



In-Year Report of the Municipality

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

Monthly Budget Statement May 2020

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

This report represents the S 71 MFMA monthly budget statement for the month of May 2020 and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

1.1.1 Implementation of budget in terms of SDBIP

No comments for May 2020.

1.1.2 Financial problems or risks facing the municipality

Currently there are no immediate financial problems facing the municipality. The municipality is still projected to end the year with a surplus, and more importantly, a positive cash position as per 4.1.8 of this report on page 17.

1.1.3 Other information

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

Section 2 - Resolutions

IN-YEAR REPORTS 2019/2020

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

- (a) That council notes the monthly budget statement and supporting documentation.
- (b) That Council notes the in-year report for May 2020 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 12 June 2020, being the 10th working day after the end of May 2020.

Section 3 - Executive Summary

3.1 Introduction

The outcomes for the 2018/2019 financial year have been audited. The Annual Financial Statements for the financial year ending 30 June 2019 was submitted for audit purposes on 31 August 2019 and the Auditor General expressed an opinion on 30 November 2019. The municipality received the 7th clean audit opinion.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Rates were levied in July 2019 for the 2019/2020 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Operating revenue by type

Total operating revenue to date is R663,297M compared to total operating revenue budget to date of R649,347M which brings about a positive variance of 2% which can be attributed to Service Charges and Investment Revenue. Furthermore, capital grants to a value of R26,015M compared to a budgeted amount of R31,948M have been received to date. If the capital grants are included in the comparison between actual and budget to date the total revenue received amounts to R689,312M while the total revenue budget for the year to date amounts to R681,331M, which brings about a variance of 1. The Transfers Recognised – Operational variance relate to operating projects which commence in the upcoming months. Other Revenue refers to Gain on sale of Assets and Fines which will only be processed at financial year end. Please refer to table C4 on page 12 for Breakdown of Revenue by Source.

Operating expenditure by type

Total operating expenditure to date amounts to R615,506M compared to total operating expenditure budget to date of R675,963M that brings about a negative variance of 9%. The variance is mainly attributable to under expenditure on Finance Charges and Other Expenditure.. Under expenditure on Finance Charges is due to the payment that will be processed in June and under expenditure in the other expenditure is due to savings as a result of the Lockdown . Please refer to table C4 on page 12 for Breakdown of Expenditure by Type.

Capital expenditure

Total actual capital expenditure as at May 2020 is R45,201M (54.03%) of the total capital budget of R83,657M. Capital commitments as at May 2020 is R20,114M (24.04%) of the total capital budget of R83,657M. Total capital expenditure inclusive of capital commitments as at May 2020 is R65,315M, 78,07% of the total capital budget. Please refer to table C5 (page 13) for Capital Expenditure per Government Finance Statistics and table SC12 (page 25) for the monthly Capital Expenditure Trend.

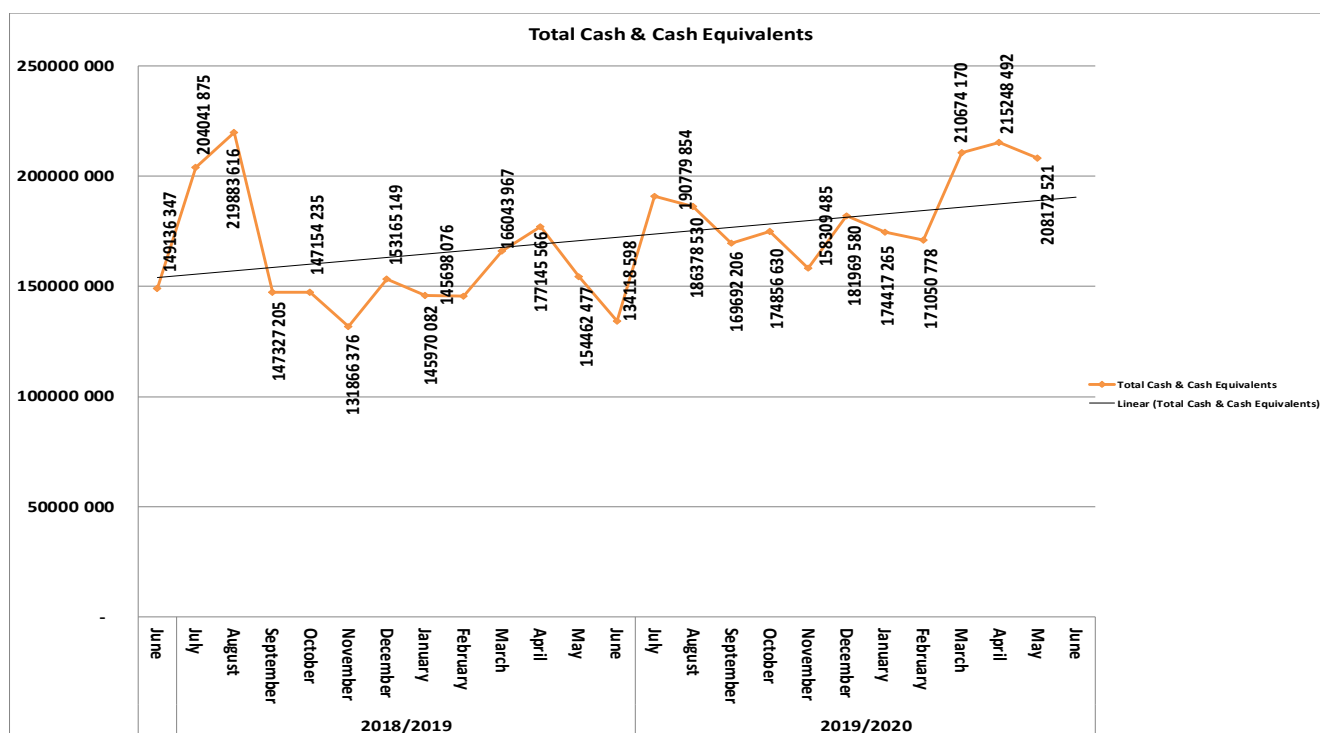
Below is breakdown of Capital Expenditure as at 31 May 2020:

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0,00	0,00	0,00	0,00	0,00
WATER	0,00	0,00	0,00	1 343 312,00	1 343 312,00
ELECTRICAL SERVICES	16 730 161,34	3 609 704,91	566 254,74	26 893 583,00	6 553 716,75
SEWERAGE	272 274,99	235 728,75	0,00	3 545 332,00	3 037 328,26
ROADS	19 489 281,40	11 376 616,10	6 479 596,57	31 091 866,00	225 968,50
Sub-Total at Service Level	36 491 717,73	15 222 049,76	7 045 851,31	62 874 093,00	11 160 325,51
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	0,00	0,00	0,00	0,00	0,00
CORPORATE SERVICES	320 528,49	3 091,30	12 000,00	1 059 860,00	736 240,21
STRATEGY AND SOCIAL DEVELOPMENT	4 316 839,8	3 146 974,64	1 459 030,26	7 903 720,00	439 905,60
FINANCE	0,00	0,00	0,00	0,00	0,00
COMMUNITY SERVICES	539 020,65	7 469,56	91 832,61	4 637 456,00	4 090 965,79
TRAFFIC	0,00	0,00	0,00	90 140,00	90 140,00
ENVIRONMENTAL SERVICES	60 499,67	0,00	0,00	59 860,00	-639,67
INFORMATION & COMMUNICATION TECHNOLOGY	2 431 193,25	229 167,75	0,00	3 731 500,00	1 071 139,00
INFRASTRUCTURE DEVELOPMENT	0,00	0,00	0,00	0,00	0,00
CLEANSING	1 040 960,27	1 505 190,00	0,00	3 300 000,00	753 849,73
TOWN PLANNING	0,00	0,00	0,00	0,00	0,00
Sub-Total at Department Level	8 709 042,09	4 891 893,25	1 562 862,87	20 782 536,00	7 181 600,66
	45 200 759,82	20 113 943,01	8 608 714,18	83 656 629,00	18 341 926,17

Cash flows

The cash flow is currently positive and the total Cash and Cash Equivalents as at 31 May 2020 is R 208 172 521M a decrease of R7 076 M from April 2020. Please refer to C7 on page 15 for the monthly budget statement – cash flow.

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



Below are commitments against Cash and Cash equivalents as at 31 May 2020:

Commitments against Cash and Cash Equivalents		
Item	Previous Month	Current Month
Cash and Cash Equivalents	215 248 492	208 172 521
Commitments	189 005 066	196 556 970
Loan repayments	7 316 947	7 316 947
Capital Replacement Reserve - Roads	10 000 000	10 000 000
Valuation Roll Reserve	6 500 000	6 500 000
Capital Replacement Reserve - Rehabilitation Landfill	3 000 000	3 000 000
Capital Replacement Reserve - Capital Budget	24 117 950	23 332 538
Transfer to CRR	8 000 000	8 000 000
Cash Back Reserves	60 000 000	60 000 000
Trade and other payables		
- Unspent conditional transfers	24 839 191	10 586 554
- Creditor Payments	45 230 978	67 820 931
Surplus/(Deficit)	26 243 426	11 615 550

3.2.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the May 2020 Monthly Budget Statement report.

3.3 Material variances from SDBIP

No comments.

3.4 Remedial or corrective steps

No comments.

3.5 Conclusion

Year-to-date performance of revenue and expenditure compared to budget are reasonable at the end of May 2020.

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC026 Langeberg - Table C1 Monthly Budget Statement Summary - M11 May

Description	2018/19	Budget Year 2019/20							
	Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	52 679	57 373	57 363	–	56 961	57 208	(247)	-0%	57 363
Service charges	453 723	526 517	493 178	41 860	469 929	449 870	20 060	4%	493 178
Investment revenue	13 099	9 494	9 494	845	12 542	9 275	3 267	35%	9 494
Transfers and subsidies	103 330	118 319	119 963	7 760	108 324	110 720	(2 396)	-2%	119 963
Other own revenue	52 919	25 839	25 318	273	15 540	22 275	(6 735)	-30%	25 318
Total Revenue (excluding capital transfers and contributions)	675 749	737 541	705 316	50 738	663 297	649 347	13 949	2%	705 316
Employee costs	186 765	209 989	205 968	18 431	180 099	187 925	(7 826)	-4%	205 968
Remuneration of Councillors	10 538	11 250	11 226	887	9 746	10 223	(477)	-5%	11 226
Depreciation & asset impairment	25 054	25 081	29 461	2 405	25 977	26 879	(902)	-3%	29 461
Finance charges	11 296	4 133	5 044	235	3 607	4 672	(1 065)	-23%	5 044
Materials and bulk purchases	311 176	357 430	356 479	24 330	321 082	327 070	(5 987)	-2%	356 479
Transfers and subsidies	1 765	3 104	3 824	1 062	3 121	3 364	(243)	-7%	3 824
Other expenditure	86 314	129 992	133 632	8 064	71 873	115 831	(43 958)	-38%	133 632
Total Expenditure	632 909	740 980	745 634	55 414	615 506	675 963	(60 458)	-9%	745 634
Surplus/(Deficit)	42 840	(3 439)	(40 318)	(4 675)	47 791	(26 616)	74 407	-280%	(40 318)
Transfers and subsidies - capital (monetary allocations)	56 307	32 659	32 254	7 705	25 394	27 296	(1 902)	-7%	32 254
Contributions & Contributed assets	–	3 952	5 716	–	621	4 688	(4 066)	-87%	5 716
Surplus/(Deficit) after capital transfers & contributions	99 147	33 173	(2 348)	3 030	73 806	5 367	68 439	1275%	(2 348)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	99 147	33 173	(2 348)	3 030	73 806	5 367	68 439	1275%	(2 348)
Capital expenditure & funds sources									
Capital expenditure	93 290	95 434	83 657	8 609	45 201	71 493	(26 292)	-37%	83 657
Capital transfers recognised	56 307	32 659	33 744	7 705	25 394	28 519	(3 125)	-11%	33 744
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	5 961	27 088	18 173	118	11 400	16 510	(5 110)	-31%	18 173
Internally generated funds	31 023	35 687	31 740	785	8 407	26 464	(18 057)	-68%	31 740
Total sources of capital funds	93 290	95 434	83 657	8 609	45 201	71 493	(26 292)	-37%	83 657
Financial position									
Total current assets	238 836	194 988	209 638		324 906				209 638
Total non current assets	743 593	813 725	797 830		766 836				797 830
Total current liabilities	128 162	130 870	143 760		157 297				143 760
Total non current liabilities	115 421	164 481	127 028		121 884				127 028
Community wealth/Equity	738 846	713 362	736 680		812 561				736 680
Cash flows									
Net cash from (used) operating	101 316	64 572	23 997	448	96 927	43 883	(53 044)	-121%	23 997
Net cash from (used) investing	(92 103)	(91 423)	(77 451)	(7 504)	(48 465)	(79 206)	(30 742)	39%	(77 451)
Net cash from (used) financing	(3 645)	24 834	16 008	(20)	5 007	2 250	(2 757)	-123%	16 008
Cash/cash equivalents at the month/year end	154 704	117 157	121 877	–	208 173	126 250	(81 922)	-65%	121 877
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	30 917	7 283	4 623	2 857	1 855	1 665	7 274	41 835	98 310
Creditors Age Analysis									
Total Creditors	3 307	1 539	4 268	1 997	1 777	1 879	370	2 968	18 104

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services.

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

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

Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		118 156	136 633	135 165	3 267	126 578	129 218	(2 640)	-2%	135 165
Executive and council		5 201	17 576	15 576	1 703	11 415	13 561	(2 146)	-16%	15 576
Finance and administration		112 955	119 057	119 588	1 565	115 164	115 657	(494)	0%	119 588
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		52 705	42 645	43 290	5 757	26 898	37 996	(11 098)	-29%	43 290
Community and social services		10 798	10 712	10 718	1 639	8 412	9 634	(1 222)	-13%	10 718
Sport and recreation		1 568	825	408	(118)	(770)	438	(1 208)	-276%	408
Public safety		89	10 206	10 206	0	5 364	9 014	(3 650)	-40%	10 206
Housing		40 250	20 902	21 957	4 235	13 891	18 910	(5 019)	-27%	21 957
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		41 377	24 786	26 458	6 076	15 876	22 424	(6 548)	-29%	26 458
Planning and development		30 688	2 621	3 034	43	1 365	2 641	(1 275)	-48%	3 034
Road transport		10 689	22 165	23 423	6 032	14 510	19 783	(5 273)	-27%	23 423
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		535 955	570 087	538 272	43 344	519 959	491 611	28 348	6%	538 272
Energy sources		412 619	444 981	419 049	37 672	426 071	382 140	43 931	11%	419 049
Water management		52 051	52 429	48 406	2 623	35 458	44 062	(8 604)	-20%	48 406
Waste water management		39 022	38 331	37 806	1 349	28 703	34 983	(6 280)	-18%	37 806
Waste management		32 264	34 347	33 011	1 700	29 726	30 426	(700)	-2%	33 011
<i>Other</i>	4	2	2	102	-	1	82	(80)	-98%	102
Total Revenue - Functional	2	748 196	774 153	743 286	58 443	689 312	681 331	7 981	1%	743 286
Expenditure - Functional										
<i>Governance and administration</i>		101 022	133 078	133 443	8 919	99 138	119 873	(20 735)	-17%	133 443
Executive and council		24 498	24 613	24 730	1 730	18 872	22 102	(3 231)	-15%	24 730
Finance and administration		73 414	105 124	105 005	7 016	77 632	94 476	(16 843)	-18%	105 005
Internal audit		3 110	3 342	3 708	173	2 634	3 295	(661)	-20%	3 708
<i>Community and public safety</i>		52 235	100 497	101 605	11 038	76 099	90 342	(14 243)	-16%	101 605
Community and social services		22 715	15 903	14 943	2 096	13 834	13 581	252	2%	14 943
Sport and recreation		20 820	24 453	27 852	2 086	21 958	25 038	(3 080)	-12%	27 852
Public safety		1 023	32 899	32 346	2 411	23 482	28 824	(5 342)	-19%	32 346
Housing		7 676	27 242	26 464	4 446	16 825	22 899	(6 073)	-27%	26 464
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		67 753	46 783	42 656	2 981	33 822	38 531	(4 709)	-12%	42 656
Planning and development		22 758	27 918	23 359	1 513	17 613	20 927	(3 314)	-16%	23 359
Road transport		44 996	18 865	19 297	1 468	16 209	17 604	(1 395)	-8%	19 297
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		427 305	459 449	466 735	32 475	405 734	426 124	(20 391)	-5%	466 735
Energy sources		319 475	368 372	364 947	25 154	331 211	335 237	(4 026)	-1%	364 947
Water management		47 164	27 961	34 201	2 352	25 887	30 510	(4 624)	-15%	34 201
Waste water management		30 864	31 760	31 013	1 910	21 922	27 656	(5 734)	-21%	31 013
Waste management		29 802	31 357	36 574	3 059	26 714	32 722	(6 007)	-18%	36 574
<i>Other</i>		735	1 172	1 194	-	712	1 093	(380)	-35%	1 194
Total Expenditure - Functional	3	649 049	740 980	745 634	55 414	615 506	675 963	(60 458)	-9%	745 634
Surplus/ (Deficit) for the year		99 147	33 173	(2 348)	3 030	73 806	5 367	68 439	1275%	(2 348)

4.1.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Finance, Executive and Council, Strategy and Social Development, Corporate Services and Engineering Services.

WC026 Langeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - FINANCIAL SERVICES		109 325	115 059	115 503	1 667	115 433	112 079	3 354	3,0%	115 503
Vote 2 - EXECUTIVE & COUNCIL		5 201	5 177	5 177	–	5 174	4 918	256	5,2%	5 177
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1 935	13 142	11 411	1 703	6 382	9 491	(3 109)	-32,8%	11 411
Vote 4 - CORPORATE SERVICES		14 646	12 536	12 624	(100)	4 594	11 164	(6 569)	-58,8%	12 624
Vote 5 - ENGINEERING SERVICES		564 912	595 352	565 040	49 418	535 816	514 283	21 533	4,2%	565 040
Vote 6 - COMMUNITY SERVICES		52 177	32 886	33 532	5 757	21 914	29 397	(7 483)	-25,5%	33 532
Total Revenue by Vote	2	748 196	774 153	743 286	58 443	689 312	681 331	7 981	1,2%	743 286
Expenditure by Vote	1									
Vote 1 - FINANCIAL SERVICES		30 923	49 998	48 253	2 177	36 184	43 640	(7 456)	-17,1%	48 253
Vote 2 - EXECUTIVE & COUNCIL		28 616	17 908	19 081	1 392	15 629	17 176	(1 547)	-9,0%	19 081
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		17 383	26 313	23 927	1 448	14 623	21 103	(6 480)	-30,7%	23 927
Vote 4 - CORPORATE SERVICES		50 698	66 717	67 340	5 421	48 599	60 110	(11 511)	-19,1%	67 340
Vote 5 - ENGINEERING SERVICES		469 738	503 881	509 306	35 634	440 726	464 727	(24 000)	-5,2%	509 306
Vote 6 - COMMUNITY SERVICES		51 692	76 162	77 727	9 342	59 744	69 207	(9 463)	-13,7%	77 727
Total Expenditure by Vote	2	649 049	740 980	745 634	55 414	615 506	675 963	(60 458)	-8,9%	745 634
Surplus/ (Deficit) for the year	2	99 147	33 173	(2 348)	3 030	73 806	5 367	68 439	1275%	(2 348)

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

WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		52 679	57 373	57 363	–	56 961	57 208	(247)	0%	57 363
Service charges - electricity revenue		369 411	431 200	405 269	34 789	390 083	369 796	20 287	5%	405 269
Service charges - water revenue		39 576	48 122	43 620	3 487	40 332	39 598	733	2%	43 620
Service charges - sanitation revenue		23 558	24 380	22 811	1 876	20 728	20 895	(167)	-1%	22 811
Service charges - refuse revenue		21 178	22 814	21 479	1 708	18 787	19 580	(794)	-4%	21 479
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		3 163	3 310	3 310	146	2 589	2 973	(383)	-13%	3 310
Interest earned - external investments		13 099	9 494	9 494	845	12 542	9 275	3 267	35%	9 494
Interest earned - outstanding debtors		2 736	3 127	3 154	7	2 609	2 873	(264)	-9%	3 154
Dividends received		3	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		5 044	4 019	4 019	13	847	3 343	(2 496)	-75%	4 019
Licences and permits		1 454	1 053	397	3	609	414	195	47%	397
Agency services		4 145	5 231	5 231	–	3 991	4 803	(812)	-17%	5 231
Transfers and subsidies		103 330	118 319	119 963	7 760	108 324	110 720	(2 396)	-2%	119 963
Other revenue		34 890	7 607	7 714	103	4 844	6 664	(1 820)	-27%	7 714
Gains on disposal of PPE		1 483	1 492	1 492	–	51	1 204	(1 153)	-96%	1 492
Total Revenue (excluding capital transfers and contributions)		675 749	737 541	705 316	50 738	663 297	649 347	13 949	2%	705 316
Expenditure By Type										
Employee related costs		186 765	209 989	205 968	18 431	180 099	187 925	(7 826)	-4%	205 968
Remuneration of councillors		10 538	11 250	11 226	887	9 746	10 223	(477)	-5%	11 226
Debt impairment		–	14 877	14 877	–	64	11 915	(11 851)	-99%	14 877
Depreciation & asset impairment		25 054	25 081	29 461	2 405	25 977	26 879	(902)	-3%	29 461
Finance charges		11 296	4 133	5 044	235	3 607	4 672	(1 065)	-23%	5 044
Bulk purchases		293 000	334 828	334 828	23 276	308 322	308 032	290	0%	334 828
Other materials		18 177	22 602	21 651	1 054	12 761	19 038	(6 277)	-33%	21 651
Contracted services		23 462	67 420	67 932	5 306	41 490	58 908	(17 418)	-30%	67 932
Transfers and subsidies		1 765	3 104	3 824	1 062	3 121	3 364	(243)	-7%	3 824
Other expenditure		62 852	47 695	50 823	2 758	30 320	45 008	(14 689)	-33%	50 823
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Expenditure		632 909	740 980	745 634	55 414	615 506	675 963	(60 458)	-9%	745 634
Surplus/(Deficit)		42 840	(3 439)	(40 318)	(4 675)	47 791	(26 616)	74 407	-280%	(40 318)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		56 307	32 659	32 254	7 705	25 394	27 296	(1 902)	-7%	32 254
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	3 952	4 194	–	621	3 470	(2 849)	(0)	4 194
Transfers and subsidies - capital (in-kind - all)		–	–	1 522	–	–	1 218	(1 218)	(0)	1 522
Surplus/(Deficit) after capital transfers & contributions		99 147	33 173	(2 348)	3 030	73 806	5 367			(2 348)
Taxation		–	–	–			–	–		–
Surplus/(Deficit) after taxation		99 147	33 173	(2 348)	3 030	73 806	5 367			(2 348)
Attributable to minorities		–	–	–			–			–
Surplus/(Deficit) attributable to municipality		99 147	33 173	(2 348)	3 030	73 806	5 367			(2 348)
Share of surplus/ (deficit) of associate		–	–	–			–			–
Surplus/ (Deficit) for the year		99 147	33 173	(2 348)	3 030	73 806	5 367			(2 348)

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

WC026 Langeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 2 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		457	-	-	-	-	-	-		-
Vote 4 - CORPORATE SERVICES		316	-	-	-	-	-	-		-
Vote 5 - ENGINEERING SERVICES		38 826	-	-	-	-	-	-		-
Vote 6 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	39 599	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - FINANCIAL SERVICES		184	-	-	-	-	-	-		-
Vote 2 - EXECUTIVE & COUNCIL		115	1 000	-	-	-	-	-		-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		882	11 736	11 635	1 459	6 748	9 789	(3 041)	-31%	11 635
Vote 4 - CORPORATE SERVICES		1 302	650	1 150	12	321	962	(641)	-67%	1 150
Vote 5 - ENGINEERING SERVICES		8 090	78 032	66 174	7 046	37 533	56 882	(19 350)	-34%	66 174
Vote 6 - COMMUNITY SERVICES		43 119	4 016	4 697	92	600	3 859	(3 260)	-84%	4 697
Total Capital single-year expenditure	4	53 692	95 434	83 657	8 609	45 201	71 493	(26 292)	-37%	83 657
Total Capital Expenditure		93 290	95 434	83 657	8 609	45 201	71 493	(26 292)	-37%	83 657
Capital Expenditure - Functional Classification										
Governance and administration		2 603	13 236	12 635	1 471	7 069	10 631	(3 563)	-34%	12 635
Executive and council		115	10 196	7 904	1 459	4 317	6 375	(2 058)	-32%	7 904
Finance and administration		2 488	3 040	4 732	12	2 752	4 256	(1 504)	-35%	4 732
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		43 627	4 166	4 847	92	600	3 979	(3 380)	-85%	4 847
Community and social services		1 786	945	745	-	53	607	(554)	-91%	745
Sport and recreation		13 483	2 715	3 609	0	443	2 975	(2 532)	-85%	3 609
Public safety		129	506	493	92	104	397	(293)	-74%	493
Housing		28 229	-	-	-	-	-	-		-
Economic and environmental services		18 755	35 091	31 092	6 480	19 489	25 779	(6 290)	-24%	31 092
Planning and development		868	4 500	-	-	-	-	-		-
Road transport		17 887	30 591	31 092	6 480	19 489	25 779	(6 290)	-24%	31 092
Trading services		28 305	42 941	35 082	566	18 043	31 103	(13 060)	-42%	35 082
Energy sources		12 892	36 021	26 894	566	16 730	24 299	(7 569)	-31%	26 894
Water management		11 225	2 500	1 343	-	-	1 075	(1 075)	-100%	1 343
Waste water management		297	1 120	3 545	-	272	2 886	(2 614)	-91%	3 545
Waste management		3 890	3 300	3 300	-	1 041	2 843	(1 803)	-63%	3 300
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	93 290	95 434	83 657	8 609	45 201	71 493	(26 292)	-37%	83 657
Funded by:										
National Government		22 996	32 159	31 514	7 705	24 751	26 575	(1 824)	-7%	31 514
Provincial Government		32 551	-	-	-	-	-	-		-
District Municipality		760	500	708	-	642	726	(84)	-12%	708
Other transfers and grants		-	-	1 522	-	-	1 218	(1 218)	-100%	1 522
Transfers recognised - capital		56 307	32 659	33 744	7 705	25 394	28 519	(3 125)	-11%	33 744
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	5 961	27 088	18 173	118	11 400	16 510	(5 110)	-31%	18 173
Internally generated funds		31 023	35 687	31 740	785	8 407	26 464	(18 057)	-68%	31 740
Total Capital Funding		93 290	95 434	83 657	8 609	45 201	71 493	(26 292)	-37%	83 657

4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2018/19	Budget Year 2019/20			
		Pre-Audit Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		24 653	17 157	3 910	183 179	3 910
Call investment deposits		130 051	100 000	117 967	24 993	117 967
Consumer debtors		56 132	36 454	47 840	59 417	47 840
Other debtors		1 568	15 127	12 556	31 429	12 556
Current portion of long-term receivables		623	819	7	720	7
Inventory		25 810	25 432	27 358	25 168	27 358
Total current assets		238 836	194 988	209 638	324 906	209 638
Non current assets						
Long-term receivables		951	3 996	1 001	4 646	1 001
Investments		113	125	113	113	113
Investment property		28 345	26 795	28 292	28 296	28 292
Investments in Associate		—	—	—	—	—
Property, plant and equipment		713 333	782 077	767 794	733 030	767 794
Agricultural		—	—	—	—	—
Biological assets		—	—	—	—	—
Intangible assets		575	471	354	475	354
Other non-current assets		275	260	275	275	275
Total non current assets		743 593	813 725	797 830	766 836	797 830
TOTAL ASSETS		982 429	1 008 713	1 007 469	1 091 742	1 007 469
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		3 199	3 021	10 649	7 317	10 649
Consumer deposits		12 215	12 457	13 276	12 641	13 276
Trade and other payables		78 033	76 101	79 437	102 625	79 437
Provisions		34 715	39 291	40 399	34 715	40 399
Total current liabilities		128 162	130 870	143 760	157 297	143 760
Non current liabilities						
Borrowing		12 210	45 920	20 016	12 672	20 016
Provisions (NC)		103 211	118 561	107 012	109 212	107 012
Total non current liabilities		115 421	164 481	127 028	121 884	127 028
TOTAL LIABILITIES		243 583	295 351	270 788	279 181	270 788
NET ASSETS	2	738 846	713 362	736 680	812 561	736 680
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		675 925	658 362	681 407	748 460	681 407
Reserves		62 921	55 000	55 274	64 100	55 274
TOTAL COMMUNITY WEALTH/EQUITY	2	738 846	713 362	736 680	812 561	736 680

Table C6 is the Statement of Financial Position as required by the MBRR (C-Schedule template) and is in the format as required by National Treasury taking into consideration the MSCOA requirements. There should be noted that difference exists in the disclosure of financial information between Table C6 and the Statement of Financial Position in the Monthly Financial Statements as at 31 May 2020. The Monthly Financial Statements are compiled in

terms of the GRAP Reporting Framework, which differs from the MBRR and MSCOA reporting framework required by National Treasury.

