



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 March 2018 Incorporating the Quarterly Budget Statement for March 2018

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

This report represents the S 71 MFMA monthly budget statement incorporating the S 52 (d) MFMA quarterly budget statement for the third quarter from January 2018 to March 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 March 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 and Quarterly Budget Statement are tabled:

RECOMMENDATION:

- (a) That council notes the monthly budget statement and supporting documentation.
- (b) That Council notes the quarterly report on the implementation of the budget and the financial affairs for Langeberg Municipality referred to in section 52(d) of the MFMA.
- (c) That Council notes the in-year report for March 2018 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 16 April 2018, being the 10th working day after the end of March 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 455, 784 M compared to total revenue budget to date of R 482, 022 M which brings about a negative variance of 6%. The main reasons for the variance are electricity, water & refuse charges for March 2018 which will only be levied in April 2018; Traffic fines issued will only be recorded as receivables from non-exchange at year-end; and Agency Services and License and permits will only be processed at financial year end. Please refer to table C4 on page 12 for Breakdown of Revenue by Source.

Operating expenditure by type

Total expenditure to date is R 440, 594 M compared to total expenditure budget to date of R 493, 288 M which brings about a negative variance of 11%, the variance is mainly attributable to under expenditure on Employee related costs, Depreciation and asset impairment, Finance Charges, Bulk purchases and Contracted services. 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. Please refer to table C4 on page 12 for Breakdown of Expenditure by Type.

Capital expenditure

Total actual capital expenditure as at March 2018 is R 28, 442 M (52.84%) of the total capital budget of R 53, 821 M. Capital commitments as at March 2018 is R 12, 097 M (22.48%) of the total capital budget of R 53, 821 M. Total capital expenditure inclusive of capital commitments as at March 2018 is 75.32% of the total capital budget. Please refer to table C5 (page 13) for Capital Expenditure per Government Finance Statistics and table SC12 (page 25) for the monthly Capital Expenditure Trend.

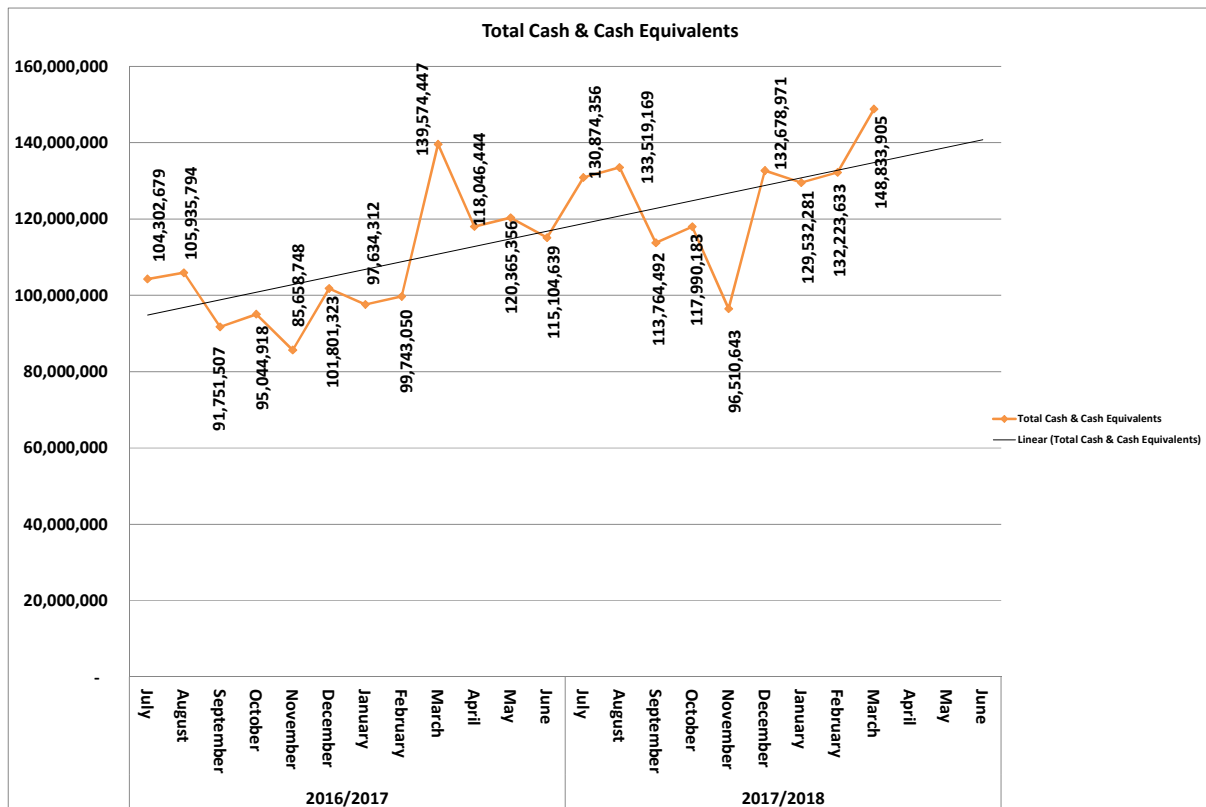
Below is breakdown of Capital Expenditure as at 31 March 2018:

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	14,523.23	0.00	0.00	18,500.00	3,976.77
WATER	18,469,301.46	3,841,240.20	953,700.00	27,621,660.00	5,311,118.34
ELECTRICAL SERVICES	4,436,084.85	837,875.92	164,559.89	6,945,550.00	1,671,589.23
SEWERAGE	115,128.01	134,126.71	0.00	335,060.00	85,805.28
ROADS	119,500.00	99,798.25	0.00	1,815,000.00	1,595,701.75
Sub-Total at Service Level	23,154,537.55	4,913,041.08	1,118,259.89	36,735,770.00	8,668,191.37
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	0.00	0.00	-	640,220.00	640,220.00
CORPORATE SERVICES	195,620.94	981,768.08	-	2,784,410.00	1,607,020.98
STRATEGY AND SOCIAL DEVELOPMENT	106,666.73	78,213.97	-66.8	500,000.00	315,119.30
FINANCE	512,602.74	0.00	55,335.8	570,000.00	57,397.26
COMMUNITY SERVICES	1,913,806.65	138,526.78	681,818.8	2,889,470.00	837,136.57
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	182,575.04	2,271,580.00	283,540.58
INFRASTRUCTURE DEVELOPMENT	1,162,651.35	5,239,374.19	724,003.0	6,929,835.00	527,809.46
CLEANSING	153,951.57	0.00	-	500,000.00	346,048.43
Sub-Total at Department Level	5,287,080.36	7,184,142.06	1,643,665.84	17,085,515.00	4,614,292.58
	28,441,617.91	12,097,183.14	2,761,925.73	53,821,285.00	13,282,483.95

Cash flows

The cash flow is currently positive and the total Cash and Cash Equivalents at March 2018 is R 148, 834 M an increase of R 16, 610 M from February 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.



3.2.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the March 2018 Monthly Budget Statement and Quarterly 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 March 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 - M09 March

