		20 707	29 372	30 197	25 977	29 953	29 953	28 401	25 975	23 627
Land		57 920	—	—	58 965	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)										
	5	620 470	644 794	665 907	723 156	739 251	739 251	808 503	828 585	845 556
EXPENDITURE OTHER ITEMS										
Depreciation	7	49 265	43 361	42 163	66 214	62 225	62 225	53 020	53 165	54 943
Repairs and Maintenance by Asset Class	3	18 137	16 675	16 550	37 020	34 239	34 239	27 938	28 566	31 021
Roads Infrastructure		1 914	2 548	1 435	1 639	2 389	2 389	2 124	1 092	1 392
Storm water Infrastructure		—	—	45	3 298	3 182	3 182	650	695	740
Electrical Infrastructure		3 267	2 095	2 131	4 183	2 494	2 494	3 449	3 684	3 926
Water Supply Infrastructure		3 048	2 953	2 939	7 654	8 812	8 812	3 596	4 007	4 500
Sanitation Infrastructure		1 449	2 507	1 543	6 430	4 219	4 219	3 740	4 001	4 272
Solid Waste Infrastructure		—	967							

LANGE BERG MUNICIPALITY

A10 Basic Service Delivery Measurement

WC026 Langeberg - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets	1									
Water:										
Piped water inside dwelling		20 031	20 272	20 499	21 096	21 096	21 096	22 783	24 606	26 575
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	831	841	850	875	875	875	945	1 020	1 102
<i>Minimum Service Level and Above sub-total</i>		20 862	21 112	21 349	21 971	21 971	21 971	23 728	25 626	27 677
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	6 601	6 680	6 755	6 950	6 950	6 950	7 506	8 106	8 755
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		6 601	6 680	6 755	6 950	6 950	6 950	7 506	8 106	8 755
Total number of households	5	27 463	27 793	28 104	28 920	28 920	28 920	31 234	33 733	36 431
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		22 797	23 070	23 329	24 007	24 007	24 007	25 928	28 002	30 242
Flush toilet (with septic tank)		1 678	1 698	1 717	1 767	1 767	1 767	1 908	2 061	2 226
Chemical toilet		59	60	60	62	62	62	67	73	78
Pit toilet (ventilated)		66	66	67	69	69	69	75	81	87
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		24 599	24 894	25 173	25 905	25 905	25 905	27 978	30 216	32 633
Bucket toilet		683	691	699	719	719	719	777	839	906
Other toilet provisions (< min.service level)		1 270	1 285	1 300	1 338	1 338	1 338	1 445	1 560	1 685
No toilet provisions		911	921	932	959	959	959	1 036	1 118	1 208
<i>Below Minimum Service Level sub-total</i>		2 864	2 898	2 931	3 016	3 016	3 016	3 257	3 518	3 799
Total number of households	5	27 463	27 793	28 104	28 921	28 921	28 921	31 235	33 734	36 432
Energy:										
Electricity (at least min.service level)		10 157	10 279	10 394	10 696	10 696	10 696	12 193	13 900	15 846
Electricity - prepaid (min.service level)		15 710	15 899	16 077	16 545	16 545	16 545	18 861	21 501	24 512
<i>Minimum Service Level and Above sub-total</i>		25 867	26 178	26 471	27 240	27 240	27 240	31 054	35 402	40 358
Electricity (< min.service level)		1 375	1 392	1 407	1 448	1 448	1 448	1 651	1 882	2 145
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		221	223	226	233	233	233	265	302	344
<i>Below Minimum Service Level sub-total</i>		1 596	1 615	1 633	1 681	1 681	1 681	1 916	2 184	2 490
Total number of households	5	27 463	27 793	28 104	28 921	28 921	28 921	32 970	37 586	42 848
Refuse:										
Removed at least once a week		19 687	19 923	20 146	20 732	20 732	20 732	23 220	26 007	29 127
<i>Minimum Service Level and Above sub-total</i>		19 687	19 923	20 146	20 732	20 732	20 732	23 220	26 007	29 127
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		309	313	317	326	326	326	365	409	458
Using own refuse dump		5 779	5 848	5 914	6 086	6 086	6 086	6 816	7 634	8 550
Other rubbish disposal		588	595	602	619	619	619	694	777	870
No rubbish disposal		389	394	398	410	410	410	459	514	576
<i>Below Minimum Service Level sub-total</i>		7 066	7 150	7 230	7 441	7 441	7 441	8 334	9 334	10 454
Total number of households	5	26 753	27 074	27 377	28 173	28 173	28 173	31 554	35 340	39 581
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		249	194	182	639	639	639	677	718	762
Sanitation (free sanitation service to indigent households)		7 266	11 041	12 400	13 524	13 524	13 524	14 673	15 921	17 268
Electricity/other energy (50kwh per indigent household per month)		1 697	456	374	785	785	785	839	896	956
Refuse (removed once a week for indigent households)		5 705	8 716	6 737	9 020	9 020	9 020	10 192	11 517	12 995
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		14 918	20 407	19 693	23 968	23 968	23 968	26 382	29 052	31 981
Highest level of free service provided per household										
Property rates (R value threshold)		85 901	86 932	80 000	80 000	80 000	80 000	80 000	80 000	80 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		128	138	149	163	163	163	175	189	204
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		100	109	122	137	137	137	154	172	193
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		10 343	11 127	10 382	8 693	8 693	8 693	10 734	11 646	12 636
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	10 343	11 127	10 382	8 693	8 693	8 693	10 734	11 646	12 636

SECTION A – Part 2

1. Budget Process Overview

1.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guides the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organisations such as portfolio committees.

1.2. Schedule of Key Deadlines relating to budget process [MFMA s21 (1) (b)]

The IDP and Budget time schedule of the 2019/2020 budget cycle was approved by Council in September 2018, ten months before the start of the budget year in compliance with legislative directives.

1.3. Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10-month period. The initial parallel process commenced with the consultative process of the IDP in 2018 and the update of the MTREF to determine the affordability and sustainability framework at the same time. A review of the approved 2018/2019 IDP was undertaken in 2018.

LANGEBERG MUNICIPALITY

1.4. Process for consultation with each group of stakeholders and outcomes

Following the tabling of the draft budget in March 2019, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Gazette. The budget will also be placed on the municipal website at www.langeberg.gov.za, links on social media platforms as well as communication through the block representatives and ward committees.

Comments on the IDP and Budget will be made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality and will be considered for incorporation as part of the final budget approval process.

1.5. Stakeholders involved in consultations

The tabled budget will be provided to National Treasury and Provincial Treasury in April 2019 for their consideration in line with S23 of the MFMA.

1.6. Process and media used to provide information on the Budget to the community

The Municipality's consultation process on its draft IDP review and budget will be held during April 2019, where various community organisations and representatives may/will come forward to give input and to re-prioritise some of their needs.

Community representatives and organisations had to review the priorities given previously to ascertain whether it has been captured as priorities during the 2018/2019 IDP process.

1.7. Methods employed to make the Budget document available (including websites)

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2019/2020), advertisements will be placed in the local newspaper The Gazette, the Langeberg Express, the municipal website and social media platforms. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S 22 of the MFMA, the Budget documentation will be published on the municipality's website following the tabling thereof at Council in March 2019 and the approval thereof in May 2019.

2. IDP Overview and Amendments

- **The Vision of the Municipality**

The Municipality's long term vision:

"to progress and grow from being one of the best municipalities, to be the best municipality"

- **Alignment with Provincial and National Government**

Langeberg Municipality's development plan needs to be aligned with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Langeberg Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2019/2020 to 2023/2024 Integrated Development Plan focuses on six strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on in the Strategic Plan for 2019-2024. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The six strategic outcomes are:

1. *Housing: Effective approach to human settlement and improved living conditions of all households.*
2. *Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens.*
3. *Local Economic Development: Create an enabling environment for economic growth and decent employment.*
4. *An Efficient, effective, responsive and accountable administration.*
5. *Sound financial management: adherence to all law and regulations applicable to Local Government.*
6. *Effective stakeholder engagements: to promote civic education.*

LANGEBERG MUNICIPALITY

Amendments to the Integrated Development Plan

Amendments were made to the Integrated Development Plan.

The complete Integrated Development Plan will be distributed at the Council Meeting of 28 March 2019.

3. Measurable performance objectives and indicators

(a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA 8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue are provided as follows:

- Revenue for each vote - SA 26
- Revenue for each source - SA 25

Provision of Basic Services:

Free Basic Services

The municipality is currently providing free basic services to 6 134 indigent consumers and the amount in Rand value is shown below:

- Refuse R 10, 192 M
- Water (Basic charges) R 0, 677 M
- Sewerage R 14, 673 M
- Electricity R 0, 839 M

(i) Level of service to be provided

Indigents will receive 50 kWh of electricity and 6 kilolitre of water per month while their basic charges for water, refuse and sewerage will be subsidised.

(ii) Number of households to receive free basic services

There are budgeted for 7 302 households that will receive 50 kWh electricity per month while only indigent consumers in the municipal area will receive 6 kilolitres of free water per month.

(iii) Total budgeted for providing each basic service

- Refuse R 22 814 372
- Water (Basic charges) R 48 122 100
- Sewerage R 24 380 036
- Electricity R 423 699 673

LANEBERG MUNICIPALITY

(c) PROVIDING CLEAN WATER AND MANAGING OF WASTE WATER

The following information is provided as requested in terms of Circular 58 from National Treasury.

Name of the Water Service Authority in the area and name of the Water Service Provider, and who actually manages the provision of drinking water and waste water management (if outsourced).

Langeberg Municipality is both the Water Service Provider and the Water Service Authority and manages the provision of drinking water and waste water management.

The Blue Drop and Green Drop performance ratings (as determined by the Department of Water Affairs) applicable to all water and waste water services within the municipality, highlights areas that require attention.

Below are the blue drop risk ratings provided by the Provincial Department. Towns were scored as follows as per the latest available audited figures of 2014

The 2014 Blue Drop Report as published by the Department of Water and Sanitation indicated the following scores and comments:

Under the category most improved the following was stated:

Langeberg Local Municipality increased their score from 52% (in 2012) to 72% (2014) – an increase of 20%. These increases are promising for further improved provisioning of water services in the municipalities.

- Ashton 78.05%
- Robertson 64.06%
- McGregor 71.73%
- Montagu 76.31%
- Bonnievale 69.99%

The current status of the municipality's Water Safety Plan

Water Safety Plan: A comprehensive water safety plan has been completed and submitted to council and circulated to Provincial Government.

LANGEBERG MUNICIPALITY

A brief outline of problems that the municipality are experiencing with regards to the management of drinking water and sewerage.

- A. Personnel do not meet the requirements as stipulated by the Department of Water Affairs (process controllers, supervisors) with regards to level of education.
- B. Lack of adequate funding for adequate maintenance with regards to calibration of bulk meters, office area, buildings and structures at the works.
- C. Vandalism is becoming an increasing problem and the availability of funding for new fencing at both the purification plants and at reservoirs is required

An outline of the steps the municipality needs to take to address the problems noted.

Step 1.

- When vacancies become available in future qualified personnel must be appointed.

Step 2.

- Current personnel must receive practical training at the work place.

Step 3.

- Funds must be made available for basic maintenance on buildings, structures and calibration of bulk meters

2019/2020 budget and MTREF allocations proposed/made to fund the above measures.

Funds are provided in the budget for training as well as upgrading of purification plants.

4. Overview of Budget Related Policies and Amendments

The following budget related policies have been approved by Council, or have been reviewed / amended and / or are currently being reviewed / amended, in line with National Guidelines and Legislation.

- Tariff Policy (Amended)
- Asset Management Policy (Amended)
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy
- Rates Policy (Amended)
- Supply Chain Management Policy (Amended)
- Veriment Policy (Amended)
- Funding and Reserves Policy
- Liquidity Policy

Policies which have been amended according to the recommendation below will be available at libraries in the municipal area and the website of the municipality.

Herewith information regarding the amendment of policies:

(a) RATES POLICY

The Municipal System Act requires Council to adopt a Rates Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a Rates Policy and the policy must be in line with the Municipal Property Rates Act. Specific legislation applicable to each service has been taken into consideration when determining this policy.

The following amendments are proposed:

- Part 2 Paragraph 3 – The ratio of residential properties to agricultural properties was amended to 1:0.25.

LANEBERG MUNICIPALITY

(b) ASSET MANAGEMENT POLICY

The Municipal Finance Management Act Number 56 of 2003 will be the legislative framework for the Asset Management Policy whilst Generally Recognised Accounting Practice (GRAP) will be the accounting framework.

Section 63 of the Municipal Finance Management Act Number 56 of 2003 governs Asset and Liability Management

The following amendments are proposed:

- Section 7.5.1 – The Useful Lives of Assets was included to be in line with the accounting policy as included in the Annual Financial Statements
- Section 8.7.4 Paragraph 3 – This paragraph was replaced with: “After initial recognition, all investment property shall be measured at cost.”
- Section 8.7.5 Bullet point 2 – The words “on an annual basis” was replaced with: “when necessary”

(c) SUPPLY CHAIN MANAGEMENT POLICY

The following amendment is proposed.

Section 13 (3): The following line items are not required to be procured in terms of the supply chain management process:-

Remove: Catering supplied to the Municipality by SMME's;

(d) VIREMENT POLICY

The purpose of this policy is to provide a guideline for management in their day- to-day management of their budgets.

In terms of the Constitution the approval of a budget is the responsibility of the Council. This does not mean the approval of every line item but is rather aimed at the approval of the budget as a financial and service delivery document. The process and other requirements are controlled by the Municipal Finance Management Act, Act 56 of 2003(MFMA) and related circulars and guideline that are prescribed by National Treasury.

The Municipal Finance Management Act, Act 56 of 2003 is not specific with regards to virements.

The following amendments are proposed:

LANGEBERG MUNICIPALITY

- Section 5.3 (a) – The following was added to the paragraph: “(ITEM: Expenditure: Employee Related Cost)”
- Section 5.3 (c) – The words “General Expenses” was replaced with Operational Cost”, “Contracted Services” and “Inventory Consumed”; and the word “Maintenance” was replaced with “PROJECT: Operational: Maintenance”
- Section 5.3 (c) – The following Virement rules were specified:
 - “Operational Cost” to “Operational Cost”;
 - “Operational Cost” to “Contracted Services”;
 - “Operational Cost” to “Inventory Consumed”;
 - “Contracted Services” to “Contracted Services”
 - “Inventory Consumed” to “Inventory Consumed”; and
 - “PROJECT: Operational: Maintenance” to “PROJECT: Operational: Maintenance”.

5. Overview of Budget Assumptions

Expenditure

Salaries and Allowances

Wage negotiations are finalised between the Unions and the South African Local Government Association and the municipality budgeted for a 6.5% increase.

The Minister of Finance approved increases for municipal councillors during the 2018/2019 financial year, and the increase was implemented from 1 July 2018.

It is also assumed that the current employees will not resign and therefore notch increases for all employees are budgeted for.

General expenditure

It is assumed that costs for services and fuel will increase above the current inflation rate of 4.1% as at the end of February 2019. It is also assumed that the capital projects for 2019/2020 will be completed during the financial year as depreciation are budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles. Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 50 years depending on the nature of the assets.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

Capital costs

It is assumed that interest rates will not be stable during the financial year, but the provision for capital has not been decreased.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 15.63% as from 1 July 2019, as per the NERSA approved effective tariff increase for ESKOM. The NERSA consultation document and guidelines have not been issued for public comment.

LANGEBERG MUNICIPALITY

Revenue

Households

It is assumed that the total number of households in the municipal area (the tax base) will stay stable during the financial year.

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the previous payment rate.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 98% when comparing current levies to current receipts. Adequate provision is made for non-recovery. Whilst collection rates will vary between different services and be based on current trends, special provision was made to cater for roll-out of an extended indigent program.

Grants

It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2019/2020 financial year.

Indigents

It is assumed that the indigents will increase during the financial year, entitled consumers can apply for indigent subsidy and applications will be evaluated in terms of council policy.

6. Overview of Budget Funding

Summary

The operating budget for 2019/2020 will be financed as follows:

- | | |
|---|---------------|
| • Charged for electricity, water, refuse and sewage | R 519 016 180 |
| • Property Rates | R 57 372 905 |
| • Provincial and National Grants | R 118 818 870 |
| • Sundry charges / Other | R 39 285 090 |

The capital budget for 2019/2020 will be financed as follows:

- | | |
|--|--------------|
| • Own Funds (Capital Replacement Reserves) | R 35 086 860 |
| • Grants | R 32 159 130 |
| • Long Term Borrowings | R 27 087 610 |

Reserves

The accumulated surplus will be used to finance the depreciation on assets as the impact of the full provision for depreciation will make the tariffs not affordable to residents. The financing of the depreciation will be phased in over a medium to long term period.

A total of R 19.5 M have been ring fenced and earmarked for the implementation of the following projects during the 2019/20 financial period:

- Capital Road Replacement
- Valuation Roll
- Rehabilitation of the Landfill Sites

Sustainability of municipality

The funding of the budget will ensure that the municipality will be sustainable on the short term. The full effect of huge increases in electricity tariffs, which the municipality has no control over, may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality.

Impact on rates and tariffs

The way that the budget is funded will ensure that tariff increases will range from 7% to 16% on certain services while electricity tariffs will increase by 16%. The 15.63% increase in ESKOM bulk electricity tariffs, which the municipality has no control over, might have a negative impact on the economy and pose an added financial strain on already struggling consumers and small businesses.

LANGEBERG MUNICIPALITY

Property valuations, rates, tariffs and other charges

The valuation of properties is based on valuations done in the 2014/2015 financial year that was implemented on 01 July 2015. The General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) and was implemented on 01 July 2015.

The rates tariffs as well as tariffs for electricity, water, refuse, sewage together with the sundry tariffs are listed in Section B – Tariffs. The tariff increases are also indicated.

Collection Rate

Revenue collection rates for service charges and rates as at 28 February 2019:

• Rates	62%	(Will increase towards yearend)
• Electricity	89%	(Will increase towards yearend)
• Water	102%	
• Sanitation	75%	(Will increase towards yearend)
• Refuse	76%	(Will increase towards yearend)

The budget was based at a collection rate of 98% based on past trends.

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

- Non-priority spending not linked to service delivery
- Telephone costs
- Overtime
- Congresses and Meetings outside municipal area
- Fuel usage

Investments

Particulars of monetary investments as at 22 March 2019:

Deposit R 35 M	Maturity date – 24 April 2019
Deposit R 35 M	Maturity date – 24 May 2019
Deposit R 35 M	Maturity date – 05 June 2019
Deposit R 25 M	Money Market Account

LANGEBERG MUNICIPALITY

Contributions and donations received

No donations and contributions have been received thus far for the 2019/2020 financial year.

Planned proceeds of sale of assets

The municipality budgeted R 1 492 440 in the 2019/2020 financial year as a municipal auction is planned for the 2019/2020 financial year.

Planned use of previous year's cash backed accumulated surplus

It is planned to use the previous year's cash backed surpluses to increase the Capital Replacement Reserves, for the financing of future capital projects.

Particulars of existing and any new borrowing proposed to be raised

An external loan of R 35 M was secured during the 2018/19 financial year, of which R 27 087 610 is appropriated in the 2019/2020 financial year to finance Electricity Infrastructure Assets.

LANGEBERG MUNICIPALITY

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT	GOVERNMENT SPHERE	2019/2020	2020/2021	2021/2022
Municipal Infrastructure Grant	NATIONAL	2 867 350.00	3 001 040.00	3 193 300.00
Equitable Share	NATIONAL	79 200 000.00	85 262 000.00	91 946 000.00
Local Government Financial Management Grant	NATIONAL	1 550 000.00	1 550 000.00	1 550 000.00
Expanded Public Works Programme Intergrated Grant for Municipalities	NATIONAL	2 033 000.00	-	-
Intergrated National Electrification Programme	NATIONAL	652 170.00	652 170.00	652 170.00
Neighbourhood Development Partnership Grant	NATIONAL	1 804 350.00	326 090.00	456 650.00
WC Financial Management Support Grant	PROVINCIAL	330 000.00	-	-
WC Financial Management Capacity Building Grant	PROVINCIAL	379 000.00	-	-
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	20 490 000.00	35 130 000.00	25 770 000.00
Community Library Services Grant	PROVINCIAL	3 370 000.00	3 569 000.00	3 765 000.00
Library Services-Replacement Funds	PROVINCIAL	6 019 000.00	6 340 000.00	6 689 000.00
Maintenance and Construction of Transport Infrastructure	PROVINCIAL	124 000.00	142 000.00	142 000.00
Fire Service Capacity Building Grant	PROVINCIAL	-	841 000.00	-
TOTAL		118 818 870.00	136 813 300.00	134 164 120.00

Capital Budget

GRANT	GOVERNMENT SPHERE	2019/2020	2020/2021	2021/2022
Municipal Infrastructure Grant: Roads & Stormwater	NATIONAL	19 115 650.00	20 006 960.00	21 288 700.00
Intergrated National Electrification Programme	NATIONAL	4 347 830.00	4 347 830.00	4 347 830.00
Neighbourhood Development Partnership Grant (Capital)	NATIONAL	8 695 650.00	2 173 910.00	3 044 350.00
TOTAL: National		32 159 130.00	26 528 700.00	28 680 880.00

LANGEBERG MUNICIPALITY

FUNDING ASSESSMENT FOR 2019/2020

The following table lists the factors that have been reviewed. Each of the factors is then further described below.

No. Funding Compliance

- 1 Cash/cash equivalent position
- 2 Cash plus investments less applications
- 3 Monthly average payments covered by cash or cash equivalents
- 4 Surplus/deficit excluding depreciation offsets
- 5 Property Rates/service charge revenue % increase less macro inflation target
- 6 Cash receipts % of ratepayer and other revenue
- 7 Debt impairment expense % of billable revenue
- 8 Capital payments % of capital expenditure
- 9 Borrowing as a % of capital expenditure (less transfers/grants/contributions)
- 10 Transfers/grants revenue as a % of Government transfers/grants available
- 11 Consumer debtors' change (Current and Non-current)
- 12 Repairs & maintenance expenditure level
- 13 Asset renewal/rehabilitation expenditure level
- 14 Financial Performance Budget result
- 15 Financial Position Budget
- 16 Cash Flow Budget
- 17 Other key performance measures
- 18 Summary question

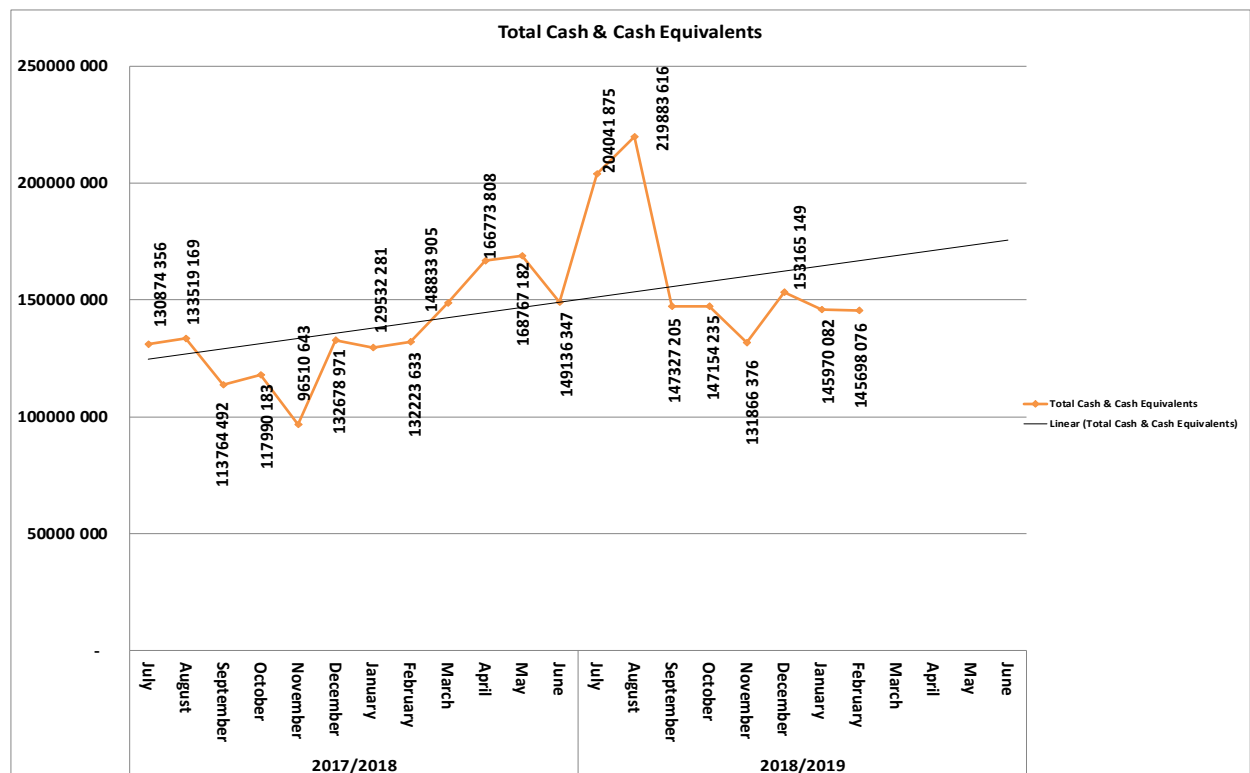
Funding compliance factor description

Each of these 'funding factors' have been analysed and reviewed in their entirety prior to undertaking any analysis. Where the factor appears unfavourable and cannot be adequately motivated, the budget has been adjusted appropriately.

LANGEBERG MUNICIPALITY

(a) Cash/cash equivalent position

The municipality foresees a positive cash position for the medium term, as all the reserves & working capital are cash-backed. The cash situation seems as if it is deteriorating, as the funding of capital projects from own funds have been taken into consideration. History has indicated that although the municipality does not budget for surpluses, surpluses were recorded for the last few years. The cash flow is currently positive and the total Cash and Cash Equivalents at February 2019 is R 145, 698 M a decrease of R 0, 272 M from January 2019. The graph below shows the movement of Cash and Cash equivalents on a month on month basis.



LANGEBERG MUNICIPALITY

(b) Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments identified at factor 1. Below are commitments against Cash and Cash equivalents as at 28 February 2019:

Commitments against Cash and Cash Equivalents		
Item	Previous Month	Current Month
Cash and Cash Equivalents	145 970 083	145 698 078
Commitments	144 308 619	143 451 622
Loan repayments	2 535 156	2 535 156
Capital Replacement Reserve - Roads	10 000 000	10 000 000
Valuation Roll Reserve	6 500 000	6 500 000
Capital Replacement Reserve - Rehabilitation	3 000 000	3 000 000
Capital Replacement Reserve - Capital Budget	37 663 966	36 183 064
Transfer to CRR	16 000 000	16 000 000
Trade and other payables		
- Unspent conditional transfers	17 665 088	15 683 697
- Creditor Payments	50 944 408	53 549 706
Surplus/(Deficit)	1 661 465	2 246 456

(c) Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk (ability to meet monthly payments as and when they fall due) should the municipality be under stress.

The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity revenue (which is nearly 57.69% of the municipality's revenue). Financial ratios are compiled on a monthly basis and the cost coverage ratio and current ratio at 28 February 2019 are 2 months and 2.02: 1 respectively.

(d) Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand whether revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets.

This exercise indicates that there will be a surplus if the depreciation has been offset.

LANGEBERG MUNICIPALITY

(e) Property Rates/service charge revenue % increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the rate or tariff as well as any assumption about real growth (i.e. new property development, services consumption growth). Revenue growth as at 28 February 2019 was as at 17%.

(f) Cash receipts % of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse an underlying assumed collection rate; i.e. how much cash is expected to be collected from current billing, charges and arrear debtors.

The assumed collection rate is based on collections of service charges of the current year (2018/2019) and is regarded as realistic. The average collection rate on services as at 28 February 2019 was 93%.

(g) Debt impairment expense % of billable revenue

The purpose is to measure whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection.

Debt impairment has been based on service charges not collected during the current year (2018/2019) and is regarded as realistic.

(h) Capital payments % of capital expenditure

The purpose of this measure is to mainly understand whether the timing of payments is being taken into consideration when forecasting the cash position. The measure focuses on the capital budget, because expenditure levels for this component of the budget can vary significantly from month to month, as there tends to be monthly consistency for operational budgets.

(i) Borrowing as a % of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) should be excluded. The municipality has secured an external loan to finance electricity capital infrastructure in the 2018/2019 and 2019/2020 financial year and it represents 28.71% of the total capital expenditure of 2019/2020.

(j) Transfers/grants revenue as a % of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from other government (national, provincial or district municipalities) have been included in the municipal budget, or that the transfer/grant budgets do not exceed available funds. A percentage less than 100 per cent could indicate that all Division of Revenue Bill (DORA Bill), provincial transfers or district transfers have not been budgeted and should be immediately reviewed.

The transfers/grants as per Division of Revenue Bill (DORA Bill) (100%) have been included in the revenue budget.

(k) Consumer debtors change (Current and Non-current):

The purposes of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic.

The amounts of outstanding debtors are regarded as realistic.

(l) Repairs & maintenance (R&M) expenditure level

This measure is included within the funding measures criteria because a trend which indicates that insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

The budgeted amount for Repairs and Maintenance amounts to R 27, 938 M. The replacement of equipment was also appropriately budgeted for within the capital budget.

(m) Asset renewal/rehabilitation expenditure level

This measure has a similar objective to the R&M measures, but focus on the credibility of the levels of asset renewal plans.

LANGEBERG MUNICIPALITY

(n) Financial Performance Budget result (surplus/deficit)

The purpose of this measure is to assess the overall budget.

The municipality forecast's a positive cash position for the medium term as all reserves and working capital are cash-backed. The cash situation seems to be deteriorating, as the funding of the capital projects from own funds has been taken into consideration. History has indicated that although the municipality does not budget for surpluses (maybe to conservative) taking into account the capital funding from own revenues, surpluses were recorded for the last few years.

The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity revenue (which is nearly 57.69% of the municipality's revenue). Based on ratios as at 28 February 2019 the municipality is operating all of its trading services at a surplus except for refuse removal.

(o) Financial Position Budget

The purpose of this measure is to also assess the overall budget.

(p) Cash Flow Budget

The purpose of this measure is to also assess the overall budget. The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity Revenue (which is nearly 57.69% of the municipality's revenue).

(q) Summary

The municipality currently do have enough funds and generate enough cash to meets its operational requirements. The financial position of the municipality is monitored on a daily basis by the relevant finance officials and reports are submitted to the Finance Portfolio Committee and if needed correction steps are taken.

7. Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT	GOVERNMENT SPHERE	2019/2020	2020/2021	2021/2022
Municipal Infrastructure Grant	NATIONAL	2 867 350.00	3 001 040.00	3 193 300.00
Equitable Share	NATIONAL	79 200 000.00	85 262 000.00	91 946 000.00
Local Government Financial Management Grant	NATIONAL	1 550 000.00	1 550 000.00	1 550 000.00
Expanded Public Works Programme Intergrated Grant for Municipalities	NATIONAL	2 033 000.00	-	-
Intergrated National Electrification Programme	NATIONAL	652 170.00	652 170.00	652 170.00
Neighbourhood Development Partnership Grant	NATIONAL	1 804 350.00	326 090.00	456 650.00
WC Financial Management Support Grant	PROVINCIAL	330 000.00	-	-
WC Financial Management Capacity Building Grant	PROVINCIAL	379 000.00	-	-
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	20 490 000.00	35 130 000.00	25 770 000.00
Community Library Services Grant	PROVINCIAL	3 370 000.00	3 569 000.00	3 765 000.00
Library Services-Replacement Funds	PROVINCIAL	6 019 000.00	6 340 000.00	6 689 000.00
Maintenance and Construction of Transport Infrastructure	PROVINCIAL	124 000.00	142 000.00	142 000.00
Fire Service Capacity Building Grant	PROVINCIAL	-	841 000.00	-
TOTAL		118 818 870.00	136 813 300.00	134 164 120.00

Capital Budget

GRANT	GOVERNMENT SPHERE	2019/2020	2020/2021	2021/2022
Municipal Infrastructure Grant: Roads & Stormwater	NATIONAL	19 115 650.00	20 006 960.00	21 288 700.00
Intergrated National Electrification Programme	NATIONAL	4 347 830.00	4 347 830.00	4 347 830.00
Neighbourhood Development Partnership Grant (Capital)	NATIONAL	8 695 650.00	2 173 910.00	3 044 350.00
TOTAL: National		32 159 130.00	26 528 700.00	28 680 880.00

The above allocations and grants have been included in the operating and capital budgets.

8. Allocations or grants made by the Municipality

The municipality has made provision in the 2019/20 budget for the following transfers:

- Grant-In-Aid to Households;
- Bursaries to non-employees
- Tourism development; and
- Skills development training.

9. Councillor allowances and employee benefits

Allowances and employee benefits:

Councillors

- Salary
- Allowances for Cell phones
- Allowances for Transport
- Contributions

Senior Managers of the Municipality

- Salary
- Allowances for transport
- Contributions
- Performance Bonuses

Other Employees

- Salary
- Housing Subsidy
- Long service bonuses
- Allowances for Transport
- 13th Cheque
- Contributions to medical and pension fund

LANGEBERG MUNICIPALITY

Costs to Municipality:

Councillors

• Speaker (1)	R 777 860
• Executive Mayor (1)	R 960 090
• Deputy Executive Mayor (1)	R 777 860
• Executive Committee (4)	R 2 929 192
• Other Councillors (16)	<u>R 5 805 100</u>
	<u>R 11 250 102</u>

Senior Managers

• Municipal Manager	R 2 221 100
• Chief Financial Officer	R 1 713 990
• Director: Corporate Services	R 1 715 690
• Director: Strategy and Social Development	R 1 718 460
• Director: Engineering Services	R 1 718 460
• Director: Community Services	<u>R 1 505 170</u>
	<u>R 10 592 870</u>
• <i>All other staff</i>	R 198 933 180

Number of Councillors 23

Number of personnel employed

• Senior Managers	6
• Other Managers	36
• Technical Staff	121
• Other staff members	743

10. Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue, expenditure and cash flows is provided in SA 25 - Section B Supporting Tables

11. Capital spending detail

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget.

12. Legislation compliance status

Langeberg Municipality complies in general with legislation applicable to municipalities.

13. Other supporting documents

None

14. Municipal Manager's quality certification

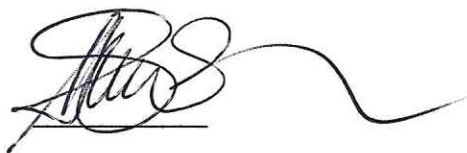
Quality Certificate

I, Mr SA Mokweni, Municipal Manager of Langeberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name: Mr SA MOKWENI

Municipal Manager: LANGEBERG MUNICIPALITY

Signature:



Date:

2019/03/27.

LANGEBERG MUNICIPALITY

SECTION B – BUDGET

1. Operating Budget

OPERATING BUDGET 2019/20 MTREF

Description	2017/18	Current Year 2018/19				Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2020/21
R thousand	Audited Outcome	Original Budget	Prior Adjusted	Total Adjusts.	Adjusted Budget	Original Budget	Original Budget	Original Budget

Revenue By Source								
Property rates	46 521	52 863	52 863	52 863	52 863	57 373	62 250	67 541
Service charges - electricity revenue	337 507	371 654	371 654	371 654	371 654	423 700	427 129	453 359
Service charges - water revenue	27 205	45 612	45 612	45 612	45 612	48 122	51 972	56 130
Service charges - sanitation revenue	19 194	23 307	23 307	23 307	23 307	24 380	26 452	28 701
Service charges - refuse revenue	15 155	20 210	20 210	20 210	20 210	22 814	25 552	28 618
Service charges - other								
Rental of facilities and equipment	2 888	4 748	4 748	4 748	4 748	3 310	3 542	3 790
Interest earned - external investments	10 773	7 712	7 712	7 712	7 712	9 494	10 158	10 869
Interest earned - outstanding debtors	2 608	2 682	2 682	2 682	2 682	3 127	3 345	3 580
Dividends received		-	-	-	-	-	-	-
Fines, penalties and forfeits	4 529	10 317	5 411	5 411	5 411	4 019	4 301	4 602
Licences and permits	1 039	1 328	1 328	1 328	1 328	1 053	1 127	1 206
Agency services	3 930	5 680	5 680	5 680	5 680	5 231	5 597	5 989
Transfers and subsidies	99 862	102 256	112 233	112 233	112 233	118 819	136 813	134 164
Other revenue	24 971	13 616	13 602	13 602	13 602	11 559	12 369	13 235
Gains on disposal of PPE	7 945	1 395	1 395	1 395	1 395	1 492	1 597	1 709

Total Revenue (excluding capital transfers and contributions)	604 129	663 365	668 437	668 437	668 437	734 493	772 204	813 491
--	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Expenditure By Type								
Employee related costs	169 968	201 199	189 027	189 027	189 027	209 526	222 629	236 356
Remuneration of councillors	10 202	10 871	10 571	10 571	10 571	11 250	11 987	12 736
Debt impairment	-	14 426	9 766	9 766	9 766	8 972	7 151	7 697
Depreciation & asset impairment	25 613	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Finance charges	11 528	13 228	11 525	11 525	11 525	3 270	4 925	4 657
Bulk purchases	266 195	289 863	289 863	289 863	289 863	329 248	347 099	365 918
Other materials	63 908	22 639	23 348	23 348	23 348	22 632	24 215	25 888
Contracted services	24 120	41 861	53 194	53 194	53 194	67 512	81 901	67 324
Transfers and subsidies	1 820	7 983	8 270	8 270	8 270	3 104	3 719	3 053
Other expenditure	43 579	48 182	62 098	62 098	62 098	53 526	56 703	60 515
Loss on disposal of PPE	-	578	578	578	578	-	-	-

Total Expenditure	616 932	680 023	686 225	686 225	686 225	734 121	784 928	808 068
--------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Surplus/(Deficit)	(12 803)	(16 658)	(17 788)	(17 788)	(17 788)	372	(12 724)	5 424
--------------------------	-----------------	-----------------	-----------------	-----------------	-----------------	------------	-----------------	--------------

Capital Transfers & Contributions								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	24 145	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-

Surplus/(Deficit) after capital transfers & contributions	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
--	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

Taxation								
Taxation								
Surplus/(Deficit) after taxation	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Share of surplus/ (deficit) of associate								

Surplus/(Deficit) for the year	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
---------------------------------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

2. Capital Budget

CAPITAL BUDGET 2019/20 MTREF

Vote number	Project	Ward	Asset Class	Asset Sub-Class	GPS co-ordinates	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE
VOTE 2: EXECUTIVE & COUNCIL									
Municipal Manager									
9/202-53901-333	Vehicles	All	Transport Assets	Transport Assets	Latitude: -33.832842 Longitude: 20.062932	1 000 000	-	-	CRR
Total Municipal Manager						1 000 000	-	-	
TOTAL: EXECUTIVE & COUNCIL						1 000 000	-	-	
VOTE 3: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE									
Strategy & Social Development									
9/301-52101-378	Equipment	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.832842 Longitude: 20.062932	500 000	-	-	CRR
9/301-44502-391	Neighbourhood Development Partnership (Business Hub)	All	Operational Buildings	Municipal Offices	Latitude: -33.832842 Longitude: 20.062932	8 695 650	2 173 910	3 044 350	NDPG
Total Strategy & Social Development						9 195 650	2 173 910	3 044 350	
Information Technology									
9/101-52001-381	General ICT Needs	All	Computer Equipment	Computer Equipment	Latitude: -33.832842 Longitude: 20.062932	540 000	-	-	CRR
9/101-52002-381	Upgrade ICT Infrastructure	All	Computer Equipment	Computer Equipment	Latitude: -33.832842 Longitude: 20.062932	1 500 000	-	-	CRR
Total Information Technology						2 040 000	-	-	
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE						11 235 650	2 173 910	3 044 350	
VOTE 4: CORPORATE SERVICES DIRECTORATE									
Traffic									
9/405-53801-375	Prolazer 4 speed camera	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.835812 Longitude: 20.077264	150 000	-	-	CRR
Total Traffic						150 000	-	-	
Property Building and Maintenance									
9/407-50601-391	Alterations/Upgrading of Municipal Offices	All	Operational Buildings	Municipal Offices	Latitude: -33.832842 Longitude: 20.062932	200 000	-	-	CRR
Total Property Building and Maintenance						200 000	-	-	
Corporate Services									
9/402-52101-378	Office Equipment	All	Furniture and Office Equipment	Furniture and Office Equipment	Latitude: -33.832842 Longitude: 20.062932	300 000	-	-	CRR
Total Corporate Services						300 000	-	-	
TOTAL: CORPORATE SERVICES DIRECTORATE						650 000	-	-	

CAPITAL BUDGET 2019/20 MTREF

Vote number	Project	Ward	Asset Class	Asset Sub-Class	GPS co-ordinates	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE	
VOTE 5: ENGINEERING SERVICES DIRECTORATE										
Water										
9/517-22901-370	Upgrading filters in Montagu WTW	7,11,12	Water Supply Infrastructure	Water Treatment Works	Latitude: -33.795583 Longitude: 20.128438	2 500 000	-	-	CRR	
9/517-22902-370	Upgrading WTW in McGregor	5	Water Supply Infrastructure	Water Treatment Works	Latitude: -33.956069 Longitude: 19.8192	-	-	5 652 180	MIG	
9/504-32501-365	Extend De Hoop pipeline to Gumgrove dam	1,2,3,6	Water Supply Infrastructure	Dams and Weirs	Latitude: -33.799974 Longitude: 19.896131	-	1 300 000	-	CRR	
9/504-33102-363	Replace redundant Pipes	All	Water Supply Infrastructure	Distribution	Latitude: -33.834262 Longitude: 20.052525	-	-	15 636 520	MIG	
Total Water						2 500 000	1 300 000	21 288 700		
Sewerage										
9/511-33701-372	Purchase 2 submersible pumps for WWTW Ashton	9,10	Waste Water Infrastructure	Waste Water Treatment Works	Latitude: -33.840313 Longitude: 20.083822	5 000	5 000	-	CRR	
9/511-33702-372	Purchase 2 submersible pumps for WWTW Robertson	1,2,3,6	Waste Water Infrastructure	Waste Water Treatment Works	Latitude: -33.817333 Longitude: 19.875	5 000	5 000	-	CRR	
9/511-33703-372	Purchase 2 submersible pumps for WWTW Montagu	7,11,12	Waste Water Infrastructure	Waste Water Treatment Works	Latitude: -33.797129 Longitude: 20.138934	5 000	5 000	-	CRR	
9/511-33704-372	Purchase 2 submersible pumps for WWTW Bonnievale	4,8	Waste Water Infrastructure	Waste Water Treatment Works	Latitude: -33.911827 Longitude: 20.108748	5 000	5 000	-	CRR	
9/511-53805-375	Purchase high pressure jetting machine Montagu	7,11,12	Machinery and Equipment	Machinery and Equipment	Latitude: -33.779908 Longitude: 20.133084	100 000	-	-	CRR	
9/511-13606-372	Upgrading Muisakraalkop Sewerage outflow	2	Waste Water Infrastructure	Reticulation	Latitude: -33.816598 Longitude: 19.887947	1 000 000	-	-	CRR	
9/511-53807-375	Purchase high pressure jetting machine Bonnievale	4,8	Machinery and Equipment	Machinery and Equipment	Latitude: -33.939439 Longitude: 20.1011	-	100 000	-	CRR	
9/511-23708-372	Enlarging capacity of WWTW Robertson	1,2,3,6	Waste Water Infrastructure	Waste Water Treatment Works	Latitude: -33.817344 Longitude: 19.875027	-	20 006 960	-	MIG	
Total Sewerage						1 120 000	20 126 960	-		
Cleansing										
9/508-53801-375	Purchase of wheelie bins - Montagu	7,11,12	Machinery and Equipment	Machinery and Equipment	Latitude: -33.779908 Longitude: 20.133084	1 500 000	-	-	CRR	
9/508-53802-375	Purchase Of Skips For Transfer Stations - Whole of Municipality	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.833001 Longitude: 20.063098	300 000	-	-	CRR	
9/509-30901-373	Palisade fencing for Ashton Landfill Site	10	Solid Waste Infrastructure	Landfill Sites	Latitude: -33.835824 Longitude: 20.101768	-	2 120 000	-	CRR	
9/509-11102-373	Upgrading Of Ashton Material Recovery Facility	All	Solid Waste Infrastructure	Landfill Sites	Latitude: -33.835824 Longitude: 20.101768	200 000	-	-	CRR	
9/509-21203-373	Upgrading Of Public Drop Off McGregor	5	Solid Waste Infrastructure	Waste Drop-off Points	Latitude: -33.962362 Longitude: 19.808245	1 300 000	-	-	CRR	
Total Cleansing						3 300 000	2 120 000	-		
Roads & Storm Water										
9/506-14101-388	The Rehabilitation/Upgrading of existing tar roads in 5 towns	All	Roads Infrastructure	Roads	Latitude: -33.832842 Longitude: 20.062932	10 000 000	-	-	CRR	
9/506-24102-388	Construction of paved roads to upgrade gravel roads - Montagu	12	Roads Infrastructure	Roads	Latitude: -33.937439 Longitude: 20.116074	19 115 650	-	-	MIG	
9/506-24103-388	Construction of paved roads to upgrade gravel roads - Bonnievale	4	Roads Infrastructure	Roads	Latitude: -33.866966 Longitude: 20.372086	1 000 000	3 000 000	3 000 000	CRR	
9/506-53804-375	Purchase of concrete mixer and road cutter	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.832842 Longitude: 20.062932	-	140 000	-	CRR	
9/506-38905-391	Reconstruction of Bonnievale Stores	4	Roads Infrastructure	Roads	Latitude: -33.937439 Longitude: 20.116074	475 000	2 000 000	-	CRR	
9/506-53806-375	Purchase of Jack hammer and compressor	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.832842 Longitude: 20.062932	-	260 000	-	CRR	
Total Roads & Storm Water						30 590 650	5 400 000	3 000 000		

CAPITAL BUDGET 2019/20 MTREF

Vote number	Project	Ward	Asset Class	Asset Sub-Class	GPS co-ordinates	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE	
Electrical Engineering										
9/503-30701-342	Basic Services Informal Settlements	All	Electrical Infrastructure	MV Networks	Latitude: -33.815188 Longitude: 19.885137	-	2 280 000	2 280 000	CRR	
9/503-30702-342	Karlens Crescent Install Street Lights	7	Electrical Infrastructure	LV Networks	Latitude: -33.787353 Longitude: 20.110515	-	105 000	-	CRR	
9/503-30703-342	Electrification McGregor	5	Electrical Infrastructure	MV Networks	Latitude: -33.951179 Longitude: 19.830485	354 150	-	-	CRR	
9/503-30704-342	Electrification Uitsig Bonnievale	8	Electrical Infrastructure	MV Networks	Latitude: -33.950659 Longitude: 20.102489	-	1 486 960	-	INEP	
9/503-30705-342	Electrification Erf 136 Nkqubela	2	Electrical Infrastructure	MV Networks	Latitude: -33.820776 Longitude: 19.898635	2 434 780	278 260	-	INEP	
9/503-30706-342	Electrification Kenana	2	Electrical Infrastructure	MV Networks	Latitude: -33.825464 Longitude: 19.899978	1 913 050	-	-	INEP	
9/503-30707-342	Electrification Mandela Square	12	Electrical Infrastructure	MV Networks	Latitude: -33.771583 Longitude: 20.141769	-	2 582 610	-	INEP	
9/503-30708-342	Electrification Bonnievale	4	Electrical Infrastructure	MV Networks	Latitude: -33.939575 Longitude: 20.101323	-	-	3 408 700	INEP	
9/503-30709-342	Electrification Robertson Heights	6	Electrical Infrastructure	MV Networks	Latitude: -33.787808 Longitude: 19.898344	-	-	939 130	INEP	
9/503-53810-375	Replace Safety Test Equipment, ladders, linksticks, earthing kids, and power	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.815188 Longitude: 19.885137	253 270	271 000	289 970	CRR	
9/503-30711-342	New Elect Connections	All	Electrical Infrastructure	LV Networks	Latitude: -33.815188 Longitude: 19.885137	535 000	572 000	612 520	CRR	
9/503-30712-342	Replacement and Repairs Network	All	Electrical Infrastructure	MV Networks	Latitude: -33.815188 Longitude: 19.885137	1 440 820	1 541 680	1 649 590	CRR	
9/503-30713-342	Replacements and Repairs Street Lights	All	Electrical Infrastructure	LV Networks	Latitude: -33.815188 Longitude: 19.885137	262 150	280 500	300 140	CRR	
9/503-10614-341	Upgrade 11kV line to Buitekanstraat, McGregor	5	Electrical Infrastructure	MV Networks	Latitude: -33.951179 Longitude: 19.830485	753 340	-	-	CRR	
9/503-30715-342	Replacement of Prepaid Meters Bulk Supply Meters to reduce losses	All	Electrical Infrastructure	MV Networks	Latitude: -33.815188 Longitude: 19.885137	506 540	542 000	579 940	CRR	
9/503-30516-339	Install 11kV Switchgear in Brinks Substation	6,7	Electrical Infrastructure	MV Substations	Latitude: -33.794624 Longitude: 20.11579	732 670	-	-	EFF	
9/503-30517-339	Replace 11Kv Oil Insulated Switchgear 1	9	Electrical Infrastructure	MV Substations	Latitude: -33.83614 Longitude: 20.051346	448 000	-	-	EFF	
9/503-30518-339	Replace 11Kv Oil Insulated Switchgear 2	6,7	Electrical Infrastructure	MV Substations	Latitude: -33.815397 Longitude: 19.885222	590 340	-	-	EFF	
9/503-30519-339	Replace 11Kv Oil Insulated Switchgear 3	1,2,3,4,5	Electrical Infrastructure	MV Substations	Latitude: -33.815288 Longitude: 19.884975	1 596 240	-	-	EFF	
9/503-30520-339	Replace 11Kv Oil Switchgear	4,8	Electrical Infrastructure	MV Substations	Latitude: -33.937449 Longitude: 20.116058	338 680	-	-	EFF	
9/503-30521-339	Replace 11Kv Switchgear Ashton Main Substation	9,10,11	Electrical Infrastructure	MV Substations	Latitude: -33.835467 Longitude: 20.074081	5 578 240	-	-	EFF	
9/503-30122-337	Replace 66Kv Switchgear (Goudmyn Le Chasseur Substation)	5	Electrical Infrastructure	HV Substations	Latitude: -33.861911 Longitude: 19.992322	1 125 070	-	-	EFF	
NEW CAPEX 1	Replace 66Kv Switchgear (Goudmyn Le Chasseur Substation)	5	Electrical Infrastructure	HV Substations	Latitude: -33.861911 Longitude: 19.992322	30 910	-	-	CRR	
9/503-30123-337	Replace 66Kv Transformers at Robertson Main Substation	1	Electrical Infrastructure	HV Substations	Latitude: -33.815188 Longitude: 19.885137	7 668 490	-	-	EFF	
NEW CAPEX 2	Replace 66Kv Transformers at Robertson Main Substation	1	Electrical Infrastructure	HV Substations	Latitude: -33.815188 Longitude: 19.885137	449 680	-	-	CRR	
9/503-10624-341	Upgrade 11kV Cable Feeder from White Str Substation to Van Zyl Street	5	Electrical Infrastructure	MV Networks	Latitude: -33.796368 Longitude: 19.883573	851 580	-	-	EFF	
9/503-10625-341	Upgrade 11kV line Stockwell	11	Electrical Infrastructure	MV Networks	Latitude: -33.790474 Longitude: 20.131502	266 300	-	-	EFF	
9/503-10626-341	Upgrade 11Kv Line to Poortjieskloof	12	Electrical Infrastructure	MV Networks	Latitude: -33.866966 Longitude: 20.372086	1 502 850	-	-	EFF	
9/503-10227-336	Upgrade Bonnievale Main Substation	4,8	Electrical Infrastructure	HV Substations	Latitude: -33.937439 Longitude: 20.116074	4 283 750	-	-	EFF	
9/503-10628-341	Upgrade Goedemoed 11Kv Line	6	Electrical Infrastructure	MV Networks	Latitude: -33.815397 Longitude: 19.885222	903 120	-	-	EFF	
9/503-10629-341	Upgrade McGregor/Boesmansrivier 11Kv Line	5,8	Electrical Infrastructure	MV Networks	Latitude: -34.007863 Longitude: 19.988099	1 202 280	-	-	EFF	
Total Electrical Engineering						36 021 300	9 940 010	10 059 990		
Infrastructure Development										
9/515-33001-364	Installation of Bulk Services	All	Water Supply Infrastructure	Distribution	Latitude: -33.834251 Longitude: 20.052486	3 500 000	3 500 000	3 500 000	CRR	
9/515-33002-364	Installation of Basic Services for Informal Settlements - Water Infrastructure	All	Water Supply Infrastructure	Distribution	Latitude: -33.834251 Longitude: 20.052486	1 000 000	-	-	CRR	
Total Infrastructure Development						4 500 000	3 500 000	3 500 000		
TOTAL: ENGINEERING SERVICES DIRECTORATE						78 031 950	42 386 970	37 848 690		

CAPITAL BUDGET 2019/20 MTREF

Vote number	Project	Ward	Asset Class	Asset Sub-Class	GPS co-ordinates	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE	
VOTE6: COMMUNITY SERVICES DIRECTORATE										
Community Halls										
9/609-48101-390	Robertson Civic Boundary fencing	1,2,3,6	Community Facilities	Halls	Latitude: -33.790145 Longitude: 19.888163	150 000	-	-	CRR	
9/609-53805-375	4x Fridges	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.803941 Longitude: 19.88231	25 000	-	-	CRR	
9/609-53806-375	1x Geyser	All	Community Facilities	Halls	Latitude: -33.803941 Longitude: 19.88231	15 000	-	-	CRR	
9/609-53807-375	1x Welding Machine	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.803941 Longitude: 19.88231	35 000	-	-	CRR	
9/609-52108-378	40x Tables Community Halls	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.803941 Longitude: 19.88231	60 000	-	-	CRR	
9/609-52109-378	50 Chairs	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.803941 Longitude: 19.88231	50 000	-	-	CRR	
9/609-53810-375	1x Floor scrub machine	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.803941 Longitude: 19.88231	10 000	-	-	CRR	
Total Community Halls						345 000	-	-		
Fire Services										
9/607-53801-375	6 portable two-way radio's	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.835954 Longitude: 20.077216	25 000	-	-	CRR	
9/607-53802-375	Replace 3 Air Conditioners, purchase 1 additional	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.835954 Longitude: 20.077216	56 000	-	-	CRR	
9/607-53803-375	3 X PPE (Protective Personal Ensemble)	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.835954 Longitude: 20.077216	75 000	-	-	CRR	
9/607-44304-390	Alterations to Ablution Building (Gender friendly)	All	Sport and Recreation Facilities	Outdoor Facilities	Latitude: -33.835954 Longitude: 20.077216	200 000	-	-	CRR	
9/607-53805-375	Small equipment (Flashlights, spray nosels, ceiling hooks, hose repair parts)	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.835954 Longitude: 20.077216	-	120 000	-	CRR	
Total Fire Services						356 000	120 000	-		
Environmental Services										
9/606-53801-375	2 x Wood burning stoves	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.832842 Longitude: 20.062932	100 000	-	-	CRR	
Total Environmental Services						100 000	-	-		
Sportsfields										
9/603-44311-390	Van Zyl Upgrading ablution facilities	All	Sport and Recreation Facilities	Outdoor Facilities	Latitude: -33.793619 Longitude: 19.87936	300 000	-	-	CRR	
9/603-44312-390	Pavilion McGregor Sports ground	5	Sport and Recreation Facilities	Outdoor Facilities	Latitude: -33.944848 Longitude: 19.835566	400 000	-	-	CRR	
9/603-44313-390	Bonnievale Boundary Walls & Gates	4,8	Sport and Recreation Facilities	Outdoor Facilities	Latitude: -33.931586 Longitude: 20.070969	600 000	-	-	CRR	
9/603-44314-390	Zolani ablution facilities upgrading	10	Sport and Recreation Facilities	Outdoor Facilities	Latitude: -33.837603 Longitude: 20.090356	100 000	-	-	CRR	
9/603-44315-390	Replace Sand Filter System Dirty Uys Swimming Pool	All	Sport and Recreation Facilities	Outdoor Facilities	Latitude: -33.804413 Longitude: 19.890221	1 200 000	-	-	CRR	
9/603-53816-375	Fire Extinguisher x2	All	Machinery and Equipment	Machinery and Equipment	Latitude: -33.803941 Longitude: 19.88231	15 000	-	-	CRR	
Total Sportsfields						2 615 000	-	-		
TOTAL: COMMUNITY SERVICES DIRECTORATE						3 416 000	120 000	-		
GRAND TOTAL						94 333 600	44 680 880	40 893 040		

3. Tariffs for Rates, Refuse, Water and Electricity

LANGE BERG MUNICIPALITY

ALL TARIFFS COME IN EFFECT FROM THE FIRST MUNICIPAL ACCOUNT LEVIED AFTER 1 JULY OF THE RELEVANT YEAR. LEVIES (EXCLUDING BASIC) BASED ON ELECTRICITY AND WATER TARIFFS, COME IN EFFECT ON ALL ACCOUNTS LEVIED FROM 1 AUGUST.

RATES

	2018/2019	2019/2020	Increase
1405 Businesses, industrial and government	0.0089	0.0097	8.5%
1400 The first R 80 000,00 in respect of property used exclusively for residential purposes is exempt from rates.	0.0060	0.0065	8.5%
1404 Agriculture	0.0012	0.0013	8.5%
1431 Public Benefit Organisations	0.0012	0.0013	8.5%

	2018/2019 REBATES	2019/2020 REBATES	2019/2020 TARIFF
1404 Property used for bona-fide agriculture purposes;	nil	nil	0.0013
1403 Small holdings used for bona-fide agriculture purposes in municipal area ;	nil	nil	0.0013
1404 Property used for bona-fide agriculture purposes where the owner/tenant supply free basic services to farm workers;	nil	nil	0.0013
1412 Property zoned as agriculture which is not used for agriculture purposes;	50%	50%	0.0097
1400 Residential;	nil	nil	0.0065
1413 State owned property : Public Infrastructure;(as per Act)	75%	75%	0.0013
1402 Other state owned property;	85%	85%	0.0013
1414 Municipal property used for municipal purpose;	100%	100%	0.0097
1401 Municipal property not used for municipal purpose (RDP houses)	nil	nil	0.0065
1407 Municipal property - Rural	100%	100%	0.0097
1416 State owned property : Schools;	nil	nil	0.0097
1417 State trust land;	nil	nil	0.0097
1418 Protected areas (as per Act);	nil	nil	-
1419 Properties on which national monuments are situated and used for residential purposes;	nil	nil	0.0065
1420 Properties on which national monuments are situated and used for business and commercial purposes;	nil	nil	0.0097
1421 Properties owned by a land reform beneficiary or his/her heirs for the first ten years as from date of the first registration of the title deed in the Deeds Office;(as per	nil	nil	-
1428 Properties owned by a land reform beneficiary or his/her heirs for the eleventh year as from date of the first registration of the title deed in the Deeds Office;(as per	75%	75%	0.0013
1429 Properties owned by a land reform beneficiary or his/her heirs for the twelfth year as from date of the first registration of the title deed in the Deeds Office;(as per	50%	50%	0.0013
1430 Properties owned by a land reform beneficiary or his/her heirs for the thirteenth year as from date of the first registration of the title deed in the Deeds Office;(as per	25%	25%	0.0013
1422 Property registered in the name of a religious body or organisation and primarily used as a place of worship	nil	nil	-
1423 Property registered in the name of a religious body or organisation and primarily used as the official dwelling of a minister or employee of that organisation who	nil	nil	-
1416 Property registered in the name of a private school which is registered in terms of an act.;	nil	nil	0.0097
1425 Property situated in the rural area which is zoned as non-agriculture;	30%	30%	0.0097
1422 Property registered in the name of a charitable organisation and/or church that house the poor and are subsidized by the state	nil	nil	-
1406 Rural General	nil	nil	0.0097
1408 State: Rural	nil	nil	0.0097
1415 Golf Clubs	100%	100%	0.0097
1426 Silverstrand Development	100%	50%	0.0065
1432 Sport: Exempted	100%	100%	0.0097

Pensioners with the following total monthly household income may qualify in terms of councils policy for a rebate on residential property.

R0.00 - R3500	60%
R3501.00 - R4000.00	50%
R4001.00 - R5000.00	40%

LANGEBOERG MUNICIPALITY

ELECTRICITY

*** Disclaimer:** NERSA must still publish their "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2019/20 financial year". It is unlikely that this document will be published before 31 March 2019. As such, Langeberg Municipality used the above stated price determination as a guide. Electricity tariffs are still subject to change due to the non-availability of the NERSA Tariff Guidelines for municipalities. Provincial Treasury has already written to NERSA to expedite this process.

DOMESTIC CONSUMER TARIFFS

This tariff covers the supply of electricity for domestic use in private dwellings, flats and chalets with separate meters and includes churches, welfare buildings, hospitals, halls or similar premises with circuit breaker size or prepayment meter trip setting not in excess of 60Amp single phase or 80Amp three phase. Should Consumers require supplies in excess hereof, the Commercial Consumer or Bulk Supply tariff will be applicable.

			2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
Prepayment meters					
Single Phase					
1450	Indigent (<= 60A):	Block 1: 0 - 50kWh	0.00	0.00	
		Block 2: 51 - 350kWh	111.10c	128.88c	16.00%
		Block 3: 351 - 600kWh	158.70c	184.09c	16.00%
		Block 4: > 600kWh	175.80c	203.93c	16.00%
1400	Domestic (<= 60A):	Block 1: 0 - 50kWh	90.80c	105.33c	16.00%
		Block 2: 51 - 350kWh	117.50c	136.30c	16.00%
		Block 3: 351 - 600kWh	164.10c	190.36c	16.00%
		Block 4: > 600kWh	188.40c	218.54c	16.00%
1480	Domestic Three Phase (<=80A)	Three Phase			
		Domestic (<= 80A):			
		Block 1: 0 - 50kWh	90.80c	105.33c	16.00%
		Block 2: 51 - 350kWh	117.50c	136.30c	16.00%
		Block 3: 351 - 600kWh	164.10c	190.36c	16.00%
		Block 4: > 600kWh	188.40c	218.54c	16.00%
Conventional meters					
Single Phase					
1308	Indigent (<= 60A):	Block 1: 0 - 50kWh	0.00	0.00	
		Block 2: 51 - 350kWh	111.10c	128.88c	16.00%
		Block 3: 351 - 600kWh	158.70c	184.09c	16.00%
		Block 4: > 600kWh	175.80c	203.93c	16.00%
1300	Domestic (<= 60A) :	Basic	173.00	200.68	16.00%
		Block 1: 0 - 50kWh	90.80c	105.33c	16.00%
		Block 2: 51 - 350kWh	111.10c	128.88c	16.00%
		Block 3: 351 - 600kWh	158.70c	184.09c	16.00%
		Block 4: > 600kWh	175.80c	203.93c	16.00%
1326	<=80A DOMESTIC	Three Phase			
		Basic			
		Domestic (<=80A):	520.00	603.20	16.00%
		Block 1: 0 - 50kWh	90.80c	105.33c	16.00%
		Block 2: 51 - 350kWh	111.10c	128.88c	16.00%
		Block 3: 351 - 600kWh	158.70c	184.09c	16.00%
		Block 4: > 600kWh	175.80c	203.93c	16.00%

LANGE BERG MUNICIPALITY

ELECTRICITY

COMMERCIAL CONSUMER TARIFFS

This tariff covers the supply of electricity to businesses, shops, office buildings, hotels, Bed & Breakfasts, guesthouses, industrial undertakings, temporary supplies, or similar premises with circuit breaker size or prepayment meter trip setting not in excess of 60Amp single phase or 70Amp three phase (prepayment) and 150Amp three phase (conventional). Should Consumers have supplies in excess hereof, the Bulk Supply tariff will be applicable.

