



In-Year Report of the Municipality

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

Monthly Budget Statement

MAY 2013

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

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 May 2013 and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

1.1.1 Implementation of budget in terms of SDBIP

No comments for May 2013.

1.1.2 Financial problems or risks facing the municipality

The projected year end shortfall on revenue was factored into the adjustments budget that served before Council on 28 February 2013.

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 2012/2013

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

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation.

Section 3 - Executive Summary

3.1 Introduction

Variances between the year to date budget and the year to date actual was factored into the adjustments budget in February 2013.

The outcome for 2011/12 was audited and a clean audit opinion was expressed by the Auditor General on 30 November 2012.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Total revenue to date is 384, 254 M compared to total revenue budget to date of 383, 143 M which brings about a variance of 0 %. However, cognisance should be taken of the fact that Water Revenue is under by 5, 862 M.

Operating expenditure by type

Total expenditure to date is 355, 040 M compared to total expenditure budget to date of 395, 650 M which brings about a variance 10 %. The variance can mainly be attributable to the under expenditure on General Expenses to date.

Capital expenditure

Total actual capital expenditure as at 31 May 2013 is 34, 068 M (57.95%) of the total capital budget of 58, 788 M. Capital commitments as at 31 May 2013 is 17, 451 M (29.68%) of the total capital budget of 58, 788 M. Total capital expenditure inclusive of capital commitments as at 31 May 2013 is only 87.63% of the total capital budget.

Cash flows

The cash flow is currently positive.

3.2.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the May 2013 Budget Statement report.

3.3 Material variances from SDBIP

Variances between the year to date budget and the year to date actual was factored into the adjustments budget in February 2013 and the SDBIP was adjusted accordingly.

3.4 Remedial or corrective steps

The mid-year review recommended that an adjustments budget be tabled to factor in revised budgets for revenue and cut backs in expenditure. This adjustments budget served before Council in February 2013.

3.5 Conclusion

Variances between year to date budget and year to date actual figures was monitored on a monthly basis with the preparation of the monthly budget statement and material variances was factored into the adjustments budget that was tabled in February 2013.

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC026 Langeberg - Table C1 Monthly Budget Statement Summary - M11 May									
Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	28 262	30 685	30 422	(23)	30 121	31 011	(889)	-3%	30 422
Service charges	253 122	296 526	295 061	24 402	250 397	232 661	17 736	8%	295 061
Investment revenue	5 130	6 899	4 970	426	4 189	4 556	(366)	-8%	4 970
Transfers recognised - operational	59 711	73 830	80 367	3 439	84 168	97 520	(13 352)	-14%	80 367
Other own revenue	23 933	20 042	20 684	1 566	15 379	17 397	(2 018)	-12%	20 684
Total Revenue (excluding capital transfers and contributions)	370 158	427 982	431 504	29 810	384 254	383 143	1 110	0%	431 504
Employee costs	108 699	125 329	125 232	10 052	107 902	113 828	(5 926)	-5%	125 232
Remuneration of Councillors	6 420	7 285	7 285	601	6 495	6 678	(183)	-3%	7 285
Depreciation & asset impairment	18 513	16 682	21 152	1 604	17 574	19 389	(1 815)	-9%	21 152
Finance charges	7 245	7 574	7 834	277	5 242	6 488	(1 247)	-19%	7 834
Materials and bulk purchases	172 212	201 419	197 790	13 548	168 984	182 784	(13 799)	-8%	197 790
Transfers and grants	74	82	82	-	-	75	(75)		82
Other expenditure	68 107	68 592	74 036	5 595	48 844	66 408	(17 565)	-26%	74 036
Total Expenditure	381 270	426 964	433 412	31 677	355 040	395 650	(40 610)	-10%	433 412
Surplus/(Deficit)	(11 112)	1 018	(1 908)	(1 867)	29 213	(12 507)	41 720	-334%	(1 908)
Transfers recognised - capital	16 274	20 876	26 022	-	-	-	-		26 022
Contributions & Contributed assets	-	-	(21 300)	-	-	-	-		(21 300)
Surplus/(Deficit) after capital transfers & contributions	5 162	21 894	2 815	(1 867)	29 213	(12 507)	41 720	-334%	2 815
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	5 162	21 894	2 815	(1 867)	29 213	(12 507)	41 720	-334%	2 815
Capital expenditure & funds sources									
Capital expenditure	38 663	49 712	58 788	7 036	34 068	53 887	(19 819)	-37%	58 788
Capital transfers recognised	16 621	18 312	25 907	2 751	17 120	23 747	(6 627)	-28%	25 907
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	22 042	31 400	32 881	4 286	16 947	30 140	(13 193)	-44%	32 881
Total sources of capital funds	38 663	49 712	58 788	7 036	34 068	53 887	(19 819)	-37%	58 788
Financial position									
Total current assets	121 744	121 936	121 936		133 732				121 936
Total non current assets	456 163	558 515	522 864		476 043				522 864
Total current liabilities	65 698	64 503	64 503		65 348				64 503
Total non current liabilities	80 025	96 265	96 265		82 896				96 265
Community wealth/Equity	432 185	519 683	484 033		461 531				484 033
Cash flows									
Net cash from (used) operating	26 356	93 597	75 521	27 471	40 100	69 228	(29 128)	-42%	75 521
Net cash from (used) investing	(37 914)	(49 712)	(58 788)	(6 422)	(30 693)	(53 889)	23 196	-43%	(58 788)
Net cash from (used) financing	(2 596)	(3 088)	(3 088)	56	(2 036)	(2 830)	794	-28%	(3 088)
Cash/cash equivalents at the month/year end	73 915	114 713	87 561	-	81 286	86 424	(5 138)	-6%	87 561
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 Revenue Source	26 164	3 246	1 688	1 294	939	921	653	#####	46 953
Creditors Age Analysis									
Total Creditors	17 325	1 709	13	22	-	-	26	27400%	19 095