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	42,686	50,886	50,886	-	46,437	48,765	(2,329)	-5%	50,886
Service charges	405,781	422,703	421,703	39,623	285,997	309,033	(23,036)	-7%	421,703
Investment revenue	5,931	7,174	7,174	617	5,209	3,726	1,483	40%	7,174
Transfers and subsidies	112,061	116,406	115,850	18,619	93,552	94,486	(934)	-1%	115,850
Other own revenue	55,728	46,898	33,800	1,621	24,590	27,012	(2,423)	-9%	33,800
Total Revenue (excluding capital transfers and contributions)	622,186	644,067	629,412	60,479	455,784	483,022	(27,238)	-6%	629,412
Employee costs	158,474	184,040	175,637	14,445	128,698	133,619	(4,921)	-4%	175,637
Remuneration of Councillors	9,234	10,135	10,278	850	7,651	7,708	(57)	-1%	10,278
Depreciation & asset impairment	26,724	34,312	34,462	2,122	18,830	25,733	(6,903)	-27%	34,462
Finance charges	11,925	12,561	10,445	1,045	4,830	6,351	(1,521)	-24%	10,445
Materials and bulk purchases	270,736	267,772	284,185	23,234	210,971	213,050	(2,079)	-1%	284,185
Transfers and subsidies	133	7,142	8,147	-	139	113	27	24%	8,147
Other expenditure	92,862	161,448	132,494	9,029	69,474	106,714	(37,240)	-35%	132,494
Total Expenditure	570,087	677,409	655,646	50,725	440,594	493,288	(52,694)	-11%	655,646
Surplus/(Deficit)	52,100	(33,342)	(26,234)	9,754	15,190	(10,266)	25,456	-248%	(26,234)
Transfers and subsidies - capital (monetary allocations)	24,503	33,598	29,295	2,337	17,568	21,517	(3,949)	-18%	29,295
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	76,602	256	3,061	12,091	32,758	11,251	21,507	191%	3,061
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	76,602	256	3,061	12,091	32,758	11,251	21,507	191%	3,061
Capital expenditure & funds sources									
Capital expenditure	52,431	76,008	53,821	2,762	28,442	37,407	(8,966)	-24%	53,821
Capital transfers recognised	24,543	33,598	29,295	2,337	17,568	21,517	(3,949)	-18%	29,295
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1,391	20,124	-	-	-	-	-	-	-
Internally generated funds	26,496	22,286	24,526	425	10,874	15,890	(5,016)	-32%	24,526
Total sources of capital funds	52,431	76,008	53,821	2,762	28,442	37,407	(8,966)	-24%	53,821
Financial position									
Total current assets	225,309	184,660	227,156	-	252,897	-	-	-	227,156
Total non current assets	645,637	669,176	668,465	-	656,448	-	-	-	668,465
Total current liabilities	109,909	112,841	129,561	-	97,479	-	-	-	129,561
Total non current liabilities	130,554	152,963	131,953	-	148,129	-	-	-	131,953
Community wealth/Equity	630,484	588,032	634,107	-	663,737	-	-	-	634,107
Cash flows									
Net cash from (used) operating	64,958	33,355	49,549	12,673	51,656	17,645	(34,010)	-193%	49,549
Net cash from (used) investing	(49,299)	(75,255)	(56,033)	4,722	(16,362)	(32,684)	(16,321)	50%	(56,033)
Net cash from (used) financing	(3,642)	16,297	(3,734)	(784)	(1,564)	18,278	19,842	109%	(3,734)
Cash/cash equivalents at the month/year end	115,105	104,272	104,887	-	148,834	118,345	(30,489)	-26%	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	36,215	2,010	1,451	1,125	948	879	14,905	11,370	68,903
Creditors Age Analysis									
Total Creditors	26,551	-	-	-	-	-	-	-	26,551

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) - M09 March

Description	Ref	Budget Year 2017/18								
		2016/17	Budget Year 2017/18							YTD variance %
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
Revenue - Functional										
<i>Governance and administration</i>		99,272	105,513	105,996	11,331	100,905	89,695	11,210	12%	105,996
Executive and council		762	4,704	4,704	1,154	4,634	3,528	1,106	31%	4,704
Finance and administration		98,509	100,809	101,292	10,177	96,271	86,167	10,104	12%	101,292
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		52,556	46,518	48,333	2,058	25,146	36,093	(10,947)	-30%	48,333
Community and social services		13,975	11,178	11,741	1,105	7,955	8,711	(756)	-9%	11,741
Sport and recreation		1,103	1,521	1,521	36	568	1,104	(535)	-48%	1,521
Public safety		-	-	-	-	-	-	-	-	-
Housing		37,477	33,819	35,070	917	16,623	26,279	(9,656)	-37%	35,070
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,692	55,695	27,785	1,494	7,404	21,474	(14,070)	-66%	27,785
Planning and development		4,040	27,570	11,738	1,207	4,994	9,439	(4,445)	-47%	11,738
Road transport		22,652	28,125	16,048	288	2,410	12,035	(9,625)	-80%	16,048
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		468,170	469,938	476,593	47,933	339,896	357,277	(17,380)	-5%	476,593
Energy sources		351,699	345,071	348,071	34,556	248,319	261,043	(12,724)	-5%	348,071
Water management		49,969	66,817	70,420	5,207	43,647	52,698	(9,051)	-17%	70,420
Waste water management		37,393	30,884	30,936	4,659	27,452	23,162	4,290	19%	30,936
Waste management		29,110	27,166	27,166	3,511	20,478	20,374	104	1%	27,166
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	646,689	677,685	658,708	62,816	473,352	504,539	(31,187)	-6%	658,708
Expenditure - Functional										
<i>Governance and administration</i>		87,645	108,128	110,412	8,015	72,521	84,087	(11,566)	-14%	110,412
Executive and council		27,652	32,585	31,689	2,423	20,522	23,634	(3,112)	-13%	31,689
Finance and administration		59,992	73,165	76,217	5,478	50,928	58,573	(7,645)	-13%	76,217
Internal audit		-	2,379	2,507	114	1,070	1,880	(810)	-43%	2,507
<i>Community and public safety</i>		44,396	88,453	88,398	4,461	54,280	107,145	(52,865)	-49%	88,398
Community and social services		20,663	26,915	27,634	1,717	21,448	61,356	(39,907)	-65%	27,634
Sport and recreation		18,858	24,671	22,423	1,467	13,655	17,031	(3,376)	-20%	22,423
Public safety		-	-	30	-	-	-	-	-	30
Housing		4,875	36,868	38,311	1,277	19,177	28,758	(9,581)	-33%	38,311
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		67,652	94,217	76,350	5,215	35,015	17,649	17,366	98%	76,350
Planning and development		19,643	26,892	28,873	1,916	8,462	(18,283)	26,745	-146%	28,873
Road transport		48,009	67,325	47,477	3,299	26,553	35,932	(9,378)	-26%	47,477
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		370,394	366,610	379,293	33,020	278,592	284,232	(5,639)	-2%	379,293
Energy sources		295,044	303,529	293,391	25,730	222,670	219,773	2,897	1%	293,391
Water management		27,907	33,909	32,659	2,575	19,845	24,155	(4,311)	-18%	32,659
Waste water management		16,256	19,696	23,192	1,968	14,524	17,501	(2,977)	-17%	23,192
Waste management		31,187	29,476	30,050	2,747	21,554	22,802	(1,248)	-5%	30,050
<i>Other</i>		-	-	1,193	15	185	175	10	6%	1,193
Total Expenditure - Functional	3	570,087	677,409	655,646	50,725	440,594	493,288	(52,694)	-11%	655,646
Surplus/ (Deficit) for the year		76,602	256	3,061	12,091	32,758	11,251	21,507	191%	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) - M09 March

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - FINANCE		96,438	97,709	98,099	9,937	94,889	83,927	10,963	13.1%	98,099
Vote 2 - EXECUTIVE & COUNCIL		762	4,704	4,704	1,154	4,634	3,528	1,106	31.4%	4,704
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2,031	2,653	3,194	207	1,811	2,035	(223)	-11.0%	3,194
Vote 4 - CORPORATE SERVICES		24,936	30,894	18,682	477	4,000	13,982	(9,983)	-71.4%	18,682
Vote 5 - ENGINEERING SERVICES		470,568	495,833	486,468	49,021	343,186	365,459	(22,273)	-6.1%	486,468
Vote 6 - COMMUNITY SERVICES		51,953	45,872	47,561	2,020	24,831	35,609	(10,778)	-30.3%	47,561
Total Revenue by Vote	2	646,689	677,665	658,708	62,816	473,352	504,539	(31,187)	-6.2%	658,708
Expenditure by Vote	1									
Vote 1 - FINANCE		27,707	31,857	33,757	2,513	23,264	25,078	(1,814)	-7.2%	33,757
Vote 2 - EXECUTIVE & COUNCIL		27,652	34,964	34,196	2,537	21,593	25,514	(3,921)	-15.4%	34,196
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		19,854	24,509	28,861	1,454	15,121	21,322	(6,201)	-29.1%	28,861
Vote 4 - CORPORATE SERVICES		46,873	64,480	45,397	3,391	36,403	75,942	(39,539)	-52.1%	45,397
Vote 5 - ENGINEERING SERVICES		405,955	435,913	426,760	36,285	295,964	280,329	15,635	5.6%	426,760
Vote 6 - COMMUNITY SERVICES		42,045	85,686	86,675	4,546	48,249	65,103	(16,854)	-25.9%	86,675
Total Expenditure by Vote	2	570,087	677,409	655,646	50,725	440,594	493,288	(52,694)	-10.7%	655,646
Surplus/ (Deficit) for the year	2	76,602	256	3,061	12,091	32,758	11,251	21,507	191.1%	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) - M09 March

