



## **Medium Term Revenue and Expenditure Framework (MTREF)**

**BUDGET:**

**2024/2025 – 2026/2027**

# LANGEBERG MUNICIPALITY

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# LANGEBERG MUNICIPALITY

## SECTION A – Part 1

### 1. Glossary

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

**Allocations** – Money received from Provincial and National Treasury.

**Budget** – The financial plan of a municipality.

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

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

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

**ICT** – Information Communication Technology

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

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

**LM** – Langeberg Municipality

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

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

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

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

**TMA** – Total Municipal Account

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

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

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

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### 2. Mayors Report

Today marks an important moment as we gather to table the Draft Budget for the financial year 2024/2025. This budget was prepared with a focus on credibility, and sustainability, and it is a testament to our commitment to providing basic services while ensuring the financial health of our municipality.

As we go into the details of the budget, allow me to present a summary of its key components:

#### **Total Revenue:**

Our total operating revenue, excluding operational grants, stands at a R921 140 794. When operational grants are factored in, this figure rises to R1 085 446 794. When including capital transfers and subsidies the total revenue plus capital transfers and subsidies rises to R1 114 467 795.

#### **Revenue Composition:**

Notably, a significant portion, approximately 69,42%, of our total revenue is derived from service charges. Property rates contribute R100 741 968 to our revenue stream.

#### **Operating Expenditure:**

On the expenditure side, our total operating expenditure amounts to R1 090 146 066. This includes substantial allocations for bulk purchases and employee-related costs. The staff cost is at 26% of the total operating expenditure. The Treasury norm for municipalities is a minimum of 25% and a maximum of 45%.

#### **Capital Expenditure:**

In line with our commitment to infrastructure development, our capital expenditure for the upcoming fiscal year is set at R118 235 652. This includes contributions from our own funding at R93 000 000 as well as grant funding from national and provincial governments.

#### **Budget Principles:**

Our budget adheres to several fundamental principles. It is funded from realistically anticipated revenue, credible, and focused on providing basic services. Importantly, we have ensured that our budget is sustainable over the medium to long term, and we have avoided budgeting for a deficit.

#### **Tariff Adjustments:**

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Recognizing the importance of setting cost-reflective tariffs, we have adopted a conservative approach in projecting revenue. Tariff adjustments have been carefully calibrated to strike a balance between the interests of our citizens, the financial sustainability of the municipality, and the need for essential service provision

### **Purchase of Electricity:**

We anticipate an increase of 12.72% in bulk purchases of electricity, pending approval from NERSA. Tariff adjustments in other areas, including rates, water, sanitation, refuse, and sundry tariffs, have been kept within reasonable bounds to ensure affordability while maintaining the financial integrity of our municipality.

### **Summary Tariff increases:**

- Rates 6%
- Water 6%
- Sanitation 6%
- Refuse 8%
- Electricity 12,72%
- Sundry Tariffs 4% - 6%

### **Increases in expenditure:**

- Salaries 6% (provision – waiting for SALGBC National Collective agreement)
- General Expenses 4%
- Repairs and Maintenance 4%
- Bulk Purchases 12,72%

### **Capital Budget:**

Our capital budget reflects our commitment to infrastructure development and service delivery. With contributions from various sources, including government grants and our capital replacement reserve, we are poised to undertake vital projects that will benefit our community.

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Langeberg Municipality hereby notifies all stakeholders of the amendment to its Integrated Development Plan (IDP). This amendment is necessitated by recent changes within the organisation, specifically:

1. Changes in the municipality's organogram
2. Amendment of the Disaster Management Plan

In conclusion, I would like to reiterate that this budget is a product of diligent planning, prudent financial management, and a dedication to the well-being of our municipality and its residents. As we move forward, let us work together to implement this budget effectively, ensuring that it translates into tangible improvements in the lives of our citizens.

Thank you.



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### 3. Resolutions

#### **SUBMISSION OF THE 2024 / 2025 TO 2026 / 2027 OPERATING / CAPITAL BUDGET, IDP & POLICY DOCUMENTS (CHIEF FINANCIAL OFFICER)**

##### **Purpose of the report**

To inform Council that the 2024 / 2025 to 2026 / 2027 Operating/Capital Budget and IDP Documents will be tabled at the Council meeting of 27<sup>th</sup> March 2024.

##### **Legal Framework**

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

##### **Annual budgets**

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

##### **Contents of annual budgets and supporting documents**

17. (1) An annual budget of a municipality must be a schedule in the prescribed format –
  - (a) setting out realistically anticipated revenue for the budget year from each revenue source;
  - (b) appropriating expenditure for the budget year under the different votes of the municipality;
  - (c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;

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- (d) setting out –
    - (i) estimated revenue and expenditure by vote for the current year; and
    - (ii) actual revenue and expenditure by vote for the financial year preceding the current year; and
  - (e) a statement containing any other information required by section 215 (3) of the Constitution or as may be prescribed.
  
- (2) An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.
  
- (3) When an annual budget is tabled in terms of section 16 (2), it must be accompanied by the following documents:
  - (a) draft resolutions –
    - (i) approving the budget of the municipality;
    - (ii) imposing any municipal tax and setting any municipal tariffs as may be required for the budget year;
    - (iii) approving the budgets for the relevant financial year of each municipal entity under the sole or shared control of the municipality; and
    - (iv) approving any other matter that may be prescribed
  - (b) measurable performance objectives for each vote in the budget, taking into account the municipality's integrated development plan
  - (c) a projection of cash flow for the budget year by revenue source, broken down per month;
  - (d) any proposed amendments to the municipality's integrated development plan following the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act;
  - (e) any proposed amendments to the budget-related policies of the municipality;
  - (f) particulars of the municipality's investments;
  - (g) any prescribed budget information on municipal entities under the sole or shared control of the municipality;
  - (h) particulars of all proposed new municipal entities which the municipality intends to establish or in which the municipality intends to participate;

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- (i) particulars of any proposed service delivery agreements, including material amendments to existing service delivery agreements;
- (j) particulars of any proposed allocations or grants by the municipality to –
  - (i) other municipalities;
  - (ii) any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers;
  - (iii) any other organs of state;
  - (iv) any organisations or bodies referred to in section 67 (1);
- (k) the proposed cost to the municipality for the budget year of the salary, allowances and benefits of–
  - (i) each political office-bearer of the municipality;
  - (ii) councillors of the municipality; and
  - (iii) the municipal manager, the chief financial officer, each senior manager of the municipality and any other official of the municipality at a remuneration package at least equal to that of a senior manager;
- (l) the proposed cost for the budget year to a municipal entity under the sole or shared control of the municipality of the salary, allowances and benefits of –
  - (i) each member of the entity's board of directors; and
  - (ii) the chief executive officer and each senior manager of the entity; and
- (m) any other supporting documentation as may be prescribed.

### Funding of expenditures

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

## **INTEGRATED DEVELOPMENT PLANNING**

### **Section 34 of Municipal System Act refers :**

#### **Annual review and amendment of integrated development plan**

A municipal council

- a) must review its integrated development plan
  - (i) annually in accordance with an assessment of its performance measurements in terms of section 41 and
  - (ii) to the extent that changing circumstances so demand; and

#### **b) may amend its integrated development plan in accordance with a prescribed process.**

In terms of section 34 of the MSA a municipal council must review its integrated development plan (IDP) annually in accordance with an assessment of its performance measurements and to the extent that changing circumstances so demand, and may amend its IDP in accordance with a prescribed process. The Local Government Municipal Systems Regulations, 2001, stipulates the process to be followed during the IDP amendment in chapter 2, section 3. The process is prescribed as follows: -

*(1) Only a member or committee of a municipal council may introduce a proposal for amending the municipality's integrated development plan in the council.*

*(2) Any proposal for amending a municipality's integrated development plan*

*must be-*

*(a) accompanied by a memorandum setting out the reasons for the proposal; and*

*(b) aligned with the framework adopted in terms of section 27 of the Act.*

*(3) An amendment to a municipality's integrated development plan is adopted by a decision taken by a municipal council in accordance with the rules and orders of the council.*

*(4) No amendment to a municipality's integrated development plan may be adopted by the municipal council unless-*

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*(a) all the members of the council have been given reasonable notice*

*(b) the proposed amendment has been published for public comment for a period of at least 21 days in a manner that allows the public an opportunity to make representations with regard to the proposed amendment;*

*(c) the municipality, if it is a district municipality, has complied with subregulation (5); and*

*(d) the municipality, if it is a local municipality, has complied with subregulation (6)*

*(5) A district municipality that considers an amendment to its integrated development plan must:*

*(a) consult all the local municipalities in the area of the district municipality on the proposed amendment; and*

*(b) take all comments submitted to it by the local municipalities in that area into account before it takes a final decision on the proposed amendment*

*(6) A local municipality that considers an amendment to its integrated development plan must:*

*(a) consult the district municipality in whose area it falls on the proposed amendment; and*

*(b) take all comments submitted to it by the district municipality into account before it takes a final decision on the proposed amendment.*

### **Comments**

The 2024-2025 MTREF Budget documents and IDP have been compiled in terms of the Municipal Budget and Reporting Regulations and **will be tabled at the Statutory Council Meeting of 27 March 2024.**

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

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

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### **Recommendation**

1. That the Executive Mayor table the 2024-2025 MTREF Budget & IDP at the Statutory Council Meeting of 27 March 2024.
2. That the tabling of 2024 / 2025 to 2026 / 2027
  - Operating / Capital Budget,
  - Integrated Development Plan(IDP)
  - Budget related policies
  - IDP Related Policy Documents
  - ICT policies
  - Proposed Organogram.
  - Long term financial plan
3. All relevant documents be made available for public comment and be forwarded to all relevant National and Provincial departments.
4. The budget and IDP be referred to all wards for discussion and inputs.

### **This item served before an Ordinary Meeting of Council on 27 March 2024**

1. That the Executive Mayor table the 2024-2025 MTREF Budget & IDP at the Statutory Council Meeting of 27 March 2024.
2. That the tabling of 2024 / 2025 to 2026 / 2027
  - Operating / Capital Budget,
  - Integrated Development Plan (IDP)
  - Budget related policies
  - IDP Related Policy Documents
  - ICT policies
  - Proposed Organogram.
  - Long term financial plan
3. All relevant documents be made available for public comment and be forwarded to all relevant National and Provincial departments.
4. The budget and IDP be referred to all wards for discussion and inputs.

#### 4. Executive Summary

The Municipality's 2024/2025 budget amounts to R1 208 381 718, represented by a Capital Budget of R118 235 652 and an Operating Budget of R1 090 146 066.

The Capital Budget of R118 235 652 includes contributions from our own funding at R93 000 000 as well as grant funding from national and provincial governments.

The total operating expenditure of R1 090 146 066 includes substantial allocations for bulk purchases and employee-related costs. The staff cost is at 26% of the total operating expenditure. The Treasury norm for municipalities is a minimum of 25% and a maximum of 45%.

A significant portion, approximately 69,42%, of the total revenue is derived from service charges. Property rates contribute R100 741 968 to our revenue stream.

Primary Operating Budget revenue and expenditure categories reflect the following year-on-year budget value increases (estimated 2024/2025 vs. adjusted 2023/2024 budget):

##### Revenue / tariff increases

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

- The increase in Rates Tariffs will be 6%.
- The increase of Water Tariffs will be 6%.
- The increase of Sanitation Tariffs will be 6%.
- The tariff increase for Refuse Removal will be 8%.
- The increase of Electricity Tariffs will be 12.72%.
- The increase in Sundry Tariffs will be 4%-6%.

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The financing of capital expenditure from own funds (CRR) totals R93 000 000. This amount represents an increase to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding from own funding represents a significant portion (79%) of the Municipality's Capital Budget in 2024/2025 and consist mainly of cash reserves and the 2023/24 surplus.

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

### Budget Summary- Capital

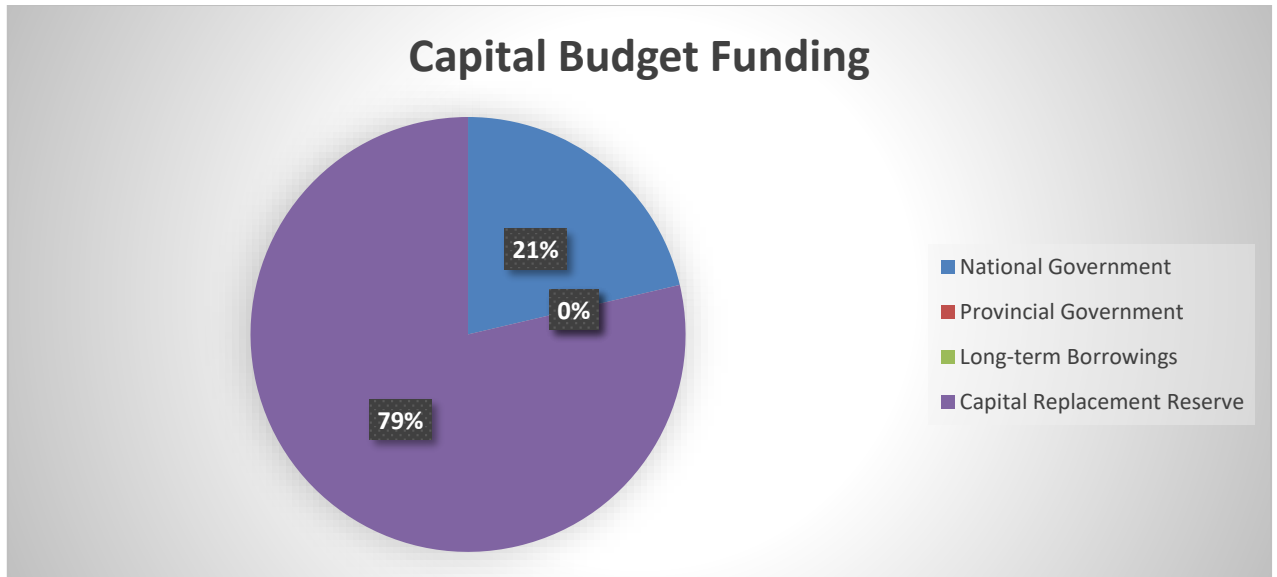
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital single-year expenditure sub-total</b>		-	-	154 809	119 474	202 491	202 491	202 491	118 236	54 897	38 170
<b>Total Capital Expenditure - Vote</b>		-	-	154 809	119 474	202 491	202 491	202 491	118 236	54 897	38 170
<b>Capital Expenditure - Functional</b>											
<i><b>Governance and administration</b></i>		-	-	49 310	13 675	10 712	10 712	73 213	12 186	5 008	2 000
Executive and council		-	-	5	500	500	500	246	-	-	-
Finance and administration		-	-	49 305	13 175	10 212	10 212	72 967	12 186	5 008	2 000
Internal audit		-	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	-	9 357	22 857	25 892	25 892	21 297	11 554	5 216	-
Community and social services		-	-	1898	1 485	1 259	1 259	1 966	740	350	-
Sport and recreation		-	-	2 623	5 920	5 786	5 786	3 060	4 050	-	-
Public safety		-	-	4 675	15 452	18 847	18 847	16 107	6 764	4 866	-
Housing		-	-	160	-	-	-	164	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	-	10 060	20 583	90 619	90 619	40 616	34 812	920	940
Planning and development		-	-	2 415	3 120	3 511	3 511	2 415	120	-	-
Road transport		-	-	7 645	17 463	87 107	87 107	38 201	34 692	920	940
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	-	86 082	62 360	75 267	75 267	112 589	59 683	43 753	35 231
Energy sources		-	-	11 825	16 244	21 482	21 482	12 604	5 243	6 091	7 293
Water management		-	-	36 274	11 287	8 627	8 627	37 753	12 500	8 000	3 500
Waste water management		-	-	17 976	29 529	36 841	36 841	36 800	36 640	29 662	24 437
Waste management		-	-	20 006	5 300	8 317	8 317	25 432	5 300	-	-
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	-	-	154 809	119 474	202 491	202 491	247 715	118 236	54 897	38 170

The MTREF Capital Budget will be funded as follow:

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Funded by:</b>											
National Government		-	-	26 600	30 665	51 549	51 549	49 787	25 236	26 197	28 350
Provincial Government		-	-	3 956	-	739	739	4 133	-	-	-
District Municipality		-	-	240	-	522	522	240	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	30 796	30 665	52 809	52 809	54 160	25 236	26 197	28 350
<b>Borrowing</b>	6	-	-	19 534	-	-	-	19 534	-	-	-
<b>Internally generated funds</b>		-	-	34 256	88 809	149 681	149 681	88 530	93 000	28 699	9 820
<b>Total Capital Funding</b>	7	-	-	84 585	119 474	202 491	202 491	162 224	118 236	54 897	38 170

The graph below shows the capital expenditure for 2024/2025 per funding source expressed as a %:





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### Budget Summary – Operating

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-	486 977	651 025	601 025	601 025	103 745	616 542	711 489	821 059
Service charges - Water	2	-	-	53 984	61 477	52 578	52 578	13 229	61 052	64 716	68 598
Service charges - Waste Water Management	2	-	-	30 409	35 796	32 405	32 405	8 087	35 549	37 682	39 943
Service charges - Waste Management	2	-	-	28 208	33 378	31 222	31 222	7 513	40 415	43 648	47 140
Sale of Goods and Rendering of Services		-	-	3 669	4 121	4 100	4 100	61	4 307	4 566	4 840
Agency services		-	-	5 341	6 516	6 749	6 749	-	7 129	7 556	8 010
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	2 070	2 882	3 758	3 758	1 262	4 091	4 326	4 575
Interest earned from Current and Non Current Assets		-	-	32 192	22 461	33 849	33 849	-	33 690	35 711	37 854
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	3 769	2 821	3 866	3 866	210	3 928	4 163	4 413
Licence and permits		-	-	2 201	860	672	672	(3)	692	733	777
Operational Revenue		-	-	1 944	2 204	7 849	7 849	7	7 248	7 682	8 143
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	96 662	93 030	100 673	100 673	313 073	100 742	106 956	113 169
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	11 499	4 797	1 187	1 187	1	1 313	1 392	1 476
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	136 198	142 696	160 744	160 744	-	164 306	152 043	152 937
Interest		-	-	(3)	803	1 913	1 913	-	2 086	2 211	2 343
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	1 289	-	-	-	-	2 358	-	-
Other Gains		-	-	10 193	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-

<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	906 603	1 064 867	1 042 591	1 042 591	447 185	1 085 447	1 184 875	1 315 278
<b>Expenditure</b>											
Employee related costs	2	-	-	245 392	270 374	280 251	280 251	-	284 724	299 687	317 347
Remuneration of councillors		-	-	10 817	12 565	12 935	12 935	-	12 939	13 716	14 539
Bulk purchases - electricity	2	-	-	401 065	495 378	459 298	459 298	270 387	528 620	610 027	703 971
Inventory consumed	8	-	-	50 049	46 580	54 921	54 921	15 569	45 869	47 721	49 626
Debt impairment	3	-	-	11 037	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	46 992	44 909	44 889	44 889	0	45 936	47 773	49 684
Interest		-	-	20 344	11 674	9 874	9 874	6	2 919	3 036	3 157
Contracted services		-	-	55 152	73 188	96 095	96 095	35 757	104 220	108 469	112 806
Transfers and subsidies		-	-	2 076	4 062	4 178	4 178	2 543	4 154	4 320	4 493
Irrecoverable debts written off		-	-	8 083	33 433	5 731	5 731	-	7 923	8 240	8 569
Operational costs		-	-	14 513	73 795	70 730	70 730	32 523	52 848	54 836	57 026
Losses on disposal of Assets		-	-	534	-	-	-	-	-	-	-
Other Losses		-	-	60	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	866 114	1 065 958	1 038 902	1 038 902	356 786	1 090 152	1 197 826	1 321 218
<b>Surplus/(Deficit)</b>		-	-	40 490	(1 091)	3 688	3 688	90 400	(4 705)	(12 951)	(5 941)
Transfers and subsidies - capital (monetary allocations)	6	-	-	34 629	35 265	60 731	60 731	-	29 021	30 127	32 603
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662

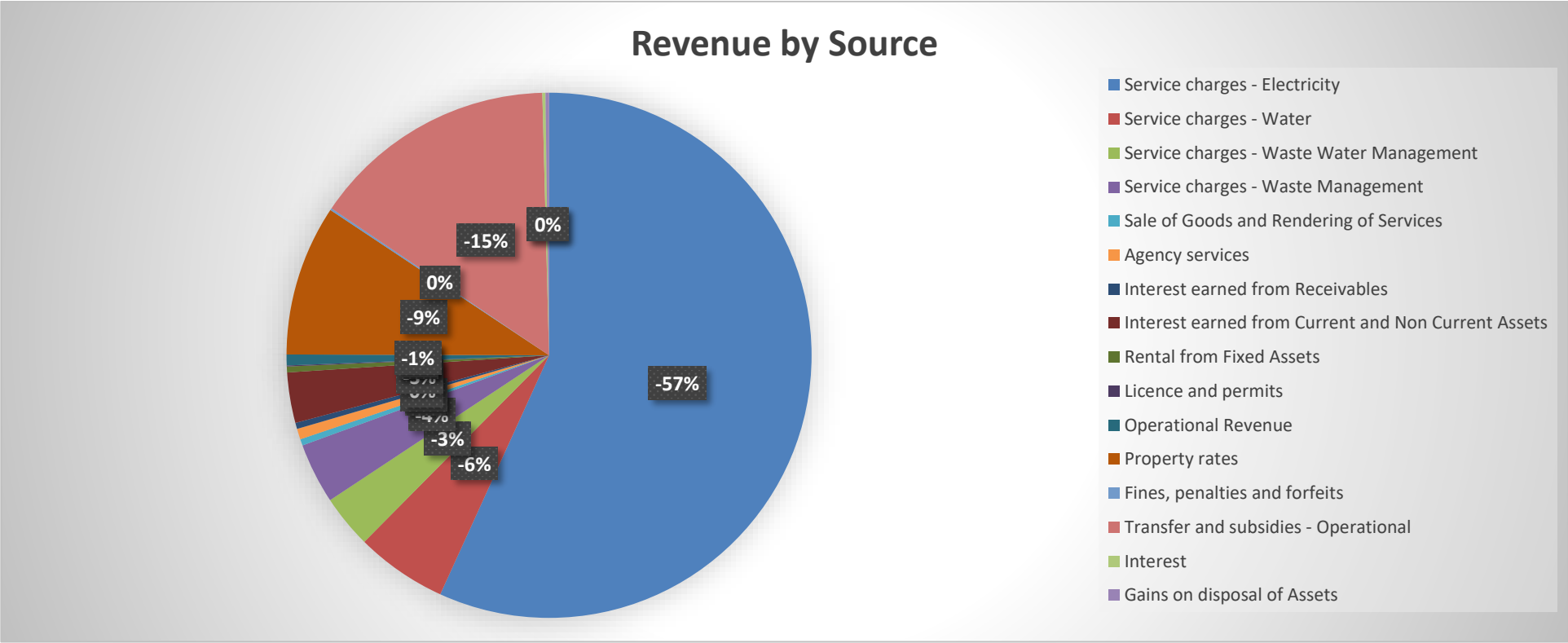
References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method ( Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

**Note**  
 Differences between the original budget of the 2023/24 financial year, the adjusted budget and the current one are due to the mSCOA alignment.