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 (standard classification) - M11 May										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Revenue - Standard										
<i>Governance and administration</i>		86 949	70 097	68 436	1 116	67 681	65 856	1 825	3%	68 436
Executive and council		2 156	562	606	85	514	555	(41)	-7%	606
Budget and treasury office		83 522	69 069	66 390	605	64 957	63 979	978	2%	66 390
Corporate services		1 272	466	1 441	426	2 209	1 321	888	67%	1 441
<i>Community and public safety</i>		21 197	28 869	37 456	1 196	18 139	34 086	(15 947)	-47%	37 456
Community and social services		9 920	7 388	8 523	368	8 025	7 813	213	3%	8 523
Sport and recreation		201	167	180	0	214	165	49	30%	180
Public safety		5 002	5 910	5 920	210	3 166	5 179	(2 013)	-39%	5 920
Housing		6 074	15 403	22 833	618	6 733	20 929	(14 196)	-68%	22 833
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 055	2 593	4 598	156	2 659	4 214	(1 555)	-37%	4 598
Planning and development		694	2 165	3 165	56	1 582	2 901	(1 319)	-45%	3 165
Road transport		202	211	1 215	84	944	1 114	(170)	-15%	1 215
Environmental protection		159	217	218	16	133	199	(66)	-33%	218
<i>Trading services</i>		277 231	347 299	347 037	27 343	295 775	278 987	16 788	6%	347 037
Electricity		217 234	251 870	252 502	20 803	213 948	192 334	21 614	11%	252 502
Water		28 730	41 081	41 179	3 480	32 033	37 746	(5 712)	-15%	41 179
Waste water management		17 483	32 501	32 501	2 205	30 259	29 792	467	2%	32 501
Waste management		13 784	21 847	20 855	855	19 535	19 116	419	2%	20 855
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	386 432	448 858	457 527	29 810	384 254	383 143	1 110	0%	457 527
Expenditure - Standard										
<i>Governance and administration</i>		66 034	73 329	68 721	5 116	56 714	62 789	(6 075)	-10%	68 721
Executive and council		28 087	34 507	29 760	2 267	23 437	26 809	(3 372)	-13%	29 760
Budget and treasury office		21 205	20 532	19 265	1 232	16 269	17 658	(1 389)	-8%	19 265
Corporate services		16 742	18 290	19 697	1 617	17 008	18 322	(1 314)	-7%	19 697
<i>Community and public safety</i>		45 652	50 846	58 668	4 010	37 779	53 055	(15 276)	-29%	58 668
Community and social services		10 970	12 506	17 415	1 467	12 916	15 221	(2 305)	-15%	17 415
Sport and recreation		2 227	3 047	3 141	290	2 713	2 878	(165)	-6%	3 141
Public safety		12 458	14 997	15 342	1 293	12 554	14 058	(1 503)	-11%	15 342
Housing		19 997	20 296	22 770	961	9 596	20 898	(11 303)	-54%	22 770
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 226	32 694	34 925	2 794	29 285	31 239	(1 954)	-6%	34 925
Planning and development		4 555	5 614	6 785	619	4 935	5 850	(915)	-16%	6 785
Road transport		14 269	14 564	15 459	1 107	13 403	14 275	(872)	-6%	15 459
Environmental protection		13 402	12 516	12 681	1 068	10 947	11 114	(167)	-2%	12 681
<i>Trading services</i>		237 359	270 094	271 098	19 757	231 262	248 567	(17 305)	-7%	271 098
Electricity		178 722	211 845	210 049	14 159	179 051	192 609	(13 558)	-7%	210 049
Water		27 893	29 159	30 832	3 334	26 319	28 491	(2 172)	-8%	30 832
Waste water management		11 168	10 978	11 842	776	9 727	10 309	(582)	-6%	11 842
Waste management		19 576	18 113	18 376	1 488	16 165	17 157	(993)	-6%	18 376
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	381 270	426 964	433 412	31 677	355 040	395 650	(40 610)	-10%	433 412
Surplus/ (Deficit) for the year		5 162	21 894	24 115	(1 867)	29 213	(12 507)	41 720	-334%	24 115

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, Service Integration and Engineering Services.

WC026 Langeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May									
Vote Description [Insert departmental structure etc 3.]	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Finance	83 522	69 069	66 390	605	64 957	63 979	978	1.5%	66 390
Vote 2 - Executive & Council	1 760	212	214	30	135	196	(61)	-31.3%	214
Vote 3 - Strategy & Social Development	27	750	1 840	-	1 000	1 687	(686)	-40.7%	1 840
Vote 4 - Corporate services	15 656	13 472	14 976	979	12 804	13 480	(676)	-5.0%	14 976
Vote 5 - Service Intergration	7 382	17 826	25 303	717	7 963	23 193	(15 231)	-65.7%	25 303
Vote 6 - Engineering Services	278 084	347 530	348 806	27 480	297 395	280 609	16 787	6.0%	348 806
Total Revenue by Vote	386 432	448 858	457 527	29 810	384 254	383 143	1 110	0.3%	457 527
Expenditure by Vote									
Vote 1 - Finance	21 205	20 532	19 265	1 232	16 269	17 658	(1 389)	-7.9%	19 265
Vote 2 - Executive & Council	24 130	27 886	22 990	1 858	18 970	20 838	(1 868)	-9.0%	22 990
Vote 3 - Strategy & Social Development	7 324	11 879	18 067	1 699	13 189	16 210	(3 020)	-18.6%	18 067
Vote 4 - Corporate services	30 718	32 984	34 682	2 764	28 373	31 476	(3 104)	-9.9%	34 682
Vote 5 - Service Intergration	41 445	43 607	46 459	2 802	28 954	41 705	(12 751)	-30.6%	46 459
Vote 6 - Engineering Services	256 447	290 075	291 950	21 322	249 285	267 763	(18 478)	-6.9%	291 950
Total Expenditure by Vote	381 270	426 964	433 412	31 677	355 040	395 650	(40 610)	-10.3%	433 412
Surplus/ (Deficit) for the year	5 162	21 894	24 115	(1 867)	29 213	(12 507)	41 720	-333.6%	24 115

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

WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2011/12	Budget Year 2012/13							
	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	27 950	30 425	30 162	(50)	29 807	30 772	(965)	-3%	30 162
Property rates - penalties & collection charges	312	260	260	28	314	238	76	32%	260
Service charges - electricity revenue	212 532	243 297	243 297	20 456	206 603	185 212	21 391	12%	243 297
Service charges - water revenue	22 716	33 277	31 805	2 250	23 291	29 153	(5 862)	-20%	31 805
Service charges - sanitation revenue	9 927	10 859	10 859	943	11 435	9 954	1 481	15%	10 859
Service charges - refuse revenue	7 947	9 092	9 100	753	9 068	8 341	726	9%	9 100
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 659	1 638	1 714	173	1 796	1 571	225	14%	1 714
Interest earned - external investments	3 929	5 279	3 350	322	3 024	3 071	(47)	-2%	3 350
Interest earned - outstanding debtors	1 201	1 620	1 620	104	1 165	1 485	(319)	-22%	1 620
Dividends received	-	-	-	-	-	-	-	-	-
Fines	1 835	3 280	3 292	89	1 074	3 018	(1 944)	-64%	3 292
Licences and permits	1 275	1 340	1 340	91	1 138	1 228	(90)	-7%	1 340
Agency services	1 814	1 188	1 198	27	855	851	5	1%	1 198
Transfers recognised - operational	59 711	73 830	80 367	3 439	84 168	97 520	(13 352)	-14%	80 367
Other revenue	17 349	12 597	13 141	1 186	10 516	10 729	(213)	-2%	13 141
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	370 158	427 982	431 504	29 810	384 254	383 143	1 110	0%	431 504
Expenditure By Type									
Employee related costs	108 699	125 329	125 232	10 052	107 902	113 828	(5 926)	-5%	125 232
Remuneration of councillors	6 420	7 285	7 285	601	6 495	6 678	(183)	-3%	7 285
Debt impairment	4 512	7 503	7 503	625	6 878	6 878	0	0%	7 503
Depreciation & asset impairment	18 513	16 682	21 152	1 604	17 574	19 389	(1 815)	-9%	21 152
Finance charges	7 245	7 574	7 834	277	5 242	6 488	(1 247)	-19%	7 834
Bulk purchases	160 291	191 714	186 532	12 678	158 383	170 981	(12 598)	-7%	186 532
Other materials	11 920	9 705	11 258	869	10 601	11 803	(1 201)	-10%	11 258
Contracted services	1 105	2 519	2 045	56	879	1 182	(303)	-26%	2 045
Transfers and grants	74	82	82	-	-	75	(75)	-100%	82
Other expenditure	62 443	58 569	64 487	4 910	41 083	58 349	(17 266)	-30%	64 487
Loss on disposal of PPE	47	-	-	4	4	-	4	#DIV/0!	-
Total Expenditure	381 270	426 964	433 412	31 677	355 040	395 650	(40 610)	-10%	433 412
Surplus/(Deficit)	(11 112)	1 018	(1 908)	(1 867)	29 213	(12 507)	41 720	(0)	(1 908)
Transfers recognised - capital	16 274	20 876	26 022	-	-	-	-	-	26 022
Contributions recognised - capital	-	-	(21 300)	-	-	-	-	-	(21 300)
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 162	21 894	2 815	(1 867)	29 213	(12 507)			2 815
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 162	21 894	2 815	(1 867)	29 213	(12 507)			2 815
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 162	21 894	2 815	(1 867)	29 213	(12 507)			2 815
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 162	21 894	2 815	(1 867)	29 213	(12 507)			2 815