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	-	46,437	48,765	(2,329)	-5%	50,886
Service charges - electricity revenue		337,632	337,841	340,841	33,510	238,881	251,711	(12,830)	-5%	340,841
Service charges - water revenue		37,725	47,865	43,865	3,323	22,537	32,208	(9,671)	-30%	43,865
Service charges - sanitation revenue		17,268	19,419	19,419	1,545	13,626	12,641	985	8%	19,419
Service charges - refuse revenue		13,156	17,579	17,579	1,244	10,953	12,473	(1,520)	-12%	17,579
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2,714	3,785	3,785	(112)	2,567	3,329	(763)	-23%	3,785
Interest earned - external investments		5,931	7,174	7,174	617	5,209	3,726	1,483	40%	7,174
Interest earned - outstanding debtors		1,779	2,386	2,386	168	1,333	1,368	(35)	-3%	2,386
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,903	21,675	9,597	145	1,298	7,619	(6,321)	-83%	9,597
Licences and permits		1,503	5,322	1,354	108	782	1,396	(615)	-44%	1,354
Agency services		3,498	99	4,768	80	663	3,343	(2,680)	-80%	4,768
Transfers and subsidies		112,061	116,406	115,850	18,619	93,552	94,486	(934)	-1%	115,850
Other revenue		35,734	12,338	10,618	1,233	15,190	8,986	6,204	69%	10,618
Gains on disposal of PPE		597	1,294	1,294	-	2,757	970	1,787	184%	1,294
Total Revenue (excluding capital transfers and contributions)		622,186	644,067	629,412	60,479	455,784	483,022	(27,238)	-6%	629,412
Expenditure By Type										
Employee related costs		158,474	184,040	175,637	14,445	128,698	133,619	(4,921)	-4%	175,637
Remuneration of councillors		9,234	10,135	10,278	850	7,651	7,708	(57)	-1%	10,278
Debt impairment		-	32,386	14,416	1,201	10,812	10,812	0	0%	14,416
Depreciation & asset impairment		26,724	34,312	34,462	2,122	18,830	25,733	(6,903)	-27%	34,462
Finance charges		11,925	12,561	10,445	1,045	4,830	6,351	(1,521)	-24%	10,445
Bulk purchases		270,736	267,772	270,172	23,234	198,940	202,541	(3,600)	-2%	270,172
Other materials		-	-	14,013	-	12,031	10,510	1,521	14%	14,013
Contracted services		7,776	78,745	64,510	880	10,343	47,754	(37,410)	-78%	64,510
Transfers and subsidies		133	7,142	8,147	-	139	113	27	24%	8,147
Other expenditure		84,800	49,777	53,028	6,947	48,319	47,744	575	1%	53,028
Loss on disposal of PPE		286	540	540	-	-	405	(405)	-100%	540
Total Expenditure		570,087	677,409	655,646	50,725	440,594	493,288	(52,694)	-11%	655,646
Surplus/(Deficit)		52,100	(33,342)	(26,234)	9,754	15,190	(10,266)	25,456	(0)	(26,234)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		24,503	33,598	29,295	2,337	17,568	21,517	(3,949)	-18%	29,295
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		76,602	256	3,061	12,091	32,758	11,251			3,061
Taxation								-		
Surplus/(Deficit) after taxation		76,602	256	3,061	12,091	32,758	11,251			3,061
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		76,602	256	3,061	12,091	32,758	11,251			3,061
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		76,602	256	3,061	12,091	32,758	11,251			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) - M09 March

Vote Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - FINANCE		-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE & COUNCIL		171	-	-	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1,920	-	272	-	-	204	(204)	-100%	272
Vote 4 - CORPORATE SERVICES		2,259	200	200	-	86	150	(64)	-42%	200
Vote 5 - ENGINEERING SERVICES		14,419	26,440	12,995	889	4,004	9,746	(5,742)	-59%	12,995
Vote 6 - COMMUNITY SERVICES		1,863	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	20,631	26,640	13,467	889	4,090	10,100	(6,010)	-60%	13,467
Single Year expenditure appropriation	2									
Vote 1 - FINANCE		19	570	570	55	513	427	85	20%	570
Vote 2 - EXECUTIVE & COUNCIL		-	-	640	-	-	-	-	-	640
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		773	2,500	2,500	183	1,348	1,875	(526)	-28%	2,500
Vote 4 - CORPORATE SERVICES		734	2,084	2,584	-	109	1,563	(1,454)	-93%	2,584
Vote 5 - ENGINEERING SERVICES		25,221	42,716	31,152	954	20,453	21,527	(1,074)	-5%	31,152
Vote 6 - COMMUNITY SERVICES		5,052	1,499	2,908	682	1,928	1,915	13	1%	2,908
Total Capital single-year expenditure	4	31,799	49,369	40,355	1,873	24,352	27,308	(2,956)	-11%	40,355
Total Capital Expenditure		52,431	76,008	53,821	2,762	28,442	37,407	(8,966)	-24%	53,821
Capital Expenditure - Functional Classification										
Governance and administration		5,762	2,870	3,782	238	1,950	2,356	(406)	-17%	3,782
Executive and council		171	-	-	-	-	-	-	-	-
Finance and administration		5,592	2,870	3,142	238	1,950	2,356	(406)	-17%	3,142
Internal audit		-	-	640	-	-	-	-	-	640
Community and public safety		6,914	21,149	10,309	1,406	2,898	7,097	(4,200)	-59%	10,309
Community and social services		5,781	950	2,707	682	1,231	1,467	(236)	-16%	2,707
Sport and recreation		1,133	20,181	7,583	724	1,612	5,609	(3,998)	-71%	7,583
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	19	19	-	56	21	34	161%	19
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6,092	4,699	4,188	-	419	3,141	(2,721)	-87%	4,188
Planning and development		4,978	900	388	-	300	291	9	3%	388
Road transport		1,114	3,799	3,799	-	120	2,849	(2,730)	-96%	3,799
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		33,662	47,290	35,543	1,118	23,174	24,455	(1,281)	-5%	35,543
Energy sources		6,167	26,263	6,946	165	4,436	5,209	(773)	-15%	6,946
Water management		9,930	21,027	27,711	954	18,469	18,953	(484)	-3%	27,711
Waste water management		9,983	-	887	-	115	251	(136)	-54%	887
Waste management		7,582	-	-	-	154	42	112	267%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	52,431	76,008	53,821	2,762	28,442	37,049	(8,608)	-23%	53,821
Funded by:										
National Government		19,558	33,598	20,440	724	14,824	15,330	(506)	-3%	20,440
Provincial Government		4,985	-	8,805	1,613	2,744	6,187	(3,444)	-56%	8,805
District Municipality		-	-	50	-	-	-	-	-	50
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24,543	33,598	29,295	2,337	17,568	21,517	(3,949)	-18%	29,295
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	1,391	20,124	-	-	-	-	-	-	-
Internally generated funds		26,496	22,286	24,526	425	10,874	15,890	(5,016)	-32%	24,526
Total Capital Funding		52,431	76,008	53,821	2,762	28,442	37,407	(8,966)	-24%	53,821

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	Budget Year 2017/18				
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		20,021	39,272	44,887	53,789	44,887
Call investment deposits		95,083	65,000	60,000	95,045	60,000
Consumer debtors		24,293	41,286	34,074	24,884	34,074
Other debtors		32,708	11,722	33,910	26,427	33,910
Current portion of long-term receivables		655	605	687	267	687
Inventory		52,547	26,775	53,598	52,485	53,598
Total current assets		225,309	184,660	227,156	252,897	227,156
Non current assets						
Long-term receivables		634	1,045	603	460	603
Investments		123	125	123	123	123
Investment property		26,971	26,751	26,905	26,934	26,905
Investments in Associate		-	-	-	-	-
Property, plant and equipment		617,439	638,023	636,937	628,520	636,937
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		209	233	137	152	137
Other non-current assets		260	3,000	3,760	260	3,760
Total non current assets		645,637	669,176	668,465	656,448	668,465
TOTAL ASSETS		870,946	853,836	895,621	909,345	895,621
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		5,056	3,530	5,056	-	5,056
Consumer deposits		9,968	8,505	10,467	10,900	10,467
Trade and other payables		74,760	86,547	92,908	77,423	92,908
Provisions		20,124	14,259	21,130	9,156	21,130
Total current liabilities		109,909	112,841	129,561	97,479	129,561
Non current liabilities						
Borrowing		17,926	34,232	13,694	19,781	13,694
Provisions		112,627	118,731	118,259	128,348	118,259
Total non current liabilities		130,554	152,963	131,953	148,129	131,953
TOTAL LIABILITIES		240,462	265,804	261,514	245,608	261,514
NET ASSETS	2	630,484	588,032	634,107	663,737	634,107
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		599,131	548,506	602,754	632,384	602,754
Reserves		31,353	39,526	31,353	31,353	31,353
TOTAL COMMUNITY WEALTH/EQUITY	2	630,484	588,032	634,107	663,737	634,107