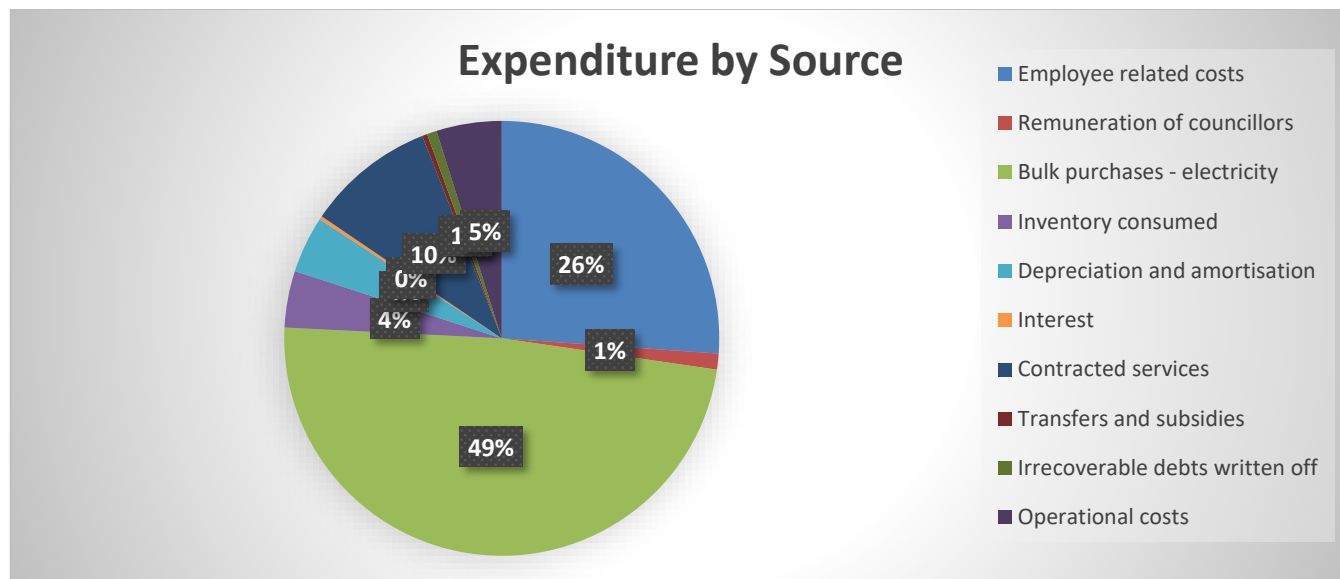


Revenue by Source: The graph below shows the funding of the 2024/2025 budget per revenue source expressed as a %.



## LANGEBERG MUNICIPALITY

**Expenditure by Type:** The graph below shows how the 2024/2025 budget will be spent per expenditure type expressed as %



### Revenue Foregone: Property Rates

In the current year an amount of R10 086m is budgeted for exemptions, reductions and rebates and impermissible values in excess of the amount as determined in section 17 of the Municipal Property Rates Act.

### Free Basic Services

*The municipality is currently providing free basic services for 7 000 indigent consumers and the amount in Rand value is shown below:*

- Electricity R7 350 000
- Water (Basic charges) R11 341 680
- Sewerage R19 542 600
- Refuse R18 034 800



# LANGEBERG MUNICIPALITY

## SECTION A – Part 2

### 1. Budget Process Overview

#### 1.1 Political oversight of the budget process

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

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

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

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

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

The IDP and Budget time schedule of the 2024/2025 budget cycle was approved by Council in August 2023, ten months before the start of the budget year in compliance with legislative directives.

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

Updating the IDP and Budget is an evolving and re-iterative process over a 10-month period. The initial parallel process commenced with the consultative process of the IDP in 2023 and the update of the MTREF to determine the affordability and sustainability framework at the same time. A review of the approved 2024/2025 IDP was undertaken in 2024.

## LANGEBERG MUNICIPALITY

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

Following the tabling of the draft budget in March 2024, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Gazette. The budget will also be placed on the municipal website at [www.langeberg.gov.za](http://www.langeberg.gov.za), links on social media platforms as well as communication through the block representatives and ward committees.

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

### **1.5. Stakeholders involved in consultations**

The tabled budget will be provided to National Treasury and Provincial Treasury in March 2024 for their consideration in line with S23 of the MFMA.

### **1.6. Process and media used to provide information on the Budget to the Community**

The Municipality's consultation process on its draft IDP review and budget will be held during April 2024, where various community organisations and representatives may/will come forward to give input and to re-prioritise some of their needs.

Community representatives and organisations had to review the priorities given previously to ascertain whether it has been captured as priorities during the 2024/2025 IDP process.

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2024/2025), advertisements will be placed in the local newspaper The Gazette, the Langeberg Express, the municipal website and social media platforms. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S 22 of the MFMA, the Budget documentation will be published on the municipality's website following the tabling thereof at Council in March 2024 and the approval thereof in May 2024.

## LANGEBERG MUNICIPALITY

### 2. IDP Overview and Amendments

- **The Vision of the Municipality**

The Municipality's long-term vision:

*"To create a safe and healthy environment for delivering sustainable quality services".*

- **Alignment with Provincial and National Government**

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

All these feed into and influence the Integrated Development Plan.

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

The Municipality's 2024/2025 Integrated Development Plan focuses on six strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on in the Strategic Plan for 2024-2025. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The strategic outcomes are:

1. ***Ensure efficient administration for good governance.***
2. ***Provide infrastructure for sustainable and affordable basic services.***
3. ***Promote a safe and secure environment.***
4. ***Promote and facilitate investment and local economic development.***
5. ***Provide sustainable financial management.***

## LANGEBERG MUNICIPALITY

### **Amendments to the Integrated Development Plan**

Amendments were made to the Integrated Development Plan.

The complete Integrated Development Plan will be distributed at the Council Meeting of 27 March 2024.

## LANGEBERG MUNICIPALITY

### 3. Measurable performance objectives and indicators

#### (a) KEY FINANCIAL INDICATORS AND RATIOS

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

#### (b) MEASURABLE PERFORMANCE OBJECTIVES

*Information regarding revenue is provided as follows:*

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

#### ***Provision of Basic Services:***

#### **Free Basic Services**

*The municipality is currently providing free basic services to 7 000 indigent consumers and the amount in Rand value is shown below:*

- |                         |             |
|-------------------------|-------------|
| • Electricity           | R7 350 000  |
| • Water (Basic charges) | R11 341 680 |
| • Sewerage              | R19 542 600 |
| • Refuse                | R18 034 800 |

## LANGEBERG MUNICIPALITY

### (i) Level of service to be provided

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

### (ii) Number of households to receive free basic services

There is a budget for 7 000 households that will receive 50 kWh electricity per month, 100 households that will receive free basic charge on conventional electricity and 7 000 indigent consumers in the municipal area will receive 6 kilolitres of free water per month.

### (iii) Total budgeted for providing each basic service

- Electricity R7 350 000
- Water (Basic charges) R11 341 680
- Sewerage R19 542 600
- Refuse R18 034 800

## c) PROVIDING CLEAN WATER AND MANAGING OF WASTE WATER

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

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

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

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

The DWS completed the Blue Drop process for the WSAs in 2023. Blue drop status is awarded to those towns that comply with 95% criteria on drinking water quality management. The Blue Drop performance of Langeberg Municipality was summarised as follows in the DWS's 2023 Blue Drop Report.

Blue Drop Performance of the Langeberg Municipality (DWS's 2023 Blue Drop Report)	
<b>Municipal Blue Drop Score</b>	<b>2011 – 32.39% (Very Poor), 2012 – 51.62% (Average), 2014 – 72.30% (Average) and 2023 – 44.67% (Very Poor)</b>

## LANGEBERG MUNICIPALITY

### Blue Drop Performance of the Langeberg Municipality (DWS's 2023 Blue Drop Report)

**Introductions:** Langeberg Municipality provides potable water to about 119 962 people, through five water supply systems. Langeberg LM is responsible for 100% of the overall water delivery. As shown in the table, the five systems abstract water from the Breede River, via canal schemes and storage dams in some cases and distribute the water to the consumers.

**Regulator's Comments:** The Langeberg team showed appreciation for the Blue Drop audit process by recognising the value of the audit in assisting with the optimisation of their operational efficiency and accountability. Regrettably, the lack of evidence for the criteria pertaining to support functions undermined the effort shown by the operations team in the audit preparation. Noticeably, the Langeberg Local Municipality's performance is continuing a downward trend placing it in a critical risk area. The decline is evident in all key performance areas namely water quality compliance, risk management, capacity management, technical and financial management.

Upon close examination, the team identified several underlying issues that have contributed to the regression in performance. These include, among others, a lack of proper maintenance planning and scheduling, inadequate operational and compliance monitoring, and insufficient measures to mitigate potential risks. Moreover, the team observed that the WSI lacks internal scientific capacity which is critical in overseeing the implementation of the operational and compliance monitoring and Water Safety Planning process.

Although the water safety planning process was initiated in 2014, the plan lacked proper review and implementation. The gap in implementation became apparent during the Ashton site inspection when the plant operation was disrupted by loadshedding without any mitigation measures put in place. In view of the above, the Langeberg team is encouraged to review and implement the water safety planning process taking into account the findings and recommendations of the full SANS 241 analysis report and technical assessment documents such as process audits, reticulation inspection reports, etc. The team should ensure effective integration of the maintenance plans and asset register to achieve adequate asset management and maintenance. This will enable the team to better prioritise work efforts, reduce costs associated with unplanned downtime and maximise the value of the assets over time. Furthermore, the WSI should establish a reliable supply chain for critical spares, equipment, treatment consumables and chemicals to minimise operation disruption.

The Langeberg team is applauded for keeping and maintaining the flow records. However, the audit team acknowledged with regret the uncertainty surrounding the accuracy and interpretation of flow data due to insufficient evidence regarding meter calibration and updated flow calculations. The WSI is advised to adhere to best practices by maintaining a consistent determination of the water balance for

## LANEBERG MUNICIPALITY

### Blue Drop Performance of the Langeberg Municipality (DWS's 2023 Blue Drop Report)

all supply systems and ensuring the accuracy of flow meters. In addition, application for site-specific water use authorisations and effective resource allocation including the registration of process controllers on IRIS, is of critical importance in ensuring regulatory compliance while optimising capacity management and compliance monitoring.

Several capital projects are planned to improve asset condition and operational efficiency.

#### Blue Drop Findings:

- The registration of process controllers and supervisors is incomplete on IRIS and therefore does not comply with either Regulation 2834 or draft Regulation 813.
- There is no mechanical term contract in place despite not having capacity internally. The WSI could not produce evidence of mechanical maintenance.
- The WSI does not have qualified scientists internally to oversee the implementation of the Operational and Compliance monitoring programme as well as the water.
- Safety Planning process.
- The Water Safety Plan was developed in 2014 and has not been reviewed in the past three years. The plan provided was in draft format and not approved.
- The compliance monitoring programme is not in place; however, minimum compliance monitoring does take place.
- Incident Management Protocol is in place with alert levels, but not implemented. The WSI has good incident register templates that are merely utilised for maintenance entries.
- System-specific Cost Determination is done, however, lacks a detailed breakdown of cost drivers except for maintenance cost. The calculation is done per design capacity and not cubic meter treated.
- The 2021/22 Budget information was not uploaded, including CAPEX for the network, treatment and distribution despite the information having been presented during the main audit.
- Proof of approved contract for maintenance, spares, chemicals, and treatment consumables not provided. The flow meters are not calibrated; only lab instruments are.
- No reticulation inspection was conducted during the audit period to account for the water losses and network condition.
- Neither the Asset Register nor maintenance plans were provided.



## LANGEBERG MUNICIPALITY

### Blue Drop Performance of the Langeberg Municipality (DWS's 2023 Blue Drop Report)

The Department has noted that the municipality has maintained all water supply systems within the low risks and hopefully the municipality will consider the findings identified above and take the necessary corrective measures to improve their Blue Drop performance in the next assessment cycle.

#### Technical Site Assessment:

The Ashton WTW was inspected to assess the condition and functionality of the infrastructure and verify the Blue Drop audit findings. The plant received a technical site assessment score of 70% with a VROOM estimated cost of R4 286 700 required to restore the system to full functionality. The overall impression is positive, although occupational health and safety can be improved.

Performance Area		Ashton	Bonnievale	McGregor	Montagu	Robertson
Bulk/WSP		-	-	-	-	-
Capacity Management	15%	56.00%	46.00%	36.00%	46.00%	34.00%
DWQ Risk Management	20%	35.50%	35.50%	35.50%	35.50%	35.50%
Financial Management	10%	7.50%	17.50%	7.5%	17.50%	17.50%
Technical Management	20%	16.50%	16.50%	16.50%	24.50%	24.50%
DWQ Compliance	35%	48.00%	84.00%	78.00%	66.00%	69.00%
Bonus	10%	0.00%	0.00%	0.00%	0.00%	0.00%
Penalties	10%	25.00%	0.00%	0.00%	10.00%	0.00%
Disqualifiers		None	None	None	None	None
<b>Blue Drop Score (2023)</b>	<b>%</b>	<b>33.85% (Very poor)</b>	<b>48.45% (Very poor)</b>	<b>43.85% (Very poor)</b>	<b>42.75% (Very poor)</b>	<b>43.00% (Very poor)</b>
Blue Drop Score (2014)	%	78.05%	69.99%	71.73%	64.06%	64.06%
Blue Drop Score (2012)	%	48.99%	48.31%	58.26%	43.31%	43.31%
Blue Drop Score (2011)	%	33.50%	33.50%	48.50%	29.48%	29.48%
System Design Capacity	kl/d	11 910	20 000	2 000	6 000	10 800

# LANGEBERG MUNICIPALITY

Blue Drop Performance of the Langeberg Municipality (DWS's 2023 Blue Drop Report)						
System Available Capacity	kl/d	11 910	20 000	2 000	6 000	10 800
System Input Value	kl/d	5 242	20 000	1 017	2 993	7 332
Capacity Utilization	%	44.02%	NI	50.87%	49.88%	67.89%
Average Daily Consumption	l/p/d	393	2 200	326	197	246
Resource Abstracted From		Breede River	Breede River	Breede River	Breede River	Breede River, Hoopsrivier Irrigation Scheme, Dassieshoek and Kooskok Dams
Microbiological Compliance	%	92.19%	99.99%	99.99%	95.45%	97.50%
Chemical Health Compliance	%	99.99%	99.99%	99.99%	99.99%	99.99%
Risk Defined Compliance	%	93.81%	95.80%	93.95%	95.85%	88.47%
VROOM	Rand	R4 287 600	-	-	-	-
<b>BDRR 2023</b>	%	<b>32.98% (Low)</b>	<b>42.61% (Low)</b>	<b>22.64% (Low)</b>	<b>31.99% (Low)</b>	<b>33.48% (Low)</b>
<b>BDRR 2022</b>	%	<b>19.20% (Low)</b>	<b>19.70% (Low)</b>	<b>21.40% (Low)</b>	<b>34.80% (Low)</b>	<b>26.80% (Low)</b>

Note: BDRR – Blue Drop Risk Rating

## LANEBERG MUNICIPALITY

The DWS completed the new Green Drop assessment for the WSAs in 2021 and the results were received early in 2022. Green drop status is awarded to those WSAs that comply with 90% criteria on key selected indicators on wastewater quality management. The green drop performance of Langeberg Municipality is summarised as follows in the DWS's 2022 Green Drop Report.

Green Drop Performance of the Langeberg Municipality (DWS's 2022 Green Drop Report)	
Average Green Drop Score	2009–50.0% (Average), 2011–43.0% (Poor), 2013–52.0% (Average), 2021–27.0% (Critical)
<p><b>Regulator's Comment:</b> Langeberg Local Municipality impressed with a good representation of senior officials, which resonates well in terms of firm management commitment. Regrettably, preparations for the audit were not on par with the Inspectorate expectations, and IRIS uploads or hard copies of evidence were not fully available. The Green Drop Score of 27% places the municipality in the unappealing position of critical performance. The poor performance of the Robertson system contributed significantly to the overall low score. Robertson WWTW is due for upgrade and plans are in place, which is commendable. However, new infrastructure alone will not bring about the desired change – plans, systems and procedures needs to be developed and implemented to ensure the upgraded plant meets compliance and good practice standards. Langeberg follows a long history of average to sub-standard performance, and the 2023 audit cycle will bring a new opportunity to rectify this situation. Municipal leadership will need to pull all stops to ensure that the municipality raise its performance by addressing each of the Green Drop Standards outlined in this report.</p> <p>The Regulator takes a balanced view by observing the low and medium risk CRR positions of 4 of the 5 plants with the exception of Robertson in a high-risk position, notable as result of the reasonable to good effluent quality compliance, with McGregor meeting excellence standards, with Ashton and Bonnievale also doing very well. It is thus evident that the effluent quality is already scoring high on the Regulator's scoresheet, but the administration need to match this performance. The municipal sub-standard scores thereby does not relate to major root cause failures but is rather one where a large number of small changes will affect a significant improvement in the future Green Drop scores. DWS encourages leadership to focus on these incremental improvements and to target a Green Drop score of &gt;50% in the 2023 audit.</p> <p><u>Green Drop findings:</u></p> <ol style="list-style-type: none"> <li>1. The Supervisors and majority of Process Controllers are unregistered and do not comply with Reg. 2834 or draft Reg. 813.</li> <li>2. No engineer or scientific competencies could be verified via qualification certificates</li> </ol>	

## LANEBERG MUNICIPALITY

### Green Drop Performance of the Langeberg Municipality (DWS's 2022 Green Drop Report)

3. Electrical maintenance is done inhouse while mechanical maintenance is outsourced - maintenance schedules and logbooks are lacking for all systems.
4. Raw and final monitoring is done by external laboratory, with on-site operational monitoring lacking.
5. Financial information was provided, however, lacking ring-fenced budgets, expenditure records, and actual cost determinations with sufficient cost drivers.
6. Flow figures were provided, noting that all flowmeters were either out of order or erroneous for a large part of the year under review. Flow data is not interpreted or used to influence operations and need to be addressed via training and/or appointment of qualified operational/supervisory staff.
7. Plant & Process Audits, Sewer Inspections and Asset Registers are absent from the technical management portfolio of evidence. Daily sewer network inspections are in place, but no proof provided via checklists, photos, or rating systems.
8. Most of the treatment plants lacks water use authorisations to guide the frequency, determinants and associated limits that would render a plant compliant at discharge of effluent.
9. Based on an evaluation against general limits, the plants are predominantly non-compliant, with the exception of the McGregor Ponds which has low (irrigation) limits.
10. Zero of the five (5) systems had capital plans to address the defects identified, most concerning of all is the hydraulic overload of the Robertson WWTWs. However, no evidence of business plans of funding sources could be provided.

The Regulator is concerned about the overall poor state of wastewater services at the Roberson system and the consequential impact on respective water resources. It is thus required that the WSI submit a detailed corrective action plan within 60 days of publishing of this report. The plan must map the activities, responsible persons, timelines, and expected improvements as outlined in the Regulatory Comment. The plan will be considered against the Regulatory Comment and recommended for approval by a national regulation committee.

#### Technical Site Assessment: **Robertson WWTW 39%:**

The **Robertson WWTW** was inspected to verify the Green Drop audit findings:

- The network and pumpstation was in an acceptable condition.
- However, one of the pumpstations was dysfunctional and raw sewage was allowed to accumulate in a dedicated natural depression. Even though this depression allows sewage to be diverted back to another pumpstation without entering the surface water, this area needs to be formalised if it is to be used on a regular basis.

### Green Drop Performance of the Langeberg Municipality (DWS's 2022 Green Drop Report)

- Operational monitoring systems were not formalised and Process Controllers did not interact with the data collected on site. Process Controller training in operations would be beneficial. PCs can also do more with respect to the terrain neatness and 1st order maintenance.
- The terrain was not kept tidy and grounds maintenance was lacking.
- Plant facilities for the staff (breakroom, bathroom, etc.) was available, but unkempt.
- The mechanical and grit channel sluice gates needed repairs and maintenance was severely lacking at the Head of Works.
- A new flow meter was recently installed. A data-logger could be considered to monitor flow on a continuous basis, depending on PC skills levels. Site walk through is however, still a good manner to ensure operation checks and recording of flows.
- The biofilter section of the plant is due for refurbishment, to include the cleaning of the PST's and repairing the biofilter's leaking distributor arms. The biofilter underdrains need to be kept clean and free of vegetation.
- Only one humus tank was operational.
- Desludging of settling tanks and clarifiers were inadequate and contribute to high solids carry-over to final effluent channels, high chlorine demand and non-compliant effluent quality.
- The Activated Sludge section of the plant was in better condition compared with the biofilter module. Unfortunately, both RAS-pumps allegedly failed just prior to the TSA, which resulted in sludge carry-over the clarifier v-notches and the aeration basin not containing viable biomass.
- The maturation ponds were filled with sludge, resulting in regular solids carry-over. The final effluent quality would be impacted by the negligent state of these ponds.
- The disinfection equipment was in a reasonable condition. The building needs to be secured even further as to prevent theft and vandalism - latest report incident involved the roof of the building being removed.
- The anaerobic digester was filled twice a day and supernatant withdrawn on an ad-hoc basis. The digester is not mixed or heated – operational monitoring of the AD can be improved.
- Both digested sludge and WAS was discharged to the drying beds. The mechanical sludge drying equipment needs to be repaired as to improve sludge age control of the Activated Sludge module.
- Plans related to the upgrade of this works has already been submitted.

# LANGEBERG MUNICIPALITY

Green Drop Performance of the Langeberg Municipality (DWS's 2022 Green Drop Report)						
Green Drop Scores						
Key Performance Area	Weight	Ashton	Bonnievale	McGregor	Montagu	Robertson
A. Capacity Management	15%	36.0%	32.0%	15.0%	22.0%	32.0%
B. Environmental Management	15%	55.0%	55.0%	55.0%	55.0%	54.5%
C. Financial Management	20%	19.0%	19.0%	23.8%	19.0%	19.0%
D. Technical Management	20%	11.0%	11.0%	5.9%	11.0%	11.0%
E. Effluent & Sludge Compliance	30%	61.1%	61.0%	88.8%	61.0%	15.0%
F. Bonus		0.0%	0.0%	0.0%	0.0%	0.0%
G. Penalties		0.0%	-25.0%	0.0%	0.0%	-62.5%
H. Disqualifiers		None	None	None	None	None
Green Drop Score (2021)		36% (Poor)	32% (Poor)	41% (Poor)	34% (Poor)	12% (Critical)
2013 Green Drop Score		47%	65%	69%	50%	47%
2011 Green Drop Score		40%	50%	51%	44%	37%
2009 Green Drop Score		49%	49%	52%	49%	49%
System Design Capacity (Ml/d)		3.100	2.500	0.300	3.500	4.300
Design Capacity Utilisation (%)		42%	31%	77%	63%	125%
Resource Discharged into		Sarabs River to Cogmanskloof to Breede River	Breede River	Irrigated	Kingna River	Breede River
Microbiological Compliance (%)		75%	42%	92%	8%	8%
Chemical Compliance (%)		81%	88%	100%	67%	67%
Physical Compliance (%)		92%	92%	100%	67%	67%
Wastewater Risk Rating (CRR% of CRRmax)						

## LANGERBERG MUNICIPALITY

Green Drop Performance of the Langeberg Municipality (DWS's 2022 Green Drop Report)					
2011 CRR (%)	52.9% (Medium)	47.1% (Low)	58.8% (Medium)	58.8% (Medium)	64.7% (Medium)
2013 CRR (%)	64.7% (Medium)	29.4% (Low)	35.3% (Low)	58.8% (Medium)	74.4% (High)
2021 CRR (%)	58.8% (Medium)	52.9% (Medium)	41.2% (Low)	47.1% (Low)	70.6% (High)

Note: CRR – Cumulative Risk Ratio

Langeberg Municipality also received their 2023 Green Drop Risk Ratings, as calculated from the 2023 assessment done by the DWS.

Green Drop Risk Rating of the Langeberg Municipality (DWS's 2023 Green Drop Progress Report)	
CRR 2023 (%CRR/CRRmax)	78.1% (High)
<p><b>Introduction:</b> Langeberg Municipality is responsible for the management and operation of five (5) WWTWs of different sizes ranging from 400 kl/day to 3500 kl/day.</p> <p><b>Regulator's Comments:</b> The design information (Criteria A) of several of the sites requires confirmation as there are differences reported on the MIS, IRIS and on the registration forms. This includes Ashton and Robertson WWTWs. The operational capacity of these sites (Criteria B) is reported however no confirmatory flow data is loaded onto the IRIS. From the reported flows, the Ashton, McGregor, Montague and Robertson WWTWs are reported to be nearing or over the hydraulic capacity of the WWTWs. Flow measurement data is crucial to determine the operational capacity of the WWTWs. The WSA must ensure inflow meters are installed, daily flow readings are recorded, and annual meter calibration is conducted to determine the annual operational capacity of all the WWTWs. Therefore, the CRR scores of these sites where operational capacity is reported to be close to the hydraulic design capacity of the plant is high and an increase in the CRR scores is noted for all sites when compared to 2022.</p> <p>None of the sites have information regarding the availability of their WUL and this is a requirement for ensuring the accuracy of the effluent limits and therefore compliance of the final effluent. The WSA is encouraged to apply for WUL for all sites. The quality of the final effluent from all sites discharged to the</p>	

## LANGEBERG MUNICIPALITY

### Green Drop Risk Rating of the Langeberg Municipality (DWS's 2023 Green Drop Progress Report)

environment is poor especially the microbiological compliance which will impact the health of the environment and users downstream. There is also a serious and critical risk to the health of all the sites due to a lack of qualified and competent staff that can operate and manage the WWTWs to ensure that the final effluent complies with the limits required. In addition, there are very few qualified maintenance staff; it is therefore not a surprise that the final effluent discharged from these sites is causing a serious and significant health risk to all downstream users.