Also the MSCOA reform is a new organisational reform, for which the format has not been finalised, thus there are further differences between the treatment of certain transactions on a year-on-year basis.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		46 891	55 078	55 068	(691)	35 050	50 489	(15 440)	-31%	55 068
Service charges		435 279	515 987	483 315	43 925	463 886	472 989	(9 102)	-2%	483 315
Other revenue		29 016	21 968	21 660	7 201	90 554	19 990	70 563	353%	21 660
Government - operating		97 152	118 319	119 963	402	107 060	108 558	(1 498)	-1%	119 963
Government - capital		56 307	32 659	33 776	75	30 495	29 979	516	2%	33 776
Interest		13 099	12 544	12 571	853	15 151	11 511	3 640	32%	12 571
Dividends		3	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(573 006)	(684 745)	(694 288)	(50 019)	(638 541)	(642 715)	(4 174)	1%	(694 288)
Finance charges		(1 658)	(4 133)	(4 244)	(235)	(3 607)	(3 960)	(352)	9%	(4 244)
Transfers and Grants		(1 765)	(3 104)	(3 824)	(1 062)	(3 121)	(2 959)	162	-5%	(3 824)
NET CASH FROM/(USED) OPERATING ACTIVITIES		101 316	64 572	23 997	448	96 927	43 883	(53 044)	-121%	23 997
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 133	1 492	1 492	-	51	1 368	(1 317)	-96%	1 492
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	1 069	(2 983)	-	(2 983)	100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(94 236)	(92 915)	(78 944)	(8 573)	(45 534)	(80 575)	(35 041)	43%	(78 944)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(92 103)	(91 423)	(77 451)	(7 504)	(48 465)	(79 206)	(30 742)	39%	(77 451)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	27 129	18 256	-	7 912	-	7 912	100%	18 256
Increase (decrease) in consumer deposits		1 128	705	751	(20)	426	-	426	100%	751
Payments										
Repayment of borrowing		(4 772)	(3 000)	(3 000)	-	(3 332)	2 250	5 582	248%	(3 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 645)	24 834	16 008	(20)	5 007	2 250	(2 757)	-123%	16 008
NET INCREASE/ (DECREASE) IN CASH HELD		5 569	(2 017)	(37 446)	(7 076)	53 469	(33 074)			(37 446)
Cash/cash equivalents at beginning:		149 135	119 174	159 324		154 704	159 324			159 324
Cash/cash equivalents at month/year end:		154 704	117 157	121 877		208 173	126 250			121 877

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

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

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

WC026 Langeberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	1															
Cash Receipts By Source		–	0	0	0	0	0	0	0	0	0	0	0			
Property rates		57 093	(454)	(38)	(5)	–	5	(12)	–	–	370	–	(1 893)	55 068	59 760	64 839
Service charges - electricity revenue		30 134	25 775	35 075	31 880	33 374	35 802	35 866	45 032	43 144	39 212	34 789	7 080	397 163	452 157	483 808
Service charges - water revenue		4 027	2 835	2 058	3 387	3 482	3 811	3 911	4 901	4 443	3 990	3 487	2 416	42 748	50 932	55 007
Service charges - sanitation revenue		3 073	1 924	4 464	3 078	3 118	3 083	1 841	1 922	1 877	1 821	1 876	(5 722)	22 355	25 923	28 127
Service charges - refuse		481	1 694	(883)	556	516	513	1 761	1 716	1 708	1 668	1 708	9 612	21 049	25 041	28 046
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		234	226	197	207	276	284	200	291	382	145	146	654	3 243	3 471	3 714
Interest earned - external investments		1 222	1 344	1 222	1 163	1 131	1 133	1 183	1 060	363	1 876	845	(3 048)	9 494	10 158	10 869
Interest earned - outstanding debtors		220	208	254	267	250	262	288	271	302	279	7	468	3 077	3 264	3 492
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		121	90	111	90	80	68	77	104	71	21	13	34	881	943	1 009
Licences and permits		87	64	64	69	71	30	99	73	48	2	3	(212)	397	1 127	1 206
Agency services		121	584	653	132	289	88	1 226	491	407	–	–	1 239	5 231	5 597	5 989
Transfer receipts - operating		34 242	1 968	1 013	1 451	1 378	27 567	6 127	1 089	19 800	5 929	7 760	11 639	119 963	136 813	134 164
Other revenue		820	332	416	421	396	323	381	472	1 778	75	103	6 392	11 909	12 369	13 235
Cash Receipts by Source		131 876	36 593	44 606	42 697	44 362	72 969	52 948	57 421	74 322	55 386	50 738	28 660	692 578	787 554	833 504
Other Cash Flows by Source																
Transfer receipts - capital		1 943	349	46	793	2 777	1 120	435	2 061	–	8 164	7 705	8 382	33 776	26 529	28 681
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	1 492	1 492	1 597	1 709
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		7 912	–	–	–	–	–	–	–	–	–	–	10 344	18 256	44	46
Increase in consumer deposits		156	24	(74)	102	16	136	79	3	13	(8)	(20)	325	751	747	792
Receipt of non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables		(4)	17	(39)	(1 831)	33	27	(128)	(1 133)	(1 530)	572	320	3 695	–	–	–
Change in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		141 883	36 982	44 539	41 761	47 187	74 252	53 334	58 353	72 805	64 115	58 743	52 899	746 854	816 471	864 732
Cash Payments by Type																
Employee related costs		13 436	14 353	22 118	16 392	17 709	11 769	15 569	17 678	14 949	17 694	18 431	22 637	202 736	219 090	232 420
Remuneration of councillors		887	887	887	887	887	887	887	887	887	872	887	1 480	11 226	11 987	12 736
Interest paid		116	122	953	183	175	667	188	176	579	213	235	637	4 244	5 797	5 538
Bulk purchases - Electricity		36 244	35 150	22 012	23 879	25 911	26 611	30 196	30 619	–	52 386	22 797	22 431	328 235	337 297	354 052
Bulk purchases - Water & Sewer		21	21	21	319	205	235	21	670	247	278	479	2 347	4 865	4 999	5 327
Other materials		613	1 176	2 231	1 053	869	1 528	1 456	1 474	1 160	146	1 054	7 987	20 748	23 482	25 002
Contracted services		386	3 731	3 879	3 989	2 829	4 178	7 994	3 575	5 032	591	5 306	22 170	63 660	80 430	66 089
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		610	35	394	132	111	40	202	117	144	274	1 062	703	3 824	3 719	3 053
General expenses		2 810	2 749	6 024	2 554	3 511	3 005	2 148	1 505	2 478	842	2 758	24 033	54 416	55 319	58 832
Cash Payments by Type		55 123	58 225	58 518	49 387	52 209	48 921	58 662	56 700	25 476	73 297	53 009	104 426	693 954	742 120	763 049
Other Cash Flows/Payments by Type																
Capital assets		2 441	1 104	1 756	4 250	5 076	3 213	4 996	3 043	8 402	2 310	8 609	33 743	78 944	45 690	39 679
Repayment of borrowing		–	–	769	–	–	1 794	–	–	769	–	–	(332)	3 000	3 000	3 000
Other Cash Flow s/Payments		48 242	(17 945)	183	(17 042)	6 449	(3 336)	(2 772)	1 976	(1 465)	(16 067)	4 202	5 977	8 402	1 149	1 218
Total Cash Payments by Type		105 807	41 384	61 226	36 596	63 734	50 592	60 886	61 720	33 182	59 541	65 819	143 814	784 300	791 959	806 945
NET INCREASE/(DECREASE) IN CASH HELD		36 076	(4 401)	(16 686)	5 164	(16 547)	23 660	(7 552)	(3 366)	39 623	4 574	(7 076)	(90 915)	(37 446)	24 512	57 787
Cash/cash equivalents at the month/year beginning:		154 704	190 780	186 379	169 692	174 857	158 309	181 970	174 417	171 051	210 674	215 248	208 173	159 324	121 877	146 390
Cash/cash equivalents at the month/year end:		190 780	186 379	169 692	174 857	158 309	181 970	174 417	171 051	210 674	215 248	208 173	117 257	121 877	146 390	204 177

MONTHLY BUDGET STATEMENT FOR MAY 2020

4.1.9 Supporting Table SC2 Performance Indicators

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

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20				
			Pre-Audit Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<u>Borrowing Management</u>								
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1	1,0%	3,9%	4,6%	0,6%	4,6%	
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		6,4%	28,4%	21,7%	25,2%	21,7%	
<u>Safety of Capital</u>								
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,6%	17,5%	14,9%	15,1%	14,9%	
Gearing	Long Term Borrowing/ Funds & Reserves		19,4%	83,5%	36,2%	19,8%	36,2%	
<u>Liquidity</u>								
Current Ratio	Current assets/current liabilities		186,4%	149,0%	145,8%	206,6%	145,8%	
Liquidity Ratio	Monetary Assets/Current Liabilities		120,7%	89,5%	84,8%	132,3%	84,8%	
<u>Revenue Management</u>								
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		2					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8,8%		7,6%	8,7%	14,5%	8,7%	
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%		0,0%	0,0%	0,0%	0,0%	
<u>Creditors Management</u>								
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))							
<u>Funding of Provisions</u>								
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions							
<u>Other Indicators</u>								
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2						
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2						
Employee costs	Employee costs/Total Revenue - capital revenue		27,6%	28,5%	29,2%	27,2%	29,2%	
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,8%	3,7%	4,6%	2,5%	4,6%	
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,4%	4,0%	4,9%	0,5%	4,9%	
<u>IDP regulation financial viability indicators</u>								
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)							
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services							
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure							

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

PART 2 - SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2019/20											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	1 048	1 461	1 136	795	479	365	1 376	7 577	14 237	10 591	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 167	3 279	1 653	665	229	220	516	2 730	33 457	4 359	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	2 374	676	403	282	230	220	2 444	9 022	15 651	12 198	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1 518	859	639	466	367	315	1 174	7 785	13 122	10 107	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 439	776	572	419	333	286	1 056	6 068	10 951	8 163	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	16	54	44	50	20	18	64	778	1 045	930	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	355	178	175	179	198	241	645	7 875	9 847	9 138	-	-	
Total By Income Source	2000	30 917	7 283	4 623	2 857	1 855	1 665	7 274	41 835	98 310	55 486	-	-	
2018/19 - totals only		30 525	2 974	1 896	1 395	1 186	1 056	12 792	17 466	69 291	33 896	-	1 499	
Debtors Age Analysis By Customer Group														
Organs of State	2200	426	395	297	162	27	10	470	685	2 471	1 353	-	-	
Commercial	2300	23 391	3 007	1 577	605	323	299	1 550	7 408	38 159	10 184	-	-	
Households	2400	7 100	3 881	2 750	2 090	1 505	1 356	5 254	33 743	57 680	43 949	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	30 917	7 283	4 623	2 857	1 855	1 665	7 274	41 835	98 310	55 486	-	-	

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

Debtors' age analysis

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

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC026 Langeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	23 530
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	2 060	1 539	4 268	1 997	1 777	1 879	370	2 968	16 857	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 247	-	-	-	-	-	-	-	1 247	2 042
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3 307	1 539	4 268	1 997	1 777	1 879	370	2 968	18 104	25 572

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA 9299946707			Depositer plus		80		25 005	(12)	24 993
NEBDANK 03/7881034971/000045		85 days	Call Deposit	15/05/2020	118	7,20%	40 000	(40 000)	–
INVESTEC 1100-458195-451		86 days	Call Deposit	29/05/2020	213	6,93%	40 000	(40 000)	–
TOTAL INVESTMENTS AND INTEREST	2				411		105 005	(80 012)	24 993

Section 8 - Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC026 Langeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		81 237	87 607	87 346	402	87 748	80 067	7 681	9,6%	87 346
Local Government Equitable Share		73 093	79 200	79 200	–	79 200	72 600	6 600	9,1%	79 200
Municipal Infrastructure Grant (MIG)		2 819	2 867	2 867	–	2 867	2 628	239	9,1%	2 867
Financial Management Grant		1 550	1 550	1 550	–	1 550	1 421	129	9,1%	1 550
EPWP Incentive		1 740	2 033	2 033	–	2 033	1 864	169	9,1%	2 033
Integrated National Electrification Programme (Municipal Grant)		2 035	652	652	–	652	598	54	9,1%	652
Neighbourhood Development Partnership Grant (Technical Assistance)		–	1 304	1 043	–	1 043	957	87	9,1%	1 043
Municipal Disaster Relief Grant		–	–	–	402	402	–	402	#DNV/0!	–
Provincial Government:		23 734	30 712	26 929	–	19 211	24 685	(5 474)	-22,2%	26 929
Library Services		3 210	3 370	3 370	–	3 370	3 089	281	9,1%	3 370
Library services:MRF		5 700	6 019	6 019	–	6 019	5 517	502	9,1%	6 019
Municipal Maintenance and construction of Transport Infrastructure		–	124	124	–	–	114	(114)	-100,0%	124
Human Settlements Development Grant (Title Deed Restoration)		801	–	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		13 003	20 490	16 650	–	8 356	15 263	(6 906)	-45,2%	16 650
Financial Management Capacity Building Grant		360	379	379	–	379	347	32	9,1%	379
WC Financial Management Support Grant		330	330	330	–	330	303	28	9,1%	330
Community Development Workers Grant		–	–	57	–	57	52	5	9,1%	57
Humanitarian relief (NGO)		–	–	–	–	700	–	700	#DNV/0!	–
Training		330	–	–	–	–	–	–	–	–
District Municipality:		–	–	100	–	100	92	8	9,1%	100
CDWM - Tourism Route Development Project		–	–	100	–	100	92	8	9,1%	100
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	104 971	118 319	114 375	402	107 060	104 844	2 216	2,1%	114 375
Capital Transfers and Grants										
National Government:		19 758	32 159	30 420	75	30 495	27 885	2 535	9,1%	30 420
Municipal Infrastructure Grant (MIG)		18 793	19 116	19 116	–	19 116	17 523	1 593	9,1%	19 116
Integrated National Electrification Programme (Municipal Grant)		965	4 348	4 348	–	4 348	3 986	362	9,1%	4 348
Neighbourhood Development Partnership Grant (Capital)		–	8 696	6 957	–	6 957	6 377	580	9,1%	6 957
Municipal Disaster Relief Grant		–	–	–	75	75	–	–	–	–
Provincial Government:		28 229	–	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		28 229	–	–	–	–	–	–	–	–
District Municipality:		500	500	500	–	–	–	–	–	500
Construction of Boundary Walls at Sportsfields		500	–	–	–	–	–	–	–	–
Councillors laptops		–	500	500	–	–	458	(458)	-100,0%	500
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	48 487	32 659	30 920	75	30 495	27 885	2 535	9,1%	30 920
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	153 458	150 978	145 295	477	137 555	132 729	4 751	3,6%	145 295

8.2 Supporting Table SC7 (1) – Grant expenditure

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

Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		81 722	87 607	87 510	2 221	86 288	82 486	3 803	4,6%	87 510
Local Government Equitable Share		73 093	79 200	79 200	–	79 200	75 240	3 960	5,3%	79 200
Municipal Infrastructure Grant (MIG)		3 305	2 867	3 031	866	2 732	2 561	171	6,7%	3 031
Financial Management Grant		1 550	1 550	1 550	772	1 489	1 358	131	9,6%	1 550
EPWP Incentive		1 740	2 033	2 033	25	1 618	1 901	(283)	-14,9%	2 033
Integrated National Electrification Programme (Municipal Grant)		2 035	652	652	57	402	591	(188)	-31,9%	652
Municipal Disaster Relief Grant		–	–	–	282	282	–	282	–	–
Neighbourhood Development Ptnership Grant (Technical Assistance)		–	1 304	1 043	219	564	835	(270)	-32,4%	1 043
Provincial Government:		21 569	30 712	32 184	5 539	22 036	28 019	(5 983)	-21,4%	32 184
Library Services		3 210	3 370	3 370	232	2 567	3 025	(457)	-15,1%	3 370
Library services:MRF		5 700	6 019	6 019	382	4 705	5 431	(727)	-13,4%	6 019
Municipal Maintenance and construction of Transport Infrastructure		–	124	124	–	–	99	(99)	-100,0%	124
Human Settlements Development Grant (Title Deed Restoration)		231	–	3 538	32	88	2 830	(2 742)	-96,9%	3 538
Human Settlements Development Grant (Beneficiaries)		11 645	20 490	18 007	4 193	13 698	15 733	(2 035)	-12,9%	18 007
Municipal Capacity Building Grant		–	–	–	–	–	–	–	–	–
Financial Management Capacity Building Grant		122	379	739	–	–	591	(591)	-100,0%	739
WC Financial Management Support Grant		330	330	330	–	277	264	13	4,9%	330
Community Development Workers Grant		–	–	57	–	–	46	(46)	-100,0%	57
Humanitarian relief (NGO)		–	–	–	700	700	–	700	-100,0%	–
District Municipality:		39	–	269	–	–	215	(215)	-100,0%	269
CDWM - Tourism Route Development Project		–	–	100	–	–	80	(80)	-100,0%	100
Bakery Project		–	–	169	–	–	135	(135)	-100,0%	169
CDWM Cultural Events		39	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		103 330	118 319	119 963	7 760	108 324	110 720	(2 396)	-2,2%	119 963
Capital expenditure of Transfers and Grants										
National Government:		22 996	32 159	31 514	7 705	24 751	26 575	(1 824)	-6,9%	31 514
Municipal Infrastructure Grant (MIG)		22 030	19 116	20 210	5 772	18 215	17 073	1 142	6,7%	20 210
Integrated National Electrification Programme (Municipal Grant)		965	4 348	4 348	382	2 681	3 937	(1 255)	-31,9%	4 348
Neighbourhood Development Partnership Grant (Capital)		–	8 696	6 957	1 459	3 763	5 565	(1 802)	-32,4%	6 957
Municipal Disaster Relief Grant		–	–	–	92	92	–	92	–	–
Provincial Government:		32 551	–	–	–	–	–	–	–	–
Fire Services Capacity Building Grant		122	–	–	–	–	–	–	–	–
Drought Relief		4 200	–	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		28 229	–	–	–	–	–	–	–	–
District Municipality:		760	500	740	–	642	720	(78)	-10,8%	740
Construction of Boundary Walls at Sportsfields		468	–	32	–	–	26	(26)	-100,0%	32
CWDM: King Edward upgrade		292	–	208	–	208	208	(0)	0,0%	208
Councillors laptops		–	500	500	–	435	487	–	–	500
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		56 307	32 659	32 254	7 705	25 394	27 296	(1 902)	-7,0%	32 254
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		159 636	150 978	152 217	15 465	133 718	138 015	(4 298)	-3,1%	152 217

WC Financial Management Support Grant

The reason for the non-expenditure in the grant is due to a lack of applications in the related field. Some of the applicants, which were successful, also declined the offer as they received funding from NSFAS.

Municipal Infrastructure Grant

The unspent funds as at end May will be fully spent in the current financial year.

8.3 Supporting Table SC7 (2) – Grant expenditure rollovers

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

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		164	–	164	(0)	0,0%
Municipal Infrastructure Grant (MIG)		164	–	164	(0)	0,0%
Provincial Government:		5 255	32	1 446	3 809	72,5%
Human Settlements Development Grant (Title Deed Restoration)		3 538	32	88	3 450	
Human Settlements Development Grant (Beneficiaries)		1 357	–	1 357	(0)	0,0%
Financial Management Capacity Building Grant		360	–	–	360	100,0%
District Municipality:		169	–	–	–	
Bakery Project		169	–	–	–	
Total operating expenditure of Approved Roll-overs		5 588	32	1 610	3 809	68,2%
Capital expenditure of Approved Roll-overs						
National Government:		1 094	–	1 094	0	0,0%
Municipal Infrastructure Grant (MIG)		1 094	–	1 094	0	0,0%
Provincial Government:		–	–	–	–	
District Municipality:		240	–	208	–	
Construction of Boundary Walls at Sportsfields		32	–	–	–	
CWDM: King Edward upgrade		208	–	208	0	0,0%
Other grant providers:		–	–	–	–	
Total capital expenditure of Approved Roll-overs		1 334	–	1 302	0	0,0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6 922	32	2 911	3 809	55,0%

Section 9 - Employee related costs

9.1 Supporting Table SC8

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

WC026 Langeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	1 073	84	928	976	(49)	-5%	1 073
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	549	41	466	500	(34)	-7%	549
Cellphone Allowance		1 008	1 126	1 021	85	934	936	(2)	0%	1 021
Housing Allowances		-	-	(0)	0	3	0	2	689%	(0)
Other benefits and allowances		9 530	10 124	8 583	677	7 415	7 810	(395)	-5%	8 583
Sub Total - Councillors		10 538	11 250	11 226	887	9 746	10 223	(477)	-5%	11 226
% increase	4		6,8%	6,5%						6,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 947	7 591	6 948	609	6 371	6 355	17	0%	6 948
Pension and UIF Contributions		1 250	1 366	1 266	112	1 161	1 157	3	0%	1 266
Medical Aid Contributions		84	108	90	8	81	81	(0)	-1%	90
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		739	885	765	-	733	612	121	20%	765
Motor Vehicle Allowance		434	437	549	51	499	499	0	0%	549
Cellphone Allowance		275	275	271	24	248	248	(0)	0%	271
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		9 730	10 662	9 890	804	9 093	8 952	141	2%	9 890
% increase	4		9,6%	1,6%						1,6%
Other Municipal Staff										
Basic Salaries and Wages		112 213	129 961	132 901	10 013	105 538	120 565	(15 027)	-12%	132 901
Pension and UIF Contributions		20 054	24 137	23 128	1 757	19 511	20 999	(1 487)	-7%	23 128
Medical Aid Contributions		5 840	6 052	273	552	5 858	942	4 916	522%	273
Overtime		8 175	6 424	4 369	1 441	7 358	4 357	3 000	69%	4 369
Performance Bonus		8 940	10 671	10 628	772	9 218	9 719	(501)	-5%	10 628
Motor Vehicle Allowance		5 076	6 548	4 797	345	4 112	4 376	(264)	-6%	4 797
Cellphone Allowance		489	683	582	34	400	519	(118)	-23%	582
Housing Allowances		1 831	1 599	3 012	157	1 723	2 630	(908)	-35%	3 012
Other benefits and allowances		5 615	5 079	4 742	666	3 899	4 274	(375)	-9%	4 742
Payments in lieu of leave		5 827	1 575	4 298	1 277	6 651	3 966	2 685	68%	4 298
Long service awards		889	965	1 229	102	1 126	1 126	(0)	0%	1 229
Post-retirement benefit obligations	2	2 085	5 634	6 120	510	5 610	5 499	111	2%	6 120
Sub Total - Other Municipal Staff		177 036	199 327	196 078	17 627	171 005	178 972	(7 967)	-4%	196 078
% increase	4		12,6%	10,8%						10,8%
Total Parent Municipality		197 303	221 239	217 194	19 318	189 845	198 148	(8 303)	-4%	217 194
TOTAL SALARY, ALLOWANCES & BENEFITS		197 303	221 239	217 194	19 318	189 845	198 148	(8 303)	-4%	217 194
% increase	4		12,1%	10,1%						10,1%
TOTAL MANAGERS AND STAFF		186 765	209 989	205 968	18 431	180 099	187 925	(7 826)	-4%	205 968

Section 10 - Capital programme performance

10.1 Supporting Table SC12

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

Month	2018/19	Budget Year 2019/20							
	Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	243	2 127	2 441	2 441	2 441	2 441	0	0,0%	3%
August	2 669	2 391	1 104	1 104	3 545	3 545	(0)	0,0%	4%
September	22 227	14 054	1 756	1 756	5 301	5 301	(0)	0,0%	6%
October	11 088	7 594	4 250	4 250	9 551	9 551	0	0,0%	10%
November	12 236	10 207	4 460	5 076	14 628	14 011	(617)	-4,4%	15%
December	9 885	5 841	3 830	3 213	17 840	17 840	0	0,0%	19%
January	1 115	3 227	4 996	4 996	22 837	22 837	0	0,0%	24%
February	6 137	5 610	12 164	3 043	25 880	35 001	9 121	26,1%	27%
March	2 526	7 746	12 164	8 402	34 282	47 165	12 883	27,3%	36%
April	7 039	8 369	12 164	2 310	36 592	59 329	22 737	38,3%	38%
May	6 203	9 733	12 164	8 609	45 201	71 493	26 292	36,8%	47%
June	11 922	18 536	12 164	—		83 657	—		
Total Capital expenditure	93 290	95 434	83 657	45 201					

