Table of Contents

Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

This report represents the S 71 MFMA monthly budget statement for the month of April 2018 and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

1.1.1 Implementation of budget in terms of SDBIP

No comments for April 2018.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other information

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

Section 2 - Resolutions

IN-YEAR REPORTS 2017/2018

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

RECOMMENDATION:

(a) That council notes the monthly budget statement and supporting documentation.

(b) That Council notes the in-year report for April 2018 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 15 May 2018, being the 10th working day after the end of April 2018.

Section 3 - Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

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

Total revenue to date is R 503, 217 M compared to total revenue budget to date of R 530, 439 M which brings about a negative variance of 5%. The main reasons for the variance are electricity, water & refuse charges for April 2018 that will only be levied in May 2018; Traffic fines issued will only be recorded as receivables from non-exchange at year-end; Agency services and License and permits will only be processed at financial year end; and The Transfers Recognised – Operational variance relate to operating projects which commence in the upcoming months. Please refer to table C4 on page 12 for Breakdown of Revenue by Source.

Operating expenditure by type

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

Capital expenditure

Total actual capital expenditure as at April 2018 is R 30, 318 M (56.33%) of the total capital budget of R 53, 821 M. Capital commitments as at April 2018 is R 16, 411 M (30.49%) of the total capital budget of R 53, 821 M. Total capital expenditure inclusive of capital commitments as at April 2018 is 86.82% of the total capital budget. Please refer to table C5 (page 13) for Capital Expenditure per Government Finance Statistics and table SC12 (page 25) for the monthly Capital Expenditure Trend.

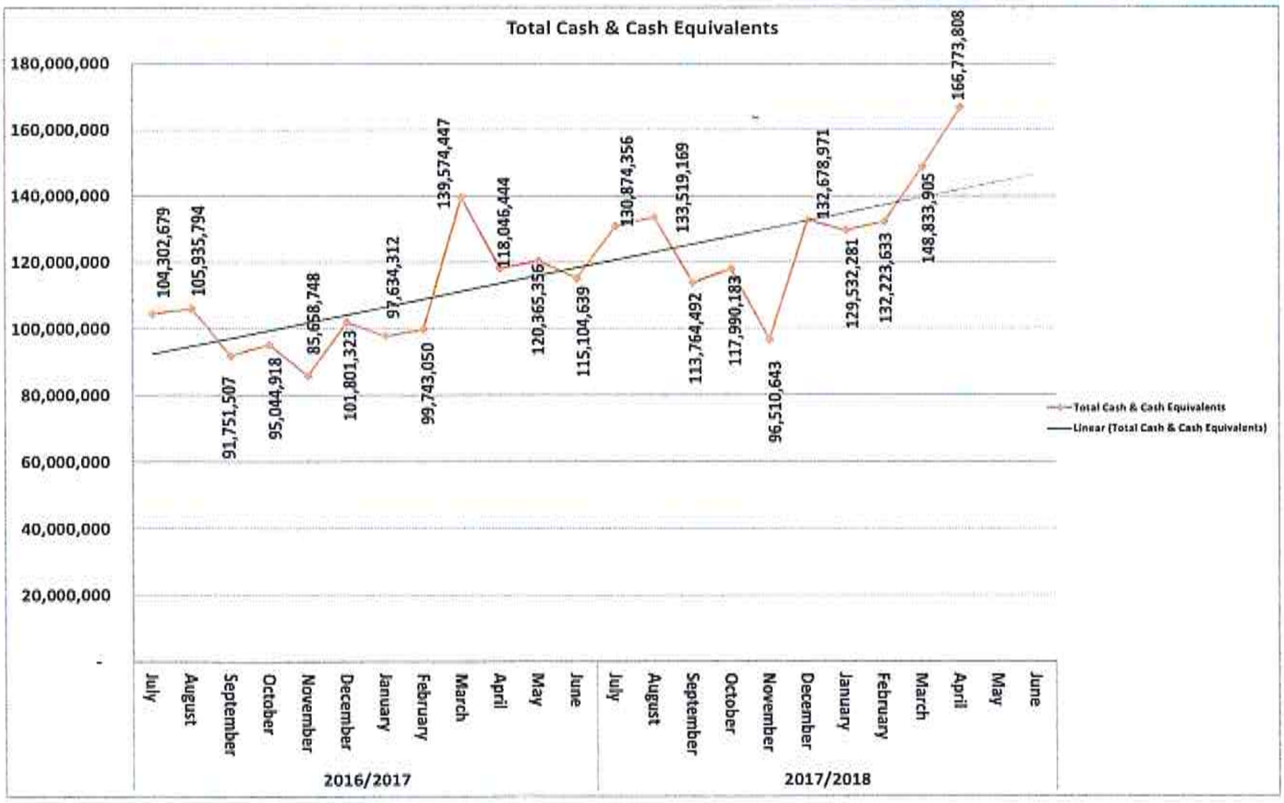
Below is breakdown of Capital Expenditure as at 30 April 2018:

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	14,523.23	0.00	0.00	18,500.00	3,976.77
WATER	18,908,372.58	7,211,960.54	439,071.12	27,621,660.00	1,501,326.88
ELECTRICAL SERVICES	4,900,451.37	948,176.31	464,366.52	6,945,550.00	1,096,922.32
SEWERAGE	119,028.01	116,029.25	3,900.00	335,060.00	100,002.74
ROADS	119,500.00	99,798.25	0.00	1,815,000.00	1,595,701.75
Sub-Total at Service Level	24,061,875.19	8,375,964.35	907,337.64	36,735,770.00	4,297,930.46
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	437,807.02	69,500.00	437,807.0	640,220.00	132,912.98
CORPORATE SERVICES	195,620.94	1,931,518.74	-	2,784,410.00	657,270.32
STRATEGY AND SOCIAL DEVELOPMENT	157,729.89	37,530.17	51,063.2	500,000.00	304,739.94
FINANCE	512,602.74	24,245.64	-	570,000.00	33,151.62
COMMUNITY SERVICES	2,055,941.93	24,579.82	142,135.3	2,889,470.00	808,948.25
TRAFFIC	0.00	0.00	-	0.00	0.00
ENVIRONMENTAL SERVICES	0.00	0.00	-	0.00	0.00
INFORMATION & COMMUNICATION TECHNOLOGY	1,241,780.38	746,259.04	-	2,271,580.00	283,540.58
INFRASTRUCTURE DEVELOPMENT	1,500,738.85	5,019,739.84	338,087.5	6,929,835.00	409,356.31
CLEANSING	153,951.57	181,209.82	-	500,000.00	164,838.61
Sub-Total at Department Level	6,256,173.32	8,034,583.07	969,092.96	17,085,515.00	2,794,758.61
	30,318,048.51	16,410,547.42	1,876,430.60	53,821,285.00	7,092,689.07

Cash flows

The cash flow is currently positive and the total Cash and Cash Equivalents at April 2018 is R 166, 774 M an increase of R 17, 940 M from March 2018. Please refer to table C7 on page 15 for the Monthly Budget Statement – Cash Flow.

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



Below are commitments against Cash and Cash equivalents as at 30 April 2018:

Commitments against Cash and Cash Equivalents		
Item	**Previous Month**	**Current Month**
Cash and Cash Equivalents	**132,223,631**	**166,773,804**
Commitments	**108,856,099**	**116,282,529**
Loan repayments	3,082,081	2,216,825
Capital Replacement Reserve	31,353,025	31,353,025
Trade and other payables		
- Unspent conditional transfers	13,748,901	25,217,560
- Creditor Payments	60,672,092	57,495,120
Surplus/(Deficit)	**23,367,532**	**50,491,275**

3.2.2 Reports, tables, charts & explanations

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

3.3 Material variances from SDBIP

No comments.

3.4 Remedial or corrective steps

No comments.

3.5 Conclusion

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

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC026 Langeberg - Table C1 Monthly Budget Statement Summary - M10 April

Description	2016/17	Budget Year 2017/18							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	42,686	50,886	50,886	(9)	46,428	47,705	(1,277)	-3%	50,886
Service charges	405,781	422,703	421,703	39,953	325,949	343,370	(17,420)	-5%	421,703
Investment revenue	5,931	7,174	7,174	715	5,924	4,140	1,784	43%	7,174
Transfers and subsidies	112,061	116,406	115,850	1,147	94,287	104,322	(10,035)	-10%	115,850
Other own revenue	55,728	46,898	33,800	6,040	30,629	30,902	(273)	-1%	33,800
Total Revenue (excluding capital transfers and contributions)	**622,186**	**644,067**	**629,412**	**47,845**	**503,217**	**530,439**	**(27,222)**	**-5%**	**629,412**
Employee costs	158,474	184,040	175,637	14,439	143,137	148,033	(4,896)	-3%	175,637
Remuneration of Councillors	9,234	10,135	10,278	850	8,502	8,565	(63)	-1%	10,278
Depreciation & asset impairment	26,724	34,312	34,462	2,053	20,883	28,592	(7,709)	-27%	34,462
Finance charges	11,925	12,561	10,445	366	5,196	7,057	(1,861)	-26%	10,445
Materials and bulk purchases	270,736	267,772	284,185	19,536	230,507	235,564	(5,057)	-2%	284,185
Transfers and subsidies	133	7,142	8,147	–	139	125	14	11%	8,147
Other expenditure	92,862	161,448	132,494	5,714	74,776	119,712	(44,936)	-38%	132,494
Total Expenditure	**570,087**	**677,409**	**655,646**	**42,959**	**483,141**	**547,648**	**(64,507)**	**-12%**	**655,646**
Surplus/(Deficit)	**52,100**	**(33,342)**	**(26,234)**	**4,886**	**20,076**	**(17,208)**	**37,285**	**-217%**	**(26,234)**
Transfers and subsidies - capital (monetary alloc	24,503	33,598	29,295	777	18,345	23,908	(5,563)	-23%	29,295
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**76,602**	**256**	**3,061**	**5,664**	**38,421**	**6,699**	**31,722**	**473%**	**3,061**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**76,602**	**256**	**3,061**	**5,664**	**38,421**	**6,699**	**31,722**	**473%**	**3,061**
Capital expenditure & funds sources									
Capital expenditure	**52,431**	**76,008**	**53,821**	**1,876**	**30,318**	**42,097**	**(11,779)**	**-28%**	**53,821**
Capital transfers recognised	24,543	33,598	29,295	777	18,345	23,908	(5,563)	-23%	29,295
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	1,391	20,124	–	–	–	–	–		–
Internally generated funds	26,496	22,286	24,526	1,099	11,973	18,189	(6,216)	-34%	24,526
Total sources of capital funds	**52,431**	**76,008**	**53,821**	**1,876**	**30,318**	**42,097**	**(11,779)**	**-28%**	**53,821**
Financial position									
Total current assets	219,918	184,660	227,156		266,414				227,156
Total non current assets	645,637	669,176	668,465		655,684				668,465
Total current liabilities	104,518	112,841	129,561		103,814				129,561
Total non current liabilities	130,554	152,963	131,953		148,896				131,953
Community wealth/Equity	**630,484**	**588,032**	**634,107**		**669,388**				**634,107**
Cash flows									
Net cash from (used) operating	64,958	33,355	49,549	19,237	70,893	36,624	(34,269)	-94%	49,549
Net cash from (used) investing	(49,299)	(75,255)	(56,033)	(1,338)	(17,701)	(45,605)	(27,904)	61%	(56,033)
Net cash from (used) financing	(3,642)	16,297	(3,734)	41	(1,523)	17,288	18,811	109%	(3,734)
Cash/cash equivalents at the month/year end	**115,105**	**104,272**	**104,887**	**17,940**	**166,774**	**123,412**	**(43,362)**	**-35%**	**104,887**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	38,349	2,485	1,553	1,191	1,005	875	15,527	11,307	72,294
Creditors Age Analysis									
Total Creditors	23,222	–	–	–	–	–	–	–	23,222

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

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

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

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

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		99,272	105,513	105,996	1,829	102,322	93,409	8,913	10%	105,996
Executive and council		762	4,704	4,704	3	4,637	3,920	717	18%	4,704
Finance and administration		98,509	100,809	101,292	1,826	97,685	89,489	8,195	9%	101,292
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		52,556	46,518	48,333	876	26,022	40,104	(14,081)	-35%	48,333
Community and social services		13,975	11,178	11,741	785	8,740	9,679	(938)	-10%	11,741
Sport and recreation		1,103	1,521	1,521	54	622	1,226	(604)	-49%	1,521
Public safety		-	-	-	-	-	-	-		-
Housing		37,477	33,819	35,070	37	16,660	29,199	(12,539)	-43%	35,070
Health		-	-	-	-	-	-	-		-
Economic and environmental services		26,692	55,695	27,785	865	8,269	23,860	(15,591)	-65%	27,785
Planning and development		4,040	27,570	11,738	603	5,597	10,487	(4,891)	-47%	11,738
Road transport		22,652	28,125	16,048	262	2,672	13,372	(10,700)	-80%	16,048
Environmental protection		-	-	-	-	-	-	-		-
Trading services		468,170	469,938	476,593	45,053	384,949	396,974	(12,025)	-3%	476,593
Energy sources		351,699	345,071	348,071	38,129	286,449	290,048	(3,599)	-1%	348,071
Water management		49,969	66,817	70,420	3,610	47,257	58,553	(11,296)	-19%	70,420
Waste water management		37,393	30,884	30,936	2,020	29,472	25,736	3,736	15%	30,936
Waste management		29,110	27,166	27,166	1,293	21,771	22,638	(867)	-4%	27,166
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	646,689	677,665	658,708	48,623	521,562	554,347	(32,785)	-6%	658,708
Expenditure - Functional										
Governance and administration		87,645	108,128	110,412	7,055	79,164	93,363	(14,199)	-15%	110,412
Executive and council		27,652	32,585	31,689	1,873	22,396	26,275	(3,879)	-15%	31,689
Finance and administration		59,992	73,165	76,217	5,063	55,579	64,999	(9,420)	-14%	76,217
Internal audit		-	2,379	2,507	119	1,189	2,089	(900)	-43%	2,507
Community and public safety		44,396	88,453	88,398	3,415	57,695	114,429	(56,734)	-50%	88,398
Community and social services		20,663	26,915	27,634	1,715	23,164	63,652	(40,488)	-64%	27,634
Sport and recreation		18,858	24,671	22,423	1,384	15,039	18,845	(3,806)	-20%	22,423
Public safety		-	-	30	-	-	-	-		30
Housing		4,875	36,868	38,311	315	19,492	31,932	(12,440)	-39%	38,311
Health		-	-	-	-	-	-	-		-
Economic and environmental services		67,652	94,217	76,350	4,755	39,770	24,074	15,696	65%	76,350
Planning and development		19,643	26,892	28,873	1,614	10,076	(15,975)	26,051	-163%	28,873
Road transport		48,009	67,325	47,477	3,141	29,694	40,049	(10,355)	-26%	47,477
Environmental protection		-	-	-	-	-	-	-		-
Trading services		370,394	386,610	379,293	27,691	306,284	315,586	(9,303)	-3%	379,293
Energy sources		295,044	303,529	293,391	21,705	244,415	244,192	223	0%	293,391
Water management		27,907	33,909	32,659	2,039	21,884	26,721	(4,838)	-18%	32,659
Waste water management		16,256	19,696	23,192	1,445	15,929	19,344	(3,415)	-18%	23,192
Waste management		31,187	29,476	30,050	2,502	24,056	25,329	(1,273)	-5%	30,050
Other		-	-	1,193	43	228	195	33	17%	1,193
Total Expenditure - Functional	3	570,087	677,409	655,646	42,959	483,141	547,648	(64,507)	-12%	655,646
Surplus/ (Deficit) for the year		76,602	256	3,061	5,664	38,421	6,699	31,722	473%	3,061