The WSA has not provided a W<sub>2</sub>RAP, GDIP or CAP for this assessment. No information concerning any risk management or mitigation was provided by the WSA. No information on capital projects for refurbishment to be undertaken was available. There does not appear to be any management strategy in place to improve wastewater effluent compliance.

The WSA must adopt and implement the risk -based approach of the W<sub>2</sub>RAP to address all high risks which negatively impact on the final effluent discharged into the environment. A GDIP should be developed to identify the shortcomings for all GD criteria and allocate responsibility, budget and time frame to address the gaps. There is a critical shortage of qualified and competent operational and maintenance staff and the WSA is strongly encouraged to fill these positions with qualified staff to start to take control and improve upon the current state of wastewater treatment and management.

Risk Assessment Areas		Weight	Ashton	Bonnievale	McGregor	Montagu	Robertson
Class of Works			C: Approved	D: Approved	E: Approved	C: Approved	B: Approved
Treatment Technology			Activated Sludge	Oxidation Ponds	Oxidation Ponds	Activated Sludge	Oxidation ponds
<b>A: Total Design Capacity</b>	Kl/d		2 500	2 807	300	3 500	4 200
<b>B: Operational Capacity (% inflow / design)</b>	%		100.0%	67.7%	93.3%	100.0%	102.4%
<b>C: Effluent Quality Non-compliance</b>	#		6	7	1	5	6
% Microbiological Compliance	%		33.3%	16.7%	0.0%	25.0%	0.0%
% Physical Compliance	%		66.7%	77.8%	NMR	91.7%	47.2%
% Chemical Compliance	%		52.8%	61.1%	NMR	80.6%	36.1%



# LANGEBERG MUNICIPALITY

Green Drop Risk Rating of the Langeberg Municipality (DWS's 2023 Green Drop Progress Report)						
<b>D: Technical Skills Compliance</b>	%	0.0%	11.1%	0.0%	0.0%	0.0%
Process Controller Compliance	%	0%	0%	0%	0%	0%
Supervisor Compliance	%	0.0%	0.0%	0.0%	0.0%	0.0%
Maintenance Team Compliance	%	0.0%	33.3%	0.0%	0.0%	0.0%
<b>CRR (2023)</b>	%	<b>76.5% (High)</b>	<b>82.4% (High)</b>	<b>80.0% (High)</b>	<b>70.6% (High)</b>	<b>82.4% (High)</b>
<b>CRR (2022)</b>	%	<b>58.8% (Medium)</b>	<b>52.9% (Medium)</b>	<b>41.2% (Low)</b>	<b>47.1% (Low)</b>	<b>60.5% (Medium)</b>
<b>CRR (2013)</b>	%	<b>64.7% (Medium)</b>	<b>29.4% (Low)</b>	<b>35.3% (Low)</b>	<b>58.8% (Medium)</b>	<b>74.7% (High)</b>
<b>CRR (2011)</b>	%	<b>52.9% (Medium)</b>	<b>47.1% (Low)</b>	<b>58.8% (Medium)</b>	<b>58.8% (Medium)</b>	<b>64.7% (medium)</b>
W <sub>2</sub> RAP Status: 2022 Green Drop Report		<b>No Proof</b>	<b>No Proof</b>	<b>No Proof</b>	<b>No Proof</b>	<b>No Proof</b>
W <sub>2</sub> RAP Status: 2023 Green Drop PAT		<b>No Proof</b>	<b>No Proof</b>	<b>No Proof</b>	<b>No Proof</b>	<b>No Proof</b>
Capital & Refurbishment Projects (Rand)		NI	NI	NI	NI	NI
Description of Capital & Refurbishment Projects		NI	NI	NI	NI	NI
2022 GD Score	%	36.0%	32.0%	41.0%	34.0%	12.0%
GD Improvement Plan (GDIP)	Y/N	No	No	No	No	No
Corrective Action Plan (CAP)	Y/N	No	No	No	No	No

Note: CRR – Cumulative Risk Ratio

## LANEBERG MUNICIPALITY

### **The status of the municipality's Water Safety Plan and Wastewater Risk Abatement Plan (W<sub>2</sub>RAP)**

Langeberg Municipality appointed a Consultant to assist with the updating of the Water Safety Plan and W<sub>2</sub>RAP during the 2023/2024 financial year. The work will be completed by the end of June 2024 and will include separate Water Safety Plans for each of the WTWs and water distribution networks and separate W<sub>2</sub>RAPs for each of the WWTWs and sewer drainage networks. The Water Safety Plans and W<sub>2</sub>RAPs will be approved by Council once finalised. The Water Safety Plans and W<sub>2</sub>RAPs will comply with DWS's requirements for these plans. Water Use Licences were also received for all five WWTWs.

#### The Water Safety Plans will include the following sections:

- A Water Safety Plan Team with adequate experience and expertise to understand the water abstraction, treatment and distribution process as well as the hazards that can impact safety through the supply system.
- A detailed description of the water supply system (Catchment, treatment processes, storage and distribution infrastructure).
- Hazard identification and risk assessment
- An assessment of existing control measures and barriers for any of the risks identified, including an evaluation of the effectiveness of existing control measures.
- An improvement or upgrade plan
- Operational and Compliance Monitoring
- Management Procedures and Supporting Programmes.
- Sign off of the Water Safety Plan

#### The W<sub>2</sub>RAPs will include the following sections:

- Wastewater Quality Compliance
  - W<sub>2</sub>RAP Team
  - Authorisation for implementation of W<sub>2</sub>RAP
  - Implementation of previous W<sub>2</sub>RAP
  - Description of existing wastewater treatment systems
  - Risk assessment
  - Risk management

## LANGEBERG MUNICIPALITY

- Wastewater Quality Failures Response Management
  - Wastewater Incident Management Protocol
  - Evidence of Implementation of Protocol (Documentation and Communication)
- Wastewater Quality Monitoring
  - Operational and Compliance Monitoring
  - Historical energy demands and future projected demands
- Recommendations and Way Forward

## LANEBERG MUNICIPALITY

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

- Lack of adequate funding for required reactive and preventative maintenance with regard to water and sewerage infrastructure, calibration of bulk meters, office area, buildings and structures at the water and sewer treatment works.
- Vandalism is becoming an increasing problem and increased funding for new fencing and the implementation of other security measures at the pump stations, reservoirs and treatment plants is required.
- Systems and procedures need to be aligned to ensure effective management. Technology can be utilized to assist in this regard. Funding for the implementation of new technologies is required.
- Failing water and sewerage infrastructure such as pumps and motors remains a huge challenge, because of inadequate funding allocation towards reactive and preventative maintenance. No support grant from National Treasury to ensure adequate refurbishment and maintenance of infrastructure.
- The organizational structure needs to be aligned to current processes. Lack of staff/positions on the structure result in reactive management. Ensure compliance with new Regulation 3630 (June 2023) with regard to the number and Class of Process Controllers required for the different classified treatment plants.
- Continuous electricity loadshedding is causing numerous problems due to the fact that all pump stations and treatment plants do not have backup power. Loadshedding is putting additional pressure on available O&M resources due to the continuous need for refueling of standby generators, controlling of sewerage pump station sump levels with tankers, increased equipment failures due to load shedding and increased service requirements. The cost of fuel to operate the existing generators is a huge additional operational cost.
- The national shortage of chlorine gas has a direct impact on water quality and the quality of the final effluent discharged from the Wastewater Treatment Plants.

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

#### Step 1.

- When vacancies become available in future qualified personnel must be appointed. Establish a mentoring role for all the Process Controllers and operators in order to ensure an adequately trained and classified workforce with dedicated training programmes for Supervisors, Process Controllers and operators. Budgets need to be established to address the shortfall of skilled staff, rethink methods to retain qualified personnel and plan for succession and clear career paths for experienced staff. With such a program a source of specific resources of skilled operators, technicians and managers will be established.

## LANGEBERG MUNICIPALITY

### Step 2.

- Current personnel must receive adequate practical training at the workplace through the implementation of the Municipality's Workplace Skills Programme.

### Step 3.

- Increased funds must be made available for reactive and preventative maintenance and the refurbishment of old water and sewerage infrastructure, buildings, structures and the calibration of bulk meters.

### Step 4.

- Align organizational structure with required management and operational processes. Ensure compliance with new Regulation 3630 (June 2023) with regard to the number and Class of Process Controllers required for the different classified treatment plants.

### Step 5.

- Investigate and implement technologies that can assist with the management of drinking water and treatment of sewerage.

### **2023/2024 budget and MTREF allocations proposed/made to fund the above measures.**

Funds are provided in the approved Workplace Skills Programme budget for the training of the personnel.

The approved 2023/2024 O&M budget allow for limited maintenance (reactive) of the existing water and sewerage infrastructure. The budget also allows for the current Blue and Green Drop support to the Municipality (Water Safety Plans, W<sub>2</sub>RAPs, detail WTW and WWTW Process Audits), as well as for the additional advisory service for the improvement of the performance of the WTWs and WWTWs.

The adjusted 2023/2024 Capital Budget include the following projects that direct or indirectly impact on the drinking water and waste water quality management in the Municipality for the 2023/2024 financial year.

- Generators for the WTWs and water pump stations R8 957 000.
- Water pipeline replacements (Implementation of pipeline replacement programme) R2 000 000.
- Purchase of required water equipment R180 000 and sewerage equipment R378 742.
- New telemetry system for Bonnievale sewer pump stations R1 084 292
- Upgrade of the capacity of the Robertson WWTW R29 159 128

Proposed capital projects for the 2024/2025 and 2025/2026 financial years are included under the capital projects

**BUDGET MTREF 2024/2025 - 2026/2027**

## LANGEBERG MUNICIPALITY

The list of projects that are budgeted for during the 2024/2025 are included under capital projects on page 60.

### 4. Overview of Budget Related Policies and Amendments

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

- Asset Management Policy
- Budget Policy
- Credit Control and Debt Collection Policy (Amended)
- Cash Management and Investment Policy
- Tariff Policy
- Rates Policy (Amended)
- Supply Chain Management Policy (Amended)
- Virement Policy
- Borrowing, Funds and Reserves Policy
- Liquidity Policy
- Free Use of Facilities Policy
- Indigent and Pauper Burials Policy
- Grand in Aid Policy (Amended)
- Preferential Procurement Policy (Amended)
- Indigent and Subsidy policy (New)

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

Herewith information regarding the amendment of policies:

Property Rates Policy
<ul style="list-style-type: none"> <li>• <b>Page 13</b> <ul style="list-style-type: none"> <li>- Aligned rebates to the new indigent threshold of R4 400.</li> </ul> </li> </ul>

**Credit Control and Debit Collection Policy**

- **Page 17**
  - Aligned rebates to the new indigent threshold of R4 400.

**Grant in Aid Policy**

- **The amendments to the Grant in aid policy was the removal of references to:**
  - Mayoral Discretionary Funds
  - Deviation allowed by Mayor
  - All grant in aid applications, including those for rendering municipal functions are dealt with in accordance to this policy.

## LANGEBERG MUNICIPALITY

### 5. Overview of Budget Assumptions

#### Expenditure

##### Salaries and Allowances

Wage negotiations are not yet finalised between the Unions and the South African Local Government Association, and the municipality has in the meantime budgeted for a 6% increase in line with the agreement. The 6% increase is based on the projected average CPI issued on the 2024 Monetary Policy Committee Statement and the previous agreements. It is also assumed that the current employees will not resign and therefore notch increases for all employees are budgeted for.

##### General expenditure

It is assumed that costs for services and fuel will increase above the current inflation rate of 4.9% as at the end of February 2024 due to the main cost drivers such as fuel which increase at a rate which is above inflation. It is also assumed that the capital projects for 2024/2025 will be completed during the financial year as depreciation is budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles. Depreciation on new capital expenditure is calculated at a varying rate depending on the nature of the assets.

##### Repairs and Maintenance

Municipal infrastructure and assets will be maintained as per maintenance plans and no provision has been made for major breakages but provision for unplanned maintenance has been made.

##### Capital costs

It is assumed that interest rates will not be stable during the financial year.

##### Bulk Purchases

Electricity tariffs have been budgeted to be increased by 12,72% in line with the increase approved for Eskom. This will be revised after NERSA issues their guideline.



## LANGEBERG MUNICIPALITY

### Revenue

#### Households

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

#### Collection rate for municipal services

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

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 96% when comparing current levies to current receipts. Adequate provision is made for non-recovery. Whilst collection rates will vary between different services and be based on current trends, special provision was made to cater for the roll-out of an indigent program.

#### Grants

It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2024/2025 financial year.

#### Indigents

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

## LANEBERG MUNICIPALITY

### 6. Overview of Budget Funding

#### Summary

*The operating budget for 2024/2025 will be financed as follows:*

• Charged for electricity, water, refuse and sewage	R753 558 485
• Property Rates	R100 741 968
• Provincial and National Grants	R193 327 000
• Other Revenue	R66 840 431

*The capital budget for 2024/2025 will be financed as follows:*

• Own Funds (Capital Replacement Reserves)	R93 000 000
• Grants	R25 352 652

#### *Reserves*

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

#### *Sustainability of municipality*

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

#### *Impact on rates and tariffs*

The way that the budget is funded will ensure that tariff increases will range from 4% to 8% on certain services while electricity tariffs will increase by 12.72%. The 12.72% increase in ESKOM bulk electricity tariffs, which the municipality has no control over, might have a negative impact on the economy and pose an added financial strain on already struggling consumers and small businesses.

## LANGEBERG MUNICIPALITY

### Property valuations, rates, tariffs and other charges

The valuation of properties is based on valuations done in the 2019/2020 financial year. The General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) and was implemented on 01 July 2020. Supplementary valuations have been performed and implemented from then onwards.

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

### Collection Rate

Revenue collection rates for service charges

• Rates	96%
• Electricity	96%
• Water	96%
• Sanitation	96%
• Refuse	96%

The budget was based at a collection rate of 96% based on past trends.

### Planned savings and efficiencies

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

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

## LANGEBERG MUNICIPALITY

### Investments

The municipality has the following investments as at 28 February 2024:

Trial Balance Figures					
Institution	Opening Balance	Deposits	Interest earned/Accrued	Withdrawals	Closing Balance
ABSA Depositor Plus	25 161 717.57	-	1 310 887.26	(1 318 000)	25 154 604.83
ABSA	80 613 386.29	280 000 000	4 470 104.14	(245 299 353)	119 784 137.01
Standard Bank	40 826 449.36	80 000 000	2 288 778.10	(81 764 986)	41 350 241.16
Nedbank	40 307 397.26	40 000 000	1 478 027.40	(81 785 425)	-
<b>Total</b>	<b>186 908 950</b>	<b>400 000 000</b>	<b>9 547 797</b>	<b>(410 167 764)</b>	<b>186 288 983</b>

The municipality earned a total interest of R923 281 during the month of February 2024 (from July 2023 to February 2024 R9 547 797).

Call deposit investments with ABSA, Standard Bank and Nedbank matured during year-to-date January 2024 amounting to R408 849 764 and R1 318 000 was withdrawn from the ABSA Depositor Plus and deposited into the primary bank account.

The decrease in investments from R186 908 950 to R186 288 983 is as follows:

Description	Amount
Actual investments as at 01 July 2023	R 186 908 950
Investments made	R 400 000 000
Investments matured	-R 410 167 764
Interest Earned	R 9 547 797
<b>Actual investments as at 29 February 2024</b>	<b>R 186 288 983</b>

### Contributions and donations received

No donations and contributions are budgeted for the 2024/2025 budget year.

### Planned proceeds of sale of assets

Please refer to Budget Schedule A4.

### Planned use of previous year's cash backed accumulated surplus

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

### Particulars of existing and any new borrowing proposed to be raised

The municipality currently has two (2) existing loans with the following banks:

- Standard Bank R24 940 120,00
- DBSA R5 671 329

## LANGEBERG MUNICIPALITY

Particulars of budgeted allocations and grants over the MTREF period:

***Operating Budget***

# LANEBERG MUNICIPALITY

Grant Name		Allocation					
		2022/23	2023/24	2024/25	2025/26	2026/27	
<b>National Grants</b>							
Equitable Share	Operational	97 528 000	106 265 000	113 734 000	121 970 000	130 809 000	
Local Government Financial Management Grant	Operational	1 550 000	1 550 000	1 600 000	1 700 000	1 800 000	
Expanded Public Works Programme Integrated Grant for Municipalities	Operational	2 647 000	3 362 000	1 645 000			
Municipal Infrastructure Grant	Capital	24 597 000	25 533 000	25 096 000	26 147 000	28 103 000	
Integrated National Electrification Programme (Municipal) Grant	Capital	0	460 000	2 925 000	2 980 000	3 500 000	
Neighbourhood Development Partnership Grant (Capital)	Capital	4 347 826	9 272 000	1 000 000	1 000 000	1 000 000	
Neighbourhood Development Partnership Grant (Technical)	Operational			1 000 000	1 000 000	1 000 000	
<b>Total Allocation to Langeberg</b>		<b>130 669 826</b>	<b>146 442 000</b>	<b>147 000 000</b>	<b>154 797 000</b>	<b>166 212 000</b>	
<b>Provincial Grants</b>							
Human Settlement Development Grant (Beneficiaries)	Operating	16 200 000	7 425 000	0	9 750 000	300 000	
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Operating	2 000 000	26 176 000	35 099 000	6 000 000	7 380 000	
Replacement Funding For Most Vulnerable B3 Municipalities (MRF)	Operating	6 866 000	7 169 000	6 799 000	7 026 000	7 214 000	
Community Library Services Grant (CG)	Operating	3 809 000	3 969 000	4 058 000	4 067 000	4 250 000	
Community Development Workers Operational Support Grant (CDW)	Operating	38 000	38 000	38 000	38 000	38 000	
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	Operating	125 000	130 000	130 000	140 000	146 000	
Western Cape Financial Management Capability Grant	Operating	800 000	200 000				
Municipal Service Delivery and Capacity Building Grant	Capital	0	1 000 000				
Municipal Load Shedding Relief Grant		350 000					
Provincial Contribution Towards the Acceleration of Housing Delivery			2 500 000				
Title Deeds Restoration Grant				203 000	352 000	0	
<b>Total Allocation to Langeberg</b>		<b>30 188 000</b>	<b>48 607 000</b>	<b>46 327 000</b>	<b>27 373 000</b>	<b>19 328 000</b>	
<b>District Grants</b>							
Cape Winelands LED Support Grant	Capital	0	100 000	0	0		
Cape Winelands Community Safety Grant	Operating		72 000				
Cape Winelands - EPWP Projects Grant	Operating		500 000				
<b>Total Allocation to Langeberg</b>		<b>0</b>	<b>672 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Allocations</b>		<b>160 857 826</b>	<b>195 721 000</b>	<b>193 327 000</b>	<b>182 170 000</b>	<b>185 540 000</b>	

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# LANGEBERG MUNICIPALITY

## *Capital Budget*

Grant Name	Allocation	Allocation				
		2022/23	2023/24	2024/25	2025/26	2026/27
<b>National Grants</b>						
Municipal Infrastructure Grant	Capital	24 597 000,00	25 533 000,00	25 096 000,00	26 147 000,00	28 103 000,00
Integrated National Electrification Programme ( Municipal ) Grant	Capital	-	460 000,00	2 925 000,00	2 980 000,00	35 000 000,00
Neighbourhood Development Partnership Grant ( Capital )	Capital	4 347 826,00	9 272 000,00	1 000 000,00	1 000 000,00	1 000 000,00
<b>Total Allocation to Langeberg</b>		<b>28 944 826</b>	<b>35 265 000</b>	<b>29 021 000</b>	<b>30 127 000</b>	<b>64 103 000</b>

## LANEBERG MUNICIPALITY

### **FUNDING ASSESSMENT FOR 2024/2025**

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

#### **No.      Funding Compliance**

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

#### **Funding compliance factor description**

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



## LANGEBERG MUNICIPALITY

### (a) Cash/cash equivalent position

The municipality foresees a positive cash position for the medium term, as the working capital is cash-backed. The cash situation seems as if it is deteriorating, as the funding of capital projects from own funds have been taken into consideration. The Municipality has budgeted for a surplus. The cash flow is currently positive and the total Cash and Cash Equivalents as at 28 February 2024 is R337 076 516 an increase from R312 399 595 of 31 January 2024.

## LANGEBERG MUNICIPALITY

### (b) Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments identified at factor 1. Below are commitments against Cash and Cash equivalents as at 28 February 2024:

Commitments against Cash & Cash Equivalents		
Item	Previous Month R'000.	Current Month R'000.
Cash & Cash Equivalents	312 399 604	337 076 534
Commitments:	231 130 983	223 692 628
Ceded investment	-	-
Investment in associate	-	-
Unspent Loans	-	-
Unspent Conditional Grants	9 988 758	41 519 511
Capital Funding requirement	-	-
Capital Replacement Reserve	62 920 999	62 920 999
Loan repayment	5 231 997	5 394 765
Sinking Funds	-	-
EFF Roll-overs	-	-
Trust Funds	-	-
Cash Back Reserves	-	-
Year-end creditor payments	152 989 229	113 857 354
Surplus	81 268 621	113 383 906

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

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

The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity revenue. Financial ratios are compiled on a monthly basis and the cost coverage ratio and current ratio at 28 February 2024 are four months and 2:55 respectively.

### (d) Surplus/deficit excluding depreciation offsets

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

## LANGEBERG MUNICIPALITY

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

## LANEBERG MUNICIPALITY

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

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

### **(f) Cash receipts % of ratepayer and other revenue**

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

The assumed collection rate is based on collections of service charges of the current year (2023/2024) and is regarded as realistic. The average collection rate on services as at 28 February 2024 was 92%, which is expected to increase to 96% by year end.

### **(g) Debt impairment expense % of billable revenue**

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

Debt impairment has been based on service charges not collected during the current year (2023/2024) and is regarded as realistic.

### **(h) Capital payments % of capital expenditure**

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

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

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) should be excluded. The municipality will secure an external loan to finance general and Specialised Vehicles.

## LANGEBERG MUNICIPALITY

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

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

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

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

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

The amounts of outstanding debtors are regarded as realistic.

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

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

The budgeted amount for Repairs and Maintenance will be included in the Budget Supporting Schedules.

### **(m) Asset renewal/rehabilitation expenditure level**

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

## LANGEBERG MUNICIPALITY

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

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

The municipality forecast's a positive cash position for the medium term as the working capital is cash-backed. The cash situation seems to be deteriorating, as the funding of the capital projects from own funds has been taken into consideration.

The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity revenue.