Chart C1 2019/20 Capital Expenditure Monthly Trend: actual v target

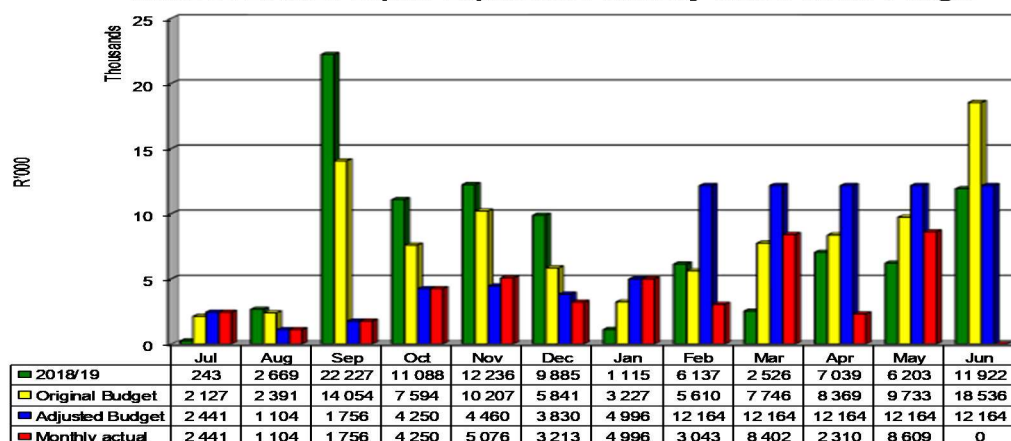
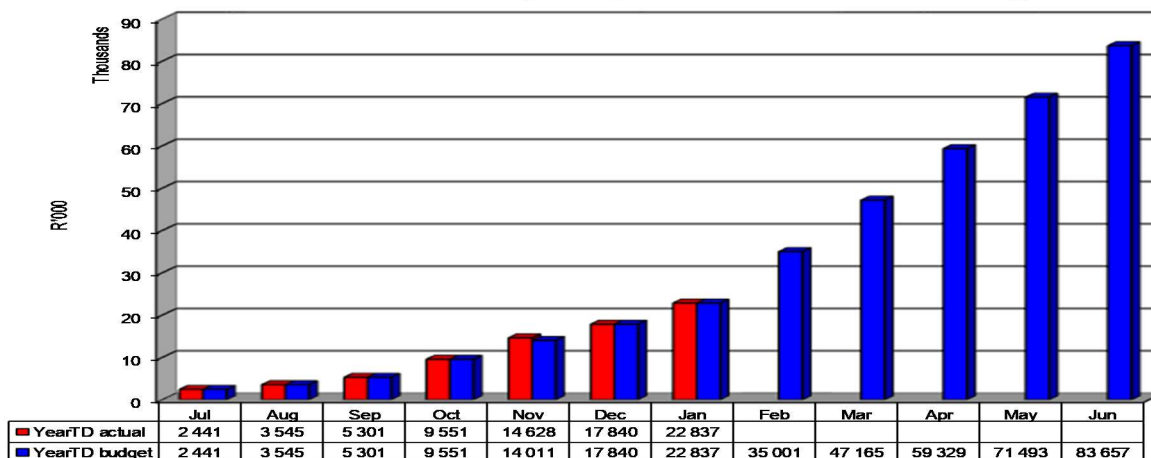


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Tables SC13

10.2.1 Supporting Table SC13a

WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May										
Description	Ref	2018/19 Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		44 664	30 525	20 805	572	11 319	18 470	7 152	38,7%	20 805
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 908	26 005	16 747	572	11 301	15 220	3 919	25,7%	16 747
HV Substations		-	9 274	1 399	111	673	1 145	472	41,2%	1 399
MV Switching Stations		-	9 284	7 830	13	5 577	7 257	1 681	23,2%	7 830
MV Networks		3 894	-	-	-	-	-	-	-	-
LV Networks		1 014	7 446	7 518	448	5 051	6 818	1 766	25,9%	7 518
Water Supply Infrastructure		39 327	4 500	1 343	-	-	1 075	1 075	100,0%	1 343
Boreholes		4 435	-	-	-	-	-	-	-	-
Bulk Mains		-	4 500	-	-	-	-	-	-	-
Distribution		34 893	-	1 343	-	-	1 075	1 075	100,0%	1 343
Sanitation Infrastructure		297	20	2 715	-	18	2 176	2 158	99,2%	2 715
Reticulation		-	-	2 695	-	-	2 156	2 156	100,0%	2 695
Waste Water Treatment Works		-	20	20	-	18	20	2	9,8%	20
Toilet Facilities		297	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		132	-	-	-	-	-	-	-	-
Landfill Sites		132	-	-	-	-	-	-	-	-
Community Assets		933	-	208	-	208	239	31	13,1%	208
Community Facilities		459	-	-	-	-	-	-	-	-
Halls		459	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		474	-	208	-	208	239	31	13,1%	208
Indoor Facilities		6	-	-	-	-	-	-	-	-
Outdoor Facilities		468	-	208	-	208	239	31	13,1%	208
Other assets		-	200	200	-	26	165	139	84,4%	200
Operational Buildings		-	200	200	-	26	165	139	84,4%	200
Municipal Offices		-	200	200	-	26	165	139	84,4%	200
Computer Equipment		830	2 540	2 732	-	2 431	2 614	183	7,0%	2 732
Computer Equipment		830	2 540	2 732	-	2 431	2 614	183	7,0%	2 732
Furniture and Office Equipment		508	910	1 077	12	868	954	86	9,0%	1 077
Furniture and Office Equipment		508	910	1 077	12	868	954	86	9,0%	1 077
Machinery and Equipment		3 110	2 659	3 739	92	565	3 044	2 479	81,4%	3 739
Machinery and Equipment		3 110	2 659	3 739	92	565	3 044	2 479	81,4%	3 739
Transport Assets		3 165	1 000	750	-	-	600	600	100,0%	750
Transport Assets		3 165	1 000	750	-	-	600	600	100,0%	750
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	53 210	37 834	29 510	676	15 416	26 087	10 671	40,9%	29 510

10.2.2 Supporting Table SC13b

WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		9 268	19 104	18 934	702	6 622	16 125	9 503	58,9%	18 934
Roads Infrastructure		5 762	8 140	8 140	707	1 274	6 512	5 238	80,4%	8 140
Roads		5 762	8 140	8 140	707	1 274	6 512	5 238	80,4%	8 140
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 505	9 763	9 894	(6)	5 198	8 872	3 674	41,4%	9 894
HV Substations		515	–	93	–	–	75	75	100,0%	93
HV Switching Station		–	4 284	3 429	–	2 232	3 189	958	30,0%	3 429
MV Substations		901	–	–	–	–	–	–	–	–
MV Networks		1 665	5 479	6 372	(6)	2 967	5 608	2 642	47,1%	6 372
LV Networks		424	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	1 000	700	–	126	581	455	78,4%	700
Reticulation		–	1 000	700	–	126	581	455	78,4%	700
Solid Waste Infrastructure		–	200	200	–	24	160	136	85,3%	200
Waste Processing Facilities		–	200	200	–	24	160	136	85,3%	200
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		–	475	–	–	–	–	–	–	–
Operational Buildings		–	475	–	–	–	–	–	–	–
Stores		–	475	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	9 268	19 579	18 934	702	6 622	16 125	9 503	58,9%	18 934

10.2.3 Supporting Table SC13c

WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May									
Description	Ref	2017/18	Budget Year 2019/20						
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		12 179	14 212	18 874	311	11 087	16 585	5 498	33,1%
Roads Infrastructure		1 503	2 124	2 474	61	1 057	2 148	1 091	50,8%
Roads		1 503	2 124	2 474	61	1 057	2 148	1 091	50,8%
Storm water Infrastructure		1	650	650	20	187	550	363	66,0%
Drainage Collection		-	650	650	20	187	550	363	66,0%
Storm water Conveyance		1	-	-	-	-	-	-	-
Electrical Infrastructure		1 947	3 449	4 199	101	2 613	3 709	1 097	29,6%
HV Substations		13	40	1 660	-	932	1 422	490	34,4%
HV Transmission Conductors		16	17	17	-	4	14	9	67,9%
MV Substations		318	447	206	0	85	159	73	46,2%
MV Switching Stations		5	227	147	-	19	135	116	85,7%
MV Networks		343	845	782	1	390	738	348	47,2%
LV Networks		1 252	1 874	1 387	100	1 181	1 242	60	4,9%
Water Supply Infrastructure		5 287	3 596	5 928	114	4 405	5 313	908	17,1%
Dams and Weirs		206	123	123	-	113	121	8	6,7%
Reservoirs		1	-	-	-	-	-	-	-
Pump Stations		1 496	3 343	5 625	112	4 204	5 036	831	16,5%
Water Treatment Works		14	-	-	-	-	-	-	-
Bulk Mains		142	-	-	-	-	-	-	-
Distribution		3 428	130	180	3	88	157	69	43,8%
Sanitation Infrastructure		2 569	3 740	4 670	15	2 723	4 101	1 378	33,6%
Pump Station		1 290	2 690	3 620	13	2 126	3 169	1 043	32,9%
Reticulation		294	-	-	-	-	-	-	-
Waste Water Treatment Works		985	1 050	1 050	1	597	932	335	35,9%
Solid Waste Infrastructure		844	213	193	-	9	156	147	94,2%
Landfill Sites		844	107	107	-	8	87	79	90,7%
Waste Processing Facilities		-	106	86	-	1	69	68	98,7%
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		27	440	760	-	93	608	515	84,7%
Data Centres		-	150	-	-	-	-	-	-
Core Layers		-	260	760	-	93	608	515	84,7%
Distribution Layers		27	30	-	-	-	-	-	-

Table SC13c continued

WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May										
Description	Ref	2017/18	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Community Assets		882	3 848	3 787	19	682	3 118	2 436	78,1%	3 787
Community Facilities		769	2 728	2 616	19	473	2 155	1 682	78,0%	2 616
Halls		62	640	640	0	49	519	470	90,6%	640
Centres		7	60	60	2	12	49	37	75,0%	60
Fire/Ambulance Stations		-	340	135	3	3	108	105	97,0%	135
Libraries		128	75	168	-	47	144	97	67,6%	168
Cemeteries/Crematoria		10	42	42	1	2	34	32	93,8%	42
Public Open Space		562	193	193	(0)	35	158	122	77,6%	193
Nature Reserves		-	927	927	13	309	782	472	60,5%	927
Public Ablution Facilities		-	450	450	-	16	362	346	95,6%	450
Sport and Recreation Facilities		113	1 120	1 170	1	209	963	754	78,3%	1 170
Outdoor Facilities		113	1 120	1 170	1	209	963	754	78,3%	1 170
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	124	124	-	106	120	14	11,7%	124
Revenue Generating		-	124	124	-	106	120	14	11,7%	124
Unimproved Property		-	124	124	-	106	120	14	11,7%	124
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		921	1 706	1 355	42	573	1 159	586	50,6%	1 355
Operational Buildings		921	1 206	1 105	42	573	959	386	40,3%	1 105
Municipal Offices		918	1 206	1 105	42	573	959	386	40,3%	1 105
Workshops		2	-	-	-	-	-	-	-	-
Housing		-	500	250	-	-	200	200	100,0%	250
Social Housing		-	500	250	-	-	200	200	100,0%	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		107	80	80	-	7	64	57	88,6%	80
Computer Equipment		107	80	80	-	7	64	57	88,6%	80
Furniture and Office Equipment		996	419	694	11	404	629	224	35,7%	694
Furniture and Office Equipment		996	419	694	11	404	629	224	35,7%	694
Machinery and Equipment		307	982	963	11	225	800	575	71,9%	963
Machinery and Equipment		307	982	963	11	225	800	575	71,9%	963
Transport Assets		3 234	5 968	6 528	444	3 271	5 664	2 394	42,3%	6 528
Transport Assets		3 234	5 968	6 528	444	3 271	5 664	2 394	42,3%	6 528
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	18 626	27 338	32 405	838	16 356	28 140	11 784	41,9%	32 405

10.2.4 Supporting Table SC13d

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		16 245	16 145	18 498	1 520	16 470	16 906	436	2,6%	18 498
Roads Infrastructure		3 434	3 764	4 106	330	3 573	3 742	169	4,5%	4 106
Roads		3 101	3 424	3 767	301	3 261	3 431	170	4,9%	3 767
Road Structures		218	224	223	19	205	205	(1)	-0,3%	223
Road Furniture		116	116	116	10	106	106	(0)	-0,3%	116
Storm water Infrastructure		921	586	1 197	102	1 102	1 099	(3)	-0,3%	1 197
Drainage Collection		921	586	1 197	102	1 102	1 099	(3)	-2,3%	1 197
Electrical Infrastructure		3 439	3 723	3 794	297	3 216	3 447	230	6,7%	3 794
HV Substations		211	657	651	50	541	590	49	8,2%	651
HV Switching Station		377	19	19	2	17	17	(0)	-0,3%	19
MV Substations		809	831	835	71	769	767	(2)	-0,3%	835
MV Switching Stations		19	-	-	-	-	-	-	-	-
MV Networks		1 144	1 297	1 341	97	1 053	1 207	154	12,8%	1 341
LV Networks		878	919	948	77	836	866	30	3,5%	948
Water Supply Infrastructure		4 032	4 116	4 520	380	4 114	4 142	28	0,7%	4 520
Dams and Weirs		218	219	218	18	200	200	(1)	-0,3%	218
Boreholes		5	20	33	3	31	31	(0)	-0,3%	33
Reservoirs		667	671	667	57	614	612	(2)	-0,3%	667
Pump Stations		656	648	852	72	784	782	(2)	-0,3%	852
Water Treatment Works		861	877	879	73	793	805	12	1,5%	879
Distribution		1 626	1 680	1 870	156	1 692	1 713	21	1,2%	1 870
Sanitation Infrastructure		3 325	2 842	3 756	318	3 451	3 447	(4)	-0,1%	3 756
Pump Station		358	189	516	44	475	474	(1)	-0,3%	516
Reticulation		912	569	1 181	100	1 081	1 084	3	0,2%	1 181
Waste Water Treatment Works		1 997	2 023	2 000	170	1 841	1 835	(5)	-0,3%	2 000
Toilet Facilities		59	62	59	5	54	54	(0)	-0,3%	59
Solid Waste Infrastructure		1 074	1 087	1 106	92	995	1 012	17	1,7%	1 106
Landfill Sites		155	165	162	14	149	149	(0)	-0,3%	162
Waste Transfer Stations		919	922	944	78	846	863	17	2,0%	944
Information and Communication Infrastructure		20	26	20	2	18	18	(0)	-0,3%	20
Core Layers		-	26	-	-	-	-	-	-	-
Distribution Layers		20	-	20	2	18	18	(0)	-0,3%	20

Table SC13d Continued

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Community Assets		1 854	1 928	3 170	221	2 400	2 843	443	15,6%	3 170
Community Facilities		1 388	1 407	1 953	120	1 299	1 728	430	24,9%	1 953
Halls		203	207	236	20	213	216	3	1,6%	236
Centres		305	306	305	26	281	280	(1)	-0,3%	305
Crèches		7	8	7	1	6	6	(0)	-0,3%	7
Clinics/Care Centres		45	45	45	4	41	41	(0)	-0,3%	45
Fire/Ambulance Stations		46	46	46	4	42	42	(0)	-0,3%	46
Museums		4	4	4	0	4	4	(0)	-0,2%	4
Libraries		454	464	454	39	418	417	(1)	-0,3%	454
Cemeteries/Crematoria		78	79	615	7	72	501	429	85,7%	615
PurIs		111	110	111	9	102	102	(0)	-0,3%	111
Public Open Space		1	1	1	0	1	1	0	1,2%	1
Nature Reserves		30	30	30	3	28	28	(0)	-0,3%	30
Public Ablution Facilities		24	32	24	2	22	22	(0)	-0,2%	24
Airports		5	-	0	0	0	0	0	27,9%	0
Taxi Ranks/Bus Terminals		75	75	75	6	69	69	(0)	-0,3%	75
Sport and Recreation Facilities		465	522	1 218	102	1 101	1 115	14	1,2%	1 218
Outdoor Facilities		465	522	1 218	102	1 101	1 115	14	1,2%	1 218
Investment properties		51	50	-	-	-	-	-	-	-
Revenue Generating		51	50	-	-	-	-	-	-	-
Improved Property		51	50	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		601	621	709	60	647	650	3	0,4%	709
Operational Buildings		577	591	631	53	576	579	3	0,5%	631
Municipal Offices		479	492	528	45	483	484	1	0,1%	528
Workshops		14	14	14	1	13	13	(0)	-0,2%	14
Stores		84	84	90	7	80	82	2	2,8%	90
Housing		24	30	77	7	71	71	(0)	-0,3%	77
Social Housing		24	30	77	7	71	71	(0)	-0,3%	77
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		129	368	221	9	100	189	89	47,2%	221
Licences and Rights		129	368	221	9	100	189	89	47,2%	221
Computer Software and Applications		129	368	221	9	100	189	89	47,2%	221
								-		
Computer Equipment		1 218	1 445	1 316	122	1 261	1 205	(56)	-4,7%	1 316
Computer Equipment		1 218	1 445	1 316	122	1 261	1 205	(56)	-4,7%	1 316
		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1 089	712	1 501	130	1 397	1 378	(19)	-1,4%	1 501
Furniture and Office Equipment		1 089	712	1 501	130	1 397	1 378	(19)	-1,4%	1 501
		-	-	-	-	-	-	-	-	-
Machinery and Equipment		1 150	1 261	1 357	116	1 235	1 241	6	0,5%	1 357
Machinery and Equipment		1 150	1 261	1 357	116	1 235	1 241	6	0,5%	1 357
		-	-	-	-	-	-	-	-	-
Transport Assets		2 558	2 552	2 687	228	2 467	2 466	(1)	0,0%	2 687
Transport Assets		2 558	2 552	2 687	228	2 467	2 466	(1)	0,0%	2 687
		-	-	-	-	-	-	-	-	-
Land		161	-	-	-	-	-	-	-	-
Land		161	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	25 054	25 081	29 461	2 405	25 977	26 879	902	3,4%	29 461

10.2.5 Supporting Table SC13e

WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		16 240	25 775	31 046	7 592	22 996	25 946	2 950	11,4%	31 046
Roads Infrastructure		11 982	21 975	29 908	7 592	21 978	24 832	2 854	11,5%	29 908
Roads		11 982	21 975	29 908	7 592	21 978	24 832	2 854	11,5%	29 908
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		4 257	-	-	-	-	-	-		-
HV Substations		445	-	-	-	-	-	-		-
MV Substations		72	-	-	-	-	-	-		-
MV Networks		3 741	-	-	-	-	-	-		-
Water Supply Infrastructure		-	2 500	-	-	-	-	-		-
Water Treatment Works		-	2 500	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		1	1 300	1 138	-	1 017	1 114	96	8,7%	1 138
Waste Drop-off Points		1	1 300	1 138	-	1 017	1 114	96	8,7%	1 138
Community Assets		12 862	3 550	4 166	0	167	3 335	3 168	95,0%	4 166
Community Facilities		-	750	633	-	-	506	506	100,0%	633
Halls		-	750	633	-	-	506	506	100,0%	633
Sport and Recreation Facilities		12 862	2 800	3 534	0	167	2 829	2 662	94,1%	3 534
Indoor Facilities		5	-	-	-	-	-	-		-
Outdoor Facilities		12 857	2 800	3 534	0	167	2 829	2 662	94,1%	3 534
Other assets		1 711	8 696	-	(361)	-	-	-		-
Operational Buildings		1 711	8 696	-	(361)	-	-	-		-
Municipal Offices		1 711	8 696	-	(361)	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	30 813	38 021	35 212	7 231	23 163	29 281	6 118	20,9%	35 212

Section 11 - Material variances to the SDBIP

12.1 Overview

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

Section 12 - Municipal manager's quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of May 2020 of 2019/2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name S A Mokweni

Municipal Manager of Langeberg Municipality (WC026)

Signature: 

Date 12 June 2020

Section 13 - Detailed Capital Expenditure as at 31 May 2020

CAPITAL EXPENDITURE REPORT

31 MAY 2020

Vote number	Project	Ward	Annual / Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure (i.t.o. SDBIP Cashflows).	Actual Expenditure vs Budget	SOURCE
VOTE 3: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE												
Strategy & Social Development												
9/110-52101-103	Equipment	All	697,200	77.00	553,614.70	89,600.00	643,214.70	92.26%	53,985.30	80.00%	79.41%	CRR
9/110-24104-231	NDPG : Reconstruction of Wolhuter Street-Nkqubela	All	2,829,185	492,777.00	996,237.90	1,203,762.10	2,200,000.00	77.76%	629,185.00	80.00%	35.21%	NDPG
9/110-24105-232	NDPG : Upgrading of bus route - August Street-Nkqubela	All	4,127,335	1,327,226.13	2,766,987.16	1,853,612.54	4,620,599.70	111.95%	-493,264.70	80.00%	67.04%	NDPG
9/110-53904-227	Vehicles	All	250,000	0.00	0.00	0.00	0.00	0.00%	250,000.00	86.44%	0.00%	CRR
9/110-44502-102	Neighbourhood Development Partnership (Business Hub	All	-	-361,049.87	0.00	0.00	0.00	0.00	0.00	87.48%	0.00%	NDPG
Total Strategy & Social Development			7,903,720	1,459,030.26	4,316,839.76	3,146,974.64	7,463,814.40	94.43%	439,905.60	82.78%	54.62%	
Information Technology												
9/113-52001-104	General ICT Needs	All	731,500	0.00	500,332.72	229,167.75	729,500.47	99.73%	1,999.53	99.66%	68.40%	CRR
9/113-52002-105	Upgrade ICT Infrastructure	All	1,500,000	0.00	1,496,077.93	0.00	1,496,077.93	99.74%	3,922.07	97.39%	99.74%	CRR
9/113-53804-233	Machinery and Equipment Generators	All	1,000,000	0.00	0.00	0.00	0.00	0.00%	1,000,000.00	92.22%	0.00%	CRR
9/113-52003-190	IT Equipment Councillors - CWDM Grant	All	500,000	0.00	434,782.60	0.00	434,782.60	86.96%	65,217.40	80.00%	86.96%	CWDM
Total Information Technology			3,731,500	0.00	2,431,193.25	229,167.75	2,660,361.00	71.29%	1,071,139.00	92.35%	65.15%	
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE			11,635,220	1,459,030.26	6,748,033.01	3,376,142.39	10,124,175.40	87.01%	1,511,044.60	87.57%	58.00%	
VOTE 4: CORPORATE SERVICES DIRECTORATE												
Traffic												
9/123-53801-107	Prolaser 4 speed camera	All	150,000	0.00	0.00	0.00	0.00	0.00%	150,000.00	82.58%	0.00%	CRR
Total Traffic			150,000	0.00	0.00	0.00	0.00	0.00%	150,000.00	82.58%	0.00%	
Property Building and Maintenance												
9/125-50601-108	Alterations/Upgrading of Municipal Offices	All	200,000	0.00	25,825.07	0.00	25,825.07	12.91%	174,174.93	82.96%	12.91%	CRR
Total Property Building and Maintenance			200,000	0.00	25,825.07	0.00	25,825.07	12.91%	174,174.93	82.96%	12.91%	
Corporate Services												
9/120-52101-106	Office Furniture & Equipment	All	300,000	12,000.00	294,703.42	3,091.30	297,794.72	99.26%	2,205.28	80.00%	98.23%	CRR
9/120-53902-226	Vehicles		500,000	0.00	0.00	0.00	0.00	0.00%	500,000.00	80.00%	0.00%	CRR
Total Corporate Services			800,000	12,000.00	294,703.42	3,091.30	297,794.72	37.22%	502,205.28	80.00%	36.84%	
TOTAL: CORPORATE SERVICES DIRECTORATE			1,150,000	12,000.00	320,528.49	3,091.30	323,619.79	28.14%	826,380.21	81.85%	27.87%	