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

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

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

WC026 Langeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2016/17	Budget Year 2017/18							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - FINANCE		96,438	97,709	98,099	1,751	96,228	87,000	9,228	10.6%	98,099
Vote 2 - EXECUTIVE & COUNCIL		762	4,704	4,704	3	4,637	3,920	717	18.3%	4,704
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2,031	2,653	3,194	11	1,823	2,261	(438)	-19.4%	3,194
Vote 4 - CORPORATE SERVICES		24,936	30,894	18,682	395	4,395	15,536	(11,141)	-71.7%	18,682
Vote 5 - ENGINEERING SERVICES		470,568	495,833	486,468	45,626	388,812	406,066	(17,254)	-4.2%	486,468
Vote 6 - COMMUNITY SERVICES		51,953	45,872	47,561	836	25,667	39,566	(13,898)	-35.1%	47,561
Total Revenue by Vote	2	646,689	677,665	658,708	48,623	521,562	554,347	(32,785)	-5.9%	658,708
Expenditure by Vote	1									
Vote 1 - FINANCE		27,707	31,857	33,757	2,308	25,160	28,028	(2,868)	-10.2%	33,757
Vote 2 - EXECUTIVE & COUNCIL		27,652	34,964	34,196	1,992	23,585	28,364	(4,779)	-16.8%	34,196
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		19,854	24,509	28,861	1,247	16,368	23,679	(7,310)	-30.9%	28,861
Vote 4 - CORPORATE SERVICES		46,873	64,480	45,397	3,540	39,943	79,675	(39,733)	-49.9%	45,397
Vote 5 - ENGINEERING SERVICES		405,955	435,913	426,760	30,473	326,437	315,728	10,709	3.4%	426,760
Vote 6 - COMMUNITY SERVICES		42,045	85,686	86,675	3,399	51,648	72,174	(20,526)	-28.4%	86,675
Total Expenditure by Vote	2	570,087	677,409	655,646	42,959	483,141	547,648	(64,507)	-11.8%	655,646
Surplus/ (Deficit) for the year	2	76,602	256	3,061	5,664	38,421	6,699	31,722	473.5%	3,061

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

WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		42,686	50,886	50,886	(9)	46,428	47,705	(1,277)	-3%	50,886
Service charges - electricity revenue		337,632	337,841	340,841	34,051	272,932	279,679	(6,747)	-2%	340,841
Service charges - water revenue		37,725	47,865	43,865	3,103	25,640	35,787	(10,147)	-28%	43,865
Service charges - sanitation revenue		17,268	19,419	19,419	1,550	15,176	14,045	1,131	8%	19,419
Service charges - refuse revenue		13,156	17,579	17,579	1,248	12,201	13,859	(1,658)	-12%	17,579
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		2,714	3,785	3,785	259	2,825	3,699	(874)	-24%	3,785
Interest earned - external investments		5,931	7,174	7,174	715	5,924	4,140	1,784	43%	7,174
Interest earned - outstanding debtors		1,779	2,386	2,386	85	1,418	1,520	(102)	-7%	2,386
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		9,903	21,675	9,597	93	1,392	8,466	(7,074)	-84%	9,597
Licences and permits		1,503	5,322	1,354	89	871	1,885	(1,014)	-54%	1,354
Agency services		3,498	99	4,768	80	743	3,381	(2,638)	-78%	4,768
Transfers and subsidies		112,061	116,406	115,850	1,147	94,287	104,322	(10,035)	-10%	115,850
Other revenue		35,734	12,338	10,618	1,485	16,675	10,873	5,802	53%	10,618
Gains on disposal of PPE		597	1,294	1,294	3,948	6,705	1,078	5,627	522%	1,294
Total Revenue (excluding capital transfers and contributions)		622,186	644,067	629,412	47,845	503,217	530,439	(27,222)	-5%	629,412
Expenditure By Type										
Employee related costs		158,474	184,040	175,637	14,439	143,137	148,033	(4,896)	-3%	175,637
Remuneration of councillors		9,234	10,135	10,278	850	8,502	8,565	(63)	-1%	10,278
Debt impairment		-	32,386	14,416	1,201	12,013	12,013	0	0%	14,416
Depreciation & asset impairment		26,724	34,312	34,462	2,053	20,883	28,592	(7,709)	-27%	34,462
Finance charges		11,925	12,561	10,445	366	5,196	7,057	(1,861)	-26%	10,445
Bulk purchases		270,736	267,772	270,172	19,536	218,476	225,054	(6,578)	-3%	270,172
Other materials		-	-	14,013	-	12,031	10,510	1,521	14%	14,013
Contracted services		7,776	78,745	64,510	325	10,668	48,624	(37,955)	-78%	64,510
Transfers and subsidies		133	7,142	8,147	-	139	125	14	11%	8,147
Other expenditure		84,800	49,777	53,028	4,188	52,095	58,626	(6,531)	-11%	53,028
Loss on disposal of PPE		286	540	540	-	-	450	(450)	-100%	540
Total Expenditure		570,087	677,409	655,646	42,959	483,141	547,648	(64,507)	-12%	655,646
Surplus/(Deficit)		52,100	(33,342)	(26,234)	4,886	20,076	(17,208)	37,285	(0)	(26,234)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		24,503	33,598	29,295	777	18,345	23,908	(5,563)	-23%	29,295
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions		76,602	256	3,061	5,664	38,421	6,699			3,061
Taxation								-		
Surplus/(Deficit) after taxation		76,602	256	3,061	5,664	38,421	6,699			3,061
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		76,602	256	3,061	5,664	38,421	6,699			3,061
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		76,602	256	3,061	5,664	38,421	6,699			3,061

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

WC026 Langeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - FINANCE		–	–	–	–	–	–	–		–
Vote 2 - EXECUTIVE & COUNCIL		171	–	–	–	–	–	–		–
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1,920	–	272	272	272	226	45	20%	272
Vote 4 - CORPORATE SERVICES		2,259	200	200	–	86	167	(80)	-48%	200
Vote 5 - ENGINEERING SERVICES		14,419	26,440	12,995	802	4,806	10,829	(6,023)	-56%	12,995
Vote 6 - COMMUNITY SERVICES		1,863	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	20,631	26,640	13,467	1,074	5,164	11,222	(6,058)	-54%	13,467
Single Year expenditure appropriation	2									
Vote 1 - FINANCE		19	570	570	–	513	475	38	8%	570
Vote 2 - EXECUTIVE & COUNCIL		–	–	640	438	438	534	(96)	-18%	640
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		773	2,500	2,500	(221)	1,128	2,083	(955)	-46%	2,500
Vote 4 - CORPORATE SERVICES		734	2,084	2,584	–	109	1,737	(1,628)	-94%	2,584
Vote 5 - ENGINEERING SERVICES		25,221	42,716	31,152	443	20,896	23,919	(3,023)	-13%	31,152
Vote 6 - COMMUNITY SERVICES		5,052	1,499	2,908	142	2,070	2,128	(57)	-3%	2,908
Total Capital single-year expenditure	4	31,799	49,369	40,355	802	25,154	30,875	(5,721)	-19%	40,355
Total Capital Expenditure		52,431	76,008	53,821	1,876	30,318	42,097	(11,779)	-28%	53,821
Capital Expenditure - Functional Classification										
Governance and administration		5,762	2,870	3,782	438	2,388	3,151	(764)	-24%	3,782
Executive and council		171	–	–	–	–	–	–		–
Finance and administration		5,592	2,870	3,142	–	1,950	2,618	(668)	-26%	3,142
Internal audit		–	–	640	438	438	534	(96)	-18%	640
Community and public safety		6,914	21,149	10,309	531	3,429	7,914	(4,485)	-57%	10,309
Community and social services		5,781	950	2,707	165	1,396	1,630	(234)	-14%	2,707
Sport and recreation		1,133	20,181	7,583	366	1,978	6,233	(4,255)	-68%	7,583
Public safety		–	–	–	–	–	–	–		–
Housing		–	19	19	–	56	51	4	8%	19
Health		–	–	–	–	–	–	–		–
Economic and environmental services		6,092	4,699	4,188	–	419	3,489	(3,070)	-88%	4,188
Planning and development		4,978	900	388	–	300	323	(24)	-7%	388
Road transport		1,114	3,799	3,799	–	120	3,166	(3,047)	-96%	3,799
Environmental protection		–	–	–	–	–	–	–		–
Trading services		33,662	47,290	35,543	907	24,082	27,542	(3,461)	-13%	35,543
Energy sources		6,167	26,263	6,946	464	4,900	5,788	(887)	-15%	6,946
Water management		9,930	21,027	27,711	439	18,908	21,059	(2,151)	-10%	27,711
Waste water management		9,983	–	887	4	119	279	(160)	-57%	887
Waste management		7,582	–	–	–	154	417	(263)	-63%	–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	52,431	76,008	53,821	1,876	30,318	42,097	(11,779)	-28%	53,821
Funded by:										
National Government		19,558	33,598	20,440	338	15,162	17,033	(1,871)	-11%	20,440
Provincial Government		4,985	–	8,805	439	3,183	6,875	(3,692)	-54%	8,805
District Municipality		–	–	50	–	–	–	–		50
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		24,543	33,598	29,295	777	18,345	23,908	(5,563)	-23%	29,295
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	1,391	20,124	–	–	–	–	–		–
Internally generated funds		26,496	22,286	24,526	1,099	11,973	18,189	(6,216)	-34%	24,526
Total Capital Funding		52,431	76,008	53,821	1,876	30,318	42,097	(11,779)	-28%	53,821

4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		20,021	39,272	44,887	36,739	44,887
Call investment deposits		95,083	65,000	60,000	130,035	60,000
Consumer debtors		24,293	41,286	34,074	26,604	34,074
Other debtors		27,317	11,722	33,910	20,443	33,910
Current portion of long-term receivables		655	605	687	272	687
Inventory		52,547	26,775	53,598	52,321	53,598
Total current assets		219,918	184,660	227,156	266,414	227,156
Non current assets						
Long-term receivables		634	1,045	603	172	603
Investments		123	125	123	123	123
Investment property		26,971	26,751	26,905	26,928	26,905
Investments in Associate		–	–	–	–	–
Property, plant and equipment		617,439	638,023	636,937	628,054	636,937
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		209	233	137	147	137
Other non-current assets		260	3,000	3,760	260	3,760
Total non current assets		645,637	669,176	668,465	655,684	668,465
TOTAL ASSETS		865,555	853,836	895,621	922,098	895,621
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		5,056	3,530	5,056	–	5,056
Consumer deposits		9,968	8,505	10,467	10,920	10,467
Trade and other payables		69,369	86,547	92,908	82,713	92,908
Provisions		20,124	14,259	21,130	10,181	21,130
Total current liabilities		104,518	112,841	129,561	103,814	129,561
Non current liabilities						
Borrowing		17,926	34,232	13,694	19,781	13,694
Provisions		112,627	118,731	118,259	129,115	118,259
Total non current liabilities		130,554	152,963	131,953	148,896	131,953
TOTAL LIABILITIES		235,071	265,804	261,514	252,710	261,514
NET ASSETS	2	630,484	588,032	634,107	669,388	634,107
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		599,131	548,506	602,754	638,035	602,754
Reserves		31,353	39,526	31,353	31,353	31,353
TOTAL COMMUNITY WEALTH/EQUITY	2	630,484	588,032	634,107	669,388	634,107

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2016/17	Budget Year 2017/18							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		40,858	48,814	50,377	2,863	37,683	42,078	(4,395)	-10%	50,377
Service charges		369,551	405,495	404,835	43,678	379,705	326,012	53,693	16%	404,835
Other revenue		52,363	20,291	24,486	7,639	63,407	16,909	46,498	275%	24,486
Government - operating		112,845	115,936	115,396	73	79,516	115,936	(36,420)	-31%	115,396
Government - capital		23,964	33,598	41,918	2,226	43,601	20,159	23,442	116%	41,918
Interest		8,743	9,463	7,174	511	4,642	7,288	(2,646)	-36%	7,174
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(540,336)	(580,539)	(576,045)	(37,752)	(535,768)	(481,662)	54,106	-11%	(576,045)
Finance charges		(2,897)	(12,561)	(10,445)	-	(1,753)	(10,094)	(8,341)	83%	(10,445)
Transfers and Grants		(133)	(7,142)	(8,147)	-	(139)	-	139	0%	(8,147)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**64,958**	**33,355**	**49,549**	**19,237**	**70,893**	**36,624**	**(34,269)**	**-94%**	**49,549**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,746	754	754	128	8,723	-	8,723	0%	754
Decrease (Increase) in non-current debtors		-	-	(3,500)	-	-	-	-		(3,500)
Decrease (increase) other non-current receivables		-	-	-	18	761	-	761	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(51,045)	(76,008)	(53,286)	(1,465)	(27,185)	(45,605)	(18,420)	40%	(53,286)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(49,299)**	**(75,255)**	**(56,033)**	**(1,338)**	**(17,701)**	**(45,605)**	**(27,904)**	**61%**	**(56,033)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	20,124	-	-	-	20,124	(20,124)	-100%	-
Increase (decrease) in consumer deposits		949	405	498	41	1,252	338	915	271%	498
Payments										
Repayment of borrowing		(4,591)	(4,232)	(4,232)	-	(2,775)	(3,174)	(399)	13%	(4,232)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(3,642)**	**16,297**	**(3,734)**	**41**	**(1,523)**	**17,288**	**18,811**	**109%**	**(3,734)**
NET INCREASE/ (DECREASE) IN CASH HELD		**12,016**	**(25,603)**	**(10,218)**	**17,940**	**51,669**	**8,307**			**(10,218)**
Cash/cash equivalents at beginning:		103,088	129,675	115,105		115,105	115,105			115,105
Cash/cash equivalents at month/year end:		115,105	104,272	104,887		166,774	123,412			104,887