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, standard classification and funding) - M11 May									
Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Finance	-	-	-	-	-	-	-	-	-
Vote 2 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 3 - Strategy & Social Development	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 5 - Service Intergration	2 355	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	2 355	-	-	-	-	-	-	-	-
Single Year expenditure appropriation									
Vote 1 - Finance	406	150	120	-	120	110	10	9%	120
Vote 2 - Executive & Council	2 915	2 200	2 361	42	695	2 164	(1 469)	-68%	2 361
Vote 3 - Strategy & Social Development	1 203	1 600	1 630	8	836	1 494	(658)	-44%	1 630
Vote 4 - Corporate services	6 548	3 905	6 768	1 243	4 449	6 204	(1 755)	-28%	6 768
Vote 5 - Service Intergration	8 706	5 236	7 768	1 025	2 944	7 120	(4 176)	-59%	7 768
Vote 6 - Engineering Services	16 531	36 621	40 141	4 718	25 024	36 795	(11 771)	-32%	40 141
Total Capital single-year expenditure	36 308	49 712	58 788	7 036	34 068	53 887	(19 819)	-37%	58 788
Total Capital Expenditure	38 663	49 712	58 788	7 036	34 068	53 887	(19 819)	-37%	58 788
Capital Expenditure - Standard Classification									
Governance and administration	10 273	5 250	6 283	170	2 507	5 759	(3 253)	-56%	6 283
Executive and council	2 970	2 200	3 041	96	750	2 787	(2 038)	-73%	3 041
Budget and treasury office	406	150	120	-	120	110	10	9%	120
Corporate services	6 897	2 900	3 122	74	1 637	2 862	(1 225)	-43%	3 122
Community and public safety	5 165	7 785	12 281	2 149	6 457	11 257	(4 800)	-43%	12 281
Community and social services	720	2 655	4 597	1 082	3 540	4 213	(673)	-16%	4 597
Sport and recreation	1 863	880	679	1	141	622	(481)	-77%	679
Public safety	226	250	250	42	117	229	(112)	-49%	250
Housing	2 355	4 000	6 756	1 024	2 659	6 193	(3 534)	-57%	6 756
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 051	3 056	4 082	84	1 062	3 742	(2 680)	-72%	4 082
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	5 272	3 000	4 000	84	982	3 667	(2 684)	-73%	4 000
Environmental protection	779	56	82	-	80	75	4	6%	82
Trading services	17 175	33 621	36 141	4 634	24 041	33 129	(9 087)	-27%	36 141
Electricity	4 228	8 065	8 929	2 083	5 792	8 185	(2 393)	-29%	8 929
Water	4 204	9 320	11 620	1 646	7 675	10 652	(2 976)	-28%	11 620
Waste water management	2 827	10 649	10 649	819	6 024	9 761	(3 737)	-38%	4 943
Waste management	5 916	5 587	4 943	85	4 550	4 531	19	0%	10 649
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	38 663	49 712	58 788	7 036	34 068	53 887	(19 819)	-37%	58 788
Funded by:									
National Government	15 792	16 558	20 580	2 430	15 413	18 864	(3 451)	-18%	20 580
Provincial Government	830	1 754	5 327	320	1 707	4 883	(3 176)	-65%	5 327
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 621	18 312	25 907	2 751	17 120	23 747	(6 627)	-28%	25 907
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	22 042	31 400	32 881	4 286	16 947	30 140	(13 193)	-44%	32 881
Total Capital Funding	38 663	49 712	58 788	7 036	34 068	53 887	(19 819)	-37%	58 788

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 915	7 561	7 561	26 286	7 561
Call investment deposits		70 000	80 000	80 000	55 000	80 000
Consumer debtors		28 483	15 998	15 998	19 745	15 998
Other debtors		3 999	11 275	11 275	10 929	11 275
Current portion of long-term receivables		2 167	1 484	1 484	116	1 484
Inventory		13 179	5 619	5 619	21 656	5 619
Total current assets		121 744	121 936	121 936	133 732	121 936
Non current assets						
Long-term receivables		2 372	7 834	7 834	7 268	7 834
Investments		52	6	6	10	6
Investment property		27 014	19 413	19 413	26 968	19 413
Investments in Associate		-	-	-	-	-
Property, plant and equipment		424 544	530 018	494 367	441 323	494 367
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		516	1 244	1 244	275	1 244
Other non-current assets		1 664	-	-	200	-
Total non current assets		456 163	558 515	522 864	476 043	522 864
TOTAL ASSETS		577 907	680 451	644 801	609 775	644 801
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		3 481	3 483	3 483	3 391	3 483
Consumer deposits		6 079	5 337	5 337	6 513	5 337
Trade and other payables		41 976	41 555	41 555	46 004	41 555
Provisions		14 161	14 127	14 127	9 440	14 127
Total current liabilities		65 698	64 503	64 503	65 348	64 503
Non current liabilities						
Borrowing		34 134	33 937	33 937	31 053	33 937
Provisions		45 891	62 328	62 328	51 843	62 328
Total non current liabilities		80 025	96 265	96 265	82 896	96 265
TOTAL LIABILITIES		145 722	160 768	160 768	148 244	160 768
NET ASSETS	2	432 185	519 683	484 033	461 531	484 033
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		387 185	485 875	450 498	416 531	450 498
Reserves		45 000	33 808	33 535	45 000	33 535
TOTAL COMMUNITY WEALTH/EQUITY	2	432 185	519 683	484 033	461 531	484 033