### **(o) Financial Position Budget**

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

### **(p) Cash Flow Budget**

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

### **(q) Summary**

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

# LANGEBERG MUNICIPALITY

## 7. Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

### Operating Budget

Grant Name		Allocation				
		2022/23	2023/24	2024/25	2025/26	2026/27
<b>National Grants</b>						
Equitable Share	Operational	97 528 000	106 265 000	113 734 000	121 970 000	130 809 000
Local Government Financial Management Grant	Operational	1 550 000	1 550 000	1 600 000	1 700 000	1 800 000
Expanded Public Works Programme Integrated Grant for Municipalities	Operational	2 647 000	3 362 000	1 645 000		
Municipal Infrastructure Grant	Capital	24 597 000	25 533 000	25 096 000	26 147 000	28 103 000
Integrated National Electrification Programme (Municipal) Grant	Capital	0	460 000	2 925 000	2 980 000	3 500 000
Neighbourhood Development Partnership Grant (Capital)	Capital	4 347 826	9 272 000	1 000 000	1 000 000	1 000 000
Neighbourhood Development Partnership Grant (Technical)	Operational			1 000 000	1 000 000	1 000 000
<b>Total Allocation to Langeberg</b>		<b>130 669 826</b>	<b>146 442 000</b>	<b>147 000 000</b>	<b>154 797 000</b>	<b>166 212 000</b>
<b>Provincial Grants</b>						
Human Settlement Development Grant (Beneficiaries)	Operating	16 200 000	7 425 000	0	9 750 000	300 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Operating	2 000 000	26 176 000	35 099 000	6 000 000	7 380 000
Replacement Funding For Most Vulnerable B3 Municipalities (MRF)	Operating	6 866 000	7 169 000	6 799 000	7 026 000	7 214 000
Community Library Services Grant (CG)	Operating	3 809 000	3 969 000	4 058 000	4 067 000	4 250 000
Community Development Workers Operational Support Grant (CDW)	Operating	38 000	38 000	38 000	38 000	38 000
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	Operating	125 000	130 000	130 000	140 000	146 000
Western Cape Financial Management Capability Grant	Operating	800 000	200 000			
Municipal Service Delivery and Capacity Building Grant	Capital	0	1 000 000			
Municipal Load Shedding Relief Grant		350 000				
Provincial Contribution Towards the Acceleration of Housing Delivery			2 500 000			
Tittle Deeds Restoration Grant				203 000	352 000	0
<b>Total Allocation to Langeberg</b>		<b>30 188 000</b>	<b>48 607 000</b>	<b>46 327 000</b>	<b>27 373 000</b>	<b>19 328 000</b>
<b>District Grants</b>						
Cape Winelands LED Support Grant	Capital	0	100 000	0	0	
Cape Winelands Community Safety Grant	Operating		72 000			
Cape Winelands - EPWP Projects Grant	Operating		500 000			
<b>Total Allocation to Langeberg</b>		<b>0</b>	<b>672 000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Allocations</b>		<b>160 857 826</b>	<b>195 721 000</b>	<b>193 327 000</b>	<b>182 170 000</b>	<b>185 540 000</b>

## LANGEBERG MUNICIPALITY

### Capital Budget

Grant Name	Allocation	Allocation				
		2022/23	2023/24	2024/25	2025/26	2026/27
<b>National Grants</b>						
Municipal Infrastructure Grant	Capital	24 597 000,00	25 533 000,00	25 096 000,00	26 147 000,00	28 103 000,00
Integrated National Electrification Programme ( Municipal ) Grant	Capital	-	460 000,00	2 925 000,00	2 980 000,00	35 000 000,00
Neighbourhood Development Partnership Grant ( Capital )	Capital	4 347 826,00	9 272 000,00	1 000 000,00	1 000 000,00	1 000 000,00
<b>Total Allocation to Langeberg</b>		<b>28 944 826</b>	<b>35 265 000</b>	<b>29 021 000</b>	<b>30 127 000</b>	<b>64 103 000</b>

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



## LANGEBERG MUNICIPALITY

### 8. Allocations or grants made by the Municipality

The municipality has made provision in the 2024/2025 budget for the following transfers:

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

### 9. Councillor allowances and employee benefits

#### Allowances and employee benefits:

##### *Councillors*

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

##### *Senior Managers of the Municipality*

- Salary
- Allowances for transport
- Contributions
- Performance Bonuses
- Allowances in terms of their contract agreements.

##### *Other Employees*

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

Budgeted cost to the Municipality for the 2023/2024 financial year:

**Councillors**

	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
· Speaker (1)	922 344	977 685	1 036 346
· Executive Mayor (1)	1 137 677	1 205 939	1 278 296
· Deputy Executive Mayor (1)	922 344	977 685	1 036 346
· Executive Committee (4)	3 471 835	3 680 145	3 900 954
· Chairpersons S79 Committees (6)	498 318	528 217	559 910
· Other Councillors (10)	5 986 796	6 346 003	6 726 764
	<b>12 939 314</b>	<b>13 715 674</b>	<b>14 538 616</b>

**Senior Managers**

	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
· Municipal Manager	1 767 685	1 873 746	1 986 171
· Chief Financial Officer	1 580 796	1 675 645	1 776 183
· Director: Strategy and Social Development	1 929 750	2 045 535	2 168 268
· Director: Corporate Services	1 926 640	2 042 239	2 164 773
· Director: Engineering Services	1 580 796	1 675 645	1 776 183
· Director: Community Services	1 580 796	1 675 645	1 776 183
	<b>10 366 463</b>	<b>10 988 455</b>	<b>11 647 761</b>

\*These figures are based on total budgeted cost to company figures in terms of the employment contracts between the different senior managers and council.

· <b>All other staff</b>	<b>272 608 678</b>	<b>286 854 030</b>	<b>303 743 217</b>
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## LANGEBERG MUNICIPALITY

### **10. Monthly targets for revenue, expenditure and cash flow**

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

### **11. Capital spending detail**

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

### **12. Legislation compliance status**

Langeberg Municipality complies in general with legislation applicable to municipalities.

### **13. Other supporting documents**

None

## LANGEBERG MUNICIPALITY

## 14. Municipal Manager's quality certification

LANGEBERG MUNICIPALITY

**Municipal Manager's quality certification****Quality Certificate**

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

Print name Mr DP Lubbe

Municipal Manager of LANGEBERG MUNICIPALITY.

Signature



Date 27/03/2024

SECTION B – BUDGET

1. Operating Budget

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	486 977	651 025	601 025	601 025	103 745	616 542	711 489	821 059
Service charges - Water	2	-	-	53 984	61 477	52 578	52 578	13 229	61 052	64 716	68 598
Service charges - Waste Water Management	2	-	-	30 409	35 796	32 405	32 405	8 087	35 549	37 682	39 943
Service charges - Waste Management	2	-	-	28 208	33 378	31 222	31 222	7 513	40 415	43 648	47 140
Sale of Goods and Rendering of Services		-	-	3 669	4 121	4 100	4 100	61	4 307	4 566	4 840
Agency services		-	-	5 341	6 516	6 749	6 749	-	7 129	7 556	8 010
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	2 070	2 882	3 758	3 758	1 262	4 091	4 326	4 575
Interest earned from Current and Non Current Assets		-	-	32 192	22 461	33 849	33 849	-	33 690	35 711	37 854
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	3 769	2 821	3 866	3 866	210	3 928	4 163	4 413

Licence and permits		-	-	2 201	860	672	672	(3)	692	733	777
Operational Revenue		-	-	1 944	2 204	7 849	7 849	7	7 248	7 682	8 143
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	96 662	93 030	100 673	100 673	313 073	100 742	106 956	113 169
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	11 499	4 797	1 187	1 187	1	1 313	1 392	1 476
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	136 198	142 696	160 744	160 744	-	164 306	152 043	152 937
Interest		-	-	(3)	803	1 913	1 913	-	2 086	2 211	2 343
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	1 289	-	-	-	-	2 358	-	-
Other Gains		-	-	10 193	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	<b>906 603</b>	<b>1 064 867</b>	<b>1 042 591</b>	<b>1 042 591</b>	<b>447 185</b>	<b>1 085 447</b>	<b>1 184 875</b>	<b>1 315 278</b>
<b>Expenditure</b>											
Employee related costs	2	-	-	245 392	270 374	280 251	280 251	-	284 724	299 687	317 347
Remuneration of councillors		-	-	10 817	12 565	12 935	12 935	-	12 939	13 716	14 539
Bulk purchases - electricity	2	-	-	401 065	495 378	459 298	459 298	270 387	528 620	610 027	703 971
Inventory consumed	8	-	-	50 049	46 580	54 921	54 921	15 569	45 869	47 721	49 626
Debt impairment	3	-	-	11 037	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	46 992	44 909	44 889	44 889	0	45 936	47 773	49 684
Interest		-	-	20 344	11 674	9 874	9 874	6	2 919	3 036	3 157
Contracted services		-	-	55 152	73 188	96 095	96 095	35 757	104 220	108 469	112 806
Transfers and subsidies		-	-	2 076	4 062	4 178	4 178	2 543	4 154	4 320	4 493

**BUDGET MTREF 2024/2025 - 2026/2027**

Irrecoverable debts written off		-	-	8 083	33 433	5 731	5 731	-	7 923	8 240	8 569
Operational costs		-	-	14 513	73 795	70 730	70 730	32 523	52 848	54 836	57 026
Losses on disposal of Assets		-	-	534	-	-	-	-	-	-	-
Other Losses		-	-	60	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	<b>866 114</b>	<b>1 065 958</b>	<b>1 038 902</b>	<b>1 038 902</b>	<b>356 786</b>	<b>1 090 152</b>	<b>1 197 826</b>	<b>1 321 218</b>
<b>Surplus/(Deficit)</b>		-	-	<b>40 490</b>	<b>(1 091)</b>	<b>3 688</b>	<b>3 688</b>	<b>90 400</b>	<b>(4 705)</b>	<b>(12 951)</b>	<b>(5 941)</b>
Transfers and subsidies - capital (monetary allocations)	6	-	-	34 629	35 265	60 731	60 731	-	29 021	30 127	32 603
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	<b>75 119</b>	<b>34 174</b>	<b>64 419</b>	<b>64 419</b>	<b>90 400</b>	<b>24 316</b>	<b>17 176</b>	<b>26 662</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		-	-	<b>75 119</b>	<b>34 174</b>	<b>64 419</b>	<b>64 419</b>	<b>90 400</b>	<b>24 316</b>	<b>17 176</b>	<b>26 662</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	-	<b>75 119</b>	<b>34 174</b>	<b>64 419</b>	<b>64 419</b>	<b>90 400</b>	<b>24 316</b>	<b>17 176</b>	<b>26 662</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	-	-	<b>75 119</b>	<b>34 174</b>	<b>64 419</b>	<b>64 419</b>	<b>90 400</b>	<b>24 316</b>	<b>17 176</b>	<b>26 662</b>

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method ( Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.


**Note:**

Differences between the original budget of the 2023/24 financial year, the adjusted budget and the current one are due to the mSCOA alignment





2. Capital Budget

<div>  <div>CAPITAL BUDGET 2024/25 - 2026/2027 MTREF</div> </div>									
Vote number	CCG Account	Vote Description	SOURCE	Ward	Total Draft 2024/2025	Budget 2025/2026	Budget 2026/2027	Budget 2027/2028	
VOTE 1: FINANCIAL SERVICES DIRECTORATE									
Dir Financial Services									
3101-53101-319	C0086-11A05101F0002/X043/R0683/001Y0101	ERP System	CPR	All	3 008 201,00	3 008 201,00			
		Total Dir Financial Services			3 008 201,00	3 008 201,00	-	-	
TOTAL: FINANCIAL SERVICES DIRECTORATE									
					3 008 201,00	3 008 201,00	-	-	
VOTE 2: EXECUTIVE & COUNCIL									
TOTAL: EXECUTIVE & COUNCIL									
					-	-	-	-	
VOTE 3: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE									
Information & Communication Technology									
NEW VOTE	NEW VOTE	A Connected Langeberg	CPR		5 500 000,00	1 000 000,00	1 000 000,00		
NEW VOTE	NEW VOTE	Two-Way Digital Radio Communication Network	CPR		2 200 000,00	1 000 000,00	1 000 000,00		
		Total Information Technology			7 700 000,00	2 000 000,00	2 000 000,00	-	
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE									
					7 700 000,00	2 000 000,00	2 000 000,00	-	
VOTE 4: CORPORATE SERVICES DIRECTORATE									
TRAFFIC SERVICES									
NEW VOTE	NEW VOTE	General Equipment Needs	CPR		50 000,00				
NEW VOTE	NEW VOTE	Upgrade Alarm And Camera System	CPR		130 000,00				
NEW VOTE	NEW VOTE	GENERATORS	CPR		250 000,00				
NEW VOTE	NEW VOTE	Upgrade Testing Yard For Driving Licences	CPR		800 000,00				
		Total Traffic			1 230 000,00	-	-	-	
LAW ENFORCEMENT									
NEW VOTE	NEW VOTE	Canopies For Law Enforcement Vehicles	CPR		60 000,00				
		Total Law Enforcement			60 000,00	-	-	-	

<b>Property Management</b>									
9/125-50601-108	C0261-2/IA00092/F0002/X055/R0683/001/0407	Alterations/Upgrading of Municipal Offices	CRR	All	130 000,00	-			
NEW VOTE	NEW VOTE	Alterations/Upgrading of Municipal Offices Fencing of Councilor rooms in Zolani and municipal offices	CRR	ashton	310 000,00				
NEW VOTE	NEW VOTE	Alterations/Upgrading of Municipal Offices Fencing of Municipal Office	CRR	montagu	400 000,00				
NEW VOTE	NEW VOTE	Alterations/Upgrading of Municipal Offices Repair Office ROOF	CRR	montagu	300 000,00				
NEW VOTE	NEW VOTE	Alterations/Upgrading of Municipal Offices Repair Office ROOF ( v-joints and tin roof -upgrade)	CRR	Mc Gregor	20 000,00				
		<b>Total Property Building and Maintenance</b>			<b>1 160 000,00</b>	-	-	-	-
<b>Admin Support</b>									
9/120-52101-106	C0004-2/IA06253/F0002/X046/R0683/001/0402	Office Furniture & Equipment	CRR	All	296 000,00	-			
NEW VOTE	NEW VOTE	Office Furniture & Equipment-Bosch - mainstreamer (Soundsystem)	CRR	robertson	22 000,00				
NEW VOTE	NEW VOTE	Office Furniture & Equipment-Laptop and Desktop Printer	CRR	ashton	70 000,00				
		<b>Total Corporate Services</b>			<b>388 000,00</b>	-	-	-	-
<b>TOTAL: CORPORATE SERVICES DIRECTORATE</b>					<b>2 838 000,00</b>	-	-	-	-
<b>VOTE 5: ENGINEERING SERVICES DIRECTORATE</b>									
<b>Water Distribution</b>									
NEW VOTE	NEW VOTE	Diggers	CRR		5 000 000,00				
NEW VOTE	NEW VOTE	Security measures fencing/camaras at pumpstations, reservoirs and wTW	CRR		2 500 000,00	3 000 000,00		3 500 000,00	
NEW VOTE	NEW VOTE	Installation of Chlorination system at all wTW	CRR		5 000 000,00	5 000 000,00			
		<b>Total Water</b>			<b>12 500 000,00</b>	<b>8 000 000,00</b>		<b>3 500 000,00</b>	-
<b>Sewerage</b>									
NEW VOTE	NEW VOTE	Installation of Chlorination system at all wTW	CRR		5 000 000,00				
NEW VOTE	NEW VOTE	Security measures fencing/camaras at pumpstations, reservoirs and wTW	CRR		2 000 000,00				
9/140-23708-179	C0183-1/IA00152/F0791/X139/R5402/001/0511	Upg Robertson wTW - MIG	MIG	1,2,3,6,11	21 822 609,00	22 736 522,00		24 437 391,00	-
9/140-23709-197	C0183-2/IA00152/F0002/X139/R5402/001/0511	Upg Robertson wTW - CRR	CRR	1,2,3,6,11	5 217 391,00	6 925 133,00		-	-
		<b>Total Sewerage</b>			<b>34 040 000,00</b>	<b>29 661 655,00</b>		<b>24 437 391,00</b>	-
<b>Solid Waste Collections</b>									
9/137-53831-321	C0006-23/IA06313/F0002/X132/R5402/001/0508	Upgrading of Robertson Transfer station - Roof	CRR		2 500 000,00				
9/137-53803-140	C0007-4/IA06313/F0002/X132/R0683/001/0508	Replace Roll on Roll off Truck	CRR		1 900 000,00				
9/137-54001-441	C0006-25/IA06313/F0002/X132/R5405/001/0508	Upgrading of Public Drop Off McGregor	CRR		900 000,00				
		<b>Total Sewerage</b>			<b>5 300 000,00</b>	-	-	-	-
<b>Roads &amp; Storm Water</b>									
9/135-24120-293	C0177-3/IA00132/F0794/X116/R4355/001/0506	NDPG : Upgrading of bus route - August Street-Nkqubela	NDPG	2	869 565,00	869 565,00		869 565,00	-
NEW VOTE	NEW VOTE	McGregor Low-water Bridge road upgrade	CRR		1 500 000,00				
NEW VOTE	NEW VOTE	Jetting Tanker	CRR		2 600 000,00				
9/135-14101-134	C0120-1/IA00132/F0002/X116/R0683/001/0504	The Rehabilitation/Upgrading of existing tar roads in 5 towns	CRR	All	32 322 261,00	50 000,00		70 000,00	70 000,00
		<b>Total Roads &amp; Storm Water</b>			<b>37 291 826,00</b>	<b>919 565,00</b>		<b>939 565,00</b>	<b>70 000,00</b>

<b>Electrical Engineering</b>									
9/132-53810-133	C0006-4/1A06313/F0002/X032/R0683/001/0503	Replace Safety Equipment - Electrical Services	CRR	All	150 000,00	300 000,00	350 000,00	350 000,00	
9/132-30642-254	C0006-3/1A07020/F0002/X032/R0683/001/0503	Solar at Municipal buildings	CRR		150 000,00	300 000,00	500 000,00	500 000,00	
9/132-30711-129	C0019-2/1A07280/F0002/X032/R0683/001/0503	New Elect Connections	CRR	All	400 000,00	400 000,00	400 000,00	400 000,00	
9/132-30712-130	C0019-3/1A07280/F0002/X032/R0683/001/0503	Replacement and Repairs Network	CRR	All	2 000 000,00	2 500 000,00	3 000 000,00	3 500 000,00	
NEW VOTE	NEW VOTE	Electrification Bonnievale Boekenhoutskloof-INEP	INEP	4	2 543 478,00	2 591 304,00	3 043 478,00		
		<b>Total Electrical Engineering</b>			<b>5 243 478,00</b>	<b>6 091 304,00</b>	<b>7 293 478,00</b>	<b>4 750 000,00</b>	
<b>Civil Eng Services</b>									
9/131-51106-396	C0006-2/1A06313/F0002/X101/R4352/001/0502	Backup Power at the Civil Engineering Offices	CRR	10	120 000,00				
		<b>Total Civil Eng Services</b>			<b>120 000,00</b>	-	-	-	
<b>TOTAL - ENGINEERING SERVICES DIRECTORATE</b>					<b>94 495 304,00</b>	<b>44 672 524,00</b>	<b>36 170 434,00</b>	<b>4 820 000,00</b>	
<b>VOTE6: COMMUNITY SERVICES DIRECTORATE</b>									
<b>Community Halls</b>									
9/156-52122-333	C0004-6/1A06253/F0002/X006/R0683/001/0609	Furniture	CRR	All	170 000,00				
9/156-52123-334	C0004-7/1A06253/F0002/X006/R0683/001/0609	Appliances	CRR	All	50 000,00				
NEW VOTE	NEW VOTE	Boundary Fencing Chris van Zyl hall	CRR		350 000,00				
NEW VOTE	NEW VOTE	Robertson Civic floors refurbishment	CRR		170 000,00	350 000,00			
		<b>Total Community Halls</b>			<b>740 000,00</b>	<b>350 000,00</b>	-	-	
<b>Community Facilities</b>									
9/150-53857-418	C0006-13/1A06313/F0002/X124/R0683/001/0603	Equipment Community Facilities	CRR	All	620 000,00				
9/150-53834-258	C0006-28/1A06282/F0002/X124/R0683/001/0603	Appliances	CRR	All	50 000,00				
		<b>Total Community Facilities</b>			<b>670 000,00</b>	-	-	-	
<b>Sportsfields</b>									
NEW VOTE	NEW VOTE	Boundary wall Cogmanskloof sport field upgrading to precast walling	CRR		1130 000,00				
NEW VOTE	NEW VOTE	NEw netball court construction Zolani sports field	CRR		350 000,00				
NEW VOTE	NEW VOTE	Upgrading floodlights, King Edward Sports field Montagu	CRR		750 000,00				
9/150-44324-206	C0245-8/1A00032/F0002/X124/R5402/001/0603	Sportsfield Boundary Wall: Van Zyl Street, Robertson - CRR	CRR	1,2,3,6,11	850 000,00				
		<b>Total Sportsfields</b>			<b>3 080 000,00</b>	-	-	-	
<b>Fire Services</b>									
9/154-53803-161	C0006-17/1A06313/F0002/X103/R0683/001/0607	3 X PPE (Protective Personal Ensemble)	CRR	All	107 947,00	113 344,00			
9/154-52107-318	C0004-5/1A06253/F0002/X103/R0683/001/0607	Furniture - Fire Station	CRR	All	25 000,00	10 000,00			
9/154-53802-160	C0006-16/1A06313/F0002/X103/R0683/001/0607	Air Conditioners - Fire Services	CRR	All	31 200,00	32 760,00			
9/154-53805-181	C0006-18/1A06313/F0002/X103/R0683/001/0607	Small equipment - Fire Services	CRR	All	600 000,00	200 000,00			
NEW VOTE	NEW VOTE	Gym Equipment	CRR		100 000,00				
NEW VOTE	NEW VOTE	Fully Equipped Firefighting Vehicles	CRR		4 500 000,00	4 500 000,00			
9/154-53811-380	C0006-19/1A01352/F0002/X103/R0683/001/0607	Fire Extinguishers and Fire Hose Reels above 500	CRR	All	40 000,00	10 000,00			
		<b>Total Fire Services</b>			<b>5 404 147,00</b>	<b>4 866 104,00</b>	-	-	

PARKS AND AMENITIES								
NEW VOTE	NEW VOTE	Horticulture Equipment	CRR		300 000,00			
		Total Amenities			300 000,00	-	-	-
TOTAL: COMMUNITY SERVICES DIRECTORATE					10 194 147,00	5 216 104,00	-	-
GRAND TOTAL					118 235 652,00	54 896 829,00	38 170 434,00	4 820 000,00

3. Rates, Refuse, Cleansing, Electricity ,Water , Water irrigation and housing

3.1 Rates

LANGEBERG MUNICIPALITY

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

RATES				
		2023/2024	2024/2025	Increase
Businesses and Commercial Properties	-	0,0141	0,0150	6%
Industrial		0,0141	0,0150	6%
properties owned by an organ of state and use for public service purposes		0,0141	0,0150	6%
The first R 80 000,00 in respect of property used exclusively for residential purposes or multi purpose where one component is used for residential purposes. is exempt from rates.		0,0071	0,0075	6%

Agriculture	0,0018	0,0019	6%
Public Benefit Organisations	0,0018	0,0019	6%
Vacant Land			

**EXEMPTIONS**

	<b><u>2023/2024</u></b>	<b><u>2024/2025</u></b>
Property used for bona-fide agriculture purposes;	<i>nil</i>	<i>nil</i>
Small holdings used for bona-fide agriculture purposes in municipal area ;	<i>nil</i>	<i>nil</i>
Property used for bona-fide agriculture purposes where the owner/tenant supply free basic services to farm workers;	<i>nil</i>	<i>nil</i>
Property zoned as agriculture which is not used for agriculture purposes;	50%	150%
Residential;	<i>nil</i>	<i>nil</i>
State owned property : Public Infrastructure;(as per Act)	75%	75%
Other properties owned by an organ of state and use for public service purposes	85%	85%
Municipal property used for municipal purpose;	100%	101%
Municipal property not used for municipal purpose (RDP houses)	<i>nil</i>	<i>nil</i>
Municipal property - Rural	100%	200%
properties owned by an organ of state and use for public service purposes : Schools;	<i>nil</i>	<i>nil</i>
State trust land;	<i>nil</i>	<i>nil</i>
Protected areas (as per Act);	<i>nil</i>	<i>nil</i>
Properties on which national monuments are situated and used for residential purposes;	<i>nil</i>	<i>nil</i>
Properties on which national monuments are situated and used for business and commercial purposes;	<i>nil</i>	<i>nil</i>
Properties owned by a land reform beneficiary or his/her heirs for the first ten years as from date of the first registration of the title deed in the Deeds Office;(as per Act)	100%	100%
Properties owned by a land reform beneficiary or his/her heirs for the eleventh year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	75%	75%
Properties owned by a land reform beneficiary or his/her heirs for the twelfth year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	50%	50%