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

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

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

WC026 Langeberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Receipts By Source																
Property rates		4,407	8,044	3,852	4,602	3,152	2,766	2,863	2,711	2,731	2,555	3,368	9,326	50,377	52,270	55,928
Service charges - electricity revenue		28,943	29,054	26,921	31,042	27,855	30,161	31,557	33,505	36,536	36,508	32,409	(17,284)	327,207	333,717	340,280
Service charges - water revenue		3,422	3,340	3,184	3,711	3,369	3,335	3,301	4,323	4,440	4,077	2,985	2,623	42,110	48,849	51,970
Service charges - sanitation revenue		1,404	1,531	1,329	1,532	1,526	1,492	1,545	1,505	1,543	1,478	1,552	2,205	18,642	20,081	21,648
Service charges - refuse		1,096	1,242	1,098	1,387	1,264	1,192	1,275	1,230	1,273	1,226	1,405	3,188	15,876	18,274	19,803
Service charges - other		325	336	444	442	507	417	378	269	448	388	–	(3,953)	–	–	–
Rental of facilities and equipment		296	184	373	190	182	199	273	653	(107)	235	303	850	3,633	3,914	4,219
Interest earned - external investments		595	572	–	606	598	–	606	630	524	511	–	2,532	7,174	7,734	8,337
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	191	2,099	2,290	2,467	2,659
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		62	150	79	182	163	84	93	79	105	95	325	406	1,824	4,206	4,534
Licences and permits		1,994	2,055	1,941	2,543	2,691	1,730	2,082	2,416	1,960	2,124	443	(20,625)	1,354	5,737	6,185
Agency services		67	80	65	79	77	67	77	69	80	80	8	4,018	4,768	106	115
Transfer receipts - operating		31,651	467	907	1,857	1,864	21,794	1,292	2,747	16,865	73	–	35,880	115,396	109,644	115,054
Other revenue		4,088	2,793	5,878	1,585	2,227	2,775	1,125	1,912	9,762	5,414	612	(27,552)	10,618	6,762	6,758
Cash Receipts by Source		**78,348**	**49,849**	**46,073**	**49,757**	**45,474**	**66,012**	**46,468**	**52,048**	**76,159**	**54,764**	**43,601**	**(6,286)**	**602,267**	**613,762**	**637,489**
Other Cash Flows by Source													–			
Transfer receipts - capital		9,464	1,000	4,986	1,671	–	21,439	–	894	1,922	2,226	3,360	(5,042)	41,918	21,382	21,497
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		1	–	–	145	23	82	199	185	7,962	128	–	(7,970)	754	811	873
Short term loans		–	–	–	–	–	–	–	–	–	–		–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	14,876	–
Increase in consumer deposits		143	147	149	209	206	75	109	91	81	41	34	(787)	498	425	447
Receipt of non-current debtors		–	–	–	–	–	–	–	–	–	–	–	(3,500)	(3,500)	–	–
Receipt of non-current receivables		211	235	44	156	23	16	16	15	23	18	–	(761)	–	–	–
Change in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**88,167**	**51,230**	**51,252**	**51,938**	**45,726**	**87,625**	**46,792**	**53,235**	**86,147**	**57,177**	**46,994**	**(24,346)**	**641,937**	**651,256**	**660,307**
Cash Payments by Type													–			
Employee related costs		11,835	11,928	12,104	11,526	18,870	12,049	11,511	11,582	12,211	11,415	14,606	35,998	175,637	193,606	208,599
Remuneration of councillors		783	783	783	783	783	764	1,270	850	850	850	949	828	10,278	10,844	11,603
Interest paid		–	–	745	–	–	350	–	–	658	–	681	8,011	10,445	14,160	14,400
Bulk purchases - Electricity		24,653	28,442	16,269	19,354	19,038	20,731	22,617	22,881	23,124	19,230	21,961	27,634	265,935	264,352	265,171
Bulk purchases - Water & Sewer		225	15	15	103	15	16	76	92	111	305	353	2,910	4,237	4,506	4,793
Other materials		1	11	45	41	30	17	21	20	38	3	–	13,787	14,013	–	–
Contracted services		112	543	911	617	317	407	128	151	998	283	6,562	51,962	62,991	71,601	74,108
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		–	–	–	–	–	–	139	–	–	–	–	8,008	8,147	2,467	2,504
General expenses		2,157	3,166	8,777	7,254	10,107	8,976	3,182	3,402	5,824	2,638	3,321	(15,850)	42,955	41,269	44,864
Cash Payments by Type		**39,767**	**44,889**	**39,650**	**39,679**	**49,159**	**43,311**	**38,945**	**38,978**	**43,815**	**34,725**	**48,433**	**133,288**	**594,637**	**602,805**	**626,041**
Other Cash Flows/Payments by Type																
Capital assets		–	1,375	5,904	2,070	7,447	1,338	2,578	1,725	3,263	1,485	7,601	18,501	53,286	49,757	34,997
Repayment of borrowing		–	–	859	–	–	1,051	–	–	865	–	–	1,457	4,232	4,709	3,832
Other Cash Flows/Payments		32,631	2,322	24,594	5,964	10,599	5,757	8,416	9,841	21,593	3,027	–	(124,744)	–	–	–
Total Cash Payments by Type		**72,397**	**48,586**	**71,007**	**47,712**	**67,206**	**51,456**	**49,939**	**50,544**	**69,536**	**39,237**	**56,033**	**28,501**	**652,155**	**657,271**	**664,870**
NET INCREASE/(DECREASE) IN CASH HELD		**15,770**	**2,645**	**(19,755)**	**4,226**	**(21,480)**	**36,168**	**(3,147)**	**2,691**	**16,610**	**17,940**	**(9,039)**	**(52,848)**	**(10,218)**	**(6,016)**	**(4,563)**
Cash/cash equivalents at the month/year beginning:		115,105	130,874	133,519	113,764	117,990	96,511	132,679	129,532	132,224	148,834	166,774	157,735	115,105	104,887	98,871
Cash/cash equivalents at the month/year end:		130,874	133,519	113,764	117,990	96,511	132,679	129,532	132,224	148,834	166,774	157,735	104,887	104,887	98,871	94,308

4.1.9 Supporting Table SC2 Performance Indicators

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

Description of financial indicator	Basis of calculation	Ref	2016/17 Audited Outcome	Budget Year 2017/18 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	6.9%	6.8%	1.1%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		2.7%	26.5%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		14.6%	21.1%	17.6%	15.3%	17.6%
Gearing	Long Term Borrowing/ Funds & Reserves		57.2%	86.6%	43.7%	63.1%	43.7%
Liquidity							
Current Ratio	Current assets/current liabilities	1	210.4%	163.6%	175.3%	256.6%	175.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		110.1%	92.4%	81.0%	160.6%	81.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.5%	8.5%	11.0%	9.4%	11.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		25.5%	28.6%	27.9%	28.4%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.7%	3.3%	5.2%	2.3%	5.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.2%	7.3%	7.1%	1.0%	3.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

Please refer to section 16 for comprehensive list of financial performance indicators in terms of MFMA Circular 71.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2017/18											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,074	744	494	367	243	221	1,909	1,459	7,511	4,199	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29,201	683	134	74	46	43	717	583	31,480	1,463	-	275
Receivables from Non-exchange Transactions - Property Rates	1400	2,355	242	227	190	159	140	4,597	2,723	10,634	7,810	-	245
Receivables from Exchange Transactions - Waste Water Management	1500	2,011	350	278	237	199	173	2,054	1,648	6,951	4,312	-	39
Receivables from Exchange Transactions - Waste Management	1600	1,604	279	221	187	156	137	1,502	1,235	5,321	3,217	-	11
Receivables from Exchange Transactions - Property Rental Debtors	1700	377	21	19	14	30	15	544	506	1,527	1,109	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	727	155	180	122	172	147	4,203	3,153	8,870	7,796	-	902
Total By Income Source	2000	38,349	2,485	1,553	1,191	1,005	875	15,527	11,307	72,294	29,906	-	1,471
2016/17 - totals only		41,863	1,628	1,246	807	710	639	9,886	13,150	69,930	25,193	0	13,350
Debtors Age Analysis By Customer Group													
Organs of State	2200	721	37	18	12	7	5	650	-	1,450	674	-	25
Commercial	2300	8,733	131	78	46	36	35	501	154	9,713	771	-	91
Households	2400	10,864	1,747	1,336	1,045	895	776	12,324	10,169	39,157	25,209	-	1,089
Other	2500	18,030	571	121	88	68	60	2,052	984	21,974	3,252	-	267
Total By Customer Group	2600	38,349	2,485	1,553	1,191	1,005	875	15,527	11,307	72,294	29,906	-	1,471

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

Debtors' age analysis

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

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC026 Langeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2017/18 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	22,111	-	-	-	-	-	-	-	22,111	21,216
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,111	-	-	-	-	-	-	-	1,111	3,484
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	23,222	-	-	-	-	-	-	-	23,222	24,700

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

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

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

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC026 Langeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		66,422	73,504	71,662	–	71,618	59,718	11,900	19.9%	71,662
Local Government Equitable Share		60,461	65,384	65,384	–	65,384	54,487	10,897	20.0%	65,384
Municipal Infrastructure Grant (MIG)		2,577	4,581	2,739	–	2,696	2,282	413	18.1%	2,739
Finance Management		1,475	1,550	1,550	–	1,550	1,292	258	20.0%	1,550
EPWP Incentive		1,759	1,866	1,866	–	1,866	1,555	311	20.0%	1,866
Integrated National Electrification Programme		150	123	123	–	123	102	20	20.0%	123
								–		–
Provincial Government:		46,123	41,932	41,442	2,226	29,810	34,535	(4,725)	-13.7%	41,442
Library Services - MRF		4,610	5,570	5,550	–	5,570	4,625	945	20.4%	5,550
Library Services - Conditional Grant		2,412	3,000	3,000	–	3,000	2,500	500	20.0%	3,000
Human Settlements Development Grant (Beneficiaries)		38,354	32,150	32,150	2,226	20,651	26,792	(6,141)	-22.9%	32,150
Fire Services Capacity Building Grant			800	–				–		
Job creation				–				–		
WC Financial Management Capacity Building		120	240	240	–	240	200	40	20.0%	240
Housing				0				–		
Emergency Housing Project				–				–		
Masakhane Project				–				–		
Community Development Workers Grant		–	19	19	–	19	16	3	20.0%	19
Thusong Service Centre Operational Support Grant		–	–					–		–
Masakhane		–	–					–		–
Local Government Graduate Internship		60	–					–		–
Training		247	–					–		–
Municipal Maintanance and construction of Transport Infrastructure		100	153	153	–	–	128	(128)	-100.0%	153
WC Financial Management Support Grant (SCOA)		220	–	330	–	330	275	55		330
District Municipality:		300	500	450	–	450	375	75	20.0%	450
Project Assistance		–	500	450	–	450	375	75	20.0%	450
LG Graduate Internship Grant								–		
MCGREGOR DAM								–		
BAKERY PROJECT								–		
Pre-paid Watermeters								–		
Route 62 projects								–		
Ward Committees								–		
CDWM Cultural Events		300						–		–
Other grant providers:		–	–	–	–	–	–	–		–
			–	–				–		–
Total Operating Transfers and Grants	5	112,845	115,936	113,554	2,226	101,878	94,628	7,250	7.7%	113,554
Capital Transfers and Grants										
National Government:		19,477	33,598	20,440	–	20,132	17,034	3,098	18.2%	20,440
Municipal Infrastructure Grant (MIG)		18,406	32,721	19,563	–	19,254	16,303	2,952	18.1%	19,563
Integrated National Electrification Programme		1,071	877	877	–	877	731	146	20.0%	877
		–						–		–
Provincial Government:		4,487	–	8,270	4,200	12,450	6,892	5,558	80.7%	8,270
Library Services - MRF		787		20	–	–	17	(17)	-100.0%	20
Library Services - Conditional Grant		3,700						–		–
Housing Home Sanitation								–		
Installation of Basic Services (Squatter Camps)								–		
Fire Services Capacity Building Grant				800	–	800	667	133	20.0%	800
Human Settlements Development Grant (Beneficiaries)		–						–		–
Emergency Drought Relief			–	3,000	–	3,000	2,500	500	20.0%	3,000
Acceleration of Housing Delivery			–	4,450	–	4,450	3,708	742	20.0%	4,450
Municipal Drought Relief Grant					4,200	4,200	–			
District Municipality:		–	–	50	–	50	42	8	20.0%	50
Project Assistance		–	–					–		–
CWDM:Upgrade of Ablution Facilities at King Edward Sport Grounds			–	50	–	50	42	8	20.0%	50
Other grant providers:		–	–	–	–	–	–	–		–
Dept Water Affairs			–	–				–		
Total Capital Transfers and Grants	5	23,964	33,598	28,760	4,200	32,632	23,967	8,665	36.2%	28,760
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	136,809	149,534	142,314	6,426	134,510	118,595	15,915	13.4%	142,314

8.2 Supporting Table SC7 (1) – Grant expenditure

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

Description	Ref	2016/17	Budget Year 2017/18							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66,415	73,504	71,662	111	70,653	67,499	3,154	4.7%	71,662
Local Government Equitable Share		60,461	65,384	65,384	–	65,384	62,268	3,116	5.0%	65,384
Municipal Infrastructure Grant (MIG)		2,577	4,581	2,739	51	2,009	2,282	(274)	-12.0%	2,739
Finance Management		1,475	1,550	1,550	24	1,382	1,292	90	7.0%	1,550
EPWP Incentive		1,759	1,866	1,866	36	1,760	1,555	205	13.2%	1,866
Integrated National Electrification Programme		143	123	123	–	118	102	15	14.9%	123
Provincial Government:		45,473	42,402	41,935	1,011	23,539	36,064	(12,524)	-34.7%	41,935
Library Services - MRF		4,893	5,570	5,550	181	4,223	4,625	(402)	-8.7%	5,550
Library Services - Conditional Grant		2,412	3,000	3,000	443	2,483	2,500	(17)	-0.7%	3,000
Human Settlements Development Grant (Beneficiaries)		37,248	32,150	32,150	–	16,503	27,809	(11,307)	-40.7%	32,150
Fire Services Capacity Building Grant			800	–						
Municipal Capacity Building Grant		172	470	298	–	–	248	(248)	-100.0%	298
WC Financial Management Capacity Building		60	240	240	(25)	–	250	(250)	-100.0%	240
Community Development Workers Grant		–	19	19			16	(16)	-100.0%	19
Thusong Service Centre Operational Support Grant		95		–				–		–
Masakhane		33		37	–	–	31	(31)	-100.0%	37
Local Government Graduate Internship		–	–	–				–		–
Emergency Housing Project		–	–	30	–	–	25	(25)	-100.0%	30
Job creation		–	–	128	–	–	107	(107)	-100.0%	128
Housing		–	–	–				–		–
Training		247	–	–				–		–
Municipal Maintanance and construction of Transport Infrastructure		100	153	153	–	–	128	(128)	-100.0%	153
LG Graduate Internship Grant		–	–	–	–	–	50	(50)	-100.0%	–
WC Financial Management Support Grant (SCOA)		212	–	330	412	330	275	55	20.0%	330
District Municipality:		174	500	911	–	–	760	(760)	-100.0%	911
Project Assistance		–		–				–		–
MCGREGOR DAM		–	–	25	–	–	21	(21)	-100.0%	25
BAKERY PROJECT		–	–	188	–	–	157	(157)	-100.0%	188
Pre-paid Watermeters		–	–	82	–	–	68	(68)	-100.0%	82
		–	–	–				–		–
CDWM Cultural Events		–	500	576	–	–	480	(480)	-100.0%	576
Route 62 projects		–	–	1	–	–	1	(1)	-100.0%	1
Ward Committees		–	–	39	–	–	32	(32)	-100.0%	39
CDWM Cultural Events		174	–	–				–		–
Other grant providers:		–	–	–	–	–	–	–		–
				–				–		–
Total operating expenditure of Transfers and Grants:		112,061	116,406	114,508	1,123	94,192	104,322	(10,130)	-9.7%	114,508
Capital expenditure of Transfers and Grants										
National Government:		19,517	33,598	20,440	338	15,162	17,034	(1,872)	-11.0%	20,440
Municipal Infrastructure Grant (MIG)		18,406	32,721	19,563	338	14,322	16,303	(1,980)	-12.1%	19,563
Integrated National Electrification Programme		1,111	877	877	–	840	731	109	14.9%	877
		–						–		–
Provincial Government:		4,985	–	8,348	439	3,183	6,071	(2,888)	-47.6%	8,348
Library Services - MRF		445		–	–	–	–	–		–
Library Services - Conditional Grant		4,540		–	–	–	–	–		–
Housing Home Sanitation				52	–	–	43	(43)	-100.0%	52
Installation of Basic Services (Squatter Camps)				46	–	–	39	(39)	-100.0%	46
Fire Services Capacity Building Grant				800	–	659	667			800
Human Settlements Development Grant (Beneficiaries)		–						–		–
Emergency Drought Relief				3,000	439	2,523	2,500	23	0.9%	3,000
Acceleration of Housing Delivery			–	4,450	–	–	2,823	(2,823)	-100.0%	4,450
Municipal Drought Relief Grant										
District Municipality:		–	–	50	–	–	42	(42)	-100.0%	50
Project Assistance		–	–					–		–
CWDM:Upgrade of Ablution Facilities at King Edward Sport Grounds		–	–	50	–	–	42	(42)	-100.0%	50
Other grant providers:		–	–	–	–	–	–	–		–
Dept Water Affairs		–	–	–				–		–
Total capital expenditure of Transfers and Grants		24,503	33,598	28,838	777	18,345	23,146	(4,801)	-20.7%	28,838
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		136,564	150,004	143,347	1,900	112,537	127,469	(14,932)	-11.7%	143,347