		2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
	<u>Prepayment meters</u>			
	Single Phase			
1490	Business (<= 60A)	156.00c	180.96c	16.00%
	Three Phase			
1410	Business (<= 80A)	185.70c	215.41c	16.00%
	<u>Conventional meters</u>			
1319	Single Phase			
	Basic	430.00	498.80	16.00%
	Business (<= 60A)	134.40c	155.90c	16.00%
	Three Phase			
	General:			
1310	Basic	757.00	878.12	16.00%
	<= 25kVA (<=35A)	134.40c	155.90c	16.00%
1311	Basic	926.00	1 074.16	16.00%
	<= 50kVA (<=70A)	134.40c	155.90c	16.00%
1312	Basic	1 095.00	1 270.20	16.00%
	<= 100kVA (<= 150A)	134.40c	155.90c	16.00%

LANGE BERG MUNICIPALITY

ELECTRICITY

INDUSTRIAL / BULK CONSUMER TARIFFS

The Bulk Supply tariff is for Consumers with a notified maximum demand of more than 100kVA or who require a supply greater than a 150Amp three phase circuit breaker size. The Notified Maximum Demand (NMD) is the maximum demand notified in writing by the Consumer and accepted by the Municipality. Should the NMD be exceeded in more than two months, the consumer's supply capacity and capital contribution must be reviewed.

			2018/2019	2019/2020 VAT EXCL	Increase
<u>Large Power User < 11kV Connection</u>					
TOWN: 101 - 500kVA Low season (Sept to May)					
1330	Basic		1 687.00	1 956.92	16.00%
1331	kVA Demand		191.08	221.65	16.00%
1336	Acces Charge		13.56	15.73	16.00%
	Energy Charge: kwh		64.80c	75.17c	16.00%
TOWN: 101 - 500kVA High season (June to Aug)					
1330	Basic		1 687.00	1 956.92	16.00%
1331	kVA Demand		216.65	251.31	16.00%
1336	Acces Charge		13.56	15.73	16.00%
	Energy Charge: kwh		76.73c	89.01c	16.00%
RURAL <=100kVA Low season (Sept to May)					
1346	Basic		1 687.00	1 956.92	16.00%
1347	kVA Demand		191.08	221.65	16.00%
1348	Acces Charge		13.56	15.73	16.00%
1346	Energy Charge: kwh		64.80c	75.17c	16.00%
RURAL <=100kVA High season (June to Aug)					
1346	Basic		1 687.00	1 956.92	16.00%
1347	kVA Demand		216.65	251.31	16.00%
1348	Acces Charge		13.56	15.73	16.00%
1346	Energy Charge: kwh		76.73c	89.01c	16.00%
RURAL 101 - 500kVA Low season (Sept to May)					
1349	Basic		1 687.00	1 956.92	16.00%
1350	kVA Demand		191.08	221.65	16.00%
1351	Acces Charge		13.56	15.73	16.00%
	Energy Charge: kwh		64.80c	75.17c	16.00%
RURAL 101 - 500kVA High season (June to Aug)					
1349	Basic		1 687.00	1 956.92	16.00%
1350	kVA Demand		216.65	251.31	16.00%
1351	Acces Charge		13.56	15.73	16.00%
	Energy Charge: kwh		76.73c	89.01c	16.00%
Rural 501-1000kVA Low season (Sept to May)					
1334	Basic		1 687.00	1 956.92	16.00%
1335	Low season (Sept yo May)		191.08	221.65	16.00%
1339	Access Charge		13.56	15.73	16.00%
	Low season (Sept yo May)		64.80c	75.17c	16.00%
Rural 501-1000kVA High season (June to Aug)					
1334	Basic		1 687.00	1 956.92	16.00%
1335	kVA Demand		216.65	251.31	16.00%
1339	Acces Charge		13.56	15.73	16.00%
	Energy Charge: kwh		76.73c	89.01c	16.00%
<u>Large Power User 11kV Connection</u>					
Town 101 - 500kVA Low Season (Sept to May)					
1332	Basic		1 687.00	1 956.92	16.00%
1333	kVA Demand		182.55	211.76	16.00%
1337	Acces Charge		13.20	15.31	16.00%
	Energy Charge: kwh		59.72c	69.28c	16.00%
Town 101 - 500kVA High Season (June to Aug)					
1332	Basic		1 687.00	1 956.92	16.00%
1333	kVA Demand		211.56	245.41	16.00%
1337	Acces Charge		13.20	15.31	16.00%
	Energy Charge: kwh		68.21c	79.12c	16.00%
Rural 101 - 500kVA Low Season (Sept to May)					
1355	Basic		1 687.00	1 956.92	16.00%
1356	kVA Demand		182.55	211.76	16.00%
1357	Acces Charge		13.20	15.31	16.00%
	Energy Charge: kwh		59.72c	69.28c	16.00%
Rural 101 - 500kVA High Season (June to Aug)					
1355	Basic		1 687.00	1 956.92	16.00%
1356	kVA Demand		211.56	245.41	16.00%
1357	Acces Charge		13.20	15.31	16.00%
	Energy Charge: kwh		68.21c	79.12c	16.00%
Rural <=100kVA Low Season (Sept to May)					
1352	Basic		1 687.00	1 956.92	16.00%
1353	kVA Demand		182.55	211.76	16.00%
1354	Acces Charge		13.20	15.31	16.00%
	Energy Charge: kwh		59.72c	69.28c	16.00%

LANGEBERG MUNICIPALITY

ELECTRICITY

			2018/2019	2019/2020	Increase
				VAT EXCL	
Large Power User < 11kV Connection					
Rural <=100kVA High Season (June to Aug)					
1352		Basic	1 687.00	1 956.92	16.00%
1353		kVA Demand	211.56	245.41	16.00%
1354		Acces Charge	13.20	15.31	16.00%
		Energy Charge: kwh	68.21c	79.12c	16.00%
Rural 501-1000kVA Low Season (Sept to May)					
1358		Basic	1 687.00	1 956.92	16.00%
1359		kVA Demand	182.55	211.76	16.00%
1360		Acces Charge	13.20	15.31	16.00%
		Energy Charge: kwh	59.72c	69.28c	16.00%
Rural 501-1000kVA High Season (June to August)					
1358		Basic	1 687.00	1 956.92	16.00%
1359		kVA Demand	211.56	245.41	16.00%
1360		Acces Charge	13.20	15.31	16.00%
		Energy Charge: kwh	68.21c	79.12c	16.00%
Rural >1000kVA High Season (Sept to May)					
1361		Basic	1 687.00	1 956.92	16.00%
1362		kVA Demand	182.55	211.76	16.00%
1363		Acces Charge	13.20	15.31	16.00%
		Energy Charge: kwh	59.72c	69.28c	16.00%
Rural >1000kVA High Season (June to August)					
1361		Basic	1 687.00	1 956.92	16.00%
1362		kVA Demand	211.56	245.41	16.00%
1363		kVA Access	13.20	15.31	16.00%
		kwh	68.21c	79.12c	16.00%

LANGEBERG MUNICIPALITY

ELECTRICITY

AGRICULTURAL CONSUMER TARIFFS

This tariff covers the supply of electricity to farms for agricultural use from 11kV overhead lines through transformers with circuit breaker size not in excess of 60Amp single phase or 150Amp three phase (100kVA). Should Consumers have supplies in excess hereof, the Bulk Supply tariff will be applicable.

			2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
Conventional meters					
Single Phase					
1306&5	Rural (<= 60A) Agricultural (<=60A)				
	Basic		258.00	299.28	16.00%
	kWh	Agricultural (<= 60A)	134.40c	155.90c	16.00%
Three Phase					
1320&3	Rural:	Agricultural:			
	Basic		908.40	1 053.74	16.00%
	Rural 1 to 25kVA (<=40A)	<= 25kVA (<=35A)	134.40c	155.90c	16.00%
1321&4	Basic		1 111.20	1 288.99	16.00%
	Rural 26 to 50kVA (41 - 80A)	<= 50kVA (<=70A)	134.40c	155.90c	16.00%
1322&5	Basic		1 314.00	1 524.24	16.00%
	Rural 51 to 100kVA (81 - 150A)	<= 100kVA (<= 150A)	134.40c	155.90c	16.00%

TIME-OF-USE

This tariff is based on the Eskom Local Authority "Megaflex" tariff (plus 10%), except that there is a single Basic Charge and Eskom's various kWh charges are included in one Energy Charge.

The Network Demand Charge is payable per month for the demand supplied (maximum demand reading) during peak and standard periods. No Network Demand Charge is payable during off-peak periods.

The Network Access Charge is payable per month based on the highest of either the notified maximum demand (min. 100kVA) or the highest maximum demand reading during the previous 12 months. The charge is applicable during all time periods.

The Reactive Energy Charge is applied to kVAh in excess of 30% (0.96 Power Factor) of kWh recorded during peak and standard periods. The excess reactive energy is determined per 30 minute integrating period and accumulated for the month and will only be applicable during high-demand season. The following conditions should be applicable to the TOU tariff:

(i) Consumers with a minimum notified demand of 100kVA, and who are able to manage their energy consumption according to Eskom's specified time schedule, i.e. Peak, Standard and Off-Peak, for "Megaflex" tariff. (ii) Consumers must have the necessary electronic metering equipment installed and correctly programmed for this tariff at their cost. (iii) Where existing Consumers consider conversion to TOU, it will be the Consumers' responsibility to do a tariff study. (iv) At least 6 months TOU data (3 x high demand season and 3 x low demand season) must be available before the conversion can be implemented. (v) A change of tariff will apply for a minimum period of 12 months with three months mutual notice thereafter.

			2018/2019	2019/2020 VAT EXCL	Increase
Large Power User < 11kV Connection					
5330	Basic charge		1 687.00	1 956.92	16.00%
5331	Network Demand Charge		35.13	40.75	16.00%
5336	Network Access Charge		28.03	32.51	16.00%
	Active energy charge:				
	High demand (June to August):				
5325	Peak		351.85c	408.15c	16.00%
5330	Standard		112.64c	130.66c	16.00%
5326	Off-peak		65.12c	75.54c	16.00%
	Low demand (Sept to May):				
5325	Peak		120.62c	139.92c	16.00%
5330	Standard		85.72c	99.44c	16.00%
5326	Off-peak		57.54c	66.75c	16.00%
5350	Reactive Energy Charge (R/kVAh): High Demand (June to August)		14.89c	17.27c	16.00%

Large Power User 11kV Connection

5332	Basic charge		1 687.00	1 956.92	16.00%
5333	Network Demand Charge		32.32	37.49	16.00%
5337	Network Access Charge		25.80	29.93	16.00%
	Active energy charge:				
	High demand (June to August):				
5327	Peak		348.33c	404.06c	16.00%
5332	Standard		111.52c	129.36c	16.00%
5328	Off-peak		64.48c	74.80c	16.00%
	Low demand (Sept to May):				
5327	Peak		119.41c	138.52c	16.00%
5332	Standard		84.85c	98.43c	16.00%
5328	Off-peak		56.98c	66.10c	16.00%
5350	Reactive Energy Charge (R/kVAh): High Demand (June to August)		14.89c	17.27c	16.00%

STREETLIGHTING

1304	Street lights (consumption - non departmenta)		129.34c	150.03c	16.00%
------	---	--	---------	---------	--------

LANGE BERG MUNICIPALITY

ELECTRICITY

DEPARTMENTAL

The respective Commercial and Bulk Supply tariffs as per Item No's 2.0 and 4.0 above to be applicable to all municipal buildings, pump stations, waste water works, water treatment works, etc.

			2018/2019	2019/2020 VAT EXCL	Increase
7300	Single Phase <=60A	Basic	430.00	498.80	16.00%
		kwh	134.40c	155.90c	16.00%
7302	Mun Single Phase <= 60A	Basic	430.00	498.80	16.00%
		kwh	134.40c	155.90c	16.00%
7303	Mun Three Phase <= 80A	Basic	926.00	1 074.16	16.00%
		kwh	134.40c	155.90c	16.00%
7310	Three Phase 1 to 25kVA	Basic	757.00	878.12	16.00%
		kwh	134.40c	155.90c	16.00%
7311	Three Phase 26 to 50kVA	Basic	926.30	1 074.51	16.00%
		kwh	134.40c	155.90c	16.00%
7312	Three Phase 51 to 100kVA	Basic	1 095.00	1 270.20	16.00%
		kwh	134.40c	155.90c	16.00%
7305&6	Rural Single Phase <= 60A	Basic	430.00	498.80	16.00%
		kwh	134.40c	155.90c	16.00%
7320	Rural Three Phase 1 to 25kVA	Basic	757.00	878.12	16.00%
		kwh	134.40c	155.90c	16.00%
7321	Rural Three Phase 26 to 50kVA	Basic	926.00	1 074.16	16.00%
		kwh	134.40c	155.90c	16.00%
Large Power Consumers: <11kV			2018/2019	2019/2020 VAT EXCL	Increase
7330	General Low season (Sept to May)	Basic	1 687.00	1 956.92	16.00%
7331		kVA Demand	191.08c	221.65c	16.00%
7336		kVA Access	13.56c	15.73c	16.00%
7330		kwh	76.73c	89.01c	16.00%
7330	General High season (June to August)	Basic	1 687.00	1 956.92	16.00%
7331		kVA Demand	216.65	251.31	16.00%
7336		kVA Access	13.56	15.73	16.00%
7330		kwh	76.73c	89.01c	16.00%
Rural Large Power Consumers: LT Connection: 101 to 500kVA					
7349	Low season (Sept to May)	Basic	1 687.00	1 956.92	16.00%
7350		kVA Demand	182.55	211.76	16.00%
7351		kVA Access	13.56	15.73	16.00%
7349		kwh	76.73c	89.01c	16.00%
7349	High season (June to August)	Basic	1 687.00	1 956.92	16.00%
7350		kVA Demand	216.65	251.31	16.00%
7351		kVA Access	13.56	15.73	16.00%
7349		kwh	76.73c	89.01c	16.00%
Rural Large Power Consumers: 11kV Connection: 101 to 500kVA					
7355	Low season (Sept to May)	Basic	1 687.00	1 956.92	16.00%
7356		kVA Demand	182.55	211.76	16.00%
7357		kVA Access	13.56	15.73	16.00%
7355		kwh	76.73c	89.01c	16.00%
7355	High season (June to August)	Basic	1 687.00	1 956.92	16.00%
7356		kVA Demand	216.65	251.31	16.00%
7357		kVA Access	13.56	15.73	16.00%
7355		kwh	76.73c	89.01c	16.00%
7375	Large Power Consumers: Low Season	Basic	1 687.00	1 956.92	16.00%
7376		kVA Demand	182.55	211.76	16.00%
7375		kwh	59.72c	69.28c	16.00%
7375	Large Power Consumers: High Season	Basic	1 687.00	1 956.92	16.00%
7376		kVA Demand	211.56c	245.41c	16.00%
7375		kwh	68.21c	79.12c	16.00%
7380	Sport Single Phase <=60A	Basic	173.00	200.68	16.00%
		kwh	158.70c	184.09c	16.00%
7381	Sport Three Phase <=80A	Basic	520.00	520.00	
		kwh	158.70c	184.09c	16.00%
STREETLIGHTING					
7304	Streetlights (consumption)		140.22c	162.66c	16.00%
7398	Streetlight Maintenance (per luminaire)		40.71	47.22	16.00%

LANGEBERG MUNICIPALITY

ELECTRICITY

OTHER TARIFFS			2018/2019	2019/2020	Increase
<u>Sportgrounds</u>				VAT EXCL	
1420	Prepayment Single Phase <= 60A	kwh	164.10c	190.36c	16.00%
1430	Prepayment Three Phase <= 80A	kwh	164.10c	190.36c	16.00%
1380	Single Phase <= 60A :	Basic	173.00	200.68	16.00%
		kWh	158.70c	184.09c	16.00%
1381	Three Phase <=80A	Basic	520.00	520.00	
		kWh	158.70	184.09	16.00%
 <u>Un-metered Points</u>					
1399	Telkom <10A		1 535.00	1 780.60	16.00%
 AVAILABILITY FEES					
1720	Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).		R 172.32	R 199.89	16.00%
 FEES: BULK CONSUMERS PERMANENTLY EXCEEDING THEIR NOTIFIED MAXIMUM DEMAND (NMD)					
	Feed-in Rate		68.34c	79.27c	16.00%
6480	Pre-Paid Electricity Coupon (Per Coupon - private distribution)		R 14.00	R 16.24	16.00%

		2018/2019 VAT EXCL	2019/2020 VAT EXCL	<u>Increase</u>
	<=20mm water connection			
1550	GENERAL	R 162.06	R 175.02	8.00%
1564	INDIGENT TARIFF (Income =< 3500 PER MONTH) (100% subsidized)	R 162.06	R 175.02	8.00%
1565	INFORMAL HOUSING	R 162.06	R 175.02	8.00%
	23-50mm water connection			
1580	6000 kl water per year or part thereof = 1 unit	R 407.70	R 440.31	8.00%
	> 50mm water connection			
1590	6000 kl water per year or part thereof = 1 unit	R 921.13	R 994.82	8.00%
	Complexes/developments liable for internal services			
1570	BASIC PER UNIT	90% of Basic Fee	90% of Basic Fee	
	ABATTOIR: ABBATTOIR WASTE			
1595	GENERAL (1 - 5 LOADS)	R 1,484.02	R 1,602.74	8.00%
1599	Conservancy tanker removals more than 5 per month per removal. plus cost per kilometre	R 665.26 R 25.59	R 718.48 R 27.64	8.00% 8.00%
5560	RIOOLUITVLOEI	R 3,705.62	R 4,002.07	8.00%
1710	AVAILABILITY FEES Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).	R 162.06	R 175.02	8.00%
	SPORT GROUNDS			
1598	GENERAL	R 141.58	R 152.91	8.00%
	BUSINESSES THAT MAKE THEIR TOILET FACILITIES AVAILABLE TO THE PUBLIC			
	SEWAGE TARIFFS ARE EXEMPTED			
	MUNICIPAL DEPARTMENTS: Pay according to connections			<u>Increase</u>
7550	General <=20mm water connection	R 162.06	R 175.02	8.00%
7580	23-50mm water connection	R 405.06	R 437.47	8.00%
7590	> 50mm water connection	R 915.19	R 988.40	8.00%
7598	SPORT GROUNDS	R 141.58	R 152.91	8.00%

LANGEBERG MUNICIPALITY

CLEANSING

		2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
	One removal per week			
1600	GENERAL	R 137.38	R 153.87	12.00%
1601	RURAL BUSINESSES THAT DUMP REFUSE ON AD-HOC BASIS PER TON	R 228.26	R 255.65	12.00%
1608	INDIGENT TARIFF (Income =< 3500 PER MONTH) (100% subsidized)	R 137.38	R 153.87	12.00%
1609	INFORMAL HOUSING	R 137.38	R 153.87	12.00%
1616	SPAZA SHOPS	R 281.58	R 315.37	12.00%
1617	SCHOOLS AND HOSTELS (EXCLUDING CRECHES) - PER BIN REMOVED	R 412.15	R 461.61	12.00%
	Two - Three removals per week			
1610	GENERAL - TWO REMOVALS	R 578.51	R 647.93	12.00%
1614	GENERAL - THREE REMOVALS	R 845.91	R 947.42	12.00%
1630	RURAL BUSINESS THAT DUMP REFUSE UP TO 12 TIMES (HOUSEHOLDS/FARMS)	R 358.21	R 401.20	12.00%
1631	SMALL HOLDINGS THAT REFUSE UP TO 4 HOUSEHOLDS (FARMS)	R 110.74	R 124.03	12.00%
	Bulk removals and perishable products			
1620	GENERAL	R 1,087.61	R 1,218.12	12.00%
	Complexes/developments liable for internal services			
1615	BASIC	PER UNIT		
	MEGA INDUSTRIES			
1640	LANGEBERG & ASHTON FOODS	R 19,810.30	R 22,187.54	12.00%
1641	LANGEBERG & ASHTON FOODS	R 15,565.26	R 17,433.09	12.00%
1642	FRUIT PACKERS	R 2,041.64	R 2,286.63	12.00%
1648	PARMALAT	R 3,816.12	R 5,724.18	50.00%
1649	ALL WINE CELLARS	R 1,908.07	R 2,137.03	12.00%
1649	SMALL CHEESE FACTORIES	R 1,908.07	R 2,137.03	12.00%
1639	MÓRESON	R 1,373.82	R 1,538.68	12.00%
	SKIPS			
1603	Monthly rent per 6 cubic metres (One removal per month)	R 577.89	R 647.24	12.00%
1604	Monthly rent per 9 cubic metres (One removal per month)	R 706.75	R 791.56	12.00%
1606	Additional removal of skip per 6 cubic metres (One removal per month)	R 322.15	R 360.81	12.00%
1650	SPORT GROUNDS	R 124.03	R 138.92	12.00%
	MUNICIPAL DEPARTMENTS			
7600	One removal per week - General	R 137.38	R 153.87	12.00%
7610	Two removals per week - General	R 553.36	R 619.76	12.00%
7614	Three removals per week - General	R 822.70	R 921.42	12.00%
7650	Dept: Sport	R 124.03	R 138.92	12.00%
1721	availability - vacant plots excluding properties zoned for agriculture purposes, roads, play parks and parking areas belonging to home owners association and properties which is land	R 137.38	R 153.87	12.00%

The tariff for MEGA industries are standard, any additional removals will be charged at actual cost plus 20%.

LANGEBERG MUNICIPALITY

WATER

RESIDENTIAL

Note: Inclining block tariffs are applicable to all residential tariffs and not dependant on the size of the water connection

Only property used exclusively for residential property qualifies for residential tariffs
Municipality is making use of the daily consumption method to calculate the levies

						2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
1001	RESIDENTIAL	<=22mm	Basic			R 2.30	R 2.48	8.00%
			0 - 6 kl	per kl	per kl	R 5.64	R 5.86	3.90%
			7 - 15 kl		per kl	R 5.62	R 5.91	5.20%
			16 - 30 kl		per kl	R 5.92	R 6.30	6.50%
			31 - 40 kl		per kl	R 6.26	R 6.75	7.80%
			41 - 60 kl		per kl	R 8.08	R 8.82	9.10%
			> 60 kl		per kl	R 8.51	R 9.40	10.40%
1010	RESIDENTIAL	>22<=25mm	Basic			R 123.74	R 133.64	8.00%
			0 - 6 kl	per kl	per kl	R 2.40	R 2.49	3.90%
			7 - 15 kl		per kl	R 5.62	R 5.91	5.20%
			16 - 30 kl		per kl	R 5.92	R 6.30	6.50%
			31 - 40 kl		per kl	R 6.26	R 6.75	7.80%
			41 - 60 kl		per kl	R 8.08	R 8.82	9.10%
			> 60 kl		per kl	R 8.51	R 9.40	10.40%
1011	RESIDENTIAL	>40<=50mm	Basic			R 508.34	R 549.01	8.00%
			0 - 6 kl	per kl	per kl	R 2.40	R 2.49	3.90%
			7 - 15 kl		per kl	R 5.62	R 5.91	5.20%
			16 - 30 kl		per kl	R 5.92	R 6.30	6.50%
			31 - 40 kl		per kl	R 6.26	R 6.75	7.80%
			41 - 60 kl		per kl	R 8.08	R 8.82	9.10%
			> 60 kl		per kl	R 8.51	R 9.40	10.40%
1019	INDIGENT TARIFF (Income =< 3500 PER MONTH) (100% subsidized)					R 80.17	R 86.58	8.00%
			0 - 6 kl	per kl	per kl	Free	Free	
			> 6 kl		per kl	R 6.09	R 6.57	7.95%
1704	INFORMAL HOUSING (100% SUBSIDIZED)					R 80.17	R 86.58	8.00%
			0 - 6 kl	per kl	per kl	Free	Free	
			> 6 kl		per kl	R 6.09	R 6.57	7.95%
GROUP RESIDENTIAL CONSUMERS: ONE TITLE Complexes/developments liable for internal services BASIC						2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
		PER UNIT						
1009	Wst >32<=40mm	2	Basic charge		>32<=40mm	R 194.46	R 210.02	8.00%
			0 - 12 kl		per kl	R 2.40	R 2.49	3.90%
			12 - 30 kl		per kl	R 5.62	R 5.91	5.20%
			30 - 60 kl		per kl	R 5.92	R 6.30	6.50%
			60 - 80 kl		per kl	R 6.26	R 6.75	7.80%
			80 - 120 kl		per kl	R 8.08	R 8.82	9.10%
			> 120 kl		per kl	R 8.51	R 9.40	10.40%
1007	JORDAAN WOONSTELLE: 40mm	9	Basic charge			R 335.12	R 361.93	8.00%
			0 - 54 kl		per kl	R 2.40	R 2.49	3.90%
			54 - 135 kl		per kl	R 5.62	R 5.91	5.20%
			135 - 270 kl		per kl	R 5.92	R 6.30	6.50%
			270 - 360 kl		per kl	R 6.26	R 6.75	7.80%
			360 - 540 kl		per kl	R 8.08	R 8.82	9.10%
			> 540 kl		per kl	R 8.51	R 9.40	10.40%
1008	ROODEVILLAS HEV: 100mm	46	Basic charge			R 2 092.39	R 2 259.78	8.00%
			0 - 276 kl		per kl	R 2.40	R 2.49	3.90%
			276 - 690 kl		per kl	R 5.62	R 5.91	5.20%
			690 - 1380 kl		per kl	R 5.92	R 6.30	6.50%
			1380 - 1840 kl		per kl	R 6.26	R 6.75	7.80%
			1840 - 2760 kl		per kl	R 8.08	R 8.82	9.10%
			> 2760		per kl	R 8.51	R 9.40	10.40%
1006	COCOS PLOMOSA: 80mm	27	Basic charge		>50<=80mm	R 2 092.39	R 2 259.78	8.00%
			0 - 162 kl		per kl	R 2.40	R 2.49	3.90%
			162 - 405 kl		per kl	R 5.62	R 5.91	5.20%
			405 - 810 kl		per kl	R 5.92	R 6.30	6.50%
			810 - 1080 kl		per kl	R 6.26	R 6.75	7.80%
			1080 - 1620 kl		per kl	R 8.08	R 8.82	9.10%
			>1620 kl		per kl	R 8.51	R 9.40	10.40%
1002	BONNIEPARK HEV: 50mm	39	Basic charge			R 517.14	R 558.51	8.00%
			0 - 234 kl		per kl	R 2.40	R 2.49	3.90%
			234 - 585 kl		per kl	R 5.62	R 5.91	5.20%
			585 - 1170 kl		per kl	R 5.92	R 6.30	6.50%
			1170 - 1560 kl		per kl	R 6.26	R 6.75	7.80%
			1560 - 2340 kl		per kl	R 8.08	R 8.82	9.10%
			> 2340 kl		per kl	R 8.51	R 9.40	10.40%
1003	SILVERSTRAND HEV: 150mm	185	Basic charge			R 4 831.22	R 5 217.71	8.00%
			0 - 1110 kl		per kl	R 2.40	R 2.49	3.90%
			1110 - 2775 kl		per kl	R 5.62	R 5.91	5.20%
			2775 - 5550 kl		per kl	R 5.92	R 6.30	6.50%
			5550 - 7400 kl		per kl	R 6.26	R 6.75	7.80%
			7400- 11100 kl		per kl	R 8.08	R 8.82	9.10%
			> 11100 kl		per kl	R 8.51	R 9.40	10.40%

LANGE BERG MUNICIPALITY

WATER

GROUP RESIDENTIAL CONSUMERS: ONE TITLE <i>Complexes/developments liable for internal services</i>				2018/2019	2019/2020	Increase
BASIC				VAT EXCL	VAT EXCL	
		PER UNIT				
1004	AVALON PLACE HEV: 50mm	30	Basic charge	R 517.14	R 558.51	8.00%
			0 - 180 kl	R 2.40	R 2.49	3.90%
			180 - 450 kl	R 5.62	R 5.91	5.20%
			450 - 900 kl	R 5.92	R 6.30	6.50%
			900 - 1200 kl	R 6.26	R 6.75	7.80%
			1200 - 1800 kl	R 8.08	R 8.82	9.10%
			>1800	R 8.51	R 9.40	10.40%
1005	KINGNA-381289ME	2	Basic charge	R 335.12	R 361.93	8.00%
			0 - 12 kl	R 2.40	R 2.49	3.90%
			12 - 30 kl	R 5.62	R 5.91	5.20%
			30 - 60 kl	R 5.92	R 6.30	6.50%
			60 - 80 kl	R 6.26	R 6.75	7.80%
			80 - 120 kl	R 8.08	R 8.82	9.10%
			> 120 kl	R 8.51	R 9.40	10.40%
1013	KINGNA-C/TJK123	9	Basic charge	R 335.12	R 361.93	8.00%
			0 - 54 kl	R 2.40	R 2.49	3.90%
			54 - 135 kl	R 5.62	R 5.91	5.20%
			135 - 270 kl	R 5.92	R 6.30	6.50%
			270 - 360 kl	R 6.26	R 6.75	7.80%
			360 - 540 kl	R 8.08	R 8.82	9.10%
			> 540 kl	R 8.51	R 9.40	10.40%
1014	KINGNA-828896ME	11	Basic charge	R 335.12	R 361.93	8.00%
			0 - 66 kl	R 2.40	R 2.49	3.90%
			66 - 165 kl	R 5.62	R 5.91	5.20%
			165 - 300 kl	R 5.92	R 6.30	6.50%
			300 - 410 kl	R 6.26	R 6.75	7.80%
			410 - 630 kl	R 8.08	R 8.82	9.10%
			>630	R 8.51	R 9.40	10.40%
1015	ROSEGATE HEV 509: 50mm	8	Basic charge	R 517.14	R 558.51	8.00%
			0 - 18 kl	R 2.40	R 2.49	3.90%
			18 - 45 kl	R 5.62	R 5.91	5.20%
			45 - 90 kl	R 5.92	R 6.30	6.50%
			90 - 120 kl	R 6.26	R 6.75	7.80%
			120 - 180 kl	R 8.08	R 8.82	9.10%
			> 180 kl	R 8.51	R 9.40	10.40%
1016	MCG COUNTRY COTTAGES HEV: 50mm	7	Basic charge	R 517.14	R 558.51	8.00%
			0 - 42 kl	R 2.40	R 2.49	3.90%
			42 - 105 kl	R 5.62	R 5.91	5.20%
			105 - 210 kl	R 5.92	R 6.30	6.50%
			210 - 280 kl	R 6.26	R 6.75	7.80%
			280 - 420 kl	R 8.08	R 8.82	9.10%
			> 420	R 8.51	R 9.40	10.40%
1031	ROY McCarthy: 50 - 80mm	11	Basic charge	R 1 323.48	R 1 429.36	8.00%
			0 - 66 kl	R 2.40	R 2.49	3.90%
			67 - 165 kl	R 5.62	R 5.91	5.20%
			166 - 300 kl	R 5.92	R 6.30	6.50%
			301 - 410 kl	R 6.26	R 6.75	7.80%
			411 - 630 kl	R 8.08	R 8.82	9.10%
			>630	R 8.51	R 9.40	10.40%
1730	Water Bulk Contribution Levy for HOA per unit - 10% discount			R 79.95	R 86.34	8.00%

LANGEBOERG MUNICIPALITY

WATER

PREPAID METERS					2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase	
3999	RESIDENTIAL		0 - 6 kl	per kl	per kl	R 2.41	R 2.51	3.90%
			7 -15 kl		per kl	R 5.72	R 6.01	5.20%
			16 - 30 kl		per kl	R 6.04	R 6.43	6.50%
			31 - 40 kl		per kl	R 6.39	R 6.89	7.80%
			41 - 60 kl		per kl	R 8.26	R 9.01	9.10%
			> 60 kl		per kl	R 8.62	R 9.52	10.40%
	ALL OTHER USERS		Consumption per kiloliter			R 7.96	R 8.59	7.95%
	PUBLIC FACILITIES (B1072)							
1021	Basic					R 59.53	R 64.30	8.00%
	Consumption per kiloliter					R 4.73	R 5.11	7.95%
	MUNICIPAL DEPARTMENTS: Pay according to connections							
7701	BASIC					R 79.95	R 86.34	8.00%
	ALGEMEEN							
7020		<=22mm				R 80.17	R 86.58	8.00%
7022		>22<=25mm				R 126.24	R 136.34	8.00%
	CONSUMPTION		> 6 kl	per kl		R 5.75	R 6.21	7.95%
	SPORT							
7060		20mm				R 71.64	R 77.37	8.00%
7061		21 <=25mm				R 114.30	R 123.44	8.00%
7064		26 <=50mm				R 465.70	R 502.95	8.00%
7065		50 <=80mm				R 1 194.09	R 1 289.62	8.00%
	Consumption per kiloliter					R 5.25	R 5.67	7.95%
	ALL OTHER CONSUMERS NOT SPECIFIED ELSEWHERE							
1020	Basic	<=22mm				R 79.95	R 86.34	8.00%
1022		>22<=25mm				R 125.89	R 135.96	8.00%
1023		>25<=32mm				R 216.05	R 233.34	8.00%
1024		>32<=40mm				R 335.12	R 361.93	8.00%
1025		>40<=50mm				R 517.14	R 558.51	8.00%
1026		>50<=80mm				R 1 323.48	R 1 429.36	8.00%
1027		>80<=100mm				R 2 092.39	R 2 259.78	8.00%
1028		>100mm				R 4 831.22	R 5 217.71	8.00%
	Consumption per kiloliter					R 6.09	R 6.57	7.95%
1030	WATER ONGEMETER	0>				R 79.95	R 86.34	8.00%
	UNMETERED WATER							
1701	Monthly basic charge per consumer point					R 79.95	R 86.34	8.00%
1703	Indigent - Unmetered water (basic charge)					R 79.95	R 86.34	8.00%
1704	Informal settlements - Unmetered water					R 79.95	R 86.34	8.00%
1700	AVAILABILITY FEES					R 79.95	R 86.34	8.00%
Erven ≥ 200 m²: Excluding properties zoned for agncultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).								
1730	WATER BAS HEV					R 79.95	R 86.34	8.00%
	DROUGHT CONDITIONS WATER SAVING TARIFFS							
These tariffs can only be implemented by way of a council resolution in instances of water shortage.								
		PHASE 1	> 30 kl		+50%			
		PHASE 2	> 15 kl		100%			
		PHASE 3	> 6 kl		+200%			
	Water Restriction for non-residential consumers							
		PHASE 1			+10%			
		PHASE 2			+20%			
		PHASE 3			+30%			
	Penalty for non adherence to water restriction					R 2 500.00	R 2 700.00	8.00%
Consumers whose financial viability is dependant on water may apply for relief.								

LANGE BERG MUNICIPALITY

WATER

SPORT GROUNDS & SCHOOLS

			2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
1060	Basic	<=22mm	R 71.64	R 77.37	8.00%
1061		25mm	R 114.30	R 123.44	8.00%
1062		32mm	R 194.46	R 210.02	8.00%
1063		40mm	R 301.93	R 326.09	8.00%
1064		50mm	R 465.70	R 502.95	8.00%
1065		80mm	R 1 194.09	R 1 289.62	8.00%
1066		100mm	R 1 888.38	R 2 039.45	8.00%
1067		>100mm	R 4 346.52	R 4 694.24	8.00%
Consumption per kiloliter			R 5.63	R 6.08	8.00%

LANGEBERG MUNICIPALITY

IRRIGATION WATER

		<u>2018/2019</u>	<u>2019/2020</u>	<u>Increase</u>
		VAT EXCL	VAT EXCL	
UNMETERED CONSUMPTION				
BASIC CHARGE				
1500	Per minute per year	R 41.00	R 44.28	8.00%
1502	Per minute per year (only farmers) (0 - 120 minutes)	R 41.00	R 44.28	8.00%
1502	Per minute per year (only farmers) (> 120 minutes)			
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata				
CONSUMPTION CHARGE				
1504	Per minute per year	R 61.50	R 66.42	8.00%
1505	Per minute per year (only farmers) (0 - 120 minutes)	R 61.50	R 66.42	8.00%
1505	Per minute per year (only farmers) (> 120 minutes)	R 47.83	R 51.66	8.00%
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata				
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata				
1506	Credit Leiwater Consumption			
1507	Credit Leiwater / Burger			
1508	Credit Leiwater McGregor Consumption			
1509	Credit Leiwater/Bruwer			
1510	Credit Irrigation Water /Gevangenis			

			2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
METERED CONSUMPTION					
	Consumption per Kiloliter		R 4.77	R 5.15	8.00%
	Consumption per Kiloliter: Excessive consumption		R 12.80	R 13.82	8.00%
MAXIMUM MONTHLY CONSUMPTION IN KL:					
1261	Robertson Show grounds	Basies	R 180.82	R 195.28	8.00%
		0-700	R 4.77	R 5.15	8.00%
		>700	R 12.80	R 13.82	8.00%
1259	Robertson High School	Basies	R 769.33	R 830.88	8.00%
		0-3000	R 4.77	R 5.15	8.00%
		>3000	R 12.80	R 13.82	8.00%
1259	Robertson Primary School	Basies	R 769.33	R 830.88	8.00%
		0-3000	R 4.77	R 5.15	8.00%
		>3000	R 12.80	R 13.82	8.00%
1258	Robertson NG Church East	Basies	R 180.82	R 195.28	8.00%
		0-700	R 4.77	R 5.15	8.00%
		>700	R 12.80	R 13.82	8.00%
1257	Herberg Children's Home	Basies	R 284.87	R 307.66	8.00%
		0-1100	R 4.77	R 5.15	8.00%
		>1100	R 12.80	R 13.82	8.00%
1264	Herberg Children's Home (Contract) ¹	Basies	R 36.38	R 39.29	8.00%
		0-5302			
		>5302	R 12.80	R 13.82	8.00%
1260	De Waal Hostel	Basies	R 68.22	R 73.68	8.00%
		0-250	R 4.77	R 5.15	8.00%
		>250	R 12.80	R 13.82	8.00%
1265	Birds Paradise	Basies	R 105.76	R 114.22	8.00%
		0-400	R 4.77	R 5.15	8.00%
		>400	R 12.80	R 13.82	8.00%
1256	Hospital	Basies	R 438.41	R 473.49	8.00%
		0-1700	R 4.77	R 5.15	8.00%
		>1700	R 12.80	R 13.82	8.00%
1266	Other Consumers	Basies	R 29.01	R 31.33	8.00%
		0-100	R 4.77	R 5.15	8.00%
		>100	R 12.80	R 13.82	8.00%
1250	KANAALWATER ADAMS	Basies	R 29.01	R 31.33	8.00%
		0-10	R 14.32	R 15.47	8.00%
		>10	R 38.39	R 41.46	8.00%
1251	KANAALWATER ARENDSE	Basies	R 29.01	R 31.33	8.00%
		0-10	R 26.55	R 28.67	8.00%
		>10	R 71.23	R 76.93	8.00%
1252	KANAALWATER KIDSON	Basies	R 29.01	R 31.33	8.00%
		0-4	R 23.02	R 24.87	8.00%
		>4	R 61.70	R 66.64	8.00%
1253	KANAALWATER LABUSCH	Basies	R 29.01	R 31.33	8.00%
		0-15	R 5.58	R 6.02	8.00%
		>15	R 14.99	R 16.19	8.00%
1263	KANAALWATER VAN REN	Basies	R 29.01	R 31.33	8.00%
		0-25	R 12.36	R 13.35	8.00%
		>25	R 33.11	R 35.76	8.00%
1268	KANAALWATER M SWANEPOEL	0-350	R 2.55	R 2.76	8.00%
		>350<=4500	R 1.70	R 1.84	8.00%
		>4500	R 12.80	R 13.82	8.00%

1) The KI tariff is not applicable, but the excessive consumption tariff is applicable.

Excessive consumption	R 13.82	R 14.93	8.00%
-----------------------	---------	---------	-------

			2018/2019 VAT EXCL	2019/2020 VAT EXCL	Increase
7500	BASIC CHARGE		R 60.01	R 64.81	8.00%
7504	CONSUMPTION CHARGE		R 22.10	R 23.87	8.00%
7506	Credit Leiwater/Irrigation water				

LANGEBERG MUNICIPALITY

HOUSING

	<u>2018/2019</u> VAT EXCL	<u>2019/2020</u> VAT EXCL	<u>Increase</u>
Insurance			
	R 63.10	R 68.15	8.00%

Beneficiaries who did not sign purchase agreements and/or beneficiaries whose transfer fees are not paid. (A1891) PER MONTH

DEFINITIONS

AVAILABILITY FEES: The levying of and the liability for basic minimum fees in respect of immovable property, with or without improvements that is not connected to any municipal service network if such property can be readily connected.

Availability charges are levied on premises which are not connected to Council's water, sewerage or electricity network, but which can reasonably be connected.

Availability charges are not charged in the following circumstances:

- (a) Properties zoned for agricultural purposes,
- (b) Roads, play parks and parking areas belonging to house owners associations.
- (c) Properties which is land locked and cannot be developed. Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged.

4. Sundry Tariffs

	2019/2020	
	VAT excl	VAT incl
<u>SERVICE DEPOSITS</u>		
The deposit of existing connection	*Basic charges + cost of highest consumption + 25%	
<i>(Highest consumption during the recent 12 months to be used)</i>		
<i>*Basic charge will consist out of basic charge for all services</i>		
The deposit of new connection	*Basic charge (vat incl) + 25 %	
<i>*Basic charge will consist out of basic charge for all services</i>		
<i>If the deposit is proved to be incorrect (e.g. based on incorrect information) after 3 months the deposit amount can be adjusted.</i>		
<u>INTEREST ON OUTSTANDING ACCOUNTS</u>		
Accounts not paid on/before the due date will be charged interest	Prime rate	
<u>PRIVATE JOB</u>		
Cost of the private job to be calculated as:	Cost + 20% + VAT	
<u>CHECKS RETURNED BY BANKS</u>		
Administration fee	VAT excl 210.00	VAT incl 242.00
<u>ELECTRONIC TRANSFERS RETURNED</u>		
Administration fee	210.00	242.00
<u>INCORRECT REFERENCE ON DIRECT PAYMENTS</u>		
Penalty for incorrect reference	209.00	241.00
<u>PREPAID ELECTRICITY COUPON</u>		
Per coupon - private distribution	13.00	15.00
VALUATION CERTIFICATES - MANUAL	233.00	268.00
VALUATION CERIFICATE - ELECTRONIC	141.00	163.00
CLEARANCE CERTIFICATES	233.00	268.00
CLEARANCE CERTIFICATES - ELECTRONIC	141.00	163.00
RE-VALUATION OF PROPERTY ON REQUEST	Actual cost + 20 % + VAT	

LANGEBERG MUNICIPALITY

FINANCIAL SERVICES

Revenue

	2019/2020	
	VAT excl	VAT incl
<u>PROVISION OF INFORMATION</u>		
Copy of budget	176.00	203.00
Copy of financial statements	176.00	203.00
<u>PENALTY FOR NON-PAYMENT</u>		
Conventional meter		
Electricity: Town: Working hours	117.00	135.00
Electricity: Rural area: Working hours	222.00	256.00
Electricity: Town: After hours	164.00	189.00
Electricity: Rural area: After hours	279.00	321.00
Administration fee (if account on block list - prepaid meters)	106.00	122.00
<u>PREPAID WATER</u>		
Replacement of disc	164.00	189.00
<u>DUPLICATE ACCOUNTS</u>		
The request to give duplicate accounts by consumer will be charged per copy	13.00	15.00
<u>DUPLICATE PAYSIP</u>		
The request to give duplicate Payslip by municipality's personnel will be charged	13.00	15.00
<u>REWARD FOR PROVISION OF INFORMATION</u>		No VAT
Compensation payable to persons who report incidents that can lead to successful confirmations, confession of guilt or prosecution.		
Illegal water or electricity consumption		423.00
Damage or theft of municipal property		423.00
Illegal Refuse Dumping		200.00
<u>PAYMENTS OF CREDITS</u>		No VAT
The payment of credits on accounts as a result of overpayments by the debtor.		
		125.00
<i>If the credits resulted from incorrect accounts and/or the finalisation of accounts the fees are not payable.</i>		

LANGEBERG MUNICIPALITY

CORPORATE SERVICES

Administrative Support

	2019/2020	
	VAT excl	VAT incl
<u>PHOTOSTATS</u>		
Per A4 copy: Per copy	3.57	4.10
Per A3 copy: Per copy	3.83	4.40
<u>FAXES</u>		
Sent		
Per A4 inside Municipal area	7.57	8.70
Per A4 outside Municipal area	9.13	10.50
Per A4 International	28.26	32.50
Received		
Per A4	3.74	4.30
<u>RENT OF CARPORTS</u>		
Per month	52.78	60.70
Per year payable in advance	557.74	641.40
Secured parking	34.78	40.00
<u>DEPOSIT FOR DISPLAYING OF POSTERS (PLAKKATE)</u>	1 015.50	(No VAT)
<u>SUNDRY SERVICES</u>		
Services not mentioned elsewhere	Actual cost + 20% + VAT	
<u>PROVISION OF INFORMATION</u>		
Tariffs as determined in government Gazette No. 24844 of 16 May 2003		
<u>ADMIN LEVIES - Properties</u>		
Fees in case of transactions cancelled	552.61	635.50
Application fees for acquisition of property	552.61	635.50
<u>THUSONG</u>		
Leasing of office space on ad hoc basis to Government Departments per day	391.30	450.00

LANGEBERG MUNICIPALITY

CORPORATE SERVICES

Traffic

	2019/2020	
	VAT excl	VAT incl
<u>STORE OF VEHICLES</u>		
Vehicles under 3500kg: per day	217.00	250.00
Vehicles above 3500kg: per day	421.00	485.00

<u>TOWING COST OF VEHICLES</u>	Actual cost + 20 % + VAT
---------------------------------------	--------------------------

TRAFFIC ESCOURTING

Monday till Friday: 08:00 - 16:30 per vehicle that escort.

R 250.00 Per hour plus AA tariff/km plus
VAT for each km outside town

After Hours: Per vehicle that escort.

R 500.00 Per hour plus AA tariff/km plus
VAT for each km outside town boundaries

LANGEBERG MUNICIPALITY

ENGINEERING SERVICES

Cleansing

<u>Description of Service</u>	2019/2020	
	VAT excl	VAT incl
Removal of rejected tins per ton	372.00	428.00
Removal of garden refuse per m ³	122.00	141.00
Removal of garden refuse per ton	328.00	378.00
Special removal of household refuse per ton	456.00	525.00
Removal of industrial/condemn refuse per ton	519.00	597.00
Small holdings that dump refuse up to 4 households (farms)	109.00	126.00
Rural businesses that dump refuse up to 12 times (households/farms)	352.00	405.00
Rural businesses that dump refuse on Ad-Hoc Basis per Ton	256.00	295.00
Additional dumpings per household more than 12 times	32.00	37.00
Removal of illegal dumpings	Actual cost + 20% + Vat	
Cleaning of privagte plot	Actual cost + 20% + Vat	

Builders Rubble

Clean (only sand, stone, soil, small pieces of concret, bricks less than 100mm)

Builders rubble that contains stones, pieces of concrete, bricks bigger than 100mm(price per ton)	220.00	253.00
Waste Contaminated with tree stumps and other waste.	220.00	253.00

Disposal of rejected material

Removal of rejected material per kg	5.00	6.00
Self dumping of rejected material per kg	4.00	5.00
Fruit delivered at compost area per ton	298.00	343.00

Hiring of Skips

Monthly rent 6 m ³ (One removal per month)	648.00	746.00
Monthly rent 9 m ³ (One removal per month)	792.00	911.00
Additional removal of skip 6m ³ (Additional to first removal per month)	361.00	416.00
Additional removal of skip 9m ³ (Additional to first removal per month)	461.00	531.00

Garden Refuse

Disposal of Clean Approved Garden Refuse		
Compost per m ³	247.00	285.00
Green Chippings per/m ³	106.00	122.00

LANGEBERG MUNICIPALITY

ENGINEERING SERVICES

Cleansing

	2019/2020	
	VAT excl	VAT incl
<u>Special Services</u>		
Safe disposal of Abestos (R/kg)	550.00	633.00
Safe disposal of Tyres (car & LVD (per tyre))	23.00	27.00
Safe disposal of Big tyres	44.00	51.00
Safe disposal of Flourents Tubes (pre tube)	7.00	9.00
Replace of 240Lt wheelie bin	Actual cost + 10% + Vat	
<u>REFUSE BAGS (PER PACK)</u>		
Black Bags (per pack)	32.00	37.00
Clear Bags (per pack)	32.00	37.00

	2019/2020	
	VAT excl	VAT incl
Land development applications in terms of Section 15		
(a) Rezoning of land	2 558.00	2 942.00
(b) Permanent departure from the development parameters of a zone	806.00	927.00
(c)(i) Departure granted on a temporary basis to utilise land for a purpose not permitted in terms of the primary rights of the applicable zoning	2 564.00	2 949.00
(c)(ii) Departure to operate a small business from a dwelling within a Special Residential, or similar zone	1 342.00	1 544.00
(c)(iii) Departure for Additional Dwelling <50m²	806.00	927.00
(d)(i) Subdivision of land that is not exempted in terms of section 24, including the registration of a servitude or lease agreement	2 558.00	2 942.00
(d)(ii) Certificate of exemption, in terms of section 24(2), from applying for subdivision in terms of section 15	806.00	927.00
(e)(i) Consolidation of land that is not exempted in terms of section 24	2 558.00	2 942.00
(e) (ii) Certificate of exemption, in terms of section 24(2), from applying for consolidation in terms of section 15	806.00	927.00
(f) Removal, suspension or amendment of restrictive conditions	3 193.00	3 672.00
(g) Permission required in terms of the zoning scheme	806.00	927.00
(h) Amendment, deletion or imposition of conditions in respect of an existing approval	2 558.00	2 942.00
(i) Extension of the validity period of an approval	2 558.00	2 942.00
(j) Approval of an overlay zone as contemplated in the zoning scheme	-	-
(k) Amendment or cancellation of an approved subdivision plan or part thereof, including a general plan or diagram	2 558.00	2 942.00
(l) Permission required in terms of a condition of approval	-	-
(m) Determination of a zoning	2 558.00	2 942.00
(n) Closure of a public place or part thereof	2 558.00	2 942.00
(o)(i) Consent use contemplated in the zoning scheme	2 558.00	2 942.00
(o)(ii) Consent to operate small business from a dwelling within a Special Residential, or similar zone	1 342.00	1 544.00
(o)(iii) Consent for Additional Dwelling <50m²	806.00	927.00
(p) Occasional use of land	806.00	927.00
(q) Disestablishment of a home owner's association - s30(1)(a)	2 558.00	2 942.00
(r) Rectification of failure by home owner's association to meet its obligations in respect of the control over or maintenance of services - s30(1)(b)	2 558.00	2 942.00
(s) Permission required for the reconstruction of an existing building that constitutes a non-conforming use that is destroyed or damaged to the extent that it is necessary to demolish a substantial part of the building	806.00	927.00
Other fees related to land development applications		
Appeal Fee	2 550.00	2 933.00
Additional fee where unauthorized land use already exists	2 558.00	2 942.00
ADVERTISING FEE	3 192.00	3 671.00
<u>Note: To facilitate the registration process of ECDs (Early Childcare Development Facilities), existing ECDs are exempt from the above fees when applying for departure or consent use.</u>		

LANGEBERG MUNICIPALITY

ENGINEERING SERVICES

Town Planning

APPLICATIONS IN TERMS OF THE LANGE BERG MUNICIPAL LIQUOR BYLAW

2019/2020

	VAT excl	VAT incl
Application for extended liquor trading days and hours	805.00	926.00
Advertising fee	3 213.00	3 695.00

SEARCH FEES

Issue of zoning certificates or letters confirming land use rights	122.00	141.00
Property enquiry	122.00	141.00

DEVELOPMENT CHARGES

Contribution to Bulk Civil Engineering Services per opportunity (1 Opportunity equals 1 dwelling unit)	34 482.00	39 655.00
Contribution to Bulk Electrical Services (per KVA)	2 612.00	3 004.00
TOWN PLANNING		

COPIES OF PLOTTER AND OTHER PRINT-OUTS (e.g. photos)

Colour

A4	23.00	27.00
A3	32.00	37.00
A2	63.00	73.00
A1	122.00	141.00
A0	229.00	264.00

Mono

A4	14.00	17.00
A3	23.00	27.00
A2	41.00	48.00
A1	76.00	88.00
A0	156.00	180.00

	2019/2020	
BUILDING PLANS	VAT excl	VAT incl
<p><i>NB: Cheques will be accepted as payment on condition that there is a waiting period of 7 days before a building plan / application will be scrutinised.</i></p> <p><i>The period for processing such plan / application will commence after the 7 day waiting period.</i></p> <p><i>The 7 day waiting period is not applicable to bank guaranteed cheques.</i></p> <p>The following fees must be paid to Council with regards to all plans for establishment of a new or alterations to an existing building:</p> <p><i>Each addition brought onto a building plan amounts to R398.46 in other words where a person adds a boundary wall, swimming pool and construction, the cost will be R398.46 or the fee per m2 of the construction, whichever the greater.</i></p>		
All Building Plans		
Small buildings (building permit) as describe in the Act on N.B.R	336.00	387.00
31-40 m2	485.00	558.00
41-50 m2	604.00	695.00
51-60 m2	726.00	835.00
61-70 m2	845.00	972.00
71-80 m2	967.00	1 113.00
81-90 m2	1 085.00	1 248.00
91-100 m2	1 209.00	1 391.00
101-125 m2	1 509.00	1 736.00
126-150 m2	1 811.00	2 083.00
151-175 m2	2 012.00	2 314.00
176-200 m2	2 413.00	2 775.00
201-225 m2	2 715.00	3 123.00
226-250 m2	3 017.00	3 470.00
251-275 m2	3 317.00	3 815.00
276-300 m2	3 619.00	4 162.00
301-325 m2	3 920.00	4 508.00
326-350 m2	4 223.00	4 857.00
351-375 m2	4 522.00	5 201.00
376-400 m2	4 826.00	5 550.00
401-425 m2	5 127.00	5 897.00
426-450 m2	5 414.00	6 227.00
451-500 m2	6 033.00	6 938.00
501-750 m2	9 032.00	10 387.00
751-1000 m2	12 063.00	13 873.00
bigger than 1000 m2	19 097.00	21 962.00

LANGEBERG MUNICIPALITY

ENGINEERING SERVICES

Town Planning

TOWN PLANNING

	2019/2020	
	VAT excl	VAT incl
Amended building plans	336.00	387.00
Building deposit recoverable - <50m2 or less than (only urban areas)	1 530.00 No Vat	
Building deposit -Recoverable 50m2 to 200m2 (only urban areas)	2 183.00 No Vat	
Building deposit - Recoverable more than 200m2 (only urban areas)	6 403.00 No Vat	
Encroachment of building lines	766.00	881.00
Additional inspection for compliance of buildings (e.g compliance of old building)	320.00	368.00
Cancellation of approved building plans - Only the full building deposit fee is repayable		
Penalty Clause: (if built without an approved building plan)	4 x building plan fee(actual fee hereby included) + VAT	
Signs: Advertisements on premises	40.00	46.00
Signs: Advertisements third party	336.00	387.00
Gas Installation	336.00	387.00
Demolition of Building	671.00	772.00
The building deposit will be forfeited if / when a house is occupied without an occupation certificate.		
Valuation roll / Building plan information	69.00	80.00

LANGE BERG MUNICIPALITY

ENGINEERING SERVICES

Electricity

ELECTRICITY CONNECTIONS

All connections only done to the erf boundary.

Single phase (Maximum 15 m inside erf boundary, the rest is for the applicants account)

2019/2020
VAT excl

VAT incl

11 981.00

13 779.00

Three phase

Actual cost + 20 % + VAT

CONTRIBUTION TO BULK SERVICES

Payable on all new connections and extensions of existing connections excluding transformer (Rand per kVA)

2 645.58

3 043.00

SECOND CONNECTION ON SAME ERF

1 x Cable supply with maximum 2 meter points.

Single phase conversion (+ cable from middle of street)

Actual cost + 20 % + VAT

Three phase conversion (+ cable and labour)

Actual cost + 20 % + VAT

New second point of supply without cable

Actual cost + 20 % + VAT

Swapping of conventional meter with PLC prepaid meter

Actual cost + 20 % + VAT

Administration for Activating Prepaid meters in Private Developments. (meters and cables supplied by developer)

666.00

766.00

Swapping of conventional meter with Prepaid Meter (Only Town areas)

Actual cost + 20 % + VAT

Prepaid meter (Private)

Actual cost + 20 % + VAT

Bulk Connections > 100 kVA

Actual cost + 20 % + VAT

All rural connections

Actual cost + 20 % + VAT

SERVICE CALLS (CONSUMER DAMAGE)

Per call

Office hours: Town

274.13

316.00

Office hours: Rural

505.25

582.00

After hours: Town

505.25

582.00

After hours: Rural

987.50

1 136.00

Repair of cable connection

751.85

865.00

TEMPORARY BUILDERS CONNECTION (If permanent connection is used)

Actual cost + 20 % + VAT

ADDITIONAL METER READING (On demand of consumer)

Town

184.04

212.00

Rural

381.88

440.00

Bulk consumers

884.00

1 017.00

The amount is refundable if there is a mistake by the Municipality

TESTING OF METERS

Test by external organization

(The amount is refundable in instances of a negative variance of more than 2.5%)

DAMAGING AND/OR TAMPERING OF MUNICIPAL SERVICES

1st offence

Actual cost + 50 % + VAT

2nd offence

Actual cost + 100 % + VAT

3rd offence

Actual cost + 100 % + VAT

(Actual cost = Average units consumed + Meter + Labour + Transport)

HANGING OF BANNERS PER BANNER

590.00

679.00

LANGEBERG MUNICIPALITY

ENGINEERING SERVICES

Informal Settlement

	2019/2020	
	VAT excl	VAT incl
<u>INFORMAL SETTLEMENTS</u>		
FLATE RATE		
Rate per month per household	359.00	413.00

LANGEBERG MUNICIPALITY

ENGINEERING SERVICES

Sewerage

	2019/2020	
<u>CONNECTIONS TO MAIN LINE</u>	VAT excl	VAT incl
110mm pipe - maximum 15 meter	5 156.00	5 930.00
- Longer than 15 meter	Actual cost + 20 % + VAT	
160mm pipe - maximum 15 meter	6 738.00	7 749.00
- Longer than 15 meter	Actual cost + 20 % + VAT	

CONSERVANCY TANKERS

Office hours per load	576.00	663.00
plus cost per kilometre	30.00	35.00
After hours per load	1 150.00	1 323.00
plus cost per kilometre	30.00	35.00
Dumping of Sewerage with own transport per load of 5000 litre of portion thereof.	83.00	96.00

SERVICE CALLS (CONSUMER DAMAGE)

Office hours	160.00	184.00
After hours	236.00	272.00

If removal is done after hours as a result of municipal operating requirements, the after hours tariffs are not payable.

POLICY IN RESPECT OF SEWERAGE CHARGES

No sewerage charges are levied in instances where no connection to the reticulation network is possible and no services are delivered subject to the following:

- (a) Sewerage charges are levied as soon as connections to the network is possible;
- (b) Sewerage charges are levied as soon as services are delivered;
- (c) The relevant owner apply on the prescribe form and accept the conditions in writing.

2019/2020

VAT excl

VAT incl

20mm - Maximum 15 meter

4 761.00

5 476.00

20mm - - Longer than 15 meter

Actual cost + 20 % + VAT

Above 20mm

Actual cost + 20 % + VAT

Prepaid Meter

Actual cost + 20 % + VAT

Swapping conventional meter with prepaid meter

2 555.00

2 939.00

Up to 20 mm meter-connection

541.00

623.00

Above 20mm meter-connection

(The amount is refundable in instances of a negative variance of more than 5%)

0 - 40kl

9.00

11.00

40kl and more

10.00

12.00

Office hours

159.00

183.00

After hours

234.00

270.00

Opening of existing inlet

257.00

296.00

Closing of existing inlet

257.00

296.00

Building of new inlet (Municipality to provide 2 X Frames + 1 Sluice)

1 569.00

1 805.00

Illegal consumption of water

According to the By Law

Single Entrance (4 Lowered and 2 rising)

1 839.00

2 115.00

Crossing Single Entrance

3 251.00

3 739.00

Double entrance (maximum 8 curbing)

1 948.00

2 241.00

Crossing Double Entrance

5 224.00

6 008.00

Per additional slab

653.00

751.00

Per additional curbing

234.00

270.00

Weekdays

269.00

310.00

Weekends

466.00

536.00

Damaging of roads - erecting of a tent (per tentpen)

185.00

213.00

1st offence

Actual cost + 50 % + VAT

2nd offence

Actual cost + 100 % + VAT

- 1.) Town Halls with wooden floors will not be rented out for karate, dances, aerobic or in-house sport. (The jumping actions on wooden floors cause damage)
- 2.) All organisations and forums used by Council for advice and consultation may each use the halls 4 times per year without paying a deposit or the open and closing fee.
- 3.) If the hall will be used for fundraising by the non-profit organisation or forum the normal tariffs will be appropriate.
- 4.) The lessee must ensure that condition of the facility is left in the same condition (before 08h00 the next morning) as it was found. Failing to do so, the lessee will forfeit the deposit and be held liable for damages with the value higher than the deposit.
- 5.) If a hall must be cleaned by the Municipality, the lessee will forfeit the deposit.
- 6.) All organisations and forums shall however be obliged to officially apply for the use of the halls by writing for record purposes. The designated person who signs for the function and the organisation will be held accountable for damages not covered by the deposit.
- 7.) All church services will be a maximum of 3 hours long.
- 8.) Funerals will be a maximum of 4 hours long.
- 9.) Office Hours: 08:00 - 14:30 (Normal Working Days)

Category A: Ashton Town Hall-Ashton, Chris van Zyl - Bonnievale, Happy Valley - Bonnievale, Montagu Civic Hall - Montagu, Robertson Town Hall - Robertson, Robertson Civic- Robertson, Callie de Wet-Robertson.

Category B: McGregor Town Hall-McGregor, Zolani - Ashton, King Edward-Montagu.

Category C: Barnard-Ashton, Hofmeyer-Montagu, Nkqubela-Robertson.

DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C
GENERAL			
Deposits			
Large Hall (All functions)	632.00	632.00	632.00
Side Halls (All functions)	422.00	*	*
(No Deposits for Blood Transfusion)			
Penalties			
Late submission of keys per day	134.00	134.00	134.00
Other			
Opening/Closing Fee's (After office hours/Occasions)	110.00	110.00	110.00

DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C
RENTAL OF ADDITIONAL FACILITIES			
Facilities			
KOELKAMER (Chris van Zyl & Callie de Wet) - Per day	150.00	*	*
BAR (Chris Van Zyl & Happy Valley, Callie de Wet) - Per day	148.00	*	*
STAGES x 3 - Usage only at Municipal Facilities (Including to sports fields)	87.00	87.00	87.00
TRANSPORT to facilities - Per km	21.00	21.00	21.00
KITCHEN - Per Day	151.00	146.00	140.00

DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C
RENTAL OF HALLS			
HALLS - General			
PREPARATION - Per day	138.00	110.00	83.00
USAGE NOT SPECIFIED - Per hour	148.00	117.00	94.00
BLOOD SERVICES - Per year	533.00	487.00	464.00
Government Departments - Per day	1 135.00	1 111.00	1 077.00
MEETINGS, WORKSHOPS,COURSES - Per hour	117.00	105.00	94.00
ELECTIONS - Per day	1 466.00	1 390.00	1 158.00
SIDE HALLS - Per hour	75.00	73.00	71.00
SPIRITUAL OCCASIONS			
- Church service (3 hours)	215.00	204.00	192.00
- Church function / Performance per occasion (3 hours)	151.00	146.00	134.00
- Funeral service (4 hours)	215.00	204.00	192.00
- Traditional Church Service -(through the night; 20:00-06:00)	186.00	163.00	140.00
FINANCIAL GAIN			
AUCTIONS / EXHIBITIONS - Per hour	429.00	406.00	371.00
ALL OTHER EVENTS - Per hour	290.00	233.00	209.00
RECREATION - Practises and Games			
Sport club meetings - Per hour	76.00	73.00	71.00
Badminton (Callie de Wet only) (x2/week; 3 hours per occasion) - Per month	158.00	*	*
Badminton (Callie de Wet only) (x2/week; 3 hours/occasion) - Per year	1 158.00	*	*
Sports Practices/Drama/Arts/Culture - Per 3 hour occasion	76.00	73.00	71.00
Sports Practices (x2 / week; 3 hours per occasion) - Per month	151.00	147.00	140.00
Sports Practices (x2 per week; 3 hours per occasion) - Per year	1 158.00	927.00	696.00
Sports Tournament per day (hours as per conditions of hire)	1 135.00	696.00	348.00
EDUCATIONAL INSTITUTIONS			
School Functions (16:30-18:00 until 23:00)	233.00	197.00	174.00
School Functions for Fundraising (7:00-23:45)	284.00	267.00	233.00
Schools (Mondays) per year (2 hours/occasion)	666.00	626.00	579.00
Meetings (per hour)	76.00	73.00	71.00
Matric Examinations (per day during office hours) (Nkqubela & Zolani)	*	Free	Free
Opening/closing (where not during office hours/occasion)	110.00	110.00	110.00
ENTERTAINMENT			
Weddings / Dance / Entertainment/ Birthdays/drama/concerts (per day) 8:00-23:45	579.00	522.00	464.00
Bazaars / Games/ Beauty contests (4 hours)	360.00	233.00	117.00
Award Evenings/Shows 18:00-23:45	360.00	233.00	117.00
Dress rehearsal (per hour)	75.00	64.00	53.00
Opening/closing (where not during office hours/occasion)	110.00	110.00	110.00

LANGEBERG MUNICIPALITY

COMMUNITY SERVICES

Libraries

	2019/2020	
<u>Cards</u>	VAT excl	VAT incl
Duplicate lender cards/laminated computer cards	21.00	25.00
 <u>Books</u>		
Fine for late return: Per book per week or part of a week	1.63	2.00
Plus: Reminder (letter, call)	6.65	8.00
Booking of books, per book (with max of 4 items)	4.29	5.00
Lost yellow book card	5.12	6.00
Damaged plastic cover	3.07	4.00
Damaged book	Replacement cost as determined by Provincial Library Service	
 <u>CD's</u>		
Fine for late return of CD's: per week or part of week	1.63	2.00
Plus: Reminder (letter, call)	6.65	8.00
Booking of CD's (with maximum of 2 items)	4.09	5.00
Damaged CD case	10.23	12.00
Damaged CD	Replacement cost as determined by Provincial Library Service	
 <u>DVD'S</u>		
Fine for late return: Per DVD per day or part of a day	3.17	4.00
Plus: Reminder (letter, call)	6.65	8.00
Damaged/lost holder (black plastic)	18.92	22.00
Lost/damaged plastic inner bag	5.12	6.00
Damaged DVD	Replacement cost as determined by Provincial Library Service	
 <u>Photocopies</u>		
Books / Study material A4	1.43	2.00
Books / Studymaterial A3	2.87	4.00
<u>Deposits: Visitors (per book -maximum 3 books)</u>	No Vat	140.00
 <u>Hiring of Activity Rooms</u>		
All Libraries (per day)	153.42	177.00

*NOTE: The activity rooms may only be used for educational purposes and during open hours of the library.

LANGEBERG MUNICIPALITY

COMMUNITY SERVICES

Environmental Services

	2019/2020	
	VAT excl	VAT incl
<u>HIKING TRAILS</u>		
DONKERKLOOF / KEURKLOOF: MONTAGU		
Per function/day (until 40 persons): plus R300 deposit - no wood for barbeque	372.00	428.00
Overnight cottages - per adult per night	164.00	189.00
Overnight cottages - per child per night (<= 18 Years)	95.00	110.00
Hikers per day - adult	49.00	57.00
Hikers per day - child (<= 18 Years)	37.00	43.00
Permit for year - per person	187.00	216.00
Badskloofroute -per adult per day	37.00	43.00
Badskloofroute - per child per day (<= 18 Year)	25.00	29.00
Mountaineers per day - adult	37.00	43.00
Mountaineers per day - child (<= 18 Year)	25.00	29.00
Visitors - recreational area - per adult per day	49.00	57.00
Visitors - recreational area - per child per day (<= 18 Year)	37.00	43.00
DASSIESHOEK COTTAGES AND AKKERBOS: ROBERTSON		
Per function/day (until 25 persons): plus R1 000 deposit - no wood for barbeque	176.00	203.00
Visitors - per adult per day	49.00	57.00
Visitors - per child per day (<= 18 Year)	37.00	43.00
Overnight - per adult per day	176.00	203.00
Overnight - per child per day (<= 18 Year)	95.00	110.00
Badges	83.00	96.00
ARANGIESKOP: ROBERTSON		
Fee for year	239.00	275.00
Hiking trails - per adult per hike	54.00	63.00
Hiking trails - per child per hike (<= 18 Year)	27.00	32.00
Badges	78.00	90.00
<u>CEMETRIES</u>		
Bricking of single grave	Actual Cost + 20%	
Bricking of double grave	Actual Cost + 20%	
Extra Large grave	3618.00	4161.00
Single grave (dig by Municipality)	523.00	602.00
Double grave (dig by Municipality)	997.00	1147.00
Single grave (dig by yourself)	152.00	175.00
Bulding permitt (Laying of tombstones)	251.00	289.00
Opening of graves	428.00	493.00
Closing of graves	428.00	493.00
Opening of graves (after hours)	874.00	1006.00
Closing of graves (after hours)	874.00	1006.00
Wall of Remembrance (per opening)	493.00	567.00

LANGEBERG MUNICIPALITY

COMMUNITY SERVICES

Swimming Pool

	2019/2020	
<u>Individual Ticket</u>	VAT excl	VAT incl
Entrance Fee per Adult	25.00	29.00
Entrance Fee per Child	16.00	19.00
 <u>Period Ticketa</u>		
Ticket per month	204.00	235.00
Season Tickets	346.00	398.00
 <u>Gala Events</u>		
Gala per year without gate money	721.00	830.00
Gala per year with gate money	920.00	1058.00
 <u>Educational Institution</u>		
Schools Event/Programme	517.00	595.00
Schools practise per year	145.00	167.00
Swimming lessons per person per day	13.00	15.00

Category A: Callie de Wet - Robertson

Category B: Cogmanskloof - Ashton ; Van Zyl - Robertson; King Edward - Montagu

Category C: Happy Valley - Bonnievale

Category D: McGregor sports field - McGregor

Tarrif Description	Category A	Category B	Category C	Category D
DEPOSIT'S	2 568.00	2 568.00	2 568.00	1 052.00
ATHLETIC - Clubs				
Exercise per month (x 2/week)	61.00	48.00	30.00	30.00
Club Events (per day 8:00-20:00) Prep.& Hiring	985.00	927.00	868.00	579.00
Events: Other Institutions	1 361.00	1 152.00	927.00	579.00
NETBALL/TENNIS				
Exercise per month (x2/week)	35.00	35.00	35.00	35.00
If gate money is collected-Prep.&Hiring	163.00	151.00	140.00	128.00
If no gate money is collected	66.00	66.00	66.00	66.00
CRICKET/SOCCER				
Exercise per month (x2/week)	61.00	48.00	30.00	30.00
If gate money is collected-Prep.&Hiring	435.00	423.00	352.00	283.00
If no gate money is collected	215.00	209.00	174.00	140.00
RUGBY				
Exercise per month (x2/week)	134.00	114.00	105.00	66.00
If gate money is collected-Prep.&Hiring	1 964.00	1 964.00	1 964.00	1 964.00
If no gate money is collected	233.00	233.00	233.00	174.00
SCHOOLS (All Sport Codes)				
Exercise per month (x2/week)	35.00	35.00	35.00	35.00
If gate money is collected-Prep.&Hiring	163.00	151.00	140.00	128.00
If no gate money is collected-Prep.& Hiring	66.00	66.00	66.00	66.00
<i>No- Fees Schools will received one (1) free use per year.Schools must show proof of no-fees school</i>				
Jukskei				
Exercise per month (x2/week))	35.00	-	-	-
Games	163.00	-	-	-
General				
Cafeteria per day	174.00	151.00	128.00	105.00
Clubhouse/day	-	181.00	174.00	-
Other Events : not specified(non-profit)	776.00	696.00	637.00	579.00
: profit	1 592.00	1 274.00	1 065.00	985.00

Practises are limited to two sessions per week

The Lessee must ensure that the condition of the facilities are left in the same manner as they were found. Failing to do so, will cause the lessee to forfeit the deposit and pay actual damages if more than the deposit.

LANGEBERG MUNICIPALITY

COMMUNITY SERVICES

Disaster Management

FIRE FIGHTING	2019/2020	
	VAT excl	VAT incl
Per Call	202.00	233.00
Plus per hour or portion thereof per person	143.00	165.00
+ Per km Per vehicle	18.00	21.00
Premises inspection report, fire drill, disaster event plan	970.00	1116.00

LANGEBERG MUNICIPALITY

STRATEGY & SOCIAL SERVICES

Informal Traders

	2019/2020	
	VAT excl	VAT incl
<u>INFORMAL TRADERS</u>		
HAWKERS AREAS		
Plot per day	51.00	59.00
Plot per month	247.00	285.00
<u>TOURISM RELATED ROAD SIGNAGE APPLICATIONS</u>		
Application	679.00	781.00
Application from previously disadvantaged areas	282.00	325.00
The above exclude cost of signage and installation etc. (Cost & 15%)		

5. MFMA Municipal Budget Circular for the 2019/2020 MTREF



Municipal Budget Circular for the 2019/20 MTREF

CONTENTS

1. THE SOUTH AFRICAN ECONOMY AT A CROSSROADS.....	2
2. KEY FOCUS AREAS FOR THE 2019/20 BUDGET PROCESS	4
2.1 LOCAL GOVERNMENT CONDITIONAL GRANTS AND ADDITIONAL ALLOCATIONS	4
2.2 TABLING OF FUNDED BUDGETS	6
2.3 ADDRESSING THE GROWING FINANCIAL CRISIS IN MUNICIPALITIES	6
2.4 MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA)	7
3. THE REVENUE BUDGET	9
3.1 MAXIMISING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE.....	9
3.2 ESKOM BULK TARIFF INCREASES.....	10
3.3 WATER TARIFF INCREASES.....	10
4. FUNDING CHOICES AND BUDGETING ISSUES	10
4.1 EMPLOYEE RELATED COSTS	11
4.2 REMUNERATION OF COUNCILORS	11
4.3 BUDGETING FOR TRADE PAYABLES ON TABLE SA3	11
4.4 BUDGETING FOR INVENTORY: WATER	12
5. CONDITIONAL GRANT TRANSFERS TO MUNICIPALITIES.....	13
5.1 SUMMARY OF CHANGES IN THE DIVISION OF REVENUE AMENDMENT BILL, 2018.....	13
5.2 CONDITIONAL GRANT MONITORING SUPPORT AND NON-COMPLIANCE OF IN YEAR MONITORING	15
5.3 SUPPORT AFFORDED TO MUNICIPALITIES REFLECTING SIGNIFICANT UNDERSPENDING	15
5.4 2017/18 UNSPENT CONDITIONAL GRANT PROCESS.....	15
6. PREPARATION OF MUNICIPAL BUDGETS FOR 2019/20 MTREF.....	16
6.1 SCHEDULE A1 VERSION TO BE USED FOR THE 2019/20 MTREF	16
6.2 ASSISTANCE WITH THE COMPILATION OF BUDGETS	17
7. BUDGET PROCESS AND SUBMISSIONS FOR THE 2019/20 MTREF	18
7.1 SUBMITTING BUDGET DOCUMENTATION AND SCHEDULES FOR 2019/20 MTREF	18
7.2 RETIREMENT OF THE BUDGET REFORM RETURNS (APPENDIX B).....	19
7.3 BUDGET VERIFICATION PROCESS.....	20
7.4 PUBLICATION OF BUDGETS ON MUNICIPAL WEBSITES	20
ANNEXURE A – CHANGES TO MSCOA VERSION 6.3.....	21
ANNEXURE B – CHANGES TO SCHEDULE A1 – THE ‘EXCEL FORMATS’	22
ANNEXURE C – PARTICIPATION IN RT15-2016 VODACOM TRANSVERSAL CONTRACT	23
ANNEXURE D – MFMA CIRCULAR NO. 71 ALIGNED MSCOA DASHBOARD	24

Introduction

This circular comes at a time where National Treasury needed to respond to a call by the President of the Republic of South Africa for a stimulus package and the implementation of the recovery plan in order to stimulate the economy. The stimulus package call responds to amongst others the recent technical recession, the high percentage of unemployment that sits at 27 per cent, slow economic growth, weakening of the currency amidst rising global interest rates and the strengthening of the US dollar affecting most developing countries.

Local government has a vital role to play in turning around the economy. In many areas of the country, municipal finances are under pressure. This is the result of the rising cost of delivering basic services and weak financial planning and controls, with poor management decisions leading to underinvestment in and insufficient maintenance of infrastructure. In some cases, corrupt practices have taken root in local administrations. Over the period ahead, national transfers to local government will continue to support the delivery of basic services, while incentivising improved performance and the turnaround of troubled municipalities.

In the local space, fiscal prudence cannot be overemphasised, renewed attitude towards revenue management, improvement of governance and financial management to support service delivery including the adoption of funded budgets and implementation of the municipal standard chart of accounts and the long awaited plan to infuse consequence management for maladministration must be the primary way to respond to a stimulus package plan by the President.

The purpose of the annual MFMA budget circular is to guide municipalities with their compilation of the 2019/20 Medium Term Revenue and Expenditure Framework (MTREF), in particular to ensure that funded budgets are adopted by municipal Councils. This means that expenditure must be contained within realistic revenue projections.

In 2010 National Treasury introduced the local government budget and financial reform agenda and since then several projects to further this agenda have been introduced. The current implementation of the Municipal Standard Chart of Accounts (*mSCOA*) and the accompanying “game changers” signals a smarter way forward to strengthening local government finances.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial reform agenda and associated “game changers”.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance on budget preparation that is not covered in this circular.

1. The South African economy at a crossroads

South Africa finds itself at a crossroads. The Medium Term Budget Policy Statement (MTBPS) presented by the Minister of Finance, Mr Tito Mboweni highlights the difficult economic and fiscal choices confronting government over the next several years. In the 2018 MTBPS, the Minister of Finance stated that given *the current economic climate the country faces, the government is confronted by difficult economic and fiscal choices over the medium term*. The Minister further indicated that South Africa needs to choose a path that leads to faster and more inclusive economic growth and strengthens private and public sector investment. The path should also stabilise and reduce the national debt, as South Africa cannot afford to borrow at the rate we are currently borrowing at.

The 2018 Budget set out expectations of improved economic performance that proved premature. During the first half of this year, South Africa experienced a technical recession – that is, declining of the two consecutive quarters of Gross Domestic Product (GDP) – driven primarily by contractions in agriculture and mining.

A strengthening US dollar and rising global interest rates have triggered fiscal crises in several major developing countries. South Africa's inflation targeting regime, flexible exchange rate and prudent debt management strategy have protected the economy from some of the global fallout. However, these events have led to a sharp depreciation of the Rand and large increases in government bond yields. It is important to note that the 2018 projected GDP growth forecast has been revised down from 1.5 per cent to 0.7 per cent. Growth is expected to recover gradually to over 2 per cent in 2021 as confidence returns and investment gathers pace.

To promote a return to faster growth and job creation, the President announced an economic stimulus and recovery plan in September 2018. The initiative focuses on five interventions:

- Implementing growth-enhancing economic reforms;
- Reprioritising public spending to support economic growth and job creation;
- Establishing an infrastructure fund;
- Addressing urgent matters in education and health; and
- Investing in municipal social infrastructure improvement.

Increased investment in social and economic infrastructure will be a focus of economic recovery over the medium term. This requires an increased role for private sector and better implementation of government's existing plans.

Similar to the same period last year (2017), the country's tax collection targets have not been met, further reducing the funds available to allocate across the three spheres of government.

The following macro-economic forecasts must be considered when preparing the 2019/20 MTREF municipal budgets.

Table 1.1 Macroeconomic projections, 2017 – 2021

Calendar year	2017 Actual	2018 Estimate	2019 Forecast	2020 Forecast	2021 Forecast
<i>Percentage change unless otherwise indicated</i>					
Household consumption	2.2	1.6	1.9	2.3	2.6
Gross fixed-capital formation	0.4	0.9	1.5	2.1	2.9
Real GDP growth	1.3	0.7	1.7	2.1	2.3
GDP at current prices (R billion)	4,651.8	4,949.1	5,317.2	5,724.1	6,167.2
CPI inflation	5.3	4.9	5.6	5.4	5.4
Current account balance (% of GDP)	-2.4	-3.2	-3.2	-3.7	-3.9

Source: Reserve Bank and National Treasury

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2019/20 budget process

2.1 Local government conditional grants and additional allocations

The proposed division of revenue continues to prioritise funding services for poor communities. Allocations to local government subsidise the cost of delivery of free basic services to low-income households, and the infrastructure needed to deliver those services.

The 2018 Medium Term Budget Policy Statement (MTBPS) indicates transfers to local government for the 2019 MTEF are R415.5 billion, of which R269.2 billion is in the form of unconditional allocations while the remainder is conditional grant funding. The allocations for local government over the medium term represent 8.9 per cent of non-interest expenditure and grows to 9.1 per cent during the same period, which constitutes an increase of 7.2 per cent. These are notable increases from 2018 MTEF, which require municipalities, despite the rising cost of providing basic services, find innovative, effective and efficient ways of making better use of the limited resources, given the current economic situation.

The equitable share and the allocation of the general fuel levy to local government constitute unconditional funding. Municipalities are reminded that this funding allocation is formula driven and designed to fund the provision of free basic services to disadvantaged communities.

Conditional grant funding must be utilised for the intended purpose within the stipulated timeframes, as specified in the annual Division of Revenue Act. Monies not spent must be returned to the fiscus and requests for roll-overs will only be considered where unforeseen and unavoidable circumstances led to underspending of conditional grants.

The annual Division of Revenue Bill will be tabled in February 2019 when the Minister of Finance delivers the budget speech. The grant allocations will be specified in this Bill and municipalities must reconcile their budgets to the numbers published therein.

Municipalities are advised to use the indicative numbers presented in the 2018 Division of Revenue Act to compile their 2019/20 MTREF. In terms of the outer year allocations (2021/22 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2018 Division of Revenue Act for 2020/21. The DoRA is available at:

<http://www.treasury.gov.za/documents/national%20budget/2018/default.aspx>

Changes to local government allocations

- Over the MTEF period, R415.5 billion will be transferred to local government, including R146.3 billion in infrastructure conditional grants. The largest transfer to municipalities is the local government equitable share, which grows by 9.9 per cent in 2019/20, 9.7 per cent in 2020/21 and 8.6 per cent in 2021/22. These above-inflation increases are due to expected growth in household numbers, and higher bulk water and electricity costs.
- Government will strengthen municipal capacity to improve the use of these allocations. Although the rules have been changed to allow municipalities to use grant funds to refurbish infrastructure, develop water conservation projects and maintain roads if certain conditions are met – few municipalities have taken advantage of these provisions. The national departments that administer these grants are improving their capacity to support municipalities and to assess proposed projects.

- It should be emphasised that the widespread decline in the quality and performance of essential municipal infrastructure significantly constrains the potential for inclusive economic growth. Municipalities should prioritise the maintenance and where necessary the refurbishment of essential municipal infrastructure.
- In many areas of the country, municipal finances are under pressure. This is the result of the rising cost of delivering basic services and weak financial planning and controls, with poor management decisions leading to underinvestment in and insufficient maintenance of infrastructure. In some cases, corrupt practices have taken root in local administrations. Over the period ahead, national transfers to local government will continue to support the delivery of basic services, while incentivising improved performance and the turnaround of troubled municipalities.
- The Department of Cooperative Governance (DCoG) has managed the process to assess applications from municipalities to shift from the Municipal Infrastructure Grant to the new Integrated Urban Development Grant. This new grant has different planning requirements and incentives intended to more integrated developments and greater leveraging of non-grant finance. Several municipalities applied to join this grant during 2018 and the Department of Cooperative Governance (DCoG) will notify those municipalities that have qualified. All other non-metropolitan municipalities should continue to adhere to the Municipal Infrastructure Grant's project registration processes in preparation for 2019/20.
- More than 3.1 million South Africans live in informal settlements, over half of which are in metropolitan municipalities. Over the medium term, informal-settlement upgrading will intensify. On-site upgrading of settlements involves providing municipal services and security of tenure to households. This will encourage residents to improve their own dwellings. Public programmes and funding mechanisms will focus on allowing more flexible and differentiated improvements to settlements. Government will prioritise engagement with communities and their inclusion in upgrading, for example through helping to build and maintain infrastructure. New conditions and ring-fenced funding for upgrading will be included in the urban settlements development grant for metropolitan areas and the human settlements development grant for provinces in 2019/20. Following the pilot phase, government intends to introduce separate metropolitan and provincial grants for informal settlement upgrading. With most electrification backlogs in metros in informal settlements, it is also proposed that allocations for the integrated national electrification programme (municipal) grant be incorporated into the new grant mechanism in these cities.

Reforms to local government fiscal framework

Metropolitan areas and other large cities fund most of their operational budgets from revenues they raise themselves. There is ample scope for creditworthy municipalities with strong financial management to increase local capital investment by expanding municipal borrowing. In 2017/18, half of infrastructure spending by metros and large cities was still funded from transfers, primarily from national government. Reforms over the medium term will enhance the ability of municipalities to raise revenue to invest in their own development.

Government will introduce: Policy reforms to clarify the role of development finance institutions in municipal borrowing and to regulate municipal development charges are under way to broaden municipal access to private capital markets. Financing arrangements with development finance institutions and multilateral development institutions will include much needed technical assistance to improve project planning, preparation and implementation. Government is also updating the policy framework for municipal borrowing and financial emergencies.

The purpose is to establish a system which not only ensures stability and certainty in local government finances, but also seeks to implicitly create incentives and attract more players in the municipal debt market space, i.e. insurers, pension funds, fund managers and DFIs.

2.2 Tabling of funded budgets

The importance of tabling funded budgets is highlighted in MFMA Circular No. 74 and 89. Adopting a funded budget has become more critical now than before as it has direct bearing on the financial sustainability of the institution. It has been agreed that no municipality will adopt an unfunded budget in the future. There are cases that may warrant a plan as this may not be achievable over one year. As a result, such municipalities must, together with their 2019/20 MTREF budget, table a plan in a municipal council on how and by when the budget will improve from an unfunded to a funded position. This will be essential when the National and provincial treasuries are assessing the budget to determine its credibility. The assessment of the 2018/19 MTREF budgets have shown a deterioration with more budgets being unfunded. Plans and support will have to be re-evaluated to produce a positive outcome.

2.3 Addressing the growing financial crisis in municipalities

In 2018/19, 113 municipalities adopted unfunded budgets, compared to 83 in the prior year. In addition, municipalities owe more than R23 billion in arrears, including to Eskom and water boards. Although the primary responsibility to resolve these financial problems rests with municipalities themselves, the Constitution states that when a municipality is in financial crisis, the provincial government must intervene – and if the province is not able to, then national government must do so. However, few past interventions have succeeded in producing a sustained turnaround.

Over R2.5 billion has been allocated per year over the 2019/20 MTREF to enable National and provincial treasuries to better manage interventions. This will strengthen the National Treasury's Municipal Financial Recovery Service (MFRS) capacity to draft financial recovery plans for municipalities and that of provinces to implement these plans. These recovery plans set revenue and spending targets for the municipality and identify specific revenue-raising measures.

The new grant that government had proposed to help municipalities facing financial crisis will no longer be introduced. The funds set aside for this will instead be reprioritised for other initiatives that will assist the turnaround of municipalities. Ultimately, sustainable financial recovery will require improved governance within the affected municipalities following the intervention. And better use of grants, together with improved maintenance, will also reduce pollution from wastewater treatment works, which has become a more pressing concern in a number of municipalities.

Government also provides extensive support to build municipal capacity, including over R2.5 billion per year allocated for this purpose in the budget. The growing number of distressed municipalities indicates the need to make better use of these resources. The current system will be reviewed during 2019.

2.4 Municipal Standard Chart of Accounts (mSCOA)

Release of Version 6.3 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.3 is released with this circular (see Annexure A). Version 6.3 of the chart will be effective from 2019/20 and must be used to compile the 2019/20 MTREF and is available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

Amendments of adopted budget errors during the adjustments budget

During the 2018/19 budget verification process it was evident that municipalities are still not able to align mSCOA original budget data string to the original budget adopted by municipal council. The root cause for the discrepancies is that municipalities do not plan, test and generate the Schedules A1 directly from the financial systems but prepare the Schedules A1 manually on excel spreadsheets and then captured the tabled and original budgets on the system (or worse, the core system vendor does it for them) after these were tabled and adopted in Council.

Furthermore, some municipalities prepared their tabled budgets in the financial system but made changes to it during community consultation and council meeting(s). These changes were effected to the Schedule A that served before Council but never made on the financial system. Hence, the municipality started transacting against the tabled budget on the system instead of the adopted budget. In terms of the mSCOA Regulations, the budget must be approved and locked on the financial system prior to the municipality transacting against it on the financial system.

In terms of the MFMA and Municipal Budget and Reporting Regulations, errors in the budget can only be corrected during the adjustments budget process. Municipalities should therefore ensure that their adjusted budget data strings align to Schedule B adopted by municipal council. National and provincial treasuries will undertake a verification process on the adjusted budgets in relation to the data strings. Municipalities are advised to submit the draft adjusted budget data strings and Schedule B in advance for verification purposes to ensure that aligned documents are adopted by municipal council by 28 February 2019.

Changing of the Core Financial System

Municipalities must follow the required due diligence processes required in terms of MFMA Circular 80 and mSCOA Circulars No. 5 and 6 prior to changing their core financial systems. In terms of these circulars:

1. A municipality must conduct an ICT due diligence of all the existing ICT system(s).
2. Once this ICT Due Diligence has been completed, the municipality's mSCOA Project Steering Committee (chaired by the Accounting Officer) must:
 - a) Assess whether the municipality's existing system(s) as a package, meets the systems comply with the functionality requirements for its category and 15 business processes required in terms of mSCOA. This should be the main consideration in the decision on whether a new financial system is required;
 - b) Consider the cost of any additional functionality the municipality will have to procure from its existing package of service provider(s) and the affordability

- thereof to the municipality considering its budget. Importantly, if a municipality did not budget to purchase or upgrade their core financial system or any component thereof in the budget adopted by Council, then the purchase will have to be deferred to the next financial year to avoid irregular expenditure;
- c) Compare the total cost of its existing 'package of system(s)', including the cost for any additional functionality with the other available service offerings for its category; and
 - d) Consider the penalties and reasons for contract termination in any of its contracts with existing service providers.
3. The project steering committee must document its decision and recommendation(s) on the way forward (relating to the items listed above) for the municipality and its municipal entities (on the municipality's 'package of existing system(s)'), clearly setting-out its findings.
 4. Once the municipality's *mSCOA* project steering committee has made its decision and recommendation(s), the municipality must solicit the comments of the National Treasury and Provincial Treasury. A detailed motivation on the need to change the core financial system should be provided to the National and Provincial Treasuries, the Municipal Manager and Council.
 5. Once the municipality has received the comments of the National Treasury and the Provincial Treasuries, the *mSCOA* Project Steering Committee and Municipal Manager should consider such comments and prepare a recommendation to the Municipal Council in this regard.
 6. The municipal manager must submit a copy of the municipal council's decision to the National Treasury and Provincial Treasury within five (5) working days after the meeting during which the Municipal Council has made the decision in this regard.
 7. **The municipality should then follow its own tender processes to procure a financial system on the open market until such time that a new transversal tender for the procurement of integrated municipal financial and internal control systems are in place.** Thereafter, municipalities may request permission from National Treasury's Office of the Chief Procurement Officer to use the transversal tender to procure a financial system.
 8. The municipality should ensure that the Service Level Agreement entered into with the system provider provides for specific and realistic milestones and include penalties and termination clauses for failing to meet milestones. In addition, municipalities should implement proper contract management and exercising tight control over contractual obligations by system providers.

The National Treasury has also secured funding to conduct independent audits on all municipal core financial systems to determine to what extent these systems comply with the functionality requirements and 15 business processes required in terms of *mSCOA*. These results will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2019. Until these audits have been concluded and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that do not comply with the necessary *mSCOA* functionality requirements.

Municipalities are advised to use their internal audit function to ensure that the correct process was followed. Internal audit must ensure that the municipality has complied with the requirements of *mSCOA* and the reports of internal audit must be tabled at audit committee and at municipal council for their consideration.

3. The revenue budget

The economic situation has not improved since the previous financial year. Therefore, municipalities are reminded as it was communicated in MFMA Circular No. 89 that weak economic growth has put stress on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, water boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them, and eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2019/20** in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Maximising the revenue generation of the municipal revenue base

Municipalities must comply with Section 18 of the MFMA and ensure that they fund their 2019/20 MTREF budgets from realistically anticipated revenues to be collected. Subsequently, municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this has been identified as a fundamental reason for municipalities in financial distress.

It is critical to compare the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are realistic. The list of exceptions derived from this reconciliation will provide an indication of where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this with the deeds office registry. This reconciliation should be undertaken quarterly. Towards this end, municipalities are requested to submit the following information to the National Treasury:

1. A copy of the approved current General Valuation Roll of the municipality;
2. A copy of the approved Supplementary Valuation Roll of the municipality;
3. An extract from the financial system showing the property rates information (preferably in excel);
4. The detail of the reconciliation between the GVR and the financial system illustrating the variances; and
5. The proposed process to rectify the variances.

In addition, the format below (excel) is required that captures a high level summary of the exercise.

Rates Category	Approved General Valuation Roll		Financial System		Variance	Comments
	Number of Properties	Consolidated Value of Properties	Number of Properties	Consolidated Value of Properties		

The above information must be submitted on a CD or USB to the LGBA, for attention:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition, municipalities that maintain an indigent register and not utilise a targeted approach, are requested to periodically review the indigent register to verify that beneficiaries are still legible for the subsidy that they obtain. Municipalities are also encouraged to revise their Local Economic Development strategies to have a targeted approach to alleviate the situation of the indigents as part of poverty alleviation.

3.2 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) develops the municipal tariff guideline increase based on Eskom's approved bulk price increase of electricity to municipalities and the increase on the municipalities' cost structures. Eskom has made a revenue application for the 2019/20 financial year, but NERSA has yet to make a decision on the application. Municipalities should refer to www.nersa.org.za for updates on the outcome of this process. Municipal bulk tariff increases will depend on the outcome of that process.

Municipalities are also urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2019/20 MTREF budget.

3.3 Water tariff increases

Drought conditions makes it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.

Municipalities must ensure that the tariffs charged are able to cover for the cost of bulk purchases, ongoing operations as well as provision for future infrastructure. There are municipalities that are struggling to pay water boards due to a number of issues, one of which is poor financial sustainability and cost recovery. All municipalities in arrears with bulk suppliers must ensure that their payment arrangements are effected in their 2019/20 MTREF budget.

Accounting officers should take note that failure to undertake proper due diligence in terms of the affordability of payment arrangements and making the necessary provision in the municipality's budget will be considered as an act of financial misconduct and the necessary action in terms of chapter 15 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014, will have to be taken.

4. Funding choices and budgeting issues

As a result of the economic landscape and weak tariff setting, municipalities are under pressure to generate additional revenue. The ability of customers to pay for services continues to decline, leading to limited revenue collection. Therefore, municipalities must consider the following when compiling their 2019/20 MTREF budgets:

- improving the effectiveness of revenue management processes and procedures;

- paying special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities as was highlighted in MFMA Circular No. 82;
- ensuring value for money through the procurement process;
- the affordability of providing free basic services to all households; and
- curbing consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of Section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of Chapter 15 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

4.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 30 June 2021 dated 15 August 2018 through the South African Local Government Bargaining Council Circular No. 6 of 2018 should be used when budgeting for employee related costs for the 2019 MTREF. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once a year manual salary disbursement, in order to root out ghost employees.

4.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette No. 20 of 1998 on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance (DCoG). Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

4.3 Budgeting for Trade Payables on Table SA3

Municipalities raised concerns about the calculation used for determining the creditors' payment period ratio. As a result, an analysis was undertaken of the note in the Annual Financial Statements relating to Trade Payables from Exchange Transactions as it is disclosed on the face of the Statement of Financial Position. The analysis revealed that this liability includes creditors which do not have a direct impact on the ratio, such as payments received in advance, funds administered on behalf of third parties, retention, accrued staff leave, license fees etc.

The inclusion of such liabilities as "Trade and Other-Payables from Exchange Transactions" under "Working Capital – Creditors due" on Table A8 has an impact on the funding assessment as they are considered when determining whether the budget is funded as per the Municipal Budget and Reporting Regulations schedules. Table A8 is separated into three disclosures which are:

- Unspent Grants – linked by a formula from Table SA3;
- Working Capital – Creditors due - linked by a formula from Table SA3 that currently includes all Trade and Other-Payables from Exchange Transactions as explained above; and

- Statutory Requirements – This refers to VAT and taxation and is not linked by a formula to any table as it may include VAT and taxation receivable included under Other Debtors in Table A6 and/or VAT and taxation payable included in Table SA3.

The disclosure above may be adequate in terms of the requirements to determine the funding of the budget on Table A8, but it does not assist with disclosing Trade Payables (“true trade creditors”) for the purpose of calculating the expenditure management efficiency ratio “Creditors Payment Period (Trade Creditors)” in terms of the National Treasury Circular No. 71.

Accordingly, Table SA3 has been amended to separate Trade and Other Creditors into two separate lines. The revised disclosure will be as follows:

- Trade payables - (should be “true creditors” only);
- Other creditors – (should include all the above liabilities, except VAT that is disclosed separately);
- Unspent conditional transfers; and
- VAT.

“Trade Payables” and “Other Creditors” will be added together for the purpose of calculating “Creditors Due” in row 31 under the working capital calculation on Table A8.

4.4 Budgeting for Inventory: Water

Bulk water purchases meet the criteria of the definition of inventory as per GRAP 12, paragraph .07. Therefore, water bulk purchases should be treated as inventory and should be budgeted and accounted for accordingly. National Treasury issued guidance on the treatment of non-revenue water and electricity in Annexure B to the MFMA Circular No. 70 for the 2014/15 MTREF. However, since the issue of that circular, National Treasury has allowed municipalities to either budget for water bulk purchases as a direct expense in the Statement of Financial Performance as an interim measure or to account for water under inventory. The *mSCOA* chart also makes provision for such. However, to ensure compliance to GRAP 12 the necessary amendments must be effected to the Schedule A tables and the chart.

National Treasury considered the impact that the changes to the Schedule A tables will have on municipalities, as a result it was resolved that they are significant and should not be implemented in the 2019/20 MTREF. This entails a change in approach where water bulk purchases will be processed as a cash transaction in the Statement of Financial Position – Acquisition of Inventory (Table A6). The system input volume (acquisitions) of water stock includes the following:

- Bulk purchases - Supply from bulk or other water service providers recognised by the amount paid;
- Water purified - Potable supply from Water Treatment Works. Value is to be determined by calculating primary and secondary cost components; and
- Natural sources - Supply from boreholes, springs, fountains if not supplied through the water treatment plant. Value is to be determined by calculating primary and secondary cost components.

It is therefore evident that the total input volume of water as it relates to water purified and water from natural sources should include both primary and secondary cost components. The allocation of secondary cost to the input volume of water will necessitate the utilisation of the Costing Segment of the *mSCOA* chart.

Municipalities are cautioned that the Schedule A for the 2020/21 MTREF will be amended in line with the prescripts of GRAP12 and *m*SCOA in relation to the treatment of water bulk purchases as inventory. Therefore, municipalities will be required to budget accordingly and should now in advance consider the requirements necessary to facilitate this conversion and to ensure accurate configuration of their financial systems as it is a *m*SCOA requirement that the schedules must be extracted directly from the system. Municipalities are urged to refer to the *m*SCOA chart on the definitions and the detail of what constitutes water inventory consumed (cost of sales). Furthermore, reference should be made to the Department of Water and Sanitation (DWS) Municipal Water Balance Guideline for guiding principles which is accessible on the link below:

[Department of Water and Sanitation \(DWS\) Municipal Water Balance Guideline](#)

5. Conditional Grant transfers to Municipalities

5.1 Summary of changes in the Division of Revenue Amendment Bill, 2018

An adjustments budget provides for unforeseen and unavoidable expenditure; appropriation of monies already announced during the tabling of the annual budget (but not allocated at that stage); the shifting of funds between and within votes where a function is transferred; the utilisation of savings; and the roll-over of unspent funds from the preceding financial year. If the adjustments budget effects changes to the division of revenue as contained in the Division of Revenue Act for the relevant year, the Minister of Finance must table a Division of Revenue Amendment Bill with the revised framework. There are amendments to the 2018 Budget that affect the Division of Revenue Act, 2018 which will be effected through the Division of Revenue Amendment Act, 2018, once enacted. The amendments as they impact on provinces and municipalities are discussed below.

Funding for drought relief

The Minister of Finance announced during the 2018 Budget Speech that, “a provisional allocation of R6 billion has been set aside in 2018/19 for several purposes, including drought relief and to augment public infrastructure investment.” National Treasury managed a process to determine the allocation of drought relief funds that included two windows for applications. All applications were reviewed together with inputs from sector departments and the National Disaster Management Centre. A total of R3.4 billion in drought response funding has been allocated to all three spheres of government, including several direct and indirect grant allocations, which are included in this Bill.

A total of R1.98 billion is added to direct conditional grants for drought relief. These amounts have already been gazetted on 4 October 2018, after the Minister of Finance approved that the funds could be spent in terms of Section 6(1) of the Appropriation Act, 2018, (Act No. 4 of 2018). This section provides for the Minister of Finance to approve expenditure before an adjustment appropriation bill is enacted if that expenditure cannot reasonably be delayed without negatively affecting service delivery and such expenditure was announced during the tabling of the 2018/19 national annual budget. The following amounts have been added to direct conditional grants to municipalities:

- R288.1 million for the water services infrastructure grant to local government. This allocation will fund a variety of water supply augmentation projects for drought affected municipalities, including drilling and equipping boreholes to access groundwater and implementing water conservation measures where the reduction of water losses will improve the sustainability of supply.

- R1.03 billion for the municipal disaster recovery grant to local government. Funds allocated through this grant will be transferred to three metropolitan municipalities that have been severely impacted by the drought: Cape Town, Nelson Mandela Bay and Mangaung. The funds will subsidise the costs of water augmentation projects, including groundwater development and water conservation measures where the reduction of water losses will improve the sustainability of supply. All of these cities are also expected to contribute funds from their own revenue base to their water augmentation projects.

The following amounts have been added to indirect conditional grants that benefit local government:

- R1.01 billion for the indirect water services infrastructure grant. This allocation will fund a variety of water supply augmentation projects for drought affected municipalities, including drilling and equipping boreholes to access groundwater and implementing water conservation measures where the reduction of water losses will improve the sustainability of supply.
- R6 million for the indirect regional bulk infrastructure grant. This allocation will fund a water supply augmentation project in Ndlambe Local Municipality affected by drought. The municipality is already receiving an allocation managed through this indirect grant in the 2018/19 financial year.

Additional changes to local government allocations

- *Additional allocations to support disaster recovery*

R143.3 million is added to the municipal disaster recovery grant for post disaster repair and rehabilitation projects in a number of municipalities in KwaZulu-Natal and Western Cape. The municipalities in KwaZulu-Natal are allocated a total of R138.7 million for the repair and rehabilitation of roads, storm water and sanitation infrastructure and community facilities that were damaged by floods. R4.6 million is allocated for the repair and rehabilitation of water and electricity infrastructure in the Bitou Local Municipality in Western Cape.

- *Additional allocation for the public transport network grant*

R33 million is added to the public transport network grant for the City of Cape Town to begin detailed design on a new phase of the MyCiti public transport network approved through the Budget Facility for Infrastructure.

- *Conversion of the municipal systems improvement grant from Schedule 6, Part B (indirect) to Schedule 5, Part B (direct)*

R23.2 million of the municipal systems improvement grant will be converted from Schedule 6, Part B (indirect) to Schedule 5, Part B (direct) for 22 municipalities affected by major boundary changes that took effect after the 2016 local government elections. This amount was made available in the indirect municipal systems improvement grant in 2018/19, to assist with the completion of transitional work in the affected municipalities, following the end of the municipal demarcation transition grant (Schedule 5, Part B (direct)) at the end of the 2017/18 financial year.

These municipalities have been implementing the institutional and administrative changes that were required as a result of the boundary changes, including with funding from the former municipal demarcation transition grant. This conversion supports these 22 municipalities to complete the implementation of these transitional matters.

5.2 Conditional grant monitoring support and Non-compliance of in year monitoring

National Treasury has through its in-year Division of Revenue Act monitoring observed that certain departments that administer municipal grants have not fully complied with the provisions of the Act. Notably the national departments of Transport and Water Services have not fully transferred some of the transfers that were due to the municipalities. Stringent measures are being put in place to ensure compliance to the Division of Revenue Act, 2018 (Act No 1 of 2018) in that regard.

Furthermore, National Treasury has facilitated an adjustment gazette in terms of the Division of Revenue Act in terms of distressed municipalities that could not safeguard the transfers bestowed to them but also to reallocate some of these grants to the respective district municipalities in support of their distressed locals. Government gazette No. 42067 of 28 November 2018 provides for the following in this regard:

Municipal Infrastructure Grant (MIG)

National Treasury in consultation with the Department of Cooperative Governance (DCoG), concluded that municipalities reflecting significant uncommitted underspending would have their funds stopped within four provinces, namely: Eastern Cape, Free State, Northern Cape and North West, and be re-allocated to the respective District Municipalities for delivery on behalf of their locals.

The Municipal Emergency Housing Grant (MEHG)

The Department of Human Settlements (DHS) recommended to National Treasury that an allocation of an amount of R3.9 million is allocated through MEHG following a fire disaster that damaged most of the informal settlements within the Bitou LM in the Western Cape in order to fund the relocation costs and Transitional Residential Area units.

The Neighbourhood Development Partnership Grant (NDPG)

Based on Msunduzi Local Municipality's (LM) request, R27.4 million is stopped from Msunduzi's 2018/19 allocation and re-allocated to West Rand District Municipality (DM) in Gauteng province and City of Matlosana LM in North West province. West Rand DM will receive R20 million, while City of Matlosana LM will be allocated R7.4 million of the R27.4 million stopped from Msunduzi LM.

5.3 Support afforded to municipalities reflecting significant underspending

The municipalities that are affected by the stopping process due to governance and financial challenges will continue to receive support from National Treasury, DCoG and the relevant stakeholders on the MIG cost reimbursement and invoice verification which has been ongoing in the current financial year.

5.4 2017/18 Unspent conditional grant process

National Treasury has concluded the assessment of the 2017/18 conditional grant rollovers and the verification of the unspent conditional grants. This is a process that is governed by Section 22 of the 2017 Division of Revenue Act.

National Treasury through this process undertakes to travel to all provinces on a roadshow and set-up a combined session with all provincial treasuries and all sector departments responsible for administering conditional grants. In these sessions, rollover requests from municipalities are assessed in accordance to the division of revenue act and the guiding MFMA Circular. It is a process that begins on 31 August 2018 and ends 03 December 2018.

Municipalities with unspent conditional grants that were not approved for rollover, are afforded an opportunity to refund the portion of the unspent funds to the National Revenue Fund (NRF). In instances wherein the unspent funds are not refunded to the NRF, National Treasury in accordance to Section 22 of the Division of Revenue Act, offsets these funds against the equitable share allocations.

6. Preparation of Municipal Budgets for 2019/20 MTREF

6.1 Schedule A1 version to be used for the 2019/20 MTREF

National Treasury has released Version 6.3 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.3 of the mSCOA classification framework and must be used when compiling the 2019/20 MTREF budget. Refer to Annexure B for the changes to this version of the Schedule A1.

ALL municipalities **MUST** use this version for the preparation of their 2019/20 MTREF budget.

It is imperative that all municipalities prepare their 2019/20 MTREF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have recently demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Municipalities **must** start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and **must** ensure that they produce their Schedule A1 directly out of the budget module.

To promote this approach, from the **2020/21 MTREF** the National Treasury will only accept a Schedule A1 in PDF format, containing ALL sheets as prescribed and with each worksheet displaying an embedded system stamp to certify that it has been produced directly from the system. For purposes of collecting additional data which we previously did using the Schedule A1 in Excel, a prescribed data string containing the data must be populated and uploaded by each municipality (refer to the attachment to MFMA Budget Circular No 93 on the website).

<http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>

Special attention must be given to the supporting schedules in the prescribed Schedule A1. Where detailed data is lying in a sub-system e.g. human resource data for SA22 to SA24, this data must be pulled from the sub-system into the applicable supporting sheet and must form part of the complete endorsed Schedule A1.

Version 6.3 of Schedule A1 is available on the following link:

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

6.2 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Bernard Mokgabodi Matjatji Mashoeshoe	012-315 5936 012-315 5553	Bernard.Mokgabodi@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za
Free State	Jordan Maja Cethekile Moshane	012-315 5663 012-315 5079	Jordan.Maja@treasury.gov.za Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi Johan Botha	012-315 5936 012-315 5171	Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach Sifiso Mabaso	012-315 5700 012-315 5952	Una.Rautenbach@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Willem Voigt Mandla Gilimani	012-315 5830 012-315 5807	WillemCordes.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
Northern Cape	Jordan Maja Anthony Moseki	012-315 5663 012-315 5174	Jordan.Maja@treasury.gov.za Anthony.Moseki@treasury.gov.za
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape	Kgomotso Baloyi Kevin Bell	012-315 5866 012-315 5725	Kgomotso.Baloyi@treasury.gov.za Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National and provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations.

The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***they will be required to go back to the municipal Council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations. In addition, where municipalities have adopted an unfunded budget, they will be required to correct the budget to ensure they adopt and implement a funded budget. However, where there are challenges the process indicated in paragraph 2.2 above will be applied.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities) and the budget of the parent municipality. D schedules must be submitted for each entity.

7. Budget process and submissions for the 2019/20 MTREF

7.1 Submitting budget documentation and schedules for 2019/20 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2019, the final date of submission of the electronic budget documents and corresponding electronic returns is **Monday, 01 April 2019**. The deadline for submission of hard copies including council resolution is **Friday, 05 April 2019**.
- Section 24(3) of the MFMA, read together with regulation 20(1) of the Municipal Budget and Reporting Regulations, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget. E.g. if the council approves the annual budget on 31 May 2019, the final date for such a submission is Friday, 14 June 2019.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.3) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in PDF format with stamp that will confirm production directly out of the financial system;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
- schedules D specific for the entities.

Budget related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at:

<https://lguploadportal.treasury.gov.za/>

Please note that the LG Upload Portal does not have size restrictions to the documents but requires all documents to:

1. be in PDF format; and
2. each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document.

Municipalities may still send electronic versions of documents and the Schedule A1 to lgdocuments@treasury.gov.za but only when experiencing problems with the LG Upload Portal. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

Note: lgbigfiles@gmail.com is no longer available.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 29 March 2019 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

7.2 Retirement of the Budget reform returns (Appendix B)

From 2019/20 onwards, municipalities will no longer be required to continue with the use of the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. The National Treasury will use only the *mSCOA* data strings required for submission as prescribed and all publications will use the data collected from the *mSCOA* data strings.

This places the responsibility on each municipality to ensure that:

1. Budgets are accurately locked into the financial system;
2. Each transaction is accurately recorded on a daily base;
3. Data collected from sub-systems is accurately represented in the General Ledger (GL);
4. At the end of the reporting period, all reconciliations are done, sub-systems are in balance and the Municipal Manager and CFO agrees with the figures as presented in the Schedule C and other management reports or dashboards;
5. The reporting period is **CLOSED** for further transactions; and
6. The data string for the period is produced directly out of the financial system and uploaded using the LG Upload Portal.

While the National Treasury will still share control reports and Schedule C as produced from the data uploaded by municipalities, the verification process before each quarterly Section 71 publication will fall away as the responsibility now lies with the municipality **BEFORE** submitting the data strings to ensure that the data is an accurate reflection of the state of municipal finances.

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

NOTE: Municipalities must conclude all reporting for 2018/19 up to restated audit outcomes on the Appendix B (old electronic returns) to lgdatabase@treasury.gov.za before we can retire the returns.

7.3 Budget verification process

Annually during the budget verification process, it is noted that municipalities have challenges to align the audited years, which results in amendments to the Schedule A. Municipalities must ensure that the audited figures and adjusted budget figures captured on the Schedule A aligns to the annual financial statements and Schedule B respectively.

7.4 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001

Phone 012 315 5009

Fax 012 395 6553

Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh

Chief Director: Local Government Budget Analysis

07 December 2018

Annexure A – Changes to mSCOA Version 6.3

No.	Segment	Amendment
1	Item Revenue: National transfers and subsidies	Included all national transfers and subsidies as per MTBPS and allowed for the split between operating and capital as per the grant frameworks
2	Item Revenue: Provincial transfers and subsidies	Allowed provincial transfers and subsidies to be breakdown required where municipalities will specify the names of the grants
3	Item Revenue: Property rates	Included the new property categories as per section 8 of the Municipal Property Rates Act (MPRA)
4	Item Revenue: Sale of goods: Agricultural products	Added a separate line for fresh produce
5	Item Revenue	Added availability charges under non-exchange revenue
6	Item Expenditure: Operational costs	Included breakdown for Speaker under entertainment
7	Item Expenditure: Depreciation	Retired sport and recreation facilities as an asset category as it is included in community assets as per CIDMS
8	Item Expenditure	Changed the spelling for Eskom
9	Item gains and losses	Aligned the high level structure for impairment and reversal of impairment to depreciation and amortisation
10	Item gains and losses and Item assets	Added a line for impairment of construction work in progress assets as per GRAP 21
11	Item assets	Retired libraries as an asset category as it is included in community assets as per CIDMS
12	Item assets: Construction Work in Progress	Added a line to transfer assets from construction work in progress to completed assets
13	Item assets	Changed the definition for general plant to align to the ASB guideline
14	Function	Retired the line item for Budget and Treasury Office as it is part of Finance
15	Function	Retired public forces, traffic and street parking control from Road Transport and included it as Public Safety
16	Region	Included ward / township breakdown as requested by municipalities
17	Region	Retired decommissioned municipalities due to demarcation
18	Region	Swopped municipalities included under DC 36 and DC 30
19	Region	Retired duplicated municipality

Annexure B – Changes to Schedule A1 – the ‘Excel formats’

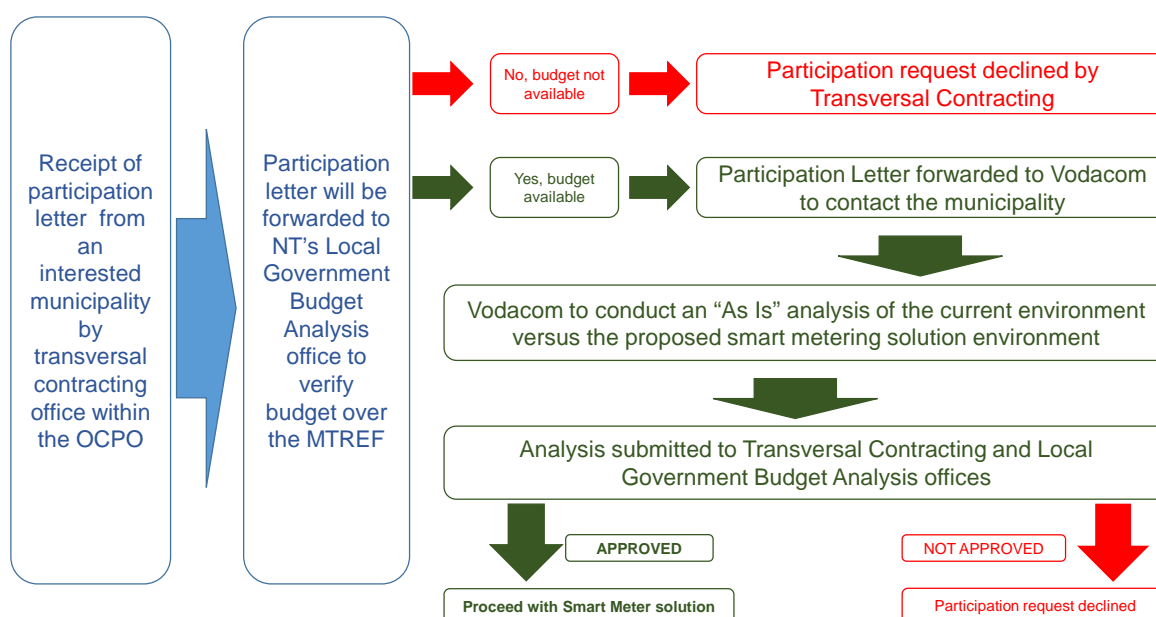
As noted above, National Treasury has released Version 6.3 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	A2A	Budget and Treasury office has been removed	It is a duplication of Finance
2	A4	Line 10 Service charges – other is no longer available	Not available on the mSCOA chart
3	A6	Line 20 Agriculture is no longer available	Not available on the mSCOA chart
2	A6	Formula link change on line 32 Trade and other payables	Adjustments made on SA3
4	A8	Formula link change on line 31 Creditors due	Adjustments made on SA3
5	A9	Adjustments made to lines 134 to 165 Asset Register Summary – PPE (WDV)	Only high level summary required
6	SA3	Line 35 and 36 – split Trade payables and Other creditors	To refine calculation of creditors days ratio
8	SA8	Note: Formula in line 23 now only take into account Trade payables	Due to change made on SA3
9	SA25	Line 10 Service charges – other is no longer available	Not available on the mSCOA chart
11	SA30	Line 10 Service charges – other is no longer available	Not available on the mSCOA chart

Annexure C – Participation in RT15-2016 Vodacom transversal contract

Participation in RT15-2016 Vodacom transversal contract for the supply and delivery of mobile communication services to the state

It has become apparent that an increasing number of municipalities are intending to embrace smart technology to augment their operations. One such opportunity is through the RT15-2016 transversal contract that provides the option for an account management service offering in respect of smart meters. The pre-requisite, however, is that the municipality intending to participate must demonstrate evidence of adequate operating budget provision over the MTREF. The following process is applicable for the approval to participate.



In this regard the municipality should engage the Office of the Chief Procurement Officer (OCPO) in the National Treasury as the first point of contact. Kindly contact Ms. Kwanele Mtembu, Tel: (012) 406 9188 or email: Kwanele.Mtembu@treasury.gov.za for guidance.

Annexure D – MFMA Circular No. 71 aligned *m*SCOA Dashboard

The objective of the attached excel spreadsheet is to assist municipalities and system vendors to populate the indicators contained in MFMA Circular No. 71 automatically. Secondly, all system vendor dashboards should host as a minimum these indicators. It will assist the Accounting Officer to understand the overall financial management position of the municipality before submitting the regulated Budget and Reporting Schedules and *m*SCOA data strings to the Local Government Database and Reporting System (LGDRS).



Municipal Budget Circular for the 2019/20 MTREF

CONTENTS

1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS.....	2
2. KEY FOCUS AREAS FOR THE 2019/20 MUNICIPAL BUDGET PROCESS	3
2.1 LOCAL GOVERNMENT GRANTS AND MUNICIPAL REVENUE STRENGTH	3
2.2 TECHNICAL ADJUSTMENT AND CONTINUED FUNDING OF DROUGHT DISASTER RELIEF	5
2.3 RESPONSE TO THE FINANCE AND FISCAL COMMISSION (FFC)'S RECOMMENDATIONS	5
2.4 BORROWING FOR CAPITAL INFRASTRUCTURE	6
3. THE REVENUE BUDGET	6
3.1 ESKOM BULK TARIFF INCREASES.....	6
4. CONDITIONAL GRANT TRANSFERS TO MUNICIPALITIES.....	7
4.1 CRITERIA FOR THE ROLLOVER OF CONDITIONAL GRANT FUNDS	7
4.2 UNSPENT CONDITIONAL GRANT FUNDS FOR 2018/19	9
5. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS.....	9
5.1 TABLING OF BUDGET DOCUMENTS	9
5.2 THE IMPACT OF VAT ON TARIFFS.....	10
5.3 SCHEDULE A - VERSION TO BE USED FOR THE 2019/20 MTREF	10
5.4 ASSISTANCE WITH THE COMPILATION OF BUDGETS	11
6. MUNICIPAL CHART OF ACCOUNTS (MSCOA).....	12
6.1 VIREMENT IN AN MSCOA ENVIRONMENT.....	12
6.2 MSCOA TRAINING	12
7. BUDGET PROCESS AND SUBMISSIONS FOR THE 2019/20 MTREF	12
7.1 BUDGETING FOR THE AUDITED YEARS ON SCHEDULE A (MSCOA)	12
7.2 SUBMITTING BUDGET DOCUMENTATION AND SCHEDULES FOR 2019/20 MTREF	13
7.3 RETIREMENT OF THE BUDGET REFORM RETURNS (APPENDIX B).....	14
7.4 UPLOAD OF THE MSCOA BUDGET DATA STRINGS TO THE LG UPLOAD PORTAL.....	14
7.5 PUBLICATION OF BUDGETS ON MUNICIPAL WEBSITES	14
7.6 THE PROCESS TO BE FOLLOWED TO ISSUE VERSION 6.4 OF THE MSCOA CHART	15

Introduction

This budget circular is a follow-up to the one issued on 07 December 2018 and it complements the many other circulars that have been issued previously. It guides municipalities with their preparation of the 2019/20 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate. The key focus of this Circular is the grant allocations per the 2019 Budget Review and the 2019 Division of Revenue Bill.

1. The South African economy and inflation targets

The economic and revenue outlook has deteriorated since the October 2018 Medium Term Budget Policy Statement (MTBPS). Funding pressures from state-owned companies have increased and require government financial support. Given these developments, the 2019 Budget proposes large-scale expenditure reprioritisation and tax measures that narrow the deficit from 4.5 per cent of GDP in 2019/20 to 4 per cent by 2021/22.

The 2018 MTBPS noted that weak economic performance and revenue shortfalls had contributed to some slippage in fiscal projections. Since then, economic growth has remained subdued and the domestic GDP outlook has been revised down. In the current year, tax revenue will be R15.4 billion below the 2018 MTBPS estimate. Funding pressures from Eskom and other financially distressed state-owned companies have increased, with several requesting state support to continue operating. In this context, the 2019 Budget proposes a series of tax and expenditure measures aimed at narrowing the deficit and stabilising the debt-to-GDP ratio. Additions to spending amount to R75.3 billion over the medium term, consisting mainly of transfers to support the reconfiguration of Eskom. These additions are partially offset by reductions to expenditure baselines and proposed savings from compensation adjustments totalling R50.3 billion. Tax measures raise an additional R15 billion in 2019/20 and R10 billion in 2020/21.

In combination, these measures are expected to narrow the consolidated budget deficit from a projected 4.5 per cent of GDP in 2019/20 to 4 per cent of GDP in 2021/22. Gross national debt is projected to stabilize at 60.2 per cent of GDP in 2023/24. Net loan debt (gross loan debt excluding government's cash balances) stabilises at 57.3 per cent of GDP in 2024/25.

The GDP growth rate is forecasted at 1.5 per cent in 2019, 1.7 per cent in 2020 and 2.1 per cent in 2021. The revisions take into account weaker investment outcomes in 2018, a more fragile recovery in household income and slower export demand than expected due to moderating global growth. Consumer inflation has also been revised down due to lower oil prices and food inflation than previously assumed.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. These factors, alongside continued high unemployment and slow growth will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for municipal revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In this context, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The following macro-economic forecasts must be considered when preparing the 2019/20 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections 2018 -2021

Fiscal Year	2018/19 Estimates	2020/21		
		2019/20	Forecast	2021/22
Consumer Price Inflation (CPI)	4.7%	5.2%	5.4%	5.4%
Real GDP Growth	0.7%	1.5%	1.7%	2.1%

Source: 2019 Budget Review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2019/20 municipal budget process

Over the medium-term expenditure framework (MTEF) period, after budgeting for national government's debt-service costs, the contingency reserve and provisional allocations, 47.9 per cent of nationally raised funds are allocated to national government, 43 per cent to provinces and 9.1 per cent to local government.

Local government receives the smallest share of the division of nationally raised revenue because it has significant own revenue-raising powers. These revenue raising powers must be exercised more than ever before in the current dispensation. Local government raises about 70 per cent of its own revenue, but would be able to raise more if municipalities improved municipal revenue policies, billing and collection practices. In 2017/18, almost half of all municipalities collected less than 80 per cent of their billed revenue.

Spending outcomes for 2017/18 varied across the 257 municipalities. Many municipalities continue to adopt unrealistic spending plans. As a result, 217 municipalities underspent their operating budgets and 220 municipalities underspent their capital budgets. Of the R30 billion in conditional grants transferred to municipalities in 2017/18, R28 billion (93 per cent) was spent – an improvement from 86.8 per cent in 2016/17.

2.1 Local government grants and municipal revenue strength

Since the 2018 Medium Term Budget Policy Statement (MTBPS) reprioritisation and reductions undertaken have affected planned spending for 2018/19. Over the next three years there is strong growth in allocations to the local government equitable share, while growth in conditional grants recovers following significant reductions made in the 2018 MTEF. Total direct allocations to local government will now grow at an annual average rate of 7.6 per cent over the MTEF period.

Over the 2019 MTEF period, R414.7 billion will be transferred directly to local government and a further R22.5 billion has been allocated to local government through indirect grants. Direct transfers to local government over the medium term account for 9 per cent of national government's non-interest expenditure. When indirect transfers are added to this, total spending on local government increases to 9.4 per cent of national non-interest expenditure.

While there are some reductions in some grant programmes, they do not affect all conditional grants and not all grants were reduced by the same percentage. The infrastructure conditional grants, particularly the larger ones, were mainly affected as this was considered the most practical approach. However strong growth is realized in the local government equitable share with an average annual rate of 9.4 per cent over the MTEF period, while the conditional transfers see slower growth at an annual average rate of 7.6 per cent.