Below are commitments against Cash and Cash equivalents as at 31 March 2018:

Commitments against Cash and Cash Equivalents		
Item	Previous Month	Current Month
Cash and Cash Equivalents	132,223,631	148,833,902
Commitments	108,856,099	110,992,878
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	20,230,083
- Creditor Payments	60,672,092	57,192,944
Surplus/(Deficit)	23,367,532	37,841,025

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	Budget Year 2017/18								
		2016/17 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										
Property rates		40,858	48,814	50,377	2,863	35,128	35,341	(213)	-1%	50,377
Service charges		369,551	405,495	404,835	44,238	336,027	257,425	78,602	31%	404,835
Other revenue		52,363	20,291	24,486	11,668	55,460	13,527	41,933	310%	24,486
Government - operating		112,845	115,936	115,396	16,865	79,443	85,585	(6,143)	-7%	115,396
Government - capital		23,964	33,598	41,918	1,922	41,375	14,447	26,927	186%	41,918
Interest		8,743	9,463	7,174	524	4,131	5,113	(981)	-19%	7,174
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(540,336)	(580,539)	(576,045)	(64,750)	(498,016)	(386,159)	111,857	-29%	(576,045)
Finance charges		(2,897)	(12,561)	(10,445)	(658)	(1,753)	(7,635)	(5,882)	77%	(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	12,673	51,656	17,645	(34,010)	-193%	49,549
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,746	754	754	7,962	8,595	-	8,595	0%	754
Decrease (Increase) in non-current debtors		-	-	(3,500)	-	-	-	-		(3,500)
Decrease (increase) other non-current receivables		-	-	-	23	743	-	743	0%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(51,045)	(76,008)	(53,286)	(3,263)	(25,700)	(32,684)	(6,983)	21%	(53,286)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(49,299)	(75,255)	(56,033)	4,722	(16,362)	(32,684)	(16,321)	50%	(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	81	1,211	270	941	349%	498
Payments										
Repayment of borrowing		(4,591)	(4,232)	(4,232)	(865)	(2,775)	(2,116)	659	-31%	(4,232)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,642)	16,297	(3,734)	(784)	(1,564)	18,278	19,842	109%	(3,734)
NET INCREASE/ (DECREASE) IN CASH HELD		12,016	(25,603)	(10,218)	16,610	33,729	3,240			(10,218)
Cash/cash equivalents at beginning:		103,088	129,875	115,105		115,105	115,105			115,105
Cash/cash equivalents at month/year end:		115,105	104,272	104,887		148,834	118,345			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 - M09 March

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Receipts By Source																
Property rates		4,407	8,044	3,852	4,602	3,152	2,766	2,863	2,711	2,731	3,368	3,368	8,512	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	29,168	32,409	(9,943)	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	3,444	2,985	3,256	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	1,552	1,552	2,131	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	1,405	1,405	3,009	16,876	18,274	19,803
Service charges - other		325	336	444	442	507	417	378	269	448	—	—	(3,565)	—	—	—
Rental of facilities and equipment		296	184	373	190	182	199	273	653	(107)	303	303	783	3,633	3,914	4,219
Interest earned - external investments		595	572	—	606	598	—	606	630	524	—	—	3,043	7,174	7,734	8,337
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	191	191	1,909	2,290	2,467	2,659
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		62	150	79	182	163	84	93	79	105	325	325	176	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	443	443	(18,945)	1,354	5,737	6,185
Agency services		67	80	65	79	77	67	77	69	80	8	8	4,089	4,768	106	115
Transfer receipts - operating		31,651	467	907	1,857	1,864	21,794	1,292	2,747	16,865	8,038	—	27,916	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	612	612	(22,750)	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	48,856	43,601	(379)	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	2,688	3,360	(5,504)	41,918	21,382	21,497
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE		1	—	—	145	23	82	199	185	7,962	—	—	(7,842)	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	34	34	(780)	498	425	447
Receipt of non-current debtors		—	—	—	—	—	—	—	—	—	—	—	(3,500)	(3,500)	—	—
Receipt of non-current receivables		211	235	44	156	23	16	16	16	23	—	—	(743)	—	—	—
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	51,578	46,994	(18,747)	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	14,606	14,606	32,807	175,637	193,606	208,599
Remuneration of councillors		783	783	783	783	783	764	1,270	850	850	949	949	729	10,278	10,844	11,603
Interest paid		—	—	745	—	—	350	—	—	658	681	681	7,330	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	21,961	21,961	24,903	265,935	264,352	265,171
Bulk purchases - Water & Sewer		225	15	15	103	15	16	76	92	111	353	353	2,863	4,237	4,506	4,793
Other materials		1	11	45	41	30	17	21	20	38	—	—	13,790	14,013	—	—
Contracted services		112	543	911	617	317	407	128	151	998	6,562	6,562	45,683	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	3,321	3,321	(16,533)	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	48,433	48,433	119,581	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	6,081	7,601	13,905	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	—	—	(121,177)	—	—	—
Total Cash Payments by Type		72,397	48,586	71,007	47,712	67,206	51,456	49,939	50,544	69,536	54,513	56,033	13,225	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	(2,935)	(9,039)	(31,973)	(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	145,899	136,860	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	145,899	136,860	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 - M09 March

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
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		15.5%	21.1%	17.6%	14.6%	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	205.0%	163.6%	175.3%	259.4%	175.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		104.7%	92.4%	81.0%	152.7%	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		9.4%	8.5%	11.0%	11.4%	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%	28.2%	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%	1.1%	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 17 for comprehensive list of financial performance indicators in terms of MFMA Circular 71.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,187	668	464	294	249	184	1,786	1,516	7,348	4,030	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,517	252	157	54	47	50	670	583	29,331	1,405	-	255
Receivables from Non-exchange Transactions - Property Rates	1400	2,293	266	213	174	150	176	4,472	2,726	10,470	7,698	-	241
Receivables from Exchange Transactions - Waste Water Management	1500	1,904	337	263	219	187	173	1,927	1,649	6,657	4,154	-	37
Receivables from Exchange Transactions - Waste Management	1600	1,521	267	211	174	148	137	1,411	1,235	5,105	3,105	-	10
Receivables from Exchange Transactions - Property Rental Debtors	1700	389	20	16	32	16	16	535	506	1,529	1,105	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	403	200	128	178	150	143	4,104	3,156	8,462	7,731	-	866
Total By Income Source	2000	36,215	2,010	1,451	1,125	948	879	14,905	11,370	68,903	29,227	-	1,409
2016/17 - totals only		35,577	1,638	1,017	872	823	622	9,865	19,022	69,437	31,204	0	13,808
Debtors Age Analysis By Customer Group													
Organs of State	2200	269	19	12	7	5	7	643	-	962	662	-	22
Commercial	2300	9,112	110	64	43	39	77	445	154	10,045	758	-	91
Households	2400	9,393	1,711	1,219	1,001	840	719	11,826	10,228	36,937	24,614	-	1,042
Other	2500	17,440	170	155	74	65	76	1,991	988	20,958	3,194	-	254
Total By Customer Group	2600	36,215	2,010	1,451	1,125	948	879	14,905	11,370	68,903	29,227	-	1,409

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 - M09 March

Description R thousands	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	26,361	-	-	-	-	-	-	-	26,361	28,930
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	189	-	-	-	-	-	-	-	189	2,098
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	26,551	-	-	-	-	-	-	-	26,551	31,028

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC026 Langeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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									
ABSA 9299946707			Depositer plus		142		25,048	(3)	25,045
ABSA 20-7703-3535		83 days	Call Deposit	08/11/2017		7.5%	-		-
Investec 50 004 076 667		70 days	Call Deposit	24/04/2018	226	7.6%	35,000		35,000
Standard Bank 28 847 690 5-003		80 days	Call Deposit	08/06/2018	86	7.5%	-	35,000	35,000
Nedbank 03/7881034971/000036		72 days	Call Deposit	23/03/2018	162	7.7%	35,000	(35,000)	-
TOTAL INVESTMENTS AND INTEREST	2				617		95,048	(3)	95,045