8.3 Supporting Table SC7 (2) – Grant expenditure rollovers

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

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share					–	
Municipal Infrastructure Grant (MIG)					–	
Finance Management					–	
EPWP Incentive					–	
Integrated National Electrification Programme					–	
Provincial Government:		1,341	24	95	1,247	92.9%
Library Services - MRF				–	–	
Library Services - Conditional Grant				–		
Human Settlements Development Grant (Beneficiaries)		1,221	24	35	1,187	97.1%
WC Financial Management Capacity Building		60	–	60	–	
Local Government Graduate Internship		60		–	60	100.0%
District Municipality:		–	–	–	–	
CDWM Cultural Events					–	
Project Assistance					–	
Other grant providers:		–	–	–	–	
					–	
Total operating expenditure of Approved Roll-overs		1,341	24	95	1,247	92.9%
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Municipal Infrastructure Grant (MIG)					–	
Integrated National Electrification Programme					–	
Provincial Government:		457	–	–	457	100.0%
Library Services - MRF		375	–	–	375	100.0%
Library Services - Conditional Grant		82		–	82	100.0%
Human Settlements Development Grant (Beneficiaries)						
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
Dept Water Affairs					–	
Total capital expenditure of Approved Roll-overs		457	–	–	457	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,798	24	95	1,703	94.7%

Section 9 - Employee related costs

9.1 Supporting Table SC8

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

WC026 Langeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	-	-				-		-
Pension and UIF Contributions		-	-	-	3	33	-	33	0%	-
Medical Aid Contributions		-	-	-	9	89	80	10	12%	-
Motor Vehicle Allowance		-	-	-	26	264	266	(2)	-1%	-
Cellphone Allowance		-	550	938	78	777	783	(6)	-1%	938
Housing Allowances		-	-	-				-		-
Other benefits and allowances		9,234	9,585	9,340	734	7,338	7,436	(98)	-1%	9,340
Sub Total - Councillors		9,234	10,135	10,278	850	8,502	8,565	(63)	-1%	10,278
% increase	4		9.8%	11.3%						11.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6,546	7,004	7,004	494	5,402	5,837	(435)	-7%	7,004
Pension and UIF Contributions		1,178	1,261	1,261	89	972	1,051	(78)	-7%	1,261
Medical Aid Contributions		68	71	71	4	48	59	(11)	-19%	71
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		316	404	404	-	-	337	(337)	-100%	404
Motor Vehicle Allowance		438	470	470	33	379	392	(13)	-3%	470
Cellphone Allowance		19	-	-				-		-
Housing Allowances		-	-	-				-		-
Other benefits and allowances		-	-	-	20	205	-	205	0%	-
Payments in lieu of leave		151	-	-				-		-
Long service awards		-	-	-				-		-
Post-retirement benefit obligations	2	-	-	-				-		-
Sub Total - Senior Managers of Municipality		8,715	9,210	9,210	639	7,006	7,675	(669)	-9%	9,210
% increase	4		5.7%	5.7%						5.7%
Other Municipal Staff										
Basic Salaries and Wages		94,896	118,861	109,684	8,274	84,548	84,689	(141)	0%	109,684
Pension and UIF Contributions		16,706	20,160	21,229	1,513	15,272	17,690	(2,418)	-14%	21,229
Medical Aid Contributions		5,059	6,696	6,639	468	4,542	5,532	(990)	-18%	6,639
Overtime		6,480	10,586	9,121	619	5,373	7,601	(2,228)	-29%	9,121
Performance Bonus		7,690	-	-	658	7,205	8,383	(1,178)	-14%	-
Motor Vehicle Allowance		4,244	5,572	6,434	423	4,121	3,868	253	7%	6,434
Cellphone Allowance		-	-	1	-	-	-	-		1
Housing Allowances		1,685	1,967	2,151	141	1,426	1,793	(366)	-20%	2,151
Other benefits and allowances		6,170	5,420	5,640	419	3,667	6,197	(2,530)	-41%	5,640
Payments in lieu of leave		3,566	1,992	1,962	625	3,263	1,635	1,627	100%	1,962
Long service awards		829	900	900	69	801	750	51	7%	900
Post-retirement benefit obligations	2	2,434	2,676	2,665	590	5,913	2,221	3,693	166%	2,665
Sub Total - Other Municipal Staff		149,758	174,830	166,427	13,800	136,132	140,358	(4,227)	-3%	166,427
% increase	4		16.7%	11.1%						11.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		167,707	194,174	185,915	15,289	151,639	156,598	(4,959)	-3%	185,915
% increase	4		15.8%	10.9%						10.9%
TOTAL MANAGERS AND STAFF		158,474	184,040	175,637	14,439	143,137	148,033	(4,896)	-3%	175,637

Section 10 - Capital programme performance

10.1 Supporting Table SC12

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

Month	2016/17	Budget Year 2017/18							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	5,909	3,040	4,485	429	429	4,485	4,057	90.4%	1%
August	636	2,280	4,485	860	1,289	8,970	7,682	85.6%	2%
September	3,248	5,321	4,485	7,037	8,326	13,455	5,129	38.1%	11%
October	2,176	5,321	4,485	2,363	10,690	17,940	7,251	40.4%	14%
November	3,448	4,560	4,485	8,849	19,539	22,426	2,887	12.9%	26%
December	2,542	3,800	4,485	799	20,337	26,911	6,573	24.4%	27%
January	2,972	3,800	4,485	2,811	23,149	31,396	8,247	26.3%	30%
February	2,788	4,560	4,485	2,531	25,680	35,881	10,201	28.4%	34%
March	3,705	6,841	4,485	2,762	28,442	40,366	11,924	29.5%	37%
April	6,431	6,081	4,485	1,876	30,318	44,851	14,533	32.4%	0
May	4,162	7,601	4,485			49,336	–		
June	14,412	22,802	4,485			53,821	–		
Total Capital expenditure	52,431	76,008	53,821	30,318					

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

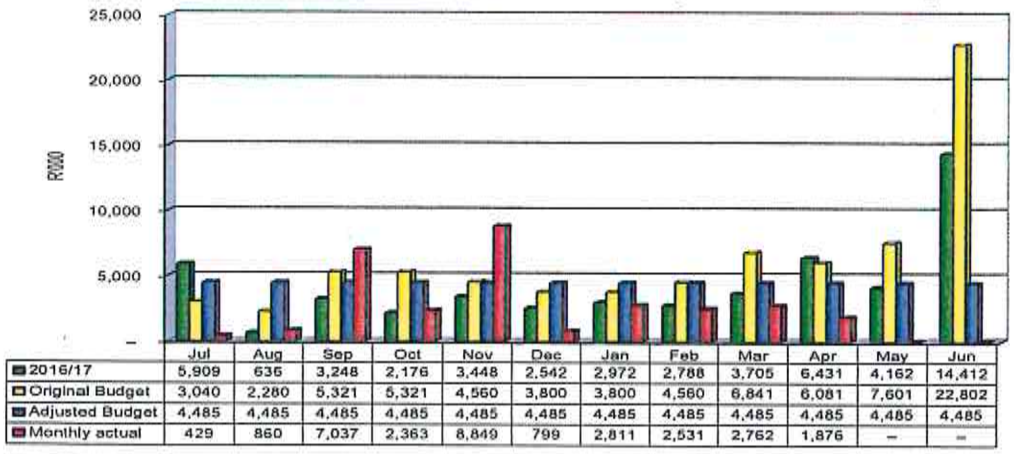
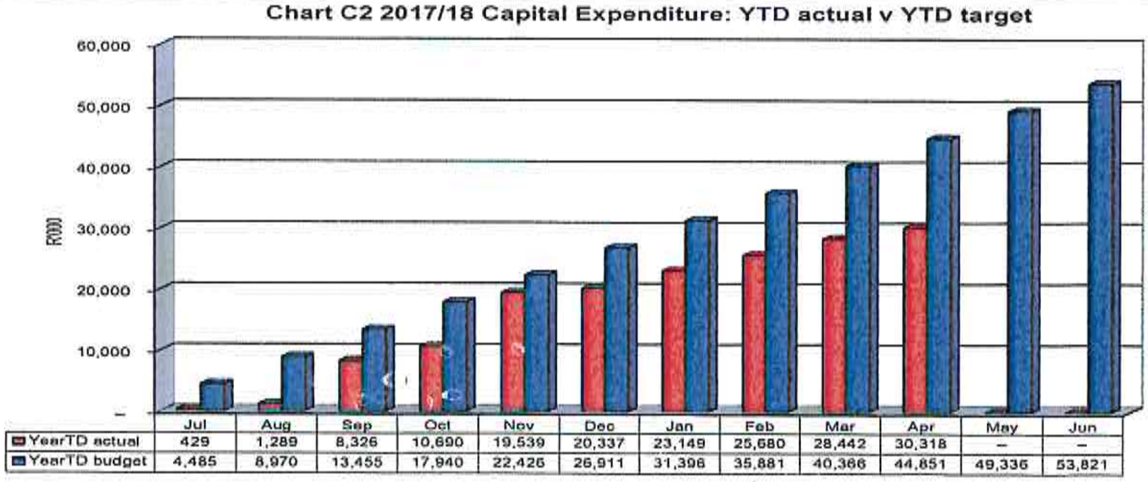