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		288 257	325 377	300 353	93 555	600 067	275 323	324 744	118%	300 353
Government - operating		59 711	73 830	80 367	-	61 428	73 670	(12 241)	-17%	80 367
Government - capital		16 274	20 876	26 022	-	32 342	23 854	8 488	36%	26 022
Interest		6 556	7 899	6 120	685	3 481	5 610	(2 129)	-38%	6 120
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees		(337 385)	(326 728)	(329 424)	(66 768)	(654 577)	(301 972)	352 605	-117%	(329 424)
Finance charges		(7 056)	(7 574)	(7 834)	-	(2 642)	(7 181)	(4 540)	63%	(7 834)
Transfers and Grants			(82)	(82)	-	-	(75)	(75)	100%	(82)
NET CASH FROM/(USED) OPERATING ACTIVITIES		26 356	93 597	75 521	27 471	40 100	69 228	(29 128)	-42%	75 521
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		71			-	-	-	-		-
Decrease (increase) in non-current debtors					-	-	-	-		-
Decrease (increase) other non-current receivables		673			74	840	-	840	#DIV/0!	-
Decrease (increase) in non-current investments		5			-	-	-	-		-
Payments										
Capital assets		(38 663)	(49 712)	(58 788)	(6 496)	(31 532)	(53 889)	(22 356)	41%	(58 788)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(37 914)	(49 712)	(58 788)	(6 422)	(30 693)	(53 889)	(23 196)	43%	(58 788)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans				-	-	-	-	-		-
Borrowing long term/refinancing				-	-	-	-	-		-
Increase (decrease) in consumer deposits		508	395	395	56	688	362	325	90%	395
Payments										
Repayment of borrowing		(3 105)	(3 483)	(3 483)	-	(2 724)	(3 193)	(469)	15%	(3 483)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 596)	(3 088)	(3 088)	56	(2 036)	(2 830)	(794)	28%	(3 088)
NET INCREASE/ (DECREASE) IN CASH HELD		(14 154)	40 798	13 646	21 105	7 371	12 509			13 646
Cash/cash equivalents at beginning:		88 069	73 915	73 915		73 915	73 915			73 915
Cash/cash equivalents at month/year end:		73 915	114 713	87 561		81 286	86 424			87 561

4.1.8 Supporting Table SC2 Performance Indicators

WC026 Langeberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May							
Description of financial indicator	Basis of calculation	Ref	2011/12	Budget Year 2012/13			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		5.9%	5.0%	5.3%	5.1%	0.0%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		6.8%	5.7%	6.7%	1.5%	3.5%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.4%	15.2%	16.3%	17.4%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves		75.9%	100.4%	101.2%	69.0%	101.2%
Liquidity							
Current Ratio 1	Current assets/current liabilities	1	185.3%	189.0%	189.0%	204.6%	189.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		112.6%	135.8%	135.8%	124.4%	135.8%
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		10.0%	8.5%	8.5%	9.9%	8.5%
Longstanding Debtors Reduction Due To Recovery	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		29.4%	29.3%	29.0%	28.1%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.0%	5.7%	6.7%	1.4%	3.5%
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						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

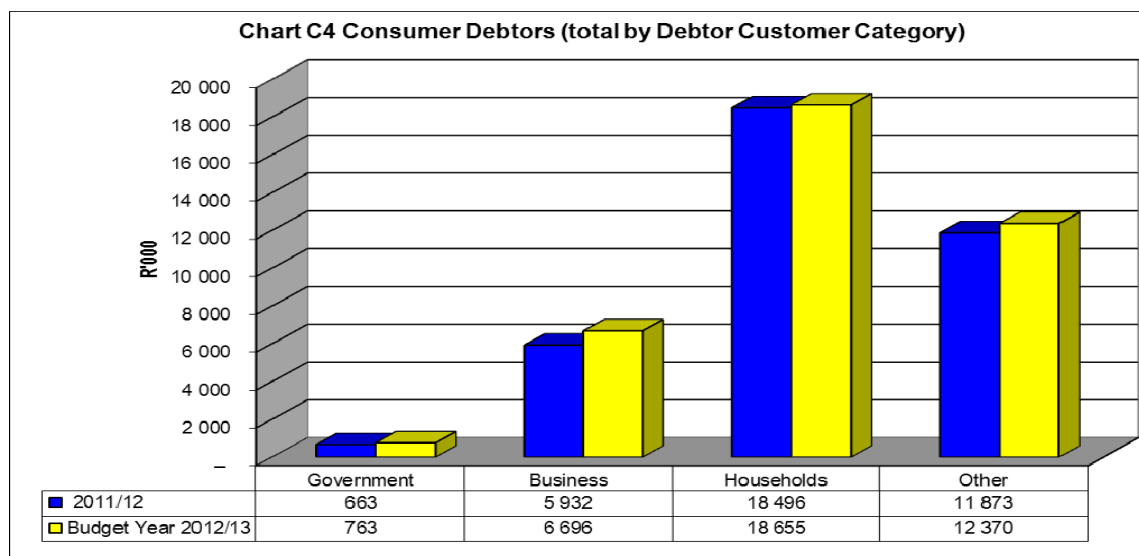
WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May												
Description	NT Code	Budget Year 2012/13								Total	Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
Debtors Age Analysis By Revenue Source												
Rates	1200	1 121 015	251 639	192 443	201 142	140 415	120 690	113 455	3 366 394	5 507	2 157 473	3 942
Electricity	1300	15 194 662	966 819	350 500	230 913	154 495	99 473	83 094	700 829	17 781	2 368 076	1 269
Water	1400	884 784	552 931	349 250	244 155	145 253	99 130	72 140	1 268 342	3 616	3 526 678	1 829
Sewerage / Sanitation	1500	716 655	302 529	201 199	145 579	112 860	102 880	83 191	1 441 475	3 106	3 434 855	1 886
Refuse Removal	1600	589 174	232 586	156 637	112 644	92 789	87 719	66 541	1 086 516	2 425	2 592 148	1 446
Housing (Rental Revenue)	1700	45 608	38 747	28 383	35 300	21 581	25 804	22 299	358 142	576	602 707	463
Other	1900	760 578	278 526	160 455	150 494	121 496	124 647	112 680	3 764 163	5 473	2 060 788	4 273
Total By Revenue Source	2000	19 312	2 624	1 439	1 120	789	660	533	11 986	38 484	16 743	15 109
2011/12 - totals only		18 347	2 493	1 367	1 064	749	627	526	11 387	36 560		14 353
Debtors Age Analysis By Customer Category												
Government	2200	31 085	55 486	13 955	9 971	7 435	9 146	7 071	628 615	763	104 382	
Business	2300	5 416 841	212 142	146 207	125 249	77 082	60 043	54 640	603 646	6 696	1 099 624	
Households	2400	4 642 481	1 716 839	1 037 136	776 246	570 982	504 882	421 606	8 984 938	18 655	14 262 719	
Other	2500	9 222 070	639 309	241 569	208 761	133 390	86 271	70 083	1 768 661	12 370	1 276 000	
Total By Customer Category	2600	19 312	2 624	1 439	1 120	789	660	533	11 986	38 484	16 743	

Table SC3 is the only debtors report required by the MBRR.