CAPITAL EXPENDITURE REPORT

31 MAY 2020

Vote number	Project	Ward	Annual / Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure (i.t.o. SDBIP Cashflows).	Actual Expenditure vs Budget	SOURCE
VOTE 5: ENGINEERING SERVICES DIRECTORATE												
Water												
9/146-22901-150	Upgrading filters in Montagu WTW	7,11,12	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	CRR
9/133-33106-228	Purchase Flowmeter	All	110,000	0.00	0.00	0.00	0.00	0.00%	110,000.00	80.00%	0.00%	CRR
9/133-33104-221	Robertson Ext 9 - Bulk Water Services	7,11,12	755,659	0.00	0.00	0.00	0.00	0.00%	755,659.00	0.00%	0.00%	CRR
9/133-33104-223	Contrib Asset Rob Ext 9 - Bulk Water Services	All	477,653	0.00	0.00	0.00	0.00	0.00%	477,653.00	0.00%	0.00%	CRR
Total Water			1,343,312	-	-	-	-	0.00%	1,343,312	20.00%	0.00%	
Sewerage												
9/140-33701-143	Purchase submersible pumps for WWTW Ashton	9,10	5,000	0.00	4,400.00	0.00	4,400.00	88.00%	600.00	97.60%	88.00%	CRR
9/140-33702-144	Purchase submersible pumps for WWTW Robertson	1,2,3,6	5,000	0.00	4,400.00	0.00	4,400.00	88.00%	600.00	97.60%	88.00%	CRR
9/140-33703-145	Purchase submersible pumps for WWTW Montagu	7,11,12	5,000	0.00	4,400.00	0.00	4,400.00	88.00%	600.00	97.60%	88.00%	CRR
9/140-33704-146	Purchase submersible pumps for WWTW Bonnievale	4,8	5,000	0.00	4,400.00	0.00	4,400.00	88.00%	600.00	99.85%	88.00%	CRR
9/140-53805-147	Purchase high pressure jetting machine Montagu	7,11,12	130,000	0.00	129,039.13	0.00	129,039.13	99.26%	960.87	0.00%	99.26%	CRR
9/140-13606-142	Upgrading Muiskraalkop Sewerage outflow	2	700,000	0.00	125,635.86	235,728.75	361,364.61	51.62%	338,635.39	0.00%	17.95%	CRR
9/140-33610-222	Robertson Ext 9 - Bulk Sewer Upgrades	All	1,650,871	0.00	0.00	0.00	0.00	0.00%	1,650,871.00	0.00%	0.00%	CRR
9/140-33610-224	Contrib Asset Rob Ext 9 - Bulk Sewer Upgrades	All	1,044,461	0.00	0.00	0.00	0.00	0.00%	1,044,461.00	0.00%	0.00%	CRR
Total Sewerage			3,545,332	0.00	272,274.99	235,728.75	508,003.74	14.33%	3,037,328.26	49.08%	7.68%	
Cleansing												
9/137-53801-138	Purchase of wheelie bins - Montagu	7,11,12	1,500,000	0.00	0.00	1,499,840.00	1,499,840.00	99.99%	160.00	80.00%	0.00%	CRR
9/137-53802-139	Purchase Of Skips For Transfer Stations - Whole of Muni	All	462,000	0.00	0.00	0.00	0.00	0.00%	462,000.00	80.00%	0.00%	CRR
9/138-11102-140	Upgrading Of Ashton Material Recovery Facility	All	200,000	0.00	23,569.67	0.00	23,569.67	11.78%	176,430.33	97.88%	11.78%	CRR
9/138-21203-141	Upgrading Of Public Drop Off McGregor	5	1,138,000	0.00	1,017,390.60	5,350.00	1,022,740.60	89.87%	115,259.40	0.00%	89.40%	CRR
Total Cleansing			3,300,000	0.00	1,040,960.27	1,505,190.00	2,546,150.27	77.16%	753,849.73	64.47%	31.54%	
Roads & Storm Water												
9/135-14101-134	The Rehabilitation/Upgrading of existing tar roads in 5 towns	All	8,140,460	707,469.86	1,274,338.85	6,929,106.59	8,203,445.44	100.77%	-62,985.44	88.97%	15.65%	CRR
9/135-24110-191	Upgrading of Roads & Stormwater: Ashbury Montagu - M	12	6,616,400	1,825,817.45	10,340,891.97	846,008.50	11,186,900.47	169.08%	-4,570,500.47	82.01%	156.29%	MIG
9/135-24111-192	Upgrading of Roads & Stormwater: Ashton (Cogmanskl	9,10	4,789,850	-1,634,677.36	480,363.00	1,369,201.31	1,849,564.31	38.61%	2,940,285.69	81.61%	10.03%	MIG
9/135-24112-193	Upgrading of Roads & Stormwater: Bonnievale (Happy V	4	5,725,900	3,120,435.83	4,170,176.12	275,769.70	4,445,945.82	77.65%	1,279,954.18	80.00%	72.83%	MIG
9/135-24113-194	Upgrading of Roads & Stormwater: Ashbury Montagu - C	12	1,428,756	0.00	0.00	1,956,530.00	1,956,530.00	136.94%	-527,774.00	80.00%	0.00%	CRR
9/135-24114-195	Upgrading of Roads & Stormwater: Ashton (Cogmanskl	9,10	597,061	0.00	0.00	0.00	0.00	0.00%	597,061.00	80.00%	0.00%	CRR
9/135-24115-196	Upgrading of Roads & Stormwater: Bonnievale (Happy V	4	715,939	0.00	0.00	0.00	0.00	0.00%	715,939.00	0.00%	0.00%	CRR
9/135-38905-137	Reconstruction of Bonnievale Stores	4	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	CRR
9/135-24118-229	MIG: Upgrading of Roads and Stormwater in Robertson N	All	1,983,500	1,983,497.89	1,983,497.89	0.00	1,983,497.89	100.00%	2.11	80.00%	100.00%	MIG
9/135-24117-220	Robertson: Upgrading of Roads	All	1,094,000	477,052.90	1,240,013.57	0.00	1,240,013.57	113.35%	-146,013.57	80.00%	113.35%	MIG
9/135-24116-212	Robertson: Upgrading of Roads & Stormwater in Roberts	All	-	0.00	0.00	0.00	0.00	0	0.00	91.28%	0	CRR
Total Roads & Storm Water			31,091,866	6,479,596.57	19,489,281.40	11,376,616.10	30,865,897.50	99.27%	225,968.50	67.62%	62.68%	

CAPITAL EXPENDITURE REPORT

31 MAY 2020

Vote number	Project	Ward	Annual / Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure (i.t.o. SDBIP Cashflows).	Actual Expenditure vs Budget	SOURCE
Electrical Engineering												
9/132-30703-126	Electrification McGregor	5	361,250	22,622.45	23,247.45	85,000.00	108,247.45	29.96%	253,002.55	0.00%	6.44%	CRR
9/132-30706-128	Electrification Kenana	2	4,347,830	382,396.62	2,681,420.86	0.00	2,681,420.86	61.67%	1,666,409.14	0.00%	61.67%	INEP
9/132-53810-133	Replace Safety Test Equipment, ladders, linksticks, earthing	All	253,270	0.00	230,486.97	0.00	230,486.97	91.00%	22,783.03	80.00%	91.00%	CRR
9/132-30711-129	New Elect Connections	All	670,000	28,014.21	597,154.98	450.00	597,604.98	89.19%	72,395.02	90.91%	89.13%	CRR
9/132-30712-130	Replacement and Repairs Network	All	1,770,820	0.00	1,418,558.62	0.00	1,418,558.62	80.11%	352,261.38	92.99%	80.11%	CRR
9/132-30713-131	Replacements and Repairs Street Lights	All	302,150	1,492.44	280,869.84	0.00	280,869.84	92.96%	21,280.16	87.93%	92.96%	CRR
9/132-10614-110	Upgrade 11kV line to Buitekansstraat, McGregor	5	768,090	0.00	17,227.17	0.00	17,227.17	2.24%	750,862.83	95.11%	2.24%	CRR
9/132-30715-132	Replacement of Prepaid Meters Bulk Supply Meters to re	All	66,272	13,528.19	50,175.42	550.21	50,725.63	76.54%	15,546.37	0.00%	75.71%	CRR
9/132-30516-120	Install 11kV Switchgear in Brinks Substation	6,7	778,440	0.00	711,435.82	262.70	711,698.52	91.43%	66,741.48	92.58%	91.39%	EFF
9/132-30517-121	Replace 11kV Oil Insulated Switchgear 1	9	383,184	-4,485.00	278,095.92	0.00	278,095.92	72.58%	105,088.08	93.37%	72.58%	EFF
9/132-30518-122	Replace 11kV Oil Insulated Switchgear 2	6,7	680,640	10,976.40	626,616.40	0.00	626,616.40	92.06%	54,023.60	93.14%	92.06%	EFF
9/132-30519-123	Replace 11kV Oil Insulated Switchgear 3	1,2,3,4,5	1,557,286	6,500.00	1,250,784.43	160,356.69	1,411,141.12	90.62%	146,144.88	80.00%	80.32%	EFF
9/132-30520-124	Replace 11kV Oil Switchgear	4,8	351,660	0.00	0.00	0.00	0.00	0.00%	351,660.00	93.29%	0.00%	EFF
9/132-30521-125	Replace 11kV Switchgear Ashton Main Substation	9,10,11	4,078,300	0.00	2,709,720.90	1,267,289.26	3,977,010.16	97.52%	101,289.84	0.00%	66.44%	EFF
9/132-30122-116	Replace 66Kv Switchgear (Goudmyn Le Chasseur Subs	5	1,057,630	110,885.25	571,840.13	65,685.00	637,525.13	60.28%	420,104.87	88.78%	54.07%	EFF
9/132-30124-118	Replace 66Kv Switchgear (Goudmyn Le Chasseur Subs	5	30,910	0.00	30,910.00	0.00	30,910.00	100.00%	0.00	80.00%	100.00%	CRR
9/132-30123-117	Replace 66Kv Transformers at Robertson Main Substatio	1	160,461	0.00	70,460.24	0.00	70,460.24	43.91%	90,000.76	97.56%	43.91%	EFF
9/132-30125-119	Replace 66Kv Transformers at Robertson Main Substatio	1	149,680	0.00	0.00	31,853.52	31,853.52	21.28%	117,826.48	93.87%	0.00%	CRR
9/132-10624-111	Upgrade 11kV Cable Feeder from White Str Substation to	5	586,580	24.00	446,456.21	94,790.38	541,246.59	92.27%	45,333.41	97.09%	76.11%	EFF
9/132-10625-112	Upgrade 11kV line Stockwell	11	699,570	4,300.06	650,885.97	18,177.37	669,063.34	95.64%	30,506.66	92.93%	93.04%	EFF
9/132-10626-113	Upgrade 11kV Line to Poortjieskloof	12	1,364,930	-9,999.88	1,247,827.76	0.00	1,247,827.76	91.42%	117,102.24	91.26%	91.42%	EFF
9/132-10227-109	Upgrade Bonnievale Main Substation	4,8	3,428,720	0.00	2,231,658.90	1,146,898.30	3,378,557.20	98.54%	50,162.80	80.00%	65.09%	EFF
9/132-10628-114	Upgrade Goedemoed 11kV Line	6	1,119,290	0.00	592,086.23	335,593.89	927,680.12	82.88%	191,609.88	80.00%	52.90%	EFF
9/132-10629-115	Upgrade McGregor/Boesmansrivier 11kV Line	5,8	1,443,610	0.00	0.00	332,337.35	332,337.35	23.02%	1,111,272.65	80.59%	0.00%	EFF
9/132-30631-211	Re-route McGregor 11kV Line at McGregor Sportfields	All	389,800	0.00	12,241.12	0.00	12,241.12	3.14%	377,558.88	0.00%	3.14%	EFF
9/132-30633-218	Electrification of Kenana	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	80.00%	0.00%	CRR
9/132-10134-219	Replace 66Kv Transformers at Robertson Main Substatio	All	93,210	0.00	0.00	70,460.24	70,460.24	75.59%	22,749.76	80.00%	0.00%	EFF
Total Electrical Engineering			26,893,583	566,254.74	16,730,161.34	3,609,704.91	20,339,866.25	75.63%	6,553,716.75	71.90%	62.21%	
Infrastructure Development												
9/144-33001-148	Installation of Bulk Services	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	CRR
9/144-33002-149	Installation of Basic Services for Informal Settlements - W	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	CRR
Total Infrastructure Development			-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	
TOTAL: ENGINEERING SERVICES DIRECTORATE			66,174,093	7,045,851.31	37,532,678.00	16,727,239.76	54,259,917.76	82.00%	11,914,175.24	45.51%	56.72%	

CAPITAL EXPENDITURE REPORT

31 MAY 2020

Vote number	Project	Ward	Annual / Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure (i.t.o. SDBIP Cashflows).	Actual Expenditure vs Budget	SOURCE
VOTE6: COMMUNITY SERVICES DIRECTORATE												
Community Halls												
9/156-53805-165	4x Fridges	All	16,700	0.00	16,692.17	0.00	16,692.17	99.95%	7.83	100.00%	99.95%	CRR
9/156-53806-166	1x Geyser	All	3,911	0.00	3,910.96	0.00	3,910.96	100.00%	0.04	99.97%	100.00%	CRR
9/156-53807-167	1x Welding Machine	All	3,422	0.00	3,421.05	0.00	3,421.05	99.97%	0.95	99.99%	99.97%	CRR
9/156-52108-163	40x Tables Community Halls	All	60,000	0.00	0.00	0.00	0.00	0.00%	60,000.00	100.00%	0.00%	CRR
9/156-52109-164	50 Chairs	All	19,564	0.00	19,564.00	0.00	19,564.00	100.00%	0.00	100.00%	100.00%	CRR
9/156-53810-168	1x Floor scrub machine	All	9,032	0.00	9,031.25	0.00	9,031.25	99.99%	0.75	0.00%	99.99%	CRR
9/156-42011-169	Security fencing for Happy Valley Community Hall_Bonni	4	285,650	0.00	0.00	0.00	0.00	0.00%	285,650.00	80.00%	0.00%	CRR
9/156-42012-170	Security fencing for Willem Thys Community Hall_Monta	7	347,036	0.00	0.00	0.00	0.00	0.00%	347,036.00	80.00%	0.00%	CRR
Total Community Halls			745,315	0.00	52,619.43	0.00	52,619.43	7.06%	692,695.57	82.49%	7.06%	
Fire Services												
9/154-53801-159	6 portable two-way radio's	All	12,300	0.00	12,300.00	0.00	12,300.00	100.00%	0.00	80.00%	100.00%	CRR
9/154-53802-160	Air Conditioners - Fire Services	All	56,000	0.00	0.00	0.00	0.00	0.00%	56,000.00	80.00%	0.00%	CRR
9/154-53803-161	3 X PPE (Protective Personal Ensemble)	All	75,000	0.00	0.00	0.00	0.00	0.00%	75,000.00	0.00%	0.00%	CRR
9/154-53808-301	Equipment (Thermometers)	All	-	91,625.00	91,625.00	0.00	91,625.00	#DIV/0!	-91,625.00	0.00%	0.00%	MDRG
9/154-44304-158	Alterations to Ablution Building (Gender friendly)	All	200,000	0.00	0.00	0.00	0.00	0.00%	200,000.00	100.00%	0.00%	CRR
Total Fire Services			343,300	91,625.00	103,925.00	0.00	103,925.00	30.27%	239,375.00	52.00%	30.27%	
Environmental Services												
9/153-53801-157	Equipment - Nature Reserves	All	59,860	0.00	60,499.67	0.00	60,499.67	101.07%	-639.67	80.00%	101.07%	CRR
Total Environmental Services			59,860	0.00	60,499.67	0.00	60,499.67	101.07%	-639.67	80.00%	101.07%	
Community Facilities												
9/150-44327-213	Installation of Safety Gates at Callie de Wet Robertson	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	115.13%	0.00%	CRR
9/150-44328-214	CWDM: King Edward upgrade	All	207,700	0.00	207,687.64	869.56	208,557.20	100.41%	-857.20	80.00%	99.99%	CWDM
9/150-44229-215	Upgrading of Cloack Rooms at Cogmanskloof Sports Gro	All	100,000	0.00	0.00	0.00	0.00	0.00%	100,000.00	80.00%	0.00%	CRR
9/150-44332-230	CRR: King Edward upgrade	All	157,950	207.61	157,299.58	0.00	157,299.58	99.59%	650.42	100.00%	99.59%	CRR
9/150-44230-216	Upgrading of Ablution Facilities Happy Valley Sports Grou	All	27,600	0.00	0.00	0.00	0.00	0.00%	27,600.00	0.00%	0.00%	CRR
9/150-50431-217	CWDM: Construction of Boundary Walls	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	80.00%	0.00%	CWDM
Total Community Facilities			493,250	207.61	364,987.22	869.56	365,856.78	74.17%	127,393.22	75.85%	74.00%	
Cemetries												
Total Cemetries			-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%		
Sportsfields												
9/150-44311-151	Van Zyl Upgrading ablution facilities	All	300,000	0.00	9,900.00	6,600.00	16,500.00	5.50%	283,500.00	80.00%	3.30%	CRR
9/150-44312-152	Upgrading of sports ground McGregor	5	400,000	0.00	0.00	0.00	0.00	0.00%	400,000.00	80.00%	0.00%	CRR
9/150-44313-153	Bonnievale Boundary Walls & Gates	4,8	1,048,002	0.00	0.00	0.00	0.00	0.00%	1,048,002.00	80.00%	0.00%	CRR
9/150-44314-154	Zolani ablution facilities upgrading	10	100,000	0.00	0.00	0.00	0.00	0.00%	100,000.00	80.00%	0.00%	CRR
9/150-44315-155	Replace Sand Filter System Dirty Uys Swimming Pool	All	1,200,000	0.00	0.00	0.00	0.00	0.00%	1,200,000.00	0.00%	0.00%	CRR
9/150-53816-156	Fire Exstingisher x2	All	7,589	0.00	7,589.00	0.00	7,589.00	100.00%	0.00	0.00%	100.00%	CRR
Total Sportsfields			3,055,591	0.00	17,489.00	6,600.00	24,089.00	0.79%	3,031,502.00	53.33%	0.57%	
TOTAL: COMMUNITY SERVICES DIRECTORATE			4,697,316	91,832.61	599,520.32	7,469.56	606,989.88	12.92%	4,090,326.12	68.74%	12.76%	
GRAND TOTAL												
			83,656,629	8,608,714.18	45,200,759.82	20,113,943.01	65,314,702.83	78.07%	18,341,926.17	56.73%	54.03%	

CAPITAL EXPENDITURE REPORT

31 MAY 2020

Vote number	Project	Ward	Annual / Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure (i.t.o. SDBIP Cashflows).	Actual Expenditure vs Budget	SOURCE

Legend:

	Under Expenditure
	Over Expenditure
	Budget 100% Spent

Section 14 - Top 10 Capital Project as at 31 May 2020

LANGEBERG MUNICIPALITY
CAPITAL EXPENDITURE - JULY 2019 - JUNE 2020
REPORT FOR: MAY 2020

Number	Vote number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	9/135-14101-134	Rehab/Upgrade of Existing Tar Roads in 5 Towns	8,140	8,140	1,274	6,512	5,238	80%	The tender was advertised on the 11 October 2019. And is in the procurement process.	Tender was awarded and site handover meeting conducted. Contractor started with marking existing services		
2	9/135-24110-191	Construction of paved roads to upgrade gravel roads-Ashbury	13,043	6,616	10,341	5,887	(4,454)	(76%)	The Contractor has been appointed and has started the Construction process	The project is in the construction stage. Layer works excavations underway		
3	9/135-24112-193	Upgrading of Roads & Stormwater: Bonnievale (Happy Valley) - MIG		5,726	4,170	4,673	503	11%	The Contractor has been appointed and has started the Construction process	Tender was awarded and site handover meeting conducted. Contractor started with marking existing services		
4	9/135-24111-192	Construct paved roads to upgr gravel roadsCogmanskl Zolani	4,048	4,790	480	3,928	3,448	88%	Contractor appointed	Site handover took place on 12 February 2020		
5	9/132-30706-128	Electrification Kenana	4,348	4,348	2,681	3,937	1,255	32%	The contractor is off site, because there are not enough stands for them to connect on to the grid.	Currently VE Reticulation completed 280 connections.	There are still open stands which they cannot connect to the grid.	Housing Department must allocate the open stands as soon as possible.
6	9/110-24105-232	NDPG : Upgrading of bus route - August Street-Nkqubela		4,127	2,767	3,302	535	16%	The Contractor has been appointed and has started the Construction process	The project is in the construction stage. Layer works excavations underway		
7	9/132-30521-125	Replace 11Kv Switchgear at Ashton Main Substation	5,578	4,078	2,710	3,805	1,095	29%	VE Reticulation was appointed as Contractor for this project.	The switchgear was delivered December 2019 and the project should be completed by May 2020.	N/A	N/A
8	9/132-10227-109	Upgrade Bonnievale Main Substation	4,284	3,429	2,232	3,189	958	30%	VE Reticulation was appointed as Contractor for this project.	The switchgear was delivered December 2019 and the project should be completed by May 2020.	N/A	N/A
9	9/110-24104-231	NDPG : Reconstruction of Wolhuter Street-Nkqubela		2,829	996	2,263	1,267	56%				
10	9/135-24118-229	MIG: Upgrading of Roads and Stormwater in Robertson Nkqubela		1,984	1,983	1,587	(397)	(25%)				
Totals			39,442	46,067	29,635	39,083	9,448	24%				
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc.)												

46,067	29,635	39,083
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Section 15 - Revenue and Expenditure compared to Budget per cost centre as at 31 May 2020

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

Description	Ref	2018/19	Budget Year 2019/20						
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Functional									
Municipal governance and administration		118,156	136,633	135,165	3,267	126,578	129,218	(2,640)	-2%
Executive and council		5,201	17,576	15,576	1,703	11,415	13,561	(2,146)	-16%
Mayor and Council		5,183	5,174	5,174	-	5,174	4,915	259	5%
Municipal Manager, Town Secretary and Chief Executive		18	12,402	10,402	1,703	6,241	8,645	(2,405)	-28%
Finance and administration		112,955	119,057	119,588	1,565	115,164	115,657	(494)	0%
Administrative and Corporate Support		122	632	690	24	345	603	(258)	-43%
Asset Management		287	-	-	-	-	-	-	-
Finance		109,036	115,059	115,503	1,667	115,433	112,079	3,354	3%
Fleet Management		-	479	479	(2)	(19)	383	(402)	-105%
Information Technology		-	1,107	1,107	-	435	973	(538)	-55%
Property Services		3,508	1,780	1,810	(124)	(1,030)	1,619	(2,650)	-164%
Supply Chain Management		3	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		52,705	42,645	43,290	5,757	26,898	37,996	(11,098)	-29%
Community and social services		10,798	10,712	10,718	1,639	8,412	9,634	(1,222)	-13%
Cemeteries, Funeral Parlours and Crematoriums		571	628	635	13	260	552	(292)	-53%
Community Halls and Facilities		1,005	452	452	(13)	230	414	(184)	-44%
Disaster Management		122	-	-	1,074	1,074	-	1,074	#DIV/0!
Libraries and Archives		9,062	9,632	9,632	565	6,848	8,668	(1,821)	-21%
Population Development		39	-	-	-	-	-	-	-
Sport and recreation		1,568	825	408	(118)	(770)	438	(1,208)	-276%
Community Parks (including Nurseries)		565	732	76	(89)	(663)	130	(793)	-609%
Recreational Facilities		243	93	333	(29)	(107)	308	(415)	-135%
Sports Grounds and Stadiums		760	-	-	-	-	-	-	-
Public safety		89	10,206	10,206	0	5,364	9,014	(3,650)	-40%
Fire Fighting and Protection		89	81	81	-	85	73	12	16%
Police Forces, Traffic and Street Parking Control		-	10,125	10,125	0	5,279	8,941	(3,662)	-41%
Housing		40,250	20,902	21,957	4,235	13,891	18,910	(5,019)	-27%
Housing		40,250	20,902	21,957	4,235	13,891	18,910	(5,019)	-27%
Health		-	-	-	-	-	-	-	-
WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
Description	Ref	2018/19	Budget Year 2019/20						
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Economic and environmental services		41,377	24,786	26,458	6,076	15,876	22,424	(6,548)	-29%
Planning and development		30,688	2,621	3,034	43	1,365	2,641	(1,275)	-48%
Corporate Wide Strategic Planning (IDPs, LEDS)		32	-	169	-	-	135	(135)	-100%
Economic Development/Planning		1,740	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		3,581	2,621	2,865	43	1,365	2,505	(1,140)	-46%
Project Management Unit		25,335	-	-	-	-	-	-	-
Road transport		10,689	22,165	23,423	6,032	14,510	19,783	(5,273)	-27%
Police Forces, Traffic and Street Parking Control		4,978	-	-	-	-	-	-	-
Road and Traffic Regulation		5,670	-	-	-	-	-	-	-
Roads		41	22,165	23,423	6,032	14,510	19,783	(5,273)	-27%
Environmental protection		-	-	-	-	-	-	-	-
Trading services		535,955	570,087	538,272	43,344	519,959	491,611	28,348	6%
Energy sources		412,619	444,981	419,049	37,672	426,071	382,140	43,931	11%
Electricity		412,619	444,981	419,049	37,672	426,071	382,140	43,931	11%
Water management		52,051	52,429	48,406	2,623	35,458	44,062	(8,604)	-20%
Water Distribution		52,051	52,429	48,406	2,623	35,458	44,062	(8,604)	-20%
Waste water management		39,022	38,331	37,806	1,349	28,703	34,983	(6,280)	-18%
Sewerage		39,022	38,331	37,806	1,349	28,703	34,983	(6,280)	-18%
Waste management		32,264	34,347	33,011	1,700	29,726	30,426	(700)	-2%
Solid Waste Removal		32,264	34,347	33,011	1,700	29,726	30,426	(700)	-2%
Other		2	2	102	-	1	82	(80)	-98%
Tourism		2	2	102	-	1	82	(80)	-98%
Total Revenue - Functional	2	748,196	774,153	743,286	58,443	689,312	681,331	7,981	1%

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Expenditure - Functional										
Municipal governance and administration		101,022	133,078	133,443	8,919	99,138	119,873	(20,735)	-17%	133,443
Executive and council		24,498	24,613	24,730	1,730	18,872	22,102	(3,231)	-15%	24,730
Mayor and Council		21,810	11,271	11,569	893	10,054	10,505	(451)	-4%	11,569
Municipal Manager, Town Secretary and Chief Executive		2,687	13,341	13,161	838	8,818	11,598	(2,780)	-24%	13,161
Finance and administration		73,414	105,124	105,005	7,016	77,632	94,476	(16,843)	-18%	105,005
Administrative and Corporate Support		25,815	28,573	28,480	2,792	22,767	25,779	(3,012)	-12%	28,480
Asset Management		2,534	-	-	-	-	-	-	-	-
Budget and Treasury Office		6,007	-	-	-	-	-	-	-	-
Finance		19,709	46,469	44,881	1,909	33,428	40,612	(7,184)	-18%	44,881
Fleet Management		21	3,523	3,434	306	3,206	3,150	56	2%	3,434
Human Resources		3,291	6,917	6,770	579	4,908	6,025	(1,117)	-19%	6,770
Information Technology		5,393	9,517	9,782	868	6,591	8,696	(2,105)	-24%	9,782
Legal Services		2	900	938	17	348	800	(451)	-56%	938
Property Services		7,970	5,695	7,348	276	3,627	6,385	(2,757)	-43%	7,348
Supply Chain Management		2,673	3,529	3,372	268	2,756	3,029	(273)	-9%	3,372
Internal audit		3,110	3,342	3,708	173	2,634	3,295	(661)	-20%	3,708
Governance Function		3,110	3,342	3,708	173	2,634	3,295	(661)	-20%	3,708
Community and public safety		52,235	100,497	101,605	11,038	76,099	90,342	(14,243)	-16%	101,605
Community and social services		22,715	15,903	14,943	2,096	13,834	13,581	252	2%	14,943
Cemeteries, Funeral Parlours and Crematoriums		1,521	1,444	1,499	69	888	1,309	(421)	-32%	1,499
Community Halls and Facilities		5,058	4,787	4,042	307	3,474	3,686	(212)	-6%	4,042
Disaster Management		4,762	-	-	980	980	-	980	#DIV/0!	-
Libraries and Archives		9,411	9,672	9,401	740	8,492	8,587	(95)	-1%	9,401
Population Development		1,963	-	-	-	-	-	-	-	-
Sport and recreation		20,820	24,453	27,852	2,086	21,958	25,038	(3,080)	-12%	27,852
Community Parks (including Nurseries)		16,041	17,318	17,216	1,325	14,089	15,531	(1,442)	-9%	17,216
Recreational Facilities		1,097	7,135	10,636	761	7,868	9,507	(1,638)	-17%	10,636
Sports Grounds and Stadiums		3,682	-	-	-	-	-	-	-	-
Public safety		1,023	32,899	32,346	2,411	23,482	28,824	(5,342)	-19%	32,346
Fire Fighting and Protection		1,023	6,798	6,634	581	5,506	6,017	(511)	-8%	6,634
Police Forces, Traffic and Street Parking Control		-	26,101	25,712	1,830	17,976	22,807	(4,831)	-21%	25,712
Housing		7,676	27,242	26,464	4,446	16,825	22,899	(6,073)	-27%	26,464
Housing		7,676	27,242	26,464	4,446	16,825	22,899	(6,073)	-27%	26,464
Health		-	-	-	-	-	-	-	-	-
WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Economic and environmental services		67,753	46,783	42,656	2,981	33,822	38,531	(4,709)	-12%	42,656
Planning and development		22,758	27,918	23,359	1,513	17,613	20,927	(3,314)	-16%	23,359
Corporate Wide Strategic Planning (IDPs, LEDS)		553	5,875	3,519	128	2,036	3,080	(1,044)	-34%	3,519
Economic Development/Planning		3,101	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		15,303	20,322	18,180	1,231	13,932	16,313	(2,381)	-15%	18,180
Project Management Unit		3,800	1,722	1,660	153	1,645	1,534	111	7%	1,660
Road transport		44,996	18,865	19,297	1,468	16,209	17,604	(1,395)	-8%	19,297
Police Forces, Traffic and Street Parking Control		14,700	-	-	-	-	-	-	-	-
Road and Traffic Regulation		6,987	-	-	-	-	-	-	-	-
Roads		23,309	18,865	19,297	1,468	16,209	17,604	(1,395)	-8%	19,297
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		427,305	459,449	466,735	32,475	405,734	426,124	(20,391)	-5%	466,735
Energy sources		319,475	368,372	364,947	25,154	331,211	335,237	(4,026)	-1%	364,947
Electricity		319,475	368,372	364,947	25,154	331,211	335,237	(4,026)	-1%	364,947
Water management		47,164	27,961	34,201	2,352	25,887	30,510	(4,624)	-15%	34,201
Water Treatment		-	2,899	5,998	286	4,383	5,346	(963)	-18%	5,998
Water Distribution		44,720	24,631	27,603	2,007	20,725	24,571	(3,846)	-16%	27,603
Water Storage		2,443	431	601	59	779	593	186	31%	601
Waste water management		30,864	31,760	31,013	1,910	21,922	27,656	(5,734)	-21%	31,013
Public Toilets		-	2,399	2,476	69	899	2,073	(1,174)	-57%	2,476
Sewerage		27,133	15,968	17,804	1,299	12,888	15,880	(2,993)	-19%	17,804
Storm Water Management		3,119	4,382	4,229	305	3,232	3,792	(560)	-15%	4,229
Waste Water Treatment		611	9,021	6,504	238	4,903	5,910	(1,007)	-17%	6,504
Waste management		29,802	31,357	36,574	3,059	26,714	32,722	(6,007)	-18%	36,574
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		3,784	8,073	10,253	939	5,471	8,855	(3,384)	-38%	10,253
Solid Waste Removal		19,998	17,765	17,826	1,472	14,347	16,194	(1,847)	-11%	17,826
Street Cleaning		6,021	5,519	8,495	647	6,897	7,673	(777)	-10%	8,495
Other		735	1,172	1,194	-	712	1,093	(380)	-35%	1,194
Tourism		735	1,172	1,194	-	712	1,093	(380)	-35%	1,194
Total Expenditure - Functional	3	649,049	740,980	745,634	55,414	615,506	675,963	(60,458)	-9%	745,634
Surplus/ (Deficit) for the year		99,147	33,173	(2,348)	3,030	73,806	5,367	68,439	1275%	(2,348)