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Tables SC13

10.2.1 Supporting Table SC13a

	A	B	C	D	E	F	G	H	I	J	K
1	WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April										
2			2016/17	Budget Year 2017/18							
3	Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
4	R thousands	1								%	
5	Capital expenditure on new assets by Asset Class/Sub-class										
7	Infrastructure		31,116	20,001	27,538	470	20,607	23,582	2,975	12,6%	27,538
8	Roads Infrastructure		1,794	–	(862)	–	–	–	–		(862)
9	*Roads*		1,240	–	(862)	–	–	–	–		(862)
10	*Road Structures*		554	–	–	–	–	–	–		–
11	*Road Furniture*		–	–	–	–	–	–	–		–
12	*Capital Spares*		–	–	–	–	–	–	–		–
13	Storm water Infrastructure		–	–	–	–	–	–	–		–
14	*Drainage Collection*		–	–	–	–	–	–	–		–
15	*Storm water Conveyance*		–	–	–	–	–	–	–		–
16	*Attenuation*		–	–	–	–	–	–	–		–
17	Electrical Infrastructure		2,893	4,981	4,911	27	3,422	4,092	670	16,4%	4,911
18	*Power Plants*		–	–	–	–	–	–	–		–
19	*HV Substations*		–	–	–	–	–	–	–		–
20	*HV Switching Station*		–	–	–	–	–	–	–		–
21	*HV Transmission Conductors*		–	–	–	–	–	–	–		–
22	*MV Substations*		–	–	–	–	–	–	–		–
23	*MV Switching Stations*		–	–	–	–	–	–	–		–
24	*MV Networks*		2,099	4,481	1,965	9	2,238	2,432	193	7,9%	1,965
25	*LV Networks*		795	500	2,946	18	1,184	1,660	477	28,7%	2,946
26	*Capital Spares*		–	–	–	–	–	–	–		–
27	Water Supply Infrastructure		10,430	15,020	22,553	439	16,912	18,794	1,882	10,0%	22,553
28	*Dams and Weirs*		–	–	–	–	–	–	–		–
29	*Boreholes*		–	–	3,000	439	2,523	2,500	(24)	-0,9%	3,000
30	*Reservoirs*		–	–	–	–	–	–	–		–
31	*Pump Stations*		1,016	15,020	15,103	–	14,388	12,585	(1,803)	-14,3%	15,103
32	*Water Treatment Works*		289	–	–	–	–	–	–		–
33	*Bulk Mains*		8,370	–	–	–	–	–	–		–
34	*Distribution*		775	–	4,450	–	–	3,708	3,708	100,0%	4,450
35	*Distribution Points*		–	–	–	–	–	–	–		–
36	*PRV Stations*		–	–	–	–	–	–	–		–
37	*Capital Spares*		–	–	–	–	–	–	–		–
38	Sanitation Infrastructure		9,965	–	933	4	273	696	423	60,8%	933
39	*Pump Station*		–	–	–	–	–	–	–		–
40	*Reticulation*		1,200	–	98	–	–	–	–		98
41	*Waste Water Treatment Works*		5,766	–	335	4	119	279	160	57,4%	335
42	*Outfall Sewers*		2,999	–	–	–	–	–	–		–
43	*Toilet Facilities*		–	–	500	–	154	417	263	63,1%	500
44	*Capital Spares*		–	–	–	–	–	–	–		–
45	Solid Waste Infrastructure		6,033	–	–	–	–	–	–		–
46	*Landfill Sites*		–	–	–	–	–	–	–		–
47	*Waste Transfer Stations*		1,819	–	–	–	–	–	–		–
48	*Waste Processing Facilities*		–	–	–	–	–	–	–		–
49	*Waste Drop-off Points*		4,214	–	–	–	–	–	–		–
50	*Waste Separation Facilities*		–	–	–	–	–	–	–		–
51	*Electricity Generation Facilities*		–	–	–	–	–	–	–		–
52	*Capital Spares*		–	–	–	–	–	–	–		–
75	Community Assets		5,383	1,350	2,692	–	226	188	(38)	-20,4%	2,692
76	Community Facilities		5,246	1,000	2,593	–	183	152	(31)	-20,5%	2,593
77	*Halls*		441	100	600	–	144	120	(24)	-20,0%	600
78	*Centres*		–	–	(3)	–	–	–	–		(3)
79	*Crèches*		–	–	3	–	–	–	–		3
80	*Clinics/Care Centres*		–	–	–	–	–	–	–		–
81	*Fire/Ambulance Stations*		54	–	800	–	–	–	–		800
82	*Testing Stations*		–	–	–	–	–	–	–		–
83	*Museums*		–	–	–	–	–	–	–		–
84	*Galleries*		–	–	–	–	–	–	–		–
85	*Theatres*		–	–	–	–	–	–	–		–
86	*Libraries*		4,572	–	295	–	–	–	–		295
87	*Cemeteries/Crematoria*		–	–	–	–	–	–	–		–
88	*Police*		–	–	–	–	–	–	–		–
89	*Purls*		–	–	–	–	–	–	–		–
90	*Public Open Space*		179	900	900	–	39	32	(7)	-22,3%	900
91	*Nature Reserves*		–	–	–	–	–	–	–		–
92	*Public Ablution Facilities*		–	–	–	–	–	–	–		–
93	*Markets*		–	–	–	–	–	–	–		–
94	*Stalls*		–	–	–	–	–	–	–		–
95	*Abattoirs*		–	–	–	–	–	–	–		–
96	*Airports*		–	–	–	–	–	–	–		–
97	*Taxi Ranks/Bus Terminals*		–	–	–	–	–	–	–		–
98	*Capital Spares*		–	–	–	–	–	–	–		–
99	Sport and Recreation Facilities		136	350	98	–	44	36	(7)	-20,0%	98
100	*Indoor Facilities*		–	–	–	–	–	–	–		–
101	*Outdoor Facilities*		136	350	44	–	44	36	(7)	-20,0%	44
102	*Capital Spares*		–	–	54	–	–	–	–		54
103	Heritage assets		–	–	–	–	–	–	–		–
104	Monuments		–	–	–	–	–	–	–		–
105	Historic Buildings		–	–	–	–	–	–	–		–
106	Works of Art		–	–	–	–	–	–	–		–
107	Conservation Areas		–	–	–	–	–	–	–		–
108	Other Heritage		–	–	–	–	–	–	–		–
110	Investment properties		–	–	–	–	–	–	–		–
111	Revenue Generating		–	–	–	–	–	–	–		–
112	*Improved Property*		–	–	–	–	–	–	–		–
113	*Unimproved Property*		–	–	–	–	–	–	–		–
114	Non-revenue Generating		–	–	–	–	–	–	–		–
115	*Improved Property*		–	–	–	–	–	–	–		–
116	*Unimproved Property*		–	–	–	–	–	–	–		–
117	Other assets		6	300	300	–	300	250	(50)	-20,0%	300
118	Operational Buildings		6	300	300	–	300	250	(50)	-20,0%	300
119	*Municipal Offices*		–	–	–	–	–	–	–		–
120	*Pay/Enquiry Points*		–	–	–	–	–	–	–		–
121	*Building Plan Offices*		–	–	–	–	–	–	–		–
122	*Workshops*		–	–	–	–	–	–	–		–
123	*Yards*		6	–	–	–	–	–	–		–
124	*Stores*		–	300	300	–	300	250	(50)	-20,0%	300
125	*Laboratories*		–	–	–	–	–	–	–		–
126	*Training Centres*		–	–	–	–	–	–	–		–
127	*Manufacturing Plant*		–	–	–	–	–	–	–		–
128	*Depots*		–	–	–	–	–	–	–		–
129	*Capital Spares*		–	–	–	–	–	–	–		–
130	Housing		–	–	–	–	–	–	–		–
131	*Staff Housing*		–	–	–	–	–	–	–		–
132	*Social Housing*		–	–	–	–	–	–	–		–
133	*Capital Spares*		–	–	–	–	–	–	–		–
135	Biological or Cultivated Assets		–	–	–	–	–	–	–		–
136	Biological or Cultivated Assets		–	–	–	–	–	–	–		–
138	Intangible Assets		–	–	640	438	438	–	(438)	#DIV/0!	640
139	Servitudes		–	–	–	–	–	–	–		–
140	Licences and Rights		–	–	640	438	438	–	(438)	#DIV/0!	640
141	*Water Rights*		–	–	–	–	–	–	–		–
142	*Effluent Licenses*		–	–	–	–	–	–	–		–
143	*Solid Waste Licenses*		–	–	–	–	–	–	–		–
144	*Computer Software and Applications*		–	–	640	438	438	–	(438)	#DIV/0!	640
145	*Load Settlement Software Applications*		–	–	–	–	–	–	–		–
146	*Unspecified*		–	–	–	–	–	–	–		–
148	Computer Equipment		2,106	2,000	2,272	–	1,242	1,893	651	34,4%	2,272
149	Computer Equipment		2,106	2,000	2,272	–	1,242	1,893	651	34,4%	2,272
151	Furniture and Office Equipment		2,501	650	650	80	304	542	237	43,8%	650
152	Furniture and Office Equipment		2,501	650	650	80	304	542	237	43,8%	650
154	Machinery and Equipment		1,227	394	904	–	262	336	74	22,0%	904
155	Machinery and Equipment		1,227	394	904	–	262	336	74	22,0%	904
157	Transport Assets		6,666	400	3,063	–	1,815	1,704	(112)	-6,6%	3,063
158	Transport Assets		6,666	400	3,063	–	1,815	1,704	(112)	-6,6%	3,063
160	Libraries		–	–	–	–	–	–	–		–
161	Libraries		–	–	–	–	–	–	–		–
163	Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
164	Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
165	Total Capital Expenditure on new assets	1	49,004	25,095	38,059	997	25,195	28,494	3,299	11,6%	38,059

10.2.2 Supporting Table SC13b

	A	B	C	D	E	F	G	H	I	J	K
1	WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April										
2			2016/17	Budget Year 2017/18							
3	Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
4	R thousands	1								%	
5	Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
7	Infrastructure		2,030	10,634	2,548	437	1,391	2,124	733	34.5%	2,548
8	Roads Infrastructure		174	–	–	–	–	–	–		–
9	*Roads*		–	–	–	–	–	–	–		–
10	*Road Structures*		–	–	–	–	–	–	–		–
11	*Road Furniture*		174	–	–	–	–	–	–		–
12	*Capital Spares*		–	–	–	–	–	–	–		–
13	Storm water Infrastructure		–	–	–	–	–	–	–		–
14	*Drainage Collection*		–	–	–	–	–	–	–		–
15	*Storm water Conveyance*		–	–	–	–	–	–	–		–
16	*Attenuation*		–	–	–	–	–	–	–		–
17	Electrical Infrastructure		1,356	10,377	1,810	437	1,391	1,508	118	7.8%	1,810
18	*Power Plants*		–	–	–	–	–	–	–		–
19	*HV Substations*		–	2,650	–	–	–	–	–		–
20	*HV Switching Station*		–	–	–	–	–	–	–		–
21	*HV Transmission Conductors*		–	–	–	–	–	–	–		–
22	*MV Substations*		–	6,117	–	–	–	–	–		–
23	*MV Switching Stations*		–	–	–	–	–	–	–		–
24	*MV Networks*		–	1,380	1,380	410	1,068	1,150	82	7.1%	1,380
25	*LV Networks*		1,356	230	430	27	323	358	36	10.0%	430
26	*Capital Spares*		–	–	–	–	–	–	–		–
27	Water Supply Infrastructure		500	256	738	–	–	615	615	100.0%	738
28	*Dams and Weirs*		–	–	–	–	–	–	–		–
29	*Boreholes*		–	–	–	–	–	–	–		–
30	*Reservoirs*		–	250	738	–	–	615	615	100.0%	738
31	*Pump Stations*		–	–	–	–	–	–	–		–
32	*Water Treatment Works*		–	–	–	–	–	–	–		–
33	*Bulk Mains*		–	–	–	–	–	–	–		–
34	*Distribution*		500	–	–	–	–	–	–		–
35	*Distribution Points*		–	–	–	–	–	–	–		–
36	*PRV Stations*		–	–	–	–	–	–	–		–
37	*Capital Spares*		–	–	–	–	–	–	–		–
75	Community Assets		500	–	–	–	–	–	–		–
76	Community Facilities		–	–	–	–	–	–	–		–
77	*Halls*		–	–	–	–	–	–	–		–
78	*Centres*		–	–	–	–	–	–	–		–
79	*Crèches*		–	–	–	–	–	–	–		–
80	*Clinics/Care Centres*		–	–	–	–	–	–	–		–
81	*Fire/Ambulance Stations*		–	–	–	–	–	–	–		–
82	*Testing Stations*		–	–	–	–	–	–	–		–
83	*Museums*		–	–	–	–	–	–	–		–
84	*Galleries*		–	–	–	–	–	–	–		–
85	*Theatres*		–	–	–	–	–	–	–		–
86	*Libraries*		–	–	–	–	–	–	–		–
87	*Cemeteries/Crematoria*		–	–	–	–	–	–	–		–
88	*Police*		–	–	–	–	–	–	–		–
89	*Purls*		–	–	–	–	–	–	–		–
90	*Public Open Space*		–	–	–	–	–	–	–		–
91	*Nature Reserves*		–	–	–	–	–	–	–		–
92	*Public Ablution Facilities*		–	–	–	–	–	–	–		–
93	*Markets*		–	–	–	–	–	–	–		–
94	*Stalls*		–	–	–	–	–	–	–		–
95	*Abattoirs*		–	–	–	–	–	–	–		–
96	*Airports*		–	–	–	–	–	–	–		–
97	*Taxi Ranks/Bus Terminals*		–	–	–	–	–	–	–		–
98	*Capital Spares*		–	–	–	–	–	–	–		–
99	Sport and Recreation Facilities		500	–	–	–	–	–	–		–
100	*Indoor Facilities*		–	–	–	–	–	–	–		–
101	*Outdoor Facilities*		500	–	–	–	–	–	–		–
102	*Capital Spares*		–	–	–	–	–	–	–		–
103	Heritage assets		–	–	–	–	–	–	–		–
104	Monuments		–	–	–	–	–	–	–		–
105	Historic Buildings		–	–	–	–	–	–	–		–
106	Works of Art		–	–	–	–	–	–	–		–
107	Conservation Areas		–	–	–	–	–	–	–		–
108	Other Heritage		–	–	–	–	–	–	–		–
110	Investment properties		–	–	–	–	–	–	–		–
111	Revenue Generating		–	–	–	–	–	–	–		–
112	*Improved Property*		–	–	–	–	–	–	–		–
113	*Unimproved Property*		–	–	–	–	–	–	–		–
114	Non-revenue Generating		–	–	–	–	–	–	–		–
115	*Improved Property*		–	–	–	–	–	–	–		–
116	*Unimproved Property*		–	–	–	–	–	–	–		–
117	Other assets		309	100	113	–	55	94	39	41.1%	113
118	Operational Buildings		309	100	113	–	55	94	39	41.1%	113
119	*Municipal Offices*		231	–	–	–	–	–	–		–
120	*Pay/Enquiry Points*		–	–	–	–	–	–	–		–
121	*Building Plan Offices*		–	–	–	–	–	–	–		–
122	*Workshops*		–	–	–	–	–	–	–		–
123	*Yards*		77	–	–	–	–	–	–		–
124	*Stores*		–	100	113	–	55	94	39	41.1%	113
125	*Laboratories*		–	–	–	–	–	–	–		–
126	*Training Centres*		–	–	–	–	–	–	–		–
127	*Manufacturing Plant*		–	–	–	–	–	–	–		–
128	*Depots*		–	–	–	–	–	–	–		–
129	*Capital Spares*		–	–	–	–	–	–	–		–
130	Housing		–	–	–	–	–	–	–		–
131	*Staff Housing*		–	–	–	–	–	–	–		–
132	*Social Housing*		–	–	–	–	–	–	–		–
133	*Capital Spares*		–	–	–	–	–	–	–		–
135	Biological or Cultivated Assets		–	–	–	–	–	–	–		–
136	Biological or Cultivated Assets		–	–	–	–	–	–	–		–
138	Intangible Assets		–	–	–	–	–	–	–		–
139	Servitudes		–	–	–	–	–	–	–		–
140	Licences and Rights		–	–	–	–	–	–	–		–
141	*Water Rights*		–	–	–	–	–	–	–		–
142	*Effluent Licenses*		–	–	–	–	–	–	–		–
143	*Solid Waste Licenses*		–	–	–	–	–	–	–		–
144	*Computer Software and Applications*		–	–	–	–	–	–	–		–
145	*Load Settlement Software Applications*		–	–	–	–	–	–	–		–
146	*Unspecified*		–	–	–	–	–	–	–		–
148	Computer Equipment		–	–	–	–	–	–	–		–
149	Computer Equipment		–	–	–	–	–	–	–		–
151	Furniture and Office Equipment		589	–	–	–	–	–	–		–
152	Furniture and Office Equipment		589	–	–	–	–	–	–		–
154	Machinery and Equipment		–	–	–	–	–	–	–		–
155	Machinery and Equipment		–	–	–	–	–	–	–		–
157	Transport Assets		–	–	(58)	–	–	–	–		(58)
158	Transport Assets		–	–	(58)	–	–	–	–		(58)
160	Libraries		–	–	–	–	–	–	–		–
161	Libraries		–	–	–	–	–	–	–		–
163	Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
164	Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
166	Total Capital Expenditure on renewal of existing assets	1	3,427	10,734	2,604	437	1,446	2,217	771	34.8%	2,604