Debtors' age analysis

The age analysis for debtors only includes those amounts which are currently or past due. It does not include amounts which are due in future months for consumers who have chosen to pay rates and annual charges on an instalment basis.

Chart: Consumer Debtors per Customer Category for May 2013

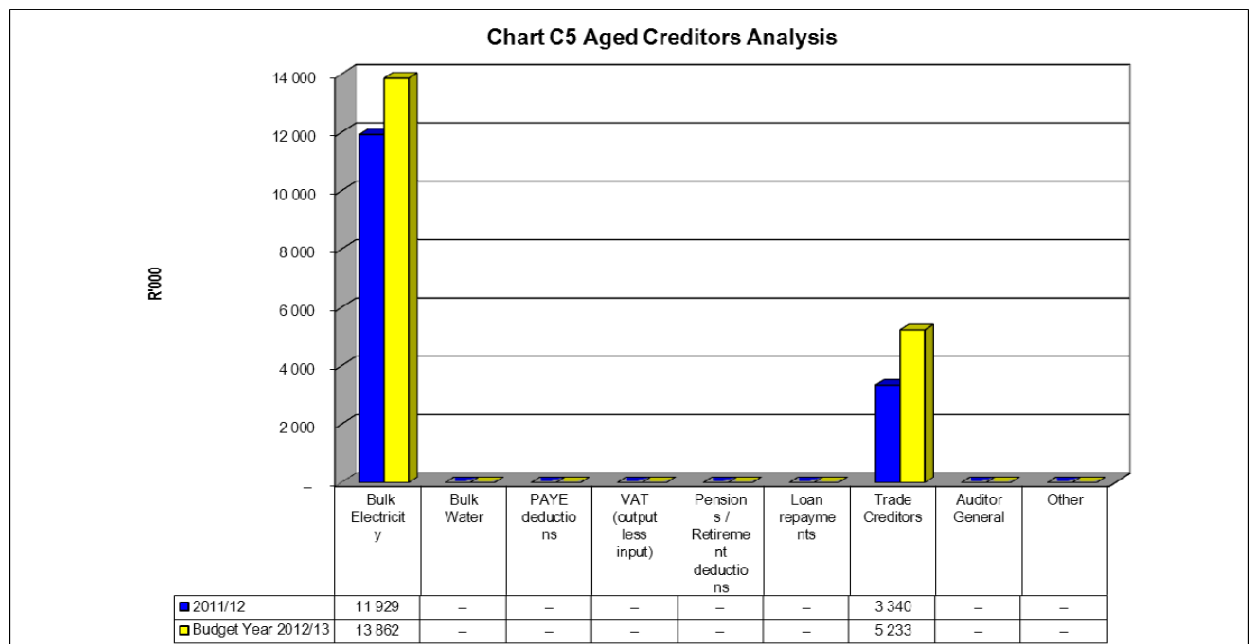


Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC026 Langeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May										
Description	NT Code	Budget Year 2012/13								Total
		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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	13 862	-	-	-	-	-	-	-	13 862
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3 464	1 709	13	22	-	-	26	0	5 233
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	17 325	1 709	13	22	-	-	26	0	19 095

Chart: Aged Creditors Analysis



Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC026 Langeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
INVESTEC		105 DAYS	FIXED DEPOSIT	03/05/2013	9	5.3%	30 000	(30 000)	-
STANDARD BANK		65 DAYS	FIXED DEPOSIT	31/05/2013	107	5.2%	25 000	(25 000)	-
NEDBANK		70 DAYS	FIXED DEPOSIT	21/06/2013	112	5.3%	25 000		25 000
INVESTEC		64 DAYS	FIXED DEPOSIT	12/07/2013	95	5.2%	-	30 000	30 000
Municipality sub-total					322		80 000	(25 000)	55 000
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				322		80 000	(25 000)	55 000

Two investments matured in May 2013 and the municipality invested another 30 M for the month of May 2013, the total investments as at 31 May 2013 is 55 M.

Section 8 - Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC026 Langeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		48 712	54 765	57 065	-	56 393	49 795	6 598	13.3%	57 065
Local Government Financial Management Grant		1 250	1 250	1 250	-	1 250	1 146	104	9.1%	1 250
Municipal System Improvement Grant		790	800	414	-	414	330	84	25.5%	414
Municipal Infrastructure Grant				2 355	-	2 257		2 257	#DIV/0!	2 355
Equitable Share		45 172	51 280	51 280	-	51 280	47 005	4 275	9.1%	51 280
Integrated National Electrification Programme (Municipal Grant)				139	-					139
Neighbourhood Development Partnership Grant	3				-					
Job Creation			1 000	1 000	-	1 000	917	83	9.1%	1 000
Social Development		1 500	435	434	-		398	(398)	-100.0%	434
MIG Flood Damage		-	-	193	-	193	-	193	#DIV/0!	193
Other transfers and grants [insert description]					-					
Provincial Government:		9 955	19 065	23 302	(1)	15 731	23 060	(7 350)	-31.9%	23 302
Human Settlements Development Grant (Beneficiaries)		4 401	14 267	18 267	-	10 870	18 431	(7 561)	-41.0%	18 267
Maintenance of Proclaimed Roads		187	187	187	-	187	171	16	9.1%	187
Library Services	4	4 885	4 611	4 424	-	4 424	4 055	369	9.1%	4 424
Housing Consumer Education Grant				173	-		173	(173)	-100.0%	173
Training		482			-					
CDW Operational Support				32	-	32	29			32
Thusong centre				219	(1)	218	200			219
Public Works										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	58 667	73 830	80 367	(1)	72 124	72 855	(752)	-1.0%	80 367
Capital Transfers and Grants										
National Government:		18 149	18 876	19 580	-	18 382	20 460	(2 077)	-10.2%	19 580
Local Government Financial Management Grant					-					
Municipal System Improvement Grant				386	-	386	403	(17)	-4.3%	386
Municipal Infrastructure Grant		15 149	18 376	16 823	-	16 119	17 579	(1 460)	-8.3%	16 823
Equitable Share					-					
Integrated National Electrification Programme (Municipal Grant)		3 000	500	993	-	500	1 038	(538)	-51.8%	993
Neighbourhood Development Partnership Grant					-					
Job Creation					-					
Social Development					-					
MIG Flood Damage				1 377	-	1 377	1 439	(62)	-4.3%	1 377
Provincial Government:		1 000	2 000	10 143	-	7 187	4 205	2 983	70.9%	10 143
Human Settlements Development Grant (Beneficiaries)				1 840	-					1 840
Acceleration of Housing Delivery				5 000	-	5 000	1 192			5 000
Maintenance of Proclaimed Roads					-					
Public Transport Infrastructure			2 000	2 187	-	2 187	2 005	182	9.1%	2 187
Library Services				116	-		92	(92)	-100.0%	116
Housing Consumer Education Grant		1 000		1 000	-		917	(917)	-100.0%	1 000
Public Works					-					
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	19 149	20 876	29 722	-	25 570	24 664	905	3.7%	29 722
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	77 816	94 706	110 089	(1)	97 693	97 520	153	0.2%	110 089