Section 16 - Monthly Financial Statements as at 31 May 2020



[These financial statements have not been audited]

ANNUAL FINANCIAL STATEMENTS FOR THE PERIOD ENDED
31 MAY 2020 (11 MONTHS)

LANGEBERG MUNICIPALITY

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LANGEBERG MUNICIPALITY
STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31 MAY 2020 (11 MONTHS)

	Notes	2020 (11 Months) R	2019 (12 Months) R
ASSETS			
Non-Current Assets		766,835,886	743,584,156
Property, Plant and Equipment	2	733,030,036	713,324,189
Investment Property	3	28,295,911	28,345,034
Intangible Assets	4	474,760	574,890
Heritage Assets	5	275,448	275,448
Investments	6	113,289	113,289
Non-Current Receivables from Exchange Transactions	7	3,821,046	390,039
Non-Current Receivables from Non-Exchange Transactions	8	825,396	561,269
Current Assets		304,253,397	238,752,868
Inventory	9	25,168,387	25,809,676
Receivables from Exchange Transactions	10	52,081,249	45,833,068
Receivables from Non-exchange Transactions	11	18,111,658	10,216,301
Operating Lease Asset		97,014	97,014
Taxes	21	-	1,470,582
Current Portion of Non-Current Receivables	7,8	622,569	622,569
Cash and Cash Equivalents	12	208,172,521	154,703,659
Total Assets		1,071,089,283	982,337,024
NET ASSETS AND LIABILITIES			
Non-Current Liabilities		124,522,850	115,420,814
Long-term Borrowings	13	16,790,334	12,209,550
Non-current Provisions	14	44,960,495	44,960,495
Non-current Employee Benefits	15	62,772,021	58,250,768
Current Liabilities		134,005,800	128,161,732
Consumer Deposits	16	12,640,812	12,214,563
Provisions	17	15,327,335	15,327,335
Current Employee Benefits	18	20,866,800	19,387,364
Trade and Other Payables from Exchange Transactions	19	67,820,931	70,617,902
Unspent Transfers and Subsidies	20	9,836,559	7,415,488
Taxes	21	4,314,280	-
Current Portion of Long-term Borrowings	13	3,199,081	3,199,081
Total Liabilities		258,528,649	243,582,546
Net Assets		812,560,638	738,754,478
Capital Replacement Reserve	22	64,100,240	64,100,240
Accumulated Surplus/(Deficit)		748,460,398	674,654,238
Total Net Assets and Liabilities		1,071,089,287	982,337,025

LANGEBERG MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 MAY 2020 (11 MONTHS)

	Notes	2020 (11 Months) R	2019 (12 Months) R
REVENUE			
Revenue from Non-exchange Transactions		195,003,677	230,683,883
Taxation Revenue		56,961,179	52,679,495
Property Rates	23	56,961,179	52,679,495
Transfer Revenue		133,717,919	159,636,211
Government Grants and Subsidies - Capital	24	25,393,684	56,306,600
Government Grants and Subsidies - Operating	24	108,324,235	103,329,611
Other Revenue		4,324,578	18,368,177
Actuarial Gains	15	-	9,772,402
Dividends	6	-	2,660
Fines, Penalties and Forfeits		846,616	5,476,744
Interest Earned - Non-exchange Transactions	30	533,076	558,892
Availability fees		2,944,886	2,557,480
Revenue from Exchange Transactions		494,256,977	500,290,175
Service Charges	26	465,461,089	453,722,561
Sales of Goods and Rendering of Services	27	6,174,502	15,749,511
Rental from Fixed Assets	28	2,589,190	3,163,208
Interest Earned - External Investments	29	12,541,774	13,098,597
Interest Earned - Exchange Transactions	30	2,076,090	2,177,347
Licences and Permits		608,810	1,453,966
Agency Services		3,991,287	4,144,683
Operational Revenue	31	814,236	6,780,302
Total Revenue		689,260,653	730,974,058
EXPENDITURE			
Employee related costs	32	177,079,122	186,765,088
Remuneration of Councillors		9,746,041	10,537,992
Bad Debts Written Off	33	63,990	18,669,283
Contracted Services	34	41,489,531	23,462,325
Depreciation and Amortisation	35	25,976,912	25,054,379
Actuarial Losses	15	-	2,615,533
Finance Charges	36	7,611,445	11,295,649
Bulk Purchases	37	308,321,741	292,999,544
Inventory Consumed	9	12,760,733	18,176,815
Transfers and Subsidies	38	3,120,660	1,765,021
Operational Costs	39	29,335,392	39,152,797
Total Expenditure		615,505,567	630,494,425
Operating Surplus/(Deficit) for the Year		73,755,086	100,479,633
Inventories: (Write-down)/Reversal of Write-down to Net Realisable Value	9	51,167	30,438
Reversal of Impairment Loss/(Impairment Loss) on Receivables	40	-	(2,853,528)
Gains/(Loss) on disposal of Property, Plant and Equipment		-	1,483,255
Reversal of Impairment Loss/(Impairment Loss) on Assets	41	-	(71,313)
Profit/(Loss) on Fair Value Adjustments	42	-	(13,353)
NET SURPLUS/(DEFICIT) FOR THE YEAR		73,806,253	99,055,133

LANGEBERG MUNICIPALITY
STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 31 MAY 2020 (11 MONTHS)

	Capital Replacement Reserve	Accumulated Surplus/ (Deficit)	Total
	R	R	R
Balance at 1 July 2018	56,421,002	583,278,343	639,699,346
Restated balance	56,421,002	583,278,343	639,699,346
Net Surplus/(Deficit) for the year	-	99,055,133	99,055,133
Net Surplus/(Deficit) previously reported	-	99,055,133	99,055,133
Transfer to/from CRR	38,701,962	(38,701,962)	-
Property, Plant and Equipment purchased	(31,022,724)	31,022,724	-
Balance at 30 June 2019	64,100,240	674,654,238	738,754,478
Net Surplus/(Deficit) for the year	-	73,806,253	73,806,253
Effects of Correction of Errors	-	(94)	(94)
Balance at 30 June 2020	64,100,240	748,460,398	812,560,638

LANGE BERG MUNICIPALITY

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31 MAY 2020 (11 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts			
Taxation		51,614,284	46,891,034
Service Charges		464,177,718	435,279,223
Other Revenue		9,306,294	29,015,870
Government - Operating		112,517,913	97,151,624
Government - Capital		25,393,684	56,306,600
Interest		12,541,774	13,098,597
Dividends		-	2,660
Cash payments			
Suppliers and Employees		(575,801,891)	(573,006,057)
Finance Charges		(2,633,783)	(1,658,073)
Transfers and Grants		(3,120,660)	(1,765,021)
Net Cash from Operating Activities	43	93,995,334	101,316,457
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(45,533,504)	(93,907,109)
Proceeds on Disposal of Fixed Assets		-	2,133,456
Purchase of Investment Properties		-	(201,841)
Purchase of Intangible Assets		-	(112,000)
Purchase of Heritage Assets		-	(15,448)
Net Cash from Investing Activities		(45,533,504)	(92,102,941)
CASH FLOW FROM FINANCING ACTIVITIES			
Borrowing - Long term/Refinancing		7,912,430	-
Increase/(Decrease) in Consumer Deposits		426,249	1,127,690
Repayment of Borrowing		(3,331,648)	(4,772,378)
Net Cash from Financing Activities		5,007,032	(3,644,688)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		53,468,861	5,568,828
Cash and Cash Equivalents at the beginning of the year		154,703,659	149,134,832
Cash and Cash Equivalents at the end of the year	44	208,172,521	154,703,659
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		53,468,861	5,568,828

2 PROPERTY, PLANT AND EQUIPMENT

2.1 31 MAY 2020 (11 MONTHS)

Land and Buildings	Reconciliation of Carrying Value	Cost										Accumulated Depreciation and Impairment Losses										Carrying Value			
		Opening Balance Original Cost	Opening Balance Residual Values	Adjustments Original Cost	Adjustments Residual Values	Restated Opening Balance Original Cost	Restated Opening Residual Value	Additions Original Cost	Additions Residual Values	Disposals / Transfer Original Cost	Disposals / Transfer Residual Values	Adjustments	Closing Balance Cost	Accumulated Depreciation Opening Balance	Accumulated Impairments Opening Balance	Adjustments	Depreciation	Disposals / Transfer Depreciation	Impairments	Disposals / Transfer Impairment	Adjustments Impairment		Accumulated Depreciation Closing Balance	Accumulated Impairments Closing Balance	
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		R	R	
Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Infrastructure	715,788,746	2	-	-	-	715,788,748	-	45,200,760	-	-	-	332,745	761,322,252	201,820,740	12,847,596	-	16,452,382	-	-	-	-	-	218,273,122	12,847,596	538,201,534
Electricity	142,603,999	-	-	-	-	142,603,999	-	-	-	-	-	-	142,603,999	47,620,153	-	-	3,216,443	-	-	-	-	-	50,836,596	-	91,767,403
Capitalised Restoration Cost	55,392,763	-	-	-	-	55,392,763	-	-	-	-	-	-	55,392,763	35,503,133	12,798,348	-	-	-	-	-	-	-	35,503,133	12,798,348	7,091,282
Roads	136,191,258	-	-	-	-	136,191,258	-	-	-	-	-	-	136,191,258	46,038,571	-	-	3,573,265	-	-	-	-	-	49,611,836	-	86,579,422
Sewerage	112,524,271	-	-	-	-	112,524,271	-	-	-	-	-	-	112,524,271	24,744,157	-	-	3,451,017	-	-	-	-	-	28,195,174	-	84,329,097
Waste Management	26,477,583	-	-	-	-	26,477,583	-	-	-	-	-	-	26,477,583	4,974,676	49,248	-	995,370	-	-	-	-	-	5,970,246	49,248	20,458,088
Water	175,529,327	2	-	-	-	175,529,329	-	-	-	-	-	-	175,529,329	36,675,619	-	-	4,114,211	-	-	-	-	-	40,789,830	-	134,739,499
Storm Water	39,961,523	-	-	-	-	39,961,523	-	-	-	-	-	-	39,961,523	6,264,230	-	-	1,102,076	-	-	-	-	-	7,366,306	-	32,595,217
Capital Spares Electricity	5,515,441	-	-	-	-	5,515,441	-	-	-	-	-	332,745	5,848,185	-	-	-	-	-	-	-	-	-	-	-	5,848,185
Capital Spares Water	235,916	-	-	-	-	235,916	-	-	-	-	-	-	235,916	-	-	-	-	-	-	-	-	-	-	-	235,916
Work in Progress	21,356,666	-	-	-	-	21,356,666	-	45,200,760	-	-	-	-	66,557,425	-	-	-	-	-	-	-	-	-	-	-	66,557,425
Community Assets	127,912,148	-	-	-	-	127,912,148	-	-	-	-	-	-	127,912,148	25,163,145	9,802	-	2,399,787	-	-	-	-	-	27,582,832	9,802	100,339,414
Airfield	19,434	-	-	-	-	19,434	-	-	-	-	-	-	19,434	19,426	-	-	6	-	-	-	-	-	19,432	-	2
Cemeteries	2,777,496	-	-	-	-	2,777,496	-	-	-	-	-	-	2,777,496	1,420,720	-	-	71,738	-	-	-	-	-	1,492,458	-	1,285,038
Clinics	1,066,000	-	-	-	-	1,066,000	-	-	-	-	-	-	1,066,000	369,968	-	-	41,298	-	-	-	-	-	410,866	-	655,134
Community halls	17,010,474	-	-	-	-	17,010,474	-	-	-	-	-	-	17,010,474	3,741,168	-	-	212,579	-	-	-	-	-	3,953,747	-	13,056,727
Fire, safety & emergency	1,078,870	-	-	-	-	1,078,870	-	-	-	-	-	-	1,078,870	521,062	-	-	42,019	-	-	-	-	-	563,081	-	515,789
Libraries	17,363,882	-	-	-	-	17,363,882	-	-	-	-	-	-	17,363,882	4,765,727	-	-	418,194	-	-	-	-	-	5,203,921	-	12,159,961
Museums & Art Galleries	433,000	-	-	-	-	433,000	-	-	-	-	-	-	433,000	86,130	-	-	3,963	-	-	-	-	-	90,093	-	342,907
Other	40,358,749	-	-	-	-	40,358,749	-	-	-	-	-	-	40,358,749	3,428,999	-	-	379,030	-	-	-	-	-	3,808,029	-	36,550,720
Parks & Gardens	12,624,948	-	-	-	-	12,624,948	-	-	-	-	-	-	12,624,948	2,472,327	-	-	129,792	-	-	-	-	-	2,602,119	-	10,022,829
Recreation facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport fields & stadia	34,060,420	-	-	-	-	34,060,420	-	-	-	-	-	-	34,060,420	7,776,104	9,802	-	1,076,408	-	-	-	-	-	8,852,512	9,802	25,198,106
Swimming pools	826,564	-	-	-	-	826,564	-	-	-	-	-	-	826,564	541,914	-	-	24,760	-	-	-	-	-	566,674	-	259,889
Work in Progress	292,312	-	-	-	-	292,312	-	-	-	-	-	-	292,312	-	-	-	-	-	-	-	-	-	-	-	292,312
Leased Assets	3,641,266	-	-	-	-	3,641,266	-	-	-	-	-	-	3,641,266	1,145,136	3,347	-	846,918	-	-	-	-	-	1,992,054	3,347	1,645,866
Office Equipment (Lease)	3,641,266	-	-	-	-	3,641,266	-	-	-	-	-	-	3,641,266	1,145,136	3,347	-	846,918	-	-	-	-	-	1,992,054	3,347	1,645,866
Other Assets	150,876,727	13,549,410	-	-	-	164,426,137	-	-	-	-	-	-	164,426,137	56,842,837	611,505	-	6,128,572	-	-	-	-	-	62,971,409	611,505	100,843,223
Computer hardware/equipment	16,439,562	13	-	-	-	16,439,575	-	-	-	-	-	-	16,439,575	8,825,937	37,645	-	1,246,447	-	-	-	-	-	10,072,384	37,645	6,329,546
Furniture & office equipment	9,221,862	58,267	-	-	-	9,280,128	-	-	-	-	-	-	9,280,128	5,415,210	22,882	-	564,657	-	-	-	-	-	5,979,867	22,882	3,277,380
General Vehicles	36,280,707	11,968,959	-	-	-	48,249,666	-	-	-	-	-	-	48,249,666	19,354,328	10,910	-	2,259,263	-	-	-	-	-	21,613,591	10,910	26,625,165
Other	4,013,246	-	-	-	-	4,013,246	-	-	-	-	-	-	4,013,246	368,890	-	-	17,992	-	-	-	-	-	386,882	-	3,626,364
Other Buildings	59,536,443	1	-	-	-	59,536,444	-	-	-	-	-	-	59,536,444	8,815,975	511,737	-	597,865	-	-	-	-	-	9,413,960	511,737	49,610,748
Specialised Vehicles	4,510,278	1,028,039	-	-	-	5,538,317	-	-	-	-	-	-	5,538,317	2,987,702	-	-	207,460	-	-	-	-	-	3,195,162	-	2,343,155
Plant & Equipment	20,874,628	494,132	-	-	-	21,368,760	-	-	-	-	-	-	21,368,760	11,074,796	28,331	-	1,234,768	-	-	-	-	-	12,309,564	28,331	9,030,865
Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	995,218,886	13,549,412	-	-	-	1,011,768,298	-	45,200,760	-	-	-	332,745	1,057,391,803	284,971,858	13,472,249	-	25,827,659	-	-	-	-	-	310,799,517	13,472,249	733,030,036

2 PROPERTY, PLANT AND EQUIPMENT

22 30 JUNE 2019 (12 MONTHS)

Reconciliation of Carrying Value	Cost											Accumulated Depreciation and Impairment Losses											Carrying Value	
	Opening Balance Original Cost	Opening Balance Residual Values	Adjustments Original Cost	Adjustments Residual Values	Restated Opening Balance Original Cost	Restated Opening Residual Value	Additions Original Cost	Additions Residual Values	Disposals / Transfer Original Cost	Disposals / Transfer Residual Values	Adjustments	Closing Balance Cost	Accumulated Depreciation Opening Balance	Accumulated Impairments Opening Balance	Adjustments	Depreciation	Disposals / Transfer Depreciation	Impairments	Disposals / Transfer Impairment	Adjustments Impairment	Accumulated Depreciation Closing Balance	Accumulated Impairments Closing Balance		
	R	R	R	R	R	R	R	R	R	R		R	R		R	R	R		R	R	R	R		
Land and Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	643,334,890	1	-	-	643,334,890	1	70,446,859	1	-	-	2,006,995	715,788,746	185,435,828	12,847,596	-	16,385,712	-	-	-	-	-	201,820,740	12,847,596	501,120,409
Electricity	138,863,110	-	-	-	138,863,110	-	3,740,889	-	-	-	-	142,603,999	44,181,528	-	3,438,625	-	-	-	-	-	-	47,620,153	-	94,983,846
Capitalised Restoration Cost	54,325,758	-	-	-	54,325,758	-	-	-	-	-	1,067,006	55,392,763	35,342,621	12,798,348	-	160,513	-	-	-	-	-	35,503,133	12,798,348	7,091,282
Roads	124,293,610	-	-	-	124,293,610	-	11,897,548	-	-	-	-	136,191,258	42,604,612	-	3,433,959	-	-	-	-	-	-	46,038,571	-	90,152,687
Sewerage	93,032,618	-	-	-	93,032,618	-	19,491,653	-	-	-	-	112,524,271	21,418,874	-	3,325,283	-	-	-	-	-	-	24,744,157	-	87,780,114
Waste Management	26,345,683	-	-	-	26,345,683	-	131,900	-	-	-	-	26,477,583	3,900,867	49,248	1,074,009	-	-	-	-	-	-	4,974,676	49,248	21,453,458
Water	163,407,766	1	-	-	163,407,766	1	12,121,558	1	-	-	-	175,529,327	32,643,802	-	4,032,017	-	-	-	-	-	-	36,675,619	-	138,853,708
Storm Water	27,205,927	-	-	-	27,205,927	-	12,755,596	-	-	-	-	39,961,523	5,342,924	-	921,306	-	-	-	-	-	-	6,264,230	-	33,697,293
Capital Spares Electricity	4,548,130	-	-	-	4,548,130	-	-	-	-	-	967,310	5,515,441	-	-	-	-	-	-	-	-	-	-	-	5,515,441
Capital Spares Water	263,237	-	-	-	263,237	-	-	-	-	-	(27,321)	235,916	-	-	-	-	-	-	-	-	-	-	-	235,916
Work in Progress	11,049,051	-	-	-	11,049,051	-	10,307,615	-	-	-	-	21,356,666	-	-	-	-	-	-	-	-	-	-	-	21,356,666
Community Assets	115,449,143	-	-	-	115,449,143	-	13,503,005	-	(479,000)	-	(561,000)	127,912,148	23,385,959	200,000	-	1,852,998	(75,811)	9,802	-	(200,000)	-	25,163,145	9,802	102,739,201
Arfield	19,434	-	-	-	19,434	-	-	-	-	-	-	19,434	19,419	-	-	7	-	-	-	-	-	19,426	-	8
Cemeteries	2,777,496	-	-	-	2,777,496	-	-	-	-	-	-	2,777,496	1,342,791	-	-	77,929	-	-	-	-	-	1,420,720	-	1,356,776
Clinics	1,066,000	-	-	-	1,066,000	-	-	-	-	-	-	1,066,000	324,705	-	-	44,863	-	-	-	-	-	369,568	-	696,432
Community halls	16,170,174	-	-	-	16,170,174	-	840,300	-	-	-	-	17,010,474	3,533,764	-	-	207,403	-	-	-	-	-	3,741,168	-	13,269,306
Fire, safety & emergency	1,078,870	-	-	-	1,078,870	-	-	-	-	-	-	1,078,870	475,417	-	-	45,646	-	-	-	-	-	521,062	-	557,808
Libraries	17,363,882	-	-	-	17,363,882	-	-	-	-	-	-	17,363,882	4,331,439	-	-	454,288	-	-	-	-	-	4,785,727	-	12,578,155
Museums & Art Galleries	433,000	-	-	-	433,000	-	-	-	-	-	-	433,000	81,825	-	-	4,305	-	-	-	-	-	86,130	-	346,870
Other	40,963,749	-	-	-	40,963,749	-	-	-	(139,000)	-	(466,000)	40,358,749	3,042,947	200,000	-	412,492	(26,440)	-	-	(200,000)	3,428,999	-	36,929,750	
Parks & Gardens	12,703,152	-	-	-	12,703,152	-	16,796	-	-	-	(95,000)	12,624,948	2,331,887	-	-	140,439	-	-	-	-	-	2,472,327	-	10,152,621
Recreation facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport fields & stadia	19,679,667	-	-	-	19,679,667	-	14,720,753	-	(340,000)	-	-	34,060,420	7,386,746	-	-	438,728	(40,371)	9,802	-	-	-	7,776,104	9,802	26,274,514
Swimming pools	826,564	-	-	-	826,564	-	-	-	-	-	-	826,564	515,018	-	-	26,897	-	-	-	-	-	541,914	-	284,649
Work in Progress	2,367,157	-	-	-	2,367,157	-	(2,074,844)	-	-	-	-	292,312	-	-	-	-	-	-	-	-	-	-	-	292,312
Leased Assets	1,501,426	-	-	-	1,501,426	-	2,139,840	-	-	-	-	3,641,266	757,647	-	-	387,489	-	3,347	-	-	-	1,145,136	3,347	2,492,784
Office Equipment (Lease)	1,501,426	-	-	-	1,501,426	-	2,139,840	-	-	-	-	3,641,266	757,647	-	-	387,489	-	3,347	-	-	-	1,145,136	3,347	2,492,784
Other Assets	144,478,155	12,718,848	-	-	144,478,155	12,718,848	8,180,719	830,562	(1,113,649)	2	(668,500)	164,426,137	51,485,055	553,340	-	6,248,391	(890,609)	58,165	-	-	-	56,842,837	611,505	106,971,795
Computer hardware/equipment	15,805,994	13	-	-	15,805,994	13	642,134	-	(8,567)	1	-	16,439,575	7,632,234	22,241	-	1,201,429	(7,725)	15,404	-	-	-	8,825,937	37,645	7,575,993
Furniture & office equipment	9,488,527	58,267	-	-	9,488,527	58,267	547,266	-	(813,931)	-	-	9,280,128	5,510,496	7,547	-	717,812	(813,099)	15,335	-	-	-	5,415,210	22,882	3,842,037
General Vehicles	33,300,628	11,138,397	-	-	33,300,628	11,138,397	3,059,018	830,562	(78,939)	-	-	48,249,666	17,090,926	-	-	2,332,792	(69,389)	10,910	-	-	-	19,354,328	10,910	28,884,428
Other	4,811,746	-	-	-	4,811,746	-	-	-	(130,000)	-	(668,500)	4,013,246	349,345	-	-	19,545	-	-	-	-	-	368,890	-	3,644,356
Other Buildings	56,620,399	1	-	-	56,620,399	1	2,997,655	-	(81,611)	-	-	59,536,444	8,214,385	511,737	-	601,590	-	-	-	-	-	8,815,975	511,737	50,208,733
Specialised Vehicles	4,510,278	1,028,039	-	-	4,510,278	1,028,039	-	-	-	-	-	5,538,317	2,762,336	-	-	225,366	-	-	-	-	-	2,987,702	-	2,550,615
Plant & Equipment	18,037,670	494,132	-	-	18,037,670	494,132	2,837,559	-	(601)	1	-	21,368,760	9,925,334	11,815	-	1,149,858	(396)	16,516	-	-	-	11,074,796	28,331	10,265,633
Work in Progress	1,902,913	-	-	-	1,902,913	-	(1,902,913)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	904,763,614	12,718,848	-	-	904,763,614	12,718,848	94,270,423	830,563	(1,592,649)	2	777,495	1,011,768,296	261,063,688	13,600,936	-	24,874,590	(966,420)	71,313	-	(200,000)	-	284,971,858	13,472,249	713,324,189

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
2	PROPERTY, PLANT AND EQUIPMENT (CONTINUE)		
2.3	Expenditure incurred to repair and maintain Property, Plant and Equipment:		
	Employee related costs	-	-
	Other materials	5,354,270	7,715,453
	Contracted Services	11,001,366	10,166,182
	Other Expenditure	276	653,554
	Total Repairs and Maintenance	16,355,912	18,535,190

Langeberg Municipality does not have a costing system in place in order to allocate employee related costs to repairs and maintenance.