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 - M09 March

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		66,422	73,504	71,662	16,346	71,618	55,128	16,491	29.9%	71,662
Local Government Equitable Share		60,461	65,384	65,384	16,346	65,384	49,038	16,346	33.3%	65,384
Municipal Infrastructure Grant (MIG)		2,577	4,581	2,739	-	2,696	3,436	(740)	-21.5%	2,739
Finance Management		1,475	1,550	1,550	-	1,550	1,163	388	33.3%	1,550
EPWP Incentive		1,759	1,866	1,866	-	1,866	1,400	467	33.3%	1,866
Integrated National Electrification Programme		150	123	123	-	123	92	31	33.3%	123
Provincial Government:		46,123	41,932	41,442	1,941	27,564	31,449	(3,885)	-12.4%	41,442
Library Services - MRF		4,610	5,570	5,550	-	5,550	4,178	1,373	32.9%	5,550
Library Services - Conditional Grant		2,412	3,000	3,000	-	3,000	2,250	750	33.3%	3,000
Human Settlements Development Grant (Beneficiaries)		38,354	32,150	32,150	1,922	18,425	24,113	(5,688)	-23.6%	32,150
Fire Services Capacity Building Grant			800	-	-	-	600	(600)		
Job creation										
WC Financial Management Capacity Building		120	240	240	-	240	180	60	33.3%	240
Housing				0						
Emergency Housing Project										
Masakhane Project										
Community Development Workers Grant		-	19	19	19	19	14	5	33.3%	19
Thusong Service Centre Operational Support Grant										
Masakhane										
Local Government Graduate Internship		60								
Training		247								
Municipal Maintenance and construction of Transport Infrastructure		100	153	153	-	-	115	(115)	-100.0%	153
WC Financial Management Support Grant (SCOA)		220		330		330		330		330
District Municipality:		300	500	450	450	450	375	75	20.0%	450
Project Assistance			500	450	450	450	375	75	20.0%	450
LG Graduate Intemship 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	18,737	99,632	86,952	12,680	14.6%	113,554
Capital Transfers and Grants										
National Government:		19,477	33,598	20,440	-	20,132	25,199	(5,067)	-20.1%	20,440
Municipal Infrastructure Grant (MIG)		18,406	32,721	19,563	-	19,254	24,541	(5,286)	-21.5%	19,563
Integrated National Electrification Programme		1,071	877	877	-	877	658	219	33.3%	877
Provincial Government:		4,487	-	8,270	4,450	8,270	2,250	6,020	267.6%	8,270
Library Services - MRF		787		20	-	20		20	0.0%	20
Library Services - Conditional Grant		3,700								
Housing Home Sanitation										
Installation of Basic Services (Squatter Camps)										
Fire Services Capacity Building Grant				800	-	800		800	0.0%	800
Human Settlements Development Grant (Beneficiaries)										
Emergency Drought Relief				3,000	-	3,000	2,250	750	33.3%	3,000
Acceleration of Housing Delivery				4,450	4,450	4,450		4,450	0.0%	4,450
District Municipality:				50	50	50		50	0.0%	50
Project Assistance										
CWDM: Upgrade of Ablution Facilities at King Edward Sport Grounds				50	50	50		50	0.0%	50
Other grant providers:										
Dept Water Affairs										
Total Capital Transfers and Grants	5	23,964	33,598	28,760	4,500	28,451	27,449	1,003	3.7%	28,760
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	136,809	149,534	142,314	23,237	128,084	114,401	13,683	12.0%	142,314

8.2 Supporting Table SC7 – Grant expenditure

WC026 Langeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66,415	73,504	71,662	16,600	70,541	55,128	15,413	28.0%	71,662
Local Government Equitable Share		60,461	65,384	65,384	16,346	65,384	49,038	16,346	33.3%	65,384
Municipal Infrastructure Grant (MIG)		2,577	4,581	2,739	101	1,958	3,436	(1,478)	-43.0%	2,739
Finance Management		1,475	1,550	1,550	31	1,358	1,163	195	16.8%	1,550
EPWP Incentive		1,759	1,866	1,866	122	1,724	1,400	325	23.2%	1,866
Integrated National Electrification Programme		143	123	123	-	118	92	25	27.6%	123
Provincial Government:		45,473	42,402	43,276	1,946	22,325	31,802	(8,877)	-27.9%	43,276
Library Services - MRF		4,893	5,570	5,550	460	3,427	4,178	(751)	-18.0%	5,550
Library Services - Conditional Grant		2,412	3,000	3,000	237	2,040	2,250	(210)	-9.3%	3,000
Human Settlements Development Grant (Beneficiaries)		37,248	32,150	33,371	894	16,503	24,113	(7,610)	-31.6%	33,371
Fire Services Capacity Building Grant		-	800	-	-	-	600	-	-	-
Municipal Capacity Building Grant		172	470	298	-	-	353	(353)	-100.0%	298
WC Financial Management Capacity Building		60	240	300	25	25	180	(155)	-86.1%	300
Community Development Workers Grant		-	19	19	-	-	14	(14)	-100.0%	19
Thusong Service Centre Operational Support Grant		95	-	-	-	-	-	-	-	-
Masakhane		33	-	37	-	-	-	-	-	37
Local Government Graduate Internship		-	-	-	-	-	-	-	-	-
Emergency Housing Project		-	-	30	-	-	-	-	-	30
Job creation		-	-	128	-	-	-	-	-	128
Housing		-	-	-	-	-	-	-	-	-
Training		247	-	-	-	-	-	-	-	-
Municipal Maintenance and construction of Transport Infrastructure		100	153	153	-	-	115	(115)	-100.0%	153
LG Graduate Internship Grant		-	-	60	-	-	-	-	-	60
WC Financial Management Support Grant (SCOA)		212	-	330	330	330	-	330	#DIV/0!	330
District Municipality:		174	500	911	-	-	375	(375)	-100.0%	911
Project Assistance		-	500	450	-	-	375	(375)	-100.0%	450
MCGREGOR DAM		-	-	25	-	-	-	-	-	25
BAKERY PROJECT		-	-	188	-	-	-	-	-	188
Pre-paid Watermeters		-	-	82	-	-	-	-	-	82
CDWM Cultural Events		-	-	-	-	-	-	-	-	-
Route 62 projects		-	-	126	-	-	-	-	-	126
Ward Committees		-	-	1	-	-	-	-	-	1
CDWM Cultural Events		-	-	39	-	-	-	-	-	39
CDWM Cultural Events		174	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		112,061	116,406	115,849	18,546	92,866	87,304	6,162	7.1%	115,849
Capital expenditure of Transfers and Grants										
National Government:		19,517	33,598	20,440	724	14,824	25,199	(10,375)	-41.2%	20,440
Municipal Infrastructure Grant (MIG)		18,406	32,721	19,563	724	13,984	24,541	(10,556)	-43.0%	19,563
Integrated National Electrification Programme		1,111	877	877	-	840	658	182	27.6%	877
Provincial Government:		4,985	-	8,805	1,613	2,764	-	2,764	-	8,805
Library Services - MRF		445	-	375	-	20	-	20	-	375
Library Services - Conditional Grant		4,540	-	82	-	-	-	-	-	82
Housing Home Sanitation		-	-	52	-	-	-	-	-	52
Installation of Basic Services (Squatter Camps)		-	-	46	-	-	-	-	-	46
Fire Services Capacity Building Grant		-	-	800	659	659	-	-	-	800
Human Settlements Development Grant (Beneficiaries)		-	-	-	-	-	-	-	-	-
Emergency Drought Relief		-	-	3,000	954	2,084	-	2,084	-	3,000
Acceleration of Housing Delivery		-	-	4,450	-	-	-	-	-	4,450
District Municipality:		-	-	50	-	-	-	-	-	50
Project Assistance		-	-	-	-	-	-	-	-	-
CDWM: Upgrade of Ablution Facilities at King Edward Sport Grounds		-	-	50	-	-	-	-	-	50
Other grant providers:		-	-	-	-	-	-	-	-	-
Dept Water Affairs		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24,503	33,598	29,295	2,337	17,588	25,199	(7,611)	-30.2%	29,295
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		136,564	150,004	145,145	20,883	110,454	112,503	(1,449)	-1.3%	145,145