Properties owned by a land reform beneficiary or his/her heirs for the thirteenth year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	25%	25%
Property registered in the name of a religious body or organisation and primarily used as a place of worship	100%	100%
Property registered in the name of a religious body or organisation and primarily used as the official dwelling of a minister or employee of that organisation who officiates at services;	100%	100%
Property registered in the name of a private school which is registered in terms of an act.;	nil	nil
Property situated in the rural area which is zoned as non-agriculture;	30%	130%
Property registered in the name of a charitable organisation and/or church that house the poor and are subsidized by the state	nil	nil
Rural General	nil	nil
State: Rural	nil	nil
Golf Clubs	100%	100%
Silwerstrand Development	100%	100%
Sport: Exempted	100%	100%

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

R0,00 - R 4 400,00	60%
R4 400,00 - R7 000,00	50%
R7 000 ,00 - R8 500,00	40%

3.2 Refuse

LANGEBERG MUNICIPALITY				
<u>SEWERAGE</u>				
	2023/2024 VAT EXCL	2024/2025 VAT EXCL	Increase	
<i>&lt;=20mm water connection</i>				
GENERAL	R 219,48	R 232,65	6,00%	
INDIGENT TARIFF (Income =< R4 400 PER MONTH) (100% subsidized)	R 219,48	R 232,65	6,00%	
INFORMAL HOUSING	R 219,48	R 232,65	6,00%	
<i>23-50mm water connection</i>				
6000 kl water per year or part thereof = 1 unit	R 552,16	R 585,29	6,00%	
<i>&gt; 50mm water connection</i>				
6000 kl water per year or part thereof = 1 unit	R 1 247,51	R 1 322,36	6,00%	



***Complexes/developments liable for internal services***

BASIC	PER UNIT	90% of Basic Fee	90% of Basic Fee	
<b>ABATTOIR: ABATTOIR WASTE</b>				
GENERAL (1 - 5 LOADS)		R 2 009,85	R 2 130,44	6,00%
Conservancy tanker removals more than 5 per month per removal.		R 900,98	R 955,03	6,00%
plus cost per kilometre		R 34,66	R 36,74	6,00%
RIOOLUITVLOEI		R 5 018,61	R 5 319,73	6,00%
<b>AVAILABILITY FEES</b>				
Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).				
		R 219,48	R 232,65	6,00%
<b>SPORT GROUNDS</b>				
GENERAL		R 191,75	R 203,25	6,00%

**BUSINESSES THAT MAKE THEIR TOILET FACILITIES AVAILABLE TO THE PUBLIC**

SEWAGE TARIFFS ARE EXEMPTED

MUNICIPAL DEPARTMENTS: Pay according to connections			<u>Increase</u>
General <=20mm water connection	R 219,48	R 232,65	6,00%
23-50mm water connection	R 548,58	R 581,50	6,00%
> 50mm water connection	R 1 247,51	R 1 322,36	6,00%
SPORT GROUNDS	R 191,75	R 203,25	6,00%

3.3 Cleansing

LANGEBERG MUNICIPALITY			
<u>C L E A N S I N G</u>			
	2023/2024 VAT EXCL	2024/2025 VAT EXCL	Increase
<i>One removal per week</i>			
GENERAL (240 Lt Wheelie Bin)	R 198,80	R 214,70	8,00%
INDIGENT TARIFF (Income =< R4 400 PER MONTH) (100% subsidized)	R 198,80	R 214,70	8,00%
INFORMAL HOUSING	R 198,80	R 214,70	8,00%
SPAZA SHOPS (240 lt Wheelie Bin)	R 198,80	R 214,70	8,00%
SCHOOLS AND HOSTELS (EXCLUDING CRECHES) - PER 240 Lt BIN REMOVED	R 198,80	R 214,70	8,00%
<i>Businesses - Waste Removal per week</i>			
GENERAL - ONE REMOVAL	R 418,58	R 452,06	8,00%

GENERAL - TWO REMOVALS		R 837,13	R 904,10	8,00%
GENERAL - THREE REMOVALS		R 1 224,08	R 1 322,01	8,00%
<i>Bulk removals and perishable products</i>				
GENERAL		R 1 573,84	R 1 699,75	8,00%
<i>Complexes/developments liable for internal services</i>				
BASIC	PER UNIT(90% of Basic for centralised point and 100% of Basic for individual collection			
	The tariff for MEGA industries are standard, any additional removals will be charged at actual cost plus 20%.			
MEGA INDUSTRIES				
LANGEBERG & ASHTON FOODS		R 28 666,77	R 30 960,12	8,00%
LANGEBERG & ASHTON FOODS		R 22 523,92	R 24 325,84	8,00%
FRUIT PACKERS		R 2 954,38	R 3 190,73	8,00%
PARMALAT		R 9 817,40	R 10 602,79	8,00%

ALL WINE CELLARS	R 2 761,09	R 2 981,98	8,00%
SMALL CHEESE FACTORIES	R 2 761,09	R 2 981,98	8,00%
MÔRESON	R 1 988,01	R 2 147,05	8,00%
<b>MUNICIPAL DEPARTMENTS</b>			
One removal per week - General (240 lt Wheelie Bin)	R 198,80	R 214,70	8,00%
Two removals per week - General (240 lt Wheelie Bin)	R 837,13	R 904,10	8,00%
Three removals per week - General (240 lt Wheelie Bin)	R 1 224,08	R 1 322,00	8,00%
<b>SPORT GROUNDS (240 lt Wheelie Bin)</b>	R 198,80	R 214,70	8,00%
Dept: Sport (240 lt Wheelie Bin)	R 198,80	R 214,70	8,00%
availability - vacant plots excluding properties zoned for agriculture purposes, roads, play parks and parking areas belonging to home owners association and properties which is land	R 198,80	R 214,70	8,00%

3.4 Water

LANGEBERG MUNICIPALITY								
WATER								
						2023/202 4 VAT EXCL	2024/202 5 VAT EXCL	Increa se
RESIDENTIAL Note: Inclining block tariffs are applicable to all residential tariffs and not dependant on the size of the water connection Only property used exclusively for residential property qualifies for residential tariffs Municipality is making use of the daily consumption method to calculate the levies								
1001	RESIDENTIAL	<=22mm	Basic			R 110,00	R 116,60	6,00%
			0 - 6 kl	per kl	per kl	R 2,90	R 3,07	6,00%
			7 -15 kl		per kl	R 7,22	R 7,65	6,00%
			16 - 30 kl		per kl	R 8,08	R 8,57	6,00%
			31 - 40 kl		per kl	R 9,07	R 9,62	6,00%
			41 - 60 kl		per kl	R 12,42	R 13,17	6,00%
			> 60 kl		per kl	R 13,87	R 14,70	6,00%

1010	RESIDENTIAL	>22<=25m m	Basic			R 173,20	R 183,59	6,00%
			0 - 6 kl	per kl	per kl	R 2,90	R 3,07	6,00%
			7 - 15 kl		per kl	R 7,22	R 7,65	6,00%
			16 - 30 kl		per kl	R 8,08	R 8,57	6,00%
			31 - 40 kl		per kl	R 9,07	R 9,62	6,00%
			41 - 60 kl		per kl	R 12,42	R 13,17	6,00%
			> 60 kl		per kl	R 13,87	R 14,70	6,00%
1011	RESIDENTIAL	>40<=50m m	Basic			R 711,52	R 754,21	6,00%
			0 - 6 kl	per kl	per kl	R 2,90	R 3,07	6,00%
			7 - 15 kl		per kl	R 7,22	R 7,65	6,00%
			16 - 30 kl		per kl	R 8,08	R 8,57	6,00%
			31 - 40 kl		per kl	R 9,07	R 9,62	6,00%
			41 - 60 kl		per kl	R 12,42	R 13,17	6,00%
			> 60 kl		per kl	R 13,87	R 14,70	6,00%
1019	INDIGENT TARIFF (Income =< R4 400 PER MONTH) (100% subsidized)					R 110,00	R 116,60	6,00%
			0 - 6 kl	per kl	per kl	Free	Free	
			> 6 kl		per kl	R 8,29	R 8,79	6,00%
1704	INFORMAL HOUSING (100% SUBSIDIZED)					R 110,00	R 116,60	6,00%
			0 - 6 kl	per kl	per kl	Free	Free	
			> 6 kl		per kl	R 8,29	R 8,79	6,00%

GROUP RESIDENTIAL CONSUMERS: ONE TITLE					2023/202	2024/202	Increa
<i>Complexes/developments liable for internal services</i>					4	5	se
BASIC					VAT	VAT	
PER UNIT					EXCL	EXCL	
1009	Wst >32-<=40mm	2		>32<=40			
			Basic charge	mm	R 272,19	R 288,52	6,00%
			0 - 12 kl	per kl	R 2,90	R 3,07	6,00%
			12 - 30 kl	per kl	R 7,22	R 7,65	6,00%
			30 - 60 kl	per kl	R 8,08	R 8,57	6,00%
			60 - 80 kl	per kl	R 9,07	R 9,62	6,00%
			80 - 120 kl	per kl	R 12,42	R 13,17	6,00%
			> 120 kl	per kl	R 13,87	R 14,70	6,00%
1007	JORDAAN WOONSTELLE: 40mm	9	Basic charge		R 469,06	R 497,20	6,00%
			0 - 54 kl	per kl	R 2,90	R 3,08	6,00%
			54 - 135 kl	per kl	R 7,22	R 7,65	6,00%
			135 - 270 kl	per kl	R 8,08	R 8,57	6,00%
			270 - 360 kl	per kl	R 9,07	R 9,61	6,00%
			360 - 540 kl	per kl	R 12,42	R 13,17	6,00%
			> 540 kl	per kl	R 13,87	R 14,70	6,00%
1008	ROODEVILLAS HEV: 100mm	46			R 2	R 3	
			Basic charge		928,69	104,41	6,00%
			0 - 276 kl	per kl	R 2,90	R 3,07	6,00%
			276 - 690 kl	per kl	R 7,22	R 7,65	6,00%
			690 - 1380 kl	per kl	R 8,08	R 8,57	6,00%
			1380 - 1840 kl	per kl	R 9,07	R 9,62	6,00%



			1840 - 2760 kl	per kl	R 12,42	R 13,17	6,00%
			> 2760	per kl	R 13,87	R 14,70	6,00%
				>50<=80	R 2	R 3	
1006	COCOS PLOMOSA: 80mm	27	Basic charge	mm	928,69	104,41	6,00%
			0 - 162 kl	per kl	R 2,90	R 3,07	6,00%
			162 - 405 kl	per kl	R 7,22	R 7,65	6,00%
			405 - 810 kl	per kl	R 8,08	R 8,57	6,00%
			810 - 1080 kl	per kl	R 9,07	R 9,62	6,00%
			1080 - 1620 kl	per kl	R 12,42	R 13,17	6,00%
			>1620 kl	per kl	R 13,87	R 14,70	6,00%
1002	BONNIEPARK HEV: 50mm	39	Basic charge		R 723,83	R 767,26	6,00%
			0 - 234 kl	per kl	R 2,90	R 3,07	6,00%
			234 - 585 kl	per kl	R 7,22	R 7,65	6,00%
			585 - 1170 kl	per kl	R 8,08	R 8,57	6,00%
			1170 - 1560 kl	per kl	R 9,07	R 9,62	6,00%
			1560 - 2340 kl	per kl	R 12,42	R 13,17	6,00%
			> 2340 kl	per kl	R 13,87	R 14,70	6,00%
8020	RU9- Lifestyle Living (residential units)		Basic charge * Number of units		R 103,00	R 109,18	6,00%
			0 - 6 kl * Number of units	per kl	R 2,76	R 2,92	6,00%
			7 -15 kl * Number of units	per kl	R 6,76	R 7,17	6,00%
			16 - 30 kl * Number of units	per kl	R 7,45	R 7,89	6,00%
			31 - 40 kl * Number of units	per kl	R 8,23	R 8,73	6,00%
			41 - 60 kl * Number of units	per kl	R 11,10	R 11,77	6,00%

			> 60 kl * Number of units	per kl	R 12,21	R 12,94	6,00%
					R 6	R 7	
1003	SILVERSTRAND HEV: 150mm	185	Basic charge		762,19	167,92	6,00%
			0 - 1110 kl	per kl	R 2,90	R 3,07	6,00%
			1110 - 2775 kl	per kl	R 7,22	R 7,65	6,00%
			2775 - 5550 kl	per kl	R 8,08	R 8,57	6,00%
			5550 - 7400 kl	per kl	R 9,07	R 9,62	6,00%
			7400- 11100 kl	per kl	R 12,42	R 13,17	6,00%
			> 11100 kl	per kl	R 13,87	R 14,70	6,00%
New tariff	Roelou Barry aftree Oord	23	Basic charge		R 723,83	R 767,26	6,00%
			0 - 138 kl	per kl	R 2,90	R 3,07	6,00%
			138 - 345 kl	per kl	R 7,22	R 7,65	6,00%
			345 - 690 kl	per kl	R 8,08	R 8,57	6,00%
			690 - 920 kl	per kl	R 9,07	R 9,62	6,00%
			920- 1380 kl	per kl	R 12,42	R 13,17	6,00%
			> 1380 kl	per kl	R 13,87	R 14,70	6,00%
New Tariff	Harmar Park	8	Basic charge		R 723,83	R 767,26	6,00%
			0 - 48 kl	per kl	R 2,90	R 3,07	6,00%
			48 - 120 kl	per kl	R 7,22	R 7,65	6,00%
			120 - 240 kl	per kl	R 8,08	R 8,57	6,00%
			240 - 320 kl	per kl	R 9,07	R 9,62	6,00%
			320 - 480 kl	per kl	R 12,42	R 13,17	6,00%
			> 480 kl	per kl	R 13,87	R 14,70	6,00%

**BUDGET MTREF 2024/2025 - 2026/2027**

			0 - 12 kl	per kl	R 2,90	R 3,07	6,00%
			12 -30 kl	per kl	R 7,22	R 7,65	6,00%
			30 - 60 kl	per kl	R 8,08	R 8,57	6,00%
			60 - 80 kl	per kl	R 9,07	R 9,62	6,00%
			80 - 120 kl	per kl	R 12,42	R 13,17	6,00%
			> 120 kl	per kl	R 13,87	R 14,70	6,00%
1013	KINGNA-C/TJK123	9	Basic charge		R 469,06	R 497,20	6,00%
			0 - 54 kl	per kl	R 2,90	R 3,07	6,00%
			54 - 135 kl	per kl	R 7,22	R 7,65	6,00%
			135 - 270 kl	per kl	R 8,08	R 8,57	6,00%
			270 - 360 kl	per kl	R 9,07	R 9,62	6,00%
			360 - 540 kl	per kl	R 12,42	R 13,17	6,00%
			> 540 kl	per kl	R 13,87	R 14,70	6,00%
1014	KINGNA-828896ME	11	Basic charge		R 469,06	R 497,20	6,00%
			0 - 66 kl	per kl	R 2,90	R 3,07	6,00%
			66 - 165 kl	per kl	R 7,22	R 7,65	6,00%
			165 - 300 kl	per kl	R 8,08	R 8,57	6,00%
			300 - 410 kl	per kl	R 9,07	R 9,62	6,00%
			410 - 630 kl	per kl	R 12,42	R 13,17	6,00%
			>630	per kl	R 13,87	R 14,70	6,00%
1015	ROSEGATE HEV 509: 50mm	8	Basic charge		R 723,83	R 767,26	6,00%
			0 - 48 kl	per kl	R 2,90	R 3,07	6,00%
			48 - 120 kl	per kl	R 7,22	R 7,65	6,00%
			120 - 240 kl	per kl	R 8,08	R 8,57	6,00%
			240 - 320 kl	per kl	R 9,07	R 9,62	6,00%

			320 - 480 kl	per kl	R 12,42	R 13,17	6,00%
			> 480 kl	per kl	R 13,87	R 14,70	6,00%
1016	MCG COUNTRY COTTAGES HEV: 50mm	7	Basic charge		R 723,83	R 767,26	6,00%
			0 - 42 kl	per kl	R 2,90	R 3,07	6,00%
			42 - 105 kl	per kl	R 7,22	R 7,65	6,00%
			105 - 210 kl	per kl	R 8,08	R 8,57	6,00%
			210 - 280	per kl	R 9,07	R 9,62	6,00%
			280 - 420 kl	per kl	R 12,42	R 13,17	6,00%
			> 420`	per kl	R 13,87	R 14,70	6,00%
1031	ROY McCarthy: 50 - 80mm	11	Basic charge		R 1	R 1	
			0 - 66 kl	per kl	852,46	963,60	6,00%
			67 - 165 kl	per kl	R 2,90	R 3,07	6,00%
			166 - 300 kl	per kl	R 7,22	R 7,65	6,00%
			301 - 410 kl	per kl	R 8,08	R 8,57	6,00%
			411 - 630 kl	per kl	R 9,07	R 9,62	6,00%
			>630	per kl	R 12,42	R 13,17	6,00%
					R 13,87	R 14,70	6,00%
1730	Water Bulk Contribution Levy for HOA per unit - 10% discount				R 111,90	R 118,61	6,00%
					<u>2023/202</u>	<u>2024/202</u>	<u>Increa</u>
					<u>4</u>	<u>5</u>	<u>se</u>
					VAT	VAT	
					EXCL	EXCL	

PREPAID METERS								
3999	RESIDENTIAL		0 - 6 kl	per kl	per kl	R 2,77	R 2,94	6,00%
			7 -15 kl		per kl	R 6,88	R 7,29	6,00%
			16 - 30 kl		per kl	R 7,60	R 8,05	6,00%
			31 - 40 kl		per kl	R 8,40	R 8,91	6,00%
			41 - 60 kl		per kl	R 11,35	R 12,03	6,00%
			> 60 kl		per kl	R 12,37	R 13,11	6,00%
	ALL OTHER USERS		Consumption per kiloliter			R 10,89	R 11,54	6,00%
PUBLIC FACILITIES (B1072)								
1021	Basic					R 83,33	R 88,33	6,00%
	Consumption per kilolitre					R 6,72	R 7,12	6,00%
MUNICIPAL DEPARTMENTS: Pay according to connections								
7701	BASIC					R 111,90	R 118,61	6,00%
ALGEMEEN								
7020			<=22mm			R 111,89	R 118,61	6,00%
7022			>22<=25m					
			m			R 176,21	R 186,78	6,00%
	CONSUMPTION		> 6 kl	per kl		R 7,58	R 8,04	6,00%
SPORT								
7060			20mm			R 100,27	R 106,29	6,00%

7061		21 <=25mm	R 159,98	R 169,58	6,00%
7064		26 <=50mm	R 651,83	R 690,94	6,00%
7065		50 <=80mm	R 1 671,35	R 1 771,63	6,00%
	Consumption per kilolitre		R 6,91	R 7,32	6,00%
			<u>2023/202</u>	<u>2024/202</u>	<u>Increa</u>
			<u>4</u>	<u>5</u>	<u>se</u>
			<b>VAT</b>	<b>VAT</b>	
			<b>EXCL</b>	<b>EXCL</b>	
ALL OTHER CONSUMERS NOT SPECIFIED ELSEWHERE					
1020	Basic	<=22mm	R 111,90	R 118,61	6,00%
1022		>22<=25m m	R 176,21	R 186,78	6,00%
1023		>25<=32m m	R 302,41	R 320,55	6,00%
1024		>32<=40m m	R 469,06	R 497,20	6,00%
1025		>40<=50m m	R 723,83	R 767,26	6,00%
1026		>50<=80m m	R 1 852,45	R 1 963,60	6,00%
1027		>80<=100 mm	R 2 928,69	R 3 104,41	6,00%
1028		>100mm	R 6 762,19	R 7 167,92	6,00%
	Consumption per kilolitre		R 8,16	R 8,65	6,00%

1030	WATER ONGEMETER	0>	R 107,72	R 114,18	6,00%
	UNMETERED WATER				-
1701	Monthly basic charge per consumer point		R 111,90	R 118,61	6,00%
1703	Indigent - Unmetered water (basic charge)		R 111,90	R 118,61	6,00%
1704	Informal settlements - Unmetered water		R 111,90	R 118,61	6,00%
1700	AVAILABILITY FEES		R 108,28	R 114,77	6,00%
	Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).				
1730	WATER BAS HEV		R 111,90	R 118,61	6,00%
	DROUGHT CONDITIONS WATER SAVING TARIFFS				-
	These tariffs can only be implemented by way of a council resolution in instances of water shortage.				
	PHASE 1	> 30 kl	+50%		
	PHASE 2	> 15 kl	100%		
	PHASE 3	> 6 kl	+200%		
	Water Restriction for non-residential consumers				
	PHASE 1		+10%		



			PHASE 2	+20%		
			PHASE 3	+30%		

3.5 Water

LANGEBERG MUNICIPALITY								
WATER								
						2023/202 4 VAT EXCL	2024/202 5 VAT EXCL	Increa se
RESIDENTIAL Note: Inclining block tariffs are applicable to all residential tariffs and not dependant on the size of the water connection Only property used exclusively for residential property qualifies for residential tariffs Municipality is making use of the daily consumption method to calculate the levies								
1001	RESIDENTIAL	<=22mm	Basic			R 110,00	R 116,60	6,00%
			0 - 6 kl	per kl	per kl	R 2,90	R 3,07	6,00%
			7 -15 kl		per kl	R 7,22	R 7,65	6,00%
			16 - 30 kl		per kl	R 8,08	R 8,57	6,00%
			31 - 40 kl		per kl	R 9,07	R 9,62	6,00%
			41 - 60 kl		per kl	R 12,42	R 13,17	6,00%

				> 60 kl		per kl	R 13,87	R 14,70	6,00%	
1010	RESIDENTIAL	>22<=25m m	Basic				R 173,20	R 183,59	6,00%	
			0 - 6 kl	per kl	per kl		R 2,90	R 3,07	6,00%	
			7 -15 kl		per kl		R 7,22	R 7,65	6,00%	
			16 - 30 kl		per kl		R 8,08	R 8,57	6,00%	
			31 - 40 kl		per kl		R 9,07	R 9,62	6,00%	
			41 - 60 kl		per kl		R 12,42	R 13,17	6,00%	
			> 60 kl		per kl		R 13,87	R 14,70	6,00%	
1011	RESIDENTIAL	>40<=50m m	Basic				R 711,52	R 754,21	6,00%	
			0 - 6 kl	per kl	per kl		R 2,90	R 3,07	6,00%	
			7 -15 kl		per kl		R 7,22	R 7,65	6,00%	
			16 - 30 kl		per kl		R 8,08	R 8,57	6,00%	
			31 - 40 kl		per kl		R 9,07	R 9,62	6,00%	
			41 - 60 kl		per kl		R 12,42	R 13,17	6,00%	
			> 60 kl		per kl		R 13,87	R 14,70	6,00%	
1019	INDIGENT TARIFF (Income =< R4 400 PER MONTH) (100% subsidized)									
			0 - 6 kl	per kl	per kl		R 110,00	R 116,60	6,00%	
			> 6 kl		per kl		Free	Free		
							R 8,29	R 8,79	6,00%	
1704	INFORMAL HOUSING (100% SUBSIDIZED)									
			0 - 6 kl	per kl	per kl		R 110,00	R 116,60	6,00%	
			> 6 kl		per kl		Free	Free		
							R 8,29	R 8,79	6,00%	

GROUP RESIDENTIAL CONSUMERS: ONE TITLE					2023/202	2024/202	Increa
<i>Complexes/developments liable for internal services</i>					4	5	se
BASIC					VAT	VAT	
PER UNIT					EXCL	EXCL	
1009	West >32-≤40mm	2		>32≤40			
			Basic charge	mm	R 272,19	R 288,52	6,00%
			0 - 12 kl	per kl	R 2,90	R 3,07	6,00%
			12 - 30 kl	per kl	R 7,22	R 7,65	6,00%
			30 - 60 kl	per kl	R 8,08	R 8,57	6,00%
			60 - 80 kl	per kl	R 9,07	R 9,62	6,00%
			80 - 120 kl	per kl	R 12,42	R 13,17	6,00%
			> 120 kl	per kl	R 13,87	R 14,70	6,00%
1007	JORDAAN WOONSTELLE: 40mm	9	Basic charge		R 469,06	R 497,20	6,00%
			0 - 54 kl	per kl	R 2,90	R 3,08	6,00%
			54 - 135 kl	per kl	R 7,22	R 7,65	6,00%
			135 - 270 kl	per kl	R 8,08	R 8,57	6,00%
			270 - 360 kl	per kl	R 9,07	R 9,61	6,00%
			360 - 540 kl	per kl	R 12,42	R 13,17	6,00%
			> 540 kl	per kl	R 13,87	R 14,70	6,00%
1008	ROODEVILLAS HEV: 100mm	46			R 2	R 3	
			Basic charge		928,69	104,41	6,00%
			0 - 276 kl	per kl	R 2,90	R 3,07	6,00%
			276 - 690 kl	per kl	R 7,22	R 7,65	6,00%
			690 - 1380 kl	per kl	R 8,08	R 8,57	6,00%
			1380 - 1840 kl	per kl	R 9,07	R 9,62	6,00%