2.4 Assets pledged as security:

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

- Vehicle Testing Station
- Paving

		2020 (11 Months) R	2019 (12 Months) R
3.	INVESTMENT PROPERTY		
3.1	Net Carrying amount at 1 July	28,345,034	28,485,321
	Cost	30,279,321	30,368,740
	Accumulated Depreciation	(1,934,287)	(1,883,419)
	Additions	-	201,841
	Transfers from Investment Property	-	(273,260)
	Disposals	-	(18,000)
	Depreciation for the year	(49,123)	(50,868)
	Impairment loss	-	-
	Net Carrying amount at 30 June	28,295,911	28,345,034
	Cost	30,279,321	30,279,321
	Accumulated Depreciation	(1,983,410)	(1,934,287)

There is no Investment Property which is in the process of being constructed or developed.

There is no Investment Property that is taking a significantly longer period of time to complete than expected.

There is no Investment Property where construction or development has been halted.

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

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

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
4. INTANGIBLE ASSETS		
4.1 Net Carrying amount at 1 July	574,890	592,105
Cost	1,017,125	905,125
Accumulated Amortisation	(442,236)	(313,020)
Accumulated Impairment Loss	-	-
Additions	-	112,000
Amortisation	(100,129)	(129,216)
Disposals	-	-
Impairment Loss/ Reversal of Impairment Loss	-	-
Net Carrying amount at 30 June	474,760	574,890
Cost	1,017,125	1,017,125
Accumulated Amortisation	(542,365)	(442,236)
Accumulated Impairment Loss	-	-

	2020 (11 Months) R	2019 (12 Months) R
4.2 Material Intangible Assets included in the carrying value:		
<u>Description</u>	Carrying value	
Internal Audit and Risk Management Software	393,121	393,121
Website Costs	112,000	112,000
Servitude Bonnievale	53,000	53,000
	558,121	558,121

Only the Bonnievale Servitude was assessed as an intangible asset having an indefinite useful life. As it is a right to use a piece of land impairment assessment annually is considered but not deemed necessary.

There are no internally generated intangible assets at reporting date.

There are no intangible assets whose title is restricted.

There are no intangible assets pledged as security for liabilities.

There are no contractual commitments for the acquisition of intangible assets.

There are no Intangible Assets which is in the process of being constructed or developed.

There are no Intangible Assets that is taking a significantly longer period of time to complete than expected.

There are no Intangible Assets where construction or development has been halted.

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
5. HERITAGE ASSETS		
5.1 Net Carrying amount at 1 July	275,448	260,000
Cost	664,448	649,000
Accumulated Impairment Loss	(389,000)	(389,000)
Additions	-	15,448
Disposals	-	-
Net Carrying amount at 30 June	275,448	275,448
Cost	664,448	664,448
Accumulated Impairment Loss	(389,000)	(389,000)

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

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

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

There are no Heritage Assets pledged as security for liabilities

There are no Heritage Assets that are used by the municipality for more than one purpose.

According to the South African Heritage Resources Agency(SAHRA), the following assets are declared as heritage sites. However, Langeberg Municipality classifies such assets as follows based on their use:

Montagu Municipal Offices	Administrative Use	Property, Plant and Equipment
Hofmeyer Hall	Community Hall	Property, Plant and Equipment
Robertsons Old Library	Administrative Use	Property, Plant and Equipment
McGregor Municipal Offices	Mixed Use	Investment Property

	2020 (11 Months) R	2019 (12 Months) R
6. INVESTMENTS		
Listed		
	109,948	109,948
Listed Shares	109,948	109,948
Unlisted	3,341	3,341
Unlisted Shares	3,341	3,341
Total Investments	113,289	113,289
	2020 (11 Months) R	2019 (12 Months) R
Listed shares are held in public companies. No specific maturity dates and interest rates are applicable to those shares.		
Listed investments represent 270 Sanlam Shares and 685 Distell Shares.		
The market value per share at year end: Sanlam Shares	78.16	78.16
The market value per share at year end: Distell Shares	129.70	129.70
Unlisted investments comprise 1028 KWV Shares (LA Concorde) held at fair value, available for sale. Valuations of investments supplied by council are:		
The market value per share at year end: La Concorde Holdings Ltd	3.25	3.25
Dividends earned on listed and unlisted shares for the year.	-	2,660

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
7 NON-CURRENT RECEIVABLES FROM EXCHANGE TRANSACTIONS		
Services connections - At amortised cost	464,892	662,507
Short-term Installments	289,552	330,436
Receivables with repay arrangements - At amortised cost	12,993,014	9,323,508
Less: Current portion transferred to Receivables from Exchange Transactions	(602,904)	(602,904)
	13,144,554	9,713,547
Less: Provision for Debt Impairment	(9,323,508)	(9,323,508)
Total Non-Current Receivables from Exchange Transactions	3,821,046	390,039
	2020 (11 Months) R	2019 (12 Months) R
Reconciliation of Provision for Debt Impairment		
Balance at beginning of year	9,323,508	11,679,321
Contribution to provision/(Reversal of provision)	-	(2,355,813)
Balance at end of year	9,323,508	9,323,508

SERVICES CONNECTIONS

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

RECEIVABLES WITH REPAY ARRANGEMENTS

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

	2020 (11 Months) R	2019 (12 Months) R
8 NON-CURRENT RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
Provincial Government Housing Loans - At amortised cost	642,304	382,455
Staff bursaries and other advances - At amortised cost	202,757	198,479
Receivables with repay arrangements - At amortised cost	1,499,436	1,499,436
	2,344,497	2,080,370
Less: Current portion transferred to Receivables from Non-Exchange Transactions	(19,665)	(19,665)
	2,324,832	2,060,705
Less: Provision for Debt Impairment	(1,499,437)	(1,499,437)
Total Non-Current Receivables from Non-Exchange Transactions	825,396	561,269
	2020 (11 Months) R	2019 (12 Months) R
Reconciliation of Provision for Debt Impairment		
Balance at beginning of year	1,499,437	1,728,683
Contribution to provision/(Reversal of provision)	-	(229,247)
Balance at end of year	1,499,437	1,499,437

HOUSING LOANS

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

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
9	INVENTORY		
	Maintenance Materials - At cost	9,482,758	10,124,046
	Compost – at cost	206,556	206,556
	Other Inventory	1,302,760	1,302,760
	Water – at cost	136,594	136,594
	Low Cost Housing	14,039,720	14,039,720
	Total Inventory	25,168,387	25,809,676
	The municipality recognised only purification costs in respect of non-purchased purified water inventory.		
	Consumable stores materials written down due to damages as identified during the annual stores	-	5,839
	Consumable stores materials (shortages)/surpluses identified during the annual stores counts.	-	(47,554)
	Inventory recognised as an expense during the year	12,760,733	18,176,815
	Write down of inventory to the lower of Cost or Net Realisable Value	-	51,167
	No inventories were pledged as security for liabilities.		
		2020 (11 Months) R	2019 (12 Months) R
10	RECEIVABLES FROM EXCHANGE TRANSACTIONS		
	Electricity	34,009,540	24,595,168
	Water	11,005,115	9,573,271
	Property Rentals	1,232,191	1,449,935
	Waste Management	8,533,656	6,466,705
	Waste Water Management	10,011,954	7,737,929
	Other Arrears	3,622,053	14,360,479
	Other Receivables	3,776,825	1,400,234
	Prepayments and Advances	867,577	1,227,009
	Total: Receivables from exchange transactions (before provision)	73,058,911	66,810,730
	Less: Provision for Debt Impairment	(20,977,662)	(20,977,662)
	Total: Receivables from exchange transactions (after provision)	52,081,249	45,833,068

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
10	RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUE)		
		2020 (11 Months) R	2019 (12 Months) R
	The total amount of this provision consists of:		
	Services		
	Electricity	3,271,775	3,271,775
	Water	5,351,745	5,351,745
	Waste Management	4,246,773	4,246,773
	Waste Water Management	5,348,397	5,348,397
	Other Debtors	2,758,972	2,758,972
	Total Provision for Debt Impairment on Receivables from exchange transactions	20,977,662	20,977,662

Summary of Receivables from Exchange transactions

	Gross balance	Provision for Debt Impairment	Net balance
30 June 2020			
Electricity	34,009,540	(3,271,775)	30,737,765
Water	11,005,115	(5,351,745)	5,653,370
Waste Management	8,533,656	(4,246,773)	4,286,883
Waste Water Management	10,011,954	(5,348,397)	4,663,556
Other	9,498,646	(2,758,972)	6,739,674
Balance at end of year	73,058,911	(20,977,662)	52,081,249
	Gross balance	Provision for Debt Impairment	Net balance
30 June 2019			
Electricity	24,595,168	(3,271,775)	21,323,393
Water	9,573,271	(5,351,745)	4,221,526
Waste Management	6,466,705	(4,246,773)	2,219,932
Waste Water Management	7,737,929	(5,348,397)	2,389,532
Other	18,437,656	(2,758,972)	15,678,684
Balance at end of year	66,810,730	(20,977,662)	45,833,068

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
11 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
Rates	18,598,694	12,726,548
Fines	3,994,116	4,032,948
Other Receivables	14,416,882	12,354,839
Accrued Interest	5,230	673,899
Availability charges	7,230,542	6,708,959
Other	7,181,110	4,971,982
	37,009,692	29,114,335
Less: Provision for Debt Impairment	(18,898,034)	(18,898,034)
Total Receivables from non-exchange transactions	18,111,658	10,216,301
	2020 (11 Months) R	2019 (12 Months) R
Reconciliation of Provision for Debt Impairment		
Balance at beginning of year	18,898,034	16,136,115
Contribution to provision	-	2,761,919
Reversal of provision	-	-
Balance at end of year	18,898,034	18,898,034
	2020 (11 Months) R	2019 (12 Months) R
The total amount of this provision consists of:		
Rates	8,922,286	8,922,286
Fines	3,698,909	3,698,909
Other	6,276,839	6,276,839
Total Provision for Debt Impairment on Trade Receivables from non-exchange transactions	18,898,034	18,898,034

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
11	RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS (CONTINUE)		
	<u>Summary of Receivables from Non-Exchange transactions</u>		
		Provision for Debt Impairment	Net balance
	Gross balance		
30 June 2020			
Rates	18,598,694	(8,922,286)	9,676,409
Fines	3,994,116	(3,698,909)	295,207
Other	14,416,882	(6,276,839)	8,140,043
Balance at end of year	37,009,692	(18,898,034)	18,111,658
		Provision for Debt Impairment	Net balance
	Gross balance		
30 June 2019			
Rates	12,726,548	(8,922,286)	3,804,262
Fines	4,032,948	(3,698,909)	334,039
Other	12,354,839	(6,276,839)	6,078,000
Balance at end of year	29,114,335	(18,898,034)	10,216,301

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
12	BANK ACCOUNTS		
12.1	<u>Cash and Cash Equivalents</u>		
	Current Accounts	183,168,443	24,642,305
	Call Deposits and Investments	24,993,077	130,051,054
	Cash On-hand	11,000	10,300
	Total Cash and Cash Equivalents - Assets	208,172,521	154,703,659

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

		2020 (11 Months) R	2019 (12 Months) R
	The municipality has the following bank accounts:		
	<u>Current Accounts</u>		
	ABSA Bank Limited - Account Number 1050 000 008 Montagu (Primary Bank Account):	183,168,443	24,642,305
	ABSA Bank Limited - Account Number 406 272 8351 Montagu (Secondary Traffic Bank Account):	-	-
		183,168,443	24,642,305

		2020 (11 Months) R	2019 (12 Months) R
	<u>Call Deposits and Investments</u>		
	Investec Private Bank Account Number 1 100 458 195 450 (Cash Account)	-	35,000,000
	Nedbank Account Number 03/7881034971/000042 (Cash Account)	-	35,000,000
	Standard Bank Account Number 28 847 690 5 - 004/003 (Cash Accounts)	-	35,000,000
	Absa Bank Limited - Account Number 1 048 000 602 (Cash Account):	-	-
	Absa Bank Limited Account Number 92 99946707 (Depositor Plus)	24,993,077	25,051,054
	ABSA Bank Limited - Account Number 4 053 302 752	-	-
		24,993,077	130,051,054

Details of current accounts are as follow:

		2020 (11 Months) R	2019 (12 Months) R
	<i>ABSA Bank Limited - Account Number 1050 000 008 Montagu (Primary Bank Account):</i>		
	Cash book balance at beginning of year	24,642,305	19,089,790
	Cash book balance at end of year	-	24,642,305
	Bank statement balance at beginning of year	23,692,245	18,694,120
	Bank statement balance to date	-	23,692,245
		2020 (11 Months) R	2019 (12 Months) R
	<i>ABSA Bank Limited - Account Number 406 272 8351 Montagu (Secondary Traffic Bank Account):</i>		
	Cash book balance at beginning of year	-	-
	Cash book balance at end of year	-	-
	Bank statement balance at beginning of year	-	-
	Bank statement balance at end of year	-	-

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
13	LONG-TERM BORROWINGS		
	Annuity Loans - At amortised cost	18,421,328	13,840,544
	Capitalised Lease Liability - At amortised cost	2,185,638	2,185,638
		20,606,966	16,026,182
	Less: Current Portion transferred to Current Liabilities	3,199,081	3,199,081
	Annuity Loans - At amortised cost	2,383,587	2,383,587
	Capitalised Lease Liability - At amortised cost	815,494	815,494
		17,407,885	12,827,102
	Unamortised charges on loans	(617,552)	(617,552)
	Balance 1 July	(617,552)	(676,157)
	Adjustment for the period	-	58,605
	Total Long-term Borrowings	16,790,334	12,209,550
		2020 (11 Months) R	2019 (12 Months) R
13.1	The obligations under annuity loans are scheduled below:		Minimum payments
	Amounts payable under annuity loans:		
	Payable within one year	11,692,398	3,779,968
	Payable within two to five years	11,193,619	11,193,619
	Payable after five years	3,343,000	3,343,000
		26,229,016	18,316,586
	Less: Future finance obligations	(7,807,689)	(4,476,042)
	Present value of annuity loans obligations	18,421,328	13,840,544
	Assets pledged as security:		
	A bond is registered on the Town Hall of Ashton in favour of the Development Bank of South Africa as security for the following loans:		
	- Vehicle Testing Station		
	- Paving		

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
13	LONG-TERM BORROWINGS (CONTINUE)		
13.2	The obligations under finance leases are scheduled below:		Minimum payments
	Amounts payable under finance leases:		
	Payable within one year	815,494	815,494
	Payable within two to five years	1,306,803	1,306,803
	Payable after five years	-	-
		2,122,297	2,122,297
	Less: Future finance obligations	63,341	63,341
	Present value of finance lease obligations	2,185,638	2,185,638

Hire Purchases and Leases are secured by property, plant and equipment - Note 2

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

- Vehicle Testing Station
- Paving

		2020 (11 Months) R	2019 (12 Months) R
14.	NON-CURRENT PROVISIONS		
	Provision for Rehabilitation of Landfill-sites	44,960,495	44,960,495
	Total Non-current Provisions	44,960,495	44,960,495
		2020 (11 Months) R	2019 (12 Months) R
14.1	<u>Landfill Sites</u>		
	Balance 1 July	60,287,831	60,976,688
	Contribution for the year	-	-
	Change in Provision for Rehabilitation Cost	-	(4,438,924)
	Expenditure for the year	-	3,750,066
	Total provision 30 June	60,287,831	60,287,831
	Less: Transfer of Current Portion to Current Provisions - Note 17	(15,327,335)	(15,327,335)
	Balance 30 June	44,960,495	44,960,495

The estimated rehabilitation costs for each of the existing sites are based on the current rates for construction costs. The municipality has an obligation to rehabilitate landfill sites after the end of the expected useful life of the asset. The details are as follows:

				2020 (11 Months) R	2019 (12 Months) R
Location	Area (m²)	Actual/ Estimated closure date	Estimated decommission date		
Montagu	17,190	2015	2020	9,670,775	9,670,775
Bonnievale	28,890	2056	2061	8,395,747	8,395,747
McGregor	35,752	2015	2020	19,621,283	19,621,283
Ashton	44,685	2019	2024	22,600,026	22,600,026
				60,287,831	60,287,831

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
15. NON-CURRENT EMPLOYEE BENEFITS		
Provision for Post Retirement Health Care Benefits	49,589,658	46,021,870
Provision for Long Service Awards	13,182,363	12,228,899
Total Non-current Employee Benefits	62,772,021	58,250,768
	2020 (11 Months) R	2019 (12 Months) R
<u>Post Retirement Health Care Benefits</u>		
Balance 1 July	48,271,585	53,056,050
Contribution for the year	1,911,516	2,085,290
Interest Cost	4,569,853	4,985,294
Expenditure for the year	(2,913,581)	(2,082,647)
Actuarial Loss/(Gain)	-	(9,772,402)
Total provision 30 June	51,839,373	48,271,585
Less: Transfer of Current Portion - Note 18	(2,249,715)	(2,249,715)
Balance 30 June	49,589,658	46,021,870
	2020 (11 Months) R	2019 (12 Months) R
<u>Long Service Awards</u>		
Balance 1 July	13,647,706	10,633,381
Contribution for the year	815,235	889,347
Interest Cost	767,683	837,472
Expenditure for the year	(629,453)	(1,328,027)
Actuarial Loss/(Gain)	-	2,615,533
Total provision 30 June	14,601,170	13,647,706
Less: Transfer of Current Portion - Note 18	(1,418,807)	(1,418,807)
Balance 30 June	13,182,363	12,228,899

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
16.	CONSUMER DEPOSITS		
	Municipal Services	12,640,812	12,214,563
	Total Consumer Deposits	12,640,812	12,214,563
	The fair value of consumer deposits approximate their carrying value. Interest is not paid on these amounts.		
		2020 (11 Months) R	2019 (12 Months) R
	Guarantees held in lieu of Electricity and Water Deposits	2,414,449	2,414,449
17.	PROVISIONS	2020 (11 Months) R	2019 (12 Months) R
	Current Portion of Rehabilitation of Landfill Sites - Note 14	15,327,335	15,327,335
	Total Provisions	15,327,335	15,327,335

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NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
18. CURRENT EMPLOYEE BENEFITS		
Performance Bonuses	815,109	815,109
Staff Bonuses	4,694,393	4,760,650
Staff Leave	11,688,776	10,143,082
Current Portion of Non-Current Provisions	3,668,522	3,668,522
Current Portion of Post Retirement Benefits - Note 15	2,249,715	2,249,715
Current Portion of Long-Service Provisions - Note 15	1,418,807	1,418,807
Total Provisions	20,866,800	19,387,364

Refer to Correction of error note 48.9 for the prior year error that has a zero net effect.

The movement in current provisions are reconciled as follows:

	2020 (11 Months) R	2019 (12 Months) R
18.1 <u>Performance Bonuses</u>		
Balance at beginning of year	815,109	433,989
Contribution to current portion	-	738,831
Expenditure incurred	-	(357,710)
Balance at end of year	815,109	815,109

Performance bonuses are being paid to the Municipal Manager and Directors after an evaluation of performance by the council. There is no possibility of reimbursement.

	2020 (11 Months) R	2019 (12 Months) R
18.2 <u>Staff Bonuses</u>		
Balance at beginning of year	4,760,650	4,532,480
Contribution to current portion	6,849,655	8,940,171
Expenditure incurred	(6,915,913)	(8,712,001)
Balance at end of year	4,694,393	4,760,650

Bonuses are being paid to all municipal staff, excluding section 57 employees. The balance at year end represent the portion of the bonus that have already vested for the current salary cycle. There is no possibility of reimbursement.

	2020 (11 Months) R	2019 (12 Months) R
18.3 <u>Staff Leave</u>		
Balance at beginning of year	10,143,082	9,294,129
Contribution to current portion	3,543,680	5,827,339
Expenditure incurred	(1,997,986)	(4,978,385)
Balance at end of year	11,688,776	10,143,082

Staff leave accrued to employees according to collective agreement. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave. There is no possibility of reimbursement.

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
19. TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS		
Trade Payables	31,994,306	48,615,202
Advance Payments	-	4,663,060
Other Payables	13,009,621	1,011,959
Sundry Deposits	18,264,768	11,779,521
Retentions	4,552,236	4,548,160
Total Trade Payables	67,820,931	70,617,902

Payables are being recognised net of any discounts.

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

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

All payables are unsecured.

Sundry deposits include Hall, Builders and other general deposits.

	2020 (11 Months) R	2019 (12 Months) R
20. UNSPENT TRANSFERS AND SUBSIDIES		
Unspent Transfers and Subsidies	10,271,342	7,415,488
National Government Grants	7,282,514	1,258,075
Provincial Government Grants	2,787,754	5,748,651
District Municipality	201,074	408,762
Other Sources	-	-
Less: Unpaid Transfers and Subsidies	(434,783)	-
National Government Grants	-	-
Provincial Government Grants	-	-
District Municipality	(434,783)	-
Other Sources	-	-
Total Unspent Transfers and Subsidies	9,836,559	7,415,488

See appendix "C" for reconciliation of grants from other spheres of government. The Unspent Grants are cash-backed by term deposits. The municipality complied with the conditions attached to all grants received to the extent of revenue recognised. No grants were withheld.

Unspent grants can mainly be attributed to projects that are work in progress on the relevant financial year-ends. An application was sent to National Treasury that the unspent grants at 30 June 2019 be approved for roll-over and when it is approved it will be taken up in the second adjustments budget of the 2019/2020 financial year.

Unspent grants can mainly be attributed to projects that are work in progress on the relevant financial year-ends.

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
21.	TAXES		
21.1	VAT Payable	18,005,880	636,279
	VAT Output in Suspense	11,757,608	8,978,109
	Less: Contribution to Provision for Doubtful Debt Impairment	(4,796,387)	(4,796,387)
	Total VAT Payable	24,967,102	4,818,002
		2020 (11 Months) R	2019 (12 Months) R
21.2	VAT Receivable	16,413,665	94,344
	VAT Input in Suspense	4,239,157	6,194,240
	Total VAT Receivable	20,652,821	6,288,584
		2020 (11 Months) R	2019 (12 Months) R
21.3	Net VAT (Payable)/Receivable	(4,314,280)	1,470,582
	VAT is payable on the receipts basis. VAT is paid over to SARS only once payment is received from debtors.		
		2020 (11 Months) R	2019 (12 Months) R
22.	NET ASSET RESERVES		
	RESERVES	64,100,240	64,100,240
	Capital Replacement Reserve	64,100,240	64,100,240
	Total Net Asset Reserve and Liabilities	64,100,240	64,100,240
22.1	The Capital Replacement Reserve is used to finance future capital expenditure from own funds.		
		2020 (11 Months) R	2019 (12 Months) R
23.	PROPERTY RATES		
	<u>Actual</u>		
	Rateable Land and Buildings	67,900,646	62,339,585
	Residential, Commercial Property, State	67,900,646	62,339,585
	Less: Revenue Forgone	(10,939,467)	(9,660,090)
	Total Property Rates	56,961,179	52,679,495

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
24. GOVERNMENT GRANTS AND SUBSIDIES		
Government Grants and Subsidies - Operating	108,324,235	103,329,611
Equitable Share	79,200,330	73,093,000
Neighbourhood Development Partnership Grant	564,484	
Expanded Public Works Programme Integrated Grant	1,617,782	1,740,000
Integrated National Electrification Programme	402,213	2,034,546
Local Government Financial Management Grant	1,488,949	1,550,000
Municipal Infrastructure Grant	2,732,241	3,304,575
Municipal Disaster Relief Grant	282,448	
Humanitarian Relief Grant	700,000	
Human Settlements Development Grant (Beneficiaries)	13,698,462	11,645,238
Title deed registration grant	88,324	231,148
Library Services	2,567,376	3,210,000
Library services:MRF	4,704,703	5,700,000
Western Cape Financial Management Capacity Building	-	122,000
CDWM Cultural Events	-	38,622
Training	-	330,482
Western Cape Financial Management Support Grant	276,924	330,000
Government Grants and Subsidies - Capital	25,393,683.87	56,306,600
Integrated National Electrification Programme Grant	2,681,421	965,454
Municipal Infrastructure Grant	18,214,943	22,030,497
Fire Service Capacity Building Grant	-	121,672
Municipal Drought Relief	-	4,200,000
Municipal Disaster Relief Grant	91,625	
Human Settlements Development Grant (Beneficiaries)	-	28,228,863
CWDM Councillors laptops	434,783	467,801
CWDM:King Edward Sport Grounds Upgrade	207,688	292,312
Total Government Grants and Subsidies	133,717,919	159,636,211
Included in above are the following grants and subsidies received:		
Unconditional	79,200,330	73,093,000
Equitable Share	79,200,330	73,093,000
Conditional	54,517,589	86,543,211
Expanded Public Works Programme Integrated Grant	1,617,782	1,740,000
Integrated National Electrification Programme	402,213	2,034,546
Local Government Financial Management Grant	1,488,949	1,550,000
Municipal Infrastructure Grant	20,947,184	25,335,072
Human Settlements Development Grant (Beneficiaries)	13,698,462	39,874,102
Title deed registration grant	88,324	231,148
Library Services	2,567,376	3,210,000
Library services:MRF	4,704,703	5,700,000
Western Cape Financial Management Capacity Building	-	122,000
CDWM Cultural Events	-	38,622
Training	-	330,482
Western Cape Financial Management Support Grant	276,924	330,000
CWDM:King Edward Sport Grounds Upgrade	207,688	292,312
Integrated National Electrification Programme Grant	2,681,421	965,454
CWDM Councillors laptops	434,783	467,801
Accelerating of Housing	-	-
Fire Service Capacity Building Grant	-	121,672
Municipal Drought Relief	-	4,200,000
Municipal Disaster Relief Grant	374,073	
Humanitarian Relief Grant	700,000	
CWDM: Construction of Boundary Walls of Sportsfields	-	-
Neighbourhood Development Partnership Grant	4,327,709	-
Total Government Grants and Subsidies	133,717,919	159,636,211

Based on the allocations set out in the Division of Revenue Act (DoRA), no significant changes in the level of government funding are expected over the forthcoming 3 financial years.

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
25. GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)		
25.1 <u>Equitable Share</u>		
Opening balance	-	-
Grants received	79,200,330	73,093,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	(79,200,330)	(73,093,000)
Conditions met - Capital	-	-
Conditions still to be met	-	-

The Equitable Share is the unconditional share of the revenue raised nationally and is being allocated in terms of Section 214 of the Constitution (Act 108 of 1996) to the municipality by the National Treasury.