8.3 Supporting Table SC7 (2) – Grant expenditure rollovers

WC026 Langeberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

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	71	71	1,271	94.7%
Library Services - MRF					-	
Library Services - Conditional Grant					-	
Human Settlements Development Grant (Beneficiaries)		1,221	11	11	1,211	99.1%
WC Financial Management Capacity Building		60	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	71	71	1,271	94.7%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Integrated National Electrification Programme					-	
Provincial Government:		457	-	186	271	59.3%
Library Services - MRF		375	-	186	189	50.4%
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	-	186	271	59.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,798	71	257	1,542	85.7%

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 - M09 March

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	-	-				-		-
Pension and UIF Contributions		-	-	-	3	30	-	30	0%	-
Medical Aid Contributions		-	-	-	8	81	74	7	10%	-
Motor Vehicle Allowance		-	-	-	26	238	240	(2)	-1%	-
Cellphone Allowance		-	550	938	78	699	704	(5)	-1%	938
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		9,234	9,585	9,340	735	6,604	6,691	(87)	-1%	9,340
Sub Total - Councillors		9,234	10,135	10,278	850	7,651	7,708	(57)	-1%	10,278
% increase	4		9.8%	11.3%						11.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,546	7,004	7,004	399	4,907	5,253	(345)	-7%	7,004
Pension and UIF Contributions		1,178	1,261	1,261	88	883	946	(62)	-7%	1,261
Medical Aid Contributions		68	71	71	3	44	53	(9)	-17%	71
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		316	404	404	-	-	303	(303)	-100%	404
Motor Vehicle Allowance		438	470	470	37	347	353	(6)	-2%	470
Cellphone Allowance		19	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	20	185	-	185	0%	-
Payments in lieu of leave		151	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		8,715	9,210	9,210	547	6,366	6,907	(541)	-8%	9,210
% increase	4		5.7%	5.7%						5.7%
Other Municipal Staff										
Basic Salaries and Wages		94,896	118,861	109,684	8,660	76,274	76,220	54	0%	109,684
Pension and UIF Contributions		16,706	20,160	21,229	1,536	13,759	15,921	(2,162)	-14%	21,229
Medical Aid Contributions		5,059	6,696	6,639	474	4,075	4,979	(904)	-18%	6,639
Overtime		6,480	10,586	9,121	558	4,754	6,841	(2,087)	-31%	9,121
Performance Bonus		7,690	-	-	661	6,547	7,934	(1,387)	-17%	-
Motor Vehicle Allowance		4,244	5,572	6,434	424	3,698	3,481	217	6%	6,434
Cellphone Allowance		-	-	1	-	-	-	-		1
Housing Allowances		1,685	1,967	2,151	147	1,285	1,613	(328)	-20%	2,151
Other benefits and allowances		6,170	5,420	5,640	372	3,248	5,577	(2,330)	-42%	5,640
Payments in lieu of leave		3,566	1,992	1,962	406	2,638	1,472	1,166	79%	1,962
Long service awards		829	900	900	69	732	675	57	8%	900
Post-retirement benefit obligations		2,434	2,676	2,665	591	5,323	8,466	(3,143)	-37%	2,665
Sub Total - Other Municipal Staff		149,758	174,830	166,427	13,898	122,332	133,179	(10,847)	-8%	166,427
% increase	4		16.7%	11.1%						11.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		167,707	194,174	185,915	15,295	136,350	147,795	(11,445)	-8%	185,915
% increase	4		15.8%	10.9%						10.9%
TOTAL MANAGERS AND STAFF		158,474	184,040	175,637	14,445	128,698	140,086	(11,388)	-8%	175,637

Section 10 - Capital programme performance

10.1 Supporting Table SC12

WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
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			44,851	-		
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	28,442					

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

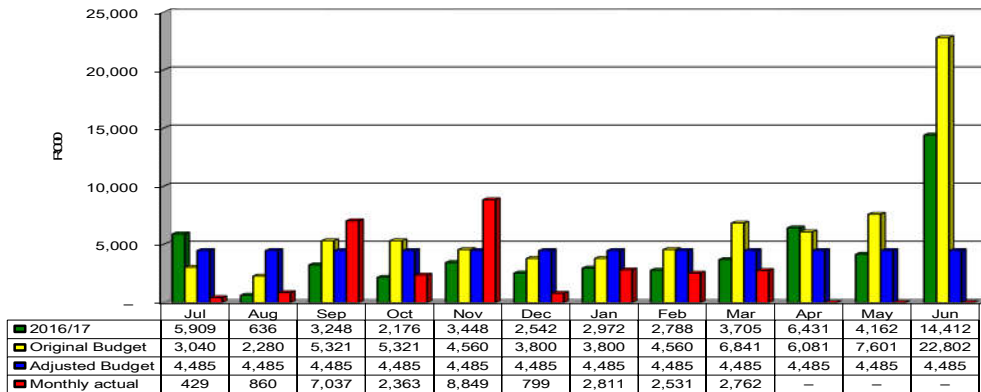
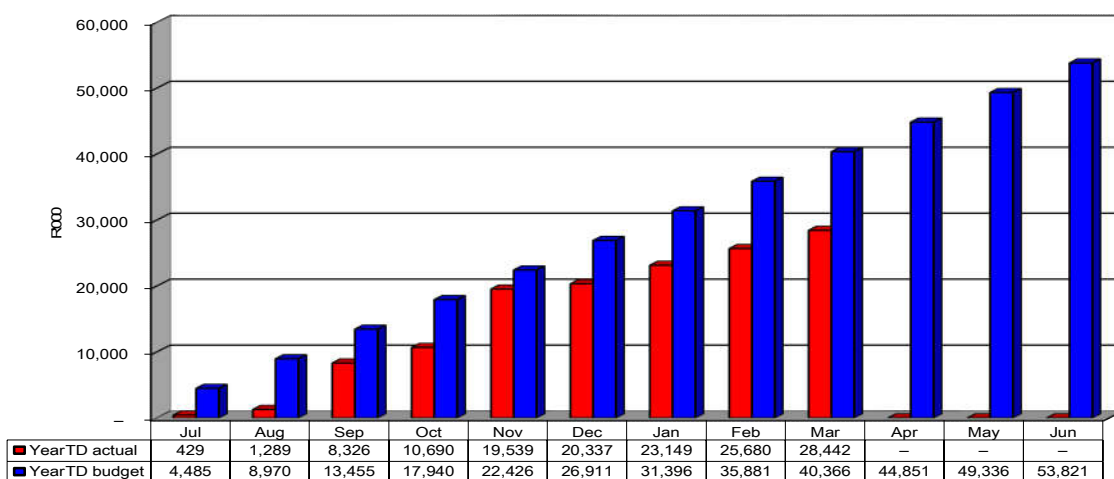