Conditional grant funding targets delivery of national government's service delivery priorities. It is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access this funding. The equitable share and the sharing of the general fuel levy constitute unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.

Government has repeatedly emphasised the importance of municipalities focussing on growing their own revenue base in order to expand resources available for local service delivery. Municipalities with significant revenue bases are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.

Legislation governing local planning and budgeting emphasises community participation in decision-making. The partnership between municipalities and communities relies on households and businesses recognising the value of, and paying for, municipal services. While government subsidises municipal services for low-income households, these services are only sustainable if people who can afford them – and use larger quantities – pay their bills. Therefore, the sustainability of municipalities depends on how they collect and spend their own revenues.

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below:
<http://www.treasury.gov.za/documents/national%20budget/2019/>

2.1.1 Changes to local government allocations

2.1.1.1 Unconditional grants

In the process of determining the baseline for the outer year (2021/22) of the 2019 MTEF period, the local government equitable share allocation has grown by 8.6 per cent of the baseline. This will cover the anticipated increase in the costs of providing free basic services to a growing number of households, and takes account of likely above-inflation increases in the costs of bulk water and electricity. It will also allow for above-inflation increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula.

2.1.1.2 Conditional grants

- A total of R295.9 million has been cut from direct local government conditional grant allocations for the MTEF period ahead to fund other government priorities. Indirect grants to local government have been reduced by an additional R600 million.
- An amount of R60.7 million is shifted from the incentive component of the integrated urban development grant in 2019/20 and added to the municipal disaster recovery grant to fund the repair of roads damaged by floods in Joe Gqabi District Municipality in the Eastern Cape.
- A total of R2.8 billion is added to the public transport network grant for the construction of a new public transport corridor on the MyCiti bus network in Cape Town. This corridor, connecting Mitchells Plain and Khayelitsha to the city, was approved through the Budget Facility for Infrastructure and will be implemented over a nine-year period.

2.2 Technical adjustment and continued funding of Drought disaster relief

The following technical adjustments were made to grant programmes:

- R2.9 billion over the MTEF period from the municipal infrastructure grant to a new integrated urban development grant.
- R814.5 million over the MTEF period from the integrated national electrification programme (municipal) grant to the urban settlements development grant, as electrification projects in municipal licenced areas in metropolitan municipalities will now be funded as part of this integrated grant.
- R3 billion in 2020/21 and R4.4 billion in 2021/22 from the urban settlements development grant to create a new informal settlements upgrading partnership grant for municipalities.

2.2.1 Funding for Disaster Relief

After the initial response to a disaster has been addressed, including funding from the municipal disaster relief grant discussed below, the repair of damaged municipal infrastructure is funded through the municipal disaster recovery grant.

The municipal disaster relief grant is administered by the National Disaster Management Centre in the Department of Cooperative Governance as an unallocated grant to local government. The centre is able to disburse disaster-response funds immediately, without the need for the transfers to be gazetted first. The grant supplements the resources local government would have already used in responding to disasters. To ensure that sufficient funds are available in the event of disasters, section 21 of the Division of Revenue Bill allows for funds allocated to the provincial disaster relief grant to be transferred to municipalities if funds in the municipal grant have already been exhausted, and vice versa. Over the MTEF period, R1 billion is available for disbursement through this grant. To ensure that sufficient funds are available for disaster relief, clause 20(6) of the Division of Revenue Act allows funds from other conditional grants to be reallocated for this purpose, subject to the National Treasury's approval.

2.3 Response to the Finance and Fiscal Commission (FFC)'s recommendations

Government continues to provide responses to the FFC's recommendations on an annual basis. These annual recommendations by the FFC are required in terms of section 9 of the Intergovernmental Fiscal Relations Act. The FFC, amongst other recommendations, indicated that government should develop and strengthen control measures on the financial transfers in order to ensure compliance and that these funds be properly spent for their intended purposes, typically of improving service delivery and related specific priority outcomes.

The commission further highlighted that control measures should be underpinned by tighter monitoring of and reporting by sub-national governments on the use of grant funding and associated outcomes of such spending, and that National Treasury should ensure that decisive action, such as withholding of funds, is taken by national sector departments as soon as cases where inefficient, ineffective, wasteful or irregular spending of these funds are detected.

National Treasury in its response indicated that in terms of the annual Division of Revenue Act, the transferring officer of the grant (the department administering a conditional grant) is responsible for monitoring performance and withholding funds where necessary. However, the National Treasury is also empowered by section 216(2) of the Constitution to stop the transfer of funds to any organ of state that commits a serious or persistent breach of the

measures prescribed to promote transparency, accountability and the effective financial management of the economy, debt and the public sector. A legislative framework and related policies, including guidelines and circulars, already exists to assist with early detection of issues that warrant withholding funds (by transferring officers or the National Treasury). Chapter 6 of the Budget Review describes complementary efforts to build municipal capacity. National Treasury will strengthen this role in the 2019/20 financial year in support of the recommendation by FFC.

2.4 Borrowing for capital infrastructure

The Circular also provides clarity and updates the December 2017 MFMA Circular No. 89 specifically with regards to long-term borrowing.

National Treasury has taken the position that municipalities may not incur long-term debt to replenish internally generated funds which were spent in prior financial years, even if such spending was for capital expenditure. Borrowing to replace municipal funds previously spent is inconsistent with section 46 of the MFMA, which provides that a municipality can only incur long-term debt for the purpose of capital expenditure on property, plant, and equipment to be used for lawful purposes, and in certain circumstances, for refinancing existing long-term debt. Borrowing proceeds must be used to fund current and future capital expenditure, and may not be attributed to expenditures in previous years.

PLEASE NOTE that the sentence contained on MFMA Circular No. 89 stating that *“The incurring of the expenditure against a different source of finance that was approved will be regarded as unauthorised expenditure”* has been revoked.

3. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2019/20** in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures. Addressing bloated organizational structures that have been observed to contribute towards this problem warrants decisive action across all municipalities.

3.1 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) published their new multi-year price determination for the period from 2019/20 to 2021/22 on 7 March 2019.

NERSA will shortly publish their “Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2019/20 financial year”. Municipalities are encouraged to download the full guideline document when it becomes available (at www.nersa.org.za) and study it carefully. The guideline includes an update to the average cost structure used to determine the municipal tariff increase. It will set out proposed timeframes for the approval of municipal tariffs.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2019/20 MTREF budget.

The 2019 Budget Review notes that, the NERSA tariff increases would be announced after the equitable share allocations had been calculated and tabled in the Division of Revenue Bill. In the absence of approved tariff increases for the period ahead, the equitable share formula allocations were calculated using the previously approved Multi-Year Price Determination of an 8 per cent annual bulk price increase for electricity in its calculations. If the approved tariff increases are higher than this, the equitable share allocations will not be increased in 2019/20. The Budget Review then explains that municipalities are expected to offset the increased cost of providing free basic services against above cost increases that they have received in the past. In recent years, municipalities have benefited from equitable share funding that has grown faster than actual increases in electricity costs (in 2017/18 the formula calculation used a bulk electricity price increase of 8 per cent, but NERSA only approved a bulk price increase of 0.3 per cent for the municipal financial year, and in 2018/19 a bulk increase of 8 per cent was used in the formula, but the actual increase was only 7.3 per cent). Municipalities have also benefited from increased allocations that were provided to cover household growth projections that were higher than the revised estimates in the 2017 General Household Survey. To provide for the possibility of larger cost increases in future, amounts of R1 billion in 2020/21 and R1.1 billion in 2021/22 remain unallocated in the equitable share.

4. Conditional Grant Transfers to Municipalities

This section provides guidance to municipalities with regard to the preparation for the 2018/19 unspent conditional grant and roll-over process and should be referenced against previous annual budget circulars.

4.1 Criteria for the rollover of conditional grant funds

Section 22 of the 2018 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer must be addressed to the **National Treasury** requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2018 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
 - a) Proof that the project tender was published and the period for tender submissions closed before 31 March;
 - b) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or

- c) Proof of a project tender, appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project;
 - d) Incorporation of the Appropriation Statement;
 - e) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2019 (attach cash flow projection for the applicable grant).
4. A progress report (also in percentages) on the status of each project's implementation that includes an attached, legible **implementation plan**);
 5. The value of the committed project funding, and the conditional allocation from the funding source;
 6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
 7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
 8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and
 9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2019, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2018 DoRA, **including the municipal manager and chief financial officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements information to National Treasury by 31 August 2019;
3. Accurate disclosure of grant performance in the 2018/19 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Cash available in the bank (net position including short term investments) as at 30 June 2019 is in line with the cash flow statements to finance the roll-over request. If the full amount that is requested for roll over is not entirely cash backed, such a roll over will not be approved. National Treasury will not approve portions of roll over requests.

It should be noted that under no circumstances will the National Treasury consider requests to roll-over:

1. The entirety of any allocation to the municipality, as there should be a minimum spend of 50 per cent of the allocation per programme;
2. Funding from the same grant for the third consecutive time;
3. Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
4. Funding where there is evidence that the roll over application is linked to invoices that were issued within the last 30 days of the municipal financial year end.

4.2 Unspent conditional grant funds for 2018/19

The process to ensure the return of unspent conditional grants for the 2018/19 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2019 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile.
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2019. These amounts **MUST** exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2018 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2019.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2019 or whether it will agree to any alternative payment arrangement or schedules.
- Step 5: National Treasury will communicate the unspent conditional grants amount by 05 November 2019. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2019.
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 18 November 2019, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 02 December 2019 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved roll overs are addressed in the Annexure to MFMA Circular No. 86.

5. The Municipal Budget and Reporting Regulations

5.1 Tabling of budget documents

The slow spending of capital budgets by most municipalities is a national concern as it has a negative impact on service delivery. In most cases the hockey stick phenomenon that exists (i.e. spending increases in the last six months of the year) is a direct result of poor planning by municipalities. Going forward and to address weak planning process, all municipalities will be required to table the following supporting documents to Council, as part of the budget pack, when they table their budgets by 29 March 2019:

- 1) Service Delivery and Budget Implementation Plan (SDBIP); and
- 2) Procurement Plan.

This is also in terms of the requirements and spirit of the MFMA and its Municipal Budget and Reporting Regulations.

5.2 The impact of VAT on tariffs

VAT remains at 15 per cent, which was an increase from 1 April 2018 in the previous year. To mitigate the effects of this increase on low income households, the MTBPS announced various zero rated items, wherein the VAT would be charged at 0 per cent.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate. (See MFMA Circular No. 91 on the relevant supporting documentation regarding the VAT guides).

5.3 Schedule A - version to be used for the 2019/20 MTREF

National Treasury has released Version 6.3 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.3 of the mSCOA classification framework and must be used when compiling the 2019/20 MTREF budget.

ALL municipalities **MUST** use this version for the preparation of their 2019/20 MTREF budget.

It is imperative that all municipalities prepare their 2019/20 MTREF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have recently demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Municipalities **must** start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and **must** ensure that they produce their Schedule A1 directly out of the budget module.

To promote this approach, from the **2020/21 MTREF** the National Treasury will only accept a Schedule A1 in PDF format, containing ALL sheets as prescribed and with each worksheet displaying an embedded system stamp to certify that it has been produced directly from the system. For purposes of collecting additional data which we previously did using the Schedule A1 in Excel, a prescribed data string containing the data must be populated and uploaded by each municipality (refer to the attachment to MFMA Budget Circular No 93 on the NT Website).

<http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>

Special attention must be given to the supporting schedules in the prescribed Schedule A1. Where detailed data is lying in a sub-system e.g. human resource data for SA22 to SA24, this data must be pulled from the sub-system into the applicable supporting sheet and must form part of the complete endorsed Schedule A1.

The following supporting tables will be included for perusal and sign-off during the verification process of the 2019 MTREF: SA11, SA12a, SA13a, SA14, SA22, SA23, SA24, SA25, SA27, SA36, SA37 and SA38.

It is therefore important to focus on the additional supporting data as well as the financial data submitted on A1 to A10 during the verification process undertaken with National Treasury, the provincial treasuries and all municipalities.

Download Version 6.3 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

5.4 Assistance with the compilation of budgets

In cases where the municipality requires advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Free State	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
North West	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	Vuyo.Mbunge@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. In addition to the above compliance check, the mSCOA data strings will be assessed to determine whether the municipalities are compliant.

The National Treasury herewith emphasises that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***they will be required to return to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The Schedule A that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality. Schedules D must be submitted for each entity.

6. Municipal Chart of Accounts (*mSCOA*)

6.1 Virement in an *mSCOA* environment

The MFMA and the Municipal Budget and Reporting Regulations, 2009, allow for the shifting of funds between items, projects, programmes and votes in the budget in line with a Council approved virement policy. MFMA Circulars No. 12, 51 and 88 provide the principles municipalities must consider when doing a virement.

With the promulgation of the *mSCOA* Regulation in 2014, municipalities should have aligned their virement policies to *mSCOA*. *mSCOA* provides a uniform and standardised financial transaction classification framework for municipalities and their entities to transact in and record its transactions using seven (7) segments. Six of these *mSCOA* segments are compulsory¹.

6.2 *mSCOA* training

The National Treasury has developed *mSCOA* training materials on the fundamentals and reporting requirements of *mSCOA*. Officials from National and Provincial Treasuries and the Preferred Trainers on *mSCOA* from the Chartered Institute of Government Finance, Auditors and Risk Officers (CIGFARO) have been trained to provide training in this regard.

While the CIGFARO Preferred Trainers have been issued with certificates of competence to provide training on the “On the fundamentals and reporting requirements of *mSCOA*”, it should be emphasized that this training is **unaccredited**. There is currently not any accredited training available on *mSCOA* that has been endorsed by the National Treasury. Therefore, municipalities and other role-players that require training on *mSCOA* should not request for accredited training or trainers in their adverts.

The contact details of the CIGFARO Preferred Trainers is available on the CIGFARO website, www.CIGFARO.co.za.

7. Budget process and submissions for the 2019/20 MTREF

7.1 Budgeting for the audited years on Schedule A (*mSCOA*)

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2015/16 to 2017/18 in version 6.3 of the Schedule A when compiling 2019/20 MTREF budgets.

¹ Refer to Municipal SCOA Circular No 1. An introduction to the seven (7) segments.

7.2 Submitting budget documentation and schedules for 2019/20 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in the municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2019, the final date of submission of the electronic budget documents and corresponding data strings is **Wednesday, 03 April 2019**. The deadline for submission of hard copies including council resolution is **Friday, 05 April 2019**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2019, the final date for such a submission is **Friday, 12 July 2019**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.3) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats;
- the draft Service Delivery and Budget Implementation Plan (SDBIP) in both printed and electronic format;
- the draft Integrated Development Plan (IDP);
- Procurement Plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- the budget locking certificate; and
- schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za. Budget related documents and schedules may also be uploaded using the LG Upload Portal at <https://lguploadportal.treasury.gov.za/sites/iguploadportal/SitePages/Home.aspx>

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 29 March 2019 to yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with yasmin.coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin

Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

7.3 Retirement of the Budget reform returns (Appendix B)

From 2019/20 onwards, municipalities will no longer be required to continue with the use of the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. The National Treasury will use only the *mSCOA* data strings required for submission as prescribed and all publications will use the data collected from the *mSCOA* data strings.

This places the responsibility on each municipality to ensure that:

1. Budgets are accurately locked into the financial system;
2. Each transaction is accurately recorded on a daily base;
3. Data collected from sub-systems is accurately represented in the General Ledger (GL);
4. At the end of the reporting period, all reconciliations are done, sub-systems are in balance and the Municipal Manager and CFO agrees with the figures as presented in the Schedule C and other management reports or dashboards;
5. The reporting period is **CLOSED** for further transactions; and
6. The data string for the period is produced directly out of the financial system and uploaded using the LG Upload Portal.

While the National Treasury will still share control reports and Schedule C as produced from the data uploaded by municipalities, the verification process before each quarterly Section 71 publication will fall away as the responsibility now lies with the municipality **BEFORE** submitting the data strings to ensure that the data is an accurate reflection of the state of municipal finances.

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

NOTE: Municipalities must conclude all reporting for 2018/19 up to restated audit outcomes on the Appendix B (old electronic returns) to lgdatabase@treasury.gov.za before we can retire the returns.

7.4 Upload of the *mSCOA* budget data strings to the LG upload portal

Municipalities must upload the *mSCOA* data strings for the tabled (**TABB**) and adopted (**ORGB**) budget to the upload portal. The budget data strings must be accompanied by the IDP project details data strings (**PRTA** and **PROR**). The deadlines for submission of the MBRR documents are also applicable to the *mSCOA* data strings. Refer to paragraph 7.2 above.

7.5 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (including the audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting transparency and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Documents/Forms/AllItems.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

7.6 The process to be followed to issue version 6.4 of the *m*SCOA chart

Municipalities have raised concerns that National Treasury issue the *m*SCOA chart changes late in the budget process. Therefore, to address this challenge, the FAQ database will be closed on 31 August 2019 for logging new queries. As a result, the new version of the chart will be issued by 31 October 2019.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001

Phone 012 315 5009

Fax 012 395 6553

Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh

Chief Director: Local Government Budget Analysis

08 March 2019



Reference: RCS/C.5

TREASURY CIRCULAR MUN NO. 7/2019

THE MAYOR, CITY OF CAPE TOWN: MR D PLATO
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR H CLEOPHAS
THE MAYOR, MATZIKAMA MUNICIPALITY: MR J VAN DER HOVEN
THE MAYOR, CEDERBERG MUNICIPALITY: MR W FARMER
THE MAYOR, BERGRIVIER MUNICIPALITY: MR R VAN ROOY
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR M KOEN
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: DR H VON SCHLICHT
THE MAYOR, WITZENBERG MUNICIPALITY: MR BC KLAASEN
THE MAYOR, DRAKENSTEIN MUNICIPALITY: MR CJ POOLE
THE MAYOR, STELLENBOSCH MUNICIPALITY: ADV. G VAN DEVENTER
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN
THE MAYOR, LANGEBOEG MUNICIPALITY: MR HM JANSEN
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR A FRANKEN
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MS CJM VOSLOO
THE MAYOR, OVERSTRAND MUNICIPALITY: MR D COETZEE
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR PJ SWART
THE MAYOR, SWELLENDAAM MUNICIPALITY: MR NG MYBURGH
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M BOOYSEN
THE MAYOR, KANNALAND MUNICIPALITY: MS M BARRY
THE MAYOR, HESSEQUA MUNICIPALITY: MR G RIDDLES
THE MAYOR, MOSSEL BAY MUNICIPALITY: MR HJ LEVENDAL
THE MAYOR, GEORGE MUNICIPALITY: MR MG NAIK
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR CF SYLVESTER
THE MAYOR, BITOU MUNICIPALITY: MR MP LOBESE
THE MAYOR, KNYSNA MUNICIPALITY: MR M WILLEMSE
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: DR A RABIE
THE MAYOR, LAINGSBURG MUNICIPALITY: MR M GOUWS
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR N CONSTABLE

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR L MBANDAZAYO
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR D JOUBERT
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR DP LUBBE
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR L VOLSCHENK
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV. H LINDE
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR H METTLER
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR H PRINS
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS
THE MUNICIPAL MANAGER, LANGEBOEG MUNICIPALITY: MR SA MOKWENI
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR D BERETTI
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR G MATTHYSE
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR C GROENEWALD
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR D O'NEILL
THE MUNICIPAL MANAGER, SWELLENDAAM MUNICIPALITY: MR A GROENEWALD
THE MUNICIPAL MANAGER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M STRATU
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR R STEVENS
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR J JACOBS
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: ADV. MG GILIOME
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR A PAULSE
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: ADV. L NGOQO
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MS P MAKOMA (ACTING)
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR S JOOSTE
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR P WILLIAMS
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MS A VORSTER (ACTING)
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR K HAARHOFF

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY
 THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: DR JCP TESSELAAR
 THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR G SEAS
 THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR E ALFRED
 THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR M WÜST
 THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER
 THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR M BOLTON
 THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT MUNICIPALITY: MS FA DU RAAN-GROENEWALD
 THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR HJ KRITZINGER
 THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR J CARSTENS
 THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR K CAROLUS (ACTING)
 THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG
 THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR B BROWN
 THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR C HOFFMANN
 THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR D LOUW
 THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDÉ
 THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H VAN BILJON
 THE CHIEF FINANCIAL OFFICER, SWELLENDEAM MUNICIPALITY: MR H SCHLEBUSCH
 THE CHIEF FINANCIAL OFFICER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR JW DE JAGER
 THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR R BUTLER
 THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN
 THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR DM ASMAL
 THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR K JORDAAN
 THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR F LOTTER
 THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR V MKHEFA
 THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR M MEIMANI
 THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MS U BAARTMAN
 THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD
 THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR J NEETHLING
 THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR CJ KYMDELL

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)
 THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MR H MALILA)
 THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)
 THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (VACANT)
 THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)
 THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR M SIGABI) (ACTING)
 THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)
 THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
 THE CHIEF FINANCIAL OFFICER (MS A SMIT)
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV. E PRETORIUS)
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
 THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)
 THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
 THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR M BOOYSEN)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (VACANT)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS RH SLINGER)
 THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS T RAKIEP) (ACTING)
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS R JULIE) (ACTING)
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)

THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

CONTENTS

1. PURPOSE.....	3
2. LEGISLATIVE CONTEXT	3
3. AN INTEGRATED APPROACH TO PLANNING AND BUDGETING	3
4. PURPOSE, OBJECTIVES AND STRATEGIC FOCUS OF THE SIME: 2019/20 LG MTEC.....	4
5. HIGHLIGHTS OF THE 2019/20 PROVINCIAL BUDGET	5
6. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES	6
7. MUNICIPAL BUDGET PROCESS	10
8. CONCLUSION.....	13

MUNICIPAL BUDGET CIRCULAR FOR THE 2019/20 MTREF AND ASSOCIATED SIME: 2019 LG MTEC PROCESSES

1. PURPOSE

This Circular supplements Circular 38 of 2018 issued on 21 December 2018. The Circular aims to:

- guide municipalities with their finalisation of the 2019/20 Medium Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation; and
- brief municipalities on the 2019 Strategic Integrated Local Government Medium Term Expenditure Committee Process (i.e. LG MTEC) and related matters.

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government (WCG) has institutionalised the LG MTEC Engagements process in fulfilment of its obligations under –

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003; and
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA].

The 2019 process aims to strengthen the alignment between municipal and provincial planning and budgeting and the continuity of the theme of ***Consolidation for Maximum Citizen Impact*** for the current 4th Generation Integrated Development Planning Cycle and the ensuing 2020 - 2024 Provincial Strategic Plan.

3. AN INTEGRATED APPROACH TO PLANNING AND BUDGETING

The WCG's Provincial Strategic Plan promotes an integrated management approach to better align provincial and local government policy, planning, budgeting and implementation, while supporting the spatial and local context. This alignment is formalised through a structured Integrated Work plan which specifically gives effect to the concept of *partnerships*, a prominent feature of Provincial Strategic Goal 5 which synchronises key processes within the WCG by strengthening joint planning, co-ordination, collaboration and coherence across sector departments, municipalities and national organs of state.

The Integrated Workplan aims to strengthen integration by focussing on the governance, economic and financial elements associated with sustainability. Practical effect is given to this envisaged outcome by the establishment of three platforms for role-players across the spheres of government to engage one another. These are in short:

- Strategic Integrated Municipal Engagements (SIME): SIME considers municipalities' mission, vision and strategic direction for the year ahead. These engagements usually take place in October.
- Technical Governance and Integrated Municipal Engagements (TIME): Held annually in February, the TIME considers performance challenges associated with the day-to-day functioning of municipalities. Importantly, the TIME sessions assess the extent to which operational functions align to the strategic vision outlined at the SIME.

- *Local Government Medium Term Expenditure Committee Engagements (extended SIME)*: LG MTEC engagements take place in April and May, preceding the adoption of municipal budgets. The LG MTEC process provides Provincial Government the opportunity to assess the municipality's planning efforts for the upcoming budget year – LG MTEC serves as a holistic process that measures the extent to which strategic planning and budgeting is credible, sustainable and responsive.

These platforms create opportunities for a continued link and feedback mechanism for areas of collaboration as well as for concerns raised. In particular, the LG MTEC provides the opportunity to reflect on the outcomes from previous engagements and test whether the issues raised have been incorporated into provincial and municipal budgets and strategic plans. It also gives Provincial Government the opportunity to review and provide feedback on practicalising its commitments within the partnerships.

Ensuring stability and certainty in the integrated planning and budgeting process during the formulation of the 2019/20 MTREF budgets will guarantee continued focus on expenditure control within budget limits, while embedding the fiscal and budget policy principles of allocative efficiency, fiscal consolidation, fiscal sustainability and fiscal discipline. This is key for government to ensure maximum citizen impact by focusing on more efficient and effective use of resources.

Mainstreaming the Whole of Society Approach (WoSA) to improve governance for delivery and implementation drives maximum citizen impact and public value. Considering the common objectives and principles of Integrated Management and WoSA, presents an opportunity to strengthen collaboration through an integrated approach which drives joint delivery through strengthening governance for delivery in areas where value can be added.

The 2019 LG MTEC will reflect on the following: local government's strategic direction as identified in the IDPs and associated plans; budgetary alignment to social and economic development priorities; prioritisation of spending for maximum service delivery and citizen impact; and credibility and sustainability of the budget.

4. **PURPOSE, OBJECTIVES AND STRATEGIC FOCUS OF THE SIME: 2019/20 LG MTEC**

Although the different spheres of government have distinct and sometimes overlapping service delivery mandates the country is collectively confronted with the same challenges which amongst others include current economic pressures as well as resource, capacity and governance constraints which impacts upon the ability of government to provide basic services and to improve the overall quality of life of its citizens.

Service delivery challenges is most visible at a municipal level which is commonly regarded as the service delivery arm of government as it is the closest sphere of government to the citizens.

The theme ***Consolidation for Maximum Citizen Impact*** aims to promote the concept of working in unison as different spheres of government to uplift communities both economically and socially.

The LG MTEC process which is entrenched in legislation and in practice and emanates from Provincial Government's oversight responsibilities, presents opportunities to, through its interactions and discussions with municipalities, make a meaningful impact within the local government space. In addition, it presents an opportunity to deepen and strengthen existing partnerships, as well as identify new areas for collaboration.

A key focus of the 2019/20 LG MTEC process will be on local governments responsiveness to its socio-economic environment and the related impact for its citizens. This will also reveal potential opportunities and gaps for collaboration or partnerships with Province or other stakeholders.

The overall objectives of the 2019/20 LG MTEC process and the key messages therefore emphasises:

- Aligning strategic intent as encapsulated within Integrated Development Plans (IDP) and municipal budgets to create public value based on the community needs/ priorities identified through the public participation processes;
- Safeguarding of municipal sustainability by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- Ensure optimal citizen impact and targeted service delivery through strategic spatial planning and alignment;
- Deepening of an integrated approach to service delivery with the intention of creating synergies through the consolidation/concentration of resources, also across different spheres of government;
- Identification of areas for support, training as well as opportunities for collaboration and partnerships.

Municipalities are formulating their 2019/20 MTREF budgets in a volatile, uncertain, complex and ambiguous (VUCA) world, which includes a general election which takes place just over a month after the budget and IDP tabling. It is therefore anticipated that the local government IDP and budget preparation process takes place during a period of heightened political uncertainty, which plays itself out within the local government space. Ensuring maximum service delivery and citizen impact is critical notwithstanding the challenging political, economic, fiscal, environmental and service delivery environments and risks.

Despite municipalities making significant progress to address such challenges, there is an increased acknowledgement that true service delivery excellence can only be achieved through integrated development planning, considered decision-making and appropriate policy responses by all spheres of government.

- The discussions at the engagements will be pitched at a strategic level. Hence, the representation at the LG MTEC engagements between the Province and municipalities will be as follows:
 - The Provincial Government - senior officials from the Provincial Treasury, Department of Local Government, Department of Environmental Affairs and Development Planning, the Department of the Premier and the Economic Development Partnership and relevant provincial departments.
 - Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials, IDP Manager/officials and Planning officials.
- The LG MTEC engagements have been confirmed and is scheduled to take place from 23 April 2019 to 6 May 2019. The schedule of the LG MTEC engagements is attached as Appendix A.

5. HIGHLIGHTS OF THE 2019/20 PROVINCIAL BUDGET

The 2019 Provincial Budget, which was tabled by the Minister for Finance, Dr Ivan Meyer on 5th March 2019, was formulated in an environment of slow economic growth and constrained fiscal environment. The prolonged effect of the drought weighed heavily on the province's economic growth; it is estimated that the provincial economy have contracted by 0.1 per cent in 2018, mainly due to a huge slump in the agriculture, forestry and fishing sector. Despite the improved dam levels

and expected recovery in the agricultural, forestry and fishing sector in 2019 prospects of a full scale economic recovery will be constrained by the current energy crisis as investment and business confidence wane.

Guided by the Western Cape Fiscal Strategy and budget and policy principles, the 2019 Budget draws on the collective insight of the Western Cape Government in response to the identified risks and gives effect to the strategic policy priorities as set out the 2014 - 2019 Provincial Strategic Plan. The 2019 Budget presents a credible, sustainable and responsive allocation of resources in support of improved service delivery and maximum impact.

The 2019 Provincial Budget is premised on the theme: Consolidation for Maximum Citizen Impact. The Provincial Budget aims to provide opportunities for **youth**; supports the creation of **safe and secure environment** for the citizens of the Western Cape; provides an enabling environment for **job creation and skills development**; builds and maintain **economic and social infrastructure**; and applies **good governance** standards.

The Provincial Budget amounts to R67.148 billion in 2019/20, R70.368 billion in 2020/21 and R74.611 billion in 2021/22.

6. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES

6.1 Context

- Municipalities are advised to consult the latest Budget Circular, MFMA Circular 94 released on 8 March 2019, which is a follow up circular on MFMA Circular 93 issued on 7 December 2018.
- Municipalities must include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2019/20 MTREF Budget documents and to table it as part of the budget documentation in the Municipal Council.

6.2 Municipal Tariffs and Charges Increases

- Municipalities are urged to maintain tariff and charges increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring sustainability of the municipality.
- Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; thus municipalities are required to justify all increases in excess of the projected inflation target of **5.2 per cent** for 2019/20, **5.4 per cent** of 2020/21 and **5.4 per cent** for 2021/22 in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups.
- Municipalities should include details of their revenue growth assumptions for the different service charges in their budget narrative.

6.2.1 Electricity Supply and Tariffs

- The National Energy Regulator of South Africa (NERSA) published their new multi-year price determination for the period from 2019/20 to 2021/22 on 7 March 2019. The new effective tariff increases are **13.8 per cent** more for electricity in 2019/20, **12.5 per cent** for 2020/21 and **9.6 per cent** for 2021/22.
- Based on the above, Provincial Treasury estimates the weighted average electricity increase to be 11.75 per cent in 2019/20.

- NERSA must still publish their “Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2019/20 financial year”. It is unlikely that this document will be published before 31 March 2019. As such, municipalities therefore should use above stated price determination as a guide. **Municipalities should also include a disclaimer in the Budget documentation and Tariff List** which states that the electricity tariffs are still subject to change due to the non-availability of the NERSA Tariff Guidelines for municipalities. Provincial Treasury has already written to NERSA to expedite this process.
- Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the services so that they work towards archiving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities that are in arrears with Eskom must ensure that their payment arrangements are effected in their 2019/20 MTREF budget.
- NERSA is planning a workshop regarding the 2019/20 Municipality Tariff Guideline Consultation Paper with all Electricity Distribution Licensees on 8 April in Midrand, Gauteng. Municipalities are requested to confirm their availability to Dr Nleya at email: ndodana.nleya@westerncape.gov.za by 25 March, in order for NERSA to finalise the logistics.
- Given the current energy crisis and global trends to move **away from fossil-based energy towards cleaner and more renewable forms of energy** municipalities are advised to:
 - Consider the development of a legal framework for Small-scale Embedded Generation (SSEG/Solar PV) and feed-in tariffs (if not done already);
 - Investigate the development and implementation of a wheeling framework;
 - Investigate the advantages of implementing the Property Assessed Clean Energy (PACE) model;
 - Prepare for the purchase of power from IPPs – the IPP Office has already designed a procurement process;
 - Explore the financial feasibility of energy storage; and
 - Explore the financial feasibility of installing solar PV at its own buildings or building a renewable energy generation facility.
- Municipalities that require more information on the subject of green and sustainable energy practices can contact Dr Hildegard Fast, Lead: Energy Security Game Changer whom made a presentation on the subject matter at the recent Municipal Chief Financial Forum and Premier Coordinating Forum at: hildegard.fast@westerncape.gov.za.

6.2.2 Water and sanitation Tariffs

- Although dam levels have improved, large parts of the Western Cape are still at risk of experiencing water shortages due to effects of the prolonged drought. It is now more crucial than ever before to adopt a holistic approach to secure water sustainability through improved demand management, infrastructure maintenance, loss management, meter reading and tariff setting in accordance with a pricing strategy to ensure full cost recovery of water services.
- Municipalities in arrears with water boards should ensure that their payment arrangements are effected in their 2019/20 MTREF Budgets.

- In order to balance water demand, water provision and revenue, municipalities must include a comprehensive set of water tariffs which makes provision for various levels of water scarcity/availability with the approval of the 2019/20 MTREF budget. This should be reflected in the municipal tariff policies and by-laws.
- Alternative measures should be considered to curb water consumption to address the water shortage by reducing the amount of water to its users and regulate the availability of water during certain time periods.
- Municipalities are urged to develop a Drought Management Plan/Policy that would indicate the actions municipalities should take if water resources fall to and below predetermined levels. The Provincial Disaster Management Centre and the Department of Water and Sanitation are willing to assist municipalities to develop these plans/policies. Municipalities that need assistance can contact the Director: Disaster Recovery Operations: Ms J Pandaram on **021-937 6306**.

6.3 Approval of capital projects

- Municipalities are advised to consult sections 19 and 33 of the MFMA and regulation 13 of the MBRR dealing with the approval of capital projects above specific thresholds.
- Section 19 of the MFMA regulates budgetary matters in relation to capital projects. In terms of section 19(1)(b), a municipality may not spend any money on a capital project unless the council has approved the specific project including the total cost. Adding to this provision, section 19(3) indicates that capital projects below a prescribed value may be approved either individually or as part of a consolidated capital programme.
- Regulation 13 of the MBRR further elaborates by stating that the following capital projects may be approved by council either individually or as part of a consolidated capital programme as contemplated in section 19(3) of the MFMA:
 - capital projects of which the total projected costs is below 5 per cent of the municipality's revenue, in the case of a municipality with approved total revenue in its current annual budget not exceeding R250 million.
 - capital projects of which the total projected costs is below 8 per cent of the municipality's revenue, in the case of a municipality with approved total revenue in its current annual budget greater than R250 million but not exceeding R500 million.
 - capital projects of which the total projected costs is below R50 million, in the case of a municipality with approved total revenue in its current annual budget greater than R500 million.
- Municipality's mostly comply with these provisions by adopting capital projects as part of the capital works plan included in the annual budget. However, a footnote to regulation 13 states that capital projects of which the total projected cost is above the values detailed above must be approved individually by the council in terms of section 19(1)(b) of the MFMA.

For ease of reference and interpretation, regulation 13(2) is summarised as follows:

	MBRR	Approved total revenue range	Total projected cost of capital project (%)	Total projected cost of capital project (Maximum value)
13(2)(a)	Capital projects of which the total projected costs is below 5 per cent of the municipality's revenue, in the case of a municipality with approved total revenue in its current annual budget not exceeding R250 million.	≤ R250.0 million	5%	R12.5 million
13(2)(b)	Capital projects of which the total projected costs is below 8% of the municipality's revenue, in the case of a municipality with approved total revenue in its current annual budget greater than R250 million but not exceeding R500 million.	R251.0 million - R500.0 million	8%	R21.1 million
13(2)(c)	Capital projects of which the total projected costs is below R50 million, in the case of a municipality with approved total revenue in its current annual budget greater than R500 million.	> R500.0 million	-	Above R50.0 million

- Municipalities with total approved revenue within the ranges specified in above table, must approve all capital projects that exceed the values detailed in the furthest right-hand column, individually, as per the requirements of regulation 13 of the MBRR.
- Provincial Treasury recommends that the annual budget specifically makes reference to this provision and the identified projects and that all such projects be listed in a separate report to the tabled together main budget document. Note that this report should list all of the required information as prescribed within section 19 of the MFMA. It is further advised that a one-page (preferably) project description plan be developed for each project and subsequently included in the main budget document. A specific council resolution should be adopted for this report.

6.4 The Municipal Budget and Reporting Regulations

6.4.1 Schedule A- version to be used for the 2019/20 MTREF

- National Treasury has released Version 6.3 of Schedule A1 (the excel formats) which is aligned to Version 6.3 of mSCOA. **ALL** municipalities **MUST** use this version with updates to "Service Charges - Other Revenue" on Table A4 and "Public contributions & donations" on Table A5 in preparation of their 2019/20 MTREF Budget, published on the National Treasury website (file name: "A1 Schedule - mSCOA vs 6.3 - 30 Jan 2019") with the following link:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=http%3a%2f%2fmfma%2etreas%2egov%2eza%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2019-20&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67>

- Municipalities must prepare their 2019/20 MTREF budgets in their financial systems. Schedule A1 must be produced directly from their financial system.
- National and Provincial Treasury will conduct compliance checks to ascertain if municipalities have complied with the Municipal Budget and Reporting Regulations (MBRR). In cases where municipalities have not adhered to the MBRR they will be required to return to the municipal council and table a complete budget documents aligned to the requirements of the MBRR.
- Municipalities with municipal entities must prepare consolidated budgets for both the municipality and its entity(ies). The Schedule A that the municipality must submit to National and Provincial Treasury must be the consolidated budget for both the municipality as well as the plus entity(ies). Schedule D must be submitted for each entity.

6.4.2 Tabling of funded budgets

- The importance of tabling funded budgets is highlighted in MFMA Circulars No. 74, 89 and 93. Municipalities are required to adopt funded budgets. There are cases that may warrant a plan as the approval of a funded budget may not be achievable over one year. As a result, such municipalities must, together with their 2019/20 MTREF budget, table a plan in a municipal council on how and by when the budget will improve from an unfunded to a funded position. This will be essential when the National and provincial treasuries are assessing the budget to determine its credibility.

6.4.3 Tabling of budget documents

- The slow spending of the capital budget by municipalities is a challenge as it has direct impact on service delivery. This is a direct result of poor planning by municipalities. To address this weak planning process, all municipalities are required to table the following supporting documents to council when they table their draft budgets:
 - Service Delivery and Budget implementation plan (SDBIP) and
 - Procurement Plan.

7. MUNICIPAL BUDGET PROCESS

7.1 Non-compliance with the provisions of Chapter 4 of the MFMA

- As per section 27 of the MFMA, the mayor of a municipality must inform the MEC for Finance in writing of any impending non-compliance with the provisions of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget or compulsory consultation processes.
- If the impending non-compliance pertains to a time provision, except section 16(1) of the MFMA, the mayor should have applied to the MEC for Finance for an extension, in writing by **15 March 2019** in accordance with Schedule G of the Municipal Budget and Reporting Regulations. It is recorded that no such applications were submitted to the MEC for Finance by the regulated date.

7.2 Municipal Budget Day

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 29 March for this year) before the start of the budget year.

It is important to note there is no explicit requirement for council to endorse or approve the tabled budget or reviewed or amended IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and reviewed/amended IDP after the completion of one or more public participation processes undertaken pursuant to section 22, read with section 23 of the MFMA. Council will only consider for approval “*the product of an inclusive budget preparation and consultative process*” when the proposed annual budget (as amended, if applicable) is placed before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's IDP, it would be procedurally flawed by the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the annual review and/or revision of the municipality's IDP has not been completed.

If a municipality has failed to complete the relevant processes applicable to review and revision of the annual budget and IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor should submit an application for an extension of the said deadline to MEC for Finance as outlined in paragraph 7.1 above.

Municipalities are kindly requested to indicate any changes to the confirmed tabling dates as per **Appendix B** with the Provincial Treasury as it is crucial for the collection of the budget documentation and the assessment process leading up to the LG MTEC engagements. Municipalities are requested to indicate any changes to the confirmed tabling dates to Tania.Bosser@westerncape.gov.za by **25 March 2019**.

7.3 Submitting budget documentation and schedules for 2019/20 MTREF

- Section 22 (b)(i) of the MFMA requires that, immediately after an annual budget is tabled in municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic format.
- If the annual budget is tabled in council on **29 March 2019**, the final date of submission of the electronic budget documents and corresponding data strings is **Wednesday, 3 April 2019**. The deadline for submission of hard copies including council resolution is **Friday, 5 April 2019**.
- It is important to note that although National Treasury has granted municipalities from 3 to 5 April 2019 to submit the electronic and hard copies of the budget documentation, the Western Cape Provincial Treasury requires these documents on the tabling date to fulfil its responsibilities in terms of section 5 of the MFMA.
- In order to facilitate this, the Provincial Treasury will deploy officials to attend the budget tabling proceedings and collect the tabled budget documentation (inclusive of budget, IDP, SDF, budget related policies and draft SDBIP). It is important for the CFO's office to liaise with the relevant departments for the submission of documents (eg. IDP, SDFs, relevant sector plans) which is not the responsibility of the Finance Directorate.
- A designated municipal official should ensure that a set of these documents is prepared in both hard (where required) and electronic copy, except for the budget policies which are only required in electronic copy.
- The municipal manager must submit –
 - the budget documentation as set out in Schedule A (version 6.3) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 - SA38) in both printed (signed and stamped) and electronic formats;
 - the draft Service Delivery and Budget Implementation Plan (SDBIP) in both printed and electronic format;
 - the draft Integrated Development Plan (IDP) (as amended/reviewed);
 - Procurement Plan;
 - the council resolution;
 - signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
 - the budget locking certificate; and
 - schedules D specific for the entities.

- The designated official needs to co-sign the accompanying checklist (see **Appendix C**) as confirmation that the set of budget documents have been submitted.

7.4 Electronic and Hard copy submissions

Municipalities must follow the process of ensuring that their Information and Communication Technology Infrastructure can accommodate official email addresses.

For the purpose of the implementation of mSCOA the Local Government Database requires municipalities to update their contact details and provide official email addresses instead of private accounts.

NT electronic documents should be submitted to: lgdocuments@treasury.gov.za or if the budget documentation are too large (exceeds 4 MB) via lgbigfiles@gmail.com.

PT electronic documents should be submitted to: MFMA.MFMA@westerncape.gov.za or if too large (exceeds 3 MB) must be submitted via the lift server function (<http://lift.pgwc.gov.za/>).

How to lift:

1. Go to the website: <http://lift.pgwc.gov.za/>
2. Type in the email address: MFMA.MFMA@westerncape.gov.za
3. Browse to correct file for uploading
4. Press: Submit

Municipalities are required to submit the signed hard copies of their budget documents and council resolutions to the following addresses:

National Treasury

Ms Linda Kruger
40 Church Square
Pretoria, 0002

Provincial Treasury

Mr Paul Pienaar
7 Wale Street, Room 3-50
Cape Town, 8000

Metropolitan municipalities should submit the BEPP to Yasmin.coovadia@treasury.gov.za or if it exceeds 4 MB to Yasmin.coovadia@gmail.com. Hardcopies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd Floor, 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001. The BEPP should also be submitted to Provincial Treasury together with the budget documentation.

7.5 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

8. CONCLUSION

The Provincial Government wishes you well with the preparation of your Annual Budget, IDP, SDBIP and related documents and look forward to the Strategic LG MTEC engagement with your Municipality.

Please direct any queries regarding this circular to Malcolm Booysen at Malcolm.Booyesen@westerncape.gov.za.



H MALILA
DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES
DATE: 22 MARCH 2019

Appendix A

GROUP 1

REGION	MUNICIPALITY	DAY OF VISIT	TIME
CoCT	CITY OF CAPE TOWN	23 April 2019, Tuesday	09h00 - 12h00
GRD	MOSSEL BAY	24 April 2019, Wednesday	08h30 - 11h30
GRD	GARDEN ROUTE DISTRICT	24 April 2019, Wednesday	13h30 - 16h30
GRD	BITOU	25 April 2019, Thursday	09h00 - 12h00
GRD	KNYSNA	25 April 2019, Thursday	14h00 - 17h00
GRD	GEORGE	26 April 2019, Friday	08h30 - 11h30
GRD	HESSEQUA	26 April 2019, Friday	14h00 - 17h00
	FREEDOM DAY	27 April 2019, Saturday	
		28 April 2019, Sunday	
WCD	SALDANHA BAY	29 April 2019, Monday	09h00 - 12h00
WCD	SWARTLAND	29 April 2019, Monday	14h00 - 17h00
CWD	STELLENBOSCH	30 April 2019, Tuesday	09h00 - 12h00
	NO SCHEDULED ENGAGEMENTS	30 April 2019, Tuesday	
	WORKERS DAY	01 May 2019, Wednesday	
	NO SCHEDULED ENGAGEMENTS	02 May 2019, Thursday	
CWD	DRAKENSTEIN	02 May 2019, Thursday	14h00 - 17h00
OD	CAPE AGULHAS	03 May 2019, Friday	09h00 - 12h00
OD	OVERBERG DISTRICT	03 May 2019, Friday	13h00 - 16h00
		04 May 2019, Saturday	
		05 May 2019, Sunday	
OD	OVERSTRAND	06 May 2019, Monday	09h00 - 12h00
OD	THEEWATERSKLOOF	06 May 2019, Monday	14h00 - 17h00

GROUP 2

REGION	MUNICIPALITY	DAY OF VISIT	TIME
	NO SCHEDULED ENGAGEMENTS	23 April 2019, Tuesday	
GRD	KANNALAND	24 April 2019, Wednesday	09h00 - 12h00
GRD	OUTDSHOORN	24 April 2019, Wednesday	14h00 - 17h00
CKD	BEAUFORT WEST	25 April 2019, Thursday	09h00 - 12h00
CKD	CENTRAL KAROO DISTRICT	25 April 2019, Thursday	13h30 - 16h30
CKD	PRINCE ALBERT	26 April 2019, Friday	08h30 - 11h30
CKD	LAINGSBURG	26 April 2019, Friday	14h00 - 17h00
	FREEDOM DAY	27 April 2019, Saturday	
		28 April 2019, Sunday	
WCD	BERGRIVIER	29 April 2019, Monday	08h30 - 11h30
WCD	MATZIKAMA	29 April 2019, Monday	14h00 - 17h00
WCD	CEDERBERG	30 April 2019, Tuesday	08h30 - 11h30
WCD	WEST COAST DISTRICT	30 April 2019, Tuesday	14h00 - 17h00
	WORKERS DAY	01 May 2019, Wednesday	
CWD	LANGEBERG	02 May 2019, Thursday	09h00 - 12h00
CWD	BREEDE VALLEY	02 May 2019, Thursday	14h00 - 17h00
CWD	WITZENBERG	03 May 2019, Friday	09h00 - 12h00
CWD	CAPE WINELANDS DISTRICT	03 May 2019, Friday	14h00 - 17h00
		04 May 2019, Saturday	
		05 May 2019, Sunday	
OD	SWELLENDAM	06 May 2019, Monday	09h30 - 12h30

CONFIRMED 2019 BUDGET TABLING DATES

Municipality	Confirmed date
Cape Town	Thursday, 28 March 2019
Matzikama	Tuesday, 26 March 2019
Cederberg	Friday, 29 March 2019
Bergrivier	Tuesday, 26 March 2019
Saldanha Bay	Thursday, 28 March 2019
Swartland	Thursday, 28 March 2019
West Coast District Municipality	Wednesday, 27 March 2019
Witzenberg	Tuesday, 26 March 2019
Drakenstein	Wednesday, 27 March 2019
Stellenbosch	Wednesday, 27 March 2019
Breede Valley	Tuesday, 26 March 2019
Langeberg	Thursday, 28 March 2019
Cape Winelands District Municipality	Thursday, 28 March 2019
Theewaterskloof	Wednesday, 27 March 2019
Overstrand	Wednesday, 27 March 2019
Cape Agulhas	Thursday, 28 March 2019
Swellendam	Thursday, 28 March 2019
Overberg District Municipality	Monday, 25 March 2019
Kannaland	Tuesday, 26 March 2019
Hessequa	Thursday, 28 March 2019
Mossel Bay	Thursday, 29 March 2019
George	Thursday, 28 March 2019
Oudtshoorn	Thursday, 28 March 2019
Bitou	Friday, 29 March 2019
Knysna	Friday, 29 March 2019
Garden Route District Municipality	Wednesday, 27 March 2019
Laingsburg	Friday, 29 March 2019
Prince Albert	Friday, 29 March 2019
Beaufort West	Thursday, 28 March 2019
Central Karoo District Municipality	Tuesday, 26 March 2019

**LG MTEC INTEGRATED PLANNING AND BUDGETING: 2019/20 CHECKLIST
SUBMISSION OF TABLED BUDGET DOCUMENTATION**

MUNICIPALITY: _____

In completing and signing the budget documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables (A1 - A10) and the supporting tables (SA1 - SA38) are completed in **version 6.3** of Schedule A1 (the Excel formats) and **drawn directly from the municipal financial system**.

Please ensure that (as per MFMA Circular 72) **each page of the hard copy of the budget documentation** as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 - SA38) and prescribed minimum narrative information that is submitted to Provincial Treasury (and National Treasury) **has been stamped and signed** by the secretariat responsible for ensuring accurate records of council decisions.

The IDP Document as set out in Section 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Council Resolution in terms of the Budget						
Draft Service Delivery and Budget Implementation Plan						
Draft Service Level Standards						
Signed Quality Certificate as prescribed in the MBRR						
Prescribed Minimum Budget Narrative Information	Stamped and Signed Hard Copy Budget Narrative			Soft Copy (correlates with hard copy)		
Budget Narrative						
Municipal Budget Tables: Tables A1 to A10	Stamped and Signed Hard Copy A1 – A10			Soft Copy (correlates with hard copy)		
Table A1: Budget Summary						
Table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)						
Table A2A: Budgeted Financial Performance (revenue and expenditure by standard classification)						
Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Table A3A: Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Table A4: Budgeted Financial Performance (revenue and expenditure)						
Table A5: Budgeted Capital Expenditure (by vote, standard classification & funding source)						
Table A5A: Budgeted Capital Expenditure (by vote, standard classification & funding source)						
Table A6: Budgeted Financial Position						
Table A7: Budgeted Cash Flow						
Table A8: Cash Backed Reserves/Accumulated Surplus Reconciliation						
Table A9: Asset Management						
Table A10: Basic Service Delivery Measurement						

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Municipal Budget Supporting Tables: Supporting Tables SA1 to SA38	Stamped and Signed Hard Copy SA1 – SA38			Soft Copy (correlates with hard copy)		
SA1: Supporting Detail to Budgeted Financial Performance						
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and department)						
SA3: Supporting Detail to Budgeted Financial Position						
SA4: Reconciliation of IDP Strategic Objectives and Budget (revenue)						
SA5: Reconciliation of IDP Strategic Objectives and Budget (operating expenditure)						
SA6: Reconciliation of IDP Strategic Objectives and Budget (capital expenditure)						
SA7: Measurable Performance Objectives						
SA8: Performance Indicators and Benchmarks						
SA9: Social, Economic and Demographic Statistics and Assumptions						
SA10: Funding Measurement						
SA11: Property Rates Summary						
SA12a: Property Rates by Category (current year)						
SA12b: Property Rates by Category (budget year)						
SA13a: Service Tariffs by Category						
SA13b: Service Tariffs by Category (explanatory)						
SA 14: Household Bills						
SA15: Investment Particulars by Type						
SA16: Investment Particulars by Type						
SA17: Borrowing						
SA18: Transfers and Grant Receipts						
SA19: Expenditure on Transfers and Grant Programme						
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds						
SA21: Transfers and Grants made by the Municipality						
SA22: Summary Councillor and Staff Benefits						
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)						

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Municipal Budget Supporting Tables: Supporting Tables SA1 to SA38	Stamped and Signed Hard Copy SA1 – SA38			Soft Copy (correlates with hard copy)		
SA24: Summary of Personnel Numbers						
SA25: Budgeted Monthly Revenue and Expenditure						
SA26: Budgeted Monthly Revenue and Expenditure (municipal vote)						
SA27: Budgeted Monthly Revenue and Expenditure (standard classification)						
SA28: Budgeted Monthly Capital Expenditure (municipal vote)						
SA29: Budgeted Monthly Capital Expenditure (standard classification)						
SA30: Budgeted Monthly Cash Flow						
SA31: Aggregated Entity Budget (where applicable)						
SA32: List of External Mechanisms						
SA33: Contracts having Future Budgetary Implications						
SA34a: Capital Expenditure on New Assets by Asset Class						
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class						
SA34c: Repairs and Maintenance Expenditure by Asset Class						
SA34d: Depreciation by Asset Class						
SA34e: Upgrading of Existing Infrastructure						
SA35: Future Financial Implications of the Capital Budget						
SA36: Detail Capital Budget						
SA37: Projects Delayed from Previous Financial Years						
SA38: Consolidated Detail Operational Projects						
Budget Related Policies	Hard copies			Soft Copy (correlates with hard copy)		
Information on any amendments to budget related policies						
Suite of budget related policies	<i>Soft copies only</i>					

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
IDP and Related Documentation	Hard copies			Soft Copy (correlates with hard copy)		
Council Resolution in terms of the IDP						
Draft Integrated Development Plan						
Process Plan/Time schedule according to Section 29) of the MSA read in conjunction with Section 21 (b) of the MFMA						
Spatial Development Framework	Soft copies only					
Council Resolution in terms of the adoption of the <i>Spatial Development Framework</i>						
Applicable Disaster Management Plan						
Council Resolution in terms of the adoption of the <i>Disaster Management Framework</i>						
Integrated Waste Management Plan						
Air Quality Management Plan						
Coastal Management Plan (Coastal Municipalities only)						
Human Settlement Plan						
Local Economic Development Strategy						
Water Services Development Plan						
Storm Water Master Plan						
Integrated Transport Plan						
Electricity Master Plan						
Infrastructure Growth Plan						
Workplace Skills Plan						

MUNICIPAL REPRESENTATIVE

PROVINCIAL REPRESENTATIVE

Name: _____

Name: _____

Signature: _____

Signature: _____

Date: _____

Date: _____

6. Service Level Standards

Langeberg Municipality(WC 026) - Schedule of Service Delivery Standards Table	
Description	
Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	One removal per week
Premise based removal (Business Frequency)	one- two removals per week
Bulk Removal (Frequency)	two - three removals per week
Removal Bags provided(Yes/No)	Yes but in some areas we already provide 240Lt wheelie bins.
Garden refuse removal Included (Yes/No)	No. Provide skips in some areas for Garden refuse.
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	Once per week
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	As needed
Recycling or environmentally friendly practices(Yes/No)	Yes- recycling at source and the municipality runs a Material Recovery Facility (MRF)
Licenced landfill site(Yes/No)	
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	72.3 Blue drop score
Is free water available to all? (All/only to the indigent consumers)	No, only to indigents
Frequency of meter reading? (per month, per year)	per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Longer period
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	until actual reading is received (in exceptional cases)
<i>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</i>	
One service connection affected (number of hours)	6
Up to 5 service connection affected (number of hours)	6
Up to 20 service connection affected (number of hours)	6
Feeder pipe larger than 800mm (number of hours)	N/A
What is the average minimum water flow in your municipality?	1 m/s
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty water meters? (days)	7 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	98%
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	R 500 000
What is the frequency of meters being read? (per month, per year)	Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Longer period
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	until actual reading is received
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	one day
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	2 days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	10 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	20 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	10 days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	40 days
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	Yes
To what extend do you subsidize your indigent consumers?	100%
<i>How long does it take to restore sewerage breakages on average</i>	
Severe overflow? (hours)	3 Hours
Sewer blocked pipes: Large pipes? (Hours)	3 Hours
Sewer blocked pipes: Small pipes? (Hours)	3 Hours
Spillage clean-up? (hours)	6 Hours
Replacement of manhole covers? (Hours)	8 Hours

Langeberg Municipality(WC 026) - Schedule of Service Delivery Standards Table	
Description	
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	4 Hours
Time taken to repair a single pothole on a minor road? (Hours)	4 Hours
Time taken to repair a road following an open trench service crossing? (Hours)	8 Hours
Time taken to repair walkways? (Hours)	6 Hours
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	The service level as indicated in the agreement
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	No
Are the financial statement outsources? (Yes/No)	No
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	50days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	No
Administration	
Reaction time on enquiries and requests?	
Time to respond to a verbal customer enquiry or request? (working days)	It vary's from immediate to 1 day or at the most 2 days
Time to respond to a written customer enquiry or request? (working days)	10 days
Time to resolve a customer enquiry or request? (working days)	10 days
What percentage of calls are not answered? (5%,10% or more)	1%
How long does it take to respond to voice mails? (hours)	No voice mails accepted
Does the municipality have control over locked enquiries? (Yes/No)	Yes
Is there a reduction in the number of complaints or not? (Yes/No)	Vary
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	2 days
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	±5m
How long does it take to renew a vehicle license? (minutes)	±5m
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	±5m, if a customer got all the required documentation
How long does it take to de-register a vehicle? (minutes)	±5m
How long does it take to renew a drivers license? (minutes)	±5m
What is the average reaction time of the fire service to an incident? (minutes)	±25m, depending on travel distance
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	No ambulance service - Province run this service
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	No ambulance service - Province run this service
Economic development	
How many economic development projects does the municipality drive?	3 projects
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	2 project
What percentage of the projects have created sustainable job security?	25% Indirect created in toursm sector
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	yes
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	No but it's available on the municipal website
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

7. Budget Schedules

***Disclaimer:**

Langeberg Municipality could not prepare the 2019/20 MTREF budget in the core financial system as the system does not have a fully enabled IDP and Budget Module. Schedule A1 was not produced from the core financial system as the current financial system does not have a fully functional mSCOA enabled system.