			1840 - 2760 kl	per kl	R 12,42	R 13,17	6,00%
			> 2760	per kl	R 13,87	R 14,70	6,00%
				>50<=80	R 2	R 3	
1006	COCOS PLOMOSA: 80mm	27	Basic charge	mm	928,69	104,41	6,00%
			0 - 162 kl	per kl	R 2,90	R 3,07	6,00%
			162 - 405 kl	per kl	R 7,22	R 7,65	6,00%
			405 - 810 kl	per kl	R 8,08	R 8,57	6,00%
			810 - 1080 kl	per kl	R 9,07	R 9,62	6,00%
			1080 - 1620 kl	per kl	R 12,42	R 13,17	6,00%
			>1620 kl	per kl	R 13,87	R 14,70	6,00%
1002	BONNIEPARK HEV: 50mm	39	Basic charge		R 723,83	R 767,26	6,00%
			0 - 234 kl	per kl	R 2,90	R 3,07	6,00%
			234 - 585 kl	per kl	R 7,22	R 7,65	6,00%
			585 - 1170 kl	per kl	R 8,08	R 8,57	6,00%
			1170 - 1560 kl	per kl	R 9,07	R 9,62	6,00%
			1560 - 2340 kl	per kl	R 12,42	R 13,17	6,00%
			> 2340 kl	per kl	R 13,87	R 14,70	6,00%
8020	RU9- Livestyle Living (residential units)		Basic charge * Number of units		R 103,00	R 109,18	6,00%
			0 - 6 kl * Number of units	per kl	R 2,76	R 2,92	6,00%
			7 -15 kl * Number of units	per kl	R 6,76	R 7,17	6,00%
			16 - 30 kl * Number of units	per kl	R 7,45	R 7,89	6,00%
			31 - 40 kl * Number of units	per kl	R 8,23	R 8,73	6,00%
			41 - 60 kl * Number of units	per kl	R 11,10	R 11,77	6,00%

			> 60 kl * Number of units	per kl	R 12,21	R 12,94	6,00%
					R 6	R 7	
1003	SILVERSTRAND HEV: 150mm	185	Basic charge		762,19	167,92	6,00%
			0 - 1110 kl	per kl	R 2,90	R 3,07	6,00%
			1110 - 2775 kl	per kl	R 7,22	R 7,65	6,00%
			2775 - 5550 kl	per kl	R 8,08	R 8,57	6,00%
			5550 - 7400 kl	per kl	R 9,07	R 9,62	6,00%
			7400- 11100 kl	per kl	R 12,42	R 13,17	6,00%
			> 11100 kl	per kl	R 13,87	R 14,70	6,00%
New tariff	Roelou Barry aftree Oord	23	Basic charge		R 723,83	R 767,26	6,00%
			0 - 138 kl	per kl	R 2,90	R 3,07	6,00%
			138 - 345 kl	per kl	R 7,22	R 7,65	6,00%
			345 - 690 kl	per kl	R 8,08	R 8,57	6,00%
			690 - 920 kl	per kl	R 9,07	R 9,62	6,00%
			920- 1380 kl	per kl	R 12,42	R 13,17	6,00%
			> 1380 kl	per kl	R 13,87	R 14,70	6,00%
New Tariff	Harmar Park	8	Basic charge		R 723,83	R 767,26	6,00%
			0 - 48 kl	per kl	R 2,90	R 3,07	6,00%
			48 - 120 kl	per kl	R 7,22	R 7,65	6,00%
			120 - 240 kl	per kl	R 8,08	R 8,57	6,00%
			240 - 320 kl	per kl	R 9,07	R 9,62	6,00%
			320 - 480 kl	per kl	R 12,42	R 13,17	6,00%
			> 480 kl	per kl	R 13,87	R 14,70	6,00%

**BUDGET MTREF 2024/2025 - 2026/2027**

			0 - 12 kl	per kl	R 2,90	R 3,07	6,00%
			12 -30 kl	per kl	R 7,22	R 7,65	6,00%
			30 - 60 kl	per kl	R 8,08	R 8,57	6,00%
			60 - 80 kl	per kl	R 9,07	R 9,62	6,00%
			80 - 120 kl	per kl	R 12,42	R 13,17	6,00%
			> 120 kl	per kl	R 13,87	R 14,70	6,00%
1013	KINGNA-C/TJK123	9	Basic charge		R 469,06	R 497,20	6,00%
			0 - 54 kl	per kl	R 2,90	R 3,07	6,00%
			54 - 135 kl	per kl	R 7,22	R 7,65	6,00%
			135 - 270 kl	per kl	R 8,08	R 8,57	6,00%
			270 - 360 kl	per kl	R 9,07	R 9,62	6,00%
			360 - 540 kl	per kl	R 12,42	R 13,17	6,00%
			> 540 kl	per kl	R 13,87	R 14,70	6,00%
1014	KINGNA-828896ME	11	Basic charge		R 469,06	R 497,20	6,00%
			0 - 66 kl	per kl	R 2,90	R 3,07	6,00%
			66 - 165 kl	per kl	R 7,22	R 7,65	6,00%
			165 - 300 kl	per kl	R 8,08	R 8,57	6,00%
			300 - 410 kl	per kl	R 9,07	R 9,62	6,00%
			410 - 630 kl	per kl	R 12,42	R 13,17	6,00%
			>630	per kl	R 13,87	R 14,70	6,00%
1015	ROSEGATE HEV 509: 50mm	8	Basic charge		R 723,83	R 767,26	6,00%
			0 - 48 kl	per kl	R 2,90	R 3,07	6,00%
			48 - 120 kl	per kl	R 7,22	R 7,65	6,00%
			120 - 240 kl	per kl	R 8,08	R 8,57	6,00%
			240 - 320 kl	per kl	R 9,07	R 9,62	6,00%



			320 - 480 kl	per kl	R 12,42	R 13,17	6,00%
			> 480 kl	per kl	R 13,87	R 14,70	6,00%
1016	MCG COUNTRY COTTAGES HEV: 50mm	7	Basic charge		R 723,83	R 767,26	6,00%
			0 - 42 kl	per kl	R 2,90	R 3,07	6,00%
			42 - 105 kl	per kl	R 7,22	R 7,65	6,00%
			105 - 210 kl	per kl	R 8,08	R 8,57	6,00%
			210 - 280	per kl	R 9,07	R 9,62	6,00%
			280 - 420 kl	per kl	R 12,42	R 13,17	6,00%
			> 420`	per kl	R 13,87	R 14,70	6,00%
1031	ROY McCarthy: 50 - 80mm	11	Basic charge		R 1	R 1	
			0 - 66 kl	per kl	852,46	963,60	6,00%
			67 - 165 kl	per kl	R 2,90	R 3,07	6,00%
			166 - 300 kl	per kl	R 7,22	R 7,65	6,00%
			301 - 410 kl	per kl	R 8,08	R 8,57	6,00%
			411 - 630 kl	per kl	R 9,07	R 9,62	6,00%
			>630	per kl	R 12,42	R 13,17	6,00%
					R 13,87	R 14,70	6,00%
1730	Water Bulk Contribution Levy for HOA per unit - 10% discount				R 111,90	R 118,61	6,00%
					<u>2023/202</u>	<u>2024/202</u>	<u>Increa</u>
					<u>4</u>	<u>5</u>	<u>se</u>
					VAT	VAT	
					EXCL	EXCL	

PREPAID METERS								
3999	RESIDENTIAL		0 - 6 kl	per kl	per kl	R 2,77	R 2,94	6,00%
			7 -15 kl		per kl	R 6,88	R 7,29	6,00%
			16 - 30 kl		per kl	R 7,60	R 8,05	6,00%
			31 - 40 kl		per kl	R 8,40	R 8,91	6,00%
			41 - 60 kl		per kl	R 11,35	R 12,03	6,00%
			> 60 kl		per kl	R 12,37	R 13,11	6,00%
	ALL OTHER USERS		Consumption per kilolitre			R 10,89	R 11,54	6,00%
PUBLIC FACILITIES (B1072)								
1021	Basic					R 83,33	R 88,33	6,00%
	Consumption per kilolitre					R 6,72	R 7,12	6,00%
MUNICIPAL DEPARTMENTS: Pay according to connections								
7701	BASIC					R 111,90	R 118,61	6,00%
ALGEMEEN								
7020			<=22mm			R 111,89	R 118,61	6,00%
7022			>22<=25m					
			m			R 176,21	R 186,78	6,00%
	CONSUMPTION		> 6 kl	per kl		R 7,58	R 8,04	6,00%
SPORT								
7060			20mm			R 100,27	R 106,29	6,00%

7061		21 <=25mm	R 159,98	R 169,58	6,00%
7064		26 <=50mm	R 651,83	R 690,94	6,00%
7065		50 <=80mm	R 1 671,35	R 1 771,63	6,00%
	Consumption per kilolitre		R 6,91	R 7,32	6,00%
			<b><u>2023/202</u></b>	<b><u>2024/202</u></b>	<b><u>Increa</u></b>
			<b><u>4</u></b>	<b><u>5</u></b>	<b><u>se</u></b>
			<b>VAT</b>	<b>VAT</b>	
			<b>EXCL</b>	<b>EXCL</b>	
ALL OTHER CONSUMERS NOT SPECIFIED ELSEWHERE					
1020	Basic	<=22mm	R 111,90	R 118,61	6,00%
1022		>22<=25m m	R 176,21	R 186,78	6,00%
1023		>25<=32m m	R 302,41	R 320,55	6,00%
1024		>32<=40m m	R 469,06	R 497,20	6,00%
1025		>40<=50m m	R 723,83	R 767,26	6,00%
1026		>50<=80m m	R 1 852,45	R 1 963,60	6,00%
1027		>80<=100 mm	R 2 928,69	R 3 104,41	6,00%
1028		>100mm	R 6 762,19	R 7 167,92	6,00%
	Consumption per kilolitre		R 8,16	R 8,65	6,00%

1030	WATER ONGEMETER	0>	R 107,72	R 114,18	6,00%
	UNMETERED WATER				-
1701	Monthly basic charge per consumer point		R 111,90	R 118,61	6,00%
1703	Indigent - Unmetered water (basic charge)		R 111,90	R 118,61	6,00%
1704	Informal settlements - Unmetered water		R 111,90	R 118,61	6,00%
1700	AVAILABILITY FEES		R 108,28	R 114,77	6,00%
	Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).				
1730	WATER BAS HEV		R 111,90	R 118,61	6,00%
	DROUGHT CONDITIONS WATER SAVING TARIFFS				-
	These tariffs can only be implemented by way of a council resolution in instances of water shortage.				
	PHASE 1	> 30 kl	+50%		
	PHASE 2	> 15 kl	100%		
	PHASE 3	> 6 kl	+200%		
	Water Restriction for non-residential consumers				
	PHASE 1		+10%		

		PHASE 2	+20%			
		PHASE 3	+30%			
				R 3	R 3	
Penalty for non adherence to water restriction				499,21	709,17	6,00%
Consumers whose financial viability is dependant on water may apply for relief.						
				<u>2023/202</u>	<u>2024/202</u>	<u>Increa</u>
				<u>4</u>	<u>5</u>	<u>se</u>
				VAT	VAT	
				EXCL	EXCL	
1060	Basic	<=22mm		R 100,27	R 106,29	6,00%
1061		25mm		R 159,98	R 169,58	6,00%
1062		32mm		R 272,19	R 288,52	6,00%
1063		40mm		R 422,61	R 447,97	6,00%
1064		50mm		R 651,83	R 690,94	6,00%
				R 1	R 1	
1065		80mm		671,35	771,63	6,00%
				R 2	R 2	
1066		100mm		643,14	801,72	6,00%
				R 6	R 6	
1067		>100mm		083,76	448,79	6,00%
Consumption per kilolitre				R 7,62	R 8,08	6,00%

3.6 Irrigation Water

LANGEBERG MUNICIPALITY			
IRRIGATION WATER			
	2023/2024	2024/2025	Increase
UNMETERED CONSUMPTION	VAT EXCL	VAT EXCL	
BASIC CHARGE			
Per minute per year	R 57,39	R 60,83	6,00%
Per minute per year (only farmers) ( 0 - 120 minutes )	R 57,57	R 61,02	6,00%
Per minute per year (only farmers) ( > 120 minutes )	R 57,57	R 61,02	6,00%
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata			
CONSUMPTION CHARGE			
Per minute per year	R 86,08	R 91,25	6,00%
Per minute per year (only farmers) ( 0 - 120 minutes )	R 86,08	R 91,25	6,00%
Per minute per year (only farmers) ( > 120 minutes )	R 66,95	R 70,97	6,00%

The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata

The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata

- Credit Leiwater Consumption
- Credit Leiwater / Burger
- Credit Leiwater McGregor Consumption
- Credit Leiwater/Bruwer
- Credit Irrigation Water /Gevangenis

		2023/2024	2024/2025	Increase
		VAT EXCL	VAT EXCL	
METERED CONSUMPTION				
Consumption per Kilolitre		R 4,00	R 4,24	6,00%
Consumption per Kilolitre: Excessive consumption		R 13,87	R 14,70	6,00%
MAXIMUM MONTHLY CONSUMPTION IN KL:				
Robertson Show grounds	Basies	R 253,08	R 268,27	6,00%
	0-700	R 4,00	R 4,24	6,00%
	>700	R 13,87	R 14,70	6,00%
Robertson High School	Basies	R 1 076,82	R 1 141,43	6,00%
	0-3000	R 4,00	R 4,24	6,00%
	>3000	R 13,87	R 14,70	6,00%

Robertson Primary School	Basies	R 1 076,82	R 1 141,43	6,00%
	0-3000	R 4,00	R 4,24	6,00%
	>3000	R 13,87	R 14,70	6,00%
Robertson NG Church East	Basies	R 253,08	R 268,27	6,00%
	0-700	R 4,00	R 4,24	6,00%
	>700	R 13,87	R 14,70	6,00%
Herberg Children's Home	Basies	R 398,65	R 422,57	6,00%
	0-1100	R 4,00	R 4,24	6,00%
	>1100	R 13,87	R 14,70	6,00%
Herberg Children's Home (Contract)	Basies	R 50,92	R 53,98	6,00%
	0-5302	R 4,00	R 4,24	6,00%
	>5302	R 13,87	R 14,70	6,00%
De Waal Hostel	Basies	R 95,49	R 101,22	6,00%
	0-250	R 4,00	R 4,24	6,00%
	>250	R 13,87	R 14,70	6,00%
Birds Paradise	Basies	R 148,03	R 156,91	6,00%
	0-400	R 4,00	R 4,24	6,00%
	>400	R 13,87	R 14,70	6,00%
Hospital	Basies	R 613,65	R 650,46	6,00%
	0-1700	R 4,00	R 4,24	6,00%
	>1700	R 13,87	R 14,70	6,00%



Other Consumers	Basies	R 40,60	R 43,04	6,00%
	0-100	R 4,00	R 4,24	6,00%
	>100	R 13,87	R 14,70	6,00%
KANAALWATER ADAMS	Basies	R 40,60	R 43,04	6,00%
	0-10	R 20,05	R 21,25	6,00%
	>10	R 53,73	R 56,96	6,00%
KANAALWATER ARENDSE	Basies	R 40,60	R 43,04	6,00%
	0-10	R 37,16	R 39,39	6,00%
	>10	R 99,70	R 105,68	6,00%
KANAALWATER KIDSON	Basies	R 40,60	R 43,04	6,00%
	0-4	R 32,23	R 34,17	6,00%
	>4	R 86,37	R 91,55	6,00%
KANAALWATER LABUSCH	Basies	R 40,60	R 43,04	6,00%
	0-15	R 7,80	R 8,27	6,00%
	>15	R 20,98	R 22,24	6,00%
KANAALWATER VAN REN	Basies	R 40,60	R 43,04	6,00%
	0-25	R 17,30	R 18,34	6,00%
	>25	R 46,35	R 49,13	6,00%
KANAALWATER M SWANEPOEL	0-350	R 3,58	R 3,79	6,00%
	>350<=4500	R 2,38	R 2,53	6,00%
	>4500	R 13,87	R 14,70	6,00%

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

Excessive consumption	R 19,35	R 20,51	6,00%
MUNICIPAL DEPARTMENTS: Pay according to connections			
	<u>2023/2024</u> VAT EXCL	<u>2024/2025</u> VAT EXCL	<u>Increase</u>
BASIC CHARGE	R 83,99	R 89,03	6,00%
CONSUMPTION CHARGE	R 30,94	R 32,79	6,00%
Credit Leiwater/Irrigation water			

3.7 Housing

LANGEBERG MUNICIPALITY			
HOUSING			
	2023/2024 VAT EXCL	2024/2025 VAT EXCL	Increase
Insurance	R 88,32	R 93,62	6,00%
Beneficiaries who did not sign purchase agreements and/or beneficiaries whose transfer fees are not paid. (A1891) PER MONTH			
DEFINITIONS			
AVAILABILITY FEES: The levying of and the liability for basic minimum fees in respect of immovable property, with or without improvements that is not connected to any municipal service network if such property can be readily connected. Availability charges are levied on premises which are not connected to Council's water, refuse, sewerage or electricity network, but which can reasonably be connected.			
Availability charges are not charged in the following circumstances:			

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

Study was done in 2014 and was first implemented in 2015						
Proposed residential water tariff structure without FBW						
Annual Increase	0.75 x CPI	CPI	1.25 x CPI	1.50 x CPI	1.75 x CPI	2 x CPI
Block	0 - 6kl	6 - 15kl	15-30kl	30-45kl	45-60kl	>60kl
Year 6	3.38%	4.50%	5.63%	6.75%	7.88%	9.00%
Proposed residential water tariff structure with FBW						
Annual Increase	0.75 x CPI	CPI	1.25 x CPI	1.50 x CPI	1.75 x CPI	2 x CPI
Block	0 - 6kl	6 - 15kl	15-30kl	30-45kl	45-60kl	>60kl
Year 6	0.00%	4.50%	5.63%	6.75%	7.88%	9.00%
Commercial, industrial sport and other department						
Year 1 - 5 increase	0.75 x CPI	CPI	1.25 x CPI	1.50 x CPI	1.75 x CPI	
Year 6 - 10 increase	CPI	CPI	CPI	CPI	CPI	
Category	Public facilities	General	Sport	Other	Grounds and Schools	
Year 6	4.50%	4.50%	4.50%	4.50%	4.50%	

4. Sundry Tariffs

LANGEBERG MUNICIPALITY						
FINANCIAL SERVICES						
Revenue						
	2023/2024		Percentage	2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	Percentage
<u>SERVICE DEPOSITS</u>						
The deposit of existing connection	*Basic charges + cost of highest consumption + 25%			*Basic charges + cost of highest consumption + 25%		
(Highest consumption during the recent 12 months to be used)						
*Basic charge will consist out of basic charge for all services						
The deposit of new connection	*Basic charge (vat incl) + 25 %			*Basic charge (vat incl) + 25 %		
*Basic charge will consist out of basic charge for all services						
If the deposit is proved to be incorrect ( e.g. based on incorrect information) after 3 months the deposit amount can be adjusted.						
<u>INTEREST ON OUTSTANDING ACCOUNTS</u>						
Accounts not paid on/before the due date will be charged interest	Prime rate			Prime rate		

<b><u>PRIVATE JOB</u></b>						
Cost of the private job to be calculated as:	Cost + 20% + VAT			Cost + 20% + VAT		
<b><u>DEBIT-ORDERS RETURNED BY BANKS</u></b>	<b>VAT excl</b>	<b>VAT incl</b>		<b>VAT excl</b>	<b>VAT incl</b>	
Administration fee	267,00	308,00	6%	283,00	325,00	6,00%
<b><u>ELECTRONIC TRANSFERS RETURNED</u></b>						
Administration fee	267,00	308,00	6%	283,00	325,00	6,00%
<b><u>INCORRECT REFERENCE ON DIRECT PAYMENTS</u></b>						
Penalty for incorrect reference	265,00	305,00	6%	281,00	323,00	6,00%
<b><u>PREPAID ELECTRICITY COUPON</u></b>						
Per coupon - private distribution	17,00	20,00	6%	18,00	21,00	6,00%
VALUATION CERTIFICATES - MANUAL	295,00	340,00	6%	313,00	360,00	6,00%
VALUATION CERIFICATE - ELECTRONIC	180,00	207,00	6%	191,00	220,00	6,00%
CLEARANCE CERTIFICATES	295,00	340,00	6%	313,00	360,00	6,00%
CLEARANCE CERTIFICATES - ELECTRONIC	180,00	207,00	6%	191,00	220,00	6,00%

ADMINISTRATION FEE FOR CLEARANCE PURPOSE	135,00	156,00	0,06	143,00	164,00	6,00%
RE-VALUATION OF PROPERTY ON REQUEST	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
-						
	2023/2024		Percentage	2023/2024		
<b><u>PROVISION OF INFORMATION</u></b>	VAT excl	VAT incl		VAT excl	VAT incl	
Copy of budget	224,00	258,00	6%	237,00	273,00	6,00%
Copy of financial statements	224,00	258,00	6%	237,00	273,00	6,00%
<b><u>PENALTY FOR NON-PAYMENT</u></b>						
Conventional meter						
Electricity:Town: Working hours	150,00	173,00	6%	159,00	183,00	6,00%
Electricity: Rural area: Working hours	282,00	325,00	6%	299,00	344,00	6,00%
Electricity:Town: After hours	209,00	241,00	6%	222,00	255,00	6,00%
Electricity: Rural area: After hours	353,00	406,00	6%	374,00	430,00	6,00%
Administration fee (if account on block list - prepaid meters)	135,00	156,00	6%	143,00	164,00	6,00%
<b><u>PREPAID WATER</u></b>						
Replacement of disc	209,00	241,00	6%	222,00	255,00	6,00%
<b><u>DUPLICATE ACCOUNTS</u></b>						
The request to give duplicate accounts by consumer will be charged per copy.	17,00	20,00	6%	18,00	21,00	6,00%



<b><u>DUPLICATE PAYSリップ</u></b>						
The request to give duplicate Payslip by municipality's personnel will be charged per copy.	17,00	20,00	6%	18,00	21,00	6,00%
<b><u>REWARD FOR PROVISION OF INFORMATION</u></b>						
	<b>No VAT</b>					
Compensation payable to persons who report incidents that can lead to successful confirmations, confession of guilt or prosecution.						
Illegal water or electricity consumption		472,00	6%		500,00	6,00%
Damage or theft of municipal property		472,00	6%		500,00	6,00%
Illegal Refuse Dumping		223,00	6%		236,00	6,00%
<b><u>PAYMENTS OF CREDITS</u></b>						
	<b>No VAT</b>					
The payment of credits on accounts as a result of overpayments by the debtor.		161,00	6%		171,000	6,00%
If the credits resulted from incorrect accounts and/or the finalisation of accounts the fees are not payable.						