8.2 Supporting Table SC7 – Grant expenditure

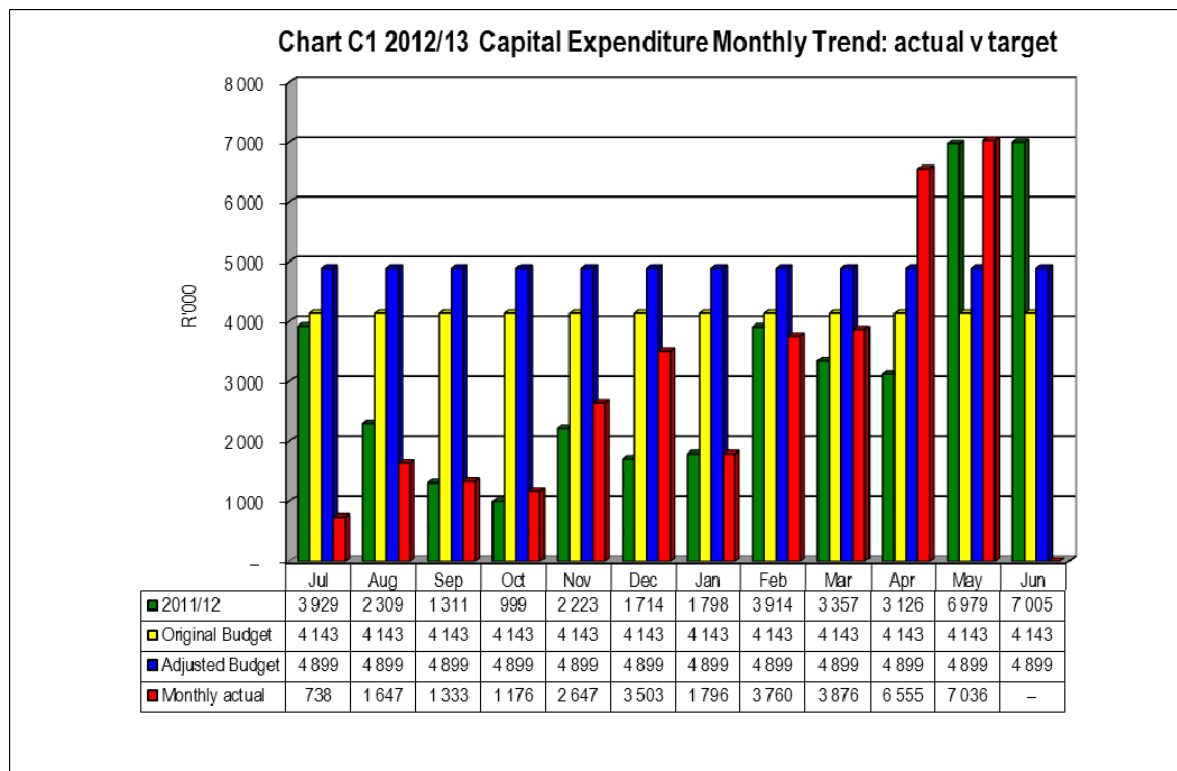
WC026 Langeberg - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M11 May										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		49 050	54 765	57 065	428	55 455	49 795	13 631	27.4%	57 065
Local Government Financial Management Grant		1 166	1 250	1 250	45	805	1 146	(107)	-13.0%	1 250
Municipal System Improvement Grant		605	800	414	55	347	330	(86)	-26.3%	414
Municipal Infrastructure Grant		1 762		2 355	328	1 765		1 091	#DIV/0!	2 355
Equitable Share		45 172	51 280	51 280	-	51 280	47 005	12 590	32.7%	51 280
Intergrated National Electrification Programme (Municipal Grant)		48		139	-	65		-		139
Neighbourhood Development Partnership Grant		0								-
Job Creation			1 000	1 000	-	1 000	917	250	33.3%	1 000
Social Development			435	434	-	-	398	(300)	-100.0%	434
MIG Flood Damage		298		193	-	193	-	193	#DIV/0!	193
Provincial Government:		10 660	19 065	23 302	581	11 060	23 060	(9 849)	-42.7%	23 302
Human Settlements Development Grant (Beneficiaries)		5 468	14 267	18 267	581	6 165	18 431	(10 965)	-80.0%	18 267
Maintenance of Proclaimed Roads		187	187	187	-	187	171	47	33.3%	187
Library Services		4 603	4 611	4 424	-	4 428	4 055	1 111	33.5%	4 424
Housing Consumer Education Grant				173	-	30	173	(100)	-76.8%	173
Training		403								-
CDW Operational Support				32	-	32	29	4	16.9%	32
Thusong centre				219	(1)	218	200	55	33.3%	219
District Municipality:										-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:										-
[insert description]										-
Total operating expenditure of Transfers and Grants:		59 711	73 830	80 367	1 009	66 515	72 855	3 782	5.2%	80 367
Capital expenditure of Transfers and Grants										
National Government:		15 792	18 876	19 580	2 346	14 666	20 460	(5 339)	-26.1%	19 580
Local Government Financial Management Grant		298								-
Municipal System Improvement Grant		261		386			403	(289)	-100.0%	386
Municipal Infrastructure Grant		12 585	18 376	16 823	2 346	12 647	17 579	(4 784)	-37.9%	16 823
Equitable Share										-
Intergrated National Electrification Programme (Municipal Grant)		515	500	993	-	642	1 038	(668)	-89.6%	993
Neighbourhood Development Partnership Grant										-
Job Creation										-
Social Development										-
MIG Flood Damage		2 132		1 377	-	1 377	1 439	402	41.3%	1 377
Provincial Government:		483	2 000	6 443	84	2 986	4 205	(1 218)	-29.0%	6 443
Human Settlements Development Grant (Beneficiaries)		200		1 840				(1 380)	-100.0%	1 840
Maintenance of Proclaimed Roads				1 300	-		1 192	(975)	-100.0%	1 300
Public Transport Infrastructure										-
Library Services		282	2 000	2 187	-	2 187	2 005			-
Housing Consumer Education Grant				116	-	53	92	547	33.3%	2 187
Housing Consumer Education Grant				1 000	84	747	917	(34)	-39.4%	116
Public Works								(142)	-18.9%	1 000
Other transfers and grants [insert description]										-
District Municipality:										-
0										-
Other grant providers:										-
0										-
Total capital expenditure of Transfers and Grants		16 274	20 876	26 022	2 430	17 653	24 664	(6 558)	-26.6%	26 022
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		75 985	94 706	106 389	3 439	84 168	97 520	(2 775)	-2.8%	106 389