WC026 Langeberg - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Financial Performance										
Property rates	39 954	42 686	46 521	52 863	52 863	52 863	52 863	57 373	62 250	67 541
Service charges	374 810	405 781	399 062	460 783	460 783	460 783	460 783	519 016	531 105	566 807
Investment revenue	4 392	8 887	10 773	7 712	7 712	7 712	7 712	9 494	10 158	10 869
Transfers recognised - operational	75 818	112 069	99 862	102 256	112 233	112 233	112 233	118 819	136 813	134 164
Other own revenue	60 307	53 633	47 910	39 752	34 846	34 846	34 846	29 791	31 877	34 109
Total Revenue (excluding capital transfers and contributions)	555 281	623 056	604 129	663 365	668 437	668 437	668 437	734 493	772 204	813 491
Employee costs	148 130	158 847	169 968	201 199	189 027	189 027	189 027	209 526	222 629	236 356
Remuneration of councillors	8 740	9 234	10 202	10 871	10 571	10 571	10 571	11 250	11 987	12 736
Depreciation & asset impairment	31 128	26 686	25 613	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Finance charges	11 437	12 139	11 528	13 228	11 525	11 525	11 525	3 270	4 925	4 657
Materials and bulk purchases	250 875	288 395	330 103	312 501	313 210	313 210	313 210	351 880	371 314	391 807
Transfers and grants	749	1 507	1 820	7 983	8 270	8 270	8 270	3 104	3 719	3 053
Other expenditure	97 648	73 400	67 699	105 047	125 635	125 635	125 635	130 009	145 755	135 536
Total Expenditure	548 708	570 209	616 932	680 023	686 225	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit)	6 573	52 847	(12 803)	(16 658)	(17 788)	(17 788)	(17 788)	372	(12 724)	5 424
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46 348	24 503	24 145	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Capital expenditure & funds sources										
Capital expenditure	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Transfers recognised - capital	46 348	24 543	24 319	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Borrowing	-	1 391	-	20 124	7 912	7 912	7 912	27 088	-	-
Internally generated funds	28 047	26 496	20 569	38 244	36 451	36 451	36 451	35 087	18 152	12 212
Total sources of capital funds	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Financial position										
Total current assets	172 065	225 370	223 621	206 445	194 337	194 337	194 337	195 446	202 206	234 893
Total non current assets	621 472	645 551	666 530	728 884	743 373	743 373	743 373	812 625	832 707	849 678
Total current liabilities	111 312	110 700	121 299	131 943	119 443	119 443	119 443	130 870	144 534	160 653
Total non current liabilities	128 344	130 554	127 843	156 194	138 078	138 078	138 078	164 481	163 855	163 289
Community wealth/Equity	553 881	629 668	641 010	647 192	680 189	680 189	680 189	712 720	726 524	760 629
Cash flows										
Net cash from (used) operating	92 665	64 955	76 241	47 478	63 394	63 394	63 394	64 018	45 708	67 343
Net cash from (used) investing	(68 582)	(49 297)	(38 203)	(87 297)	(100 850)	(100 850)	(100 850)	(90 335)	(41 735)	(37 793)
Net cash from (used) financing	(3 544)	(3 642)	(4 007)	16 401	7 495	7 495	7 495	24 834	(2 209)	(2 162)
Cash/cash equivalents at the year end	103 088	115 105	149 135	81 469	119 174	119 174	119 174	117 690	119 454	146 843
Cash backing/surplus reconciliation										
Cash and investments available	103 209	115 227	149 261	81 594	119 299	119 299	119 299	117 815	119 579	146 968
Application of cash and investments	91 194	78 732	115 953	81 003	114 552	114 552	114 552	116 022	115 392	136 935
Balance - surplus (shortfall)	12 016	36 495	33 308	591	4 747	4 747	4 747	1 793	4 187	10 034
Asset management										
Asset register summary (WDV)	620 470	644 794	665 907	723 156	739 251	739 251	739 251	808 503	828 585	845 556
Depreciation	31 128	26 686	25 613	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Renewal and Upgrading of Existing Assets	25 046	3 427	10 611	47 882	45 832	45 832	45 832	56 850	27 181	11 697
Repairs and Maintenance	18 137	16 675	16 550	37 020	34 239	34 239	34 239	27 938	28 566	31 021
Free services										
Cost of Free Basic Services provided	14 918	20 407	19 693	23 968	23 968	23 968	26 382	26 382	29 052	31 981
Revenue cost of free services provided	10 343	11 127	10 382	8 693	8 693	8 693	10 734	10 734	11 646	12 636
Households below minimum service level										
Water:	7	7	7	7	7	7	8	8	8	9
Sanitation/sewerage:	3	3	3	3	3	3	3	3	4	4
Energy:	2	2	2	2	2	2	2	2	2	2
Refuse:	7	7	7	7	7	7	8	8	9	10

WC026 Langeberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Revenue - Functional										
Governance and administration		100 606	99 976	127 865	126 090	125 830	125 830	122 678	131 557	142 004
Executive and council		622	762	10 531	4 949	4 949	4 949	5 267	5 669	6 113
Finance and administration		99 984	99 213	117 334	121 141	120 881	120 881	117 411	125 888	135 891
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		63 059	76 146	30 323	34 341	57 898	57 898	33 429	49 679	40 289
Community and social services		9 556	13 884	10 199	11 479	11 600	11 600	11 254	11 905	12 590
Sport and recreation		276	821	100	1 821	3 021	3 021	1 191	1 274	1 364
Public safety		25 355	23 963	724	10 402	5 402	5 402	81	928	93
Housing		27 873	37 477	19 301	10 638	37 874	37 874	20 902	35 571	26 242
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		4 235	3 708	19 834	34 370	38 701	38 701	47 923	39 863	43 333
Planning and development		3 080	3 308	13 865	11 823	16 506	16 506	15 633	5 817	7 050
Road transport		872	117	5 970	22 547	22 195	22 195	32 290	34 046	36 283
Environmental protection		283	282	–	–	–	–	–	–	–
Trading services		433 730	466 731	453 618	498 305	502 872	502 872	562 621	577 632	616 544
Energy sources		313 944	350 789	358 504	381 577	381 577	381 577	437 514	441 592	468 527
Water management		41 387	49 703	45 679	49 524	54 092	54 092	52 429	56 608	61 129
Waste water management		50 172	37 210	25 676	36 182	36 182	36 182	38 331	41 471	44 896
Waste management		28 227	29 029	23 760	31 021	31 021	31 021	34 347	37 961	41 992
Other	4	–	–	3	4	104	104	2	2	2
Total Revenue - Functional	2	601 629	646 561	631 644	693 108	725 404	725 404	766 652	798 732	842 172
Expenditure - Functional										
Governance and administration		80 200	87 182	93 162	122 820	122 244	122 244	133 231	141 771	141 641
Executive and council		29 171	33 920	24 624	38 782	34 690	34 690	25 127	26 210	27 819
Finance and administration		51 029	53 262	68 538	81 360	84 489	84 489	104 783	112 041	110 092
Internal audit		–	–	–	2 678	3 065	3 065	3 321	3 520	3 730
Community and public safety		65 192	64 491	97 662	84 252	86 357	86 357	100 749	118 189	112 847
Community and social services		19 361	21 434	21 191	21 444	19 895	19 895	16 577	17 543	18 520
Sport and recreation		3 558	4 593	18 135	22 492	22 127	22 127	24 213	25 319	26 818
Public safety		32 304	34 151	4 507	25 969	20 399	20 399	32 744	33 062	34 173
Housing		9 969	4 313	53 829	14 347	23 936	23 936	27 214	42 264	33 335
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		42 314	41 162	58 396	52 199	51 735	51 735	46 567	44 029	46 554
Planning and development		9 948	7 902	21 240	26 950	25 618	25 618	27 774	25 454	26 993
Road transport		17 824	18 993	37 156	25 250	26 117	26 117	18 792	18 575	19 560
Environmental protection		14 542	14 267	–	–	–	–	–	–	–
Trading services		361 003	376 375	369 929	419 401	424 586	424 586	452 403	479 724	505 740
Energy sources		267 617	294 136	293 459	327 317	323 927	323 927	362 952	385 218	405 713
Water management		38 822	35 082	27 585	36 319	39 128	39 128	27 517	29 171	30 908
Waste water management		17 065	16 059	18 601	23 429	26 112	26 112	30 711	32 312	34 205
Waste management		37 499	31 097	30 284	32 336	35 420	35 420	31 223	33 023	34 913
Other	4	–	–	1 154	1 350	1 303	1 303	1 172	1 214	1 287
Total Expenditure - Functional	3	548 708	569 211	620 302	680 023	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit) for the year		52 921	77 350	11 341	13 085	39 179	39 179	32 531	13 805	34 104

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

WC026 Langeberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Revenue - Functional										
Municipal governance and administration		100 606	99 976	127 865	126 090	125 830	125 830	122 678	131 557	142 004
Executive and council		622	762	10 531	4 949	4 949	4 949	5 267	5 669	6 113
Mayor and Council		622	757	4 874	4 943	4 943	4 943	5 264	5 666	6 109
Municipal Manager, Town Secretary and Chief Executive		0	6	5 657	6	6	6	3	4	4
Finance and administration		99 984	99 213	117 334	121 141	120 881	120 881	117 411	125 888	135 891
Administrative and Corporate Support		931	732	6 030	360	600	600	379	-	-
Asset Management		-	-	-	1 084	1 084	1 084	190	204	218
Finance		93 373	96 650	101 164	117 070	116 570	116 570	114 452	123 128	132 938
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	1 417	-	-	-	-	-	-
Information Technology		940	-	3	568	568	568	607	650	695
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		4 741	1 832	8 720	2 055	2 055	2 055	1 780	1 904	2 038
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	4	4	4	2	3	3
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		63 059	76 146	30 323	34 341	57 898	57 898	33 429	49 679	40 289
Community and social services		9 556	13 884	10 199	11 479	11 600	11 600	11 254	11 905	12 590
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		469	508	528	593	593	593	628	672	719
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		843	887	775	1 735	1 735	1 735	995	1 065	1 139
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	60	106	-	141	141	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		8 243	12 429	8 790	9 132	9 132	9 132	9 632	10 169	10 732
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	19	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		276	821	100	1 821	3 021	3 021	1 191	1 274	1 364
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	100	686	686	686	732	783	838
Recreational Facilities		-	-	-	598	598	598	366	392	419
Sports Grounds and Stadiums		276	821	-	537	1 737	1 737	93	99	106
Public safety		25 355	23 963	724	10 402	5 402	5 402	81	928	93
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		81	-	724	112	112	112	81	928	93
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		25 274	23 963	-	10 290	5 290	5 290	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
Housing		27 873	37 477	19 301	10 638	37 874	37 874	20 902	35 571	26 242
Housing		27 873	37 477	19 301	10 638	37 874	37 874	20 902	35 571	26 242
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services	4 235	3 708	19 834	34 370	38 701	38 701	47 923	39 863	43 333
Planning and development	3 080	3 308	13 865	11 823	16 506	16 506	15 633	5 817	7 050
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	1 542	1 759	3 847	1 740	1 740	1 740	12 533	2 500	3 501
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City	1 538	1 549	10 018	3 860	3 860	3 860	3 100	3 317	3 549
Project Management Unit	-	-	-	6 223	10 907	10 907	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	872	117	5 970	22 547	22 195	22 195	32 290	34 046	36 283
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	6 305	6 973	6 973	6 973	6 265	6 704	7 173
Roads	872	117	(335)	15 574	15 222	15 222	26 025	27 342	29 110
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	283	282	-	-	-	-	-	-	-
Biodiversity and Landscape	283	282	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	433 730	466 731	453 618	498 305	502 872	502 872	562 621	577 632	616 544
Energy sources	313 944	350 789	358 504	381 577	381 577	381 577	437 514	441 592	468 527
Electricity	313 944	350 789	358 504	381 577	381 577	381 577	437 514	441 592	468 527
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	41 387	49 703	45 679	49 524	54 092	54 092	52 429	56 608	61 129
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	41 387	49 703	45 679	49 524	54 092	54 092	52 429	56 608	61 129
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	50 172	37 210	25 676	36 182	36 182	36 182	38 331	41 471	44 896
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	50 172	37 210	25 676	36 182	36 182	36 182	38 331	41 471	44 896
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	28 227	29 029	23 760	31 021	31 021	31 021	34 347	37 961	41 992
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	28 227	29 029	23 760	31 021	31 021	31 021	34 347	37 961	41 992
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	3	4	104	104	2	2	2
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	3	4	104	104	2	2	2
Total Revenue - Functional	2 601 629	646 561	631 644	693 108	725 404	725 404	766 652	798 732	842 172

Expenditure - Functional									
Municipal governance and administration	80 200	87 182	93 162	122 820	122 244	122 244	133 231	141 771	141 641
Executive and council	29 171	33 920	24 624	38 782	34 690	34 690	25 127	26 210	27 819
Mayor and Council	21 879	27 189	20 487	35 792	31 710	31 710	11 271	12 010	12 761
Municipal Manager, Town Secretary and Chief Executive	7 292	6 731	4 138	2 990	2 980	2 980	13 856	14 201	15 059
Finance and administration	51 029	53 262	68 538	81 360	84 489	84 489	104 783	112 041	110 092
Administrative and Corporate Support	14 603	14 809	19 840	26 123	26 053	26 053	28 461	29 054	30 718
Asset Management	-	-	-	1 020	2 152	2 152	-	-	-
Finance	25 588	26 997	33 571	33 467	34 551	34 551	46 332	51 599	46 299
Fleet Management	-	-	-	-	-	-	3 489	3 706	3 934
Human Resources	-	-	3 023	3 573	3 796	3 796	6 896	7 317	7 761
Information Technology	6 473	7 488	6 572	8 723	9 995	9 995	9 506	9 711	10 158
Legal Services	-	-	-	821	89	89	900	959	1 019
Marketing, Customer Relations, Publicity and Media Co-ordination	-	-	-	-	-	-	-	-	-
Property Services	4 364	3 967	5 532	3 717	4 859	4 859	5 690	5 950	6 206
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	3 915	2 995	2 995	3 507	3 744	3 997
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	2 678	3 065	3 065	3 321	3 520	3 730
Governance Function	-	-	-	2 678	3 065	3 065	3 321	3 520	3 730
Community and public safety	65 192	64 491	97 662	84 252	86 357	86 357	100 749	118 189	112 847
Community and social services	19 361	21 434	21 191	21 444	19 895	19 895	16 577	17 543	18 520
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	1 253	1 330	1 360	2 095	1 981	1 981	1 438	1 518	1 605
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	4 776	4 842	3 806	5 034	5 728	5 728	5 467	5 850	6 252
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	7 051	6 083	6 112	-	201	201	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	6 282	7 426	9 912	12 204	9 896	9 896	9 672	10 175	10 663
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	1 753	-	2 111	2 089	2 089	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	3 558	4 593	18 135	22 492	22 127	22 127	24 213	25 319	26 818
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	18 135	16 490	16 207	16 207	17 210	18 190	19 234
Recreational Facilities	-	-	-	1 412	1 280	1 280	6 987	7 112	7 566
Sports Grounds and Stadiums	3 558	4 593	-	4 591	4 641	4 641	16	17	19
Public safety	32 304	34 151	4 507	25 969	20 399	20 399	32 744	33 062	34 173
Civil Defence	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	3 756	3 858	4 507	5 727	5 945	5 945	6 767	8 021	7 601
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	28 547	30 294	-	20 241	14 454	14 454	25 977	25 041	26 572
Pounds	-	-	-	-	-	-	-	-	-
Housing	9 969	4 313	53 829	14 347	23 936	23 936	27 214	42 264	33 335
Housing	9 969	4 313	53 829	14 347	23 936	23 936	27 214	42 264	33 335
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

Economic and environmental services		42 314	41 162	58 396	52 199	51 735	51 735	46 567	44 029	46 554
Planning and development		9 948	7 902	21 240	26 950	25 618	25 618	27 774	25 454	26 993
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	2 786	679	679	5 862	4 067	4 315
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		5 219	3 076	7 500	4 392	3 644	3 644	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		4 728	4 827	13 740	15 273	16 514	16 514	20 202	19 558	20 739
Project Management Unit		-	-	-	4 498	4 781	4 781	1 710	1 829	1 939
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		17 824	18 993	37 156	25 250	26 117	26 117	18 792	18 575	19 560
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	19 267	3 743	3 863	3 863	-	-	-
Roads		17 824	18 993	17 888	21 506	22 254	22 254	18 792	18 575	19 560
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		14 542	14 267	-	-	-	-	-	-	-
Biodiversity and Landscape		14 542	14 267	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		361 003	376 375	369 929	419 401	424 586	424 586	452 403	479 724	505 740
Energy sources		267 617	294 136	293 459	327 317	323 927	323 927	362 952	385 218	405 713
Electricity		267 617	294 136	293 459	327 317	323 927	323 927	362 952	385 218	405 713
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		38 822	35 082	27 585	36 319	39 128	39 128	27 517	29 171	30 908
Water Treatment		-	-	-	-	-	-	7 344	7 872	8 433
Water Distribution		38 822	35 082	25 424	33 954	36 464	36 464	19 743	20 862	22 032
Water Storage		-	-	2 161	2 365	2 664	2 664	431	437	443
Waste water management		17 065	16 059	18 601	23 429	26 112	26 112	30 711	32 312	34 205
Public Toilets		-	-	-	-	-	-	1 421	1 507	1 597
Sewerage		17 065	16 059	13 823	16 551	21 923	21 923	15 915	16 586	17 293
Storm Water Management		-	-	3 003	3 314	3 198	3 198	4 354	4 628	4 915
Waste Water Treatment		-	-	1 775	3 565	992	992	9 021	9 591	10 401
Waste management		37 499	31 097	30 284	32 336	35 420	35 420	31 223	33 023	34 913
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	10 206	11 243	11 243	8 060	8 395	8 733
Solid Waste Removal		37 499	31 097	30 284	16 832	17 882	17 882	17 682	18 810	20 005
Street Cleaning		-	-	-	5 299	6 294	6 294	5 480	5 818	6 175
Other		-	-	1 154	1 350	1 303	1 303	1 172	1 214	1 287
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	1 154	1 350	1 303	1 303	1 172	1 214	1 287
Total Expenditure - Functional	3	548 708	569 211	620 302	680 023	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit) for the year		52 921	77 350	11 341	13 085	39 179	39 179	32 531	13 805	34 104

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue by Vote	1									
Vote 1 - FINANCIAL SERVICES		93 373	96 650	98 309	118 158	117 658	117 658	114 645	123 334	133 159
Vote 2 - EXECUTIVE & COUNCIL		622	762	4 878	4 949	4 949	4 949	5 267	5 669	6 113
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2 482	1 819	2 243	2 690	3 011	3 011	13 521	3 152	4 198
Vote 4 - CORPORATE SERVICES		30 582	26 246	23 100	19 991	14 991	14 991	12 447	13 318	14 251
Vote 5 - ENGINEERING SERVICES		437 071	469 130	467 878	523 962	532 861	532 861	587 886	604 161	644 784
Vote 6 - COMMUNITY SERVICES		37 500	51 953	31 169	23 358	51 934	51 934	32 886	49 098	39 667
Total Revenue by Vote	2	601 629	646 561	627 577	693 108	725 404	725 404	766 652	798 732	842 172
Expenditure by Vote to be appropriated	1									
Vote 1 - FINANCIAL SERVICES		25 588	27 615	27 849	38 402	39 698	39 698	49 840	55 343	50 296
Vote 2 - EXECUTIVE & COUNCIL		26 077	27 614	26 472	41 460	38 010	38 010	17 884	19 028	20 201
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		18 812	19 851	19 126	26 922	25 858	25 858	26 767	25 444	26 830
Vote 4 - CORPORATE SERVICES		46 701	48 149	43 546	47 622	42 769	42 769	66 474	66 664	70 529
Vote 5 - ENGINEERING SERVICES		387 494	404 497	404 568	460 680	468 135	468 135	496 622	523 420	551 941
Vote 6 - COMMUNITY SERVICES		44 035	41 485	94 675	64 938	71 755	71 755	76 536	95 028	88 271
Total Expenditure by Vote	2	548 708	569 211	616 236	680 023	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit) for the year	2	52 921	77 350	11 341	13 085	39 179	39 179	32 531	13 805	34 104

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)/

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Vote 5 - ENGINEERING SERVICES		437 071	469 130	467 878	523 962	532 861	532 861	587 886	604 161	644 784
5.1 - Director Engineering Services		-	-	-	-	-	-	105 398	106 136	112 776
5.1 - Civil Engineering Services		-	-	10	21	-	-	-	-	-
5.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
5.2 - Roads		872	117	46	15 574	-	-	-	-	-
5.3 - Electricity		-	-	-	-	381 577	381 577	332 116	335 456	355 751
5.3 - Stormwater		-	-	-	-	-	-	-	-	-
5.3 - Cleansing		28 227	29 029	-	-	-	-	-	-	-
5.4 - Landfill sites		-	-	-	-	-	-	-	-	-
5.4 - Water Distribution		41 387	-	-	-	54 092	54 092	52 429	56 608	61 129
5.5 - Refuse Removal		-	-	24 610	31 021	-	-	-	-	-
5.5 - Water Storage		-	-	-	-	-	-	-	-	-
5.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
5.6 - Roads		-	-	-	-	15 222	15 222	22 165	23 212	24 691
5.7 - Sewerage		50 172	37 210	52	-	-	-	-	-	-
5.7 - Stormwater		-	-	-	-	-	-	-	-	-
5.8 - Waste Water Treatment		-	-	32 846	36 182	-	-	-	-	-
5.8 - Solid Waste		-	-	-	-	31 021	31 021	-	-	-
5.8 - Solid Waste Collections		-	-	-	-	-	-	34 347	37 961	41 992
5.9 - Mechanical Workshop		931	732	-	448	-	-	-	-	-
5.9 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
5.10 - Electrical Engineering		313 944	350 789	352 563	381 577	-	-	-	-	-
5.10 - Street Cleaning		-	-	-	-	-	-	-	-	-
5.11 - Water Distribution		-	48 617	53 693	49 524	-	-	-	-	-
5.11 - Sewerage		-	-	-	-	36 182	36 182	38 331	41 471	44 896
5.12 - Water Storage		-	-	-	-	-	-	-	-	-
5.12 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
5.13 - Town Planning		1 538	1 549	2 096	3 391	-	-	-	-	-
5.13 - Mechanical Workshop		-	-	-	-	448	448	479	513	549
5.14 - Infrastructure Development		-	-	1 963	6 223	-	-	-	-	-
5.14 - Town Planning		-	-	-	-	3 412	3 412	2 621	2 804	3 001
5.15 - Project Management		-	-	-	-	10 907	10 907	-	-	-
5.16 - Public Toilets		-	-	-	-	-	-	-	-	-
5.17 - Water treatment works		-	-	-	-	-	-	-	-	-
5.18 - Irrigation Water		-	1 086	-	-	-	-	-	-	-
5.19 - Street lighting		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		37 500	51 953	31 169	23 358	51 934	51 934	32 886	49 098	39 667
6.1 - Community Services		-	-	-	-	-	-	-	-	-
6.1 - Director Community Services		-	-	-	-	-	-	-	-	-
6.2 - Community Facilities		-	-	-	-	-	-	-	-	-
6.2 - Community Services		-	-	-	-	598	598	366	392	419
6.3 - Community Halls		275	284	447	1 061	-	-	-	-	-
6.3 - Community Facilities		-	-	-	-	2 798	2 798	545	583	624
6.4 - Libraries		8 243	12 429	9 168	9 132	9 132	9 132	9 632	10 169	10 732
6.5 - Housing		27 873	37 477	19 384	10 638	-	-	20 902	35 571	26 242
6.5 - Housing Administration		-	-	-	-	37 874	37 874	-	-	-
6.6 - Swimming pools & Sport Facilities		276	821	185	1 135	-	-	-	-	-
6.6 - Parks & Amenities		-	-	-	-	686	686	732	783	838
6.7 - Environmental Services		283	282	675	686	-	-	-	-	-
6.7 - Fire Services		-	-	-	-	253	253	81	928	93
6.8 - Disaster Management		81	151	744	112	-	-	-	-	-
6.8 - Cemeteries		-	-	-	-	593	593	628	672	719
6.9 - Cemeteries		469	508	567	593	-	-	-	-	-
6.9 - Community Halls		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	601 629	646 561	627 577	693 108	725 404	725 404	766 652	798 732	842 172

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)/

Vote Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Expenditure by Vote		1									
Vote 1 - FINANCIAL SERVICES			25 588	27 615	27 849	38 402	39 698	39 698	49 840	55 343	50 296
1.1 - Finance			25 588	27 615	18 339	25 575	-	-	-	-	-
1.1 - Director Financial Services			-	-	-	-	-	-	17 288	17 312	14 052
1.2 - Asset Management			-	-	1 707	1 020	-	-	-	-	-
1.2 - Finance			-	-	-	-	27 512	27 512	-	-	-
1.3 - Budget Office			-	-	-	-	9 191	9 191	7 516	7 985	8 459
1.3 - Budget and Treasury Office			-	-	5 175	7 892	-	-	-	-	-
1.4 - Supply Chain Management			-	-	2 629	3 915	2 995	2 995	3 507	3 744	3 997
1.5 - Income Services			-	-	-	-	-	-	17 887	22 434	19 681
1.6 - Expenditure Services			-	-	-	-	-	-	3 641	3 868	4 106
1.7 - Asset Management			-	-	-	-	-	-	-	-	-
1.8 - Valuation Services			-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL			26 077	27 614	26 472	41 460	38 010	38 010	17 884	19 028	20 201
2.1 - Council General Expenditure			21 879	24 088	22 335	35 792	-	-	-	-	-
2.1 - Mayor & Council			-	-	-	-	35 016	35 016	11 271	12 010	12 761
2.2 - Municipal Managers Department			4 199	3 526	2 502	2 990	-	-	-	-	-
2.2 - Municipal Manager's Office			-	-	-	-	2 980	2 980	3 292	3 499	3 710
2.3 - Internal Audit			-	-	1 635	2 678	-	-	-	-	-
2.3 - Audit Services			-	-	-	-	14	14	3 321	3 520	3 730
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT			18 812	19 851	19 126	26 922	25 858	25 858	26 767	25 444	26 830
3.1 - Local Economic Development			2 940	3 076	2 794	4 392	-	-	-	-	-
3.1 - Local Strategy & Social Development			-	-	-	-	8 640	8 640	6 238	6 097	6 458
3.2 - Local Economic Development			-	-	-	-	3 744	3 744	4 490	2 611	2 770
3.2 - Special Projects			3 093	3 205	1 954	2 111	-	-	-	-	-
3.3 - Social Development			-	-	-	-	3 039	3 039	2 319	2 584	2 734
3.3 - Information Technology			6 473	7 488	6 426	8 723	-	-	-	-	-
3.4 - Information & Communication Technology			-	-	-	-	9 995	9 995	9 506	9 711	10 158
3.4 - Administrative and corporate support			-	-	4 917	7 560	-	-	-	-	-
3.4 - Strategy & Social development			6 306	6 083	-	-	-	-	-	-	-
3.5 - IDP			-	-	1 842	2 786	-	-	-	-	-
3.5 - Integrated Development Planning			-	-	-	-	57	57	626	664	705
3.6 - Population Development			-	-	39	-	-	-	-	-	-
3.6 - Tourism			-	-	-	-	383	383	1 172	1 214	1 287
3.7 - Tourism			-	-	1 154	1 350	-	-	-	-	-
3.7 - Strategic Services			-	-	-	-	-	-	15	15	16
3.8 - Communication			-	-	-	-	-	-	1 655	1 755	1 862
3.9 - Performance management			-	-	-	-	-	-	747	792	840
Vote 4 - CORPORATE SERVICES			46 701	48 149	43 546	47 622	42 769	42 769	66 474	66 664	70 529
4.1 - Director Corporate Services			-	-	-	-	-	-	2 536	2 698	2 865
4.1 - Administrative and corporate support			12 219	12 373	14 919	15 406	-	-	-	-	-
4.2 - Administrative support			-	-	-	-	15 045	15 045	16 527	16 267	17 159
4.2 - Human Resources			-	-	3 022	3 488	-	-	-	-	-
4.3 - Human Resources			-	-	-	-	3 596	3 596	4 659	4 942	5 241
4.3 - Legal Services			-	-	4	821	-	-	-	-	-
4.4 - Legal Services			-	-	-	-	57	57	900	959	1 019
4.4 - Property Management			4 364	3 967	2 789	3 717	-	-	-	-	-
4.5 - Traffic Services			28 547	30 294	22 469	23 985	18 317	18 317	16 897	15 404	16 348
4.6 - Ward Committees			725	618	3	-	-	-	-	-	-
4.6 - Governance Support			-	-	-	-	707	707	3 695	3 923	4 163
4.7 - Thusong Centre			845	897	341	204	-	-	-	-	-
4.7 - Property Management			-	-	-	-	5 047	5 047	5 690	5 950	6 206
4.8 - Labour Relations			-	-	-	-	-	-	2 238	2 375	2 520
4.9 - Thusong Centre			-	-	-	-	-	-	1 158	1 228	1 303
4.10 - Ward Committees			-	-	-	-	-	-	3 094	3 282	3 481
4.11 - Law Enforcement			-	-	-	-	-	-	9 081	9 637	10 224

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)/

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Vote 5 - ENGINEERING SERVICES		387 494	404 497	404 568	460 680	468 135	468 135	496 622	523 420	551 941
5.1 - Director Engineering Services		-	-	-	-	-	-	2 328	2 478	2 632
5.1 - Civil Engineering Services		6 890	7 439	13 509	14 527	-	-	-	-	-
5.2 - Civil Engineering Services		-	-	-	-	-	-	8 409	8 906	9 432
5.2 - Roads		17 824	18 993	15 293	21 506	-	-	-	-	-
5.3 - Electricity		-	-	-	-	323 926	323 926	362 952	385 218	405 713
5.3 - Stormwater		-	-	3 003	3 314	-	-	-	-	-
5.3 - Cleansing		37 499	31 097	-	-	-	-	-	-	-
5.4 - Landfill sites		-	-	10 624	9 316	-	-	-	-	-
5.4 - Water Distribution		31 932	27 264	-	-	36 490	36 490	19 743	20 862	22 032
5.5 - Refuse Removal		-	-	15 516	17 722	-	-	-	-	-
5.5 - Water Storage		-	-	-	-	2 637	2 637	431	437	443
5.6 - Street Cleaning		-	-	5 420	5 299	-	-	-	-	-
5.6 - Roads		-	-	-	-	22 254	22 254	18 792	18 575	19 560
5.7 - Sewerage		17 065	16 059	13 640	11 669	-	-	-	-	-
5.7 - Stormwater		-	-	-	-	3 198	3 198	4 354	4 628	4 915
5.8 - Waste Water Treatment		-	-	3 034	8 446	-	-	-	-	-
5.8 - Solid Waste		-	-	-	-	17 882	17 882	-	-	-
5.8 - Solid Waste Collections		-	-	-	-	-	-	17 682	18 810	20 005
5.9 - Mechanical Workshop		1 659	1 818	31	305	-	-	-	-	-
5.9 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	11 244	11 244	8 060	8 395	8 733
5.10 - Electrical Engineering		267 617	294 136	293 794	327 317	-	-	-	-	-
5.10 - Street Cleaning		-	-	-	-	6 294	6 294	5 480	5 818	6 175
5.11 - Water Distribution		-	-	25 329	34 189	-	-	-	-	-
5.11 - Sewerage		-	-	-	-	21 923	21 923	15 915	16 586	17 293
5.12 - Water Storage		-	-	2 305	2 130	-	-	-	-	-
5.12 - Waste Water Treatment		-	-	-	-	992	992	3 312	3 552	3 800
5.13 - Town Planning		4 728	4 827	206	441	-	-	-	-	-
5.13 - Mechanical Workshop		-	-	-	-	312	312	3 496	3 714	3 942
5.14 - Infrastructure Development		2 279	2 484	2 864	4 498	-	-	-	-	-
5.14 - Town Planning		-	-	-	-	16 202	16 202	9 484	8 194	8 696
5.15 - Project Management		-	-	-	-	4 781	4 781	1 710	1 829	1 939
5.16 - Public Toilets		-	-	-	-	-	-	1 421	1 507	1 597
5.17 - Water treatment works		-	-	-	-	-	-	13 053	13 911	15 034
5.18 - Irrigation Water		-	379	-	-	-	-	-	-	-
5.19 - Street lighting		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		44 035	41 485	94 675	64 938	71 755	71 755	76 536	95 028	88 271
6.1 - Community Services		745	1 753	4 121	3 243	-	-	-	-	-
6.1 - Director Community Services		-	-	-	-	-	-	1 765	1 879	1 996
6.2 - Community Facilities		1 112	1 220	3 190	4 390	-	-	-	-	-
6.2 - Community Services		-	-	-	-	3 105	3 105	-	-	-
6.3 - Community Halls		2 819	2 725	364	440	-	-	-	-	-
6.3 - Community Facilities		-	-	-	-	10 517	10 517	7 109	7 242	7 705
6.4 - Libraries		6 282	7 426	9 079	12 204	9 896	9 896	9 672	10 175	10 663
6.5 - Housing		9 969	4 313	53 829	14 347	-	-	27 214	42 264	33 335
6.5 - Housing Administration		-	-	-	-	23 936	23 936	-	-	-
6.6 - Swimming pools & Sport Facilities		3 558	4 593	4 162	6 003	-	-	-	-	-
6.6 - Parks & Amenities		-	-	-	-	16 207	16 207	17 210	18 190	19 234
6.7 - Environmental Services		14 542	14 267	14 061	16 490	-	-	-	-	-
6.7 - Fire Services		-	-	-	-	6 114	6 114	6 767	8 021	7 601
6.8 - Disaster Management		3 756	3 858	4 513	5 727	-	-	-	-	-
6.8 - Cemeteries		-	-	-	-	1 981	1 981	1 438	1 518	1 605
6.9 - Cemeteries		1 253	1 330	1 357	2 095	-	-	-	-	-
6.9 - Community Halls		-	-	-	-	-	-	5 362	5 737	6 132
Total Expenditure by Vote	2	548 708	569 211	616 236	680 023	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit) for the year	2	52 921	77 350	11 341	13 085	39 179	39 179	32 531	13 805	34 104

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure',
3. Assign share in 'associate' to relevant Vote

WC026 Langeberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Revenue By Source											
Property rates	2	39 954	42 686	46 521	52 863	52 863	52 863	52 863	57 373	62 250	67 541
Service charges - electricity revenue	2	303 921	337 632	337 507	371 654	371 654	371 654	371 654	423 700	427 129	453 359
Service charges - water revenue	2	37 493	37 725	27 205	45 612	45 612	45 612	45 612	48 122	51 972	56 130
Service charges - sanitation revenue	2	18 979	17 268	19 194	23 307	23 307	23 307	23 307	24 380	26 452	28 701
Service charges - refuse revenue	2	14 417	13 156	15 155	20 210	20 210	20 210	20 210	22 814	25 552	28 618
Rental of facilities and equipment		2 627	2 714	2 888	4 748	4 748	4 748	4 748	3 310	3 542	3 790
Interest earned - external investments		4 392	8 887	10 773	7 712	7 712	7 712	7 712	9 494	10 158	10 869
Interest earned - outstanding debtors		1 955	2 168	2 608	2 668	2 682	2 682	2 682	3 127	3 345	3 580
Dividends received		—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		20 679	10 792	4 529	10 317	5 411	5 411	5 411	4 019	4 301	4 602
Licences and permits		1 498	1 503	1 039	1 328	1 328	1 328	1 328	1 053	1 127	1 206
Agency services		3 141	3 498	3 930	5 680	5 680	5 680	5 680	5 231	5 597	5 989
Transfers and subsidies		75 818	112 069	99 862	102 256	112 233	112 233	112 233	118 819	136 813	134 164
Other revenue	2	26 879	32 618	24 971	13 616	13 602	13 602	13 602	11 559	12 369	13 235
Gains on disposal of PPE		3 529	340	7 945	1 395	1 395	1 395	1 395	1 492	1 597	1 709
Total Revenue (excluding capital transfers and contributions)		555 281	623 056	604 129	663 365	668 437	668 437	668 437	734 493	772 204	813 491
Expenditure By Type											
Employee related costs	2	148 130	158 847	169 968	201 199	189 027	189 027	189 027	209 526	222 629	236 356
Remuneration of councillors		8 740	9 234	10 202	10 871	10 571	10 571	10 571	11 250	11 987	12 736
Debt impairment	3	2 189	—	—	14 426	9 766	9 766	9 766	8 972	7 151	7 697
Depreciation & asset impairment	2	31 128	26 686	25 613	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Finance charges		11 437	12 139	11 528	13 228	11 525	11 525	11 525	3 270	4 925	4 657
Bulk purchases	2	242 032	270 736	266 195	289 863	289 863	289 863	289 863	329 248	347 099	365 918
Other materials	8	8 843	17 660	63 908	22 639	23 348	23 348	23 348	22 632	24 215	25 888
Contracted services		9 997	18 177	24 120	41 861	53 194	53 194	53 194	67 512	81 901	67 324
Transfers and subsidies		749	1 507	1 820	7 983	8 270	8 270	8 270	3 104	3 719	3 053
Other expenditure	4, 5	83 895	55 223	43 579	48 182	62 098	62 098	62 098	53 526	56 703	60 515
Loss on disposal of PPE		1 567	—	—	578	578	578	578	—	—	—
Total Expenditure		548 708	570 209	616 932	680 023	686 225	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit)		6 573	52 847	(12 803)	(16 658)	(17 788)	(17 788)	(17 788)	372	(12 724)	5 424
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 348	24 503	24 145	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Taxation		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Attributable to minorities		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Share of surplus/ (deficit) of associate	7	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year		52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104

WC026 Langeberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	171	-	-	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		-	1 920	-	1 000	557	557	557	-	-	-
Vote 4 - CORPORATE SERVICES		-	2 259	173	500	350	350	350	-	-	-
Vote 5 - ENGINEERING SERVICES		2 915	14 419	5 899	52 268	44 838	44 838	44 838	-	-	-
Vote 6 - COMMUNITY SERVICES		-	1 863	1 715	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	2 915	20 631	7 786	53 768	45 745	45 745	45 745	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - FINANCIAL SERVICES		4	19	568	4 500	184	184	184	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		924	-	507	-	-	-	-	1 000	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		3 398	773	2 257	1 300	1 116	1 116	1 116	11 236	2 174	3 044
Vote 4 - CORPORATE SERVICES		1 483	734	1 932	1 070	1 382	1 382	1 382	650	-	-
Vote 5 - ENGINEERING SERVICES		38 186	25 221	29 066	7 963	9 143	9 143	9 143	78 032	42 387	37 849
Vote 6 - COMMUNITY SERVICES		27 486	5 052	2 772	19 510	43 761	43 761	43 761	3 416	120	-
Capital single-year expenditure sub-total		71 480	31 799	37 102	34 344	55 586	55 586	55 586	94 334	44 681	40 893
Total Capital Expenditure - Vote		74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Capital Expenditure - Functional											
Governance and administration		4 486	5 762	3 211	7 870	3 113	3 113	3 113	12 736	2 174	3 044
Executive and council		924	171	-	-	-	-	-	10 196	2 174	3 044
Finance and administration		3 562	5 592	2 704	7 870	3 113	3 113	3 113	2 540	-	-
Internal audit		-	-	507	-	-	-	-	-	-	-
Community and public safety		27 421	6 914	4 890	20 010	44 236	44 236	44 236	3 566	120	-
Community and social services		3 485	5 781	2 317	1 919	1 924	1 924	1 924	345	-	-
Sport and recreation		88	1 133	2 558	7 591	13 927	13 927	13 927	2 715	-	-
Public safety		8	-	-	-	156	156	156	506	120	-
Housing		23 839	-	15	10 500	28 229	28 229	28 229	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5 794	6 092	4 112	17 247	21 194	21 194	21 194	35 091	8 900	6 500
Planning and development		-	4 978	446	1 115	868	868	868	4 500	3 500	3 500
Road transport		4 406	1 114	3 666	16 132	20 326	20 326	20 326	30 591	5 400	3 000
Environmental protection		1 388	-	-	-	-	-	-	-	-	-
Trading services		36 694	33 662	32 675	42 984	32 787	32 787	32 787	42 941	33 487	31 349
Energy sources		5 917	6 167	5 470	27 779	15 137	15 137	15 137	36 021	9 940	10 060
Water management		1 078	9 930	26 802	10 150	12 715	12 715	12 715	2 500	1 300	21 289
Waste water management		21 959	9 983	404	-	302	302	302	1 120	20 127	-
Waste management		7 741	7 582	-	5 055	4 633	4 633	4 633	3 300	2 120	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Funded by:											
National Government		22 005	19 558	15 754	18 793	23 124	23 124	23 124	32 159	26 529	28 681
Provincial Government		24 343	4 985	8 565	10 500	32 843	32 843	32 843	-	-	-
District Municipality		-	-	-	450	1 000	1 000	1 000	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	46 348	24 543	24 319	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Borrowing	6	-	1 391	-	20 124	7 912	7 912	7 912	27 088	-	-
Internally generated funds		28 047	26 496	20 569	38 244	36 451	36 451	36 451	35 087	18 152	12 212
Total Capital Funding	7	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893

WC026 Langeberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote 1 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
1.1 - Finance		-	-	-	-	-	-	-	-	-	-
1.1 - Director Financial Services		-	-	-	-	-	-	-	-	-	-
1.2 - Asset Management		-	-	-	-	-	-	-	-	-	-
1.2 - Finance		-	-	-	-	-	-	-	-	-	-
1.3 - Budget Office		-	-	-	-	-	-	-	-	-	-
1.3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
1.4 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-
1.5 - Income Services		-	-	-	-	-	-	-	-	-	-
1.6 - Expenditure Services		-	-	-	-	-	-	-	-	-	-
1.7 - Asset Management		-	-	-	-	-	-	-	-	-	-
1.8 - Valuation Services		-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	171	-	-	-	-	-	-	-	-
2.1 - Council General Expenditure		-	171	-	-	-	-	-	-	-	-
2.1 - Mayor & Council		-	-	-	-	-	-	-	-	-	-
2.2 - Municipal Managers Department		-	-	-	-	-	-	-	-	-	-
2.2 - Municipal Manager's Office		-	-	-	-	-	-	-	-	-	-
2.3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
2.3 - Audit Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		-	1 920	-	1 000	557	557	557	-	-	-
3.1 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
3.1 - Director Strategy & Social Development		-	-	-	-	-	-	-	-	-	-
3.2 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
3.2 - Special Projects		-	-	-	-	-	-	-	-	-	-
3.3 - Social Development		-	-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	929	-	1 000	-	-	-	-	-	-
3.4 - Information & Communication Technology		-	-	-	-	557	557	557	-	-	-
3.4 - Administrative and corporate support		-	992	-	-	-	-	-	-	-	-
3.4 - Strategy & Social development		-	-	-	-	-	-	-	-	-	-
3.5 - IDP		-	-	-	-	-	-	-	-	-	-
3.5 - Integrated Development Planning		-	-	-	-	-	-	-	-	-	-
3.6 - Population Development		-	-	-	-	-	-	-	-	-	-
3.6 - Tourism		-	-	-	-	-	-	-	-	-	-
3.7 - Tourism		-	-	-	-	-	-	-	-	-	-
3.7 - Strategic Services		-	-	-	-	-	-	-	-	-	-
3.8 - Communication		-	-	-	-	-	-	-	-	-	-
3.9 - Performance management		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	2 259	173	500	350	350	350	-	-	-
4.1 - Director Corporate Services		-	-	-	-	-	-	-	-	-	-
4.1 - Administrative and corporate support		-	801	-	-	-	-	-	-	-	-
4.2 - Administrative support		-	-	-	-	-	-	-	-	-	-
4.2 - Human Resources		-	-	-	-	-	-	-	-	-	-
4.3 - Human Resources		-	-	-	-	-	-	-	-	-	-
4.3 - Legal Services		-	-	-	-	-	-	-	-	-	-
4.4 - Legal Services		-	-	-	-	-	-	-	-	-	-
4.4 - Property Management	-	1 455	173	500	-	-	-	-	-	-	
4.5 - Traffic Services	-	3	-	-	-	-	-	-	-	-	
4.6 - Ward Committees	-	-	-	-	-	-	-	-	-	-	
4.6 - Governance Support	-	-	-	-	-	-	-	-	-	-	
4.7 - Thusong Centre	-	-	-	-	-	-	-	-	-	-	
4.7 - Property Management	-	-	-	-	350	350	350	-	-	-	
4.8 - Labour Relations	-	-	-	-	-	-	-	-	-	-	
4.9 - Thusong Centre	-	-	-	-	-	-	-	-	-	-	
4.10 - Ward Committees	-	-	-	-	-	-	-	-	-	-	
4.11 - Law Enforcement	-	-	-	-	-	-	-	-	-	-	

Vote 5 - ENGINEERING SERVICES	2 915	14 419	5 899	52 268	44 838	44 838	44 838	-	-	-
5.1 - Director Engineering Services	-	-	-	-	-	-	-	-	-	-
5.1 - Civil Engineering Services	-	-	-	-	-	-	-	-	-	-
5.2 - Civil Engineering Services	-	-	-	-	-	-	-	-	-	-
5.2 - Roads	-	1 000	1 844	16 132	-	-	-	-	-	-
5.3 - Electricity	-	-	-	-	14 882	14 882	14 882	-	-	-
5.3 - Stormwater	-	-	-	-	-	-	-	-	-	-
5.3 - Cleansing	2 915	-	-	-	-	-	-	-	-	-
5.4 - Landfill sites	-	2 577	-	-	-	-	-	-	-	-
5.4 - Water Distribution	-	-	-	-	7 870	7 870	7 870	-	-	-
5.5 - Refuse Removal	-	-	-	760	-	-	-	-	-	-
5.5 - Water Storage	-	-	-	-	-	-	-	-	-	-
5.6 - Street Cleaning	-	-	-	-	-	-	-	-	-	-
5.6 - Roads	-	-	-	-	20 326	20 326	20 326	-	-	-
5.7 - Sewerage	-	-	-	-	-	-	-	-	-	-
5.7 - Stormwater	-	-	-	-	-	-	-	-	-	-
5.8 - Waste Water Treatment	-	-	-	-	-	-	-	-	-	-
5.8 - Solid Waste	-	-	-	-	1 760	1 760	1 760	-	-	-
5.8 - Solid Waste Collections	-	-	-	-	-	-	-	-	-	-
5.9 - Mechanical Workshop	-	-	-	-	-	-	-	-	-	-
5.9 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-
5.10 - Electrical Engineering	-	2 505	3 321	26 426	-	-	-	-	-	-
5.10 - Street Cleaning	-	-	-	-	-	-	-	-	-	-
5.11 - Water Distribution	-	7 837	-	-	-	-	-	-	-	-
5.11 - Sewerage	-	-	-	-	-	-	-	-	-	-
5.12 - Water Storage	-	-	734	-	-	-	-	-	-	-
5.12 - Waste Water Treatment	-	-	-	-	-	-	-	-	-	-
5.13 - Town Planning	-	-	-	-	-	-	-	-	-	-
5.13 - Mechanical Workshop	-	-	-	-	-	-	-	-	-	-
5.14 - Infrastructure Development	-	500	-	8 950	-	-	-	-	-	-
5.14 - Town Planning	-	-	-	-	-	-	-	-	-	-
5.15 - Project Management	-	-	-	-	-	-	-	-	-	-
5.16 - Public Toilets	-	-	-	-	-	-	-	-	-	-
5.17 - Water treatment works	-	-	-	-	-	-	-	-	-	-
5.18 - Irrigation Water	-	-	-	-	-	-	-	-	-	-
5.19 - Street lighting	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES	-	1 863	1 715	-	-	-	-	-	-	-
6.1 - Community Services	-	-	-	-	-	-	-	-	-	-
6.1 - Director Community Services	-	-	-	-	-	-	-	-	-	-
6.2 - Community Facilities	-	-	-	-	-	-	-	-	-	-
6.2 - Community Services	-	-	-	-	-	-	-	-	-	-
6.3 - Community Halls	-	441	-	-	-	-	-	-	-	-
6.3 - Community Facilities	-	-	-	-	-	-	-	-	-	-
6.4 - Libraries	-	-	-	-	-	-	-	-	-	-
6.5 - Housing	-	-	-	-	-	-	-	-	-	-
6.5 - Housing Administration	-	-	-	-	-	-	-	-	-	-
6.6 - Swimming pools & Sport Facilities	-	136	1 715	-	-	-	-	-	-	-
6.6 - Parks & Amenities	-	-	-	-	-	-	-	-	-	-
6.7 - Environmental Services	-	992	-	-	-	-	-	-	-	-
6.7 - Fire Services	-	-	-	-	-	-	-	-	-	-
6.8 - Disaster Management	-	54	-	-	-	-	-	-	-	-
6.8 - Cemeteries	-	-	-	-	-	-	-	-	-	-
6.9 - Cemeteries	-	240	-	-	-	-	-	-	-	-
6.9 - Community Halls	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2 915	20 631	7 786	53 768	45 745	45 745	45 745	-	-	-

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

[illegible]

Vote 5 - ENGINEERING SERVICES	38 186	25 221	29 066	7 963	9 143	9 143	9 143	78 032	42 387	37 849
5.1 - Director Engineering Services	-	-	-	-	-	-	-	-	-	-
5.1 - Civil Engineering Services	-	-	-	-	-	-	-	-	-	-
5.2 - Civil Engineering Services	-	-	-	-	-	-	-	-	-	-
5.2 - Roads	4 406	-	-	-	-	-	-	-	-	-
5.3 - Electricity	-	-	-	-	255	255	255	36 021	9 940	10 060
5.3 - Stormwater	-	-	-	-	-	-	-	-	-	-
5.3 - Cleansing	4 826	-	-	-	-	-	-	-	-	-
5.4 - Landfill sites	-	4 994	-	-	-	-	-	-	-	-
5.4 - Water Distribution	-	-	-	-	4 846	4 846	4 846	-	1 300	15 637
5.5 - Refuse Removal	-	11	-	700	-	-	-	-	-	-
5.5 - Water Storage	-	-	-	-	-	-	-	-	-	-
5.6 - Street Cleaning	-	-	-	2 595	-	-	-	-	-	-
5.6 - Roads	-	-	-	-	-	-	-	30 591	5 400	3 000
5.7 - Sewerage	21 959	9 983	52	-	-	-	-	-	-	-
5.7 - Stormwater	-	-	-	-	-	-	-	-	-	-
5.8 - Waste Water Treatment	-	-	352	-	-	-	-	-	-	-
5.8 - Solid Waste	-	-	-	-	2 873	2 873	2 873	-	-	-
5.8 - Solid Waste Collections	-	-	-	-	-	-	-	1 800	-	-
5.9 - Mechanical Workshop	-	-	-	-	-	-	-	-	-	-
5.9 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	1 500	2 120	-
5.10 - Electrical Engineering	5 917	3 662	2 149	1 353	-	-	-	-	-	-
5.10 - Street Cleaning	-	-	-	-	-	-	-	-	-	-
5.11 - Water Distribution	1 078	2 093	25 980	200	-	-	-	-	-	-
5.11 - Sewerage	-	-	-	-	302	302	302	1 120	20 127	-
5.12 - Water Storage	-	-	407	-	-	-	-	-	-	-
5.12 - Waste Water Treatment	-	-	-	-	-	-	-	-	-	-
5.13 - Town Planning	-	-	-	180	-	-	-	-	-	-
5.13 - Mechanical Workshop	-	-	-	-	-	-	-	-	-	-
5.14 - Infrastructure Development	-	4 478	126	2 935	-	-	-	-	-	-
5.14 - Town Planning	-	-	-	-	868	868	868	-	-	-
5.15 - Project Management	-	-	-	-	-	-	-	4 500	3 500	3 500
5.16 - Public Toilets	-	-	-	-	-	-	-	-	-	-
5.17 - Water treatment works	-	-	-	-	-	-	-	2 500	-	5 652
5.18 - Irrigation Water	-	-	-	-	-	-	-	-	-	-
5.19 - Street lighting	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES	27 486	5 052	2 772	19 510	43 761	43 761	43 761	3 416	120	-
6.1 - Community Services	6	-	-	-	-	-	-	-	-	-
6.1 - Director Community Services	-	-	-	-	-	-	-	-	-	-
6.2 - Community Facilities	-	-	-	-	-	-	-	-	-	-
6.2 - Community Services	-	-	-	-	724	724	724	-	-	-
6.3 - Community Halls	278	1	340	450	-	-	-	-	-	-
6.3 - Community Facilities	-	-	-	-	13 777	13 777	13 777	2 615	-	-
6.4 - Libraries	1 887	5 045	457	-	-	-	-	-	-	-
6.5 - Housing	23 839	-	15	10 500	-	-	-	-	-	-
6.5 - Housing Administration	-	-	-	-	28 229	28 229	28 229	-	-	-
6.6 - Swimming pools & Sport Facilities	88	6	996	7 441	-	-	-	-	-	-
6.6 - Parks & Amenities	-	-	-	-	150	150	150	100	-	-
6.7 - Environmental Services	1 388	-	-	150	-	-	-	-	-	-
6.7 - Fire Services	-	-	-	-	156	156	156	356	120	-
6.8 - Disaster Management	-	-	747	-	-	-	-	-	-	-
6.8 - Cemeteries	-	-	-	-	725	725	725	-	-	-
6.9 - Cemeteries	-	-	218	969	-	-	-	-	-	-
6.9 - Community Halls	-	-	-	-	-	-	-	345	-	-
Capital single-year expenditure sub-total	71 480	31 799	37 102	34 344	55 586	55 586	55 586	94 334	44 681	40 893
Total Capital Expenditure	74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893

WC026 Langeberg - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Current assets											
Cash		13 073	20 021	19 100	11 469	2 525	2 525	2 525	17 690	19 454	46 843
Call investment deposits	1	90 015	95 083	130 035	70 000	116 649	116 649	116 649	100 000	100 000	100 000
Consumer debtors	1	44 216	47 760	41 369	35 577	34 126	34 126	34 126	36 379	38 518	40 762
Other debtors		6 031	9 293	9 550	34 041	16 327	16 327	16 327	15 228	16 558	17 995
Current portion of long-term receivables		529	655	717	687	717	717	717	717	717	717
Inventory	2	18 200	52 557	22 850	54 670	23 993	23 993	23 993	25 432	26 958	28 576
Total current assets		172 065	225 370	223 621	206 445	194 337	194 337	194 337	195 446	202 206	234 893
Non current assets											
Long-term receivables		881	634	496	603	3 996	3 996	3 996	3 996	3 996	3 996
Investments		121	123	127	125	125	125	125	125	125	125
Investment property		27 041	26 951	26 901	26 855	26 845	26 845	26 845	26 795	26 745	26 695
Investment in Associate		—	—	—	—	—	—	—	—	—	—
Property, plant and equipment	3	592 959	617 374	637 430	691 980	711 446	711 446	711 446	781 115	801 355	818 479
Biological		—	—	—	—	—	—	—	—	—	—
Intangible		210	209	1 316	4 060	701	701	701	333	226	122
Other non-current assets		260	260	260	5 260	260	260	260	260	260	260
Total non current assets		621 472	645 551	666 530	728 884	743 373	743 373	743 373	812 625	832 707	849 678
TOTAL ASSETS		793 537	870 922	890 151	935 328	937 709	937 709	937 709	1 008 071	1 034 912	1 084 571
LIABILITIES											
Current liabilities											
Bank overdraft	1	—	—	—	—	—	—	—	—	—	—
Borrowing	4	4 242	5 056	4 517	3 684	3 021	3 021	3 021	3 021	3 021	3 021
Consumer deposits		9 020	9 968	11 087	11 095	11 752	11 752	11 752	12 457	13 205	13 997
Trade and other payables	4	76 823	75 551	78 819	94 766	72 281	72 281	72 281	76 101	80 425	85 007
Provisions		21 228	20 124	26 876	22 398	32 389	32 389	32 389	39 291	47 883	58 628
Total current liabilities		111 312	110 700	121 299	131 943	119 443	119 443	119 443	130 870	144 534	160 653
Non current liabilities											
Borrowing		21 947	17 926	13 466	30 840	21 791	21 791	21 791	45 920	42 964	40 010
Provisions		106 397	112 627	114 377	125 354	116 287	116 287	116 287	118 561	120 891	123 279
Total non current liabilities		128 344	130 554	127 843	156 194	138 078	138 078	138 078	164 481	163 855	163 289
TOTAL LIABILITIES		239 656	241 253	249 142	288 136	257 520	257 520	257 520	295 351	308 388	323 942
NET ASSETS	5	553 881	629 668	641 010	647 192	680 189	680 189	680 189	712 720	726 524	760 629
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		518 636	598 315	584 589	619 192	617 268	617 268	617 268	657 720	681 524	705 629
Reserves	4	35 245	31 353	56 421	28 000	62 921	62 921	62 921	55 000	45 000	55 000
TOTAL COMMUNITY WEALTH/EQUITY	5	553 881	629 668	641 010	647 192	680 189	680 189	680 189	712 720	726 524	760 629

WC026 Langeberg - Table A7 Budgeted Cash Flows

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			38 693	26 242	39 360	51 805	51 805	51 805	51 805	55 078	59 760	64 839
Service charges			349 855	398 459	406 274	451 567	451 567	451 567	451 567	508 636	520 483	555 471
Other revenue			38 868	39 349	32 974	29 955	26 385	26 385	26 385	21 968	23 506	25 152
Government - operating		1	75 959	112 853	103 375	102 256	107 933	107 933	107 933	118 819	136 813	134 164
Government - capital		1	46 368	23 964	31 200	29 743	47 882	47 882	47 882	32 159	26 529	28 681
Interest			6 650	8 743	10 773	10 327	10 340	10 340	10 340	12 544	13 422	14 362
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(460 118)	(541 625)	(543 641)	(606 965)	(612 724)	(612 724)	(612 724)	(678 812)	(726 160)	(747 615)
Finance charges			(2 861)	(2 897)	(2 256)	(13 228)	(11 525)	(11 525)	(11 525)	(3 270)	(4 925)	(4 657)
Transfers and Grants		1	(749)	(133)	(1 820)	(7 983)	(8 270)	(8 270)	(8 270)	(3 104)	(3 719)	(3 053)
NET CASH FROM/(USED) OPERATING ACTIVITIES			92 665	64 955	76 241	47 478	63 394	63 394	63 394	64 018	45 708	67 343
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			3 786	1 766	8 392	817	817	817	817	1 492	1 597	1 709
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			-	-	-	-	(3 500)	(3 500)	(3 500)	-	-	-
Decrease (increase) in non-current investments			-	-	-	(2)	-	-	-	-	-	-
Payments												
Capital assets			(72 368)	(51 063)	(46 595)	(88 111)	(98 167)	(98 167)	(98 167)	(91 828)	(43 332)	(39 502)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(68 582)	(49 297)	(38 203)	(87 297)	(100 850)	(100 850)	(100 850)	(90 335)	(41 735)	(37 793)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	20 537	8 325	8 325	8 325	27 129	44	46
Increase (decrease) in consumer deposits			1 032	949	1 119	628	665	665	665	705	747	792
Payments												
Repayment of borrowing			(4 576)	(4 591)	(5 126)	(4 764)	(1 496)	(1 496)	(1 496)	(3 000)	(3 000)	(3 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(3 544)	(3 642)	(4 007)	16 401	7 495	7 495	7 495	24 834	(2 209)	(2 162)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:		2	20 540	12 016	34 030	(23 418)	(29 961)	(29 961)	(29 961)	(1 484)	1 765	27 389
Cash/cash equivalents at the year end:		2	82 548	103 088	115 105	104 887	149 135	149 135	149 135	119 174	117 690	119 454
		2	103 088	115 105	149 135	81 469	119 174	119 174	119 174	117 690	119 454	146 843

WC026 Langeberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash and investments available												
Cash/cash equivalents at the year end		1	103 088	115 105	149 135	81 469	119 174	119 174	119 174	117 690	119 454	146 843
Other current investments > 90 days			(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0
Non current assets - Investments		1	121	123	127	125	125	125	125	125	125	125
Cash and investments available:			103 209	115 227	149 261	81 594	119 299	119 299	119 299	117 815	119 579	146 968
Application of cash and investments												
Unspent conditional transfers			8 918	3 760	14 329	-	943	943	943	684	684	684
Unspent borrowing			-	-	-	-	-	-	-	-	-	-
Statutory requirements		2	4 242	5 056	4 517	3 684	3 021	3 021	3 021	3 021	3 021	3 021
Other working capital requirements		3	21 561	18	13 810	26 921	15 278	15 278	15 278	18 025	18 804	19 602
Other provisions			21 228	20 124	26 876	22 398	32 389	32 389	32 389	39 291	47 883	58 628
Long term investments committed		4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		5	35 245	31 353	56 421	28 000	62 921	62 921	62 921	55 000	45 000	55 000
Total Application of cash and investments:			91 194	79	115 953	81 003	114 552	114 552	114 552	116 022	115 392	136 935
Surplus(shortfall)			12 016	36	33 308	591	4 747	4 747	4 747	1 793	4 187	10 034

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	49 349	49 004	34 278	40 230	55 499	55 499	37 484	17 500	29 197
Roads Infrastructure		582	1 794	39	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 870	2 893	3 831	6 504	5 564	5 564	26 005	9 669	9 770
Water Supply Infrastructure		4	10 430	22 633	20 450	40 471	40 471	4 500	4 800	19 137
Sanitation Infrastructure		4 395	9 965	450	–	302	302	20	20	–
Solid Waste Infrastructure		–	6 033	–	180	180	180	–	2 120	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		6 851	31 116	26 953	27 134	46 516	46 516	30 525	16 609	28 907
Community Facilities		197	5 246	1 107	450	724	724	150	–	–
Sport and Recreation Facilities		100	136	44	–	–	–	–	–	–
Community Assets		297	5 382	1 150	450	724	724	150	–	–
Operational Buildings		10 161	6	400	–	–	–	200	–	–
Housing		23 839	–	–	–	–	–	–	–	–
Other Assets		34 000	6	400	–	–	–	200	–	–
Licences and Rights		–	–	507	4 000	–	–	–	–	–
Intangible Assets		–	–	507	4 000	–	–	–	–	–
Computer Equipment		–	2 106	1 853	1 800	938	938	2 040	–	–
Furniture and Office Equipment		4 825	2 501	513	500	735	735	910	–	–
Machinery and Equipment		1 117	1 227	439	2 532	3 541	3 541	2 659	891	290
Transport Assets		2 259	6 666	2 419	3 814	3 045	3 045	1 000	–	–
Land		–	–	44	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<u>Total Renewal of Existing Assets</u>	2	25 046	3 427	2 110	13 109	11 442	11 442	21 438	2 000	–
Roads Infrastructure		843	174	–	2 750	7 251	7 251	10 000	–	–
Storm water Infrastructure		3 186	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 132	1 356	1 438	10 359	3 691	3 691	9 763	–	–
Water Supply Infrastructure		–	500	388	–	–	–	–	–	–
Sanitation Infrastructure		15 829	–	–	–	–	–	1 000	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	200	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		21 990	2 030	1 826	13 109	10 942	10 942	20 963	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		79	500	–	–	500	500	–	–	–
Community Assets		79	500	–	–	500	500	–	–	–
Operational Buildings		253	309	111	–	–	–	475	2 000	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		253	309	111	–	–	–	475	2 000 </	

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	49 349	49 004	34 278	40 230	55 499	55 499	37 484	17 500	29 197
Roads Infrastructure		582	1 794	39	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 870	2 893	3 831	6 504	5 564	5 564	26 005	9 669	9 770
Water Supply Infrastructure		4	10 430	22 633	20 450	40 471	40 471	4 500	4 800	19 137
Sanitation Infrastructure		4 395	9 965	450	–	302	302	20	20	–
Solid Waste Infrastructure		–	6 033	–	180	180	180	–	2 120	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		6 851	31 116	26 953	27 134	46 516	46 516	30 525	16 609	28 907
Community Facilities		197	5 246	1 107	450	724	724	150	–	–
Sport and Recreation Facilities		100	136	44	–	–	–	–	–	–
Community Assets		297	5 382	1 150	450	724	724	150	–	–
Operational Buildings		10 161	6	400	–	–	–	200	–	–
Housing		23 839	–	–	–	–	–	–	–	–
Other Assets		34 000	6	400	–	–	–	200	–	–
Licences and Rights		–	–	507	4 000	–	–	–	–	–
Intangible Assets		–	–	507	4 000	–	–	–	–	–
Computer Equipment		–	2 106	1 853	1 800	938	938	2 040	–	–
Furniture and Office Equipment		4 825	2 501	513	500	735	735	910	–	–
Machinery and Equipment		1 117	1 227	439	2 532	3 541	3 541	2 659	891	290
Transport Assets		2 259	6 666	2 419	3 814	3 045	3 045	1 000	–	–
Land		–	–	44	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<u>Total Renewal of Existing Assets</u>	2	25 046	3 427	2 110	13 109	11 442	11 442	21 438	2 000	–
Roads Infrastructure		843	174	–	2 750	7 251	7 251	10 000	–	–
Storm water Infrastructure		3 186	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 132	1 356	1 438	10 359	3 691	3 691	9 763	–	–
Water Supply Infrastructure		–	500	388	–	–	–	–	–	–
Sanitation Infrastructure		15 829	–	–	–	–	–	1 000	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	200	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		21 990	2 030	1 826	13 109	10 942	10 942	20 963	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		79	500	–	–	500	500	–	–	–
Community Assets		79	500	–	–	500	500	–	–	–
Operational Buildings		253	309	111	–	–	–	475	2 000	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		253	309	111	–	–	–	475	2 000	–
Furniture and Office Equipment		837	589	–	–	–	–	–	–	–
Machinery and Equipment		226	–	–	–	–	–	–	–	–
Transport Assets		1 661	–	172	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets	6	-	-	8 501	34 773	34 390	34 390	35 411	25 181	11 697
Roads Infrastructure		-	-	2 469	13 382	13 075	13 075	20 116	3 000	3 000
Electrical Infrastructure		-	-	-	10 680	5 606	5 606	-	-	-
Water Supply Infrastructure		-	-	2 038	-	-	-	2 500	-	5 652
Sanitation Infrastructure		-	-	-	-	-	-	-	20 007	-
Solid Waste Infrastructure		-	-	-	1 700	700	700	1 300	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	4 507	25 761	19 381	19 381	23 916	23 007	8 652
Community Facilities		-	-	88	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	1 911	7 441	13 277	13 277	2 800	-	-
Community Assets		-	-	1 999	7 441	13 277	13 277	2 800	-	-
Operational Buildings		-	-	1 996	1 570	1 732	1 732	8 696	2 174	3 044
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	1 996	1 570	1 732	1 732	8 696	2 174	3 044
Total Capital Expenditure	4	74 395	52 431	44 889	88 111	101 331	101 331	94 334	44 681	40 893
Roads Infrastructure		1 425	1 968	2 507	16 132	20 326	20 326	30 116	3 000	3 000
Storm water Infrastructure		3 186	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 002	4 248	5 269	27 543	14 860	14 860	35 768	9 669	9 770
Water Supply Infrastructure		4	10 930	25 059	20 450	40 471	40 471	7 000	4 800	24 789
Sanitation Infrastructure		20 224	9 965	450	-	302	302	1 020	20 027	-
Solid Waste Infrastructure		-	6 033	-	1 880	880	880	1 500	2 120	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		28 840	33 145	33 286	66 004	76 839	76 839	75 404	39 616	37 559
Community Facilities		197	5 246	1 195	450	724	724	150	-	-
Sport and Recreation Facilities		179	636	1 955	7 441	13 777	13 777	2 800	-	-
Community Assets		376	5 882	3 149	7 891	14 501	14 501	2 950	-	-
Operational Buildings		10 414	314	2 507	1 570	1 732	1 732	9 371	4 174	3 044
Housing		23 839	-	-	-	-	-	-	-	-
Other Assets		34 253	314	2 507	1 570	1 732	1 732	9 371	4 174	3 044
Licences and Rights		-	-	507	4 000	-	-	-	-	-
Intangible Assets		-	-	507	4 000	-	-	-	-	-
Computer Equipment		-	2 106	1 853	1 800	938	938	2 040	-	-
Furniture and Office Equipment		5 662	3 089	513	500	735	735	910	-	-
Machinery and Equipment		1 343	1 227	439	2 532	3 541	3 541	2 659	891	290
Transport Assets		3 920	6 666	2 591	3 814	3 045	3 045	1 000	-	-
Land		-	-	44	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		74 395	52 431	44 889	88 111	101 331	101 331	94 334	44 681	40 893