	2020 (11 Months) R	2019 (12 Months) R
25.2 <u>Local Government Financial Management Grant (FMG)</u>		
Opening balance	-	-
Grants received	1,550,000	1,550,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	(1,488,949)	(1,550,000)
Conditions met - Capital	-	-
Conditions still to be met	61,051	-

The Financial Management Grant is paid by National Treasury to municipalities to help implement the financial reforms required by the Municipal Finance Management Act (MFMA), 2003. The FMG Grant also pays for the cost of the Financial Management Internship Programme (e.g. salary costs of the Financial Management Interns).

	2020 (11 Months) R	2019 (12 Months) R
25.3 <u>Municipal Infrastructure Grant (MIG)</u>		
Opening balance	1,258,075	4,981,146
Grants received	21,983,000	21,612,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	(2,732,241)	(3,304,575)
Conditions met - Capital	(18,214,943)	(22,030,497)
Conditions still to be met	2,293,891	1,258,075

The Municipal Infrastructure Grant was used to upgrade infrastructure in previously disadvantaged areas.

	2020 (11 Months) R	2019 (12 Months) R
25.4 <u>Integrated National Electrification Grant</u>		
Opening balance	-	-
Grants received	5,000,000	3,000,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	(402,213)	(2,034,546)
Conditions met - Capital	(2,681,421)	(965,454)
Conditions still to be met	737,135	-

The National Electrification Grant is used to address the electrification backlog of all existing and planned residential dwellings (including the upgrading informal settlements, new and normalisation of existing dwellings) and the installation of relevant bulk infrastructure.

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
25. GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)		
25.5 <u>Expanded Public Works Grant</u>		
Opening balance	-	-
Grants received	2,033,000	1,740,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	(1,617,782)	(1,740,000)
Conditions met - Capital	-	-
Conditions still to be met	415,218	-

The Expanded Public Works Grant is used to incentivise municipalities to expand work creation efforts through the use of labour intensive delivery methods.

	2020 (11 Months) R	2019 (12 Months) R
25.6 <u>Human Settlements Development Grant (Beneficiaries), Title Deed Registration Grant and Acceleration of Housing Delivery</u>		
Opening balance	5,251,622	3,324,130
Grants received	8,356,478	42,032,742
Interest received	-	-
Repaid to National Revenue Fund	(356,346)	-
Conditions met - Operating	(13,786,785)	(11,876,387)
Conditions met - Capital	-	(28,228,863)
Transfer	-	-
Conditions still to be met	(535,031)	5,251,622

To provide funding for the creation of sustainable and integrated human settlements.

	2020 (11 Months) R	2019 (12 Months) R
25.7 <u>Community Library Services Grant</u>		
Opening balance	-	-
Grants received	3,370,000	3,210,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	(2,567,376)	(3,210,000)
Conditions met - Capital	-	-
Conditions still to be met	802,624	-

The Community Library Services Grant is used to pay costs relating to library services. Eg: Employee related costs of library staff

	2020 (11 Months) R	2019 (12 Months) R
25.8 <u>Community Library Services - MRF</u>		
Opening balance	-	-
Grants received	6,019,000	5,700,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	(4,704,703)	(5,700,000)
Conditions met - Capital	-	-
Conditions still to be met	1,314,297	-

The Community Library services MRF grant is used to transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at provincial level in support of local government and national initiatives. (example of expenditure: salaries and operational costs)

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
25. GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)		
25.9 <u>Western Cape Financial Management Support Grant</u>		
Opening balance	-	-
Grants received	330,000	330,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	(276,924)	(330,000)
Conditions met - Capital	-	-
Conditions still to be met	53,077	-

To provide financial assistance to municipalities to improve the overall financial governance within municipalities inclusive of optimising and administration of revenue, improving credibility and responsiveness of municipal budgets, improving of municipal audit outcomes and addressing institutional challenges.

	2020 (11 Months) R	2019 (12 Months) R
25.10 <u>Western Cape Financial Management Capacity Building Grant</u>		
Opening balance	478,000	240,000
Grants received	379,000	360,000
Interest received	-	-
Repaid to National Revenue Fund	(118,000)	-
Conditions met - Operating	-	(122,000)
Conditions met - Capital	-	-
Conditions still to be met	739,000	478,000

The purpose of this grant is to develop financial human capacity within municipal areas to enable a sustainable local financial skills pipeline that is responsive to the municipality's requirements to enable sound and sustainable financial management and good financial governance.

	2020 (11 Months) R	2019 (12 Months) R
25.11 <u>Local Government Graduate Internship</u>		
Opening balance	-	60,000
Grants received	-	-
Interest received	-	-
Repaid to National Revenue Fund	-	(60,000)
Conditions met - Operating	-	-
Conditions met - Capital	-	-
Conditions still to be met	-	-

This grant is used to provide financial assistance to municipalities in support of capacity building for the future by means of internship programme.

	2020 (11 Months) R	2019 (12 Months) R
25.12 <u>Fire Services Capacity Building Grant</u>		
Opening balance	19,029	140,702
Grants received	-	-
Interest received	-	-
Repaid to National Revenue Fund	(19,029)	-
Conditions met - Operating	-	-
Conditions met - Capital	-	(121,672)
Conditions still to be met	0	19,029

This grant is used to ensure functional emergency communication, mobilisation systems and fire services.

LANGE BERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
25.	GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)		
25.14	<u>Municipal Drought Relief Grant</u>		
	Opening balance	-	4,200,000
	Correction of Error	-	-
	Grants received	-	-
	Interest received	-	-
	Repaid to National Revenue Fund	-	-
	Conditions met - Operating	-	-
	Conditions met - Capital	-	(4,200,000)
	Conditions still to be met	-	-
	<i>This grant is used for drought relief financial assistance to municipalities to augment water supply, bulk infrastructure capacity and demand reduction in drought stricken municipalities.</i>		
		2020 (11 Months) R	2019 (12 Months) R
25.15	<u>CWDM Councillors laptops</u>		
	Opening balance	-	-
	Correction of Error	-	-
	Grants received	-	-
	Interest received	-	-
	Repaid to National Revenue Fund	-	-
	Conditions met - Operating	-	-
	Conditions met - Capital	(434,783)	-
	Conditions still to be met	(434,783)	-
		2020 (11 Months) R	2019 (12 Months) R
25.16	<u>Bakery Project</u>		
	Opening balance	168,875	168,875
	Grants received	-	-
	Interest received	-	-
	Repaid to National Revenue Fund	-	-
	Conditions met - Operating	-	-
	Conditions met - Capital	-	-
	Conditions still to be met	168,875	168,875

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NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
25. GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)		
25.17 <u>CDWM Cultural Events</u>		
Opening balance	0	38,622
Grants received	-	-
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	-	(38,622)
Conditions met - Capital	-	-
Conditions still to be met	0	0

The purpose of the grant is to provide funding in order to facilitate cultural events, sport events and the Christmas Lights event in the area of Langeberg Municipality.

	2020 (11 Months) R	2019 (12 Months) R
25.18 <u>CWDM: King Edward Sport Grounds Upgrade</u>		
Opening balance	207,688	500,000
Grants received	-	-
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	-	-
Conditions met - Capital	(207,688)	(292,312)
Conditions still to be met	-	207,688

This grant is used for maintenance, repair and alterations to the King Edwards Sports Ground facilities

	2020 (11 Months) R	2019 (12 Months) R
25.19 <u>CWDM: Construction of Boundary Walls of Sportsfields</u>		
Opening balance	32,199	-
Correction of Error	-	-
Grants received	-	500,000
Interest received	-	-
Repaid to National Revenue Fund	-	-
Conditions met - Operating	-	-
Conditions met - Capital	-	(467,801)
Transfer/Write-off	-	-
Conditions still to be met	32,199	32,199

25.20 <u>CDWM Tourism Route Development</u>		
Opening balance	0	-
Correction of Error	-	-
Grants received	100,000	-
Interest received	-	-
Repaid to National Revenue Fund	(100,000)	-
Conditions met - Operating	-	-
Conditions met - Capital	-	-
Conditions still to be met	-	-

The purpose of the grant is to provide funding in order to facilitate cultural events, sport events and the

This grant is an initiative for the erection and maintenance of boundary walls for the Langeberg sportsfields and community walls.

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NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
25.	GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)		
25.21	<u>Other Grants</u>		
	Opening balance	-	-
	Grants received	8,356,789	330,482
	Interest received	-	-
	Repaid to National Revenue Fund	-	-
	Conditions met - Operating	(564,484)	(330,482)
	Conditions met - Capital	(3,763,225)	-
	Transfer/Write-off	-	-
	Conditions still to be met	4,029,080	-
		2020 (11 Months) R	2019 (12 Months) R
25.22	<u>Total Grants</u>		
	Opening balance	7,415,488	13,653,475
	Grants received	136,577,597	153,458,224
	Interest received	-	-
	Repaid to National Revenue Fund	(493,375)	(60,000)
	Conditions met - Operating	(107,341,787)	(103,329,611)
	Conditions met - Capital	(25,302,059)	(56,306,600)
	Transfer/Write-off	-	-
	Conditions still to be met/(Grant expenditure to be recovered)	10,855,863	7,415,488
		2020 (11 Months) R	2019 (12 Months) R
	<u>Disclosed as follows:</u>		
	Unspent Conditional Government Grants and Receipts	10,271,342	7,415,488
	Unpaid Conditional Government Grants and Receipts	(434,783)	-
	Total	9,836,559	7,415,488

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NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
26. SERVICE CHARGES		
Electricity	362,938,264	369,410,647
Water	43,698,453	44,391,373
Waste Management	28,240,299	29,635,935
Waste Water Management	33,150,604	33,526,298
	<u>468,027,619</u>	<u>476,964,253</u>
Less: Rebates	(2,566,530)	(23,241,692)
	<u>465,461,089</u>	<u>453,722,561</u>

Revenue Forgone can be defined as any income that the Municipality is entitled by law to levy, but which has subsequently been forgone by way of rebate or remission.

	2020 (11 Months) R	2019 (12 Months) R
27. SALES OF GOODS AND RENDERING OF SERVICES		
Application Fees for Land Usage	-	1,083,050
Building Plan Approval	649,664	1,078,516
Building Plan Clause Levy	7,814	66,510
Cemetery and Burial	331,578	571,201
Connection Fees	1,523,114	4,896,118
Development Charges	621,499	5,012,695
Fire Services	84,965	89,215
Photocopies and Faxes	70,883	105,397
Re-connection fees	359	482,673
Rendering of Services	2,722,679	2,203,048
Valuation Services	129,772	161,089
Total Sales of Goods and Rendering of Services	<u>6,174,502</u>	<u>15,749,511</u>

	2020 (11 Months) R	2019 (12 Months) R
28. RENTAL FROM FIXED ASSETS		
Investment Property	-	1,619,767
Property, Plant and Equipment	2,589,190	1,543,441
Total Rental from Fixed Assets	<u>2,589,190</u>	<u>3,163,208</u>

	2020 (11 Months) R	2019 (12 Months) R
29. INTEREST EARNED - EXTERNAL INVESTMENTS		
Bank	4,426,960	4,327,686
Financial assets	8,114,814	8,770,910
Total Interest Earned - External Investments	<u>12,541,774</u>	<u>13,098,597</u>

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NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
30.	INTEREST EARNED FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS		
30.1	<u>Interest Earned - Exchange Transactions</u>		
	Trade and Other Receivables	2,076,090	2,177,347
30.2	<u>Interest Earned - Non-exchange Transactions</u>		
	Trade and Other Receivables	533,076	558,892
	Total Interest Earned - Outstanding Receivables	2,609,166	2,736,239
		2020 (11 Months) R	2019 (12 Months) R
31.	OPERATIONAL REVENUE		
	Breakages and Losses Recovered	1,000	-
	Commission	253,366	261,625
	Contribution to Provision	-	5,505,930
	Insurance Refund	465,255	781,778
	Public Contributions and Donations	-	32,367
	Recovery Infrastructure Maintenance	-	-
	Registration Fees	-	-
	Request for Information	-	-
	Sale of refuse bags	-	-
	Staff Recoveries	94,615	198,602
	Departmental charges	-0.00	-
	Sale of Property	-	-
	Skills Development Levy Refund	-	-
	Total Operational Revenue	814,236	6,780,302
		2020 (11 Months) R	2019 (12 Months) R
32.	EMPLOYEE RELATED COSTS		
	Permanent Employee Related Cost	172,577,975	181,681,926
	Basic Salaries and Wages	107,617,838	114,477,263
	Pension and UIF Contributions	20,627,931	21,255,702
	Medical Aid Contributions	5,938,871	5,924,847
	Overtime	7,192,961	7,995,442
	Bonuses	9,951,548	9,679,002
	Motor Vehicle Allowance	4,611,744	5,509,980
	Cell Phone Allowance	648,257	764,628
	Housing Allowances	1,722,649	1,831,259
	Long service awards	1,126,320	889,347
	Other benefits and allowances	3,898,514	4,518,556
	Leave reserve fund	6,651,492	5,654,519
	Workmen's Compensation Fund	984,410	1,096,091
	Post-retirement Benefit Obligations	1,605,439	2,085,290
	Temporary Employee Related Cost	4,501,147	5,083,162
	Basic Salaries and Wages	4,291,906	4,682,079
	Pension and UIF Contributions	44,300	48,328
	Overtime	164,564	179,524
	Leave reserve fund	-	172,820
	Other benefits and allowances	377	411
	Total Employee Related Costs	177,079,122	186,765,088

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
33.	BAD DEBTS WRITTEN OFF		
	Receivables from Exchange Transactions - Note 10	56,166	14,244,600
	Receivables from Non-exchange Transactions - Note 11	7,824	4,424,683
		63,990	18,669,283
		2020 (11 Months) R	2019 (12 Months) R
34	CONTRACTED SERVICES		
	Outsourced Services	6,638,102	4,667,250
	Business and Advisory	293,327	3,180,267
	Other outsourced services	6,344,775	1,486,984
	Consultants and Professional Services	5,252,902	5,643,511
	Business and Advisory	4,027,385	2,917,380
	Infrastructure and Planning	-	-
	Laboratory Services	-	-
	Legal Cost	562,383	626,270
	Other consultants and professional services	663,134	2,099,862
	Contractors	29,581,201	13,151,564
	Maintenance of assets	24,528,137	9,906,987
	Other contractors	5,053,064	3,244,577
	Total Contracted Services	41,472,206	23,462,325

Other outsourced services consists of services related to burials, clearing and grass cutting, hygiene services, translators and scribes, transport services and other outsourced services.

Other consultants and professional services consists of services related to infrastructure and planning, laboratory services and other professional services.

Other contractors consist of services related to security and safeguarding, management of informal settlements, catering services, employee wellness and other incidental services provided.

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
35. DEPRECIATION AND AMORTISATION		
Property, Plant and Equipment	25,827,659	24,874,295
Intangible Assets	100,129	129,216
Investment Property carried at cost	49,123	50,868
Total Depreciation and Amortisation	25,976,911	25,054,379
36. FINANCE CHARGES		
Long-term Borrowings	2,633,783	1,658,073
Non-current Provisions	-	3,750,066
Non-current Employee Benefits	4,977,662	5,828,904
Unamortised Discount - Interest	-	58,605
Total Finance Charges	7,611,445	11,295,649
37. BULK PURCHASES		
Electricity	305,803,600	289,899,530
Water	2,518,141	3,100,014
Total Bulk Purchases	308,321,741	292,999,544
38. TRANSFERS AND SUBSIDIES		
Capital	-	-
Allocations In-kind	-	-
Monetary Allocations	-	-
Operational	3,120,660	1,765,021
Allocations In-kind	55,713	13,034
Foreign Government and International Organisations	15,000	-
Households	40,713	13,034
Monetary Allocations	3,064,948	1,751,986
Households	313,435	838,292
Non-profit Institutions	2,751,513	726,054
Private Enterprises	-	187,640
Total Transfers and Subsidies	3,120,660	1,765,021

LANGEBERG MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
39. OPERATIONAL COSTS		
Achievements and Awards	-	-
Advertising, Publicity and Marketing	945,212	1,590,807
Audit Fees	4,820,312	4,462,503
Bank Charges, Facility and Card Fees	793,396	1,124,375
Bursaries (Employees)	125,238	112,927
Cleaning Services	276	2,725
Commission	179,013	3,305,539
Cost relating to the Sale of Houses	-	141,429
Courier and Delivery Services	1,293	2,039
Communication	1,844,449	2,172,948
Deeds	-	42,241
Entertainment	870	22,630
External Computer Service	3,762,286	4,048,239
Full Time Union Representative	127,303	141,569
Hire Charges	338,354	416,759
Insurance Underwriting	3,683,154	3,798,851
Land Alienation Costs	64,346	1,397,969
Licences and Permits	389,083	588,480
Office Decorations	-	2,795
Operating lease expenditure	-	563,799
Printing, Publications and Books	762,699	433,406
Professional Bodies, Membership and Subscription	2,097,222	2,199,023
Registration Fees	38,988	47,075
Remuneration to Section 79 Committee Members	-	-
Remuneration to Ward Committees	403,000	611,000
Search Fees	-	98,162
Servitudes and Land Surveys	-	79,058
Signage	-	52,278
Skills Development Fund Levy	1,334,044	1,590,375
System Access and Information Fees	83,295	-
Transport Provided as Part of Departmental Activities	-	9,000
Travel and Subsistence	356,216	647,613
Uniform and Protective Clothing	830,112	1,292,710
Vehicle Tracking	126,185	153,872
Warrantees and Guarantees	-	-
Wet Fuel	6,218,990	7,993,233
Witness Fees	2,208	270
Total Operational Costs	29,335,392	39,152,797
Balance previously reported		33,765,165
Correction of Error - Refer to Note 48.20		387,577
Restated balance		34,152,741
	2020 (11 Months) R	2019 (12 Months) R
40. REVERSAL OF IMPAIRMENT LOSS/ (IMPAIRMENT LOSS) ON RECEIVABLES		
Non-Current Receivables from Exchange Transactions - Note 7	-	2,355,813
Non-Current Receivables from Non-Exchange Transactions - Note 8	-	229,247
Receivables from Exchange Transactions - Note 10	-	(3,273,288)
Receivables from Non-exchange Revenue - Note 11	-	(2,761,919)
Vat Portion on receivables	-	596,619
Total Reversal of Impairment Loss/ (Impairment Loss) on Receivables	-	(2,853,528)
	2020 (11 Months) R	2019 (12 Months) R
41. REVERSAL OF IMPAIRMENT LOSS/ (IMPAIRMENT LOSS) ON ASSETS		
Property, Plant and Equipment	-	(71,313)
Total Reversal of Impairment Loss/ (Impairment Loss) on Assets	-	(71,313)
	2020 (11 Months) R	2019 (12 Months) R
42 PROFIT/ (LOSS) ON FAIR VALUE ADJUSTMENTS		
Other Financial Assets	-	(13,353)
Total Profit/ (Loss) on Fair Value Adjustments	-	(13,353)

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

	2020 (11 Months) R	2019 (12 Months) R
43. RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS		
Surplus/(Deficit) for the year	73,806,253	99,055,133
Adjustments for:		
Depreciation and Amortisation	25,976,912	25,054,378
Loss/(Gain) on Sale of Fixed Assets	-	(1,483,255)
Impairment Loss/(Reversal of Impairment Loss)	-	71,313
Contributed Property, Plant and Equipment	-	-
Fair Value Adjustments	-	13,353
Government Grants and Subsidies received	137,911,597	153,458,224
Government Grants and Subsidies recognised as revenue	(134,897,156)	(159,636,211)
Repaid to Revenue Fund	(593,375)	(60,000)
Write-off of Grants	-	-
Contribution to provisions – Non-Current Provisions	-	3,750,066
Non-cash change in landfill site obligation due to discount rate	-	(5,505,930)
Contribution from/to provisions - Non-Current Employee Benefits	4,521,252	5,386,728
Contribution from/to provisions - Non-Current Employee Benefits - Actuarial losses	-	2,615,533
Contribution from/to provisions - Non-Current Employee Benefits - Actuarial gains	-	(9,772,402)
Contribution from/to - Current Employee Benefits	1,479,436	1,458,244
Contribution to provisions – Bad Debt	-	5,006,288
Reversal of Provision for Bad Debt	-	(2,585,060)
Bad Debts written off	63,990	18,669,283
Debt Impairment	-	-
Unamortised Discounts	-	58,605
Operating lease income accrued	(94)	5,143
Inventories: (Write-down)/Reversal of Write-down to Net Realisable Value	(51,167)	(30,438)
Operating Surplus/(Deficit) before changes in working capital	108,217,650	135,528,995
Changes in working capital	(14,222,316)	(34,212,538)
Increase/(Decrease) in Trade and Other Payables	(2,796,970)	6,155,343
Increase/(Decrease) in Taxes	5,784,862	1,043,072
(Increase)/Decrease in Inventory	692,456	(10,065,978)
(Increase)/Decrease in Trade Receivables from Exchange Transactions	(6,304,348)	(23,178,165)
(Increase)/Decrease in Other Receivables from Non-Exchange Transactions	(7,903,182)	(10,391,429)
(Increase)/Decrease in Non-current Receivables from exchange and non-exchange	(3,695,134)	2,224,619
Cash generated/(absorbed) by operations	93,995,334	101,316,457
	2020 (11 Months) R	2019 (12 Months) R
44. CASH AND CASH EQUIVALENTS		
Cash and cash equivalents included in the cash flow statement comprise the following:		
Current Accounts - Note 12	183,168,443	24,642,305
Call Deposits and Investments - Note 12	24,993,077	130,051,054
Cash Floats - Note 12	11,000	10,300
Total cash and cash equivalents	208,172,521	154,703,659
	2020 (11 Months) R	2019 (12 Months) R
45. RECONCILIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES		
Cash and Cash Equivalents - Note 12	208,172,521	154,703,659
Investments	113,289	113,289
Less:	(10,271,342)	(7,415,488)
Unspent Transfers and Subsidies - Note 21	(10,271,342)	(7,415,488)
Net cash resources available for internal distribution	198,014,467	147,401,461
Allocated to:		
Capital Replacement Reserve	(64,100,240)	(64,100,240)
Current Provisions	(38,443,851)	(36,964,414)
Current Portion of Long-term Borrowings	(3,199,081)	(3,199,081)
Resources available for working capital requirements	92,271,296	43,137,725

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

		2020 (11 Months) R	2019 (12 Months) R
46.	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED		
46.1	<u>Unauthorised expenditure</u>		
	Reconciliation of unauthorised expenditure:		
	Opening balance	9,532,122	6,462,562
	Unauthorised expenditure current year - operational	-	9,532,122
	Unauthorised expenditure current year - capital	-	-
	Approved by Council or written off	(4,956,341)	(6,462,562)
	Transfer to receivables for recovery	-	-
	Unauthorised expenditure awaiting authorisation	4,575,781	9,532,122
		2020 (11 Months) R	2019 (12 Months) R

Unauthorised expenditure can be summarised as follow:

Incident	Disciplinary steps/criminal proceedings		
Over expenditure of Operating Budget - 2019	None	9,532,122	-
Over expenditure of Operating Budget on Corporate Services - 2019	None	-	7,929,032
Over expenditure of Operating Budget on Engineering Services - 2019	None	-	1,603,090
		9,532,122	9,532,122

The over expenditure incurred by the Corporate Services department on their operating budgets during the year is attributable to the following non-cash items:

- Bad Debts written off on traffic Fines
- Contribution to debt impairment on traffic fines
- Depreciation

The over expenditure incurred by the Engineering Services department on their operating budgets during the year is attributable to the following cash items:

- Bulk purchases

		2020 (11 Months) R	2019 (12 Months) R
46.2	<u>Fruitless and wasteful expenditure</u>		
	Reconciliation of fruitless and wasteful expenditure:		
	Opening balance	61,852	15,115
	Fruitless and wasteful expenditure current year	5,158	99,820
	Written off by Council	-	-
	Transfer to receivables for recovery - not written off	(14,887)	(53,083)
	Fruitless and wasteful expenditure awaiting further action	52,123	61,852
		2020 (11 Months) R	2019 (12 Months) R
46.3	<u>Irregular expenditure</u>		
	Reconciliation of irregular expenditure:		
	Opening balance	11,282,823	836,508
	Irregular expenditure current year	-	11,282,823
	Expenditure authorised i.t.o. Section 32 of MFMA	-	-
	Write-offs supported by council	(11,282,823)	(836,508)
	Transfer to receivables for recovery - not written off	-	-
	Irregular expenditure awaiting further action	-	11,282,823

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 29 FEBRUARY 2020 (8 MONTHS)

47. ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT

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

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

		<u>Type of Deviation</u>		
2019/2020		Amount	Single Supplier	Emergency
July	97,650.00	0	1	0
August	634,578.40	3	1	4
September	734,987.65	2	0	3
October	971,607.67	4	1	3
November	397,121.34	2	8	4
December	167,672.13	3	2	3
January	119,535.51	0	4	1
February	1,190,037.50	3	5	9
March	-	0	0	0
April	-	0	0	0
May	-	0	0	0
June	-	0	0	0
	4,313,190	17	22	27

		<u>Type of Deviation</u>		
2018/2019		Amount	Single Supplier	Emergency
July	639,789	5	3	3
August	950,652	7	11	2
September	40,050	0	3	1
October	610,434	2	4	2
November	205,132	1	3	2
December	164,728	5	1	0
January	40,607	0	2	2
February	632,883	2	1	13
March	180,782	3	1	0
April	303,763	3	2	1
May	865,895	3	4	1
June	303,594	0	2	1
	4,938,309	31	37	28