Section 9 - Capital expenditure

9.1 Supporting Table SC12

WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3 929	4 143	4 899	738	738	4 899	4 161	84.9%	1%
August	2 309	4 143	4 899	1 647	2 385	9 798	7 413	75.7%	5%
September	1 311	4 143	4 899	1 333	3 718	14 697	10 978	74.7%	7%
October	999	4 143	4 899	1 176	4 895	19 596	14 701	75.0%	10%
November	2 223	4 143	4 899	2 647	7 542	24 495	16 953	69.2%	15%
December	1 714	4 143	4 899	3 503	11 045	29 394	18 349	62.4%	22%
January	1 798	4 143	4 899	1 796	12 841	34 293	21 452	62.6%	26%
February	3 914	4 143	4 899	3 760	16 601	39 192	22 591	57.6%	33%
March	3 357	4 143	4 899	3 876	20 477	44 091	23 614	53.6%	41%
April	3 126	4 143	4 899	6 555	27 032	48 990	21 958	44.8%	0
May	6 979	4 143	4 899	7 036	34 068	53 889	19 821	36.8%	0
June	7 005	4 143	4 899			58 788	-		
Total Capital expenditure	38 663	49 712	58 788	34 068					

Chart: Capital Expenditure Monthly Trend



Section 10 - Employee related costs

10.1 Supporting Table SC8

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

WC026 Langeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May										
Summary of Employee and Councillor remuneration	Ref	2011/12			Budget Year 2012/13					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Salary										
Pension Contributions		626	349	349	316	933	960	(26)	-3%	349
Medical Aid Contributions		46	84	84	-	20	21	(1)	-3%	84
Motor vehicle allowance		1 208	1 297	1 297	330	1 288	1 325	(36)	-3%	1 297
Cell phone and other allowances		4 535	5 556	5 556	(44)	4 253	4 373			5 556
Housing allowance		5								
Sub Total - Councillors		6 420	7 285	7 285	601	6 495	6 678	(183)	-3%	7 285
% increase	4		13.5%	13.5%						13.5%
Senior Managers of the Municipality										
Salary		2 821	4 041	4 041	383	3 246	2 020	1 226	61%	4 041
Pension Contributions		658	727	727	70	591	364	228	63%	727
Medical Aid Contributions			222	222	15	143	111	32	29%	222
Motor vehicle and cell phone		602	859	859	58	566	429	136	32%	859
Housing allowance			104	104	8	79	52	27	53%	104
Performance Bonus		535	633	633	-	-	580	(580)	-100%	633
Other benefits or allowances		575	376	376	21	262	188	74	39%	376
In-kind benefits										
Sub Total - Senior Managers of Municipality		5 191	6 961	6 961	556	4 887	3 744	1 143	31%	6 961
% increase	4		34.1%	34.1%						34.1%
Other Municipal Staff										
Basic Salaries and Wages		64 121	76 384	76 384	5 821	64 186	68 285	(4 099)	-6%	76 384
Pension Contributions		15 500	12 474	12 474	1 031	11 583	11 954	(371)	-3%	12 474
Medical Aid Contributions			7 817	7 817	307	3 322	4 755	(1 433)	-30%	7 817
Motor vehicle and cell phone			6 202	6 202	375	4 172	5 252	(1 080)	-21%	6 202
Housing allowance		549	787	787	38	441	591	(150)	-25%	787
Overtime		5 003	3 161	3 161	402	4 999	4 550	449	10%	3 161
Performance Bonus		5 646	6 369	6 369	484	5 294	6 240	(946)	-15%	6 369
Other benefits or allowances		12 719	5 175	5 175	1 037	9 017	8 456	560	7%	5 078
In-kind benefits										
Sub Total - Other Municipal Staff		103 537	118 368	118 368	9 497	103 015	110 064	(7 069)	-6%	118 271
% increase	4		14.3%	14.3%						14.2%
Total Parent Municipality		115 149	132 614	132 614	10 653	114 397	120 506	(6 109)	-5%	132 518
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Cell phone and other allowances										
Housing allowance										
Board Fees										
In-kind benefits										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle and cell phone										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle and cell phone										
Housing allowance										
Overtime										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		115 149	132 614	132 614	10 653	114 397	120 506	(6 109)	-5%	132 518
% increase	4		15.2%	15.2%						15.1%
TOTAL MANAGERS AND STAFF		108 729	125 329	125 329	10 052	107 902	113 828			125 232

Section 11 - Capital Expenditure by asset class

11.1 Supporting Table SC13a - Capital expenditure on new assets

WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		15 901	18 453	21 879	3 249	15 499	20 056	4 557	22.7%	21 879
Infrastructure - Road transport		2 393	-	1 000	84	747	917	170	18.5%	1 000
Roads, Pavements & Bridges		2 393	-	1 000	84	747	917	170	18.5%	1 000
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		3 107	4 970	6 033	1 710	3 997	5 531	1 534	27.7%	6 033
Generation		-	300	330	-	-	303	303	100.0%	330
Transmission & Reticulation		2 841	4 290	5 286	1 697	3 755	4 828	1 073	22.2%	5 286
Street Lighting		266	380	437	13	242	401	159	39.6%	437
Infrastructure - Water		3 559	4 890	5 590	1 370	4 579	5 125	546	10.6%	5 590
Dams & Reservoirs		989	700	700	-	688	642	(47)	-7.3%	700
Water purification		2 570	1 717	2 417	1 370	2 382	2 215	(167)	-7.5%	2 417
Reticulation		-	2 474	2 474	-	1 508	2 288	780	33.5%	2 474
Infrastructure - Sanitation		2 751	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		2 751	-	-	-	-	-	-	-	-
Infrastructure - Other		4 091	8 593	9 255	85	6 176	8 484	2 308	27.2%	9 255
Waste Management		3 750	4 537	3 898	85	3 552	3 573	21	0.6%	3 898
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		341	4 056	5 358	-	2 624	4 911	2 287	46.6%	5 358
Community		6 843	3 195	5 552	1 056	3 282	5 089	1 807	35.5%	5 552
Parks & gardens		84	-	38	-	31	34	3	9.6%	38
Sportsfields & stadia		1 863	530	530	1	7	486	479	98.6%	530
Swimming pools		-	20	-	-	-	-	-	-	-
Community halls		-	95	-	-	-	-	-	-	-
Libraries		-	2 000	3 100	706	2 442	2 842	400	14.1%	3 100
Recreational facilities		4 447	-	704	308	566	645	79	12.3%	704
Fire, safety & emergency		-	250	250	42	117	229	112	48.9%	250
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Comptoria		-	300	251	-	64	230	186	72.1%	251
Social rental housing		-	-	-	-	-	-	-	-	-
Other		450	-	680	-	55	623	569	91.2%	680
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		151	-	-	-	-	-	-	-	-
Housing development		151	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		9 968	6 300	6 405	1 194	3 533	5 871	2 338	39.8%	6 405
General vehicles		973	1 000	1 000	-	-	917	917	100.0%	1 000
Specialised vehicles		1 350	750	772	-	772	708	(64)	-9.1%	772
Plant & equipment		1 312	-	-	-	-	-	-	-	-
Computers - hardware/equipment		298	1 600	1 360	8	889	1 246	357	28.7%	1 360
Furniture and other office equipment		2 065	1 500	1 691	54	998	1 550	552	35.6%	1 691
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1 005	-	-	-	-	-	-	-	-
Other Land		-	-	162	-	-	149	149	100.0%	162
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		2 965	1 450	1 420	1 132	874	1 302	428	32.9%	1 420
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	32 862	27 948	33 836	5 500	22 314	31 016	8 702	28.1%	33 836
Specialised vehicles		1 350	750	772	-	772	515	(257)	(0)	772
Refuse		1 350	750	772	-	772	708	(64)	(0)	772
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