ASSET REGISTER SUMMARY - PPE (WDV)	5	620 470	644 794	665 907	723 156	739 251	739 251	808 503	828 585	845 556
<i>Roads Infrastructure</i>		125 407	98 783	90 420	104 489	106 843	106 843	133 195	132 436	131 816
<i>Storm water Infrastructure</i>		–	22 157	21 863	14 949	21 288	21 288	20 702	20 134	19 573
<i>Electrical Infrastructure</i>		92 695	92 694	99 230	116 696	109 764	109 764	141 809	147 715	153 747
<i>Water Supply Infrastructure</i>		109 816	108 195	131 027	144 029	167 781	167 781	170 665	171 344	192 040
<i>Sanitation Infrastructure</i>		49 035	71 020	71 614	63 890	69 586	69 586	67 763	84 854	81 926
<i>Solid Waste Infrastructure</i>		23 044	28 066	26 454	32 294	26 457	26 457	26 870	27 896	26 803
<i>Information and Communication Infrastructure</i>		–	–	–	–	–	–	(26)	(53)	(65)
Community Assets		56 339	91 288	91 534	71 349	103 146	103 146	104 168	102 269	100 474
Heritage Assets		260	260	260	260	260	260	260	260	260
Investment properties		27 041	26 951	26 901	26 855	26 845	26 845	26 795	26 745	26 695
Other Assets		33 109	51 813	53 580	33 840	54 897	54 897	63 647	67 182	69 589
Intangible Assets		210	209	1 316	4 301	839	839	471	364	260
Computer Equipment		8 234	8 765	8 152	7 628	7 254	7 254	7 849	6 411	5 079
Furniture and Office Equipment		6 027	6 157	4 766	4 469	4 004	4 004	4 202	3 664	3 197
Machinery and Equipment		10 626	9 065	8 595	13 165	10 335	10 335	11 734	11 389	10 535
Transport Assets		20 707	29 372	30 197	25 977	29 953	29 953	28 401	25 975	23 627
Land		57 920	–	–	58 965	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	620 470	644 794	665 907	723 156	739 251	739 251	808 503	828 585	845 556
EXPENDITURE OTHER ITEMS		49 265	43 361	42 163	66 214	62 225	62 225	53 020	53 165	54 943
Depreciation	7	31 128	26 686	25 613	29 194	27 987	27 987	25 081	24 599	23 922
Repairs and Maintenance by Asset Class	3	18 137	16 675	16 550	37 020	34 239	34 239	27 938	28 566	31 021
<i>Roads Infrastructure</i>		1 914	2 548	1 435	1 639	2 389	2 389	2 124	1 092	1 392
<i>Storm water Infrastructure</i>		–	–	45	3 298	3 182	3 182	650	695	740
<i>Electrical Infrastructure</i>		3 267	2 095	2 131	4 183	2 494	2 494	3 449	3 684	3 926
<i>Water Supply Infrastructure</i>		3 048	2 953	2 939	7 654	8 812	8 812	3 596	4 007	4 500
<i>Sanitation Infrastructure</i>		1 449	2 507	1 543	6 430	4 219	4 219	3 740	4 001	4 272
<i>Solid Waste Infrastructure</i>		–	967	452	4 385	3 493	3 493	213	226	239
<i>Information and Communication Infrastructure</i>		–	–	18	28	28	28	440	466	494
Infrastructure		9 678	11 070	8 563	27 617	24 617	24 617	14 212	14 171	15 564
<i>Community Facilities</i>		571	1 265	1 096	2 159	1 944	1 944	3 328	3 581	3 847
<i>Sport and Recreation Facilities</i>		–	67	118	192	193	193	1 120	907	1 032
Community Assets		571	1 332	1 214	2 351	2 137	2 137	4 448	4 488	4 879
<i>Revenue Generating</i>		–	564	202	–	–	–	124	131	139
<i>Non-revenue Generating</i>		–	–	–	–	–	–	–	–	–
Investment properties		–	564	202	–	–	–	124	131	139
<i>Operational Buildings</i>		1 737	816	428	785	1 185	1 185	1 206	1 278	1 355
<i>Housing</i>		–	–	–	–	–	–	500	530	562
Other Assets		1 737	816	428	785	1 185	1 185	1 706	1 808	1 916
<i>Licences and Rights</i>		51	–	–	94	94	94	–	–	–
Intangible Assets		51	–	–	94	94	94	–	–	–
Computer Equipment		–	89	18	95	107	107	80	85	90
Furniture and Office Equipment		48	0	487	906	996	996	419	447	474
Machinery and Equipment		910	698	1 201	364	295	295	982	1 044	1 111
Transport Assets		5 142	2 105	4 437	4 808	4 808	4 808	5 968	6 392	6 847
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		49 265	43 361	42 163	66 214	62 225	62 225	53 020	53 165	54 943
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		33.7%	6.5%	23.6%	54.3%	45.2%	45.2%	60.3%	60.8%	28.6%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		80.5%	12.8%	41.4%	164.0%	163.8%	163.8%	226.7%	110.5%	48.9%
<i>R&M as a % of PPE</i>		3.1%	2.7%	2.6%	5.3%	4.8%	4.8%	3.6%	3.6%	3.8%
<i>Renewal and upgrading and R&M as a % of PPE</i>		7.0%	3.0%	4.0%	12.0%	11.0%	11.0%	10.0%	7.0%	5.0%

WC026 Langeberg - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		20 031	20 272	20 499	21 096	21 096	21 096	22 783	24 606	26 575
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	831	841	850	875	875	875	945	1 020	1 102
<i>Minimum Service Level and Above sub-total</i>		20 862	21 112	21 349	21 971	21 971	21 971	23 728	25 626	27 677
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	6 601	6 680	6 755	6 950	6 950	6 950	7 506	8 106	8 755
No water supply		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		6 601	6 680	6 755	6 950	6 950	6 950	7 506	8 106	8 755
Total number of households	5	27 463	27 793	28 104	28 920	28 920	28 920	31 234	33 733	36 431
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		22 797	23 070	23 329	24 007	24 007	24 007	25 928	28 002	30 242
Flush toilet (with septic tank)		1 678	1 698	1 717	1 767	1 767	1 767	1 908	2 061	2 226
Chemical toilet		59	60	60	62	62	62	67	73	78
Pit toilet (ventilated)		66	66	67	69	69	69	75	81	87
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		24 599	24 894	25 173	25 905	25 905	25 905	27 978	30 216	32 633
Bucket toilet		683	691	699	719	719	719	777	839	906
Other toilet provisions (< min.service level)		1 270	1 285	1 300	1 338	1 338	1 338	1 445	1 560	1 685
No toilet provisions		911	921	932	959	959	959	1 036	1 118	1 208
<i>Below Minimum Service Level sub-total</i>		2 864	2 898	2 931	3 016	3 016	3 016	3 257	3 518	3 799
Total number of households	5	27 463	27 793	28 104	28 921	28 921	28 921	31 235	33 734	36 432
<u>Energy:</u>										
Electricity (at least min.service level)		10 157	10 279	10 394	10 696	10 696	10 696	12 193	13 900	15 846
Electricity - prepaid (min.service level)		15 710	15 899	16 077	16 545	16 545	16 545	18 861	21 501	24 512
<i>Minimum Service Level and Above sub-total</i>		25 867	26 178	26 471	27 240	27 240	27 240	31 054	35 402	40 358
Electricity (< min.service level)		1 375	1 392	1 407	1 448	1 448	1 448	1 651	1 882	2 145
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		221	223	226	233	233	233	265	302	344
<i>Below Minimum Service Level sub-total</i>		1 596	1 615	1 633	1 681	1 681	1 681	1 916	2 184	2 490
Total number of households	5	27 463	27 793	28 104	28 921	28 921	28 921	32 970	37 586	42 848
<u>Refuse:</u>										
Removed at least once a week		19 687	19 923	20 146	20 732	20 732	20 732	23 220	26 007	29 127
<i>Minimum Service Level and Above sub-total</i>		19 687	19 923	20 146	20 732	20 732	20 732	23 220	26 007	29 127
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		309	313	317	326	326	326	365	409	458
Using own refuse dump		5 779	5 848	5 914	6 086	6 086	6 086	6 816	7 634	8 550
Other rubbish disposal		588	595	602	619	619	619	694	777	870
No rubbish disposal		389	394	398	410	410	410	459	514	576
<i>Below Minimum Service Level sub-total</i>		7 066	7 150	7 230	7 441	7 441	7 441	8 334	9 334	10 454
Total number of households	5	26 753	27 074	27 377	28 173	28 173	28 173	31 554	35 340	39 581
<u>Households receiving Free Basic Service</u>	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>	8									
Water (6 kilolitres per indigent household per month)		249	194	182	639	639	639	677	718	762
Sanitation (free sanitation service to indigent households)		7 266	11 041	12 400	13 524	13 524	13 524	14 673	15 921	17 268
Electricity/other energy (50kwh per indigent household per month)		1 697	456	374	785	785	785	839	896	956
Refuse (removed once a week for indigent households)		5 705	8 716	6 737	9 020	9 020	9 020	10 192	11 517	12 995
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		14 918	20 407	19 693	23 968	23 968	23 968	26 382	29 052	31 981
<u>Highest level of free service provided per household</u>										
Property rates (R value threshold)		85 901	86 932	80 000	80 000	80 000	80 000	80 000	80 000	80 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		128	138	149	163	163	163	175	189	204
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		100	109	122	137	137	137	154	172	193
<u>Revenue cost of subsidised services provided (R'000)</u>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		10 343	11 127	10 382	8 693	8 693	8 693	10 734	11 646	12 636
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	6	10 343	11 127	10 382	8 693	8 693	8 693	10 734	11 646	12 636

WC026 Langeberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

W020 Langeberg - Supporting Table SAT Supporting Detail to Budgeted Financial Performance											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		50 298	53 813	56 904	61 555	61 555	61 555	61 555	68 107	73 896	80 177
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		10 343	11 127	10 382	8 693	8 693	8 693	8 693	10 734	11 646	12 636
Net Property Rates		39 954	42 686	46 521	52 863	52 863	52 863	52 863	57 373	62 250	67 541
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		305 618	338 088	337 881	372 439	372 439	372 439	372 439	424 538	428 025	454 315
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		1 697	456	374	785	785	785	785	839	896	956
Net Service charges - electricity revenue		303 921	337 632	337 507	371 654	371 654	371 654	371 654	423 700	427 129	453 359
Service charges - water revenue	6										
Total Service charges - water revenue		37 742	37 920	27 388	46 251	46 251	46 251	46 251	48 800	52 690	56 892
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		249	194	182	639	639	639	639	677	718	762
Net Service charges - water revenue		37 493	37 725	27 205	45 612	45 612	45 612	45 612	48 122	51 972	56 130
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		26 246	28 309	31 595	36 831	36 831	36 831	36 831	39 054	42 373	45 969
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		7 266	11 041	12 400	13 524	13 524	13 524	13 524	14 673	15 921	17 268
Net Service charges - sanitation revenue		18 979	17 268	19 194	23 307	23 307	23 307	23 307	24 380	26 452	28 701
Service charges - refuse revenue	6										
Total refuse removal revenue		20 122	21 872	21 892	28 140	28 140	28 140	28 140	33 007	37 069	41 613
Total landfill revenue		-	-	-	1 089	1 089	1 089	1 089	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		5 705	8 716	6 737	9 020	9 020	9 020	9 020	10 192	11 517	12 995
Net Service charges - refuse revenue		14 417	13 156	15 155	20 210	20 210	20 210	20 210	22 814	25 552	28 618
Other Revenue by source											
SALES OF GOODS AND RENDERING OF SERVICES											
Advertisements		-	-	-	-	4	4	4	2	2	2
Application Fees for Land Usage		-	422	733	-	-	-	-	-	-	-
Building Plan Approval		-	954	1 132	1 288	1 222	1 222	1 222	1 175	1 257	1 345
Building Plan Clause Levy		-	51	69	-	-	-	-	75	80	85
Cemetery and Burial		-	500	567	590	590	590	590	628	672	719
Cleaning and Removal		-	-	-	-	212	212	212	16	17	18
Development Charges		-	3 564	6 005	3 097	3 097	3 097	3 097	3 952	4 229	4 525
Entrance fees		-	-	-	598	598	598	598	366	392	419
Fire Services		-	151	84	-	107	107	107	75	81	86
Legal fees		-	-	-	(5)	(5)	(5)	(5)	(2)	(2)	(2)
Photocopies and Faxes		-	72	89	-	108	108	108	93	99	106
Re-connection fees		-	559	367	-	-	-	-	-	-	-
Removal of restrictions		-	-	-	-	397	397	397	42	44	48
Rendering of Services		-	3 972	2 958	-	-	-	-	-	-	-
Sale of Goods		-	-	-	-	237	237	237	-	-	-
Scrap, Waste & Other Goods		-	-	-	848	848	848	848	946	1 012	1 083
Sub-division and Consolidation fees		-	-	-	-	-	-	-	1 207	1 291	1 382
Tender documents		-	-	-	172	-	-	-	88	94	100
Town planning fees		-	-	-	930	930	930	930	-	-	-
Traffic Control		-	-	-	-	27	27	27	31	33	36
Valuation Services		-	136	156	317	317	317	317	163	174	186
OPERATIONAL REVENUE											
Administrative Handling Fees		-	-	-	-	208	208	208	155	166	178
Breakages and Losses Recovered		-	-	-	-	8	8	8	-	-	-
Commission		-	211	239	319	319	319	319	278	298	319
Discounts and Early Settlements		-	-	-	-	13	13	13	12	13	13
Incidental Cash Surpluses		-	-	-	-	52	52	52	20	21	23
Insurance Refund		-	2 248	1 316	3 625	3 625	3 625	3 625	1 748	1 870	2 001
Inventory write-off reversals		-	-	-	-	167	167	167	-	-	-
Merchandising, Jobbing and Contracts		-	-	-	-	56	56	56	65	70	75
Profit/(Loss) on Fair Value Adjustments		-	2	4	-	-	-	-	-	-	-
Registration Fees		-	-	-	388	388	388	388	342	366	392
Request for Information		-	-	-	-	17	17	17	3	3	3
Staff Recoveries		-	105	61	-	60	60	60	81	87	93
Other revenue		26 879	16 754	7 145	1 449	-	-	-	-	-	-
Connection fees		-	2 919	4 046	-	-	-	-	-	-	-
Total 'Other' Revenue	1	26 879	32 618	24 971	13 616	13 602	13 602	13 602	11 559	12 369	13 235

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	94 719	100 558	106 602	140 710	131 182	131 182	131 182	137 622	146 636	155 804
Pension and UIF Contributions		16 783	–	–	23 467	22 293	22 293	22 293	25 503	27 174	28 873
Medical Aid Contributions		4 470	5 126	5 521	6 268	5 994	5 994	5 994	6 159	6 563	6 974
Overtime		5 644	6 480	7 282	8 019	7 598	7 598	7 598	6 424	6 845	7 273
Performance Bonus		7 590	7 941	8 558	369	514	514	514	11 486	12 239	13 004
Motor Vehicle Allowance		4 165	10 606	10 196	6 633	5 933	5 933	5 933	6 985	7 442	7 908
Cellphone Allowance		–	–	–	798	819	819	819	958	1 021	1 085
Housing Allowances		1 636	1 685	1 710	1 858	1 884	1 884	1 884	1 599	1 704	1 811
Other benefits and allowances		6 147	19 471	20 651	4 896	4 639	4 639	4 639	5 079	5 412	5 750
Payments in lieu of leave		3 707	3 717	6 359	–	–	–	–	1 575	1 403	1 613
Long service awards		808	829	825	871	871	871	871	502	388	260
Post-retirement benefit obligations		2 461	2 434	2 265	7 310	7 299	7 299	7 299	5 634	5 803	6 001
sub-total	5	148 130	158 847	169 968	201 199	189 027	189 027	189 027	209 526	222 629	236 356
<u>Less: Employees costs capitalised to PPE</u>											
		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	148 130	158 847	169 968	201 199	189 027	189 027	189 027	209 526	222 629	236 356
Contributions recognised - capital											
		–	–	–	–	–	–	–	–	–	–
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		30 620	26 403	25 546	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Lease amortisation		–	–	–	–	–	–	–	–	–	–
Capital asset impairment		508	283	67	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE		–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	10	31 128	26 686	25 613	29 194	27 987	27 987	27 987	25 081	24 599	23 922
Bulk purchases											
Electricity Bulk Purchases		238 435	267 478	263 452	285 401	285 401	285 401	285 401	324 787	342 325	360 811
Water Bulk Purchases		3 597	3 257	2 743	4 461	4 461	4 461	4 461	4 461	4 774	5 108
Total bulk purchases	1	242 032	270 736	266 195	289 863	289 863	289 863	289 863	329 248	347 099	365 918
Transfers and grants											
Cash transfers and grants		749	1 507	1 820	7 983	8 270	8 270	8 270	2 979	3 588	2 916
Non-cash transfers and grants		–	–	–	–	–	–	–	125	131	137
Total transfers and grants	1	749	1 507	1 820	7 983	8 270	8 270	8 270	3 104	3 719	3 053
Contracted services											
Consultants and Professional Services											
Accounting and Auditing		–	–	–	4 122	4 573	4 573	4 573	–	–	–
Business and financial management		–	6 389	7 149	2 666	2 407	2 407	2 407	–	–	–
Business and Advisory		–	–	–	–	–	–	–	10 344	8 291	4 338
Human Resources		–	–	–	735	735	735	735	–	–	–
Infrastructure and Planning		–	–	–	–	–	–	–	994	524	555
Laboratory Services		–	–	–	–	–	–	–	694	745	801
Legal cost		–	–	963	1 954	6 105	6 105	6 105	2 322	2 461	2 609
Project management		–	–	–	11 680	17 373	17 373	17 373	–	–	–
Town Planner		–	–	–	775	739	739	739	–	–	–
Valuer and Assessors		–	–	–	486	986	986	986	–	–	–
Contractors											
Artists and Performers		–	–	–	–	–	–	–	181	234	251
Building		–	–	–	–	–	–	–	20 490	35 130	25 770
Catering services		–	–	–	474	474	474	474	139	147	156
Chipping		–	–	–	–	–	–	–	628	666	706
Electrical services		–	–	–	2 765	3 325	3 325	3 325	2 475	2 648	2 824
Employee wellness		–	–	–	1 211	1 211	1 211	1 211	–	–	–
Event Promoters		–	–	–	–	–	–	–	403	421	442
Gardening services		–	–	–	750	750	750	750	–	–	–
Grading of sports fields		–	–	–	107	157	157	157	–	–	–
Inspection fees		–	–	–	–	–	–	–	190	210	215
Maintenance projects		–	6 734	7 645	5 198	5 562	5 562	5 562	14 399	14 042	15 430
Management of Informal settlements		–	–	–	–	–	–	–	20	21	22
Medical services		–	–	–	–	–	–	–	130	138	146
Other contracted services		9 997	4 119	4 917	3 780	3 511	3 511	3 511	–	–	–
Pest Control and Fumigation		–	–	–	–	–	–	–	267	283	300
Photographer		–	–	–	–	–	–	–	40	40	40
Plants, flowers and other decorations		–	–	–	–	–	–	–	4	44	50
Prepaid Electricity Vendors		–	–	–	–	–	–	–	3 744	3 969	4 207
Restoration and preservation of assets		–	851	915	–	–	–	–	–	–	–
Security services		–	–	–	–	–	–	–	30	30	30
Sewerage services		–	–	472	1 144	1 320	1 320	1 320	–	–	–
Stage and Sound crew		–	–	–	–	–	–	–	10	27	30
Traffic and street lights		–	–	–	8	8	8	8	–	–	–
Transportation		–	–	–	–	–	–	–	995	1 065	1 139
Outsourced Services											
Burial services		–	–	–	268	268	268	268	398	421	447
Business and Advisory		–	–	–	–	–	–	–	1 758	5 217	1 380
Cleaning services		–	–	1 053	2 757	2 557	2 557	2 557	–	–	–
Clearing and Grass Cutting Services		–	–	726	426	126	126	126	–	–	–
Litter Picking and Street Cleaning		–	–	–	–	–	–	–	267	283	300
Personnel and Labour		–	–	–	–	–	–	–	3 937	2 018	2 139
Researcher		–	–	–	–	–	–	–	90	95	101
Security services		–	84	279	223	672	672	672	2 478	2 627	2 784
Traffic fines management		–	–	–	50	50	50	50	–	–	–
Translators, Scribes and editors		–	–	–	–	–	–	–	36	38	40
Transport services		–	–	–	282	285	285	285	50	66	71
sub-total	1	9 997	18 177	24 120	41 861	53 194	53 194	53 194	67 512	81 901	67 324
Allocations to organs of state:											
Electricity		–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total contracted services		9 997	18 177	24 120	41 861	53 194	53 194	53 194	67 512	81 901	67 324

Other Expenditure By Type											
Advertising, Publicity and Marketing		912	1 049	1 322	–	–	–	–	2 216	2 310	2 496
Audit fees		2 560	2 857	3 427	2 000	7 506	7 506	7 506	4 000	4 500	5 000
Bad debts Written off		27 609	23 282	9 100	–	8 746	8 746	8 746	5 831	6 003	6 417
Bank Charges, Facility and Card Fees		753	878	933	–	–	–	–	0	0	0
Bursaries (Employees)		54	119	95	139	139	139	139	200	212	225
Cleaning Services		–	1	8	–	–	–	–	147	156	165
Collection costs		1 475	–	–	4 001	3 970	3 970	3 970	–	–	–
Commission		–	2 586	3 197	–	–	–	–	–	–	–
Communication		–	2 564	1 905	–	–	–	–	3 787	4 013	4 252
Consultant fees		–	–	–	2 560	2 058	2 058	2 058	–	–	–
Contributions to 'other' provisions		–	48	476	800	1 194	1 194	1 194	–	–	–
Copy right fees		–	–	37	–	–	–	–	–	–	–
Cost relating to the Sale of Houses		–	8	82	–	–	–	–	–	–	–
Courier and Delivery fees		–	5	7	–	–	–	–	7	7	8
Drivers Licences and Permits		–	–	–	–	–	–	–	8	8	8
Entertainment		–	188	45	276	276	276	276	8	10	12
Eskom Connection fees		–	–	67	–	–	–	–	–	–	–
External computer services		1 782	3 357	2 564	7 327	9 263	9 263	9 263	6 732	7 028	7 342
Full Time Union Representative		–	114	151	124	124	124	124	180	191	202
General expenses	3	32 811	–	–	3 551	116	116	116	–	–	–
Hire Charges		–	1 112	987	–	–	–	–	1 127	1 195	1 266
Insurance		3 602	2 501	3 240	4 332	4 659	4 659	4 659	5 213	5 524	5 855
Inventory write-offs		14	1	305	416	416	416	416	–	–	–
Land Alienation Costs		–	–	–	1 070	1 500	1 500	1 500	2 070	2 194	2 326
Learnerships and Internships		–	–	–	584	565	565	565	–	–	–
Management Fee		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Licence and registrations		359	896	595	–	–	–	–	546	586	635
Operating leases		–	–	4	972	892	892	892	6	6	7
Other expenditure		–	–	335	611	658	658	658	–	–	–
Printing, Publications and Books		1 371	852	860	1 907	2 007	2 007	2 007	1 373	1 459	1 560
Professional Bodies, Membership and Subscription		1 654	1 690	1 916	1 772	2 212	2 212	2 212	2 576	2 730	2 894
Registration Fees - Seminars, Conferences, Workshops and Events		–	1 011	893	631	555	555	555	231	278	319
Remuneration to Ward Committees		–	489	657	–	–	–	–	720	763	809
Resettlement Cost		–	6	4	–	–	–	–	150	159	169
Road Worthy Test		–	–	–	–	–	–	–	24	25	27
Servitudes		–	–	93	–	–	–	–	–	–	–
Skills Development Fund Levy		1 376	1 339	1 461	1 675	1 675	1 675	1 675	1 222	1 302	1 384
System access and information fees		–	1	97	–	–	–	–	144	153	162
Transport provided as part of departmental activities		–	125	131	–	–	–	–	–	–	–
Travel Agency and Visa		–	–	–	–	–	–	–	1	1	1
Travel and subsistence		–	537	474	1 873	1 943	1 943	1 943	2 468	2 656	2 842
Unamortised Discount - Interest paid		128	92	74	–	–	–	–	–	–	–
Uniform and Protective Clothing		870	955	872	1 678	1 740	1 740	1 740	2 082	2 131	2 348
Vehicle Tracking		–	132	150	–	–	–	–	204	216	229
Wet fuel		6 565	6 425	7 017	8 400	8 400	8 400	8 400	8 919	9 510	10 138
Witness Fees		–	–	–	–	–	–	–	5	5	6
Workmen's Compensation Fund		–	–	–	1 486	1 486	1 486	1 486	1 330	1 370	1 411
Total 'Other' Expenditure	1	83 895	55 223	43 579	48 182	62 098	62 098	62 098	53 526	56 703	60 515
by Expenditure Item											
Employee related costs	8	–	905	318	11 925	7 775	7 775	7 775	–	–	–
Other materials		18 137	9 435	6 277	12 958	14 110	14 110	14 110	9 932	10 657	11 473
Contracted Services		–	6 224	8 719	10 703	11 052	11 052	11 052	17 999	17 901	19 541
Other Expenditure		–	112	1 236	1 434	1 301	1 301	1 301	7	7	8
Total Repairs and Maintenance Expenditure	9	18 137	16 675	16 550	37 020	34 239	34 239	34 239	27 938	28 566	31 021

WC026 Langeberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - FINANCIAL SERVICES	Vote 2 - EXECUTIVE & COUNCIL	Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Vote 4 - CORPORATE SERVICES	Vote 5 - ENGINEERING SERVICES	Vote 6 - COMMUNITY SERVICES	Total
R thousand	1							
Revenue By Source								
Property rates		57 373	–	–	–	–	–	57 373
Service charges - electricity revenue		–	–	–	–	423 700	–	423 700
Service charges - water revenue		–	–	–	–	48 122	–	48 122
Service charges - sanitation revenue		–	–	–	–	24 380	–	24 380
Service charges - refuse revenue		–	–	–	–	22 814	–	22 814
Rental of facilities and equipment		–	–	–	1 959	131	1 220	3 310
Interest earned - external investments		9 494	–	–	–	–	–	9 494
Interest earned - outstanding debtors		3 092	–	–	–	35	–	3 127
Dividends received		–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	3 827	76	116	4 019
Licences and permits		–	–	–	688	1	364	1 053
Agency services		–	–	–	5 231	–	–	5 231
Other revenue		42 364	5 174	4 216	–	37 186	29 879	118 819
Transfers and subsidies		2 316	85	2	518	7 463	1 175	11 559
Gains on disposal of PPE		7	7	607	224	515	132	1 492
Total Revenue (excluding capital transfers and contributions)		114 645	5 267	4 825	12 447	564 423	32 886	734 493
Expenditure By Type								
Employee related costs		26 085	5 499	10 085	34 076	92 275	41 506	209 526
Remuneration of councillors		–	11 250	–	–	–	–	11 250
Debt impairment		812	–	–	5 134	3 026	–	8 972
Depreciation & asset impairment		158	137	1 596	1 766	18 972	2 452	25 081
Finance charges		–	–	–	1 003	2 119	149	3 270
Bulk purchases		–	–	–	–	329 248	–	329 248
Other materials		1 915	43	895	1 507	15 786	2 486	22 632
Contracted services		12 624	211	6 045	5 408	16 689	26 535	67 512
Transfers and subsidies		379	–	1 350	1 290	–	85	3 104
Other expenditure		7 865	744	6 795	16 290	18 507	3 324	53 526
Loss on disposal of PPE		–	–	–	–	–	–	–
Total Expenditure		49 840	17 884	26 767	66 474	496 622	76 536	734 121
Surplus/(Deficit)		64 805	(12 617)	(21 941)	(54 027)	67 801	(43 650)	372
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	8 696	–	23 463	–	32 159
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		64 805	(12 617)	(13 245)	(54 027)	91 265	(43 650)	32 531

WC026 Langeberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand												
ASSETS												
Call investment deposits	2											
Call deposits		90 015	95 083	130 035	70 000	116 649	116 649	116 649	100 000	100 000	100 000	
Other current investments		—	—	—	—	—	—	—	—	—	—	
Total Call investment deposits		90 015	95 083	130 035	70 000	116 649	116 649	116 649	100 000	100 000	100 000	
Consumer debtors	2											
Consumer debtors		59 260	62 459	59 073	52 905	50 932	50 932	50 932	59 126	64 361	63 717	
Less: Provision for debt impairment		(15 044)	(14 699)	(17 704)	(17 328)	(16 806)	(16 806)	(16 806)	(22 748)	(25 843)	(22 955)	
Total Consumer debtors		44 216	47 760	41 369	35 577	34 126	34 126	34 126	36 379	38 518	40 762	
Debt impairment provision												
Balance at the beginning of the year		15 173	15 044	14 699	16 815	17 704	17 704	17 704	25 553	28 578	25 843	
Contributions to the provision		(129)	(345)	3 006	7 848	7 848	7 848	7 848	3 026	3 268	3 529	
Bad debts written off		—	—	—	(7 335)	(8 746)	(8 746)	(8 746)	(5 831)	(6 003)	(6 417)	
Balance at end of year		15 044	14 699	17 704	17 328	16 806	16 806	16 806	22 748	25 843	22 955	
Property, plant and equipment (PPE)	3											
PPE at cost/valuation (excl. finance leases)		776 063	822 013	863 981	992 636	965 311	965 311	965 311	1 059 645	1 104 326	1 145 219	
Leases recognised as PPE		—	—	—	—	—	—	—	—	—	—	
Less: Accumulated depreciation	2	183 104	204 640	226 551	300 655	253 866	253 866	253 866	278 529	302 971	326 740	
Total Property, plant and equipment (PPE)		592 959	617 374	637 430	691 980	711 446	711 446	711 446	781 115	801 355	818 479	
LIABILITIES												
Current liabilities - Borrowing	5											
Short term loans (other than bank overdraft)		—	—	—	—	—	—	—	—	—	—	
Current portion of long-term liabilities		4 242	5 056	4 517	3 684	3 021	3 021	3 021	3 021	3 021	3 021	
Total Current liabilities - Borrowing		4 242	5 056	4 517	3 684	3 021	3 021	3 021	3 021	3 021	3 021	
Trade and other payables	5											
Trade Payables		67 905	71 791	64 490	94 766	68 002	68 002	68 002	71 881	75 993	80 351	
Other creditors		—	—	—	—	—	—	—	—	—	—	
Unspent conditional transfers		8 918	3 760	14 329	—	943	943	943	684	684	684	
VAT		—	—	—	—	3 335	3 335	3 335	3 535	3 748	3 972	
Total Trade and other payables	2	76 823	75 551	78 819	94 766	72 281	72 281	72 281	76 101	80 425	85 007	
Non current liabilities - Borrowing	4											
Borrowing		21 947	17 926	13 466	29 710	21 106	21 106	21 106	45 193	42 193	39 193	
Finance leases (including PPP asset element)		—	—	—	1 130	686	686	686	727	770	817	
Total Non current liabilities - Borrowing		21 947	17 926	13 466	30 840	21 791	21 791	21 791	45 920	42 964	40 010	
Provisions - non-current												
Retirement benefits		49 758	50 185	51 085	79 526	51 534	51 534	51 534	52 049	52 570	53 095	
List other major provision items												
Long service awards		8 314	8 680	9 111	—	9 191	9 191	9 191	9 283	9 375	9 469	
Refuse landfill site rehabilitation		48 325	53 762	54 182	45 828	55 562	55 562	55 562	56 118	56 679	57 246	
Total Provisions - non-current		106 397	112 627	114 377	125 354	116 287	116 287	116 287	117 450	118 624	119 810	
CHANGES IN NET ASSETS												
Accumulated Surplus/(Deficit)	1											
Accumulated Surplus/(Deficit) - opening balance		471 578	516 325	598 315	602 754	533 568	533 568	533 568	617 268	657 720	681 524	
GRAP adjustments		—	748	—	—	—	—	—	—	—	—	
Restated balance		471 578	517 073	598 315	602 754	533 568	533 568	533 568	617 268	657 720	681 524	
Surplus/(Deficit)		52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104	
Appropriations to Reserves		(31 849)	(22 404)	(46 094)	(34 891)	6 277	6 277	6 277	(35 087)	(8 152)	(22 212)	
Transfers from Reserves		25 987	26 296	21 026	38 244	38 244	38 244	38 244	43 008	18 152	12 212	
Depreciation offsets		—	—	—	—	—	—	—	—	—	—	
Other adjustments		—	—	—	—	—	—	—	—	—	—	
Accumulated Surplus/(Deficit)			518 636	598 315	584 589	619 192	617 268	617 268	617 268	657 720	681 524	705 629
Reserves												
Capital replacement	35 245		31 353	56 421	28 000	56 421	56 421	56 421	50 000	40 000	50 000	
Road Reserve	—		—	—	—	—	—	—	—	—	—	
Valuation Roll Reserve		—	—	—	—	3 500	3 500	3 500	2 500	2 500	2 500	

[illegible]

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
To manage the municipality to deliver services in terms of the legislative requirements	An Efficient, effective, responsive and accountable administration	4.2		548 708	570 209	616 932	680 023	51 070	51 070	73 653	73 550	73 358
To broaden and improve the revenue base of the municipality	Sound financial management: adherence to all laws and regulations applicable to Local Government	5.2		–	–	–	–	36 703	36 703	17 887	22 434	19 881
To procure goods and services timely to all end user	Sound financial management: adherence to all laws and regulations applicable to Local Government	5.1		–	–	–	–	2 995	2 995	7 149	7 612	8 104
To align and review the performance of the municipality in achieving the strategic objectives of council	An Efficient, effective, responsive and accountable administration	4.3		–	–	–	–	35 030	35 030	15 339	16 322	17 330
To strive towards a clean, corrupt free and well-managed administration	An Efficient, effective, responsive and accountable administration	4.4		–	–	–	–	3 037	3 037	4 181	4 181	4 729
To promote social cohesion within the municipal service area	Effective stakeholder engagements: to promote civic education	6.2		–	–	–	–	16 536	16 536	17 579	19 043	18 999
To promote economic development in the municipal area	Local Economic Development: Create an enabling environment for economic growth and decent employment	3.1		–	–	–	–	3 744	3 744	4 490	2 811	2 072
To establish partnerships with role-players in the social development sector to improve cooperation, integration and utilisation of resources	Effective stakeholder engagements: to promote civic education	6.1		–	–	–	–	3 039	3 039	3 491	3 798	4 020
To facilitate and strengthen public participation towards deepen democracy	Effective stakeholder engagements: to promote civic education	6.3		–	–	–	–	57	57	3 720	3 946	4 186
To create and maintain a functional organisation that enables optimal performance by developing and retaining a skilled representative workforce	An Efficient, effective, responsive and accountable administration	4.1		–	–	–	–	3 596	3 596	4 659	5 241	5 241
To provide Traffic and Law Enforcement services within the Municipal area	An Efficient, effective, responsive and accountable administration	2.9		–	–	–	–	18 317	18 317	25 977	25 041	26 572
To contribute towards inter-governmental relationships with all spheres of government	An Efficient, effective, responsive and accountable administration	4.5		–	–	–	–	707	707	3 695	3 923	4 163
To provide and maintain the structural civil infrastructure of the Municipality	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.1		–	–	–	–	–	–	10 737	11 384	12 064
To provide and maintain the continuous supply of basic electricity	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.8		–	–	–	–	323 926	323 926	362 952	385 218	405 713
To provide and maintain the distribution of water in municipal area	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.6		–	–	–	–	39 128	39 128	33 227	35 210	37 509
To provide and maintain municipal roads and sidewalks	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.3		–	–	–	–	28 547	28 547	24 273	24 394	25 735
To provide and maintain storm water systems	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.4		–	–	–	–	3 198	3 198	4 354	4 628	4 915
To provide and maintain a waste management service	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.5		–	–	–	–	29 126	29 126	25 742	27 265	28 739
To provide and maintain sewerage services in the municipal area	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.7		–	–	–	–	22 914	22 914	21 844	23 644	25 088
To provide and maintain the mechanical assets of the Municipality	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.2		–	–	–	–	3 12	3 12	3 496	3 714	3 942
To provide and Maintain Recreational, Sporting and Community Facilities	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.11		–	–	–	–	31 809	31 809	32 894	34 567	36 672
To provide and maintain an acceptable standard of building activity	Housing: Effective approach to human settlement and improve living conditions of all households	1.2		–	–	–	–	23 936	23 936	27 214	42 264	33 335
To provide and maintain Firefighting- and Disaster Management services	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.10		–	–	–	–	6 114	6 114	6 767	8 021	7 601
To support the growth and development of the tourism sector	Local Economic Development: Create an enabling environment for economic growth and decent employment	3.3		–	–	–	–	383	383	–	–	–
Allocations to other priorities												
Total Expenditure			1	548 708	570 209	616 932	680 023	686 225	686 225	734 121	784 928	808 068

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check on expenditure balances

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
To manage the municipality to deliver services in terms of the legislative requirements	An Efficient, effective, responsive and accountable administration	4.2		74 395	52 431	44 889	4 485	3 376	3 376	7 040	3 500	3 500
To broaden and improve the revenue base of the municipality	Sound financial management: adherence to all laws and regulations applicable to Local Government	5.2		–	–	–	4 500	184	184	–	–	–
To procure goods and services timeously to the end user	Sound financial management: adherence to all laws and regulations applicable to Local Government	5.1		–	–	–	–	–	–	–	–	–
To align and review the performance of the municipality in achieving the strategic objectives of council	An Efficient, effective, responsive and accountable administration	4.3		–	–	–	–	–	–	–	–	–
To strive towards a clean, corrupt free and well-managed administration	An Efficient, effective, responsive and accountable administration	4.4		–	–	–	–	–	–	1 000	–	–
To promote social cohesion within the municipal service area	Effective stakeholder engagements: to promote civic education	6.2		–	–	–	–	–	–	9 196	2 174	3 044
To promote economic development in the municipal area	Local Economic Development: Create an enabling environment for economic growth and decent employment	3.1		–	–	–	–	–	–	–	–	–
To establish partnerships with role-players in the social development sector to improve cooperation, integration and utilisation of resources	Effective stakeholder engagements: to promote civic education	6.1		–	–	–	500	735	735	–	–	–
To facilitate and strengthen public participation towards deepen democracy	Effective stakeholder engagements: to promote civic education	6.3		–	–	–	–	–	–	–	–	–
To create and maintain a functional organisation that enables optimal performance by developing and retaining a skilled representative workforce	An Efficient, effective, responsive and accountable administration	4.1		–	–	–	–	–	–	–	–	–
To provide Traffic and Law Enforcement services within the Municipal area	An Efficient, effective, responsive and accountable administration	2.9		–	–	–	–	162	162	150	–	–
To contribute towards inter-governmental relationships with all spheres of government	An Efficient, effective, responsive and accountable administration	4.5		–	–	–	–	–	–	–	–	–
To provide and maintain the structural civil infrastructure of the Municipality	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.1		–	–	–	–	–	–	–	–	–
To provide and maintain the continuous supply of basic electricity	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.8		–	–	–	27 779	15 137	15 137	36 021	9 940	10 060
To provide and maintain the distribution of water in municipal area	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.6		–	–	–	10 150	12 715	12 715	2 500	1 300	21 289
To provide and maintain municipal roads and sidewalks	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.3		–	–	–	16 132	20 326	20 326	30 591	5 400	3 000
To provide and maintain storm water systems	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.4		–	–	–	–	–	–	–	–	–
To provide and maintain a waste management service	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.5		–	–	–	5 055	4 633	4 633	3 300	2 120	–
To provide and maintain sewerage services in the municipal area	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.7		–	–	–	–	302	302	1 120	20 127	–
To provide and maintain the mechanical assets of the Municipality	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.2		–	–	–	–	–	–	–	–	–
To provide and Maintain Recreational, Sporting and Community Facilities	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.11		–	–	–	9 010	15 376	15 376	3 060	–	–
To provide and maintain an acceptable standard of building activity	Housing: Effective approach to human settlement and improve living conditions of all households	1.2		–	–	–	10 500	28 229	28 229	–	–	–
To provide and maintain Firefighting- and Disaster Management services	Basic Service Delivery: Maintain the infrastructure to provide basic services to all citizens	2.10		–	–	–	–	156	156	356	120	–
Allocations to other priorities			3									
Total Capital Expenditure			1	74 395	52 431	44 889	88 111	101 331	101 331	94 334	44 681	40 893

check capital balances

[illegible][illegible]

[illegible][illegible]

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Development of a comprehensive LED Strategy	LED Strategy approved	1								
Establishment of a Langeberg Economic Development Agency	Agency established	1								
Development of a Tourism Strategy	Tourism Strategy approved by Council	1								
Institutional Development and Corporate Governance										
To manage the municipality to effectively deliver services										
Implement all Council decisions	% of due council decisions	1								
Institutional Development and Corporate Governance Good Governance										
To manage the municipality to effectively deliver services										
Develop an IT Disaster Recovery Site	IT Disaster Recovery Site	1								
Provision of a clean environment Social & Community Development										
To provide a compliant solid waste service and upgrade and maintain existing infrastructure										
Implementation of expanded public works programme	Number of temporary job opportunities created	220								
Social & Community Development										
To manage and implement social development programmes										
Promote entrepreneurial skills	Number of SMME's trained / monitored	20								
To plan, provide, develop and maintain facilities for all communities										
Development of an Youth Development Action Plan	Action Plan approved by Council	1								
Social & Community Development Growth & Economic Development										
To plan, provide, develop and maintain facilities for all communities To promote economic development within the municipal area										
Development of a Rural Development Strategy	Rural Development Strategy approved by Council	1								
Sound Financial Management										
Management of municipal revenue, expenditure and finance										
Ensure that capital expenditure is in line with budget and time frames	% of capital budget spent	1								
Ensure that operating expenditure is in line with budget and time frames	% of operating budget spent	1								
Ensuring that all procurement comply with the legal process	% compliance with supply chain management policy with the exception of approved deviations	1								
Social and Community Development										
To manage and implement social development programmes										
Create job opportunities through Implementing an expanded public works programme	Number of temporary job opportunities created		400							
Facilitate Ward Committee projects	Number of ward committee projects facilitated		12							
Promote public safety										
To ensure readiness for disaster crisis										
Review and submit the Disaster Management Plan for assessment by the District by end May annually	Plan reviewed		1							

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Institutional Development and Corporate governance	Total amount budgeted for the upgrade of the ICT Infrastructure spent % of budget spent on the purchasing of ICT equipment		100							
Management of the municipal IT systems										
Spend the total amount budgeted for the Upgrade of the ICT Infrastructure										
Spend the total amount budgeted for the purchasing of general ICT equipment										
Management of municipal revenue, expenditure and finance	100% of the Capital budget for Equipment spent		100%							
Spend the total amount budgeted for the purchase of equipment										
To manage use of, maintain and upgrade existing vehicle fleet	2 x 3 ton trucks purchased Number of Job opportunities created through the Expanded Public Works Programme (EPWP) % of budget spent % of budget spent % of budget spent		2							
Acquisiton of 3ton Trucks (Replacement CCD 14442 and CCD 13025)										
Local Economic Development: Promote an enabling environment for economic growth and decent employment										
To promote economic development within the municipal area										
Create job opportunities through the Expanded Public Works Programme (EPWP) by 30 June 2019				160	400	400	400	400	400	400
"A responsive and accountable administration"										
Management of the municipal IT systems										
90% spent of the total amount budgeted for ICT needs capital projects by June (Actual expenditure / by approved budget allocation)				79.16%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for capital equipment vote on items within different departments by June(Actual expenditure / by approved budget allocation)				109.26%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for Upgrading of ICT Infrastructure by June (Actual expenditure / by approved budget allocation)				99.52%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Sound Financial Management: Adherence to all laws and regulations applicable to LG	Final IDP submitted to Council Number of reports submitted to Council Number of reports submitted to Council Number of reports submitted to Council Top Layer SDBIP submitted to the Mayor within 14 days after the annual budget has been approved			1	1	1	1	1	1	1
Enhancing good management ,strategic support										
Submit the final IDP to Council by 31 May										
Submit the Mid-Year Performance Report in terms of Sect 72 of the MFMA to Council by 31 January										
Submit the Annual Report to Council by 31 January										
Submit the Oversight Report to Council by 31 March										
Submit the Top Layer SDBIP to the Mayor for approval within 14 days after the annual budget has been approved										
Corporate Services										
Good Governance										
To improve communication of all relevant stakeholders internal and external										

[illegible]

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Address all correspondence in a timely manner	% of all correspondence as recorded by Collaborator that were less than 60 days old	1								
To manage the municipality to effectively deliver services										
Complete all assignments from the Municipal Manager by due dates	Number of written warnings received from the Municipal Manager	0								
To review municipal governance processes as per the RBAP										
Ensuring that all procurement comply with the legal process	% compliance with supply chain management policy with the exception of approved deviations	100								
Resolve all audit issues	% of audit queries for which an action plan was submitted within 10 working days	1								
Institutional Development and Corporate Governance										
To improve the functioning of the workforce of the organisation										
Implement Transformation in organisation	% employment opportunities applied for appropriate equity appointments	75								
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number Of people	1								
To manage and maintain all municipal buildings										
Alterations / Upgrading of municipal offices	% Completed	100								
Institutional Development and Corporate Governance										
Good Governance										
To manage the municipality to effectively deliver services										
Implement all Council decisions	% of due council decisions	1								
Promote Public Safety										
To provide traffic and law enforcement services										
Purchasing of vehicles	% of capital budget spent	1								
Provision of a clean environment										
To provide a compliant solid waste service and upgrade and maintain existing infrastructure										
Acquisition of Land Stockwell	% of capital budget spent	1								
Sound Financial Management										
Management of municipal revenue, expenditure and finance										
Ensure that capital expenditure is in line with budget and time frames	% of capital budget spent	1								
Ensure that operating expenditure is in line with budget and time frames	% of operating budget spent	1								
Institutional Development and Corporate governance										
To improve the functioning of the workforce of the organisation										
% of the municipal budget spent on implementing its WSP by June 2016	100 % of the municipal budget spent on implementing its WSP by June 2016		95.0%							

[illegible][illegible]

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
90% spent of the total amount budgeted for the upgrading of the Traffic Offices by 30 June	% of budget spent			91.8%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Engineering Services										
Energy efficiency for a sustainable future										
To provide electricity supply, manage demand and maintain existing infrastructure										
Management of electrical provisioning system	% of electricity unaccounted for	7.5								
Electricity (at least min.service level)	Number of households	15200								
Development of an electricity maintenance plan	% completion	100								
Good Governance										
To manage the municipality to effectively deliver services										
Complete all assignments from the Municipal Manager by due dates	Number of written warnings received from the Municipal Manager	0								
Address all correspondence in a timely manner	% of all correspondence as recorded by Collaborator that were less than 60 days old	1								
To review municipal governance processes as per the RBAP										
Ensuring that all procurement comply with the legal process	% compliance with supply chain management policy with the exception of approved deviations	1								
Resolve all audit issues	% of audit queries for which an action plan was submitted within 10 working days	1								
Promote Public Safety										
Provision of a clean environment										
To ensure readiness for disaster crisis										
Annual review and submission of the Disaster Management Plan for assessment by the District by end May	Plan reviewed	1								
Provision of a clean environment										
To provide a compliant solid waste service and upgrade and maintain existing infrastructure										
Report quarterly on compliance with the National Waste Management Strategy	Number of reports	4								
Annual external audit of landfill site and recycling plant - Ashton by end February	Number of audits									
Development of Stockwell New Landfill Site	% of capital budget spent	1								
Provision of a safe and efficient road network										
To upgrade and maintain road infrastructure										
Reseal of prioritised roads	square meters resealed	60000								
Sound Financial Management										
Management of municipal revenue, expenditure and finance										
Ensure that capital expenditure is in line with budget and time frames	% of capital budget spent	1								
Ensure that operating expenditure is in line with budget and time frames	% of operating budget spent	1								
Sustainable civil engineering infrastructure services										
To provide all communities with sanitation services and maintain existing infrastructure										
Upgrade of existing sewerage network infrastructure	Number of projects	1								
Flush toilet (connected) to sewerage	Number of households	14410								
Flush toilet (with septic tank)	Number of households	194								

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
To provide quality water, manage demand and maintain existing infrastructure										
Limit unaccounted water	% of water unaccounted for	20								
Microbiological quality of water to comply with SANS standards	% of water quality	90								
Upgrading Waste Water Works Phase 3	% of capital budget spent	1								
Upgrading Water Treatment Works Ashton	% of capital budget spent	1								
Replacement and Repairs: Network	% of capital budget spent	1								
Provision of a clean environment										
To provide a compliant solid waste service and upgrade and maintain existing infrastructure										
Report quarterly on compliance with the National Waste Management Strategy	Number of reports submitted		4							
Increase tonnage of domestic waste recycled	Tonnage of domestic waste recycled		900							
Spend the total amount budgeted for Solid Waste Capital Projects	% of Cleansing Capital Budget Spent		100%							
Energy efficiency for sustainable future										
To provide electricity supply, manage demand and maintain existing infrastructure										
Limit unaccounted electricity to 7%	% of electricity unaccounted for		7.5%							
Spend the total amount budgeted for Electrical Engineering Capital Projects	% of Electrical Engineering Capital Budget spent		100.0%							
Construct a new Transfer Station Ashton by June 2016	New transfer station in Ashton constructed by June 2016		1							
Construct a new Transfer Station Bonnievale	New transfer station in Bonnievale constructed by June 2016		1							
Spend the total amount budgeted for new connections	100% of budget spent for new connections		100.0%							
Spend the total amount budgeted for the replacement of prepaid and bulk supply meters to reduce energy losses	100% of budget spent for the replacement of prepaid and bulk supply meters replaced (R400 000)		100.0%							
Spend the total amount budgeted for the replacement and repairs: street lights	100% of budget spent on the replacement and repairs of street lights (R1 500 000)		100.0%							
Spend the total amount budgeted for the replacement and repairs on the network	% of budget spent on the replacement and repairs on the network		100.0%							
Purchase metering testing equipment	Metering testing equipment purchased		1							
Sustainable civil engineering infrastructure services										
To provide quality water, manage demand and maintain existing infrastructure										
Achieve Blue Drop Status	Blue Drop Status achieved		50.0%							
Microbiological quality of water comply with SANS standards	% of water quality		90.0%							
Limit unaccounted water to 18%	% of water unaccounted for		18.0%							
Spend the total amount budgeted for Water Capital Projects	% of Water Capital Budget Spent		100.0%							
Spend the total amount budgeted for the upgrade of the storm water system Bonnievale Phase 1	% of budget spent for the upgrade of the storm water system in Bonnievale Phase 1 (R3 230 000)		100.0%							
Fence the water and sewerage installations	Water and sewerage installations fenced		1							

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

[illegible]

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Limit unaccounted electricity to less than 7.5% as at 30 June {(Number of Electricity units Purchased and/or Generated - Number of Electricity Units Sold (including Free Basic Electricity))/Number of Electricity Units Purchased and/or Generated) x 100}	% unaccounted electricity			4.1%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
Limit unaccounted water to less than 15% as at 30 June {(Number of Kilo litres Water Purchased or Purified - Number of Kilo litres water Sold (including Free Basic water))/Number of Kilo litres Water Purchased or Purified) x 100}	% unaccounted water			14.5%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
To provide and maintain the municipal roads and sidewalks										
90% spent of the total amount budgeted for the Upgrading of Roads & Stormwater in Robertson by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for the Upgrading of roads CBD in Robertson by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent			101.6%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
To provide quality water, manage demand and maintain existing infrastructure										
95% of water samples comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS241 indicators/Number of water samples tested) x 100}	% of water samples compliant			100.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Report monthly on the implementation according to the reporting requirements on MIG funds spending during the financial year	Number of reports submitted			12	12	12	12	12	12	12
90% spent of the total amount budgeted for the Water Testing Equipment by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent			89.1%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for the Installation of Bulk Services - Water Infrastructure by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent			89.9%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for the Installation of Bulk Services by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% of budget spent			89.9%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
To provide communities with sanitation services and maintain existing infrastructure										
80% of effluent samples comply with permit values {(Number of effluent samples that comply with permit values/Number of effluent samples) x 100}	% of effluent samples compliant			82.2%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
Complete the upgrade of Waste Water Treatment Works in Montagu by 30 June	Upgrade completed			1	1	1	1			
90% spent of the total amount budgeted for the Upgrading of public drop off McGregor by 30 June 2019 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted to Purchase of Wheelie Bins by 30 June 2019 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
90% spent of the total amount budgeted to purchase the double axle high lifter compactor - Refuse Removal Truck by 30 June 2019 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for the installation of two boreholes at the Ashton waste disposal facility by 30 June 2019 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted to Purchase of New Front End Wheel Loader by 30 June 2019 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
To provide electricity supply, manage demand and maintain existing infrastructure										
Replace 150 pre-paid meters to reduce energy losses by 30 June	Number of pre-paid meters replaced			166	150	150	150	150	150	150
90% spent of the total amount budgeted for the replacement Safety Test Equipment by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent			89.1%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for the replacement and repair of street lights by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent			84.4%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for the replacement and repair of Electricity network by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent			77.9%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90% spent of the total amount budgeted for the New Connections by 30 June {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent			87.2%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Upgrade 11kV cable Feeder from White Street Substation to Van Zyl Steet Hospital	% budget spent				100.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Reroute McGregor 11kV Line at McGregor Sportsfields 5	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Upgrade 11kV Line to Montagu Springs and Baden	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Upgrade Bonnievale Main Substation	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Upgrade McGregor/Boesmansrivier 11kV Line	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replace 66Kv Transformers at Robertson Mian Substation	Proof of purchase				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replace 11Kv Switchgear Ashton Main Substation	Proof of purchase				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replace 11Kv Oil Insulated Switchgear	Proof of purchase				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replace 11Kv Oil Insulated Switchgear 2	Proof of purchase				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replace 11Kv Oil Insulated Switchgear 3	Proof of purchase				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replace 66Kv Switchgear (Goudmyn Le Chasseur Substation)	Proof of purchase				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replace 11Kv Oil Switchgear	Proof of purchase				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Upgrade 11Kv Line to Poortjieskloof	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Install 11Kv Switchgear in Brinks Substation	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Upgrade Goedemoed 11Kv Line	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
McGregor Electrification	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Electrification of Kenana	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Upgrade 11 kV line to Buitekanstraat, Mc Gregor	% budget spent				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To set and maintain an acceptable standard of building activity										
Replace Vehicle	Proof of purchase			2.00	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Financial Services										
Good Governance										
To improve communication of all relevant stakeholders internal and external										
Address all correspondence in a timely manner	% of all correspondence as recorded by Collaborator that were less than 60 days old	1								
To manage the municipality to effectively deliver services										
Implement all Council decisions	% of due council decisions	1								
To review municipal governance processes as per the RBAP										
Maintain a clean audit opinion	% achieved	100								
Ensure proper performance and financial monitoring	Number of months during which performance assessments and reconciliation of departmental records of expenditure with finance records were done	10								
Ensuring that all procurement comply with the legal process	% compliance with supply chain management policy with the exception of approved deviations	1								
Resolve all audit issues	% of audit queries for which an action plan was submitted within 10 working days	1								
Sound Financial Management										
Management of municipal revenue, expenditure and finance										
Timeous submission of financial statements	Timeous submission of financial statements	1								
Review all legislative required budget implementation policies	Number of policies	7								
Financial viability measured in terms of the available cash to cover fixed operating expenditure	Cost coverage ((Available cash+ investments)/ Monthly fixed operating expenditure	1.7								
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations	Debt coverage ((Total operating revenue-operating grants received)/debt service payments due within the year)	31								
Financial viability measured in terms of the outstanding service debtors	Service debtors to revenue – (Total outstanding service debtors/ revenue received for services)	8.7								
Achievement of a payment percentage of at least 97%	Payment %	97								
Valuation of farms per usage	% completed	100								
Implementation and enforcement of the policy and by-laws overseen and monitored	Systems Act Section 99(a): Oversee and monitor the implementation and enforcement of the credit control and debt collection policy and by-laws enacted in terms of section 98	1								

[illegible][illegible]

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Maintain a clean audit opinion	Clean Audit Opinion		1							
Resolve all audit issues	% of audit queries for which an action plan was submitted		100.0%							
Social and Community Development										
To plan, provide, develop and maintain facilities for all communities										
Provide 6kl free basic water per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic water		6,000							
Provide free basic sanitation to indigent households in terms of the equitable share requirements	Number of HH receiving free basic sanitation		6,000							
Provide 50kwh free basic electricity per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic electricity		6,000							
Provide free basic refuse removal to indigent households in terms of the equitable share requirements	Number of HH receiving free basic refuse removals		6,000							
Energy efficiency for sustainable future										
To manage the municipality to effectively deliver services										
Number of formal households with access to the basic level of electricity	Number of formal households with access to electricity		17500							
Number of informal households with access to the basic level of electricity	Number of informal households with access to electricity		200							
Sustainable civil engineering infrastructure services										
To manage the municipality to effectively deliver services										
Number of formal households with access to the basic level of water	Number of formal households with access to water		14800							
Number of formal households with access to the basic level of sanitation	Number of formal households with access to sanitation		14,950							
Number of formal households with access to the basic level of refuse removal	Number of formal households with access to refuse removal		17500							
Number of informal households with access to the basic level of water	Number of informal households with access to water		400							
Number of informal households with access to the basic level of sanitation	Number of informal households with access to sanitation		400							
Number of informal households with access to the basic level of refuse removal	Number of informal households with access to refuse removal		200							
Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens										
To manage the municipality to effectively deliver services										
Number of formal residential properties that receive piped water that is connected to the municipal water infrastructure network and which are billed for water or have pre paid meters as at 30 June	Number of residential properties which are billed for water or have pre paid meters			13 093	15 000	15 000	15 000	15 000	15 000	15 000
Number of formal residential properties connected to the municipal electrical infrastructure network and which are billed for electricity or have pre paid meters as (Excluding Eskom areas) at 30 June	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)			16 858	17 000	17 000	17 000	17 000	17 000	17 000

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and which are billed for sanitation/sewerage as at 30 June	Number of residential properties which are billed for sanitation/sewerage			13 837	14 800	14 800	14 800	14 800	14 800	14 800
Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June	Number of residential properties which are billed for refuse removal			14 432	14 600	14 600	14 600	14 600	14 600	14 600
To plan, provide, develop and maintain facilities for all communities										
Provide free basic water to indigent households as at 30 June	Number of indigent households receiving free basic water			6 794	5 000	5 000	5 000	5 000	5 000	5 000
Provide free basic electricity to indigent households as at 30 June	Number of indigent households receiving free basic electricity			6 977	5 000	5 000	5 000	5 000	5 000	5 000
Provide free basic sanitation to indigent households as at 30 June	Number of indigent households receiving free basic sanitation services			6 929	5 000	5 000	5 000	5 000	5 000	5 000
Provide free basic refuse removal to indigent households as at 30 June	Number of indigent households receiving free basic refuse removal services			6 940	5 000	5 000	5 000	5 000	5 000	5 000
Sound Financial Management: Adherence to all laws and regulations applicable to LG										
Management of municipal revenue, expenditure and finance										
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% of debt coverage			3.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Financial viability measured in terms of the outstanding service debtors as at 30 June (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors			6.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash			3.0	2.2	2.2	2.2	2.2	2.2	2.2
Submit the final annual budget to Council by 31 May	Final budget submitted to council			1	1	1	1	1	1	1
Submit monthly reports in terms of Section 71 of the MFMA to Council	Number of reports submitted to Council			12	12	12	12	12	12	12
Achieve a debtor payment percentage of 98% ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved			100.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
"A responsive and accountable administration"										
Management of municipal revenue, expenditure and finance										
ERP system	% of budget spent							90.0%	90.0%	90.0%
New vehicle meter reader	% of budget spent				100.0%	100.0%	100.0%			
Security Equipment Cashiers	% of budget spent				100.0%	100.0%	100.0%			

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

[illegible]

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
To manage use of, maintain and upgrade existing vehicle fleet	Number of vehicles purchased			100.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90 % spent on purchasing of a vehicle by 30 June{(Total actual expenditure for the project/Total amount budgeted for the project)x100}										
To manage the municipality to effectively deliver services	Number of fire risk assessments completed (1 per town)			1	1	1	1	1	1	1
Fire risk assessment completed										
To ensure continuance of proper facilities to accommodate community needs	% of budget spent			100.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90 % spent on budget alloaction/grant funding received on the fencing of Community Halls by 30 June 2019{(Total actual expenditure for the project/Total amount budgeted for the project)x100}										
90 % spent on budgetfor the Installation of Safety Gates at Callie de Wet Robertson by 30 June 2019{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent			100.0%	90.0%	90.0%	90.0%			
To ensure continuance of proper sport facilities to accommodate community needs	Standards developed and implemented			1	1	1	1	1	1	1
Develop and implement maintenance standards for sport facilities and halls										
Maintainin the Sports Facility Committees and Forum for the Langeberg Area	Number of Sports Forum and Facility Committee meetings			3	3	3	3	3	3	3
90 % spent on the construction of the Nkqubela sport field by 30 June 2019{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent			26.8%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
To provide, maintain and develop cemeteries for all communities	Upgrade completed			108.9%						
Upgrade the road to the Zolani Cemetery by 30 June 2018										
To provide, maintain and develop community facilities for all communities	% of budget spent			100.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
90 % spent of the grant funding received for Libraries 30 June {(Total actual expenditure for the project/Total amount budgeted for the project)x100}										
To manage the municipality to effectively deliver services	Number of outreach programmes implemented (1 per town per month)			178	120	120	120	120	120	120
Outreach programmes for libraries implemented										
Development of New Park in Cogmanskloof	% of budget spent			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Manage nature reserves and nature areas according to management and maintenance plans	Nubmer of quarterly reports submitted			3	3	3	3	3	3	3
Complete cemetery study regarding land availability	Nubmer of quarterly reports submitted			1						
Upgrading of the Cloak Rooms at the King Edward	% of budget spent			100%	100%	100%	100%	100%	100%	100%
Upgrading of Fire Brigade Facilities in Ashton	% of budget spent									
Meet with informal settlement committees	Number of quarterly informal settlement committee meetings			6	6	6	6	6	6	6

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

[illegible]

WC026 Langeberg - Supporting Table SA8 Performance indicators and benchmarks

WCu26 Langeberg - Supporting Table SA8 Performance Indicators and benchmarks											
Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<u>Borrowing Management</u>											
Credit Rating		-	-	-	-	-	-	-			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.9%	2.9%	2.7%	2.6%	1.9%	1.9%	1.9%	0.9%	1.0%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.3%	3.3%	3.3%	3.2%	2.3%	2.3%	2.3%	1.0%	1.2%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	35.2%	18.8%	18.8%	18.8%	43.6%	0.2%	0.4%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	62.3%	57.2%	23.9%	110.1%	34.6%	34.6%	34.6%	83.5%	95.5%	72.7%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.5	2.0	1.8	1.6	1.6	1.6	1.6	1.5	1.4	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	2.0	1.8	1.6	1.6	1.6	1.6	1.5	1.4	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	1.0	1.2	0.6	1.0	1.0	1.0	0.9	0.8	0.9
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		93.7%	94.7%	100.0%	98.0%	97.3%	97.3%	97.3%	97.8%	97.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		93.7%	94.7%	100.0%	98.0%	98.0%	98.0%	98.0%	97.8%	97.8%	97.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9.3%	9.4%	8.6%	10.7%	8.3%	8.3%	8.3%	7.7%	7.7%	7.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments		65.9%	62.4%	43.2%	116.3%	57.1%	57.1%	57.1%	63.8%	70.2%	62.9%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	20 204	18 789	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.6%	5.9%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	947	605	837	837	837	837	837	837	837	837
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	12.3%	8.2%	14.5%	14.5%	14.5%	14.5%	14.5%	14.5%	14.5%	14.5%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.7%	25.5%	28.1%	30.3%	28.3%	28.3%	28.3%	28.5%	28.8%	29.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.1%	27.0%	29.8%	32.0%	29.9%	29.9%		30.1%	30.4%	30.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.3%	2.7%	2.7%	5.6%	5.1%	5.1%		3.8%	3.7%	3.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.7%	6.2%	6.1%	6.4%	5.9%	5.9%	5.9%	3.9%	3.8%	3.5%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	36.0	32.1	33.4	47.4	47.4	47.4	35.8	37.5	36.6	39.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.2%	12.8%	11.5%	13.6%	9.9%	9.9%	9.9%	9.0%	9.3%	9.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.7	2.8	3.4	1.6	2.4	2.4	2.4	2.0	1.8	2.1