10.2.3 Supporting Table SC13c

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

Description	Ref	2016/17 Audited Outcome	Budget Year 2017/18 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		11,070	153	23,259	572	5,653	8,399	2,746	32.7%	23,259
Roads Infrastructure		2,548	153	2,027	144	920	1,439	519	36.1%	2,027
Roads		2,548	153	2,222	144	920	1,439	519	36.1%	2,222
Road Structures		–	–	(195)	–	–	–	–		(195)
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	2,950	1	33	53	20	37.2%	2,950
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	2,950	1	33	53	20	37.2%	2,950
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		2,095	–	3,075	77	844	1,231	388	31.5%	3,075
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	45	–	–	–	–		45
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	135	–	–	–	–		135
MV Substations		–	–	220	–	–	–	–		220
MV Switching Stations		–	–	40	–	–	–	–		40
MV Networks		–	–	821	–	–	–	–		821
LV Networks		2,095	–	1,815	77	844	1,231	388	31.5%	1,815
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		2,983	–	5,581	289	2,500	3,644	1,144	31.4%	5,581
Dams and Weirs		40	–	696	–	151	154	3	2.0%	696
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	535	–	–	–	–		535
Water Treatment Works		2,879	–	–	289	2,347	3,490	1,143	32.7%	–
Bulk Mains		–	–	70	–	–	–	–		70
Distribution		34	–	4,280	–	1	–	(1)	0.0%	4,280
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2,507	–	4,889	62	1,218	2,031	813	40.0%	4,889
Pump Station		–	–	2,047	–	–	–	–		2,047
Reticulation		2,507	–	196	53	940	1,532	592	38.7%	196
Waste Water Treatment Works		–	–	2,647	9	278	499	221	44.2%	2,647
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		937	–	4,736	–	139	–	(139)	0.0%	4,736
Landfill Sites		937	–	4,736	–	139	–	(139)	0.0%	4,736
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		1,332	813	2,535	40	1,075	1,537	462	30.1%	2,535
Community Facilities		1,265	383	2,084	40	1,067	1,504	437	29.1%	2,084
Halls		190	0	450	2	30	256	226	88.2%	450
Centres		–	–	27	–	0	0	(0)	-40.9%	27
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		212	–	–	–	7	23	15	67.6%	–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		32	19	201	2	189	224	35	15.6%	201
Cemeteries/Crematoria		23	364	35	–	0	12	11	96.0%	35
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		807	–	1,371	35	839	989	150	15.2%	1,371
Sport and Recreation Facilities		67	430	451	–	8	33	25	75.8%	451
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		67	430	451	–	8	33	25	75.8%	451
Capital Spares		–	–	–	–	–	–	–		–
Investment properties		564	–	–	52	459	2,108	1,649	78.2%	–
Revenue Generating		564	–	–	52	459	2,108	1,649	78.2%	–
Improved Property		564	–	–	52	459	2,108	1,649	78.2%	–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		816	4,785	642	34	314	1,246	931	74.8%	642
Operational Buildings		816	4,785	642	34	314	1,246	931	74.8%	642
Municipal Offices		816	4,785	626	34	314	1,246	931	74.8%	626
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	17	–	–	–	–		17
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Intangible Assets		–	109	88	–	–	73	73	100.0%	88
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	109	88	–	–	73	73	100.0%	88
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	109	88	–	–	73	73	100.0%	88
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		89	297	89	–	24	74	50	67.9%	89
Computer Equipment		89	297	89	–	24	74	50	67.9%	89
Furniture and Office Equipment		0	4,109	1,163	–	–	1	1	100.0%	1,163
Furniture and Office Equipment		0	4,109	1,163	–	–	1	1	100.0%	1,163
Machinery and Equipment		698	349	266	36	(14)	1,737	1,751	100.8%	266
Machinery and Equipment		698	349	266	36	(14)	1,737	1,751	100.8%	266
Transport Assets		2,105	10,893	4,762	456	4,278	5,609	1,331	23.7%	4,762
Transport Assets		2,105	10,893	4,762	456	4,278	5,609	1,331	23.7%	4,762
Libraries		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	16,675	21,808	32,804	1,189	11,789	20,784	8,994	43.3%	32,804

10.2.4 Supporting Table SC13d

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		16,977	20,199	20,349	1,223	12,429	16,832	4,403	26.2%	20,349
Roads Infrastructure		3,841	4,748	4,748	282	2,854	3,957	1,102	27.9%	4,748
Roads		–	4,282	4,282	254	2,574	3,568	994	27.8%	4,282
Road Structures		–	242	242	18	186	202	16	8.0%	242
Road Furniture		–	224	224	9	94	187	93	49.5%	224
Capital Spares		–	–	–	–	–	–	–		–
Stormwater Infrastructure		–	711	711	46	469	593	124	20.9%	711
Drainage Collection		–	711	711	46	469	593	124	20.9%	711
Stormwater Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3,282	5,260	5,260	277	2,813	4,383	1,570	35.8%	5,260
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	261	261	22	218	218	(1)	-0.3%	261
HV Switching Station		–	381	381	32	324	318	(7)	-2.2%	381
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	614	614	63	638	512	(126)	-24.7%	614
MV Switching Stations		–	–	–	2	16	–	(16)	0.0%	–
MV Networks		–	2,982	2,982	91	929	2,485	1,556	62.6%	2,982
LV Networks		–	1,021	1,021	68	687	851	164	19.2%	1,021
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		3,523	5,815	5,815	298	3,024	4,846	1,822	37.6%	5,815
Dams and Weirs		–	231	231	18	182	192	11	5.5%	231
Boreholes		–	9	9	0	2	7	5	75.7%	9
Reservoirs		–	631	631	47	481	526	45	8.5%	631
Pump Stations		–	1,231	1,231	50	509	1,026	517	50.4%	1,231
Water Treatment Works		–	1,132	1,132	70	710	944	234	24.8%	1,132
Bulk Mains		–	440	440	–	–	367	367	100.0%	440
Distribution		–	2,141	2,141	113	1,141	1,784	643	36.1%	2,141
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		1,961	2,842	2,842	225	2,293	2,368	75	3.2%	2,842
Pump Station		–	371	371	15	149	309	160	51.9%	371
Reticulation		–	516	516	40	424	430	5	1.3%	516
Waste Water Treatment Works		–	1,670	1,670	165	1,670	1,392	(279)	-20.0%	1,670
Outfall Sewers		–	154	154	–	–	128	128	100.0%	154
Toilet Facilities		–	132	132	5	50	110	60	54.5%	132
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		4,370	788	938	93	954	657	(297)	-45.2%	938
Landfill Sites		3,428	377	527	19	196	314	118	37.6%	527
Waste Transfer Stations		942	271	271	74	758	225	(532)	-236.2%	271
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	140	140	–	–	117	117	100.0%	140
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	34	34	2	22	28	7	23.3%	34
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	34	34	–	–	28	28	100.0%	34
Distribution Layers		–	–	–	2	22	–	(22)	0.0%	–
Capital Spares		–	–	–	–	–	–	–		–

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

Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		54	72	72	6	64	60	(4)	-7.0%	72
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		54	72	72	6	64	60	(4)	-7.0%	72
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		54	72	72	6	64	60	(4)	-7.0%	72
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		1,269	2,382	2,382	178	1,802	1,985	183	9.2%	2,382
Computer Equipment		1,269	2,382	2,382	178	1,802	1,985	183	9.2%	2,382
Furniture and Office Equipment		2,206	1,779	1,779	136	1,377	1,483	106	7.1%	1,779
Furniture and Office Equipment		2,206	1,779	1,779	136	1,377	1,483	106	7.1%	1,779
Machinery and Equipment		1,736	1,698	1,698	100	1,014	1,415	400	28.3%	1,698
Machinery and Equipment		1,736	1,698	1,698	100	1,014	1,415	400	28.3%	1,698
Transport Assets		1,471	3,350	3,350	198	2,003	2,792	789	28.3%	3,350
Transport Assets		1,471	3,350	3,350	198	2,003	2,792	789	28.3%	3,350
Libraries		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-		-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-		-		-
Total Depreciation	1	26,441	34,312	34,462	2,053	20,883	28,592	7,709	27.0%	34,462

10.2.5 Supporting Table SC13e

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

Description	Ref	2016/17	Budget Year 2017/18							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	18,245	3,927	–	2,157	3,198	1,041	32.6%	3,927
Roads Infrastructure		–	1,815	1,904	–	120	1,512	1,393	92.1%	1,904
Roads		–	1,815	1,904	–	120	1,512	1,393	92.1%	1,904
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	10,680	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	3,403	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	850	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	6,427	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	5,750	2,023	–	2,038	1,686	(352)	-20.9%	2,023
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	5,750	2,023	–	2,038	1,686	(352)	-20.9%	2,023
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	19,751	7,051	443	1,434	5,834	4,400	75.4%	7,051
Community Facilities		–	300	300	76	235	250	15	5.9%	300
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	100	100	18	18	83	66	79.0%	100
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	200	200	59	218	167	(51)	-30.7%	200
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	19,451	6,751	366	1,199	5,584	4,385	78.5%	6,751
Indoor Facilities		–	300	350	28	39	250	211	84.6%	350
Outdoor Facilities		–	19,151	6,401	338	1,160	5,334	4,174	78.3%	6,401
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	2,184	2,184	–	86	1,820	1,734	95.3%	2,184
Operational Buildings		–	2,184	2,184	–	86	1,820	1,734	95.3%	2,184
Municipal Offices		–	2,184	2,184	–	86	1,820	1,734	95.3%	2,184
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	–	40,180	13,162	443	3,677	10,852	7,175	66.1%	13,162

Section 11 - Material variances to the SDBIP

12.1 Overview

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

Section 12 - Municipal manager's quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [x] the monthly budget statement
- [ ] quarterly report on the implementation of the budget and financial state of affairs of the municipality
- [ ] mid-year budget and performance assessment

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

Print Name __S A Mokweni_____________________________

Municipal Manager of Langeberg Municipality (WC026)

Signature ____

Date __15 May 2018________________

Section 13 - Detailed Capital Expenditure as at 30 April 2018

CAPITAL BUDGET 2017/18

Expenditure as on 30 April 2018

Vote number	Project	Ward	Annuall Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	SDBIP YTD Budget Exp.	SOURCE
COMMUNITY SERVICES											
Libraries											
900874063	Paving Robertson Library at Van Rheenenstreet	1	43,870	0.00	43,874.18	0.00	43,874.18		-4.18	84.85%	MRF
900874069	Vehicle for all Libraries	All	162,000	0.00	162,000.00	0.00	162,000.00	100.00%	0.00	100.00%	MRF
900874079	Library Services:RF most Vulnerable B3 Municipalities-BookDetector Montagu	6,7	125,480	0.00	0.00	0.00	0.00	0.00%	125,480.00	66.67%	MRF
900874080	Library Service:RF most Vulnerable B3 Mun-Book Detectorsx2-McGregor	5	82,160	0.00	0.00	0.00	0.00	0.00%	82,160.00	66.67%	Conditional Grant
900874081	Library Conditional Grant-Book Detectorsx2 McGregor	5	43,320	0.00	0.00	0.00	0.00	0.00%	43,320.00	66.67%	MRF
	Total Libraries		456,830	0.00	205,874.18	0.00	205,874.18	45.07%	250,955.82	76.97%	
Community Halls											
900874000	Fencing for Robertson Community Hall	3	100,000	0.00	100,000.00	0.00	100,000.00	100.00%	0.00	86.67%	CRR
900874001	Supply Delivery of Equipment for Montagu Community Hall	7	50,000	37,500.00	37,500.00	0.00	37,500.00	75.00%	12,500.00	86.67%	CRR
	Total Community Halls		150,000	37,500.00	137,500.00	0.00	137,500.00	91.67%	12,500.00	86.67%	
Cemetries											
900874004	Upgrading of Road to Zolani Cemetery	10	200,000	58,930.89	217,795.26	0.00	217,795.26		-17,795.26	86.67%	CRR
	Total Cemetries		200,000	58,930.89	217,795.26	0.00	217,795.26		-17,795.26	86.67%	
Sportsfields											
900874006	Purchase Flatbed LDV's	All	172,490	0.00	172,487.06	0.00	172,487.06	100.00%	2.94	93.33%	CRR
900874073	Purchase Flatbed LDV's	All	402,640	0.00	403,157.89	0.00	403,157.89		-517.89	100.00%	CRR
900874007	Upgrading of Cloack Rooms at McGregor Sports Grounds	5	50,000	28,178.07	28,178.07	15,500.00	43,678.07	87.36%	6,321.93	86.67%	CRR
900874008	Upgrading of Ablution Facilities Happy Valley Sports Grounds	4	150,000	0.00	10,403.60	0.00	10,403.60	6.94%	139,596.40	86.67%	CRR
900874009	Upgrading of Cloack Rooms at Cogmanskloof Sports Grounds	9	100,000	0.00	0.00	0.00	0.00	0.00%	100,000.00	86.67%	CRR
900874010	Purchase of Ride-on Mowers Two-way Radios	All	160,000	0.00	160,000.00	0.00	160,000.00	100.00%	0.00	88.00%	CRR
900874011	Supply Installation of an Electronic Turnstile Dirkie Uys	2	43,720	0.00	43,721.31	0.00	43,721.31		-1.31	90.39%	CRR
900874082	CWDM:Upgrade of Ablution Facilities at King Edward Sport Grounds	7	50,000.00	0.00	0.00	0.00	0.00	0.00%	50,000.00	66.67%	CWDM Old Grant
900874083	Purchase of 2xLine Marking Machines	All	22,800.00	0.00	0.00	0.00	0.00	0.00%	22,800.00	66.67%	CRR
900874084	Purchase of 2xElectrical Stoves for Callie De Wet's Kitchen	2	12,000.00	0.00	0.00	9,079.82	9,079.82	75.67%	2,920.18	66.67%	CRR
900874085	Purchase of 2xGrass Cutters	All	18,990.00	0.00	0.00	0.00	0.00	0.00%	18,990.00	68.40%	CRR
	Total Sportsfields		1,182,640	28,178.07	817,947.93	24,579.82	842,527.75	71.24%	340,112.25	81.83%	
Fire Brigade											
900874012	Upgrading of Fire Brigade Facilities in Ashton	9,10	100,000	17,526.32	17,526.32	0.00	17,526.32	17.53%	82,473.68	86.67%	CRR
900874076	New Fire Emergency Truck	All	800,000	0.00	659,298.24	0.00	659,298.24	82.41%	140,701.76	66.67%	FSCBG
	Total Fire Brigade		900,000	17,526.32	676,824.56	0.00	676,824.56	75.20%	223,175.44	76.67%	
Housing											
900874005	Acquisition of 3xGPS Devices	All	18,500	0.00	14,523.23	0.00	14,523.23	78.50%	3,976.77	86.67%	CRR
	Total Housing		18,500	0.00	14,523.23	0.00	14,523.23	78.50%	3,976.77	86.67%	
TOTAL: COMMUNITY SERVICES DIRECTORATE			2,907,970	142,135.28	2,070,465.16	24,579.82	2,095,044.98	72.04%	812,925.02	82.58%	

CAPITAL BUDGET 2017/18

Expenditure as on 30 April 2018

Vote number	Project	Ward	Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	SDBIP YTD Budget Exp.	SOURCE
CORPORATE SERVICES DIRECTORATE											
Traffic											
900874013	Alterations/Upgrading of Ashton Traffic Offices	9,10	1,984,410	0.00	0.00	1,927,895.74	1,927,895.74	97.15%	56,514.26	86.67%	CRR
	Total Traffic		1,984,410	0.00	0.00	1,927,895.74	1,927,895.74	97.15%	56,514.26	86.67%	
Property Building and Maintenance											
900874014	Alterations/Upgrading of Municipal Offices	All	200,000	0.00	86,358.86	3,623.00	89,981.86	44.99%	110,018.14	86.67%	CRR
900874091	Fencing at the Robertson Town Hall Parking Area	1	500,000	0.00	0.00	0.00	0.00	0.00%	500,000.00	66.67%	CRR
	Total Property Building and Maintenance		700,000	-	86,358.86	3,623.00	89,981.86	12.85%	610,018.14	76.67%	
Corporate Services											
900874015	Office Equipment	All	100,000	0.00	109,262.08	0.00	109,262.08	[illegible]	-9,262.08	86.67%	CRR
	Total Corporate Services		100,000	0.00	109,262.08	0.00	109,262.08	[illegible]	-9,262.08	86.67%	
TOTAL: CORPORATE SERVICES DIRECTORATE			2,784,410	0.00	195,620.94	1,931,518.74	2,127,139.68	76.39%	657,270.32	83.33%	