**APPENDIX A - Unaudited
LANGEORG MUNICIPALITY
SCHEDULE OF EXTERNAL LOANS FOR THE PERIOD ENDED 31 MAY 2020 (11 MONTHS)**

EXTERNAL LOANS	Rate	Account Number	Contract Number	Redeemable	Balance at 30 June 2019	Correction of Error	Interest Payable till 30/06/2019	Balance at 30 June 2019	Received during the period	Interest Paid during the period	Redeemed written off during the period	Interest Payable till 30/06/2020	Adjustments	Balance at 30 June 2020	Current Liability
LONG-TERM LOANS															
Stock Loan					-	-			-		-			-	-
Stock Loan					-	-			-		-			-	-
Stock Loan					-	-			-		-			-	-
Stock Loan					-	-			-		-			-	-
Total Long-term Loans					-	-			-		-			-	-
ANNUITY LOANS															
DBSA	15.00%	10422/203	61001088	30/09/2018	-0	-	-	-	-	-	-	-	-	-	-
DBSA	14.00%	11124/103	61001404	30/06/2019	-0	-	-	-	-	-	-	-	-	-	-
DBSA	16.00%	11174/102	61001426	31/12/2018	0	-	-	-	-	-	-	-	-	-	-
DBSA	16.50%	11192/101	61001436	31/12/2018	0	-	-	-	-	-	-	-	-	-	-
DBSA	15.75%	13341/102	61003137	31/12/2019	331,405	-	-	331,405	-	-	-	-	-	331,405	331,405
DBSA	16.50%	13452/102	61003173	30/06/2020	115,062	-	-	115,062	-	-	(58,772)	-	-	56,290	115,062
DBSA	8.81%	13452/301	61003178	31/12/2019	77,418	-	-	77,418	-	-	(77,418)	-	-	0	77,418
DBSA	8.81%	13586/101	61003228	31/12/2020	69,764	-	-	69,764	-	-	(23,255)	-	-	46,510	46,510
DBSA	10.15%	13760/101	61003271	31/12/2020	317,490	-	-	317,490	-	-	(105,830)	-	-	211,660	211,660
DBSA	9.68%	99999/1	61004211	31/12/2024	351,904	-	-	351,904	-	-	(31,991)	-	-	319,913	63,983
DBSA	9.68%	102290/1	61000517	31/03/2027	12,577,501	-	(277,101)	12,300,400	-	-	(1,537,550)	-	277,101	11,039,951	1,537,550
Standard Bank	10.52%	A 3577	-	2019-2034	-	-	-	-	7,912,430	-	(1,166,667)	-	-	6,745,763	-
Total Annuity Loans					13,840,544	-	(277,101)	13,563,443	7,912,430	-	(3,001,482)	-	277,101	18,751,492	2,383,587
HIRE PURCHASE															
ABSA					-	-	-	-	-	-	-	-	-	-	-
Total Hire Purchases					-	-	-	-	-	-	-	-	-	-	-
LEASE LIABILITY															
Sasfin	16.50%	15267449	1	25/01/2019	-0.00	-	-	(0)	-	-	-	-	-	(0)	-
Sasfin	16.50%	0834143742100001	2	25/01/2019	0.01	-	-	0	-	-	-	-	-	0	-
Sasfin	16.50%	K581144	3	25/02/2019	0.02	-	-	0	-	-	-	-	-	0	-
Sasfin	16.50%	B5706424/B5706437	4	25/01/2019	-0.01	-	-	(0)	-	-	-	-	-	(0)	-
Sasfin	16.50%	B5706441/44702675	5	25/11/2018	-0.01	-	-	(0)	-	-	-	-	-	(0)	-
Sasfin	16.50%	2B0385BK700065/A1023352100265	6	25/03/2019	0.01	-	-	0	-	-	-	-	-	0	-
Sasfin	16.50%	ITL5BE 1P 10 Units	7	25/05/2019	-0.01	-	-	(0)	-	-	-	-	-	(0)	-
Sasfin	16.50%	V3L6606303/09/10	8	25/02/2020	19,515.37	-	-	19,515	-	-	-	-	-	19,515	17,839
Sasfin	16.50%	LW16220247/15Y05676	9	27/07/2019	2,647.33	-	-	2,647	-	-	-	-	-	2,647	1,480
Sasfin	16.50%	A44163500019	10	25/01/2020	24,239.59	-	-	24,240	-	-	-	-	-	24,240	21,874
Sasfin	16.50%	Radio Links 23 units	11	25/09/2019	130,380.19	-	-	130,380	-	-	-	-	-	130,380	103,520
Sasfin	16.25%	Z1149000GB	12	01/11/2020	55,794.03	-	-	55,794	-	-	-	-	-	55,794	39,009
Sasfin	16.00%	SQ66456ZA	13	25/06/2021	133,305.11	-	-	133,305	-	-	-	-	-	133,305	59,614
Sasfin	16.00%	VCG8164312	14	25/11/2021	17,614.11	-	-	17,614	-	-	-	-	-	17,614	6,325
Sasfin	16.25%	12 TaskAlfa 5052ci units	15	25/03/2022	1,305,386.43	-	-	1,305,386	-	-	-	-	-	1,305,386	401,561
Sasfin	16.25%	VCG8164308	16	25/03/2022	19,352.97	-	-	19,353	-	-	-	-	-	19,353	5,953
Konica Minolta	10.25%	B367 2 units A7series	17.1	25/03/2022	46,754.08	-	-	46,754	-	-	-	-	-	46,754	15,505
Konica Minolta	10.25%	B287 16units A7series	17.2	25/03/2022	345,028.49	-	-	345,028	-	-	-	-	-	345,028	114,420
Vodacom	10.50%	15 Tablets for the Councillors	18.1	01/10/2018	-0.00	-	-	(0)	-	-	-	-	-	(0)	-
Vodacom	10.50%	8 Tablets for the Councillors	18.2	01/12/2018	0.00	-	-	0	-	-	-	-	-	0	-
Bytes Document Solutions	10.25%	Xerox Wc3345 4 Units	19.1	25/03/2022	32,554.57	-	-	32,555	-	-	-	-	-	32,555	10,796
Bytes Document Solutions	10.25%	Veralink B7025 5 Units	19.2	25/03/2022	53,066.21	-	-	53,066	-	-	-	-	-	53,066	17,598
Total Lease Liabilities					2,185,638	-	-	2,185,638	-	-	-	-	-	2,185,638	815,494
TOTAL EXTERNAL LOANS					16,026,183	-	(277,101)	15,749,081	7,912,430	-	(3,001,482)	-	277,101	20,937,130	3,199,081

**APPENDIX C - Unaudited
LANGEBERG MUNICIPALITY
DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003**

Grant Description	Balance 30 June 2019	Correction of Error	Restated Balance 30 June 2019	Contributions during the year	Repaid to National Revenue Fund	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance 30 June 2020	Unspent 30 June 2020 (Creditor)	Unpaid 30 June 2020 (Debtor)
<u>National Government Grants</u>										
Equitable Share	-	-	-	79,200,330	-	(79,200,330)	-	-	-	-
Finance Management Grant	-	-	-	1,550,000	-	(1,488,949)	-	61,051	61,051	-
Municipal System Improvement Grant	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	1,258,075	-	1,258,075	21,983,000	-	(2,732,241)	(18,214,943)	2,293,891	2,293,891	-
Integrated National Electrification Grant	-	(1,179,231)	(1,179,231)	5,000,000	-	(402,213)	(2,681,421)	737,135	737,135	-
Expanded Public Works Programme	-	-	-	2,033,000	-	(1,617,782)	-	415,218	415,218	-
Neighbourhood Development Partnership Grant	-	-	-	8,000,000	-	(564,484)	(3,763,225)	3,672,291	3,672,291	-
Municipal Disaster Relief Grant	-	-	-	477,000	-	(282,448)	(91,625)	102,927	102,927	-
Total National Government Grants	1,258,075	(1,179,231)	78,844	118,243,330	-	(86,288,447)	(24,751,214)	7,282,514	7,282,514	-
<u>Provincial Government Grants</u>										
Community Library Services Grant	-	-	-	3,370,000	-	(2,567,376)	-	802,624	802,624	-
Community Library Services - MRF	-	-	-	6,019,000	-	(4,704,703)	-	1,314,297	1,314,297	-
Human Settlements Development Grant (Beneficiaries)	1,440,002	-	1,440,002	8,356,478	(82,646)	(13,698,462)	-	(3,984,627)	-	-
Title deed registration grant	3,537,919	-	3,537,919	-	-	(88,324)	-	3,449,596	(535,031)	-
Acceleration of Housing Delivery	273,700	-	273,700	-	(273,700)	-	-	(0)	-	(0)
Western Cape Financial Management Support Grant	-	-	-	330,000	-	(276,924)	-	53,077	53,077	-
Western Cape Financial Management Capacity Building Grant	478,000	-	478,000	379,000	(118,000)	-	-	739,000	739,000	-
Local Government Graduate Internship	-	-	-	-	-	-	-	-	-	-
Fire Services Capacity Building Grant	19,029	-	19,029	-	(19,029)	-	-	0	0	-
Emergency Drought Relief	-	-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-	-	-
Municipal Maintenance and construction of Transport Infrastructure	-	-	-	-	-	-	-	-	-	-
Community Development Workers	-	-	-	57,000	-	-	-	57,000	57,000	-
Humanitarian Relief Grant	-	-	-	700,000	-	(700,000)	-	-	-	-
Training	-	-	-	356,789	-	-	-	356,789	356,789	-
Total Provincial Government Grants	5,748,651	-	5,748,651	19,568,267	(493,375)	(22,035,789)	-	2,787,755	2,787,754	(0)
<u>District Municipality</u>										
Bakery Project	168,875	-	168,875	-	-	-	-	168,875	168,875	-
CWDM Tourism Route Development Project	0	-	0	100,000	(100,000)	-	-	-	-	-
CWDM:King Edward Sport Grounds Upgrade	207,688	-	207,688	-	-	-	(207,688)	-	-	-
CWDM Councillors laptops	-	-	-	-	-	-	(434,783)	(434,783)	-	(434,783)
CWDM: Construction of Boundary Walls of Sportsfields	32,199	-	32,199	-	-	-	-	32,199	32,199	-
Total District Municipality Grants	408,762	-	408,762	100,000	(100,000)	-	(642,470)	(233,709)	201,074	(434,783)
<u>Other Grant Providers</u>	-	-	-	-	-	-	-	-	-	-
Total Other Grant Providers	-	-	-	-	-	-	-	-	-	-
Total Grants	7,415,488	(1,179,231)	6,236,257	137,911,597	(593,375)	(108,324,235)	(25,393,684)	9,836,559	10,271,342	(434,783)

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



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

Annexure 2

Interpretation of results

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

Template for Calculation of Uniform Financial Ratios and Norms

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
" R 000 "								
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		7%	Please refer to page 2 of MFMA Circular No.71	SF Performance (Total Expenditure) Acquisitions/Additions (Notes 2.1,3,4,5)
					Total Operating Expenditure	615,505,567		
					Taxation Expense			
					Total Capital Expenditure	45,200,760		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	Please refer to page 3 of MFMA Circular No. 71	SF Performance (Impairments) SF Position (Property, Plant & Equipment) SF Position (Investment Property) SF Position (Intangible assets)
					PPE, Investment Property and Intangible Impairment	-		
					PPE at carrying value	733,030,036		
					Investment at carrying value	28,295,911		
					Intangible Assets at carrying value	474,760		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		2%	Please refer to page 4 of MFMA Circular No. 71	Notes to the AFS. Note 2.3 Note 2 Note 3
					Total Repairs and Maintenance Expenditure	16,355,912		
					PPE at carrying value	733,030,036		
					Investment Property at Carrying value	28,295,911		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		97%	Please refer to page 5 of MFMA Circular No. 71	Notes to AFS (Note 10 + 11 - Total receivables from exchange and non-exchange transactions 2019) Notes to AFS (Note 10 + 11 - Total receivables from exchange and non-exchange transactions 2019) SF Performance (Bad Debts written off) [SF Performance (Service Charges)] + [Notes to AFS (Note 23 Actual Total Assessment Rates)]+[SF Performance (Rental of facilities)] +[SF Performance (Availability charges)] +[SF Performance (Fines)]+[SP Performance (Interest earned exchange & non-exchange)]
					Gross Debtors closing balance	110,068,603		
					Gross Debtors opening balance	95,925,064		
					Bad debts written Off	63,990		
					Billed Revenue	531,412,126		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		0%	Please refer to page 5 of MFMA Circular No. 71	Notes to AFS (Note 33 - Bad debts written off 2019) Notes to AFS (Note 10 - Contribution to provision/(Reversal of provision) 2019)
					Consumer Debtors Bad debts written off	56,166		
					Consumer Debtors Current bad debt Provision	20,977,662		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		48 days	Please refer to page 6 of MFMA Circular No. 71	Notes to AFS (Note 10 + 11 - Total receivables from exchange and non-exchange transactions 2019) Notes to AFS (Note 10 + 11 Reconciliation of Provision for Bad Debts - Balance at year end) [SF Performance (Service Charges)] + [Notes to AFS (Note 23 Actual Total Assessment Rates)]+[SF Performance (Rental of facilities)] +[SF Performance (Availability charges)] +[SF Performance (Fines)]
					Gross debtors	110,068,603		
					Bad debts Provision	39,875,696		
					Billed Revenue	531,412,126		

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		4 Month	Please refer to page 7 of MFMA Circular No. 71	SF Position SF Position (Unspent Transfer and Subsidies) SF Performance (Total Expenditure - Depreciation & Amortisation - Impairments)*12/8
					Cash and cash equivalents	208,172,521		
					Unspent Conditional Grants	9,836,559		
					Overdraft	-		
					Short Term Investments	-		
Total Annual Operational Expenditure	643,122,168							
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.27	Please refer to page 7 of MFMA Circular No. 71	SF Position (Current Assets) SFP (Current Liabilities)
					Current Assets	304,253,397		
					Current Liabilities	134,005,800		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		1%	Please refer to page 8 of MFMA Circular No. 71	SF Performance (Finance Charges) Cash Flow Statement (Loans Repaid) SF Performance (Total Expenditure)
					Interest Paid	7,611,445		
					Redemption	-3,331,648		
					Total Operating Expenditure	615,505,567		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		3%	Please refer to page 9 of MFMA Circular No. 71	SF Position (LT Liabilities + Current Portion of LT Liabilities) SF Performance (Total Revenue) SF Performance (Government Grants & Subsidies - Operating LESS Equitable share note 25.1
					Total Debt	19,989,414		
					Total Operating Revenue	689,260,653		
					Operational Conditional Grants	29,123,905		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		310%	Please refer to page 9 of MFMA Circular No. 71	SF Position SF Position (Unspent Transfer and Subsidies) SF Position SF Position
					Cash and cash Equivalents	208,172,521		
					Bank Overdraft			
					Short Term Investment			
					Long Term Investment	113,289		
					Unspent Grants	9,836,559		
					Net Assets	812,560,638		
					Share Premium	-		
					Share Capital	-		
					Revaluation Reserve	-		
					Fair Value Adjustment Reserve	-		
Accumulated Surplus	748,460,398							

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
2. FINANCIAL PERFORMANCE								
A. Efficiency								
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		11%	Please refer to page 10 of MFMA Circular No. 71	SF Performance (Total Revenue)
					Total Operating Revenue	689,260,653		
					Depreciation - Revalued Portion (Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)	-		
					Total Operating Expenditure	615,505,567		
					Taxation Expense	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		100%	Please refer to page 10 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11- C2
					Total Electricity Revenue	519,958,860		
					Total Electricity Expenditure	-		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	Please refer to page 11 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11- C2
					Total Water Revenue	-		
					Total Water Expenditure	-		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	Please refer to page 12 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11- C2
					Total Refuse Revenue	-		
					Total Refuse Expenditure	3,232,218		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	Please refer to page 12 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11- C2
					Total Sanitation and Water Waste Revenue	-		
					Total Sanitation and Water Waste Expenditure	20,724,988		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		3%	Please refer to page 15 of MFMA Circular No. 71	December 2017 y/y (STATSSA) (SF Performance 2019 Restated - Total Revenue) *8/12 (SF Performance 2020 - Total Revenue)
					CPI	4.70%		
					Total Revenue (Previous)	670,059,553		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= CPI		7%	Please refer to page 15 of MFMA Circular No. 71	December 2017 y/y (STATSSA) [(SF Performance 2019 Restated - Total Revenue) - (Note 24 to AFS 2019- Government Grants & Subsidies Capital)] *8/12 [(SF Performance 2020 - Total Revenue) - (Note 24 to AFS 2020 - Government Grants & Subsidies Capital)]
					CPI	4.70%		
					Total Revenue Excl.Capital (Previous)	618,445,170		
					Total Revenue Excl.Capital (Current)	663,866,969		

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		41 days	Please refer to page 16 of MFMA Circular No. 71	Notes to AFS (Note 19 - Trade Payables + Retentions & Guarantees + Sundry Creditors) SF Performance SF Performance SF Performance SF Performance
					Trade Creditors	49,556,163		
					Contracted Services	30,488,165		
					Repairs and Maintenance	16,355,912		
					General expenses	36,741,578		
					Bulk Purchases	308,321,741		
					Capital Credit Purchases (<i>Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment</i>)	45,200,760	Notes to AFS (Note 2.1 - Cost - Additions Original Cost + Additions Residual Value)	
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		1%	Please refer to page 16 of MFMA Circular No. 71	Notes to Monthly AFS (Note 46.1 + 46.2 + 46.3) SF Performance (Total Expenditure)
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	4,627,904		
					Total Operating Expenditure	615,505,567		
					Taxation Expense	-		
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		30%	Please refer to page 17 of MFMA Circular No. 71	SF Performance (Employee related cost) SF Performance (Remuneration of Councillors) SF Performance (Total Expenditure)
					Employee/personnel related cost	177,079,122		
					Councillors Remuneration	9,746,041		
					Total Operating Expenditure	615,505,567		
					Taxation Expense	-		
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		6.74%	Please refer to page 17 of MFMA Circular No. 71	SF Performance (Contracted Services) SF Performance (Total Expenditure)
					Contracted Services	41,489,531		
					Total Operating Expenditure	615,505,567		
					Taxation Expense	-		
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		44%	Please refer to page 18 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11 - C5 WC026_SCHEDULE_C_2020_M11 - C5 WC026_SCHEDULE_C_2020_M11 - C5
					Internally generated funds	8,406,966		
					Borrowings	11,400,110		
					Total Capital Expenditure	45,200,760		
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		19%	Please refer to page 18 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11 - C5 WC026_SCHEDULE_C_2020_M11 - C5
					Internally generated funds	8,406,966		
					Total Capital Expenditure	45,200,760		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		88%	Please refer to page 18 of MFMA Circular No. 71	SF Performance (Total Revenue) SF Performance (Government Grants & Subsidies - Operating) SF Performance (Public contributions & Donations) SF Performance (Government Grants & Subsidies - Capital)
					Total Revenue	689,260,653		
					Government grant and subsidies	108,324,235		
					Public contributions and Donations	-		
					Capital Grants	25,393,684		

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
3. BUDGET IMPLEMENTATION								
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		63%	Please refer to page 19 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11 - C5 WC026_SCHEDULE_C_2020_M11 - C5
					Actual Capital Expenditure	45,200,760		
					Budget Capital Expenditure	71,492,668		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		91%	Please refer to page 20 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11 - C4 WC026_SCHEDULE_C_2020_M11 - C4
					Actual Operating Expenditure	615,505,567		
					Budget Operating Expenditure	675,963,288		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		102%	Please refer to page 20 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11 - C4 WC026_SCHEDULE_C_2020_M11 - C4
					Actual Operating Revenue	663,296,638		
					Budget Operating Revenue	649,347,153		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		104%	Please refer to page 21 of MFMA Circular No. 71	WC026_SCHEDULE_C_2020_M11 - C4 WC026_SCHEDULE_C_2020_M11 - C4
					Actual Service Charges and Property Rates Revenue	526,890,627		
					Budget Service Charges and Property Rates Revenue	507,078,049		

Section 18 - Grant Register 31 May 2020

Grant Register for Langeberg Municipality May 2020

Capital

Grant Name	Government Sphere	Original Budget	Adjusted Budget	Total Budget	Opening Balance May 2020	Adjustment	May 2020 Received	YTD Received	May 2020 Expenditure	YTD Expenditure	May 2020 Revenue Recognition	YTD Revenue Recognition	May 2020 Unspent
Municipal Infrastructure Grant	National	19,115,650.00		19,115,650.00	- 7,766,814.50		-	19,115,652.17	5,772,126.71	17,120,964.38	- 5,772,126.71	- 17,120,964.38	- 1,994,687.79
Municipal Infrastructure Grant (rollover)	National		1,094,000.00	1,094,000.00	- 0.00			-		1,093,978.17	-	- 1,093,978.17	- 0.00
Integrated National Electrification Programme	National	4,347,830.00		4,347,830.00	- 1,023,378.69	- 1,025,423.16	-	4,347,826.09	382,396.62	2,681,420.86	- 382,396.62	- 2,681,420.86	- 640,982.07
Neighbourhood Development Partnership Grant (Capital)	National	8,695,650.00	- 1,739,130.00	6,956,520.00	- 4,652,249.94		-	6,956,521.74	1,458,953.26	3,763,225.06	- 1,458,953.26	- 3,763,225.06	- 3,193,296.68
Municipal Disaster Relief Grant							- 75,132.00	75,132.00	91,625.00	91,625.00	- 91,625.00	- 91,625.00	16,493.00
Total National		32,159,130.00	- 645,130.00	31,514,000.00	- 13,442,443.14	- 1,025,423.16	- 75,132.00	30,495,132.00	7,705,101.59	24,751,213.47	- 7,705,101.59	- 24,751,213.47	- 5,812,473.55
CWDM: Upgrade of King Edward Sport Grounds (rollover)	District		207,700.00	207,700.00	-			-	-	207,687.64	-	- 207,687.64	-
CWDM: Construction of Boundry Walls of Sportsfields (rollover)	District		32,200.00	32,200.00	- 32,199.00			-	-	-	-	-	- 32,199.00
CWDM Councillors laptops	District	500,000.00		500,000.00	- 434,782.60		-	-	-	434,782.60	-	- 434,782.60	-
CWDM Community Safety								-	-	-	-	-	-
Total District		500,000.00	239,900.00	739,900.00	402,583.60	-	-	-	-	642,470.24	-	- 642,470.24	402,583.60
Total Capital		32,659,130.00	- 405,230.00	32,253,900.00	- 13,039,859.54	- 1,025,423.16	- 75,132.00	30,495,132.00	7,705,101.59	25,393,683.71	- 7,705,101.59	- 25,393,683.71	- 5,409,889.95

Operating

Grant Name	Government Sphere	Original Budget	Adjusted Budget	Total Budget	Opening Balance March 2020	Adjustment	May 2020 Received	YTD Received	May 2020 Expenditure	YTD Expenditure	May 2020 Revenue Recognition	YTD Revenue Recognition	May 2020 Unspent
Municipal Infrastructure Grant.	National	2,867,350.00		2,867,350.00	- 1,165,022.19		-	2,867,347.83	865,819.01	2,568,144.65	- 865,819.01	- 2,568,144.65	- 299,203.18
Municipal Infrastructure Grant. (rollover)	National		164,075.00	164,075.00	- 0.00			-		164,096.73	-	- 164,096.73	0.00
Integrated National Electrification Programme.	National	652,170.00		652,170.00	- 153,506.80	- 153,813.47	-	652,173.91	57,359.49	402,213.13	- 57,359.49	- 402,213.13	- 96,147.31
Neighbourhood Development Partnership Grant (Capital).	National	1,304,350.00	- 260,870.00	1,043,480.00	- 697,837.48		-	1,043,478.26	218,842.99	564,483.77	- 218,842.99	- 564,483.77	- 478,994.49
Local Government Financial Management Grant	National	1,550,000.00		1,550,000.00	- 832,880.43		-	1,550,000.00	771,828.96	1,488,948.53	- 771,828.96	- 1,488,948.53	- 61,051.47
Expanded Public Works Programme Intergrated Grant for Municipalities	National	2,033,000.00		2,033,000.00	- 439,963.07		-	2,033,000.00	24,745.01	1,617,781.94	- 24,745.01	- 1,617,781.94	- 415,218.06
Equitable Share	National	79,200,000.00		79,200,000.00	-		-	79,200,330.00		79,200,330.00	-	- 79,200,330.00	-
Municipal Disaster Relief Grant							- 401,868.00	401,868.00	279,849.24	279,849.24	- 282,447.99	- 282,447.99	- 119,420.01
Total National		87,606,870.00	- 96,795.00	87,510,075.00	- 3,289,209.96	- 153,813.47	- 401,868.00	87,748,198.00	2,218,444.70	86,285,847.99	- 2,221,043.45	- 86,288,446.74	- 1,470,034.51
WC Financial Management Support Grant (mscoa)	Provincial	330,000.00		330,000.00	- 53,076.50		-	330,000.00	-	276,923.50	-	- 276,923.50	- 53,076.50
WC Financial Management Capacity Building Grant	Provincial	379,000.00		379,000.00	- 379,000.00		-	379,000.00	-	-	-	-	- 379,000.00
WC Financial Management Capacity Building Grant (rollover)	Provincial		360,000.00	360,000.00	- 360,000.00		-	-	-	-	-	-	- 360,000.00
Human Settlements Development Grant (Beneficiaries)	Provincial	20,490,000.00	- 3,839,900.00	16,650,100.00	- 208,343.67		-	8,356,478.38	4,192,970.34	12,341,105.05	- 4,192,970.34	- 12,341,105.05	- 3,984,626.67
Human Settlements Development Grant (Beneficiaries) (rollover)	Provincial		1,357,357.00	1,357,357.00	-		-	-		1,357,356.67	-	- 1,357,356.67	-
Human Settlements Development Grant (Title Deed Restoration)	Provincial		3,537,920.00	3,537,920.00	- 3,481,966.28		-	-	32,370.62	88,323.76	- 32,370.62	- 88,323.76	- 3,449,595.66
Community Library Services Grant	Provincial	3,370,000.00		3,370,000.00	- 1,034,354.86		-	3,370,000.00	231,731.07	2,567,376.21	- 231,731.07	- 2,567,376.21	- 802,623.79
Library Services-Replacement Funds	Provincial	6,019,000.00		6,019,000.00	- 1,696,011.16		-	6,019,000.00	381,714.61	4,704,703.45	- 381,714.61	- 4,704,703.45	- 1,314,296.55
Maintenance and Construction of Transport Infrastructure	Provincial	124,000.00		124,000.00	-		-	-	-	-	-	-	-
Community Development Workers Grant	Provincial		57,000.00	57,000.00	- 57,000.00		-	57,000.00	-	-	-	-	- 57,000.00
Humanitarian relief (NGO)	Provincial			700,000.00	- 700,000.00		-	700,000.00	700,000.00	700,000.00	- 700,000.00	- 700,000.00	-
Total Provincial		30,712,000.00	1,472,377.00	32,184,377.00	- 7,969,752.47	-	-	19,211,478.38	5,538,786.64	22,035,788.64	- 5,538,786.64	- 22,035,788.64	- 2,430,965.83
CWDM Tourism Route Development Project	District		100,000.00	100,000.00	- 100,000.00		100,000.00	-	-	-	-	-	-
Bakery Project (rollover)	District		168,880.00	168,880.00	- 168,874.86		-	-	-	-	-	-	- 168,874.86
CWDM Community Safety							-	-	-	-	-	-	-
Total District		-	268,880.00	268,880.00	- 268,874.86	-	100,000.00	-	-	-	-	-	- 168,874.86
Total Operating		118,318,870.00	1,644,462.00	119,963,332.00	- 11,527,837.29	- 153,813.47	- 301,868.00	106,959,676.38	7,757,231.34	108,321,636.63	- 7,759,830.09	- 108,324,235.38	- 4,069,875.20

Total Grants		150,978,000.00	1,239,232.00	152,217,232.00	- 24,567,696.83	- 1,179,236.63	- 377,000.00	137,454,808.38	15,462,332.93	133,715,320.34	- 15,464,931.68	- 133,717,919.09	- 9,479,765.15
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FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – May 2020 (9/2/1/3) (CHIEF FINANCIAL OFFICER)

Purpose of report

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

Comments

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

Aanbeveling / Recommendation

That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.


HM JANSEN
EXECUTIVE MAYOR

DATE: 12/6/20