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Tables SC13

10.2.1 Supporting Table SC13a

WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		31,116	20,001	27,535	1,028	20,137	21,223	1,087	5.1%	27,535
<i>Roads Infrastructure</i>		1,794	-	(862)	-	-	-	-	-	(862)
<i>Roads</i>		1,240	-	-	-	-	-	-	-	-
<i>Road Structures</i>		554	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,893	4,981	4,911	75	3,395	3,683	288	7.8%	4,911
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		2,098	4,481	1,965	18	2,229	2,188	(41)	-1.9%	1,965
<i>LV Networks</i>		795	500	2,946	57	1,165	1,494	329	22.0%	2,946
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10,430	15,020	22,553	954	16,473	16,914	442	2.6%	22,553
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	3,000	954	2,084	2,250	166	7.4%	3,000
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		1,016	15,020	15,103	-	14,388	11,327	(3,061)	-27.0%	15,103
<i>Water Treatment Works</i>		269	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		8,370	-	-	-	-	-	-	-	-
<i>Distribution</i>		775	-	4,450	-	-	3,337	3,337	100.0%	4,450
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		9,965	-	933	-	269	626	357	57.0%	933
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticalation</i>		1,200	-	98	-	-	-	-	-	98
<i>Waste Water Treatment Works</i>		5,766	-	335	-	115	251	136	54.2%	335
<i>Outfall Sewers</i>		2,999	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	500	-	154	375	221	58.9%	500
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6,033	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>		1,819	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		4,214	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Community Assets		5,382	1,350	2,692	-	226	169	(57)	-33.8%	2,692
Community Facilities		5,246	1,000	2,595	-	183	136	(46)	-33.9%	2,595
<i>Halls</i>		441	100	600	-	144	108	(36)	-33.3%	600
<i>Centres</i>		-	-	(3)	-	-	-	-	-	(3)
<i>Crèches</i>		-	-	3	-	-	-	-	-	3
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		54	-	800	-	-	-	-	-	800
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		4,572	-	295	-	-	-	-	-	295
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		179	900	900	-	39	28	(10)	-35.9%	900
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Abution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		136	350	98	-	44	33	(11)	-33.3%	98
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		136	350	44	-	44	33	(11)	-33.3%	44
<i>Capital Spares</i>		-	-	54	-	-	-	-	-	54
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		6	300	300	-	300	225	(75)	-33.3%	300
<i>Operational Buildings</i>		6	300	300	-	300	225	(75)	-33.3%	300
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		6	-	-	-	-	-	-	-	-
<i>Stores</i>		-	300	300	-	300	225	(75)	-33.3%	300
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	640	-	-	-	-	-	640
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	640	-	-	-	-	-	640
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	640	-	-	-	-	-	640
<i>Local Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		2,106	2,000	2,272	183	1,242	1,704	462	27.1%	2,272
<i>Computer Equipment</i>		2,106	2,000	2,272	183	1,242	1,704	462	27.1%	2,272
Furniture and Office Equipment		2,501	650	650	(0)	216	487	272	55.7%	650
<i>Furniture and Office Equipment</i>		2,501	650	650	(0)	216	487	272	55.7%	650
Machinery and Equipment		1,227	394	904	38	262	303	40	13.3%	904
<i>Machinery and Equipment</i>		1,227	394	904	38	262	303	40	13.3%	904
Transport Assets		6,666	400	3,063	-	1,156	933	(223)	-23.9%	3,063
<i>Transport Assets</i>		6,666	400	3,063	-	1,156	933	(223)	-23.9%	3,063
Libraries		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	49,004	25,095	38,056	1,249	23,539	25,045	1,506	6.0%	38,056

10.2.2 Supporting Table SC13b

WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	Budget Year 2017/18								
		2016/17 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		2,030	10,634	2,548	52	953	1,911	958	50.1%	2,548
Roads Infrastructure		174	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		174	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,356	10,377	1,810	52	953	1,357	404	29.8%	1,810
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	2,650	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	6,117	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	1,380	1,380	41	658	1,035	377	36.5%	1,380
LV Networks		1,356	230	430	10	296	322	27	8.3%	430
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		500	256	738	-	-	554	554	100.0%	738
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	256	738	-	-	554	554	100.0%	738
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		500	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		500	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		500	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		500	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		309	100	113	55	55	85	29	34.5%	113
Operational Buildings		309	100	113	55	55	85	29	34.5%	113
Municipal Offices		231	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		77	-	-	-	-	-	-	-	-
Stores		-	100	113	55	55	85	29	34.5%	113
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		589	-	-	-	-	-	-	-	-
Furniture and Office Equipment		589	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	(58)	-	-	-	-	-	(58)
Transport Assets		-	-	(58)	-	-	-	-	-	(58)
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	3,427	10,734	2,604	107	1,009	1,996	987	49.5%	2,604

10.2.3 Supporting Table SC13c

Description	Ref	Budget Year 2017/18								
		2016/17 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		11,070	153	23,259	652	5,081	7,517	2,436	32.4%	23,259
Roads Infrastructure		2,548	153	2,027	216	776	1,271	495	38.9%	2,027
Roads		2,548	153	2,222	216	776	1,271	495	38.9%	2,222
Road Structures		-	-	(195)	-	-	-	-	-	(195)
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	2,950	1	33	50	17	34.3%	2,950
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	2,950	1	33	50	17	34.3%	2,950
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,095	-	3,075	54	767	1,108	342	30.8%	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	54	767	1,108	342	30.8%	1,815
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,953	-	5,581	316	2,211	3,262	1,051	32.2%	5,581
Dams and Weirs		40	-	696	-	151	140	(11)	-8.1%	696
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	535	-	-	-	-	-	535
Water Treatment Works		2,879	-	-	316	2,059	3,122	1,063	34.1%	-
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	65	1,156	1,826	670	36.7%	4,889
Pump Station		-	-	2,047	-	-	-	-	-	2,047
Reticulation		2,507	-	196	64	887	1,375	489	35.5%	196
Waste Water Treatment Works		-	-	2,647	1	269	450	181	40.2%	2,647
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		967	-	4,736	-	139	-	(139)	0.0%	4,736
Landfill Sites		967	-	4,736	-	139	-	(139)	0.0%	4,736
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,332	813	2,535	113	1,034	1,398	364	26.0%	2,535
Community Facilities		1,265	383	2,084	113	1,027	1,369	342	25.0%	2,084
Halls		190	0	450	0	28	249	220	88.7%	450
Centres		-	-	27	-	0	0	(0)	-56.6%	27
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		212	-	-	-	7	20	13	64.0%	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		32	18	201	61	187	210	24	11.2%	201
Cemeteries/Crematoria		23	364	35	-	0	10	10	96.2%	35
Police		-	-	-	-	-	-	-	-	-
Ports		-	-	-	-	-	-	-	-	-
Public Open Space		807	-	1,371	52	803	879	75	8.6%	1,371
Sport and Recreation Facilities		67	430	451	-	8	29	22	73.1%	451
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		67	430	451	-	8	29	22	73.1%	451
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		564	-	-	13	408	2,078	1,671	80.4%	-
Revenue Generating		564	-	-	13	408	2,078	1,671	80.4%	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		816	4,785	642	70	280	1,122	842	75.0%	642
Operational Buildings		816	4,785	642	70	280	1,122	842	75.0%	642
Municipal Offices		816	4,785	626	70	280	1,122	842	75.0%	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	-	-	66	66	100.0%	88
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	109	88	-	-	66	66	100.0%	88
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	109	88	-	-	66	66	100.0%	88
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		89	297	89	-	24	67	43	64.3%	89
Computer Equipment		89	297	89	-	24	67	43	64.3%	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	87	(90)	1,536	1,586	103.2%	266
Machinery and Equipment		698	349	266	87	(90)	1,536	1,586	103.2%	266
Transport Assets		2,105	10,893	4,762	666	3,822	4,998	1,176	23.5%	4,762
Transport Assets		2,105	10,893	4,762	666	3,822	4,998	1,176	23.5%	4,762
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	16,675	21,508	32,804	1,601	10,600	18,784	8,184	43.6%	32,804