LANEBERG MUNICIPALITY						
CORPORATE SERVICES						
Administrative Support						
	2023/2024		Percentage	2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	Percentage
<b>PHOTOSTATS</b>						
Per A4 copy: Per copy	5,57	6,00	6%	6,00	7,00	6,00%
Per A3 copy: Per copy	6,68	8,00	6%	7,00	9,00	6,00%
<b>FAXES</b>						
<b>Sent</b>						
Per A4 inside Municipal area	11,13	13,00	6%	12,00	14,00	6,00%
Per A4 outside Municipal area	12,24	14,00	6%	13,00	15,00	6,00%
Per A4 International	36,73	42,00	6%	39,00	45,00	6,00%
<b>Received</b>						
Per A4	6,68	8,00	6%	7,00	9,00	6,00%
<b>RENT OF CARPORTS</b>						
Per month	67,89	78,00	6%	72,00	83,00	6,00%
Per year payable in advance	704,53	810,00	6%	747,00	860,00	6,00%
Secured parking	45,63	52,00	6%	48,00	56,00	6,00%

<b><u>DEPOSIT FOR DISPLAYING OF POSTERS (PLAKKATE)</u></b>	1 284,00	(No VAT)	6%	1 361,00		6,00%
<b><u>SUNDRY SERVICES</u></b>						
Services not mentioned elsewhere	Actual cost + 20% + VAT					
<b><u>PROVISION OF INFORMATION</u></b>						
Tariffs as determined in government Gazette No. 24844 of 16 May 2003						
<b><u>ADMIN LEVIES - Properties</u></b>						
Fees in case of transactions cancelled	665,68	766,00	6%	706,00	812,00	6,00%
Application fees for acquisition of property	665,68	766,00	6%	706,00	812,00	6,00%
<b><u>THUSONG</u></b>						
Leasing of office space on ad hoc basis to Government Departments per day	471,70	542,00	6%	500,00	575,00	6,00%

LANGEBERG MUNICIPALITY						
CORPORATE SERVICES						
Traffic						
	2023/2024		Percentage	2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	
<u>STORE OF VEHICLES</u>						
Vehicles under 3500kg: per day	274,91	317,00	6%	291,00	335,00	6,00%
Vehicles above 3500kg: per day	533,13	614,00	6%	565,00	650,00	6,00%
<u>TOWING COST OF VEHICLES</u>						
	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
<u>TRAFFIC ESCOURTING</u>						
Monday till Friday: 08:00 - 16:30 per vehicle that escort.	R 250.00 Per hour plus AA tariff/km plus VAT for each km outside town boundaries.			R265.00 per hour plus AA tariff/km plus VAT for each KM outside of town		

After Hours: Per vehicle that escort.	R 500.00 Per hour plus AA tariff/km plus VAT for each km outside town boundries	R530.00 Per hour plus AA tariff/km plus VAT for each km outside town boundaries.
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## ENGINEERING SERVICES

<u>Description of Service</u>	2023/2024		Percentage	2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	Percentage
Removal of garden refuse per m³	170,29	196,00	8%	184,00	212,00	8,00%
Special removal of household refuse per ton	632,19	728,00	8%	683,00	786,00	8,00%
Small holdings that dump refuse up to 4 households (farms)	151,63	175,00	8%	164,00	189,00	8,00%
Rural businesses that dump refuse up to 12 times (households/farms)	487,56	561,00	8%	527,00	607,00	8,00%
Rural businesses that dump refuse on Ad-Hoc Basis per Ton	355,75	410,00	8%	384,00	442,00	8,00%
Removal of illegal dumpings	Actual cost + 20% + Vat			Actual cost + 20% + Vat		
Cleaning of privagte plot	Actual cost + 20% + Vat			Actual cost + 20% + Vat		

VAT excl	VAT incl	VAT excl	VAT incl	Percentage
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BUDGET MTREF 2024/2025 - 2026/2027

Clean ( only sand, stone, soil, small pieces of concret, bricks less than 100mm)	Free	Free	Free	Free	Free		
Builders rubble that contains stones, pieces of concrete, bricks bigger than 100mm(price per ton)	355,75	410,00	8%	384,00	442,00	8,00%	
Waste Contaminated with tree stumps and other waste.	355,75	410,00	8%	384,00	442,00	8,00%	
Any other approved waste not specify	355,75	410,00	8%	384,00	442,00	8,00%	
					<b>2024/2025</b>		
<b><u>Disposal of rejected material</u></b>	<b>VAT excl</b>	<b>VAT incl</b>		<b>VAT excl</b>	<b>VAT incl</b>	<b>Percentage</b>	
Removal of rejected material per kg	8,16	10,00	8%	9,00	10,00	8,00%	
Self dumping of rejected material per kg	5,83	7,00	8%	6,00	7,00	8,00%	
					<b>2024/2025</b>		
<b><u>Hiring of Skips</u></b>	<b>VAT excl</b>	<b>VAT incl</b>		<b>VAT excl</b>	<b>VAT incl</b>	<b>Percentage</b>	
Monthly rent 6 m³ (One removal per month)	898,13	<sup>1</sup> 033,00	8%	970,00	<sup>1</sup> 116,00	8,00%	
Monthly rent 9 m³ (One removal per month)	097,58	<sup>1</sup> 263,00	8%	185,00	<sup>1</sup> 363,00	8,00%	
Rental of 6m³ skip per occasion (1 day only)	512,05	589,00	8%	553,00	636,00	8,00%	
Rental of 9m³ skip per occasion (1 day only)	650,85	749,00	8%	703,00	809,00	8,00%	
Rental of 30m³ skip per occasion	168,34	<sup>2</sup> 494,00	8%	342,00	<sup>2</sup> 694,00	8,00%	
Additional removal of skip 6m³ (Additional to first removal per month)	500,39	576,00	8%	540,00	621,00	8,00%	
Additional removal of skip 9m³ (Additional to first removal per month)							
			638,02	734,00	8%	689,00	793,00 8,00%

<u>Garden Refuse</u>	2023/2024			2024/2025		
	VAT excl	VAT incl	Percentage	VAT excl	VAT incl	Percentage
Disposal of Clean Approved Garden Refuse	Free	Free	Free	Free	Free	8,00%
Compost per m³	317,52	366,00	8%	343,00	395,00	8,00%
Green Chippings per/m³	137,16	158,00	8%	103,00	118,00	-25,00%

<u>Special Services</u>	2023/2024			2024/2025		
	VAT excl	VAT incl	Percentage	VAT excl	VAT incl	Percentage
Replace of 240Lt wheelie bin	Actual cost + 10% + Vat			Actual cost + 10% + 15% Vat		

REFUSE BAGS (PER PACK)

Black Bags (per pack)	45,49	52,00	8%	49,00	57,00	8,00%
Clear Bags (per pack)	45,49	52,00	8%	49,13	57,00	8,00%



LANGEBERG MUNICIPALITY						
ENGINEERING SERVICES						
Town Planning						6%
<u>APPLICATIONS IN TERMS OF THE LANGEBERG MUNICIPAL LAND USE PLANNING BYLAW, 2015 (PN 264 / 2015)</u>						
	2023/2024		Percent age	2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	Percent age
<u>Land development applications in terms of Section 15</u>						
(a) Rezoning of land	140,00	3 611,00	4%	3 328,00	3 828,00	6%
(b) Permanent departure from the development parameters of a zone	991,00	1 140,00	4%	1 050,00	1 208,00	6%
(c)(i) Departure granted on a temporary basis to utilise land for a purpose not permitted in terms of the primary rights of the applicable zoning	2 712,00	3 119,00		2 875,00	3 307,00	6%
(c)(ii) Departure to operate a small business from a dwelling within a Special Residential, or similar zone	1 648,00	1 896,00	4%	1 747,00	2 010,00	6%
(c)(iii) Departure for Additional Dwelling <50m²	991,00	1 140,00	4%	1 050,00	1 208,00	6%
(d)(i) Subdivision of land that is not exempted in terms of section 24, including the registration of a servitude or lease agreement	3 140,00	3 611,00	4%	3 328,00	3 828,00	6%

(d)(ii) Certificate of exemption, in terms of section 24(2), from applying for subdivision in terms of section 15	991,00	1 140,00	4%	1 050,00	1 208,00	6%
		3 3			4	
(e)(i) Consolidation of land that is not exempted in terms of section 24	385,00	893,00		588,00	127,00	6%
(e) (ii) Certificate of exemption, in terms of section 24(2), from applying for consolidation in terms of section 15	991,00	1 140,00	4%	1 050,00	1 208,00	6%
		3 3		3 3	4	
(f) Removal, suspension or amendment of restrictive conditions	385,00	893,00		588,00	127,00	6%
					1	
(g) Permission required in terms of the zoning scheme	855,00	984,00		906,00	042,00	6%
		3 3		3 3	3	
(h) Amendment, deletion or imposition of conditions in respect of an existing approval	140,00	611,00	4%	328,00	828,00	6%
		3 3		3 3	3	
(i) Extension of the validity period of an approval	140,00	611,00	4%	328,00	828,00	6%
(j) Approval of an overlay zone as contemplated in the zoning scheme	-	-	-			
(k) Amendment or cancellation of an approved subdivision plan or part thereof, including a general plan or diagram	140,00	3 611,00	4%	3 328,00	3 828,00	6%
(l) Permission required in terms of a condition of approval	-	-	-			
		3 3		3 3	3	
(m) Determination of a zoning	140,00	611,00	4%	328,00	828,00	6%
		3 3		3 3	3	
(n) Closure of a public place or part thereof	140,00	611,00	4%	328,00	828,00	6%
		3 3		3 3	3	
(o)(i) Consent use contemplated in the zoning scheme	140,00	611,00	4%	328,00	828,00	6%
(o)(ii) Consent to operate small business from a dwelling within a Special Residential, or similar zone	648,00	1 896,00	4%	1 747,00	2 010,00	6%
		1 1		1 1	1	
(o)(iii) Consent for Additional Dwelling <50m²	991,00	140,00	4%	050,00	208,00	6%
		1 1		1 1	1	
(p) Occasional use of land	991,00	140,00	4%	050,00	208,00	6%
		3 3		3 3	3	
(q) Disestablishment of a home owner's association - s30(1)(a)	140,00	611,00	4%	328,00	828,00	6%

(r) Rectification of failure by home owner's association to meet its obligations in respect of the control over or maintenance of services - s30(1)(b)	140,00	3	3	611,00	4%	328,00	3	828,00	6%
(s) Permission required for the reconstruction of an existing building that constitutes a non-conforming use that is destroyed or damaged to the extent that it is necessary to demolish a substantial part of the building	991,00		1	140,00	4%	050,00	1	208,00	6%
Other fees related to land development applications									
Appeal Fee	720,00	2	3	128,00		883,00	2	316,00	6%
Additional fee where unauthorized land use already exists	140,00	3	3	611,00	4%	328,00	3	828,00	6%
ADVERTISING FEE	919,00	3	4	507,00	4%	154,00	4	778,00	6%
Note: To facilitate the registration process of ECDs (Early Childcare Development Facilities), existing ECDs are exempt from the above fees when applying for departure or consent use.									
<b><u>APPLICATIONS IN TERMS OF THE LANE BERG MUNICIPAL LIQUOR BYLAW</u></b>									
	<b>2023/2024</b>					<b>2024/2025</b>			
	<b>VAT excl</b>		<b>VAT incl</b>			<b>VAT excl</b>		<b>VAT incl</b>	<b>Percent age</b>
Application for extended liquor trading days and hours	989,35		1	138,00	4%	049,00	1	207,00	6%
Advertising fee	943,21	3	4	535,00	4%	180,00	4	807,00	6%
	<b>2024/2025</b>					<b>2024/2025</b>			
	<b>VAT excl</b>		<b>VAT incl</b>			<b>VAT excl</b>		<b>VAT incl</b>	<b>Percent age</b>
<b><u>SEARCH FEES</u></b>									
Issue of zoning certificates or letters confirming land use rights	150,70			174,00	4%	160,00		184,00	6%
Property enquiry	150,70			174,00	4%	160,00		184,00	6%

<u>DEVELOPMENT CHARGES</u>		VAT excl	VAT incl		2024/2025		
					VAT excl	VAT incl	Percent age
		42	48		44	51	
Contribution to Bulk Civil Engineering Services per opportunity (1 Opportunity equals 1 dwelling unit)	309,54		656,00	4%	848,00	576,00	6%
<u>COPIES OF PLOTTER AND OTHER PRINT-OUTS (e.g. photos)</u>		VAT excl	VAT incl		2024/2025		
					VAT excl	VAT incl	Percent age
<u>Colour</u>							
A4	26,00		30,00	4%	28,00	33,00	6%
A3	35,36		41,00	4%	37,00	43,00	6%
A2	69,68		81,00	4%	74,00	86,00	6%
A1	135,20		156,00	4%	143,00	165,00	6%
A0	252,72		291,00	4%	268,00	309,00	6%
<u>Mono</u>							
A4	26,00		30,00	4%	28,00	33,00	6%
A3	35,36		41,00	4%	37,00	43,00	6%
A2	69,68		81,00	4%	74,00	86,00	6%
A1	135,20		156,00	4%	143,00	165,00	6%

*NB: Electronical Payments will be accepted as payment on condition that there is a waiting period of 5 days before a building plan / application will be scrutinised.*

*The period for processing such plan / application will commence after the 7 day waiting period.*

*The 7 day waiting period is not applicable to bank quaranteed cheques.*

*NB: No Cheques accepted*

*Each addition brought onto a building plan amounts to R495.00 in other words where a person adds a boundary wall, swimming pool and construction, the cost will be R495.00 or the fee per m<sup>2</sup> of the construction, whichever the greater.*

**BUDGET MTREF 2024/2025 - 2026/2027**

**BUDGET MTREF 2024/2025 - 2026/2027**

71-80 m2	188,10	1	1		1	1	6%
		1	1		1	1	
81-90 m2	333,33		534,00	4%	413,00	625,00	6%
		1	1		1	1	
91-100 m2	484,03		707,00	4%	573,00	809,00	6%
		1	2		1	2	
101-125 m2	852,03		130,00	4%	963,00	258,00	6%
		2	2		2	2	
126-150 m2	223,31		557,00	4%	357,00	711,00	6%
		2	2		2	3	
151-175 m2	469,01		840,00	4%	617,00	010,00	6%
		2	3		3	3	
176-200 m2	961,50		406,00	4%	139,00	610,00	6%
		3	3		3	4	
201-225 m2	331,69		832,00	4%	532,00	062,00	6%
		3	4		3	4	
226-250 m2	702,97		259,00	4%	925,00	514,00	6%
		4	4		4	4	
251-275 m2	072,07		683,00	4%	316,00	964,00	6%
		4	5		4	5	
276-300 m2	442,26		109,00	4%	709,00	416,00	6%
		4	5		5	5	
301-325 m2	811,35		534,00	4%	100,00	865,00	6%
		5	5		5	6	
326-350 m2	182,63		961,00	4%	494,00	319,00	6%
		5	6		5	6	
351-375 m2	549,54		382,00	4%	883,00	766,00	6%
		5	6		6	7	
376-400 m2	921,92		811,00	4%	277,00	219,00	6%
		6	7		6	7	
401-425 m2	292,10		236,00	4%	670,00	671,00	6%
		6	7		7	8	
426-450 m2	643,73		641,00	4%	042,00	099,00	6%

451-500 m2	402,67	7	8	514,00	4%	847,00	7	9	025,00	6%	
501-750 m2	082,71	11	12	746,00	4%	748,00	11	13	511,00	6%	
751-1000 m2	802,06	14	17	023,00	4%	690,00	15	18	044,00	6%	
bigger than 1000 m2	432,14	23	26	947,00	4%	838,00	24	28	564,00	6%	
<b><u>TOWN PLANNING</u></b>	<b>2023/2024</b>					<b>2024/2025</b>					
		<b>VAT excl</b>	<b>VAT incl</b>			<b>VAT excl</b>	<b>VAT incl</b>	<b>Percent age</b>			
Amended building plans	413,87		476,00	4%	439,00		505,00	6%			
Building deposit recoverable - <50m2 or less than (only urban areas)	687,00	1	No Vat	4%	788,00	1	No Vat	6%			
Building deposit -Recoverable 50m2 to 200m2 (only urban areas)	407,00	2	No Vat	4%	551,00	2	No Vat	6%			
Building deposit - Recoverable more than 200m2 (only urban areas)	060,00	7	No Vat	4%	484,00	7	No Vat	6%			
Encroachment of building lines	940,21		1	082,00	4%	997,00		1	147,00	6%	
Additional inspection for compliance of buildings (e.g compliance of old building)	394,21			454,00	4%	418,00			481,00	6%	
Cancellation of approved building plans - Only the full building deposit fee is repayable											
Penalty Clause: (if built without an approved building plan)		4 x building plan fee(actual fee hereby included) + VAT					4 x building plan fee(actual fee hereby included) + VAT				6%
Signs: Advertisements on premises	50,23			58,00	4%	53,00			61,00	6%	

Signs: Advertisements third party	413,87	476,00	4%	439,00	505,00	6%
Gas Installation	413,87	476,00	4%	439,00	505,00	6%
Demolition of Building	824,46	949,00	4%	874,00	006,00	6%
The building deposit will be forfeited if / when a house is occupied without an occupation certificate.						
Valuation roll / Building plan information	86,27	100,00	4%	91,00	105,00	6%



LANGEBERG MUNICIPALITY						
ENGINEERING SERVICES						
Electricity						
	2023/2024		Percentage	2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	Percentage
<b><u>ELECTRICITY CONNECTIONS</u></b>						
All connections only done to the erf boundary.						
Single phase (Maximum 15 m inside erf boundary, the rest is for the applicants account)	14 982,98	17 231,00	5%	Actual cost + 20 % + VAT		
Three phase	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
<b><u>CONTRIBUTION TO BULK SERVICES</u></b>						
Payable on all new connections and extensions of existing connections excluding transformer (Rand per kVA)	3 277,73	3 770,00	5%	3 474,00	3 996,00	6,00%
<b><u>SECOND CONNECTION ON SAME ERF</u></b>						
1 x Cable supply with maximum 2 meter points.						
Single phase conversion (+ cable from middle of street)	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
Three phase conversion (+ cable and labour)	Actual cost + 20 % + VAT					
New second point of supply without cable	Actual cost + 20 % + VAT					
Swopping of conventional meter with PLC prepaid meter	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		

Administration for Activating Prepaid Meters in Private Developments. (Meters and cables supplied by developer)	786,08	904,00	5%	833,00	958,00	6,00%
Swapping of conventional meter with Prepaid Meter (Only Town areas)	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
Prepaid meter (Private)	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
Bulk Connections > 100 kVA	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
All rural connections	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
<b><u>SERVICE CALLS (CONSUMER DAMAGE)</u></b>						
<b><u>Per call</u></b>						
Office hours: Town	343,98	396,00	5%	365,00	420,00	6,00%
Office hours: Rural	632,84	728,00	5%	671,00	772,00	6,00%
After hours: Town	632,84	728,00	5%	671,00	772,00	6,00%
	1	1		1	1	
After hours: Rural	235,90	422,00	5%	310,00	507,00	6,00%
		1			1	
Repair of cable connection	941,54	083,00	5%	998,00	148,00	6,00%
<b><u>TEMPORARY BUILDERS CONNECTION</u></b> (If permanent connection is used)		Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
<b><u>ADDITIONAL METER READING</u></b> (On request of consumer)						
Town	230,42	265,00	5%	244,00	281,00	6,00%
Rural	478,49	551,00	5%	507,00	584,00	6,00%
	1	1		1	1	
Bulk consumers	105,81	272,00	5%	172,00	348,00	6,00%
The amount is refundable if there is a mistake by the Municipality						
<b><u>TESTING OF METERS</u></b>						
Test by external organization						

(The amount is refundable in instances of a negative variance of more than 2.5%)						
<b>DAMAGING AND/OR TAMPERING OF MUNICIPAL SERVICES</b>						
1st offence	Actual cost + 50 % + VAT			Actual cost + 50 % + VAT		
2nd offence	Actual cost + 100 % + VAT			Actual cost + 100 % + VAT		
	Actual cost + 100 % + VAT			Actual cost + 150 % + VAT and disconnection of services		
3rd offence						
<u>(Actual cost = Average units consumed + Meter + Labour + Transport)</u>						
	1	1		1	1	
<b>HANGING OF BANNERS PER BANNER</b>	168,65	344,00	5%	239,00	<u>425,00</u>	6,00%
<b>Connection of Alternative Energy or Power Generators</b>						
Illegal connection of Alternative Energy- or Power Generators to the Municipal Grid						
	5	5		5	6	
1st offence	129,48	899,00	6,00%	437,00	253,00	6,00%
	10	11		10	12	
2nd offence	258,95	798,00	6,00%	874,00	506,00	6,00%

LANGEBERG MUNICIPALITY						
ENGINEERING SERVICES						
Informal Settlement						
	2023/2024			2024/2025		%
	VAT excl	VAT incl		VAT excl	VAT incl	
<u>INFORMAL SETTLEMENTS</u>						
FLATE RATE						
Rate per month per household	434,78	500,00	6%	461,00	531,00	6%

LANGEBERG MUNICIPALITY						
ENGINEERING SERVICES						
Sewerage						
	2023/2024		Percent age	2024/2025		Percent age
<u>CONNECTIONS TO MAIN LINE</u>	VAT excl	VAT incl		VAT excl	VAT incl	
110mm pipe - maximum 15 meter	6 964,99	8 010,00	4%	7 522,00	8 651,00	6%
- Longer than 15 meter	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
160mm pipe - maximum 15 meter	7 948,72	9 142,00	4%	8 585,00	9 873,00	6%
- Longer than 15 meter	Actual cost + 20 % + VAT			Actual cost + 20 % + VAT		
<u>CONSERVANCY TANKERS</u>						
Office hours per load	801,57	922,00	4%	866,00	996,00	6%
plus cost per kilometre	38,80	45,00	4%	42,00	49,00	6%
After hours per load	1 581,00	1 819,00	4%	1 707,00	1 964,00	6%

plus cost per kilometre	38,80	45,00	4%	42,00	49,00	6%
Dumping of Sewerage with own transport per load of 5000 litre of portion thereof.	104,99	121,00	4%	113,00	130,00	6%
<b><u>SERVICE CALLS (CONSUMER DAMAGE)</u></b>						
Office hours	304,70	351,00	4%	329,00	379,00	6%
After hours	508,94	586,00	4%	550,00	633,00	6%
<b>Sewerage obstruction/blockages</b>						
Non-indigent property	Actual cost +20%			Actual cost +20%		
If removal is done after hours as a result of municipal operating requirements, the after hours tariffs are not payable.						
<b><u>POLICY IN RESPECT OF SEWERAGE CHARGES</u></b>						
No sewerage charges are levied in instances where no connection to the reticulation network is possible and no services are delivered subject to the following:						
(a) Sewerage charges are levied as soon as connections to the network is possible;						
(b) Sewerage charges are levied as soon as services are delivered;						
(c) The relevant owner apply on the prescribe form and accept the conditions in writing.						