CAPITAL BUDGET 2017/18

Expenditure as on 30 April 2018

Vote number	Project	Ward	Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	SDBIP YTD Budget Exp.	SOURCE
ENGINEERING SERVICES DIRECTORATE											
Water											
900874017	Bulk Water Supply Nkqubela	2	13,162,620	0.00	13,162,618.26	1,002,544.85	14,165,163.11		-1,002,543.11	85.96%	MIG
900874062	Repair Leaks George Brink Reservoir	7,12	388,300	0.00	0.00	0.00	0.00	0.00%	388,300.00	79.87%	CRR
900874018	Bulk Water Supply Nkqubela own	2	1,450,000	0.00	786,105.78	566,286.77	1,352,392.55	93.27%	97,607.45	86.67%	CRR
900874065	Bulk Water Supply Nkqubela	2	490,740	0.00	439,422.14	0.00	439,422.14	89.54%	51,317.86	87.50%	CRR
900874066	Repair Leaks George Brink Reservoir	7,12	350,000	0.00	0.00	0.00	0.00	0.00%	350,000.00	87.50%	CRR
900874019	Upgrade Silwerstrand Bulk Line	6	1,980,000	0.00	1,996,755.28	52,124.87	2,048,880.15		-68,880.15	91.67%	CRR
900874074	Establishment of Boreholes	All	3,000,000	439,071.12	2,523,471.12	196,528.88	2,720,000.00	90.67%	280,000.00	87.50%	Provincial Grant Boreholes
900874075	Acceleration of Housing Delivery	All	4,450,000	0.00	0.00	3,809,791.46	3,809,791.46	85.61%	640,208.54	80.00%	Provincial Grant for the Acceleration of Housing Delivery
900874086	Drought Relief - Water Tenker	All	1,850,000	0.00	0.00	1,584,683.71	1,584,683.71	85.66%	265,316.29	66.67%	CRR
900864087	Drought Relief - Machinery and Equipment	All	500,000	0.00	0.00	0.00	0.00	0.00%	500,000.00	66.67%	CRR
	Total Water		**27,621,660**	**439,071.12**	**18,908,372.58**	**7,211,960.54**	**26,120,333.12**	**94.56%**	**1,501,326.88**	**84.17%**	
Cleansing											
900874064	Ablution Facilities	9,10	500,000	0.00	153,951.57	181,209.82	335,161.39	67.03%	164,838.61	87.50%	CRR
	Total Cleansing		**500,000**	**0.00**	**153,951.57**	**181,209.82**	**335,161.39**	**67.03%**	**164,838.61**	**87.50%**	
Sewerage											
900874067	Construction of 2 additional Drying Beds WWTW	9,10	335,060	3,900.00	119,028.01	116,029.25	235,057.26	70.15%	100,003	94.91%	CRR
	Total Sewerage		**335,060**	**3,900.00**	**119,028.01**	**116,029.25**	**235,057.26**	**70.15%**	**100,003**	**94.91%**	
Roads & Storm Water											
900874016	Upgrade Gravel Streets	All	1,815,000	0.00	119,500.00	99,798.25	219,298.25	12.08%	1,595,701.75	86.67%	CRR
	Total Roads & Storm Water		**1,815,000**	**0.00**	**119,500.00**	**99,798.25**	**219,298.25**	**12.08%**	**1,595,701.75**	**86.67%**	
Electrical Engineering											
900874020	Replace Safety Test Equipment (ladders,linksticks,earthing	All	225,000	0.00	87,724.93	116,458.53	204,183.46	90.75%	20,816.54	86.67%	CRR
900874061	McGregor Electrification	5	1,590,740	0.00	973,638.31	217,104.20	1,190,742.51	74.85%	399,997.49	98.15%	CRR
900874021	Replacement of Prepaid Meters Bulk Supply Meters to Reduce	All	450,000	9,015.96	425,257.33	0.00	425,257.33	94.50%	24,742.67	86.67%	CRR
900874022	New Elect Connections	All	1,415,610	18,212.23	1,183,620.54	0.00	1,183,620.54	83.61%	231,989.46	73.73%	CRR
900874023	Replacements and Repairs Street Lights	All	430,000	26,685.83	322,541.33	0.00	322,541.33	75.01%	107,458.67	77.36%	CRR
900874024	Replacement and Repairs Network	All	1,380,000	410,452.50	1,068,082.53	0.00	1,068,082.53	77.40%	311,917.47	86.67%	CRR
900874025	Electrification Projects	All	877,200	0.00	839,586.40	37,613.58	877,199.98	100.00%	0.02	86.67%	INEP
900874070	Electrification Projects	All	577,000	0.00	0.00	577,000.00	577,000.00	100.00%	0.00	100.00%	CRR
	Total Electrical Engineering		**6,945,550**	**464,366.52**	**4,900,451.37**	**948,176.31**	**5,848,627.68**	**84.21%**	**1,096,922.32**	**68.30%**	
Infrastructure Development											
900874041	Upgrading of Nkqubela Sportfield	2	6,400,545	338,087.50	1,159,864.53	4,919,063.51	6,078,928.04	94.98%	321,616.96	85.39%	MIG
900874043	Installation/Upgrading of Bulk Services for Housing Projects	All	43,210	0.00	41,049.54	2,160.50	43,210.04		-0.04	100.00%	CRR
900874072	Vehicles	All	350,180	0.00	261,157.90	0.00	261,157.90	74.58%	89,022.10	100.00%	CRR
900874047	Ward Project Ward 4	4	4,190	0.00	3,632.82	555.83	4,188.65	99.97%	1.35	100.00%	CRR
900874053	Ward Project Ward 10	10	33,750	0.00	35,034.06	0.00	35,034.06		-1,284.06	100.00%	CRR
900874077	Housing Home Sanitation	2	51,630	0.00	0.00	51,630.00	51,630.00	100.00%	0.00	66.67%	Old Grants - PT
900874078	Installation of Basic Services	2	46,330	0.00	0.00	46,330.00	46,330.00	100.00%	0.00	66.67%	CRR
	Total Infrastructure Development		**6,929,835**	**338,087.50**	**1,500,738.85**	**5,019,739.84**	**6,520,478.69**	**94.09%**	**409,356.31**	**76.17%**	
TOTAL: ENGINEERING SERVICES DIRECTORATE			**44,147,105**	**1,245,425.14**	**25,702,042.38**	**13,576,914.01**	**39,278,956.39**	**88.97%**	**4,868,148.61**	**71.42%**	

CAPITAL BUDGET 2017/18

Expenditure as on 30 April 2018

Vote number	Project	Ward	Annual/ Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	SDBIP YTD Budget Exp.	SOURCE
FINANCIAL SERVICES DIRECTORATE											
Finance (FINANCE (60))											
900874056	Security Fence at Centralised Inventory Store in Robertson	All	300,000	0.00	300,000.00	0.00	300,000.00	100.00%	0.00	86.67%	CRR
900874057	Restoration of Stores	All	112,730	0.00	55,335.80	24,245.64	79,581.44	70.59%	33,148.56	84.41%	CRR
900874058	Vehicle for Stores Insurance Section	All	157,270	0.00	157,266.94	0.00	157,266.94	100.00%	3.06	88.29%	CRR
	Total Finance		570,000	-	512,602.74	24,245.64	536,848.38	94.18%	33,151.62	86.45%	
TOTAL: FINANCIAL SERVICES DIRECTORATE			570,000	-	512,602.74	24,245.64	536,848.38	94.18%	33,151.62	86.45%	
EXECUTIVE & COUNCIL											
Internal Audit											
900874092	Internal Audit Software	All	640,220	437,807.02	437,807.02	69,500.00	507,307.02	79.24%	132,913	66.67%	CRR
	Total Internal Audit		640,220	437,807.02	437,807.02	69,500.00	507,307.02	79.24%	132,913	66.67%	
TOTAL:EXECUTIVE & COUNCIL			640,220	437,807.02	437,807.02	69,500.00	507,307.02	79.24%	132,913	66.67%	
STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE											
Strategy & Social Development											
900874059	Equipment	All	500,000	51,063.16	157,729.89	37,530.17	195,260.06	39.05%	304,739.94	86.67%	CRR
	Total Strategy & Social Development		500,000	51,063.16	157,729.89	37,530.17	195,260.06	39.05%	304,739.94	86.67%	
Information Technology											
900874060	General ICT Needs	All	2,000,000	-271,575.00	970,205.38	746,259.04	1,716,464.42	85.82%	283,535.58	86.67%	CRR
900874068	General ICT Needs	All	271,580	271,575.00	271,575.00	0.00	271,575.00	100.00%	5.00	87.50%	CRR
	Total Information Technology		2,271,580	0.00	1,241,780.38	746,259.04	1,988,039.42	87.52%	283,540.58	86.67%	
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE			2,771,580	51,063.16	1,399,510.27	783,789.21	2,183,299.48	78.77%	588,280.52	86.67%	
GRAND TOTAL			53,821,285	1,876,431	30,318,049	16,410,547	46,728,596	86.82%	7,092,689.07		

Legend:

(orange)	Under Expenditure
(red)	Over Expenditure
(green)	Budget 100% Spent

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

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		99 272	105 513	105 996	1 829	102 322	93 409	8 913	10%	105 996
Executive and council		762	4 704	4 704	3	4 637	3 920	717	0	4 704
Mayor and Council		757	4 698	4 698	3	4 637	3 915	722	0	4 698
Municipal Manager, Town Secretary and Chief Executive		6	6	6	-	-	5	(5)	(0)	6
Finance and administration		98 509	100 809	101 292	1 826	97 685	89 489	8 195	0	101 292
Administrative and Corporate Support		272	710	803	(25)	60	498	(438)	(0)	803
Asset Management		53 655	161	161	439	3 280	411	2 869	0	161
Budget and Treasury Office		-	-	-	-	-	-	-		-
Finance		42 783	97 548	97 938	1 312	92 949	86 589	6 360	0	97 938
Fleet Management		-	-	-	-	-	-	-		-
Human Resources		-	-	-	-	-	-	-		-
Information Technology		-	528	528	-	-	440	(440)	(0)	528
Legal Services		-	-	-	-	-	-	-		-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-		-
Property Services		1 799	1 862	1 862	99	1 396	1 552	(155)	(0)	1 862
Risk Management		-	-	-	-	-	-	-		-
Security Services		-	-	-	-	-	-	-		-
Supply Chain Management		-	-	-	-	-	-	-		-
Valuation Service		-	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Governance Function		-	-	-	-	-	-	-		-
Community and public safety		52 556	46 518	48 333	876	26 022	40 104	(14 081)	(0)	48 333
Community and social services		13 975	11 178	11 741	785	8 740	9 679	(938)	(0)	11 741
Aged Care		-	-	-	-	-	-	-		-
Agricultural		-	-	-	-	-	-	-		-
Animal Care and Diseases		-	-	-	-	-	-	-		-
Cemeteries, Funeral Parlours and Crematoriums		508	415	415	37	451	346	105	0	415
Child Care Facilities		-	-	-	-	-	-	-		-
Community Halls and Facilities		887	1 111	1 111	98	715	926	(211)	(0)	1 111
Consumer Protection		-	-	-	-	-	-	-		-
Cultural Matters		-	-	-	-	-	-	-		-
Disaster Management		151	878	878	15	740	732	9	0	878
Education		-	-	-	-	-	-	-		-
Indigenous and Customary Law		-	-	-	-	-	-	-		-
Industrial Promotion		-	-	-	-	-	-	-		-
Language Policy		-	-	-	-	-	-	-		-
Libraries and Archives		12 429	8 755	9 192	637	6 832	7 660	(828)	(0)	9 192
Literacy Programmes		-	-	-	-	-	-	-		-
Media Services		-	-	-	-	-	-	-		-
Museums and Art Galleries		-	-	-	-	-	-	-		-
Population Development		-	19	145	-	2	16	(14)	(0)	145
Provincial Cultural Matters		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Zoo's		-	-	-	-	-	-	-		-
Sport and recreation		1 103	1 521	1 521	54	622	1 226	(604)	(0)	1 521
Beaches and Jetties		-	-	-	-	-	-	-		-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-		-
Community Parks (including Nurseries)		282	384	384	54	447	320	127	0	384
Recreational Facilities		-	556	556	-	-	-	-		556
Sports Grounds and Stadiums		821	581	581	-	175	906	(731)	(0)	581
Public safety		-	-	-	-	-	-	-		-
Civil Defence		-	-	-	-	-	-	-		-
Cleansing		-	-	-	-	-	-	-		-
Control of Public Nuisances		-	-	-	-	-	-	-		-
Fencing and Fences		-	-	-	-	-	-	-		-
Fire Fighting and Protection		-	-	-	-	-	-	-		-
Licensing and Control of Animals		-	-	-	-	-	-	-		-
Housing		37 477	33 819	35 070	37	16 660	29 199	(12 539)	(0)	35 070
Housing		37 477	33 819	35 070	37	16 660	29 199	(12 539)	(0)	35 070
Informal Settlements		-	-	-	-	-	-	-		-