WC026 Langeberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Table 2: Longevity - Supporting Table SAS Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			81 271	80 121	97 724	118 438	119 859	132 127	145 649	148 562	151 533	154 564
Females aged 5 - 14			12 633	-	8 856	10 733	10 862	11 974	13 199	13 463	13 732	14 007
Males aged 5 - 14			12 730	-	9 116	11 048	11 181	12 325	13 587	13 858	14 136	14 418
Females aged 15 - 34			17 577	-	16 020	19 416	19 649	21 660	23 876	24 354	24 841	25 338
Males aged 15 - 34			16 127	-	16 133	19 553	19 787	21 812	24 045	24 526	25 016	25 517
Unemployment			3 644	-	4 432	5 371	5 436	5 992	6 606	6 738	6 872	7 010
Monthly household income (no. of households)												
No income			16 047	-	33 178	40 211	40 693	44 858	49 449	50 438	51 447	52 476
R1 - R1 600			18 381	-	35 158	42 610	43 122	47 535	52 400	53 448	54 517	55 607
R1 601 - R3 200			3 237	-	7 979	9 670	9 786	10 788	11 892	12 130	12 372	12 620
R3 201 - R6 400			2 140	-	3 980	4 824	4 882	5 381	5 932	6 050	6 171	6 295
R6 401 - R12 800			1 024	-	2 966	3 595	3 638	4 010	4 421	4 509	4 599	4 691
R12 801 - R25 600			283	-	1 814	2 189	2 225	2 453	2 704	2 758	2 813	2 869
R25 601 - R51 200			110	-	524	635	643	708	781	797	813	829
R52 201 - R102 400			75	-	137	166	168	185	204	208	212	217
R102 401 - R204 800			34	-	61	74	75	82	91	93	95	96
R204 801 - R409 600			14	-	58	70	71	78	86	88	90	92
R409 601 - R819 200			-	-	-	-	-	-	-	-	-	-
> R819 200			-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert description	2		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Household demographics (000)												
Number of people in municipal area			81 271	80 121	97 724	118 438	119 859	136 922	156 415	177 415	177 415	177 415
Number of poor people in municipal area			-	-	-	-	-	-	-	-	-	-
Number of households in municipal area			20 926	21 856	25 125	27 463	27 793	28 775	29 794	30 813	30 813	30 813
Number of poor households in municipal area			-	7 099	-	-	-	-	-	-	-	-
Definition of poor household (R per month)			-	-	-	-	-	-	-	-	-	-
Housing statistics												
Formal	3		19 440	21 025	23 102	25 196	25 499	26 353	27 236	28 115	28 115	28 115
Informal			942	765	2 023	2 267	2 294	2 422	2 558	2 698	2 698	2 698
Total number of households			20 382	21 790	25 125	27 463	27 793	28 775	29 794	30 813	30 813	30 813
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-	-	-
Dwellings provided by provincials			-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6		-	-	-	2.0%	6.6%	6.4%	6.4%	7.0%	7.0%	7.0%
Interest rate - borrowing			-	-	-	10.5%	10.8%	10.5%	10.5%	11.6%	11.6%	11.6%
Interest rate - investment			-	-	-	5.6%	6.1%	7.8%	7.8%	8.6%	8.6%	8.6%
Remuneration increases			-	-	-	7.0%	7.0%	7.8%	7.8%	8.6%	8.6%	8.6%
Consumption growth (electricity)			-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)			-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates												
Property /service charges	7		-	-	-	93.9%	97.3%	95.9%	95.9%	98.0%	98.0%	98.0%
Rental of facilities & equipment			-	-	-	93.9%	97.3%	95.9%	95.9%	98.0%	98.0%	98.0%
Interest - external investments			-	-	-	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors			-	-	-	93.9%	97.3%	95.9%	95.9%	98.0%	98.0%	98.0%
Revenue from agency services			-	-	-	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	20 031	20 272	20 499	21 096	21 096	21 096	22 783	24 606	26 575
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	831	841	850	875	875	875	945	1 020	1 102
		<i>Minimum Service Level and Above sub-total</i>	20 862	21 112	21 349	21 971	21 971	21 971	23 728	25 626	27 677
		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (< min.service level)	6 601	6 680	6 755	6 950	6 950	6 950	7 506	8 106	8 755
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	6 601	6 680	6 755	6 950	6 950	6 950	7 506	8 106	8 755
		Total number of households	27 463	27 793	28 104	28 920	28 920	28 920	31 234	33 733	36 431
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	22 797	23 070	23 329	24 007	24 007	24 007	25 928	28 002	30 242
		Flush toilet (with septic tank)	1 678	1 698	1 717	1 767	1 767	1 767	1 908	2 061	2 226
		Chemical toilet	59	60	60	62	62	62	67	73	78
		Pit toilet (ventilated)	66	66	67	69	69	69	75	81	87
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	24 599	24 894	25 173	25 905	25 905	25 905	27 978	30 216	32 633
		Bucket toilet	683	691	699	719	719	719	777	839	906
		Other toilet provisions (< min.service level)	1 270	1 285	1 300	1 338	1 338	1 338	1 445	1 560	1 685
		No toilet provisions	911	921	932	959	959	959	1 036	1 118	1 208
		<i>Below Minimum Service Level sub-total</i>	2 864	2 898	2 931	3 016	3 016	3 016	3 257	3 518	3 799
		Total number of households	27 463	27 793	28 104	28 921	28 921	28 921	31 235	33 734	36 432
		Energy:									
		Electricity (at least min.service level)	10 157	10 279	10 394	10 696	10 696	10 696	12 193	13 900	15 846
		Electricity - prepaid (min.service level)	15 710	15 899	16 077	16 545	16 545	16 545	18 861	21 501	24 512
		<i>Minimum Service Level and Above sub-total</i>	25 867	26 178	26 471	27 240	27 240	27 240	31 054	35 402	40 358
		Electricity (< min.service level)	1 375	1 392	1 407	1 448	1 448	1 448	1 651	1 882	2 145
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	221	223	226	233	233	233	265	302	344
		<i>Below Minimum Service Level sub-total</i>	1 596	1 615	1 633	1 681	1 681	1 681	1 916	2 184	2 490
		Total number of households	27 463	27 793	28 104	28 921	28 921	28 921	32 970	37 586	42 848
		Refuse:									
		Removed at least once a week	19 687	19 923	20 146	20 732	20 732	20 732	23 220	26 007	29 127
		<i>Minimum Service Level and Above sub-total</i>	19 687	19 923	20 146	20 732	20 732	20 732	23 220	26 007	29 127
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	309	313	317	326	326	326	365	409	458
		Using own refuse dump	5 779	5 848	5 914	6 086	6 086	6 086	6 816	7 634	8 550
		Other rubbish disposal	588	595	602	619	619	619	694	777	870
		No rubbish disposal	389	394	398	410	410	410	459	514	576
		<i>Below Minimum Service Level sub-total</i>	7 066	7 150	7 230	7 441	7 441	7 441	8 334	9 334	10 454
		Total number of households	26 793	27 074	27 377	28 173	28 173	28 173	31 954	35 340	39 581
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	20 031	20 272	20 499	21 096	21 096	21 096	22 783	24 606	26 575
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	831	841	850	875	875	875	945	1 020	1 102
		<i>Minimum Service Level and Above sub-total</i>	20 862	21 112	21 349	21 971	21 971	21 971	23 728	25 626	27 677
		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (< min.service level)	6 601	6 680	6 755	6 950	6 950	6 950	7 506	8 106	8 755
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	6 601	6 680	6 755	6 950	6 950	6 950	7 506	8 106	8 755
		Total number of households	27 463	27 793	28 104	28 920	28 920	28 920	31 234	33 733	36 431
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	22 797	23 070	23 329	24 007	24 007	24 007	25 928	28 002	30 242
		Flush toilet (with septic tank)	1 678	1 698	1 717	1 767	1 767	1 767	1 908	2 061	2 226
		Chemical toilet	59	60	60	62	62	62	67	73	78
		Pit toilet (ventilated)	66	66	67	69	69	69	75	81	87
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	24 599	24 894	25 173	25 905	25 905	25 905	27 978	30 216	32 633
		Bucket toilet	683	691	699	719	719	719	777	839	906
		Other toilet provisions (< min.service level)	1 270	1 285	1 300	1 338	1 338	1 338	1 445	1 560	1 685
		No toilet provisions	911	921	932	959	959	959	1 036	1 118	1 208
		<i>Below Minimum Service Level sub-total</i>	2 864	2 898	2 931	3 016	3 016	3 016	3 257	3 518	3 799
		Total number of households	27 463	27 793	28 104	28 921	28 921	28 921	31 235	33 734	36 432
		Energy:									
		Electricity (at least min.service level)	10 157	10 279	10 394	10 696	10 696	10 696	12 193	13 900	15 846
		Electricity - prepaid (min.service level)	15 710	15 899	16 077	16 545	16 545	16 545	18 861	21 501	24 512
		<i>Minimum Service Level and Above sub-total</i>	25 867	26 178	26 471	27 240	27 240	27 240	31 054	35 402	40 358
		Electricity (< min.service level)	1 375	1 392	1 407	1 448	1 448	1 448	1 651	1 882	2 145
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	221	223	226	233	233	233	265	302	344
		<i>Below Minimum Service Level sub-total</i>	1 596	1 615	1 633	1 681	1 681	1 681	1 916	2 184	2 490
		Total number of households	27 463	27 793	28 104	28 921	28 921	28 921	32 970	37 586	42 848
		Refuse:									
		Removed at least once a week	19 687	19 923	20 146	20 732	20 732	20 732	23 220	26 007	29 127
		<i>Minimum Service Level and Above sub-total</i>	19 687	19 923	20 146	20 732	20 732	20 732	23 220	26 007	29 127
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	309	313	317	326	326	326	365	409	458
		Using own refuse dump	5 779	5 848	5 914	6 086	6 086	6 086	6 816	7 634	8 550
		Other rubbish disposal	588	595	602	619	619	619	694	777	870
		No rubbish disposal	389	394	398	410	410	410	459	514	576
		<i>Below Minimum Service Level sub-total</i>	7 066	7 150	7 230	7 441	7 441	7 441	8 334	9 334	10 454
		Total number of households	26 793	27 074	27 377	28 173	28 173	28 173	31 954	35 340	39 581

WC026 Langeberg Supporting Table SA10 Funding measurement

2019/20 Medium Term Revenue & Expenditure Framework												
Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Funding measures												
Cash/equivalents at the year end - R000	18(1)b	1	103 088	115 105	149 135	81 469	119 174	119 174	119 174	112 731	108 275	127 774
Cash + investments at the year end less applications - R000	18(1)b	2	12 016	36 495	33 308	591	4 747	4 747	4 747	682	1 920	6 567
Cash year end/minimum employee/supplier payments	18(1)b	3	2.7	2.8	3.4	1.6	2.4	2.4	2.4	2.0	1.8	2.1
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	52 921	77 350	11 341	13 085	39 179	39 179	39 179	32 531	13 805	34 104
Service charge rev % change - macro CPI/X target exclusive	18(1)a(2)	5	N.A.	2.1%	(6.6%)	9.3%	(6.0%)	(6.0%)	(6.0%)	6.2%	(3.1%)	0.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	90.6%	92.5%	98.8%	96.6%	96.8%	96.8%	96.8%	96.9%	96.8%	96.8%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	0.5%	0.0%	0.0%	2.8%	1.9%	1.9%	1.9%	1.6%	1.2%	1.2%
Capital payments % of capital expenditure	18(1)c-19	8	97.3%	97.4%	103.8%	100.0%	96.9%	96.9%	96.9%	96.3%	96.2%	98.1%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	35.2%	18.8%	18.8%	18.8%	43.6%	0.2%	0.4%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	13.7%	(10.5%)	36.2%	(27.2%)	0.0%	0.0%	2.3%	6.6%	6.6%
Long term receivables % change - inc/(dec)	18(1)a	12	N.A.	(28.0%)	(21.8%)	21.4%	563.1%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(iv)	13	3.1%	2.7%	2.6%	5.3%	4.8%	4.8%	3.9%	3.6%	3.6%	3.8%
Asset renewal % of capital budget	20(1)(iv)	14	33.7%	6.5%	4.7%	14.9%	11.3%	11.3%	0.0%	22.7%	4.5%	0.0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (shouldful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current annual debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term annual debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% inc/total service charges (incl prop rates)	18(1)a		8.1%	(0.6%)	15.3%	0.0%	0.0%	0.0%	0.0%	12.2%	2.9%	6.9%
% inc Property Tax	18(1)a		6.8%	9.0%	13.6%	0.0%	0.0%	0.0%	0.0%	8.5%	8.5%	8.5%
% inc Service charges - electricity revenue	18(1)a		11.1%	(0.0%)	10.1%	0.0%	0.0%	0.0%	0.0%	14.0%	0.8%	6.1%
% inc Service charges - water revenue	18(1)a		0.6%	(27.5%)	67.7%	0.0%	0.0%	0.0%	0.0%	5.5%	6.0%	6.0%
% inc Service charges - sanitation revenue	18(1)a		(8.0%)	11.2%	21.4%	0.0%	0.0%	0.0%	0.0%	4.6%	8.5%	8.5%
% inc Service charges - refuse revenue	18(1)a		(8.7%)	15.2%	33.3%	0.0%	0.0%	0.0%	0.0%	12.9%	12.0%	12.0%
% inc in	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		414 764	448 467	445 584	513 645	513 645	513 645	513 645	576 389	593 355	634 348
Service charges	18(1)a		414 764	448 467	445 584	513 645	513 645	513 645	513 645	576 389	593 355	634 348
Property rates	18(1)a		39 554	42 686	46 521	52 863	52 863	52 863	52 863	57 573	62 250	67 541
Service charges - electricity revenue	18(1)a		303 921	337 632	337 507	371 654	371 654	371 654	371 654	423 700	427 129	453 359
Service charges - water revenue	18(1)a		37 493	37 725	27 205	45 612	45 612	45 612	45 612	48 122	51 972	56 130
Service charges - sanitation revenue	18(1)a		18 979	17 268	19 194	23 307	23 307	23 307	23 307	24 380	26 452	28 701
Service charges - refuse removal	18(1)a		14 417	13 156	15 155	20 210	20 210	20 210	20 210	22 814	25 552	28 618
Service charges - other	18(1)a		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18(1)a		2 627	2 714	2 888	4 748	4 748	4 748	4 748	3 310	3 542	3 799
Capital expenditure excluding capital grant funding	18(1)a		28 047	27 887	20 569	58 368	44 363	44 363	44 363	62 174	18 152	12 212
Cash receipts from ratepayers	18(1)a		427 416	464 050	478 658	533 327	529 758	529 758	529 758	585 681	603 748	646 452
Ratepayer & Other revenue	18(1)a		471 543	501 760	485 549	552 002	547 096	547 096	547 096	604 688	623 635	666 749
Change in consumer debtors (current and non-current)	18(1)a		2 996	6 686	(6 211)	18 776	3 034	3 034	3 034	(14 588)	3 454	3 665
Operating and Capital Grant Revenue	18(1)a		122 166	136 572	124 006	131 999	169 201	169 201	169 201	150 978	163 342	162 845
Capital expenditure - total	20(1)(iv)		74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Capital expenditure - renewal	20(1)(iv)		25 046	3 427	2 110	13 109	11 442	11 442		21 438	2 000	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPH guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										83 283	86 812	93 496
DoRA capital grants total MFY										36 983	30 508	32 983
Provincial operating grants										30 712	46 022	36 366
Provincial capital grants										-	-	-
District Municipality grants										-	-	-
Total gazetted/districted national, provincial and district grants										150 978	163 342	162 845
Average annual collection rate (arrears inclusive)												
DoRA operating												
Equitable Share *										79 200	85 262	91 946
Local Government Financial Management Grant										1 550	1 550	1 550
Expanded Public Works Programme Integrated Grant for Municipalities										2 033	-	-
Neighbourhood Development Partnership Grant (Technical assistance)										600	-	-
										83 283	86 812	93 496
DoRA capital												
Municipal Infrastructure Grant										21 983	23 008	24 482
Integrated National Electrification Programme										5 000	5 000	5 000
Neighbourhood Development Partnership Grant (Capital)										10 000	2 500	3 501
										36 983	30 508	32 983
Trend												
Change in consumer debtors (current and non-current)			2 996	6 686	(6 211)	3 034	(14 588)	3 454	3 665	-	-	-
Total Operating Revenue												
Total Operating Expenditure			555 281	623 056	604 129	663 365	668 437	668 437	668 437	734 493	772 204	813 491
Operating Performance Surplus/(Deficit)			548 708	570 209	616 932	680 023	686 225	686 225	686 225	734 121	784 928	808 068
Cash and Cash Equivalents (30 June 2017)			6 573	52 847	(12 803)	(16 658)	(17 788)	(17 788)	(17 788)	372	(12 724)	5 424
Revenue												
% Increase in Total Operating Revenue			12.2%	(3.0%)	9.8%	0.8%	0.0%	0.0%	0.0%	9.9%	5.1%	5.3%
% Increase in Property Rates Revenue			6.8%	9.0%	13.6%	0.0%	0.0%	0.0%	0.0%	8.5%	8.5%	8.5%
% Increase in Electricity Revenue			11.1%	(0.0%)	10.1%	0.0%	0.0%	0.0%	0.0%	14.0%	0.8%	6.1%
% Increase in Property Rates & Services Charges			8.1%	(0.6%)	15.3%	0.0%	0.0%	0.0%	0.0%	12.2%	2.9%	6.9%
Expenditure												
% Increase in Total Operating Expenditure			3.9%	8.2%	10.2%	0.9%	0.0%	0.0%	0.0%	7.0%	6.9%	2.9%
% Increase in Employee Costs			7.2%	7.0%	18.4%	(6.0%)	0.0%	0.0%	0.0%	10.8%	6.3%	6.2%
% Increase in Electricity Bulk Purchases			12.2%	(1.5%)	8.3%	0.0%	0.0%	0.0%	0.0%	13.8%	5.4%	5.4%
Average Cost Per Budgeted Employee Position (Remuneration)				236883.9735	223355.8047					231264.8658		
Average Cost Per Councilor (Remuneration)				443584.2187	472682.6087					449135.6022		
R&M % of PPE			3.1%	2.7%	2.6%	5.3%	4.8%	4.8%		3.6%	3.6%	3.8%
Asset Renewal and R&M as a % of PPE			7.0%	3.0%	4.0%	12.0%	11.0%	11.0%		10.0%	7.0%	5.0%
Debt Impairment % of Total Billable Revenue			0.5%	0.0%	0.0%	2.8%	1.9%	1.9%	1.9%	1.6%	1.2%	1.2%
Capital Revenue												
Internally Funded & Other (R000)			28 047	26 496	20 569	38 244	36 451	36 451	36 451	35 067	18 152	12 212
Borrowing (R000)			-	1 391	-	20 124	7 912	7 912	7 912	27 088	-	-
Grant Funding and Other (R000)			46 348	24 543	24 319	29 743	56 968	56 968	56 968	32 159	26 529	28 681
Internally Generated funds % of Non Grant Funding			100.0%	95.0%	100.0%	65.5%	82.2%	82.2%	82.2%	56.4%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	5.0%	0.0%	34.5%	17.8%	17.8%	17.8%	43.6%	0.0%	0.0%
Grant Funding % of Total Funding			62.3%	46.8%	54.2%	33.8%	56.2%	56.2%	56.2%	34.1%	59.4%	70.1%
Capital Expenditure												
Total Capital Programme (R000)			74 395	52 431	44 889	88 111	101 331	101 331	101 331	94 334	44 681	40 893
Asset Renewal			25 046	3 427	10 611	47 882	45 832	45 832	45 832	58 850	27 181	11 097
Asset Renewal % of Total Capital Expenditure			33.7%	6.5%	23.6%	54.3%	45.2%	45.2%	45.2%	60.3%	60.8%	28.6%
Cash												
Cash Receipts % of Rate Payer & Other			90.6%	92.5%	98.6%	96.6%	96.8%	96.8%	96.8%	96.9%	96.8%	96.8%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Grants to Operating			2.9%	2.9%	2.7%	2.6%	1.9%	1.9%	1.9%	0.9%	1.0%	0.9%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	35.2%	18.8%	18.8%	18.8%	43.6%	0.2%	0.4%
Revenue												
Surplus/(Deficit)			12 016	36 495	33 308	591	4 747	4 747	4 747	682	1 920	6 567
Free Services												
Free Basic Services as a % of Equitable Share			26.0%	33.8%	30.1%	32.8%	32.8%	32.8%		33.3%	34.1%	34.8%
Free Services as a % of Operating Revenue (excl operational transfers)			2.2%	2.2%	2.1%	1.5%	1.6%	1.6%		1.7%	1.8%	1.9%
High Level Outcome of Funding Compliance												
Total Operating Revenue			555 281	623 056	604 129	663 365	668 437	668 437	668 437	734 493	772 204	813 491
Total Operating Expenditure			548 708	570 209	616 932	680 023	686 225	686 225	686 225	734 121	784 928	808 068
Surplus/(Deficit) Budgeted Operating Statement			6 573	52 847	(12 803)	(16 658)	(17 788)	(17 788)	(17 788)	372	(12 724)	5 424
Surplus/(Deficit) Considering Reserves and Cash Backing			12 016	36 495	33 308	591	4 747	4 747	4 747	682	1 920	6 567
MTREF Funded (1) / Unfunded (0)			1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

WC026 Langeberg - Supporting Table SA11 Property rates summary

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Valuation:	1	01/07/2015	01/07/2015	01/07/2015	01/07/2015					
Date of valuation:		Yes	Yes	01/07/2017	01/07/2018			01/07/2019		
Financial year valuation used	2	Yes	Yes	Yes	Yes					
Municipal by-laws s6 in place? (Y/N)		No	No	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)		No	No	No	No	No	No	No	No	No
Municipal partnership s38 used? (Y/N)	3	-	-	1	1	1	1	1	-	-
No. of assistant valuers (FTE)	3	-	-	1	1	1	1	1	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of external valuers (FTE)	4	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)		-	-	29	17			-		
Valuation appeal board established? (Y/N)	5	-	-	18 205	18 205	18 205	18 205	-	-	-
Implementation time of new valuation roll (mths)	5	-	-	232	232	232	232	232	-	-
No. of properties		-	-	-	-	-	-	-	-	-
No. of sectional title values		1	-	2	2	2	2	2	2	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers	8	-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%		-	-	2	2	2	2	2	2	-
Supplementary valuation	5	-	3	-	-	-	-	-	-	-
Public service infrastructure value (Rm)		-	-	410612	410612	410612	410612	-	-	-
Municipality owned property value (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions:		-	-	0	0	0	0	-	-	-
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	940	940	940	940	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	0	0	0	0	-	-	-
Total value used for rating (Rm)	5	14109	14164	14404	14404	14404	14404	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	14109	14164	14404	14404	14404	14404	-	-	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes							
Differential rates used? (Y/N)		No	No							
Limit on annual rate increase (s20)? (Y/N)		No	No							
Special rating area used? (Y/N)		No	No							
Phasing-in properties s21 (number)		No	No							
Rates policy accompanying budget? (Y/N)		Yes	Yes							
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	38577	46503	54145	54145	54145	54145	58295	61990	66552
Rate revenue expected to collect (R'000)	6	34719	41852	48730	48000	48000	48000	52465	55791	59896
Expected cash collection rate (%)	7	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)				-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)			404	440	440	440	440	475	513	554
Rebates, exemptions - bona fide farm. (R'000)				402	402	402	402	402	402	402
Rebates, exemptions - other (R'000)		9741	8599	9403	9403	9403	9403	10155	10967	11845
Phase-in reductions/discounts (R'000)				-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		10	9	10	10	10	10	11	12	13

[illegible]

[illegible]

WC026 Langeberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Property rates (rate in the Rand)	1								
Residential properties			0.004900	0.005200	0.005600	0.006000	0.006510	0.007063	0.007664
Residential properties - vacant land			0.004900	0.005200	0.005600	0.006000	0.006510	0.007063	0.007664
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.000900	0.001000	0.001100	0.001200	0.001302	0.001413	0.001533
Farm properties - not used			0.000900	0.001000	0.001100	0.001200	0.001302	0.001413	0.001533
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			0.007100	0.007500	0.008100	0.008900	0.009657	0.010477	0.011368
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0.007100	0.007500	0.008100	0.008900	0.009657	0.010477	0.011368
Municipal properties			0.004900	0.005200	0.005600	0.006000	0.006510	0.007063	0.007664
Public service infrastructure			0.007100	0.007500	0.008100	0.008900	0.009657	0.010477	0.011368
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			0.009000	0.001000	0.001100	0.001200	0.001302	0.001413	0.001533
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000.00	15 000.00	15 000.00	15 000.00	15 000.00	15 000.00	15 000.00
General residential rebate			4 289.00000	4 767.00000	5 203.00000	5 619.24000	6 068.77920	6 554.28154	7 078.62406
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			389.00000	404.00000	440.00000	475.20000	513.21600	554.27328	598.61514
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			360.00000	368.00000	402.00000	434.16000	468.89280	506.40422	546.91656
Other rebates or exemptions	2		5 301.00000	5 584.00000	4 200.00000	4 536.00000	4 898.88000	5 290.79040	5 714.05363
Water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)			63.580000	68.540000	72.770000	78.590000	84.877200	91.667376	99.000766
Service point - vacant land (Rands/month)			-	-	74.020000	79.950000	86.346000	93.253680	100.713974
Water usage - flat rate tariff (c/k)			-	-	-	-	-	-	-
Water usage - life line tariff	(describe structure)		4.850000	5.230000	5.640000	6.090000	6.577200	7.103376	7.671646
Water usage - Block 1 (c/kl)	(fill in thresholds)		2.100000	2.200000	2.300000	2.400000	2.592000	2.799360	3.023309
Water usage - Block 2 (c/kl)	(fill in thresholds)		4.780000	5.080000	5.400000	5.620000	6.069600	6.555168	7.079581
Water usage - Block 3 (c/kl)	(fill in thresholds)		4.850000	5.230000	5.640000	5.920000	6.393600	6.905088	7.457495
Water usage - Block 4 (c/kl)	(fill in thresholds)		4.930000	5.390000	5.900000	6.290000	6.793200	7.336656	7.923588
Other	2		-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)			127.700000	137.660000	149.361100	162.056794	175.021337	189.023044	204.144887
Service point - vacant land (Rands/month)			127.700000	137.660000	149.361100	162.056794	175.021337	189.023044	204.144887
Waste water - flat rate tariff (c/kl)			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)	(fill in structure)		-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)	(fill in structure)		-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)	(fill in structure)		-	-	-	-	-	-	-

Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-
Other	2		-	-	-	-	-	-
Electricity tariffs								
Domestic								
Basic charge/fixd fee (<i>Rands/month</i>)			145.170000	156.000000	158.995200	173.000000	186.840000	201.787200
Service point - vacant land (<i>Rands/month</i>)			145.170000	156.000000	158.995200	162.047908	175.011740	189.012680
FBE		(how is this targeted?)	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	50.000000	50.000000	50.000000	50.000000	50.000000	50.000000
Life-line tariff - prepaid		(describe structure)	50.000000	50.000000	50.000000	50.000000	50.000000	50.000000
Flat rate tariff - meter (<i>c/kwh</i>)			-	-	-	-	-	-
Flat rate tariff - prepaid(<i>c/kwh</i>)			-	-	-	-	-	-
Meter - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	79.190000	85.240000	84.999600	90.800000	98.064000	105.909120
Meter - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	94.940000	102.190000	104.000000	117.500000	126.900000	137.052000
Meter - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	124.420000	133.930000	144.300000	164.100000	177.228000	191.406240
Meter - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	134.790000	145.090000	157.000000	188.400000	203.472000	219.749760
Meter - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-
Prepaid - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	79.190000	85.240000	-	-	-	-
Prepaid - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	100.260000	107.920000	84.999600	111.100000	119.988000	129.587040
Prepaid - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	139.980000	150.670000	110.000000	158.700000	171.396000	185.107680
Prepaid - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	158.130000	170.210000	153.600000	175.800000	189.864000	205.053120
Prepaid - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	-	-	-	-	-	-
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge			-	-	-	-	-	-
Basic charge/fixd fee			100.140000	108.550000	121.577971	137.383107	153.869080	172.333370
80l bin - once a week			-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-

|WC026 Langeberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Exemptions, reductions and rebates <i>(Rands)</i>									
<i>[Insert lines as applicable]</i>			10 339	11 123	10 245	11 065	11 950	12 906	13 938
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds)	63.350000	67.380000	72.770000	78.590000	84.877200	91.667376	99.000766
		(fill in thresholds)	2.100000	2.200000	2.300000	2.400000	2.505600	2.615846	2.730944
		(fill in thresholds)	4.780000	5.080000	5.400000	5.620000	5.929100	6.255201	6.599237
		(fill in thresholds)	4.850000	5.230000	5.640000	5.920000	6.310720	6.727228	7.171225
		(fill in thresholds)	4.930000	5.390000	5.900000	6.260000	6.698200	7.213961	7.769436
		(fill in thresholds)	6.130000	6.800000	7.550000	8.080000	8.791040	9.564652	10.406341
		(fill in thresholds)	6.220000	6.990000	7.880000	8.510000	9.258880	10.073661	10.960144
		(fill in thresholds)	-	-	-	-	-	-	-
		(fill in thresholds)	-	-	-	-	-	-	-
		(fill in thresholds)	-	-	-	-	-	-	-
Waste water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in structure)	127.700000	137.660000	149.361100	162.056794	175.021337	189.023044	204.144887
		(fill in structure)	-	-	-	-	-	-	-
		(fill in structure)	-	-	-	-	-	-	-
		(fill in structure)	-	-	-	-	-	-	-
		(fill in structure)	-	-	-	-	-	-	-
		(fill in structure)	-	-	-	-	-	-	-
		(fill in structure)	-	-	-	-	-	-	-
		(fill in structure)	-	-	-	-	-	-	-
Electricity tariffs									
<i>Basic Amount</i>		(fill in thresholds)	145.170000	156.000000	158.995200	162.047908	175.011740	189.012680	204.133694
		(fill in thresholds)							
<i>Residential</i>		(fill in thresholds)							
<i>Meter - IBT Block 1 (c/kwh)</i>		(fill in thresholds)	79.190000	85.240000	84.999600	90.800000	98.064000	105.909120	114.381850
<i>Meter - IBT Block 2 (c/kwh)</i>		(fill in thresholds)	94.940000	102.190000	104.000000	117.500000	126.900000	137.052000	148.016160
<i>Meter - IBT Block 3 (c/kwh)</i>		(fill in thresholds)	124.420000	133.930000	144.300000	164.100000	177.228000	191.406240	206.718739
<i>Meter - IBT Block 4 (c/kwh)</i>		(fill in thresholds)	134.790000	145.090000	157.000000	188.400000	203.472000	219.749760	237.329741
<i>Meter - IBT Block 5 (c/kwh)</i>		(fill in thresholds)	-	-	-	-	-	-	-
<i>Prepaid - IBT Block 1 (c/kwh)</i>		(fill in thresholds)	79.190000	85.240000		-	-	-	-
<i>Prepaid - IBT Block 2 (c/kwh)</i>		(fill in thresholds)	100.260000	107.920000	84.999600	111.100000	119.988000	129.587040	139.954003
<i>Prepaid - IBT Block 3 (c/kwh)</i>		(fill in thresholds)	139.980000	150.670000	110.000000	158.700000	171.396000	185.107680	199.916294
<i>Prepaid - IBT Block 4 (c/kwh)</i>		(fill in thresholds)	158.130000	170.210000	153.600000	175.800000	189.864000	205.053120	221.457370
		(fill in thresholds)							

WC026 Langeberg - Supporting Table SA14 Household bills

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20 % incr.	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		253.17	268.67	289.33	310.00	310.00	310.00	8.5%	336.35	364.94	395.96
Electricity: Basic levy		145.17	156.26	156.00	173.00	173.00	173.00	8.0%	186.84	201.79	217.93
Electricity: Consumption		1 174.63	1 264.38	1 343.25	1 478.65	1 478.65	1 478.65	8.0%	1 596.94	1 724.70	1 862.67
Water: Basic levy		63.35	67.38	72.77	78.59	78.59	78.59	8.0%	84.88	91.67	99.00
Water: Consumption		128.37	147.39	147.00	153.78	153.78	153.78	8.0%	166.08	179.37	193.72
Sanitation		127.70	137.66	149.36	162.06	162.06	162.06	8.0%	175.02	189.03	204.15
Refuse removal		100.14	108.55	121.58	137.38	137.38	137.38	12.5%	154.55	173.87	195.61
Other		–	–	–	–	–	–	–	–	–	–
sub-total		1 992.53	2 150.29	2 279.29	2 493.46	2 493.46	2 493.46	8.3%	2 700.67	2 925.36	3 169.04
VAT on Services		243.51	263.43	278.59	327.52	327.52	327.52	–	354.65	384.06	415.96
Total large household bill:		2 236.04	2 413.72	2 557.88	2 820.98	2 820.98	2 820.98	8.3%	3 055.32	3 309.42	3 585.00
% increase/-decrease			7.9%	6.0%	10.3%	–	–		8.3%	8.3%	8.3%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		171.50	182.00	196.00	210.00	210.00	210.00	8.5%	227.85	247.22	268.23
Electricity: Basic levy		145.17	156.26	156.00	159.00	159.00	159.00	8.0%	171.72	185.46	200.29
Electricity: Consumption		549.24	550.09	570.95	616.75	616.75	616.75	8.0%	666.09	719.38	776.93
Water: Basic levy		63.35	67.38	72.77	78.59	78.59	78.59	8.0%	84.88	91.67	99.00
Water: Consumption		104.12	147.39	118.80	124.18	124.18	124.18	8.0%	134.11	144.84	156.43
Sanitation		127.70	137.66	149.36	162.06	162.06	162.06	8.0%	175.02	189.03	204.15
Refuse removal		100.14	108.55	121.58	137.38	137.38	137.38	12.5%	154.55	173.87	195.61
Other		–	–	–	–	–	–	–	–	–	–
sub-total		1 261.22	1 349.33	1 385.46	1 487.96	1 487.96	1 487.96	8.5%	1 614.23	1 751.46	1 900.64
VAT on Services		152.56	163.43	166.52	191.69	191.69	191.69	–	207.96	225.64	244.86
Total small household bill:		1 413.78	1 512.76	1 551.98	1 679.65	1 679.65	1 679.65	8.5%	1 822.19	1 977.10	2 145.50
% increase/-decrease			7.0%	2.6%	8.2%	–	–		8.5%	8.5%	8.5%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		89.83	95.33	102.67	110.00	112.00	112.00	10.0%	120.96	133.06	146.36
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		284.82	306.57	312.00	333.30	333.30	333.30	5.8%	352.76	373.22	394.87
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		67.90	73.22	78.96	85.26	85.26	85.26	8.0%	92.08	99.45	107.40
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		442.55	475.12	493.63	528.56	530.56	530.56	7.0%	565.80	605.72	648.63
VAT on Services		49.38	53.17	54.73	62.78	62.78	62.78	–	66.73	70.90	75.34
Total small household bill:		491.93	528.29	548.36	591.34	593.34	593.34	7.0%	632.53	676.62	723.97
% increase/-decrease			7.4%	3.8%	7.8%	0.3%	–		6.6%	7.0%	7.0%

WC026 Langeberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		121	123	127	125	125	125	125	125	125
Deposits - Bank		90 015	95 083	130 035	70 000	116 649	116 649	100 000	100 000	100 000
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	90 136	95 206	130 161	70 125	116 774	116 774	100 125	100 125	100 125
Consolidated total:		90 136	95 206	130 161	70 125	116 774	116 774	100 125	100 125	100 125

WC026 Langeberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Standard bank		74 Days	Call Investment Deposits	Yes	Fixed	7.35%			31/08/2018	35 000	522	(35 522)		0
Nedbank		81 Days	Call Investment Deposits	Yes	Fixed	7.55%			14/09/2018	35 000	586	(35 586)		0
Investec		84 Days	Call Investment Deposits	Yes	Fixed	7.54%			21/09/2018	21 614	607	(22 221)	-	0
Investec		84 Days	Call Investment Deposits	Yes	Fixed	7.69%			24/04/2019	-	-	-	35 000	35 000
Nedbank		81 Days	Call Investment Deposits	Yes	Fixed	7.95%			24/05/2019	-	-	-	35 000	35 000
Standard bank		84 Days	Call Investment Deposits	Yes	Fixed	7.95%			05/06/2019	-	-	-	29 875	29 875
ABSA Depositer Plus		31 Days	Money Market	Yes	Variable	7.65%				25 035	1 688	(26 722)	-	-
Sanlam		N/A	Shares	No	Variable	N/A			N/A	18	-	-	-	18
Other - Capevin Holdings Ltd		N/A	Shares	No	Variable	N/A			N/A	94	-	-	-	94
Other - KVV Holdings Ltd		N/A	Shares	No	Variable	N/A			N/A	13	-	-	-	13
														-
TOTAL INVESTMENTS AND INTEREST	1									116 774	3 403	(120 052)	99 875	100 000

WC026 Langeberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
<u>Parent municipality</u>										
Annuity and Bullet Loans		21 947	17 926	13 466	29 710	21 106	21 106	45 193	42 193	39 193
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	1 130	686	686	727	770	817
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	21 947	17 926	13 466	30 840	21 791	21 791	45 920	42 964	40 010
Total Borrowing	1	21 947	17 926	13 466	30 840	21 791	21 791	45 920	42 964	40 010

[illegible]

WC026 Langeberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		63 307	66 415	71 618	82 202	82 202	82 202	88 107	90 791	97 798
Local Government Equitable Share		57 378	60 461	65 384	73 093	73 093	73 093	79 200	85 262	91 946
Municipal Systems Improvement		115			–	–	–	–	–	–
Municipal Infrastructure Grant (MIG)		2 624	2 577	2 696	2 819	2 819	2 819	2 867	3 001	3 193
Financial Management Grant		1 450	1 475	1 550	1 550	1 550	1 550	1 550	1 550	1 550
EPWP Incentive		1 494	1 759	1 866	1 740	1 740	1 740	2 033	–	–
Integrated National Electrification Programme		246	143	123	3 000	3 000	3 000	652	652	652
Neighbourhood Development Prtnership Grant (Technical Assistance)		–	–	–	–	–	–	1 804	326	457
Municipal Disaster Recovery		–	–	–	–	–	–	–	–	–
Provincial Government:		12 652	46 406	30 465	19 554	25 631	25 631	30 712	46 022	36 366
Library Services-Replacement Funds		6 721	4 893	5 550	8 910	8 910	8 910	6 019	6 340	6 689
Community Library Services Grant		–	2 412	3 000	–	–	–	3 370	3 569	3 765
Municipal Maintenance and construction of Transport Infrastructure		120	100	–	145	145	145	124	142	142
Thusong Centre Operational Support		200	–	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		5 200	38 354	21 069	9 790	15 041	15 041	20 490	35 130	25 770
Human Settlements Development Grant (Title Deed Restoration)		–	–	–	–	845	845	–	–	–
Municipal Capacity Building Grant		–	–	–	–	–	–	–	–	–
WC Financial Management Capcity Building Grant		–	120	240	360	360	360	379	–	–
WC Financial Management Support Grant		50	220	330	330	330	330	330	–	–
Community Development Workers Grant		–	–	19	19	–	–	–	–	–
Fire Services Capacity Building Grant		–	–	–	–	–	–	–	841	–
Local Government Graduate Internship Grant		–	60	–	–	–	–	–	–	–
Housing Home Sanitation		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing Emergency Grant		–	–	–	–	–	–	–	–	–
Installation of Basic Services Grant		–	–	–	–	–	–	–	–	–
Job Creation		–	–	–	–	–	–	–	–	–
Masakhane		–	–	–	–	–	–	–	–	–
Training		362	247	257	–	–	–	–	–	–
District Municipality:		–	300	–	500	100	100	–	–	–
Project Assistance		–	–	–	500	–	–	–	–	–
CDWM - Tourism Route Development Project		–	–	–	–	100	100	–	–	–
CDWM - Cultural Events		–	300	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	75 959	113 120	102 083	102 256	107 933	107 933	118 819	136 813	134 164
Capital Transfers and Grants										
National Government:		21 323	19 484	20 132	18 793	18 793	18 793	32 159	26 529	28 681
Municipal Infrastructure Grant (MIG)		18 744	18 406	19 254	18 793	18 793	18 793	19 116	20 007	21 289
Integrated National Electrification Programme (Municipal Grant)		1 754	1 078	877	–	–	–	4 348	4 348	4 348
Neighbourhood Development Partnership Grant (Capital)		–	–	–	–	–	–	8 696	2 174	3 044
Municipal Systems Improvement		825	–	–	–	–	–	–	–	–
Provincial Government:		25 045	4 204	12 470	10 500	28 589	28 589	–	–	–
Library Services		2 589	504	20	–	–	–	–	–	–
Community Library Services Grant		–	3 700	–	–	–	–	–	–	–
Emergency Drought Relief		–	–	3 000	–	–	–	–	–	–
Acceleration of Housing Delivery		–	–	4 450	–	–	–	–	–	–
Fire Services Capacity Building Grant		–	–	800	–	–	–	–	–	–
Housing Home Sanitation		–	–	–	–	–	–	–	–	–
Installation of Basic Services Grant		–	–	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		22 456	–	–	10 500	28 589	28 589	–	–	–
Drought Relief		–	–	4 200	–	–	–	–	–	–
District Municipality:		–	–	500	–	500	500	–	–	–
Project Assistance		–	–	450	–	–	–	–	–	–
Construction of Boundary Walls at Sportsfields		–	–	–	–	500	500	–	–	–
Upgrade of Ablution Facilities at King Edward Sport Grounds		–	–	50	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	46 368	23 688	33 101	29 293	47 882	47 882	32 159	26 529	28 681
TOTAL RECEIPTS OF TRANSFERS & GRANTS		122 327	136 809	135 185	131 549	155 815	155 815	150 978	163 342	162 845

WC026 Langeberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		63 609	66 415	71 015	82 202	82 852	82 852	88 107	90 791	97 798
Local Government Equitable Share		57 378	60 461	65 384	73 093	73 093	73 093	79 200	85 262	91 946
Municipal Systems Improvement		115	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant (MIG)		2 624	2 577	2 092	2 819	3 469	3 469	2 867	3 001	3 193
Financial Management Grant		1 450	1 475	1 550	1 550	1 550	1 550	1 550	1 550	1 550
EPWP Incentive		1 542	1 759	1 866	1 740	1 740	1 740	2 033	–	–
Integrated National Electrification Programme		411	143	123	3 000	3 000	3 000	652	652	652
Neighbourhood Development Prtnership Grant (Technical Assistance)		–	–	–	–	–	–	1 804	326	457
Municipal Disaster Recovery		89	–	–	–	–	–	–	–	–
Provincial Government:		12 209	45 480	28 621	19 554	29 282	29 282	30 712	46 022	36 366
Library Services-Replacement Funds		6 204	4 893	5 550	8 910	8 910	8 910	6 019	6 340	6 689
Community Library Services Grant		–	2 412	3 000	–	–	–	3 370	3 569	3 765
Municipal Maintanance and construction of Transport Infrastructure		120	100	–	145	145	145	124	142	142
Thusong Centre Operational Support		105	95	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		5 084	37 248	19 240	9 790	15 484	15 484	20 490	35 130	25 770
Human Settlements Development Grant (Title Deed Restoration)		–	–	–	–	3 813	3 813	–	–	–
Municipal Capacity Building Grant		–	172	–	–	–	–	–	–	–
WC Financial Management Capcity Building Grant		–	60	60	360	600	600	379	–	–
WC Financial Management Support Grant		334	220	330	330	330	330	330	–	–
Community Development Workers Grant		–	–	19	19	–	–	–	–	–
Fire Services Capacity Building Grant		–	–	–	–	–	–	–	841	–
Local Government Graduate Internship Grant		–	–	–	–	–	–	–	–	–
Housing Home Sanitation		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing Emergency Grant		–	–	–	–	–	–	–	–	–
Installation of Basic Services Grant		–	–	–	–	–	–	–	–	–
Job Creation		–	–	128	–	–	–	–	–	–
Training		362	247	257	–	–	–	–	–	–
Masakhane		–	33	37	–	–	–	–	–	–
District Municipality:		–	174	226	500	100	100	–	–	–
Project Assistance		–	–	9	500	–	–	–	–	–
CDWM - Tourism Route Development Project		–	–	–	–	100	100	–	–	–
CDWM - Cultural Events		–	174	88	–	–	–	–	–	–
Route 62 Projects		–	–	1	–	–	–	–	–	–
Pre-paid water meters		–	–	70	–	–	–	–	–	–
Ward committees		–	–	39	–	–	–	–	–	–
Bakery project		–	–	19	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		75 818	112 069	99 862	102 256	112 233	112 233	118 819	136 813	134 164
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		22 005	19 517	15 754	18 793	23 124	23 124	32 159	26 529	28 681
Municipal Infrastructure Grant (MIG)		18 744	18 406	14 877	18 793	23 124	23 124	19 116	20 007	21 289
Integrated National Electrification Programme (Municipal Grant)		1 797	1 111	877	–	–	–	4 348	4 348	4 348
Neighbourhood Development Partnership Grant (Capital)		–	–	–	–	–	–	8 696	2 174	3 044
Municipal Systems Improvement		825	–	–	–	–	–	–	–	–
Municipal Disaster Recovery		639	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		24 343	4 985	8 390	10 500	32 843	32 843	–	–	–
Library Services-Replacement Funds		1 887	445	374	–	–	–	–	–	–
Community Library Services Grant		–	4 540	82	–	–	–	–	–	–
Emergency Drought Relief		–	–	3 000	–	–	–	–	–	–
Acceleration of Housing Delivery		–	–	4 176	–	274	274	–	–	–
Fire Services Capacity Building Grant		–	–	659	–	141	141	–	–	–
Housing Home Sanitation		–	–	52	–	–	–	–	–	–
Installation of Basic Services Grant		–	–	46	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		22 456	–	–	10 500	28 229	28 229	–	–	–
Drought Relief		–	–	–	–	4 200	4 200	–	–	–
District Municipality:		–	–	–	450	1 000	1 000	–	–	–
Project Assistance		–	–	–	450	450	450	–	–	–
Construction of Boundary Walls at Sportsfields		–	–	–	–	500	500	–	–	–
Upgrade of Ablution Facilities at King Edward Sport Grounds		–	–	–	–	50	50	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		46 348	24 503	24 145	29 743	56 968	56 968	32 159	26 529	28 681
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		122 166	136 572	124 006	131 999	169 201	169 201	150 978	163 342	162 845

WC026 Langeberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		351	49	–	–	650	650	–	–	–
Current year receipts		63 307	66 415	71 618	82 202	82 202	82 202	88 107	90 791	97 798
Conditions met - transferred to revenue		63 609	66 415	71 015	82 202	82 852	82 852	88 107	90 791	97 798
Conditions still to be met - transferred to liabilities		49	49	604	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		1 122	1 049	1 507	–	3 651	3 651	–	–	–
Current year receipts		12 652	46 406	30 465	19 554	25 631	25 631	30 712	46 022	36 366
Conditions met - transferred to revenue		12 209	45 480	28 621	19 554	29 282	29 282	30 712	46 022	36 366
Conditions still to be met - transferred to liabilities		1 566	1 974	3 350	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		335	335	425	–	–	–	–	–	–
Current year receipts		–	300	–	500	100	100	–	–	–
Conditions met - transferred to revenue		–	174	226	500	100	100	–	–	–
Conditions still to be met - transferred to liabilities		335	461	198	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		75 818	112 069	99 862	102 256	112 233	112 233	118 819	136 813	134 164
Total operating transfers and grants - CTBM	2	1 950	2 485	4 153	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		6 166	89	–	–	4 331	4 331	–	–	–
Current year receipts		21 323	19 484	20 132	18 793	18 793	18 793	32 159	26 529	28 681
Conditions met - transferred to revenue		22 005	19 517	15 754	18 793	23 124	23 124	32 159	26 529	28 681
Conditions still to be met - transferred to liabilities		5 484	55	4 377	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		98	1 316	535	–	4 254	4 254	–	–	–
Current year receipts		25 045	4 204	12 470	10 500	28 589	28 589	–	–	–
Conditions met - transferred to revenue		24 343	4 985	8 390	10 500	32 843	32 843	–	–	–
Conditions still to be met - transferred to liabilities		800	535	4 614	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	450	1 000	1 000	–	–	–
Current year receipts		–	–	500	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	450	1 000	1 000	–	–	–
Conditions still to be met - transferred to liabilities		–	–	500	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		46 348	24 503	24 145	29 743	56 968	56 968	32 159	26 529	28 681
Total capital transfers and grants - CTBM	2	6 284	590	9 492	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		122 166	136 572	124 006	131 999	169 201	169 201	150 978	163 342	162 845
TOTAL TRANSFERS AND GRANTS - CTBM		8 234	3 075	13 644	–	–	–	–	–	–

WC026 Langeberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash Transfers to other municipalities											
Insert description	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Western Cape Province (Contribution to Cogmanskloof road)	3	-	-	-	5 000	5 000	5 000	5 000	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	5 000	5 000	5 000	5 000	-	-	-
Cash Transfers to Organisations											
Households - Grant In Aid		-	668	221	1 782	1 782	1 782	1 782	300	318	337
Bursaries (Non-Employee)		-	-	-	663	950	950	950	739	382	405
Small Enterprise Development		-	-	-	315	315	315	315	-	-	-
SPCA		-	-	-	224	224	224	224	-	-	-
Non-profit institutions		-	156	914	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	495	200	-	-	-	-	-	-	-
Private Enterprises		-	55	328	-	-	-	-	-	-	-
Charity/Destitute Grants		749	133	156	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	650	680	725
Skills development training		-	-	-	-	-	-	-	1 290	1 367	1 449
Fire Fighting Training		-	-	-	-	-	-	-	-	841	-
Total Cash Transfers To Organisations		749	1 507	1 820	2 983	3 270	3 270	3 270	2 979	3 588	2 916
Cash Transfers to Groups of Individuals											
Insert description		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	749	1 507	1 820	7 983	8 270	8 270	8 270	2 979	3 588	2 916
Non-Cash Transfers to other municipalities											
Insert description	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Tourism	4	-	-	-	-	-	-	-	40	40	40
Charity (Blankets, food parcels, tents)		-	-	-	-	-	-	-	85	91	97
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	125	131	137
Groups of Individuals											
Insert description	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	125	131	137
TOTAL TRANSFERS AND GRANTS	6	749	1 507	1 820	7 983	8 270	8 270	8 270	3 104	3 719	3 053

WC026 Langeberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		1 022	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 058	–	–	–	–	–	–	–	–
Cellphone Allowance		461	–	1 016	1 064	938	938	1 126	1 200	1 275
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		6 198	9 234	9 186	9 807	9 633	9 633	10 124	10 787	11 462
Sub Total - Councillors		8 740	9 234	10 202	10 871	10 571	10 571	11 250	11 987	12 736
% increase	4		5.6%	10.5%	6.6%	(2.8%)	–	6.4%	6.6%	6.3%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 563	6 546	6 763	7 389	7 389	7 389	7 591	8 089	8 594
Pension and UIF Contributions		1 064	1 178	1 217	1 330	1 330	1 330	1 366	1 456	1 547
Medical Aid Contributions		–	68	64	78	78	78	108	115	122
Overtime		–	–	59	–	–	–	–	–	–
Performance Bonus		315	316	310	438	439	439	815	869	923
Motor Vehicle Allowance	3	376	438	461	480	480	480	437	465	495
Cellphone Allowance	3	–	19	248	272	272	272	275	293	312
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	68	–	1	–	–	–	–	–	–
Payments in lieu of leave		241	151	168	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	0	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		7 627	8 715	9 290	9 987	9 988	9 988	10 593	11 287	11 992
% increase	4		14.3%	6.6%	7.5%	0.0%	–	6.1%	6.6%	6.3%
Other Municipal Staff										
Basic Salaries and Wages		88 151	95 270	108 086	133 251	114 464	114 464	130 030	138 548	147 210
Pension and UIF Contributions		15 719	16 706	18 269	22 137	21 191	21 191	24 137	25 718	27 326
Medical Aid Contributions		4 470	5 059	5 440	6 190	5 916	5 916	6 052	6 448	6 851
Overtime		5 644	6 480	7 222	8 019	7 598	7 598	6 424	6 845	7 273
Performance Bonus		7 337	7 690	–	–	9 667	9 667	10 671	11 371	12 081
Motor Vehicle Allowance	3	3 789	4 244	4 959	6 153	5 454	5 454	6 548	6 977	7 413
Cellphone Allowance	3	–	–	373	526	547	547	683	727	773
Housing Allowances	3	1 636	1 685	1 710	1 858	1 884	1 884	1 599	1 704	1 811
Other benefits and allowances	3	6 079	6 170	4 394	4 896	4 148	4 148	5 079	5 412	5 750
Payments in lieu of leave		3 467	3 566	6 191	–	–	–	1 575	1 403	1 613
Long service awards		808	829	825	871	871	871	502	388	260
Post-retirement benefit obligations	6	2 461	2 434	3 192	7 310	7 299	7 299	5 634	5 803	6 001
Sub Total - Other Municipal Staff		139 561	150 132	160 663	191 211	179 039	179 039	198 933	211 342	224 363
% increase	4		7.6%	7.0%	19.0%	(6.4%)	–	11.1%	6.2%	6.2%
Total Parent Municipality		155 928	168 081	180 156	212 070	199 598	199 598	220 776	234 616	249 092
			7.8%	7.2%	17.7%	(5.9%)	–	10.6%	6.3%	6.2%

TOTAL SALARY, ALLOWANCES & BENEFITS		155 928	168 081	180 156	212 070	199 598	199 598	220 776	234 616	249 092
% increase	4		7.8%	7.2%	17.7%	(5.9%)	–	10.6%	6.3%	6.2%
TOTAL MANAGERS AND STAFF	5,7	147 188	158 847	169 953	201 199	189 027	189 027	209 526	222 629	236 356

WC026 Langeberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4		728 900		48 960			777 860
Chief Whip								–
Executive Mayor			911 130		48 960			960 090
Deputy Executive Mayor			728 900		48 960			777 860
Executive Committee			2 733 380		195 812			2 929 192
Total for all other councillors			5 021 872		783 228			5 805 100
Total Councillors	8	–	10 124 182	–	1 125 920			11 250 102
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)			1 527 950	275 030	166 910	251 210		2 221 100
Chief Finance Officer			1 189 240	214 060	116 750	193 940		1 713 990
Director Strategy & Social Development			1 270 050	228 610	144 750	75 050		1 718 460
Director Corporate Services			1 265 600	227 810	147 350	74 930		1 715 690
Director Engineering Services			1 304 730	288 760	49 920	75 050		1 718 460
Director Community Services			1 033 880	240 010	86 360	144 920		1 505 170
Total Senior Managers of the Municipality	8,10	–	7 591 450	1 474 280	712 040	815 100		10 592 870
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	17 715 632	1 474 280	1 837 960	815 100		21 842 972

WC026 Langeberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			23	7	16	23	7	16	23	7	16
Board Members of municipal entities	4		–	–	–	–	–	–	–	–	–
Municipal employees	5		–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3		6	5	1	6	5	1	6	5	1
Other Managers	7		34	23	–	35	23	–	36	21	2
Professionals			79	43	2	80	41	1	81	49	1
<i>Finance</i>			16	6	1	16	5	–	16	7	–
<i>Spatial/town planning</i>			8	4	1	8	5	1	8	4	1
<i>Information Technology</i>			1	1	–	1	–	–	1	–	–
<i>Roads</i>			7	5	–	7	6	–	7	6	–
<i>Electricity</i>			5	5	–	5	4	–	5	4	–
<i>Water</i>			4	4	–	4	4	–	4	4	–
<i>Sanitation</i>			–	–	–	–	–	–	–	–	–
<i>Refuse</i>			–	–	–	–	–	–	2	1	–
<i>Other</i>			38	18	–	39	17	–	38	23	–
Technicians			25	22	–	24	20	–	40	36	–
<i>Finance</i>			4	4	–	4	3	–	3	3	–
<i>Spatial/town planning</i>			1	1	–	1	1	–	1	–	–
<i>Information Technology</i>			4	3	–	3	3	–	3	2	–
<i>Roads</i>			–	–	–	–	–	–	1	1	–
<i>Electricity</i>			10	10	–	10	9	–	10	10	–
<i>Water</i>			–	–	–	–	–	–	1	1	–
<i>Sanitation</i>			–	–	–	–	–	–	–	–	–
<i>Refuse</i>			6	4	–	6	4	–	6	5	–
<i>Other</i>			–	–	–	–	–	–	15	14	–
Clerks (Clerical and administrative)			20	12	–	17	10	–	193	137	13
Service and sales workers			191	122	19	190	137	12	–	–	–
Skilled agricultural and fishery workers			–	–	–	–	–	–	–	–	–
Craft and related trades			206	160	–	219	166	–	217	162	1
Plant and Machine Operators			–	–	–	–	–	–	–	–	–
Elementary Occupations			328	304	–	330	303	–	333	306	–
TOTAL PERSONNEL NUMBERS	9		912	698	38	924	712	30	929	723	34
% increase						1.3%	2.0%	(21.1%)	0.5%	1.5%	13.3%
Total municipal employees headcount	6, 10		809	634	32	821	648	26	907	714	18
Finance personnel headcount	8, 10		99	62	5	99	62	3	99	62	7
Human Resources personnel headcount	8, 10		4	2	1	4	2	1	4	3	–

WC026 Langeberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue By Source																
Property rates		4 781	4 781	4 781	4 781	4 781	4 781	4 781	4 781	4 781	4 781	4 781	4 780	57 373	62 250	67 541
Service charges - electricity revenue		35 308	35 308	35 308	35 308	35 308	35 308	35 308	35 308	35 308	35 308	35 308	35 308	423 700	427 129	453 359
Service charges - water revenue		4 010	4 010	4 010	4 010	4 010	4 010	4 010	4 010	4 010	4 010	4 010	4 010	48 122	51 972	56 130
Service charges - sanitation revenue		2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 032	2 031	24 380	26 452	28 701
Service charges - refuse revenue		1 901	1 901	1 901	1 901	1 901	1 901	1 901	1 901	1 901	1 901	1 901	1 901	22 814	25 552	28 618
Rental of facilities and equipment		276	276	276	276	276	276	276	276	276	276	275	279	3 310	3 542	3 790
Interest earned - external investments		791	791	791	791	791	791	791	791	791	791	791	792	9 494	10 158	10 869
Interest earned - outstanding debtors		261	261	261	261	261	261	261	261	261	261	261	260	3 127	3 345	3 580
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		335	335	335	335	335	335	335	335	335	335	335	335	4 019	4 301	4 602
Licences and permits		88	88	88	88	88	88	88	88	88	88	88	90	1 053	1 127	1 206
Agency services		436	436	436	436	436	436	436	436	436	436	436	435	5 231	5 597	5 989
Transfers and subsidies		9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	118 819	136 813	134 164
Other revenue		963	963	963	963	963	963	963	963	963	963	963	962	11 559	12 369	13 235
Gains on disposal of PPE		124	124	124	124	124	124	124	124	124	124	124	124	1 492	1 597	1 709
Total Revenue (excluding capital transfers and contribution)		61 208	61 208	61 208	61 208	61 208	61 208	61 208	61 208	61 208	61 208	61 207	61 209	734 493	772 204	813 491
Expenditure By Type																
Employee related costs		17 393	17 393	17 393	17 393	17 393	17 393	17 644	17 957	17 393	17 393	17 393	17 390	209 526	222 629	236 356
Remuneration of councillors		938	938	938	938	938	938	938	938	938	938	938	938	11 250	11 987	12 736
Debt impairment		748	748	748	748	748	748	748	748	748	748	748	748	8 972	7 151	7 697
Depreciation & asset impairment		2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	25 081	24 599	23 922
Finance charges		96	96	1 151	96	96	102	96	96	1 151	96	96	102	3 270	4 925	4 657
Bulk purchases		27 437	27 437	27 437	27 437	27 437	27 437	27 437	27 437	27 437	27 437	27 437	27 437	329 248	347 099	365 918
Other materials		1 940	1 706	2 668	1 822	1 913	1 679	1 618	2 046	1 875	2 124	1 726	1 516	22 632	24 215	25 888
Contracted services		7 085	6 171	6 207	5 712	5 672	5 388	5 039	5 556	5 394	5 050	5 135	5 103	67 512	81 901	67 324
Transfers and subsidies		1 224	184	155	155	155	184	155	255	155	183	155	145	3 104	3 719	3 053
Other expenditure		3 956	4 169	4 719	5 226	5 439	4 835	4 076	3 875	3 850	3 661	4 797	4 923	53 526	56 703	60 515
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		62 906	60 931	63 504	61 615	61 880	60 794	59 839	60 998	61 030	59 719	60 514	60 391	734 121	784 928	808 068
Surplus/(Deficit)		(1 699)	277	(2 297)	(408)	(672)	414	1 368	210	178	1 489	693	818	372	(12 724)	5 424
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	32 159	26 529	28 681
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		981	2 957	383	2 272	2 007	3 094	4 048	2 890	2 858	4 169	3 373	3 498	32 531	13 805	34 104
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	981	2 957	383	2 272	2 007	3 094	4 048	2 890	2 858	4 169	3 373	3 498	32 531	13 805	34 104