11.2 Supporting Table SC13b - Capital expenditure on existing assets

WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May										
Description	Ref	2011/12			Budget Year 2012/13					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		4 034	21 174	23 875	1 468	11 152	21 885	10 734	49.0%	23 875
Infrastructure - Road transport		2 532	3 000	3 000	-	236	2 750	2 514	91.4%	3 000
Roads, Pavements & Bridges		2 532	3 000	3 000	-	236	2 750	2 514	91.4%	3 000
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		780	3 095	2 896	373	1 795	2 655	860	32.4%	2 896
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		679	2 855	2 706	277	1 600	2 481	880	35.5%	2 706
Street Lighting		101	240	190	96	195	174	(21)	-11.9%	190
Infrastructure - Water		722	4 430	7 330	276	3 096	6 719	3 623	53.9%	7 330
Dams & Reservoirs		-	-	2 677	-	1 377	2 454	1 077	43.9%	2 677
Water purification		370	4 430	3 930	276	997	3 603	2 605	72.3%	3 930
Reticulation		351	-	723	-	722	663	(59)	-9.0%	723
Infrastructure - Sanitation		-	10 649	10 649	819	6 024	9 762	3 737	38.3%	10 649
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	10 649	10 649	819	6 024	9 762	3 737	38.3%	10 649
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		717	590	691	68	602	634	31	4.9%	691
Parks & gardens		111	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	330	149	-	134	137	2	1.8%	149
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		196	260	260	20	252	238	(14)	-5.8%	260
Libraries		94	-	187	18	168	172	3	2.0%	187
Recreational facilities		-	-	95	29	48	87	39	44.9%	95
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		148	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		169	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 050	-	386	-	-	354	354	100.0%	386
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		851	-	386	-	-	354	354	100.0%	386
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		144	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		55	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	5 801	21 764	24 952	1 536	11 754	22 873	11 119	48.6%	24 952
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

11.3 Supporting Table SC13c – Repairs and maintenance by asset class


WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May										
Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		5 486	4 282	5 385	394	4 603	4 452	(151)	-3.4%	5 385
Infrastructure - Road transport		2 030	1 476	1 598	152	1 413	1 281	(132)	-10.3%	1 598
Roads, Pavements & Bridges		2 030	1 476	1 598	48	1 546	1 592	46	2.9%	1 598
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		977	600	1 697	122	1 502	1 653	151	9.1%	1 697
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		736	350	1 467	111	1 159	1 330	171	12.9%	1 467
Street Lighting		241	250	230	11	343	323	(20)	-6.2%	230
Infrastructure - Water		1 665	1 586	1 525	76	1 563	1 682	119	7.1%	1 525
Dams & Reservoirs		42	68	68	-	11	44	33	75.7%	68
Water purification		218	211	211	4	179	270	92	33.9%	211
Reticulation		1 405	1 307	1 246	72	1 374	1 368	(6)	-0.4%	1 246
Infrastructure - Sanitation		813	620	565	69	609	736	127	17.2%	565
Reticulation		527	400	355	39	436	525	89	17.0%	355
Sewerage purification		286	220	210	30	173	211	37	17.7%	210
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1 338	567	563	98	463	574	111	19.4%	563
Parks & gardens		171	229	225	7	169	229	59	25.9%	225
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		9	11	11	-	4	10	6	60.5%	11
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		169	277	277	66	264	290	26	9.0%	277
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		989	50	50	25	25	45	20	44.3%	50
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5 037	4 826	5 247	457	4 834	5 479	645	11.8%	5 247
General vehicles		3 035	2 928	3 165	323	3 327	3 546	219	6.2%	3 165
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		673	794	815	30	560	704	143	20.3%	815
Computers - hardware/equipment		85	119	66	2	59	54	(6)	-10.7%	66
Furniture and other office equipment		-	1	1	-	-	1	1	100.0%	1
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1 243	984	1 169	99	865	1 146	281	24.5%	1 169
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		1	-	31	3	22	28	6	22.5%	31
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		59	30	63	-	85	86	1	1.6%	63
Computers - software & programming		59	30	63	-	85	86	1	1.6%	63
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		11 920	9 705	11 258	869	10 601	11 803	1 201	10.2%	11 258
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Section 12 - Material variances to the SDBIP

12.1 Over view

No comments for May 2013.

Section 13 – Municipal manager’s quality certification

QUALITY CERTIFICATE	
I, Soyisile A Mokweni, the municipal manager of Langeberg Municipality, hereby certify that -	
(mark as appropriate)	
<input checked="" type="checkbox"/>	the monthly budget statement
<input type="checkbox"/>	quarterly report on the implementation of the budget and financial state of affairs of the municipality
<input type="checkbox"/>	mid-year budget and performance assessment
for the month of May 2013 of 2012/2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.	
Print Name	<u> S A Mokweni </u>
Municipal Manager of Langeberg Municipality (WC026)	
Signature	
Date	<u> 14/06/2013 </u>

FINANCIAL REPORTING IN TERMS OF THE MONTHLY BUDGET STATEMENT FOR THE PERIOD OF MAY 2013

Purpose of Report

To submit a report in terms of the Monthly Budget Statement for the period of May 2013 of the Local Government: Municipal Finance Management Act, 2003 to Council for information.

Comments

The report, as submitted to the Executive Mayor, National Treasury and Provincial Treasury, appears on pages to of Annexure

Aanbeveling / Recommendation

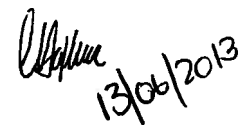
That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.



DA GAGIANO
EXECUTIVE MAYOR

DATE: 14/06/2013



13/06/2013