10.2.4 Supporting Table SC13d

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	Budget Year 2017/18								
		2016/17	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	3,669	11,206	15,149	3,943	26.0%	20,349
Roads Infrastructure		3,841	4,748	4,748	845	2,573	3,561	988	27.7%	4,748
Roads		-	4,282	4,282	762	2,320	3,211	891	27.7%	4,282
Road Structures		-	242	242	55	167	182	14	7.8%	242
Road Furniture		-	224	224	27	85	168	83	49.3%	224
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	711	711	139	423	534	111	20.7%	711
Drainage Collection		-	711	711	139	423	534	111	20.7%	711
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,282	5,260	5,260	831	2,536	3,945	1,409	35.7%	5,260
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	261	261	65	197	196	(1)	-0.4%	261
HV Switching Station		-	381	381	96	292	286	(7)	-2.3%	381
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	614	614	189	575	461	(114)	-24.9%	614
MV Switching Stations		-	-	-	5	14	-	(14)	0.0%	-
MV Networks		-	2,982	2,982	273	838	2,237	1,399	62.5%	2,982
LV Networks		-	1,021	1,021	203	620	766	146	19.1%	1,021
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,523	5,815	5,815	895	2,725	4,361	1,636	37.5%	5,815
Dams and Weirs		-	231	231	54	164	173	9	5.4%	231
Boreholes		-	9	9	1	2	6	5	75.6%	9
Reservoirs		-	631	631	142	434	473	40	8.4%	631
Pump Stations		-	1,231	1,231	150	458	923	465	50.4%	1,231
Water Treatment Works		-	1,132	1,132	210	640	849	210	24.7%	1,132
Bulk Mains		-	440	440	-	-	330	330	100.0%	440
Distribution		-	2,141	2,141	338	1,028	1,606	578	36.0%	2,141
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,961	2,842	2,842	674	2,069	2,132	63	3.0%	2,842
Pump Station		-	371	371	44	134	278	144	51.8%	371
Reticulation		-	516	516	120	384	387	3	0.7%	516
Waste Water Treatment Works		-	1,670	1,670	495	1,505	1,252	(253)	-20.2%	1,670
Outfall Sewers		-	154	154	-	-	115	115	100.0%	154
Toilet Facilities		-	132	132	15	45	99	54	54.4%	132
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,370	788	938	280	861	591	(270)	-45.6%	938
Landfill Sites		3,428	377	527	58	177	283	106	37.5%	527
Waste Transfer Stations		942	271	271	222	684	203	(481)	-237.1%	271
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	140	140	-	-	105	105	100.0%	140
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	34	34	6	20	26	6	23.2%	34
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	34	34	-	-	26	26	100.0%	34
Distribution Layers		-	-	-	6	20	-	(20)	0.0%	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	1,773	3,411	3,411	491	1,541	2,558	1,017	39.7%	3,411
Community Facilities	1,097	1,727	1,727	338	1,076	1,295	219	16.9%	1,727
Halls	195	251	251	52	161	189	28	14.6%	251
Centres	-	430	430	75	229	323	94	29.0%	430
Crèches	-	11	11	2	5	8	3	38.5%	11
Clinics/Care Centres	63	117	117	11	34	88	54	61.6%	117
Fire/Ambulance Stations	31	49	49	11	34	37	3	7.0%	49
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	9	7	7	1	3	5	2	39.2%	7
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	245	539	539	89	317	404	87	21.4%	539
Cemeteries/Crematoria	98	132	132	27	79	99	20	19.8%	132
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	36	109	-	(109)	0.0%	-
Public Open Space	120	30	30	0	0	23	22	98.1%	30
Nature Reserves	-	-	-	7	23	-	(23)	0.0%	-
Public Ablution Facilities	-	42	42	8	24	32	8	25.0%	42
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	5	5	-	-	4	4	100.0%	5
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	8	12	12	0	0	9	9	97.1%	12
Taxi Ranks/Bus Terminals	-	101	101	19	57	76	19	25.0%	101
Capital Spares	328	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	676	1,684	1,684	153	466	1,263	797	63.1%	1,684
Indoor Facilities	56	5	5	-	-	4	4	100.0%	5
Outdoor Facilities	620	1,679	1,679	153	466	1,259	793	63.0%	1,679
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	50	66	66	12	37	50	12	25.0%	66
Revenue Generating	50	66	66	12	37	50	12	25.0%	66
Improved Property	50	66	66	12	37	50	12	25.0%	66
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	905	1,355	1,355	132	404	1,016	612	60.2%	1,355
Operational Buildings	895	1,327	1,327	130	395	995	600	60.3%	1,327
Municipal Offices	-	1,254	1,254	106	323	941	617	65.6%	1,254
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	12	12	3	10	9	(1)	-13.9%	12
Yards	-	-	-	-	-	-	-	-	-
Stores	-	61	61	20	62	46	(16)	-34.9%	61
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	10	27	27	3	9	21	12	58.6%	27
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	27	27	3	9	21	12	58.6%	27
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	54	72	72	19	58	54	(4)	-7.1%	72	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	54	72	72	19	58	54	(4)	-7.1%	72	
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	54	72	72	19	58	54	(4)	-7.1%	72	
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
Computer Equipment	1,269	2,382	2,382	534	1,624	1,786	163	9.1%	2,382	
Computer Equipment	1,269	2,382	2,382	534	1,624	1,786	163	9.1%	2,382	
Furniture and Office Equipment	2,206	1,779	1,779	409	1,240	1,335	94	7.0%	1,779	
Furniture and Office Equipment	2,206	1,779	1,779	409	1,240	1,335	94	7.0%	1,779	
Machinery and Equipment	1,736	1,698	1,698	301	914	1,273	359	28.2%	1,698	
Machinery and Equipment	1,736	1,698	1,698	301	914	1,273	359	28.2%	1,698	
Transport Assets	1,471	3,350	3,350	593	1,805	2,513	708	28.2%	3,350	
Transport Assets	1,471	3,350	3,350	593	1,805	2,513	708	28.2%	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	6,160	18,830	25,734	6,904	26.8%	34,462


10.2.4 Supporting Table SC13e

WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure			18,245	3,927		2,157	2,879	721	25.1%	3,927
Roads Infrastructure			1,815	1,904		120	1,361	1,242	91.2%	1,904
Roads			1,815	1,904		120	1,361	1,242	91.2%	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	1,517	(520)	-34.3%	2,023
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			5,750	2,023		2,038	1,517	(520)	-34.3%	2,023
Distribution Points										
PRV Stations										
Capital Spares										
Community Assets			19,751	7,051	747	991	5,250	4,259	81.1%	7,051
Community Facilities			300	300	23	159	225	66	29.4%	300
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations			100	100			75	75	100.0%	100
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria			200	200	23	159	150	(9)	-5.9%	200
Police										
Purfs										
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	724	832	5,025	4,193	83.4%	6,751
Indoor Facilities			300	350		10	225	215	95.4%	350
Outdoor Facilities			19,151	6,401	724	822	4,800	3,978	82.9%	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	1,638	1,552	94.7%	2,184
Operational Buildings			2,184	2,184		86	1,638	1,552	94.7%	2,184
Municipal Offices			2,184	2,184		86	1,638	1,552	94.7%	2,184
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local 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	747	3,235	9,767	6,532	66.9%	13,162

Section 11 - Withdrawals from municipal bank accounts

Section 11(4) (a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) states that all withdrawals from the Council’s bank account, excluding the withdrawals in terms of the approved budget, must be submitted to Council. Below is the report that was submitted to Provincial Treasury which in terms of the MFMA must also be submitted to Council.

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET				
		Municipal Finance Management Act, section 11(4)		
Consolidated Quarterly Report for period 01/01/2018 to 31/03/2018 (complete relevant period)				
Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
01/001/2018 - 31/03/2018		6,093	SEC 11(E)(i) - MONEY COLLECTED BY THE MUNICIPALITY ON BEHALF OF THAT PERSON OR ORGAN OF STATE BY AGREEMENT	
01/001/2018 - 31/03/2018		6	SEC 11(F) - MONEY INCORRECTLY PAID INTO BANK ACCOUNT	
01/001/2018 - 31/03/2018		174	SEC 11(G) - REFUND GUARANTEES, SURETIES AND SECURITY DEPOSITS	
19/10/2017 - 10/01/2018	INVESTEC	-35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
14/11/2017 - 08/02/2018	STANDARD BANK	-35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
11/01/2018 - 23/03/2018	NEDBANK	35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
11/01/2018 - 23/03/2018	NEDBANK	-35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
13/02/2018 - 24/04/2018	INVESTEC	35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
20/03/2018 - 08/06/2018	STANDARD BANK	35,000	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	
31/03/2018	ABSA - DEPOSITOR PLUS	18	SEC 11(H) - PAYMENTS FOR CASH MANAGEMENT AND INVESTMENT PUROPSE IN ACCORDANCE WITH SECTION 13	

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.


This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

- Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
- Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
- Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
- Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
 - money collected by the municipality on behalf of that person or organ of state by agreement; or
 - any insurance or other payments received by the municipality for that person or organ of state;
- Section 11(f) - Refund money incorrectly paid into a bank account;
- Section 11(g) - Refund guarantees, sureties and security deposits;
- Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
- Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
- Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

- Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
- Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

 PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j) 			
NAME OF MUNICIPALITY:		LANGEBERG	
MUNICIPAL DEMARCATION CODE:		WC 026	
QUARTER ENDED:		MARCH 2018	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> .	Amount	Reason for withdrawal	
		Nil	
		Nil	
		Nil	
		Nil	
		R 6,093,061.14	E-Natis (Vehicle licenses)
		Nil	
		R 6,369.93	Money incorrectly deposited
		R 174,050.89	Refund of security deposits
		R 18,209.10	Investment of funds
	Nil		
	Nil		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .		Name and Surname: B BROWN Rank/Position: Chief Financial Officer Signature:	
Tel number	Fax number	Email Address	
023 615 8096	023 615 1563	cgous@langeberg.gov.za	
The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.			

Section 12 - 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 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 checked="" 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 March 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	__16/04/2018_____

**Section 14 - Detailed Capital Expenditure as at 31
March 2018**

Section 15 - Revenue and Expenditure compared to Budget per cost centre as at 31 March 2018

Section 16 - Financial Statements for the period 01 July 2017 to 31 March 2018

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

Section 18 - Grant Register 31 March 2018