WC026 Langeberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue by Vote																
Vote 1 - FINANCIAL SERVICES		9 554	9 554	9 554	9 554	9 554	9 554	9 554	9 554	9 554	9 554	9 554	9 552	114 645	123 334	133 159
Vote 2 - EXECUTIVE & COUNCIL		439	439	439	439	439	439	439	439	439	439	439	438	5 267	5 669	6 113
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	13 521	3 152	4 198
Vote 4 - CORPORATE SERVICES		1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 038	12 447	13 318	14 251
Vote 5 - ENGINEERING SERVICES		48 991	48 991	48 991	48 991	48 991	48 991	48 991	48 991	48 991	48 991	48 991	48 991	587 886	604 161	644 784
Vote 6 - COMMUNITY SERVICES		2 740	2 740	2 740	2 740	2 740	2 740	2 740	2 740	2 740	2 740	2 740	2 744	32 886	49 098	39 667
Total Revenue by Vote		63 888	63 888	63 888	63 888	63 888	63 888	63 888	63 888	63 888	63 887	63 887	63 889	766 652	798 732	842 172
Expenditure by Vote to be appropriated																
Vote 1 - FINANCIAL SERVICES		4 761	3 993	4 278	4 661	4 635	5 108	3 810	4 055	3 661	3 612	3 646	3 621	49 840	55 343	50 296
Vote 2 - EXECUTIVE & COUNCIL		1 469	1 469	1 469	1 469	1 469	1 469	1 721	1 469	1 469	1 469	1 469	1 470	17 884	19 028	20 201
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		3 371	2 169	2 147	2 118	2 130	2 112	2 127	2 162	2 158	2 090	2 097	2 086	26 767	25 444	26 830
Vote 4 - CORPORATE SERVICES		5 204	5 501	5 239	5 465	5 771	5 176	5 142	5 489	5 390	5 273	6 349	6 473	66 474	66 664	70 529
Vote 5 - ENGINEERING SERVICES		41 262	41 460	44 092	41 501	41 442	40 618	40 774	41 215	42 077	40 999	40 672	40 507	496 622	523 420	551 941
Vote 6 - COMMUNITY SERVICES		6 839	6 338	6 278	6 401	6 433	6 310	6 265	6 607	6 274	6 275	6 280	6 234	76 536	95 028	88 271
Total Expenditure by Vote		62 906	60 931	63 504	61 615	61 880	60 794	59 839	60 998	61 030	59 719	60 514	60 391	734 121	784 928	808 068
Surplus/(Deficit) before assoc.		981	2 957	383	2 272	2 007	3 094	4 048	2 890	2 858	4 169	3 373	3 498	32 531	13 805	34 104
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	981	2 957	383	2 272	2 007	3 094	4 048	2 890	2 858	4 169	3 373	3 498	32 531	13 805	34 104

WC026 Langeberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue - Functional																
Governance and administration		10 223	10 223	10 223	10 223	10 223	10 223	10 223	10 223	10 223	10 223	10 223	10 220	122 678	131 557	142 004
Executive and council		439	439	439	439	439	439	439	439	439	439	439	438	5 267	5 669	6 113
Finance and administration		9 784	9 784	9 784	9 784	9 784	9 784	9 784	9 784	9 784	9 784	9 784	9 782	117 411	125 888	135 891
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety		2 785	2 785	2 785	2 785	2 785	2 785	2 785	2 785	2 785	2 785	2 785	2 790	33 429	49 679	40 289
Community and social services		938	938	938	938	938	938	938	938	938	938	938	939	11 254	11 905	12 590
Sport and recreation		99	99	99	99	99	99	99	99	99	99	99	100	1 191	1 274	1 364
Public safety		7	7	7	7	7	7	7	7	7	7	7	7	81	928	93
Housing		1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 741	1 744	20 902	35 571	26 242
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 995	47 923	39 863	43 333
Planning and development		1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	15 633	5 817	7 050
Road transport		2 691	2 691	2 691	2 691	2 691	2 691	2 691	2 691	2 691	2 691	2 691	2 691	32 290	34 046	36 283
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		46 885	46 885	46 885	46 885	46 885	46 885	46 885	46 885	46 885	46 885	46 885	46 885	562 621	577 632	616 544
Energy sources		36 460	36 460	36 460	36 460	36 460	36 460	36 460	36 460	36 460	36 460	36 460	36 460	437 514	441 592	468 527
Water management		4 369	4 369	4 369	4 369	4 369	4 369	4 369	4 369	4 369	4 369	4 369	4 368	52 429	56 608	61 129
Waste water management		3 194	3 194	3 194	3 194	3 194	3 194	3 194	3 194	3 194	3 194	3 194	3 194	38 331	41 471	44 896
Waste management		2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 863	34 347	37 961	41 992
Other		0	0	0	0	0	0	0	0	0	—	—	0	2	2	2
Total Revenue - Functional		63 888	63 888	63 888	63 888	63 888	63 888	63 888	63 888	63 888	63 887	63 887	63 889	766 652	798 732	842 172
Expenditure - Functional																
Governance and administration		11 798	10 849	10 873	11 461	11 723	11 598	10 539	11 080	10 397	10 203	11 300	11 409	133 231	141 771	141 641
Executive and council		2 507	2 013	2 010	2 010	2 013	2 007	2 261	2 308	2 010	2 007	1 993	1 989	25 127	26 210	27 819
Finance and administration		9 015	8 560	8 586	9 174	9 434	9 315	8 001	8 495	8 111	7 920	9 030	9 143	104 783	112 041	110 092
Internal audit		277	277	277	277	277	277	277	277	277	277	277	277	3 321	3 520	3 730
Community and public safety		8 869	8 368	8 308	8 431	8 463	8 341	8 295	8 492	8 304	8 305	8 310	8 263	100 749	118 189	112 847
Community and social services		1 745	1 344	1 345	1 330	1 452	1 346	1 310	1 424	1 319	1 310	1 347	1 305	16 577	17 543	18 520
Sport and recreation		2 146	1 996	1 996	1 996	1 996	1 996	2 006	2 096	1 996	1 996	1 996	1 995	24 213	25 319	26 818
Public safety		2 710	2 760	2 699	2 837	2 747	2 730	2 711	2 703	2 721	2 731	2 698	2 697	32 744	33 062	34 173
Housing		2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 267	27 214	42 264	33 335
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		4 263	4 185	4 297	4 177	3 698	3 659	3 718	3 840	3 673	3 657	3 676	3 724	46 567	44 029	46 554
Planning and development		2 614	2 673	2 594	2 665	2 143	2 142	2 155	2 218	2 143	2 145	2 143	2 141	27 774	25 454	26 993
Road transport		1 649	1 513	1 703	1 513	1 555	1 517	1 563	1 623	1 530	1 513	1 533	1 583	18 792	18 575	19 560
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		37 196	37 471	39 992	37 511	37 941	37 156	37 253	37 571	38 601	37 538	37 193	36 980	452 403	479 724	505 740
Energy sources		30 095	30 105	31 066	30 125	30 105	30 105	30 234	30 235	30 601	30 085	30 095	30 103	362 952	385 218	405 713
Water management		2 146	2 301	2 334	2 351	2 687	2 205	2 145	2 251	2 415	2 178	2 273	2 231	27 517	29 171	30 908
Waste water management		2 353	2 463	3 990	2 433	2 547	2 243	2 272	2 483	2 983	2 673	2 223	2 047	30 711	32 312	34 205
Waste management		2 602	2 602	2 602	2 602	2 602	2 603	2 602	2 602	2 602	2 602	2 602	2 598	31 223	33 023	34 913
Other		780	57	35	35	55	40	35	15	55	15	35	15	1 172	1 214	1 287
Total Expenditure - Functional		62 906	60 931	63 504	61 615	61 880	60 794	59 839	60 998	61 030	59 719	60 514	60 391	734 121	784 928	808 068
Surplus/(Deficit) before assoc.		981	2 957	383	2 272	2 007	3 094	4 048	2 890	2 858	4 169	3 373	3 498	32 531	13 805	34 104
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	981	2 957	383	2 272	2 007	3 094	4 048	2 890	2 858	4 169	3 373	3 498	32 531	13 805	34 104

WC026 Langeberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		17	25	148	80	108	62	34	59	82	88	103	195	1 000	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		192	283	1 664	899	1 208	691	382	664	917	991	1 152	2 194	11 236	2 174	3 044
Vote 4 - CORPORATE SERVICES		11	16	96	52	70	40	22	38	53	57	67	127	650	-	-
Vote 5 - ENGINEERING SERVICES		1 337	1 966	11 551	6 242	8 390	4 802	2 653	4 612	6 367	6 879	8 000	15 235	78 032	42 387	37 849
Vote 6 - COMMUNITY SERVICES		59	86	506	273	368	210	116	202	279	301	350	667	3 416	120	-
Capital single-year expenditure sub-total	2	1 616	2 376	13 965	7 546	10 143	5 805	3 206	5 575	7 697	8 316	9 671	18 418	94 334	44 681	40 893
Total Capital Expenditure	2	1 616	2 376	13 965	7 546	10 143	5 805	3 206	5 575	7 697	8 316	9 671	18 418	94 334	44 681	40 893

WC026 Langeberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		218	320	1 886	1 019	1 370	784	433	753	1 039	1 123	1 306	2 487	12 736	2 174	3 044
Executive and council		175	257	1 510	816	1 096	627	346	603	832	899	1 045	1 991	10 196	2 174	3 044
Finance and administration		43	64	376	203	273	156	86	150	207	224	261	496	2 540	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		61	90	528	285	384	219	121	211	291	314	366	696	3 566	120	–
Community and social services		6	9	51	28	37	21	12	21	28	30	35	67	345	–	–
Sport and recreation		46	68	402	217	292	167	92	160	222	239	278	530	2 715	–	–
Public safety		9	13	75	41	54	31	17	30	41	45	52	99	506	120	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		600	883	5 196	2 807	3 773	2 159	1 192	2 074	2 863	3 094	3 598	6 852	35 091	8 900	6 500
Planning and development		77	113	666	360	484	277	153	266	367	397	461	879	4 500	3 500	3 500
Road transport		523	770	4 529	2 447	3 289	1 882	1 039	1 808	2 496	2 697	3 136	5 974	30 591	5 400	3 000
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		737	1 082	6 356	3 435	4 617	2 643	1 460	2 538	3 504	3 785	4 402	8 383	42 941	33 487	31 349
Energy sources		619	908	5 331	2 882	3 873	2 217	1 225	2 129	2 939	3 175	3 692	7 031	36 021	9 940	10 060
Water management		43	63	370	200	269	154	85	148	204	220	256	488	2 500	1 300	21 289
Waste water management		19	28	166	90	120	69	38	66	91	99	115	219	1 120	20 127	–
Waste management		56	83	489	264	355	203	112	195	269	291	338	645	3 300	2 120	–
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	1 616	2 376	13 965	7 546	10 143	5 805	3 206	5 575	7 697	8 316	9 671	18 418	94 334	44 681	40 893
Funded by:																
National Government		550	809	4 762	2 573	3 458	1 979	1 093	1 900	2 624	2 835	3 297	6 280	32 159	26 529	28 681
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		550	809	4 762	2 573	3 458	1 979	1 093	1 900	2 624	2 835	3 297	6 280	32 159	26 529	28 681
Borrowing		464	682	4 011	2 167	2 913	1 667	920	1 601	2 210	2 388	2 777	5 290	27 088	–	–
Internally generated funds		603	885	5 193	2 807	3 772	2 159	1 194	2 074	2 863	3 093	3 597	6 848	35 087	18 152	12 212
Total Capital Funding		1 616	2 376	13 965	7 546	10 143	5 805	3 206	5 575	7 697	8 316	9 671	18 418	94 334	44 681	40 893

WC026 Langeberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand															
Cash Receipts By Source															
Property rates	4 590	4 590	4 590	4 590	4 590	4 590	4 590	4 590	4 590	4 590	4 590	4 589	55 078	59 760	64 839
Service charges - electricity revenue	34 602	34 602	34 602	34 602	34 602	34 602	34 602	34 602	34 602	34 602	34 602	34 602	415 226	418 586	444 291
Service charges - water revenue	3 930	3 930	3 930	3 930	3 930	3 930	3 930	3 930	3 930	3 930	3 930	3 930	47 160	50 932	55 007
Service charges - sanitation revenue	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	23 892	25 923	28 127
Service charges - refuse revenue	1 863	1 863	1 863	1 863	1 863	1 863	1 863	1 863	1 863	1 863	1 863	1 863	22 358	25 041	28 046
Rental of facilities and equipment	270	270	270	270	270	270	270	270	270	270	270	273	3 243	3 471	3 714
Interest earned - external investments	791	791	791	791	791	791	791	791	791	791	791	792	9 494	10 158	10 869
Interest earned - outstanding debtors	255	255	255	255	255	255	255	255	255	255	255	241	3 050	3 279	3 508
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	60	60	60	60	60	60	60	60	60	60	218	881	943	1 009
Licences and permits	88	88	88	88	88	88	88	88	88	88	88	90	1 053	1 127	1 206
Agency services	436	436	436	436	436	436	436	436	436	436	436	435	5 231	5 597	5 989
Transfer receipts - operational	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	9 902	118 819	136 813	134 164
Other revenue	963	963	963	963	963	963	963	963	963	963	963	962	11 559	12 369	13 235
Cash Receipts by Source	59 742	59 742	59 742	59 742	59 742	59 742	59 742	59 742	59 742	59 742	59 741	59 887	717 044	753 999	794 004
Other Cash Flows by Source															
Transfer receipts - capital	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	2 680	32 159	26 529	28 681
(National / Provincial Departmental Agencies, Households,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	124	124	124	124	124	124	124	124	124	124	124	124	1 492	1 597	1 709
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	27 129	27 129	44	46
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	705	705	747	792
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	62 546	62 546	62 546	62 546	62 546	62 546	62 546	62 546	62 546	62 546	62 545	90 525	778 530	782 915	825 232
Cash Payments by Type															
Employee related costs	17 393	17 393	17 393	17 393	17 393	17 393	17 644	17 957	17 393	17 393	17 393	13 172	205 309	217 942	231 130
Remuneration of councillors	938	938	938	938	938	938	938	938	938	938	938	938	11 250	11 987	12 736
Finance charges	96	96	1 151	96	96	102	96	96	1 151	96	96	102	3 270	4 925	4 657
Bulk purchases - Electricity	27 066	27 066	27 066	27 066	27 066	27 066	27 066	27 066	27 066	27 066	27 066	21 595	319 317	336 184	353 988
Bulk purchases - Water & Sewer	372	372	372	372	372	372	372	372	372	372	372	297	4 386	4 688	5 011
Other materials	1 940	1 706	2 668	1 822	1 913	1 679	1 618	2 046	1 875	2 124	1 726	1 135	22 251	23 781	25 399
Contracted services	7 085	6 171	6 207	5 712	5 672	5 388	5 039	5 556	5 394	5 050	5 135	3 966	66 375	80 431	66 051
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	1 224	184	155	155	155	184	155	255	155	183	155	145	3 104	3 719	3 053
Other expenditure	3 956	4 169	4 719	5 226	5 439	4 835	4 076	3 875	3 850	3 661	4 797	4 021	52 624	55 686	59 371
Cash Payments by Type	60 068	58 093	60 667	58 778	59 042	57 956	57 002	58 160	58 192	56 881	57 676	45 371	687 886	739 343	761 396
Other Cash Flows/Payments by Type															
Capital assets	1 616	2 376	13 965	7 546	10 143	5 805	3 206	5 575	7 697	8 316	9 671	16 829	92 745	43 879	40 120
Repayment of borrowing	-	-	750	-	-	750	-	-	750	-	-	750	3 000	3 000	3 000
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	1 342	1 342	1 149	1 218
Total Cash Payments by Type	61 685	60 469	75 381	66 324	69 185	64 510	60 208	63 735	66 640	65 197	67 347	64 293	784 973	787 371	805 733
NET INCREASE/(DECREASE) IN CASH HELD	861	2 077	(12 835)	(3 778)	(6 639)	(1 964)	2 338	(1 189)	(4 094)	(2 651)	(4 802)	26 232	(6 443)	(4 456)	19 499
Cash/cash equivalents at the month/year begin:	119 174	120 035	122 112	109 277	105 499	98 860	96 895	99 234	98 045	93 951	91 300	86 498	119 174	112 731	108 275
Cash/cash equivalents at the month/year end:	120 035	122 112	109 277	105 499	98 860	96 895	99 234	98 045	93 951	91 300	86 498	112 731	112 731	108 275	127 774

WC026 Langeberg - NOT REQUIRED - municipality does not have entities

[illegible]

WC026 Langeberg - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

WC026 Langeberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework			Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Total Contract Value
		Total	Original Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>External Loan</i>				2 123	4 777	4 508	4 240	3 958	3 562	3 206	2 886	2 597	2 337	34 195
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication		-	-	2 123	4 777	4 508	4 240	3 958	3 562	3 206	2 886	2 597	2 337	34 195
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	2 123	4 777	4 508	4 240	3 958	3 562	3 206	2 886	2 597	2 337	34 195

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		6 851	31 116	26 953	27 134	46 516	46 516	30 525	16 609	28 907
Roads Infrastructure		582	1 794	39	-	-	-	-	-	-
Roads		582	1 240	39	-	-	-	-	-	-
Road Structures		-	554	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 870	2 893	3 831	6 504	5 564	5 564	26 005	9 669	9 770
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	9 274	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	9 284	-	-
MV Networks		1 870	2 098	2 597	6 004	4 306	4 306	-	-	-
LV Networks		-	795	1 234	500	1 258	1 258	7 446	9 669	9 770
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4	10 430	22 633	20 450	40 471	40 471	4 500	4 800	19 137
Dams and Weirs		-	-	-	-	-	-	-	1 300	-
Boreholes		-	-	2 718	-	4 200	4 200	-	-	-
Reservoirs		4	-	346	-	-	-	-	-	-
Pump Stations		-	1 016	14 936	-	-	-	-	-	-
Water Treatment Works		-	269	-	-	-	-	-	-	-
Bulk Mains		-	8 370	-	-	-	-	4 500	3 500	3 500
Distribution		-	775	4 633	20 450	36 271	36 271	-	-	15 637
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 395	9 965	450	-	302	302	20	20	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1 750	1 200	98	-	-	-	-	-	-
Waste Water Treatment Works		2 645	5 766	214	-	-	-	20	20	-
Outfall Sewers		-	2 999	-	-	-	-	-	-	-
Toilet Facilities		-	-	139	-	302	302	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	6 033	-	180	180	180	-	2 120	-
Landfill Sites		-	-	-	180	180	180	-	2 120	-
Waste Transfer Stations		-	1 819	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	4 214	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-</						

2020/21 Engineering - Supporting Table C6-4 Capital Expenditure on new assets by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		6 851	31 116	26 953	27 134	46 516	46 516	30 525	16 609	28 907
Roads Infrastructure		582	1 794	39	-	-	-	-	-	-
Roads		582	1 240	39	-	-	-	-	-	-
Road Structures		-	554	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 870	2 893	3 831	6 504	5 564	5 564	26 005	9 669	9 770
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	9 274	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	9 284	-	-
MV Networks		1 870	2 098	2 597	6 004	4 306	4 306	-	-	-
LV Networks		-	795	1 234	500	1 258	1 258	7 446	9 669	9 770
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4	10 430	22 633	20 450	40 471	40 471	4 500	4 800	19 137
Dams and Weirs		-	-	-	-	-	-	-	1 300	-
Boreholes		-	-	2 718	-	4 200	4 200	-	-	-
Reservoirs		4	-	346	-	-	-	-	-	-
Pump Stations		-	1 016	14 936	-	-	-	-	-	-
Water Treatment Works		-	269	-	-	-	-	-	-	-
Bulk Mains		-	8 370	-	-	-	-	4 500	3 500	3 500
Distribution		-	775	4 633	20 450	36 271	36 271	-	-	15 637
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 395	9 965	450	-	302	302	20	20	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1 750	1 200	98	-	-	-	-	-	-
Waste Water Treatment Works		2 645	5 766	214	-	-	-	20	20	-
Outfall Sewers		-	2 999	-	-	-	-	-	-	-
Toilet Facilities		-	-	139	-	302	302	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	6 033	-	180	180	180	-	2 120	-
Landfill Sites		-	-	-	180	180	180	-	2 120	-
Waste Transfer Stations		-	1 819	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	4 214	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		297	5 382	1 150	450	724	724	150	-	-
Community Facilities		197	5 246	1 107	450	724	724	150	-	-
Halls		-	441	240	450	724	724	150	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	54	659	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	4 572	208	-	-	-	-	-	-
Cemeteries/Crematoria		97	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	179	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		100	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		100	136	44	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		100	136	44	-	-	-	-	-	-
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		34 000	6	400	-	-	-	200	-	-
Operational Buildings		10 161	6	400	-	-	-	200	-	-
Municipal Offices		10 161	-	100	-	-	-	200	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	6	-	-	-	-	-	-	-
Stores		-	-	300	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		23 839	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		23 839	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	507	4 000	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	507	4 000	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	507	4 000	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	2 106	1 853	1 800	938	938	2 040	-	-
Computer Equipment		-	2 106	1 853	1 800	938	938	2 040	-	-
Furniture and Office Equipment		4 825	2 501	513	500	735	735	910	-	-
Furniture and Office Equipment		4 825	2 501	513	500	735	735	910	-	-
Machinery and Equipment		1 117	1 227	439	2 532	3 541	3 541	2 659	891	290
Machinery and Equipment		1 117	1 227	439	2 532	3 541	3 541	2 659	891	290
Transport Assets		2 259	6 666	2 419	3 814	3 045	3 045	1 000	-	-
Transport Assets		2 259	6 666	2 419	3 814	3 045	3 045	1 000	-	-
Land		-	-	44	-	-	-	-	-	-
Land		-	-	44	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	49 349	49 004	34 278	40 230	55 499	55 499	37 484	17 500	29 191

WC026 Langeberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Wozze Langerberg - Supporting Table S3A3b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		21 990	2 030	1 826	13 109	10 942	10 942	20 963	-	-
Roads Infrastructure		843	174	-	2 750	7 251	7 251	10 000	-	-
Roads		843	-	-	2 750	7 251	7 251	10 000	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	174	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 186	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		3 186	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 132	1 356	1 438	10 359	3 691	3 691	9 763	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	2 650	612	612	-	-	-
HV Switching Station		-	-	-	-	-	-	4 284	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	6 117	1 017	1 017	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		2 132	-	1 075	1 347	1 617	1 617	5 479	-	-
LV Networks		-	1 356	363	245	445	445	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	500	388	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	388	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	500	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		15 829	-	-	-	-	-	1 000	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	1 000	-	-
Waste Water Treatment Works		15 829	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	200	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	200	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		79	500	-	-	500	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	79	500	-	-	500	500	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	79	500	-	-	500	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	253	309	111	-	-	-	475	2 000	-
Operational Buildings	253	309	111	-	-	-	475	2 000	-
Municipal Offices	253	231	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	77	-	-	-	-	-	-	-
Stores	-	-	111	-	-	-	475	2 000	-
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	837	589	-	-	-	-	-	-	-
Furniture and Office Equipment	837	589	-	-	-	-	-	-	-
Machinery and Equipment	226	-	-	-	-	-	-	-	-
Machinery and Equipment	226	-	-	-	-	-	-	-	-
Transport Assets	1 661	-	172	-	-	-	-	-	-
Transport Assets	1 661	-	172	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	25 046	3 427	2 110	13 109	11 442	11 442	21 438	2 000
Renewal of Existing Assets as % of total capex		0.0%	6.5%	4.7%	14.9%	11.3%	11.3%	22.7%	4.5%
Renewal of Existing Assets as % of deprecn"		80.5%	12.8%	8.2%	44.9%	40.9%	40.9%	85.5%	8.1%

Community Assets	571	1 332	1 214	2 351	2 137	2 137	4 448	4 488	4 879
Community Facilities	571	1 265	1 096	2 159	1 944	1 944	3 328	3 581	3 847
Halls	–	190	14	302	55	55	1 240	1 374	1 517
Centres	–	–	19	39	39	39	60	64	67
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	212	–	–	–	–	340	364	390
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	15	32	218	61	91	91	75	54	29
Cemeteries/Crematoria	–	23	17	38	38	38	42	45	47
Police	–	–	–	–	–	–	–	–	–
Parks	238	–	–	–	–	–	–	–	–
Public Open Space	318	807	828	1 719	1 721	1 721	193	205	217
Nature Reserves	–	–	–	–	–	–	927	998	1 073
Public Ablution Facilities	–	–	–	–	–	–	450	477	506
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	67	118	192	193	193	1 120	907	1 032
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	67	118	192	193	193	1 120	907	1 032
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	564	202	–	–	–	124	131	139
Revenue Generating	–	564	202	–	–	–	124	131	139
Improved Property	–	564	202	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	124	131	139
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	1 737	816	428	785	1 185	1 185	1 706	1 808	1 916
Operational Buildings	1 737	816	428	785	1 185	1 185	1 206	1 278	1 355
Municipal Offices	1 737	816	428	767	1 167	1 167	1 206	1 278	1 355
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	18	18	18	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	500	530	562
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	500	530	562
Capital Spares	–	–	–	–	–	–	–	–	–

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		51	-	-	94	94	94	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		51	-	-	94	94	94	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		51	-	-	94	94	94	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	89	18	95	107	107	80	85	90
Computer Equipment		-	89	18	95	107	107	80	85	90
Furniture and Office Equipment		48	0	487	906	996	996	419	447	474
Furniture and Office Equipment		48	0	487	906	996	996	419	447	474
Machinery and Equipment		910	698	1 201	364	295	295	982	1 044	1 111
Machinery and Equipment		910	698	1 201	364	295	295	982	1 044	1 111
Transport Assets		5 142	2 105	4 437	4 808	4 808	4 808	5 968	6 392	6 847
Transport Assets		5 142	2 105	4 437	4 808	4 808	4 808	5 968	6 392	6 847
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	18 137	16 675	16 550	37 020	34 239	34 239	27 938	28 566	31 021
R&M as a % of PPE		3.1%	2.7%	2.6%	5.3%	4.8%	4.8%	3.9%	3.7%	3.9%
R&M as % Operating Expenditure		3.3%	2.9%	2.7%	5.4%	5.0%	5.0%	4.1%	3.9%	4.0%

WC026 Langeberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Depreciation by Asset Class/Sub-class										
Infrastructure		22 449	16 997	13 730	17 114	15 728	15 728	16 145	16 267	16 045
Roads Infrastructure		3 499	3 841	3 140	4 366	3 903	3 903	3 764	3 759	3 620
Roads		3 499	3 841	2 830	4 028	3 565	3 565	3 424	3 422	3 288
Road Structures		-	-	204	222	222	222	224	222	216
Road Furniture		-	-	106	115	115	115	116	116	116
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	516	562	575	575	586	568	562
Drainage Collection		-	-	516	562	575	575	586	568	562
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 096	3 282	3 103	4 234	4 326	4 326	3 723	3 762	3 739
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	236	405	405	405	657	655	654
HV Switching Station		-	-	358	390	390	390	19	19	19
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	703	919	1 011	1 011	831	828	827
MV Switching Stations		-	-	17	19	19	19	-	-	-
MV Networks		3 096	3 282	3 031	1 639	1 639	1 639	1 297	1 339	1 322
LV Networks		-	-	758	863	863	863	919	921	916
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 441	3 544	3 340	3 928	3 717	3 717	4 116	4 121	4 093
Dams and Weirs		-	-	200	218	218	218	219	219	218
Boreholes		-	-	2	2	2	2	20	20	20
Reservoirs		-	-	530	578	578	578	671	670	669
Pump Stations		-	-	568	619	619	619	648	644	641
Water Treatment Works		-	-	782	852	852	852	877	874	856
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 441	3 544	1 257	1 658	1 448	1 448	1 680	1 695	1 688
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 690	1 961	2 545	2 773	2 330	2 330	2 842	2 936	2 928
Pump Station		-	-	164	179	179	179	189	186	181
Reticulation		-	-	487	530	530	530	569	567	567
Waste Water Treatment Works		1 690	1 961	1 840	2 005	1 561	1 561	2 023	2 122	2 120
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	55	60	60	60	62	61	60
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		10 723	4 370	1 062	1 251	877	877	1 087	1 094	1 093
Landfill Sites		10 156	3 428	216	245	245	245	165	174	173
Waste Transfer Stations		567	942	845	921	547	547	922	920	920
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	85	85	85	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	24	-	-	-	26	26	12
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	26	26	12
Distribution Layers		-	-	24	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	1 912	1 773	1 943	2 479	2 629	2 629	1 928	1 899	1 795
Community Facilities	1 149	1 097	1 373	1 509	1 502	1 502	1 407	1 391	1 328
Halls	165	195	198	231	231	231	207	201	199
Centres	-	-	280	305	305	305	306	305	305
Crèches	-	-	6	7	7	7	8	8	8
Clinics/Care Centres	88	63	41	45	45	45	45	45	45
Fire/Ambulance Stations	34	31	42	46	22	22	46	46	46
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	9	9	4	4	4	4	4	4	4
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	244	245	447	487	504	504	464	461	424
Cemeteries/Crematoria	102	98	94	102	102	102	79	77	77
Police	-	-	-	-	-	-	-	-	-
Parks	130	-	133	144	144	144	110	107	99
Public Open Space	-	120	1	1	1	1	1	1	1
Nature Reserves	-	-	28	30	30	30	30	30	30
Public Ablution Facilities	-	-	29	32	32	32	32	32	16
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	8	0	0	0	0	-	-	-
Taxi Ranks/Bus Terminals	-	-	69	76	76	76	75	75	75
Capital Spares	377	328	-	-	-	-	-	-	-
Sport and Recreation Facilities	763	676	571	970	1 126	1 126	522	507	467
Indoor Facilities	196	56	-	-	-	-	-	-	-
Outdoor Facilities	567	620	571	970	1 126	1 126	522	507	467
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	50	50	50	50	57	57	50	50	50
Revenue Generating	50	50	50	50	57	57	50	50	50
Improved Property	50	50	50	50	57	57	50	50	50
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1 249	905	2 978	675	675	675	621	638	637
Operational Buildings	1 100	895	2 967	663	663	663	591	608	607
Municipal Offices	1 100	895	2 879	567	567	567	492	502	501
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	13	14	14	14	14	14	14
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	75	82	82	82	84	92	92
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	149	10	10	11	11	11	30	30	30
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	149	10	10	11	11	11	30	30	30
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		128	54	266	477	477	477	368	108	104
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		128	54	266	477	477	477	368	108	104
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		128	54	266	477	477	477	368	108	104
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 098	1 369	1 867	2 258	1 835	1 835	1 445	1 438	1 332
Computer Equipment		1 098	1 369	1 867	2 258	1 835	1 835	1 445	1 438	1 332
Furniture and Office Equipment		1 699	2 183	1 458	1 762	1 496	1 496	712	538	467
Furniture and Office Equipment		1 699	2 183	1 458	1 762	1 496	1 496	712	538	467
Machinery and Equipment		1 185	1 753	1 116	1 552	1 801	1 801	1 261	1 235	1 144
Machinery and Equipment		1 185	1 753	1 116	1 552	1 801	1 801	1 261	1 235	1 144
Transport Assets		1 358	1 603	2 206	2 828	3 289	3 289	2 552	2 426	2 348
Transport Assets		1 358	1 603	2 206	2 828	3 289	3 289	2 552	2 426	2 348
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	31 128	26 686	25 613	29 194	27 987	27 987	25 081	24 599	23 922

WC026 Langeberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

2020/21 Long-term Budget - Supporting Table 3A3A Capital Expenditure on the upgrading of existing assets by Asset Class											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand	1										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure		-	-	4 507	25 761	19 381	19 381	23 916	23 007	8 652	
Roads Infrastructure		-	-	2 469	13 382	13 075	13 075	20 116	3 000	3 000	
Roads		-	-	2 469	13 382	13 075	13 075	20 116	3 000	3 000	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	10 680	5 606	5 606	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	3 403	480	480	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	850	117	117	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	6 427	5 009	5 009	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	2 038	-	-	-	2 500	-	5 652	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	2 500	-	5 652	
Bulk Mains		-	-	-	-	-	-	-	-	-	
Distribution		-	-	2 038	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	20 007	-	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	20 007	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	1 700	700	700	1 300	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	1 700	700	700	1 300	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	

Community Assets										
	-	-	1 999	7 441	13 277	13 277	2 800	-	-	-
Community Facilities	-	-	88	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	88	-	-	-	-	-	-	-
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	-	-	1 911	7 441	13 277	13 277	2 800	-	-	-
Indoor Facilities	-	-	196	-	183	183	-	-	-	-
Outdoor Facilities	-	-	1 715	7 441	13 094	13 094	2 800	-	-	-
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	-	-	1 996	1 570	1 732	1 732	8 696	2 174	3 044	
Operational Buildings	-	-	1 996	1 570	1 732	1 732	8 696	2 174	3 044	
Municipal Offices	-	-	1 996	1 570	1 732	1 732	8 696	2 174	3 044	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	-	-	8 501	34 773	34 390	34 390	35 411	25 181	11 697
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	18.9%	39.5%	33.9%	33.9%	37.5%	56.4%	28.6%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	33.2%	119.1%	122.9%	122.9%	141.2%	102.4%	48.9%

WC026 Langeberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
R thousand								
Capital expenditure	1							
Vote 1 - FINANCIAL SERVICES		-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		1 000	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		11 236	2 174	3 044	-	-	-	-
Vote 4 - CORPORATE SERVICES		650	-	-	-	-	-	-
Vote 5 - ENGINEERING SERVICES		78 032	42 387	37 849	-	-	-	-
Vote 6 - COMMUNITY SERVICES		3 416	120	-	-	-	-	-
Total Capital Expenditure		94 334	44 681	40 893	-	-	-	-
Future operational costs by vote	2							
Vote 1 - FINANCIAL SERVICES		-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-
Vote 5 - ENGINEERING SERVICES		-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-
List other revenues sources if applicable		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		94 334	44 681	40 893	-	-	-	-

[illegible]

[illegible]

Disaster Management	Upgrading of Fire Brigade Facilities in Ashton	S/102-8-8	U	n/a	n/a	n/a	Community Assets	Fire/Ambulance Stations	n/a	n/a	n/a	88	--	--	--	--
Disaster Management	Fire Service Capacity Building Grant	S/102-8-9	N	n/a	n/a	n/a	Community Assets	Fire/Ambulance Stations	n/a	n/a	n/a	699	--	--	--	--
Community Halls and Facilities	Fencing for Robertson Community Hall	S/101-4-4	N	n/a	n/a	n/a	Community Assets	Community Facilities	n/a	n/a	n/a	100	--	--	--	--
Community Halls and Facilities	Fencing of the Robertson Town Hall - Parking Area	S/101-7-7	N	n/a	n/a	n/a	Community Assets	Community Facilities	n/a	n/a	n/a	240	--	--	--	--
Parent Capital expenditure												44 889	101 331	94 334	44 601	40 893
Empty Capital expenditure												--	--	--	--	--
Total Capital expenditure												44 889	101 331	94 334	44 601	40 893

WC026 Langeberg - Supporting Table SA37 Projects delayed from previous financial year/s

[illegible]

R thousand

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

<p>Reconciles</p> <p>Must reconcile with Budgeted Operating Expenditure</p> <p>Asset class as per table A9 and asset sub-class as per table SA3</p> <p>GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure</p> <p>Project Number consists of MSCOA Project Longcode and seq No (sample PC001001002001002001002_00066)</p>					
check	-	-			

8. Procurement Plan

PROCUREMENT PLAN - 2019/20

Vote number	Project	Ward	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE	Bid Number	SPECS DATE	ADVERT DATE	CLOSING DATE	EVALUATION DATE	AJUDICATION DATE	APPROVAL BY MM	Project Commence Date	COMPLETION DATE	Roll-Over Project YES/NO	Comment
VOTE 2: EXECUTIVE & COUNCIL																	
Municipal Manager																	
9/202-53901-333	Vehicles	All	1 000 000	-	-	CRR		2019/04/17	2019/05/14	2019/06/14	2019/06/24	2019/07/05	2019/07/11	2019/08/05	2020/06/30	No	These are the expected dates and they might change depending on the situation presented at time
Total Municipal Manager			1 000 000	-	-												
TOTAL: EXECUTIVE & COUNCIL			1 000 000	-	-												
VOTE 3: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE																	
Strategy & Social Development																	
9/301-52101-378	Equipment	All	500 000	-	-	CRR		2019/04/26	2019/05/03	2019/05/31	2019/06/07	2019/06/14	2019/06/21	2019/07/19	2020/06/30	No	These are the expected dates and they might change depending on the situation presented at time
9/301-44502-391	Neighbourhood Development Partnership (Business Hub)	All	8 695 650	2 173 910	3 044 350	NDPG		2019/05/27	2019/05/31	2019/07/01	2019/07/10	2019/07/19	2019/07/26	2019/08/01	2020/06/30		These are the expected dates and they might change depending on the situation presented at time
Total Strategy & Social Development			9 195 650	2 173 910	3 044 350												
Information Technology																	
9/101-52001-381	General ICT Needs	All	540 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	2020/06/30		These are the expected dates and they might change depending on the situation presented at time
9/101-52002-381	Upgrade ICT Infrastructure	All	1 500 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	2020/06/30		These are the expected dates and they might change depending on the situation presented at time
Total Information Technology			2 040 000	-	-												
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE			11 235 650	2 173 910	3 044 350												
VOTE 4: CORPORATE SERVICES DIRECTORATE																	
Traffic																	
9/405-53801-375	Prolazer 4 speed camera	All	150 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Traffic			150 000	-	-												
Property Building and Maintenance																	
9/407-50601-391	Alterations/Upgrading of Municipal Offices	All	200 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Property Building and Maintenance			200 000	-	-												
Corporate Services																	
9/402-52101-378	Office Equipment	All	300 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Corporate Services			300 000	-	-												
TOTAL: CORPORATE SERVICES DIRECTORATE			650 000	-	-												
VOTE 5: ENGINEERING SERVICES DIRECTORATE																	
Water																	
9/517-22901-370	Upgrading filters in Montagu WTW	7,11,12	2 500 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/517-22902-370	Upgrading WTW in McGregor	5	-	-	5 652 180	MIG		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/504-32901-365	Extend De Hoop pipeline to Gumgrove dam	1,2,3,6	-	1 300 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/504-33102-363	Replace redundant Pipes	All	-	-	15 636 520	MIG		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Water			2 500 000	1 300 000	21 288 700												

PROCUREMENT PLAN - 2019/20

Vote number	Project	Ward	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE	Bid Number	SPECS DATE	ADVERT DATE	CLOSING DATE	EVALUATION DATE	AJUDICATION DATE	APPROVAL BY MM	Project Commence Date	COMPLETION DATE	Roll-Over Project YES/NO	Comment
Sewerage																	
9/511-33701-372	Purchase 2 submersible pumps for WWTW Ashton	9,10	5 000	5 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/511-33702-372	Purchase 2 submersible pumps for WWTW Robertson	1,2,3,6	5 000	5 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/511-33703-372	Purchase 2 submersible pumps for WWTW Montagu	7,11,12	5 000	5 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/511-33704-372	Purchase 2 submersible pumps for WWTW Bonnievale	4,8	5 000	5 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/511-53805-375	Purchase high pressure jetting machine Montagu	7,11,12	100 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/511-13606-372	Upgrading Muisgraalkop Sewerage outflow	2	1 000 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/511-53807-375	Purchase high pressure jetting machine Bonnievale	4,8	-	100 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/511-23708-372	Enlarging capacity of WWTW Robertson	1,2,3,6	-	20 006 960	-	MIG		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Sewerage			1 120 000	20 126 960	-												
Cleansing																	
9/508-53801-375	Purchase of wheelie bins - Montagu	7,11,12	1 500 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/508-53802-375	Purchase Of Skips For Transfer Stations - Whole of Municipality	All	300 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/509-30901-373	Palisade fencing for Ashton Landfill Site	10	-	2 120 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/509-11102-373	Upgrading Of Ashton Material Recovery Facility	All	200 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/509-21203-373	Upgrading Of Public Drop Off McGregor	5	1 300 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Cleansing			3 300 000	2 120 000	-												
Roads & Storm Water																	
9/506-14101-388	The Rehabilitation/Upgrading of existing tar roads in 5 towns	All	10 000 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/506-24102-388	Construction of paved roads to upgrade gravel roads - Montagu	12	19 115 650	-	-	MIG		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/506-24103-388	Construction of paved roads to upgrade gravel roads - Bonnievale	4	1 000 000	3 000 000	3 000 000	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/506-53804-375	Purchase of concrete mixer and road cutter	All	-	140 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/506-38905-391	Reconstruction of Bonnievale Stores	4	475 000	2 000 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/506-53806-375	Purchase of Jack hammer and compressor	All	-	260 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Roads & Storm Water			30 590 650	5 400 000	3 000 000												

PROCUREMENT PLAN - 2019/20

Vote number	Project	Ward	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE	Bid Number	SPECS DATE	ADVERT DATE	CLOSING DATE	EVALUATION DATE	AJUDICATION DATE	APPROVAL BY MM	Project Commence Date	COMPLETION DATE	Roll-Over Project YES/NO	Comment
Electrical Engineering																	
9/503-30701-342	Basic Services Informal Settlements	All	-	2 280 000	2 280 000	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30702-342	Karlien Crescent Install Street Lights	7	-	105 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30703-342	Electrification McGregor	5	354 150	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30704-342	Electrification Uitsig Bonnievale	8	-	1 486 960	-	INEP		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30705-342	Electrification Erf 136 Nkqubela	2	2 434 780	278 260	-	INEP		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30706-342	Electrification Kenana	2	1 913 050	-	-	INEP		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30707-342	Electrification Mandela Square	12	-	2 582 610	-	INEP		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30708-342	Electrification Bonnievale	4	-	-	3 408 700	INEP		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30709-342	Electrification Robertson Heights	6	-	-	939 130	INEP		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-53810-375	Replace Safety Test Equipment,ladders,linksticks,earthing kids, and power/h	All	253 270	271 000	289 970	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30711-342	New Elect Connections	All	535 000	572 000	612 520	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30712-342	Replacement and Repairs Network	All	1 440 820	1 541 680	1 649 590	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30713-342	Replacements and Repairs Street Lights	All	262 150	280 500	300 140	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-10614-341	Upgrade 11kV line to Buitekanstraat, McGregor	5	753 340	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30715-342	Replacement of Prepaid Meters Bulk Supply Meters to reduce losses	All	506 540	542 000	579 940	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30516-339	Install 11kV Switchgear in Brinks Substation	6,7	732 670	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30517-339	Replace 11Kv Oil Insulated Switchgear 1	9	448 000	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30518-339	Replace 11Kv Oil Insulated Switchgear 2	6,7	590 340	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30519-339	Replace 11Kv Oil Insulated Switchgear 3	1,2,3,4,5	1 596 240	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30520-339	Replace 11Kv Oil Switchgear	4,8	338 680	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30521-339	Replace 11Kv Switchgear Ashton Main Substation	9,10,11	5 578 240	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30122-337	Replace 66Kv Switchgear (Goudmyn Le Chasseur Substation)	5	1 125 070	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
NEW CAPEX 1	Replace 66Kv Switchgear (Goudmyn Le Chasseur Substation)	5	30 910	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-30123-337	Replace 66Kv Transformers at Robertson Main Substation	1	7 668 490	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
NEW CAPEX 2	Replace 66Kv Transformers at Robertson Main Substation	1	449 660	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-10624-341	Upgrade 11kV Cable Feeder from White Str Substation to Van Zyl Street	5	851 580	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-10625-341	Upgrade 11kV line Stockwell	11	266 300	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-10626-341	Upgrade 11Kv Line to Poortjieskloof	12	1 502 850	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-10227-336	Upgrade Bonnievale Main Substation	4,8	4 283 750	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time

PROCUREMENT PLAN - 2019/20

Vote number	Project	Ward	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE	Bid Number	SPECS DATE	ADVERT DATE	CLOSING DATE	EVALUATION DATE	AJUDICATION DATE	APPROVAL BY MM	Project Commence Date	COMPLETION DATE	Roll -Over Project YES/NO	Comment
9/503-10628-341	Upgrade Goedemoed 11Kv Line	6	903 120	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/503-10629-341	Upgrade McGregor/Boesmansrivier 11Kv Line	5,8	1 202 280	-	-	EFF		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Electrical Engineering			36 021 300	9 940 010	10 059 990												
Infrastructure Development																	
9/515-33001-364	Installation of Bulk Services	All	3 500 000	3 500 000	3 500 000	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/515-33002-364	Installation of Basic Services for Informal Settlements - Water Infrastructure	All	1 000 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Infrastructure Development			4 500 000	3 500 000	3 500 000												
TOTAL: ENGINEERING SERVICES DIRECTORATE			78 031 950	42 386 970	37 848 690												

PROCUREMENT PLAN - 2019/20

Vote number	Project	Ward	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	SOURCE	Bid Number	SPECS DATE	ADVERT DATE	CLOSING DATE	EVALUATION DATE	AJUDICATION DATE	APPROVAL BY MM	Project Commence Date	COMPLETION DATE	Roll-Over Project YES/NO	Comment
VOTE6: COMMUNITY SERVICES DIRECTORATE																	
Community Halls																	
9/609-48101-390	Robertson Civic Boundary fencing	1,2,3,6	150 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/609-53805-375	4x Fridges	All	25 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/609-53806-375	1x Geyser		15 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/609-53807-375	1x Welding Machine	All	35 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/609-52108-378	40x Tables Community Halls	All	60 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/609-52109-378	50 Chairs	All	50 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/609-53810-375	1x Floor scrub machine	All	10 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Community Halls			345 000	-	-												
Fire Services																	
9/607-53801-375	6 portable two-way radio's	All	25 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/607-53802-375	Replace 3 Air Conditioners, purchase 1 additional	All	56 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/607-53803-375	3 X PPE (Protective Personal Ensemble)	All	75 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/607-44304-390	Alterations to Ablution Building (Gender friendly)	All	200 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/607-53805-375	Small equipment (Flashlights, spray nosels, ceiling hooks, hose repair parts, d	All	-	120 000	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Fire Services			356 000	120 000	-												
Environmental Services																	
9/606-53801-375	2 x Wood burning stoves	All	100 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Environmental Services			100 000	-	-												
Sportsfields																	
9/603-44311-390	Van Zyl Upgrading ablution facilities	All	300 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/603-44312-390	Pavilion McGregor Sports ground	5	400 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/603-44313-390	Bonnievale Boundary Walls & Gates	4,8	600 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/603-44314-390	Zolani ablution facilities upgrading	10	100 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/603-44315-390	Replace Sand Filter System Dirty Uys Swimming Pool	All	1 200 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
9/603-53816-375	Fire Extinguisher x2	All	15 000	-	-	CRR		Apr-19	Apr-19	May-19	Jun-19	Jul-19	Jul-19	Aug-19	Jun-20		These are the expected dates and they might change depending on the situation presented at time
Total Sportsfields			2 615 000	-	-												
TOTAL: COMMUNITY SERVICES DIRECTORATE			3 416 000	120 000	-												

9. Draft Service Delivery and Budget Implementation Plan (SDBIP)

Toplayer Service Delivery Budget Implementation Plan for 2019/20

Ref	Directorate [R]	IDP Objective [R]	KPI Name [R]	Unit of Measurement	Ward	Area [R]	Baseline	POE	Annual Target	Revised Target		Q1	Q2	Q3	Q4
1	Municipal Manager	SO4: A responsive and accountable administration	Conduct two (2) formal evaluations of directors in terms of their signed agreements	Number of formal evaluations conducted	All	Municipal Manager	2	Evaluation report and signed scoring sheets	2	2		0	1	1	0
2	Municipal Manager	SO4: A responsive and accountable administration	The percentage of the municipal capital budget spent on projects as at 30 June 2020 {(Actual amount spent on capital projects excluding orders/Total amount budgeted for capital projects)X100}	% of capital budget spent	All	Municipal Manager	90%	Monthly section 71 reports submitted and annual financial statements	95	95		0	40	60	95
3	Municipal Manager	SO4: A responsive and accountable administration	Develop an Audit Action Plan by 31 January 2020 from the final management report issued by the AG and submit to MM and Audit Committee for approval	Approved Audit Action Plan	All	Municipal Manager	1	Approved Audit Action Plan by MM and AC, minutes of the meeting of AC	1	1		0	0	1	0
4	Municipal Manager	SO4: A responsive and accountable administration	Develop a Risk Based Audit Plan and submit to the MM and Audit Committee by 30 June 2020	Risk Based Audit Plan developed and submitted to MM and Audit Committee	All	Municipal Manager	1	Submission of the Risk Based Audit Plan to MM and Minutes of Audit Committee meeting during which risk based audit plan was discussed	1	1		0	0	0	1
5	Strategic & Social Development	SO3: Promote an enabling environment for economic growth and decent employment	Create job opportunities through the Expanded Public Works Programme (EPWP) by 30 June 2020	Number of job opportunities created through EPWP	All	Director: Strategy & Social Development	400	Signed appointment contracts	400	400		50	150	100	100
6	Strategic & Social Development	SO4: A responsive and accountable administration	Submit the final reviewed IDP to Council by 31 May 2020	Final IDP submitted to Council	All	Director: Strategy & Social Development	1	Minutes of council meeting during which reviewed IDP was discussed	1	1		0	0	0	1
7	Strategic & Social Development	SO4: A responsive and accountable administration	Submit the Mid-Year Performance Report in terms of Sect 72 of the MFMA to Council by 31 January 2020	Number of reports submitted to Council	All	Director: Strategy & Social Development	1	Report and minutes of Council meetings during which the report was discussed	1	1		0	0	1	0
8	Strategic & Social Development	SO4: A responsive and accountable administration	Submit the draft Annual Report to Council by 31 January 2020	Number of reports submitted to Council	All	Director: Strategy & Social Development	1	Draft Annual Report document and Minutes of council meeting during which report was discussed	1	1		0	0	1	0
9	Strategic & Social Development	SO4: A responsive and accountable administration	Submit the Oversight Report on the Annual Report to Council by 31 March 2020	Number of reports submitted to Council	All	Director: Strategy & Social Development	1	Oversight Report document and Minutes of council meeting during which report was discussed	1	1		0	0	1	0
10	Strategic & Social Development	SO3: Promote an enabling environment for economic growth and decent employment	Spend 100% of the total amount budgeted for the Neighborhood development Partnership (Business Hub) by June 2020 {(Actual expenditure / by approved budget allocation) x 100	% of budget spent	All	Director: Strategy & Social Development	New capital project for 2019/20	Monthly section 71 reports submitted and annual financial statements	100	100		10	20	50	100
11	Strategic & Social Development	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for equipment by June 2020 {(Actual expenditure / by approved budget allocation) x 100	% of budget spent	All	Director: Strategy & Social Development	New capital project for 2019/20	Monthly section 71 reports submitted and annual financial statements	100	100		10	20	50	100
12	Strategic & Social Development	SO4: A responsive and accountable administration	Submit the Top Layer SDBIP to the Mayor for approval within 14 days after the annual budget has been approved	Number of Approved Top Layer SDBIP's submitted to the Mayor within 14 days after the annual budget has been approved	All	Director: Strategy & Social Development	1	Acknowledgement of receipt from the Mayor and approved Top layer SDBIP	1	1		0	0	0	1
13	Corporate Services	SO4: A responsive and accountable administration	Percentage of municipality's personnel budget actually spent on implementing its workplace skills plan measured as at 30 June 2020 {(Total Actual Training Expenditure/ Total personnel Budget)x100}}	% of municipality's personnel budget actually spent on implementing its workplace skills plan	All	Director: Corporate Services	1%	PROMUN financial system Annual Budget Variance report(Refer to Promun skills levy vote number)	1	1		0	0	0	1
14	Corporate Services	SO4: A responsive and accountable administration	Arranged and attend the monthly meetings of ward committees	Number of monthly ward committee meetings held	All	Director: Corporate Services	120	Minutes of Ward Committee meetings	120	120		36	24	24	36

Toplayer Service Delivery Budget Implementation Plan for 2019/20

Ref	Directorate [R]	IDP Objective [R]	KPI Name [R]	Unit of Measurement	Ward	Area [R]	Baseline	POE	Annual Target	Revised Target		Q1	Q2	Q3	Q4
15	Corporate Services	SO5: Adherence to all laws and regulations applicable to LG	Spend 100% of the total amount budgeted for the upgrade and alteration of the municipal offices by 30 June 2020 {(Actual expenditure / Approved budget allocation)x100}	% of budget spent	All	Director: Corporate Services	100%	Report from the Promun financial system	100	100		10	20	50	100
16	Corporate Services	SO5: Adherence to all laws and regulations applicable to LG	Spend 100% of the total amount budgeted for the purchase of office furniture & office equipment by 30 June 2020 {(Actual expenditure / Approved budget allocation)x100}	% of budget spent	All	Director: Corporate Services	100%	Report from the Promun financial system	100	100		10	20	50	100
17	Corporate Services	SO4: A responsive and accountable administration	Number of people from the EE target groups employed in the 3 highest levels of management in compliance with the approved EE plan	Number of people from the EE target groups employed in the highest 3 levels of management	All	Director: Corporate Services	1	Appointment letter and approval dates for the filling of the vacancy	1	1		0	0	0	1
18	Corporate Services	SO4: A responsive and accountable administration	Report monthly to the Municipal Manager on all property contracts	Number of reports submitted to the Municipal Manager	All	Director: Corporate Services	12	Proof of submission to the MM	12	12		3	3	3	3
19	Engineering Services	SO4: A responsive and accountable administration	Limit unaccounted electricity to less than 7.5% as at 30 June 2020 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) X 100} (rolling twelve month average)	% unaccounted electricity captured in the report	All	Director: Engineering Services	7.5%	Electricity losses report generated from an Excel database maintained for the calculation of the electricity losses	7.5	7.5		7.5	7.5	7.5	7.5
20	Engineering Services	SO4: A responsive and accountable administration	Recycle 1200 tons of domestic waste by 30 June 2020	Number of tons of domestic waste recycled	All	Director: Engineering Services	960	Weighbridge Report	1200	1200		300	300	300	300
21	Engineering Services	SO5: Adherence to all laws and regulations applicable to LG	Spend 100% of the total amount budgeted for the replacement and repair on the electricity network by June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	90%	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
22	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	95% of water samples comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100}	% of water samples compliant	All	Director: Engineering Services	95%	Monthly Lab results from AL Abbot	95	95		95	95	95	95
23	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the replacement and repair of street lights by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	90%	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
24	Engineering Services	SO4: A responsive and accountable administration	Limit unaccounted water to less than 15% as at 30 June 2020 {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified _ 100}	% unaccounted water captured in the report	All	Director: Engineering Services	12%	Water Losses Excel database maintained by the Manager: Civil Engineering Services	15	15		15	15	15	15
25	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for new connections by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	90%	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
26	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the electrification of Kanana by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
27	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the electrification of McGregor by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	5	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100

Toplayer Service Delivery Budget Implementation Plan for 2019/20

Ref	Directorate [R]	IDP Objective [R]	KPI Name [R]	Unit of Measurement	Ward	Area [R]	Baseline	POE	Annual Target	Revised Target		Q1	Q2	Q3	Q4
28	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the Electrification of Erf 136 Nkqubela by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	2	Director: Engineering Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
29	Engineering Services	SO4: A responsive and accountable administration	Complete the review of the SDF and submit to Council for approval by 31 May 2020	Number of reviewed SDF's submitted to council	All	Director: Engineering Services	Approved SDF	Approved SDF and Agenda of the Council meeting during which SDF was discussed	1	1		0	0	1	0
30	Engineering Services	SO5: Adherence to all laws and regulations applicable to LG	80% of effluent samples comply with permit values {(Number of effluent samples that comply with permit values/Number of effluent samples tested)x100}	% of effluent samples compliant	All	Director: Engineering Services	75%	Lab results from AL Abbot	80	80		80	80	80	80
31	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted to replace safety and test equipment by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	90%	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
32	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the upgrading of filters in Montagu WTW by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	90%	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
33	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the replacement of pre-paid meters by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	90%	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
34	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the Reconstruction/resealing of existing roads by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
35	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the construction of paved roads to upgrade gravel roads by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	?	Director: Engineering Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
36	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the Rehabilitation/Upgrading of existing tar roads in 5 the towns by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
37	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted to replace the 11Kv switchgear of Ashton Main Substation by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	All	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
38	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the upgrade of the 11Kv Line in Stockwill by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	11	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
39	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the installation of the 11Kv switchgear in Brinks Substation by 30 June 2020 {(Total actual expenditure for the projects/Total amount budgeted for the projects)x100}	% of budget spent	All	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100

Toplayer Service Delivery Budget Implementation Plan for 2019/20

Ref	Directorate [R]	IDP Objective [R]	KPI Name [R]	Unit of Measurement	Ward	Area [R]	Baseline	POE	Annual Target	Revised Target		Q1	Q2	Q3	Q4
40	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Purchase and Replace 11Kv Oil Insulated Switchgears by 30 June 2020	Number of Oil Insulated Switchgears purchased	All	Director: Engineering Services	Roll-over project from 2018/19	Invoice from service provider	4	4		0	0	0	4
41	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the upgrade of the 11Kv Line to Poortjieskloof by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	12	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
42	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted to replace the 66Kv Switchgear (Goudmyn and Le Chasseur Substations) by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	5	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
43	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted to upgrade Bonnievale Main Substation by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	4;8	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
44	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted to upgrade the 11Kv Cable Feeder from White Street Substation to Van Zyl Street Hospital Substation by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	5	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
45	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted to replace the 66Kv Transformers at Robertson Main Substation by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	1	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
46	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the upgrade of the 11Kv Line at Goedemoed by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	?	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
47	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the upgrade of the 11Kv Line at Mc Gregor / Boesmansrivier by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	5	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
48	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the upgrade of the 11Kv Line at Buitekantstraat in McGregor by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	5	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
49	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the Installation of Basic Services for Informal Settlements Water by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	2; 4; 8	Director: Engineering Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
50	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the Installation of Bulk services for housing projects by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	2; 4; 8	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100

Toplayer Service Delivery Budget Implementation Plan for 2019/20

Ref	Directorate [R]	IDP Objective [R]	KPI Name [R]	Unit of Measurement	Ward	Area [R]	Baseline	POE	Annual Target	Revised Target		Q1	Q2	Q3	Q4
51	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Spend 100% of the total amount budgeted for the upgrade of the public drop off (McGregor) by 30 June 2020 {(Total actual expenditure for the projects/Total amount budgeted for the projects)x100}	% of budget spent	5	Director: Engineering Services	Roll-over project from 2018/19	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
52	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Complete the reconstruction of the Bonnievale stores by 30 June 2020	Completion of the project	4	Director: Engineering Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	1	1		0	0	0	1
53	Engineering Services	SO2: Provide and maintain infrastructure to provide basic services to all citizens	Complete the upgrading of the Ashton MRF by 30 June 2020	Completion of the project	9	Director: Engineering Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	1	1		0	0	0	1
54	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Number of formal residential properties that receive piped water that is connected to the municipal water infrastructure network and which are billed for water or have pre paid meters as at 30 June 2020	Number of residential properties which are billed for water or have pre paid meters	All	Director: Finance	15000	MUN837 report from the Promun financial system	14000	14000		14000	14000	14000	14000
55	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Number of formal residential properties connected to the municipal electrical infrastructure network and which are billed for electricity or have pre paid meters as (Excluding Eskom areas) at 30 June 2020	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)	All	Director: Finance	19000	MUN837 report from the Promun financial system	15000	15000		15000	15000	15000	15000
56	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and which are billed for sanitation/sewerage as at 30 June 2020	Number of residential properties which are billed for sanitation/sewerage	All	Director: Finance	15000	MUN837 report from the Promun financial system	14000	14000		14000	14000	14000	14000
57	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2020	Number of residential properties which are billed for refuse removal	All	Director: Finance	15000	MUN837 report from the Promun financial system	14000	14000		14000	14000	14000	14000
58	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Provide free basic water to indigent households as at 30 June 2020	Number of indigent households receiving free basic water	All	Director: Finance	7000	Mun837 report from the Promun financial system	5000	5000		5000	5000	5000	5000
59	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Provide free basic electricity to indigent households as at 30 June 2020	Number of indigent households receiving free basic electricity	All	Director: Finance	7000	Mun837 report from the Promun financial system	5000	5000		5000	5000	5000	5000
60	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Provide free basic sanitation to indigent households as at 30 June 2020	Number of indigent households receiving free basic sanitation services	All	Director: Finance	7000	Mun837 report from the Promun financial system	5000	5000		5000	5000	5000	5000
61	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Provide free basic refuse removal to indigent households as at 30 June 2020	Number of indigent households receiving free basic refuse removal services	All	Director: Finance	7000	Mun837 report from the Promun financial system	5000	5000		5000	5000	5000	5000
62	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2020 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant)	% of debt coverage	All	Director: Finance	45%	Annual financial statements	60	60		0	0	0	60
63	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Financial viability measured in terms of the outstanding service debtors as at 30 June 2020 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors	All	Director: Finance	12%	Annual financial statements	12	12		0	0	0	12

Toplayer Service Delivery Budget Implementation Plan for 2019/20

Ref	Directorate [R]	IDP Objective [R]	KPI Name [R]	Unit of Measurement	Ward	Area [R]	Baseline	POE	Annual Target	Revised Target		Q1	Q2	Q3	Q4
64	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	All	Director: Finance	2	Annual financial statements	2.2	2.2		2.2	2.2	2.2	2.2
65	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Submit the final annual budget to Council by 31 May 2020	Final budget submitted to Council	All	Director: Finance	1	Minutes of council meeting during which the Budget was submitted for approval	1	1		0	0	1	0
66	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Submit monthly reports in terms of Section 71 of the MFMA to Council	Number of reports submitted to Council	All	Director: Finance	12	Minutes of council meeting during which report was discussed	12	12		3	3	3	3
67	Financial Services	SO5: Adherence to all laws and regulations applicable to LG	Achieve a debtor payment percentage of 98% as at 30 June 2020 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved	All	Director: Finance	98%	Annual financial statements	98	98		70	80	85	98
68	Community Services	SO4: A responsive and accountable administration	Review the Disaster Management Plan and submit for assessment to the District by 31 May 2020	Plan reviewed and submitted	All	Director: Community Services	1	Submission to the District and Agenda of the Council meeting during which report was discussed	1	1		0	0	0	1
69	Community Services	SO1: Facilitate integrated human settlements and improved living conditions of all households	Submit 200 completed signed offer to purchase contracts to the attorneys for registration of title deeds by 30 June 2020	Number of completed signed offer to purchase contracts registered	All	Director: Community Services	200	Number of completed signed offer to purchase contracts registered	200	200		50	50	50	50
70	Community Services	SO1: Facilitate integrated human settlements and improved living conditions of all households	Submit 30 completed signed offer to purchase contracts for pre 1994 rental housing stock to the attorneys for registration of title deeds by 30 June 2020	Number of completed signed offer to purchase contracts registered	All	Director: Community Services	30	Number of completed signed offer to purchase contracts registered	30	30		0	15	0	15
71	Community Services	SO1: Facilitate integrated human settlements and improved living conditions of all households	Hold quarterly meetings with each informal settlement committee (7 informal settlement committees) during the 2019/20 financial year	Number of quarterly meetings held	All	Director: Community Services	24	Attendance register and minutes of the meetings	28	28		7	7	7	7
72	Community Services	SO4: A responsive and accountable administration	Spend 100% of the total amount budgeted for the upgrade of the ablution facilities at Van Zyl Street Sports field by 30 June 2020 {(Total actual expenditure for the projects/Total amount budgeted for the projects)x100}	% of budget spent	3	Director: Community Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
73	Community Services	SO4: A responsive and accountable administration	Spend 100% of the total amount budgeted for the construction of a pavilion at McGregor Sports field by 30 June 2020 {(Total actual expenditure for the projects/Total amount budgeted for the projects)x100}	% of budget spent	5	Director: Community Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100
74	Community Services	SO4: A responsive and accountable administration	Spend 100% of the total amount budgeted for the replacement of Sand Filter System at Dirky Uys Swimming Pool by 30 June 2020 {(Total actual expenditure for the projects/Total amount budgeted for the projects)x100}	% of budget spent	1	Director: Community Services	New capital project for 2019/20	Monthly CAPEX report received from the Finance Department	100	100		10	20	50	100