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Health		-	-	-	-	-	-	-		-
Ambulance		-	-	-	-	-	-	-		-
Health Services		-	-	-	-	-	-	-		-
Laboratory Services		-	-	-	-	-	-	-		-
Food Control		-	-	-	-	-	-	-		-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-		-
Vector Control		-	-	-	-	-	-	-		-
Chemical Safety		-	-	-	-	-	-	-		-
Economic and environmental services		26 692	55 695	27 785	865	8 269	23 860	(15 591)	(0)	27 785
Planning and development		4 040	27 570	11 738	603	5 597	10 487	(4 891)	(0)	11 738
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	188	-	-	-	-		188
Central City Improvement District		-	-	-	-	-	-	-		-
Development Facilitation		-	-	-	-	-	-	-		-
Economic Development/Planning		1 759	1 866	1 866	36	1 760	1 555	205	0	1 866
Regional Planning and Development		-	-	-	-	-	-	-		-
Town Planning, Building Regulations and Enforcement, and City Engineer		2 281	3 872	2 852	178	2 511	3 240	(729)	(0)	2 852
Project Management Unit		-	21 832	6 832	389	1 326	5 693	(4 367)	(0)	6 832
Provincial Planning		-	-	-	-	-	-	-		-
Support to Local Municipalities		-	-	-	-	-	-	-		-
Road transport		22 652	28 125	16 048	262	2 672	13 372	(10 700)	(0)	16 048
Police Forces, Traffic and Street Parking Control		-	21 625	9 547	88	685	7 956	(7 271)	(0)	9 547
Pounds		-	-	-	-	-	-	-		-
Public Transport		-	-	-	-	-	-	-		-
Road and Traffic Regulation		22 534	6 310	6 310	168	1 961	5 258	(3 297)	(0)	6 310
Roads		117	191	191	6	26	159	(132)	(0)	191
Taxi Ranks		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape		-	-	-	-	-	-	-		-
Coastal Protection		-	-	-	-	-	-	-		-
Indigenous Forests		-	-	-	-	-	-	-		-
Nature Conservation		-	-	-	-	-	-	-		-
Pollution Control		-	-	-	-	-	-	-		-
Soil Conservation		-	-	-	-	-	-	-		-
Trading services		468 170	469 938	476 593	45 053	384 949	396 974	(12 025)	(0)	476 593
Energy sources		351 699	345 071	348 071	38 129	286 449	290 048	(3 599)	(0)	348 071
Electricity		351 699	345 071	348 071	38 129	286 449	290 048	(3 599)	(0)	348 071
Street Lighting and Signal Systems		-	-	-	-	-	-	-		-
Nonelectric Energy		-	-	-	-	-	-	-		-
Water management		49 969	66 817	70 420	3 610	47 257	58 553	(11 296)	(0)	70 420
Water Treatment		-	-	-	-	-	-	-		-
Water Distribution		49 969	66 817	70 395	3 610	47 257	58 553	(11 296)	(0)	70 395
Water Storage		-	-	25	-	-	-	-		25
Waste water management		37 393	30 884	30 936	2 020	29 472	25 736	3 736	0	30 936
Public Toilets		-	-	-	-	-	-	-		-
Sewerage		37 393	30 884	30 936	2 020	29 472	25 736	3 736	0	30 936
Storm Water Management		-	-	-	-	-	-	-		-
Waste Water Treatment		-	-	-	-	-	-	-		-
Waste management		29 110	27 166	27 166	1 293	21 771	22 638	(867)	(0)	27 166
Recycling		-	-	-	-	-	-	-		-
Solid Waste Disposal (Landfill Sites)		29 110	-	-	-	4 923	-	4 923	-	-
Solid Waste Removal		-	27 166	27 166	1 293	16 848	22 638	(5 789)	(0)	27 166
Street Cleaning		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Air Transport		-	-	-	-	-	-	-		-
Forestry		-	-	-	-	-	-	-		-
Licensing and Regulation		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Tourism		-	-	-	-	-	-	-		-
Total Revenue - Functional	2	646 689	677 665	658 708	48 623	521 562	554 347	(32 785)	(0)	658 708

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Expenditure - Functional										
Municipal governance and administration		87 645	108 128	110 412	7 055	79 164	93 363	(14 199)	(0)	110 412
Executive and council		27 652	32 585	31 689	1 873	22 396	26 275	(3 879)	(0)	31 689
Mayor and Council		24 126	29 591	28 841	1 655	20 177	23 898	(3 722)	(0)	28 841
Municipal Manager, Town Secretary and Chief Executive		3 526	2 994	2 848	218	2 219	2 377	(158)	(0)	2 848
Finance and administration		59 992	73 165	76 217	5 063	55 579	64 999	(9 420)	(0)	76 217
Administrative and Corporate Support		20 827	21 600	25 044	1 952	20 523	20 663	(140)	(0)	25 044
Asset Management		27 298	1 180	892	462	1 127	963	164	0	892
Budget and Treasury Office		-	3 640	6 308	296	4 182	5 242	(1 060)	(0)	6 308
Finance		409	24 133	23 395	1 339	17 662	19 189	(1 527)	(0)	23 395
Fleet Management		-	-	-	-	-	-	-		-
Human Resources		-	2 849	1 648	246	2 434	1 550	884	0	1 648
Information Technology		7 491	9 164	9 524	380	5 720	7 947	(2 227)	(0)	9 524
Legal Services		-	1 973	1 157	0	22	939	(918)	(0)	1 157
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-		-
Property Services		3 987	5 721	5 086	177	1 720	5 871	(4 151)	(0)	5 086
Risk Management		-	-	-	-	-	-	-		-
Security Services		-	-	-	-	-	-	-		-
Supply Chain Management		-	2 903	3 161	211	2 189	2 634	(445)	(0)	3 161
Valuation Service		-	-	-	-	-	-	-		-
Internal audit		-	2 379	2 507	119	1 189	2 089	(900)	(0)	2 507
Governance Function		-	2 379	2 507	119	1 189	2 089	(900)	(0)	2 507
Community and public safety		44 396	88 453	88 398	3 415	57 695	114 429	(56 734)	(0)	88 398
Community and social services		20 663	26 915	27 634	1 715	23 164	63 652	(40 488)	(0)	27 634
Aged Care		-	-	-	-	-	-	-		-
Agricultural		-	-	-	-	-	-	-		-
Animal Care and Diseases		-	-	-	-	-	-	-		-
Cemeteries, Funeral Parlours and Crematoriums		1 330	2 644	2 143	86	982	1 788	(805)	(0)	2 143
Child Care Facilities		-	-	-	-	-	-	-		-
Community Halls and Facilities		4 845	5 970	8 387	366	9 181	46 984	(37 803)	(0)	8 387
Consumer Protection		-	-	-	-	-	-	-		-
Cultural Matters		-	-	-	-	-	-	-		-
Disaster Management		3 858	5 517	4 978	383	3 621	4 172	(551)	(0)	4 978
Education		-	-	-	-	-	-	-		-
Indigenous and Customary Law		-	-	-	-	-	-	-		-
Industrial Promotion		-	-	-	-	-	-	-		-
Language Policy		-	-	-	-	-	-	-		-
Libraries and Archives		7 426	8 767	9 379	706	6 945	7 602	(656)	(0)	9 379
Literacy Programmes		-	-	-	-	-	-	-		-
Media Services		-	-	-	-	-	-	-		-
Museums and Art Galleries		-	-	-	-	-	-	-		-
Population Development		3 205	4 017	2 746	174	2 434	3 106	(672)	(0)	2 746
Provincial Cultural Matters		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Zoo's		-	-	-	-	-	-	-		-
Sport and recreation		18 858	24 671	22 423	1 384	15 039	18 845	(3 806)	(0)	22 423
Beaches and Jetties		-	-	-	-	-	-	-		-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-		-
Community Parks (including Nurseries)		14 267	16 937	16 913	1 049	11 667	14 252	(2 585)	(0)	16 913
Recreational Facilities		-	2 934	2 435	-	-	-	-		2 435
Sports Grounds and Stadiums		4 592	4 799	3 075	336	3 372	4 593	(1 221)	(0)	3 075
Public safety		-	-	30	-	-	-	-		30
Civil Defence		-	-	-	-	-	-	-		-
Cleansing		-	-	-	-	-	-	-		-
Control of Public Nuisances		-	-	-	-	-	-	-		-
Fencing and Fences		-	-	-	-	-	-	-		-
Fire Fighting and Protection		-	-	30	-	-	-	-		30
Licensing and Control of Animals		-	-	-	-	-	-	-		-
Housing		4 875	36 868	38 311	315	19 492	31 932	(12 440)	(0)	38 311
Housing		4 875	36 868	38 311	315	19 492	31 932	(12 440)	(0)	38 311
Informal Settlements		-	-	-	-	-	-	-		-

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Health		-	-	-	-	-	-	-		-
Ambulance		-	-	-	-	-	-	-		-
Health Services		-	-	-	-	-	-	-		-
Laboratory Services		-	-	-	-	-	-	-		-
Food Control		-	-	-	-	-	-	-		-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-		-
Vector Control		-	-	-	-	-	-	-		-
Chemical Safety		-	-	-	-	-	-	-		-
Economic and environmental services		67 652	94 217	76 350	4 755	39 770	24 074	15 696	0	76 350
Planning and development		19 643	26 892	28 873	1 614	10 076	(15 975)	26 051	(0)	28 873
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	238	-	-	-	-		238
Central City Improvement District		-	-	-	-	-	-	-		-
Development Facilitation		-	-	-	-	-	-	-		-
Economic Development/Planning		3 076	3 624	4 811	148	2 350	4 010	(1 660)	(0)	4 811
Regional Planning and Development		-	-	-	-	-	-	-		-
Town Planning, Building Regulations and Enforcement, and City Engineer		14 084	17 959	20 210	1 185	4 693	(22 996)	27 689	(0)	20 210
Project Management Unit		2 484	5 309	3 614	281	3 033	3 012	21	0	3 614
Provincial Planning		-	-	-	-	-	-	-		-
Support to Local Municipalities		-	-	-	-	-	-	-		-
Road transport		48 009	67 325	47 477	3 141	29 694	40 049	(10 355)	(0)	47 477
Police Forces, Traffic and Street Parking Control		-	39 285	20 385	1 506	14 350	16 159	(1 809)	(0)	20 385
Pounds		-	-	-	-	-	-	-		-
Public Transport		-	-	-	-	-	-	-		-
Road and Traffic Regulation		29 016	2 006	3 449	319	2 917	3 764	(847)	(0)	3 449
Roads		18 993	26 034	23 644	1 316	12 427	20 126	(7 699)	(0)	23 644
Taxi Ranks		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape		-	-	-	-	-	-	-		-
Coastal Protection		-	-	-	-	-	-	-		-
Indigenous Forests		-	-	-	-	-	-	-		-
Nature Conservation		-	-	-	-	-	-	-		-
Pollution Control		-	-	-	-	-	-	-		-
Soil Conservation		-	-	-	-	-	-	-		-
Trading services		370 394	386 610	379 293	27 691	306 284	315 586	(9 303)	(0)	379 293
Energy sources		295 044	303 529	293 391	21 705	244 415	244 192	223	0	293 391
Electricity		295 044	303 529	293 391	21 705	244 415	244 192	223	0	293 391
Street Lighting and Signal Systems		-	-	-	-	-	-	-		-
Nonelectric Energy		-	-	-	-	-	-	-		-
Water management		27 907	33 909	32 659	2 039	21 884	26 721	(4 838)	(0)	32 659
Water Treatment		-	-	-	-	-	-	-		-
Water Distribution		27 907	33 653	31 907	1 889	20 050	26 115	(6 066)	(0)	31 907
Water Storage		-	256	752	150	1 834	606	1 228	0	752
Waste water management		16 256	19 696	23 192	1 445	15 929	19 344	(3 415)	(0)	23 192
Public Toilets		-	-	-	-	-	-	-		-
Sewerage		16 256	15 170	17 595	1 185	11 277	14 640	(3 363)	(0)	17 595
Storm Water Management		-	3 108	2 950	214	2 502	2 479	23	0	2 950
Waste Water Treatment		-	1 418	2 647	45	2 150	2 225	(75)	(0)	2 647
Waste management		31 187	29 476	30 050	2 502	24 056	25 329	(1 273)	(0)	30 050
Recycling		-	-	-	-	-	-	-		-
Solid Waste Disposal (Landfill Sites)		31 187	2 252	4 918	737	8 809	4 461	4 348	0	4 918
Solid Waste Removal		-	27 224	20 309	1 337	10 885	16 848	(5 963)	(0)	20 309
Street Cleaning		-	-	4 824	428	4 362	4 020	342	0	4 824
Other		-	-	1 193	43	228	195	33	0	1 193
Abattoirs		-	-	-	-	-	-	-		-
Air Transport		-	-	-	-	-	-	-		-
Forestry		-	-	-	-	-	-	-		-
Licensing and Regulation		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Tourism		-	-	1 193	43	228	195	33	0	1 193
Total Expenditure - Functional	3	570 087	677 409	655 646	42 959	483 141	547 648	(64 507)	(0)	655 646
Surplus/ (Deficit) for the year		76 602	256	3 061	5 664	38 421	6 699	31 722	0	3 061

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

LANGEBERG

MUNISIPALITEIT **MUNICIPALITY** MASIPALA

DIENS - UKUKHONZA - SERVICE

These financial statements have not been audited

FINANCIAL STATEMENTS

30 APRIL 2018

LANGEBERG MUNICIPALITY

INDEX

STATEMENT OF FINANCIAL POSITION AT 30 APRIL 2018

	Notes	2018 R	Restated 2017 R
NET ASSETS AND LIABILITIES			
Net Assets		**669 387 734**	**631 050 688**
Capital Replacement Reserve	1	31 353 026	31 353 026
Accumulated Surplus		638 034 708	599 697 663
Non-Current Liabilities		**136 316 202**	**130 553 663**
Long-term Liabilities	2	14 725 143	17 926 458
Employee benefits	3	63 822 405	58 865 226
Non-Current Provisions	4	57 768 655	53 761 980
Current Liabilities		**116 393 640**	**109 346 574**
Consumer Deposits	5	10 920 368	9 968 278
Current Employee benefits	6	13 081 401	14 576 647
Provisions		4 623 032	5 547 638
Payables from exchange transactions	7	50 850 720	70 430 625
Unspent Conditional Government Grants and Receipts	8	25 217 560	3 082 897
Unspent Public Contributions	9	684 330	684 330
Taxes	10	5 960 070	-
Current Portion of Long-term Liabilities	2	5 056 160	5 056 160
Total Net Assets and Liabilities		**922 097 576**	**870 950 926**
ASSETS			
Non-Current Assets		**655 683 983**	**645 636 558**
Property, Plant and Equipment	11	623 507 072	612 891 492
Investment Property	12	26 927 508	26 971 067
Intangible Assets	13	147 467	209 437
Heritage Assets	14	260 000	260 000
Capitalised Restoration cost	15	4 547 326	4 547 326
Non-Current Investments	16	122 821	122 821
Long-Term Receivables	17	171 790	634 415
Current Assets		**266 413 593**	**225 314 368**
Inventory	18	52 321 143	52 547 337
Receivables from exchange transactions	19	32 945 913	47 765 345
Receivables from non-exchange transactions	20	13 992 318	7 323 898
Unpaid Conditional Government Grants and Receipts	8	-	-
Operating Lease Asset		108 437	108 437
Taxes	10	-	1 809 247
Current Portion of Long-term Receivables	17	271 978	655 465
Cash and Cash Equivalents	21	166 773 804	115 104 639
Total Assets		**922 097 576**	**870 950 926**

LANGEBERG MUNICIPALITY

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

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

LANGEBERG MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 1 JULY 2016 TO 30 APRIL 2018

	Capital Replacement Reserve	Accumulated Surplus/(Deficit)	Total
	R	R	R
			-
Balance at 01 JULY 2016	**35 245 178**	**518 636 105**	**553 881 283**
Correction of error (Refer to Note 33)	-	5 146.20	**5 146**
Restated balance at 01 JULY 2016	**35 245 178**	**518 641 251**	**553 886 429**
Net Surplus for the year	-	77 164 259	77 164 259
Transfer to/from CRR	22 403 575	(22 403 575)	-
Property,Plant and Equipment purchased	(26 295 727)	26 295 727	-
Balance at 30 JUNE 2017	**31 353 026**	**599 697 663**	**631 050 688**
Net Surplus for the year	-	38 337 045	38 337 045
Transfer to/from CRR	-	-	-
Property,Plant and Equipment purchased	-	-	-
Balance at 30 SEPTEMBER 2017	**31 353 026**	**638 034 708**	**669 387 734**