LANGEBERG MUNICIPALITY						
ENGINEERING SERVICES						
Water						
	2023/2024		Percentage		2023/2024	
	VAT excl	VAT incl		VAT excl	VAT incl	Percentage
<u>WATER</u>						
<u>CONNECTIONS TO MAIN LINE</u>						
	5	6		6	7	
20mm - Maximum 15 meter	800,00	670,00	4%	148,00	071,00	6%
	Actual cost + 20 % + VAT				Actual cost + 20 % + VAT	
20mm - - Longer than 15 meter						
Above 20mm						
<u>TESTING OF WATER METERS</u>						
					1	
Up to 20 mm meter-connection	825,72	950,00	4%	875,00	007,00	6%
Above 20mm meter-connection						
(The amount is refundable in instances of a negative variance of more than 5%)						
<u>SALE OF POTABLE WATER (per kl)</u>						
0 - 40kl	12,01	14,00	4%	13,00	15,00	6%
40kl and more	13,10	15,00	4%	14,00	17,00	6%

<b><u>SERVICE CALLS (CONSUMER DAMAGE)</u></b>						
Office hours	304,48	351,00	4%	323,00	372,00	6%
After hours	508,46	585,00	4%	539,00	620,00	6%
<b><u>IRRIGATION WATER</u></b>						
Opening of existing inlet	687,59	791,00	4%	729,00	839,00	6%
Closing of existing inlet	687,59	791,00	4%	729,00	839,00	6%
Building of new inlet (Municipality to provide 2 X Frames + 1 Sluice)	3	3		3	4	
	353,08	857,00	4%	554,00	088,00	6%
Illegal consumption of water	According to the By Law			According to the By Law		
<b><u>ROADS &amp; PAVEMENTS - ERF ENTRANCES</u></b>						
	4	4		4	5	
Single Entrance ( 4 Lowered and 2 rising)	256,52	895,00	4%	512,00	189,00	6%
	6	7		7	8	
Crossing Single Entrance	897,80	933,00	4%	312,00	409,00	6%
	4	5		4	5	
Double entrance (maximum 8 curbing)	459,99	129,00	4%	728,00	438,00	6%
	11	13		12	13	
Crossing Double Entrance	359,72	064,00	4%	041,00	848,00	6%
	1	1		1	1	
Per additional slab	003,91	155,00	4%	064,00	224,00	6%
Per additional curbing	321,41	370,00	4%	341,00	393,00	6%
<b><u>Closing of a road on request</u></b>						
Weekdays	318,24	366,00	4%	337,00	388,00	6%



Weekends	550,16	633,00	4%	583,00	671,00	6%
Damaging of roads - erecting of a tent (per tentpen)	218,40	252,00	4%	232,00	267,00	6%
<b><u>DAMAGING AND/OR TAMPERING WITH MUNICIPAL SERVICES</u></b>						
1st offence	Actual cost + 50 % + VAT			Actual cost + 50 % + VAT		
2nd offence	Actual cost + 100 % + VAT			Actual cost + 100 % + VAT		

LANGEBERG MUNICIPALITY	
COMMUNITY SERVICES 2023/2024	
Community Halls	
<ol style="list-style-type: none"> <li>1 Town halls with wooden floors will not be rented out for karate, dances, aerobic or in-house sport. (The jumping actions on wooden floors cause damage)</li> <li>2 All organisations and forums used by Council for advice and consultation may each use the halls 4 times per year without paying a deposit or the open and closing fee.</li> <li>3 If the hall will be used for fundraising by the non-profit organisation or forum the normal tariffs will be appropriate. The lessee must ensure that condition of the facility is left in the same condition (before 08h00 the next morning) as it was found. Failing to do so, the lessee will forfeit the deposit and be held liable for damages with the value higher than the deposit.</li> <li>4 If a hall must be cleaned by the Municipality, the lessee will forfeit the deposit. All organisations and forums shall however be obliged to officially apply for the use of the halls by writing for record purposes. The designated person who signs for the function and the organisation will be held accountable for damages not covered by the deposit.</li> <li>5 All church services will be a maximum of 3 hours long.</li> </ol>	
LANGEBERG MUNICIPALITY	
COMMUNITY SERVICES 2024/2025	
Community Halls	
<ol style="list-style-type: none"> <li>1 Town halls with wooden floors will not be rented out for karate, dances, aerobic or in-house sport. (The jumping actions on wooden floors cause damage)</li> <li>2 All organisations and forums used by Council for advice and consultation may each use the halls 4 times per year without paying a deposit or the open and closing fee.</li> <li>3 If the hall will be used for fundraising by the non-profit organisation or forum the normal tariffs will be appropriate. The lessee must ensure that condition of the facility is left in the same condition (before 08h00 the next morning) as it was found. Failing to do so, the lessee will forfeit the deposit and be held liable for damages with the value higher than the deposit.</li> <li>4 If a hall must be cleaned by the Municipality, the lessee will forfeit the deposit. All organisations and forums shall however be obliged to officially apply for the use of the halls by writing for record purposes. The designated person who signs for the function and the organisation will be held accountable for damages not covered by the deposit.</li> <li>5 All church services will be a maximum of 3 hours long.</li> </ol>	

- 8.) Funerals will be a maximum of 4 hours long.
- 9.) Office Hours: 08:00 - 14:30 (Normal Working Days)

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

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

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

TARIFF STRUCTURE

DESCRIPTION	CATEG ORY A	CATE GORY B	CATE GORY C	Perce ntage
<u>GENERAL</u>				
<b>Deposits</b>				
Large Hall (All functions)	800,00	800,00	800,00	6%
Side Halls (All functions) (No Deposits for Blood Transfusion)	535,00	*	*	
<b>Penalties</b>				
Late submission of keys per day	163,00	163,00	163,00	6%
<b>Other</b>				
Opening/Closing Fee's (After office hours/Occasions)	140,00	140,00	140,00	6%

- 8.) Funerals will be a maximum of 4 hours long.
- 9.) Office Hours: 08:00 - 14:30 (Normal Working Days)

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

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

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

TARIFF STRUCTURE

DESCRIPTION	CATE GORY A	CATE GORY B	CATE GORY C	Perce ntage
<u>GENERAL</u>				
<b>Deposits</b>				
Large Hall (All functions)	848,00	848,00	848,00	6%
Side Halls (All functions) (No Deposits for Blood Transfusion)	568,00			
<b>Penalties</b>				
Late submission of keys per day	173,00	173,00	173,00	6%
<b>Other</b>				
Opening/Closing Fee's (After office hours/Occasions)	149,00	149,00	149,00	6%

RENTAL OF ADDITIONAL FACILITIES					RENTAL OF ADDITIONAL FACILITIES				
DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C		DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C	
<b>Facilities</b>					<b>Facilities</b>				
KOELKAMER (Chris van Zyl & Callie de Wet) - Per day	191,00	*	*		KOELKAMER (Chris van Zyl & Callie de Wet) - Per day	203,00			
BAR (Chris Van Zyl & Happy Valley, Callie de Wet) - Per day	188,00	*	*		BAR (Chris Van Zyl & Happy Valley, Callie de Wet) - Per day	200,00			
STAGES x 3 - Usage only at Municipal Facilities ( Including to sports fields)	112,00	112,00	112,00	6%	STAGES x 3 - Usage only at Municipal Facilities ( Including to sports fields)	119,00	119,00	119,00	6%
TRANSPORT to facilities - Per km	28,00	28,00	28,00	6%	TRANSPORT to facilities - Per km	30,00	30,00	30,00	6%
KITCHEN - Per Day	192,00	186,00	178,00	6%	KITCHEN - Per Day	204,00	198,00	189,00	6%
TARIFF STRUCTURE					TARIFF STRUCTURE				
DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C		DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C	
<b>RENTAL OF HALLS</b>					<b>RENTAL OF HALLS</b>				
<b>HALLS - General</b>					<b>HALLS - General</b>				
PREPARATION - Per day	175,00	140,00	106,00	6%	PREPARATION - Per day	186,00	149,00	113,00	6%
USAGE NOT SPECIFIED - Per hour	188,00	150,00	120,00	6%	USAGE NOT SPECIFIED - Per hour	200,00	159,00	128,00	6%

BLOOD SERVICES - Per year	675,00	617,00	587,00	6%
Government Departments - Per day	1 434,00	1 404,00	1 362,00	6%
MEETINGS, WORKSHOPS,COURSES - Per hour	150,00	134,00	120,00	6%
ELECTIONS - Per day	1 852,00	1 757,00	1 464,00	6%
<b>SIDE HALLS - Per hour</b>	96,00	94,00	91,00	6%
<b>SPIRITUAL OCCASIONS</b>				
- Church service (3 hours)	273,00	260,00	244,00	6%
- Church function / Performance per occasion (3 hours)	186,00	186,00	171,00	6%
- Funeral service (4 hours)	273,00	260,00	244,00	6%
- Traditional Church Service -(through the night; 20:00-06:00)	237,00	207,00	178,00	6%
<b>FINANCIAL GAIN</b>				
AUCTIONS / EXHIBITIONS - Per hour	543,00	515,00	469,00	6%
ALL OTHER EVENTS - Per hour	368,00	295,00	265,00	6%
<b>RECREATION - Practises and Games</b>				
Sport club meetings - Per hour	97,00	94,00	91,00	6%

BLOOD SERVICES - Per year	716,00	655,00	623,00	6%
Government Departments - Per day	1 521,00	1 489,00	1 444,00	6%
MEETINGS, WORKSHOPS,COURSES - Per hour	159,00	143,00	128,00	6%
ELECTIONS - Per day	1 964,00	1 863,00	1 552,00	6%
<b>SIDE HALLS - Per hour</b>	0,00 102,00	0,00 100,00	0,00 97,00	6%
<b>SPIRITUAL OCCASIONS</b>				
- Church service (3 hours)	290,00	276,00	259,00	6%
- Church function / Performance per occasion (3 hours)	198,00	198,00	182,00	6%
- Funeral service (4 hours)	290,00	276,00	259,00	6%
- Traditional Church Service -(through the night; 20:00-06:00)	252,00	220,00	189,00	6%
<b>FINANCIAL GAIN</b>				
AUCTIONS / EXHIBITIONS - Per hour	576,00	546,00	498,00	6%
ALL OTHER EVENTS - Per hour	391,00	313,00	281,00	6%
<b>RECREATION - Practises and Games</b>				
Sport club meetings - Per hour	103,00	100,00	97,00	6%

Badminton (Callie de Wet only) (x2/week; 3 hours per occasion) - Per month	202,00	*	*	
Badminton (Callie de Wet only) (x2/week; 3 hours/occasion) - Per year	1 464,00	*	*	
Sports Practices/Drama/Arts/Culture - Per 3 hour occasion	97,00	94,00	91,00	6%
Sports Practices (x2 / week; 3 hours per occasion) - Per month	192,00	187,00	178,0 0	6%
Sports Practices (x2 per week; 3 hours per occasion) - Per year	1 464,00	1 172,00	880,0 0	6%
Sports Tournament per day (hours as per conditions of hire)	1 434,00	880,00	441,0 0	6%
<b>EDUCATIONAL INSTITUTIONS</b>				
School Functions (16:30-18:00 until 23:00)	275,00	233,00	206,0 0	6%
School Functions for Fundraising (7:00- 23:45)	337,00	316,00	275,0 0	6%
Schools (Mondays) per year (2 hours/occasion)	786,00	739,00	684,0 0	6%
Meetings (per hour)	91,00	87,00	85,00	6%
Matric Examinations (per day during office hours) (Nkqubela & Zolani)	*	Free	Free	
Opening/closing (where not during office hours/occasion)	140,00	140,00	140,0 0	6%
<b>ENTERTAINMENT</b>				
Weddings / Dance / Entertainment/ Birthdays/drama/concerts (per day) 8:00- 23:45	733,00	661,00	587,0 0	6%
Badminton (Callie de Wet only) (x2/week; 3 hours per occasion) - Per month	215,00			
Badminton (Callie de Wet only) (x2/week; 3 hours/occasion) - Per year	1 552,00			
Sports Practices/Drama/Arts/Culture - Per 3 hour occasion	103,00	100,0 0	97,00	6%
Sports Practices (x2 / week; 3 hours per occasion) - Per month	204,00	199,0 0	189,0 0	6%
Sports Practices (x2 per week; 3 hours per occasion) - Per year	1 552,00	1 243,0 0	933,0 0	6%
Sports Tournament per day (hours as per conditions of hire)	1 521,00	933,0 0	468,0 0	6%
<b>EDUCATIONAL INSTITUTIONS</b>				
School Functions (16:30-18:00 until 23:00)	292,00	247,0 0	219,0 0	6%
School Functions for Fundraising (7:00-23:45)	358,00	335,0 0	292,0 0	6%
Schools (Mondays) per year (2 hours/occasion)	834,00	784,0 0	726,0 0	6%
Meetings (per hour)	97,00	93,00	91,00	6%
Matric Examinations (per day during office hours) (Nkqubela & Zolani)	*	Free	Free	
Opening/closing (where not during office hours/occasion)	149,00	149,0 0	149,0 0	6%
<b>ENTERTAINMENT</b>				
Weddings / Dance / Entertainment/ Birthdays/drama/concerts (per day) 8:00-23:45	777,00	701,0 0	623,0 0	6%

Bazaars / Games/ Beauty contests (4 hours)	457,00	295,00	150,00	6%	Bazaars / Games/ Beauty contests (4 hours)	485,00	313,00	159,00	6%
Award Evenings/Shows 18:00-23:45	457,00	295,00	150,00	6%	Award Evenings/Shows 18:00-23:45	485,00	313,00	159,00	6%
Dress rehearsal (per hour)	96,00	83,00	68,00	6%	Dress rehearsal (per hour)	102,00	88,00	73,00	6%
Opening/closing (where not during office hours/occasion)	140,00	140,00	140,00	6%	Opening/closing (where not during office hours/occasion)	149,00	149,00	149,00	6%

LANGEBERG MUNICIPALITY							
COMMUNITY SERVICES							
Libraries							
Cards	2023/2024 VAT excl	VAT incl	Percentage	VAT excl	2024/2025 VAT incl	Percentage	
Duplicate lender cards/laminated computer cards	26,21	31,00	5%	28,00	33,00	6%	
Books							
Fine for late return: Per book per week or part of a week	2,18	3,00	5%	2,00	3,00	6%	
Plus: Reminder (letter, call)	8,74	11,00	5%	9,00	11,00	6%	
Booking of books, per book (with max of 4 items)	5,46	7,00	5%	6,00	7,00	6%	
Lost yellow book card	6,55	8,00	5%	7,00	9,00	6%	
Damaged plastic cover	4,37	6,00	5%	5,00	6,00	6%	
Damaged book	Replacement cost as determined by Provincial Library Service			Replacement cost as determined by Provincial Library Service			



<b><u>CD's</u></b>									
Fine for late return of CD's: per week or part of week	2,21	3,00	5%	2,00	3,00	6%			
Plus: Reminder (letter, call)	8,74	11,00	5%	9,00	11,00	6%			
Booking of CD's (with maximum of 2 items)	5,46	7,00	5%	6,00	7,00	6%			
Damaged CD case	13,10	16,00	5%	14,00	17,00	6%			
Damaged CD	Replacement cost as determined by Provincial Library Service			Replacement cost as determined by Provincial Library Service					
<b><u>DVD'S</u></b>									
Fine for late return: Per DVD per day or part of a day	4,41	6,00	5%	5,00	6,00	6%			
Plus: Reminder (letter, call)	8,82	11,00	5%	9,00	11,00	6%			
Damaged/lost holder (black plastic)	23,15	27,00	5%	25,00	29,00	6%			
Lost/damaged plastic inner bag	6,62	8,00	5%	7,00	9,00	6%			
Damaged DVD	Replacement cost as determined by Provincial Library Service			Replacement cost as determined by Provincial Library Service					
<b><u>Photocopies</u></b>									
Books / Study material A4	0,87	1,00	5%	1,00	1,00	6%			
(scholars and students - Books / Study material A4			0,87	1,00	5%	1,00	1,00	6%	

Books / Studymaterial A3	1,74	2,00	5%	2,00	2,00	6%
						6%
<b><u>Deposits: Visitors (per book -maximum 3 books)</u></b>	No Vat	158,00	5%	No Vat	167,00	6%
						6%
<b><u>Hiring of Activity Rooms</u></b>						6%
All Libraries (per day)	194,04	224,00	5%	206,00	237,00	6%
*NOTE: The activity rooms may only be used for educational purposes and during open hours of the library. All tariffs fees to be rounded to the nearest Rand e.g., R11,55 must be R12,00 or R6,30 must be R6,00 or R1,05 must be R1,00.						

LANGEBERG MUNICIPALITY						
COMMUNITY SERVICES						
Environmental Services						
HIKING TRAILS	2023/2024		Percentage	2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	Percentage
MONTAGU MOUNTAIN RESERVE : MONTAGU						
Per function/day ( until 40 persons ): plus R300 deposit - no wood for barbeque	471,00	542,00	6%	499,00	574,00	6%
Overnight cottages - per adult per night	209,00	241,00	6%	222,00	256,00	6%
Overnight cottages - per child per night ( <= 18 Years)	122,00	141,00	6%	129,00	149,00	6%
Hikers per day - adult	64,00	74,00	6%	68,00	79,00	6%
Hikers per day - child ( <= 18 Years )	48,00	56,00	6%	51,00	59,00	6%
Permit for year - per person	239,00	275,00	6%	253,00	291,00	6%
Badskloofroute -per adult per day	48,00	56,00	6%	51,00	59,00	6%
Badskloofroute - per child per day ( <= 18 Year )	33,00	38,00	6%	35,00	41,00	6%
Mountaineers per day - adult	48,00	56,00	6%	51,00	59,00	6%
Mountaineers per day - child ( <= 18 Year )	33,00	38,00	6%	35,00	41,00	6%
Visitors - recreational area - per adult per day	64,00	74,00	6%	68,00	79,00	6%
Visitors - recreational area - per child per day ( <= 18 Year )	48,00	56,00	6%	51,00	59,00	6%

<b>AKKERBOS: ROBERTSON</b>						
Per function/day ( until 25 persons ): plus R1 000 deposit - no wood for barbeque	224,00	258,00	6%	237,00	273,00	6%
Visitors - per adult per day	64,00	74,00	6%	68,00	79,00	6%
Visitors - per child per day ( <= 18 Year )	48,00	56,00	6%	51,00	59,00	6%
<b>DASSIESHOEK COTTAGE</b>						
Overnight - per adult per day	224,00	258,00	6%	237,00	273,00	6%
Overnight - per child per day ( <= 18 Year )	122,00	141,00	6%	129,00	149,00	6%
<b>ARANGIESKOP: ROBERTSON</b>						
Fee for year	303,00	349,00	6%	321,00	370,00	6%
Hiking trails - per adult per hike	70,00	81,00	6%	74,00	86,00	6%
Hiking trails - per child per hike ( <= 18 Year )	35,00	41,00	6%	37,00	43,00	6%
Badges	101,00	117,00	6%	107,00	124,00	6%
<b>POUND FEES</b>						
Per animal per day	Actual Cost + 20%			Actual Cost + 20%		
<b><u>CEMETRIES</u></b>						
Bricking of single grave	Actual Cost + 20%			Actual Cost + 20%		
Bricking of double grave	Actual Cost + 20%			Actual Cost + 20%		
Extra Large grave	Actual Cost + 20%			Actual Cost + 20%		
Single grave (dig by Municipality)	662,00	762,00	6%	702,00	808,00	6%
Double grave (dig by Municipality)	1260,00	1449,00	6%	1336,00	1537,00	6%
Single grave (dig by yourself)	193,00	222,00	6%	205,00	236,00	6%
Bulding permitt (Laying of tombstones)	319,00	367,00	6%	338,00	389,00	6%
Opening of graves	541,00	623,00	6%	573,00	659,00	6%
Closing of graves	541,00	623,00	6%	573,00	659,00	6%
Opening of graves (after hours)	1106,00	1272,00	6%	1172,00	1348,00	6%
Closing of graves (after hours)	1106,00	1272,00	6%	1172,00	1348,00	6%

BUDGET MTREF 2024/2025 - 2026/2027

Wall of Remembrance (per opening)	624,00	718,00	6%	661,00	761,00	6%
<u>Cemetry Records Enquiry</u>	137,39	158,00	6%	146,00	168,00	6%

LANGEBERG MUNICIPALITY									
COMMUNITY SERVICES									
Swimming Pool									
2023/2024					2024/2025				
Individual Ticket	VAT excl	VAT incl	Percentage		VAT excl	VAT incl	Percentage		
Entrance Fee per Adult	31,80	37,00	6%		34,00	40,00	6%		
Entrance Fee per Child	21,20	25,00	6%		22,00	26,00	6%		
<b>Period Tickets</b>									
Ticket per month	259,33	299,00	6%		275,00	317,00	6%		
Season Tickets	438,52	505,00	6%		465,00	535,00	6%		
<b>Gala Events</b>									
Gala per year without gate money	911,55	1049,00	6%		966,00	1111,00	6%		
Gala per year with gate money	1163,09	1338,00	6%		1233,00	1418,00	6%		
<b>Educational Institution</b>									
Schools Event/Programme	654,44	753,00	6%		694,00	799,00	6%		
Schools practise per year	184,76	213,00	6%		196,00	226,00	6%		
Swimming lessons per person per day	10,60	13,00	6%		11,00	13,00	6%		
Annual fee for Swimming clubs	405,13	466,00	6%		429,00	494,00	6%		
Lane hire for Swimming Clubs/Coaches(Per hour, Max 2 hours)			79,02		91,00	6%		84,00	97,00 6%

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LANGEBERG MUNICIPALITY													
COMMUNITY SERVICES													
Sport Fields 2023/2024						Sport Fields 2024/2025							
<p><b>Sport Field Categories:</b> <b>Category A:</b> Callie de Wet - Robertson <b>Category B:</b> Cogmanskloof - Ashton ; Van Zyl - Robertson; King Edward - Montagu <b>Category C:</b> Happy Vallley - Bonnievale <b>Category D:</b> McGregor sports field - McGregor</p> <p>2023/2024</p>						<p><b>Sport Field Categories:</b> <b>Category A:</b> Callie de Wet - Robertson <b>Category B:</b> Cogmanskloof - Ashton ; Van Zyl - Robertson; King Edward - Montagu <b>Category C:</b> Happy Vallley - Bonnievale <b>Category D:</b> McGregor sports field - McGregor</p> <p>2024/2025</p>							
Tarrif Description		Categ ory A	Categ ory B	Categ ory C	Categ ory D	Percenta ge	Tarrif Description		Categ ory A	Categ ory B	Categ ory C	Categ ory D	Percent age
DEPOSIT'S		3 212,00	3 212,00	3 212,00	1 317,00	6%	DEPOSIT'S		3 405,00	3 405,00	3 405,00	1 396,00	6%
Opening/closing (where not during office hours/occasion)		140,00	140,00	140,00	140,00	6%	Opening/closing (where not during office hours/occasion)		148,00	148,00	148,00	148,00	6%
ATHLETIC - Clubs						ATHLETIC - Clubs							
Exercise per month (x 2/week)		43,00	63,00	39,00	39,00	6%	Exercise per month (x 2/week)		46,00	67,00	41,00	41,00	6%



Club Events (per day 8:00-20:00) Prep.& Hiring	783,00	1 171,00	1 096,00	732,00	6%	Club Events (per day 8:00-20:00) Prep.& Hiring	830,00	1 241,00	1 162,00	776,00	6%
Events: Other Institutions	783,00	454,00	171,00	732,00	6%	Events: Other Institutions	830,00	541,00	241,00	776,00	6%
<b>NETBALL/TENNIS</b>						<b>NETBALL/TENNIS</b>					
Exercise per month (x2/week)	46,00	46,00	46,00	43,00	6%	Exercise per month (x2/week)	49,00	49,00	49,00	46,00	6%
If gate money is collected- Prep.&Hiring	192,00	192,00	192,00	162,00	6%	If gate money is collected- Prep.&Hiring	204,00	204,00	204,00	172,00	6%
If no gate money is collected	85,00	85,00	85,00	85,00	6%	If no gate money is collected	90,00	90,00	90,00	90,00	6%
<b>CRICKET/SOCCER</b>						<b>CRICKET/SOCCER</b>					
Exercise per month (x2/week)	63,00	63,00	63,00	39,00	6%	Exercise per month (x2/week)	67,00	67,00	67,00	41,00	6%
If gate money is collected- Prep.&Hiring	471,00	471,00	471,00	315,00	6%	If gate money is collected- Prep.&Hiring	499,00	499,00	499,00	334,00	6%
If no gate money is collected	265,00	265,00	265,00	177,00	6%	If no gate money is collected	281,00	281,00	281,00	188,00	6%
<b>RUGBY</b>						<b>RUGBY</b>					
Exercise per month (x2/week)	145,00	145,00	145,00	85,00	6%	Exercise per month (x2/week)	154,00	154,00	154,00	90,00	6%
If gate money is collected- Prep.&Hiring	214,00	214,00	214,00	214,00	6%	If gate money is collected- Prep.&Hiring	287,00	287,00	287,00	287,00	6%
If no gate money is collected	295,00	295,00	295,00	222,00	6%	If no gate money is collected	313,00	313,00	313,00	235,00	6%
<b>SCHOOLS (All Sport Codes)</b>						<b>SCHOOLS (All Sport Codes)</b>					

Exercise per month (x2/week)	46,00	46,00	46,00	46,00	6%	Exercise per month (x2/week)	49,00	49,00	49,00	49,00	6%
If gate money is collected- Prep.&Hiring	192,00	192,00	192,00	192,00	6%	If gate money is collected- Prep.&Hiring	204,00	204,00	204,00	204,00	6%
If no gate money is collected-Prep.& Hiring	85,00	85,00	85,00	85,00	6%	If no gate money is collected-Prep.& Hiring	90,00	90,00	90,00	90,00	6%
<i>No- Fees Schools will received one (1) free use per year.Schools must show proof of no-fees school</i>						<i>No- Fees Schools will received one (1) free use per year.Schools must show proof of no-fees school</i>					
<b>Jukskei</b>						<b>Jukskei</b>					
Exercise per month (x2/week))	46,00	-	-	-	-	Exercise per month (x2/week))	49,00				
Games	192,00	-	-	-	-	Games	204,00				
<b>General</b>						<b>General</b>					
Cafeteria per day	192,00	192,00	192,00	134,00	6%	Cafeteria per day	204,00	204,00	204,00	142,00	6%
Clubhouse/day	229,00	229,00	-	-	-	Clubhouse/day	243,00	243,00			6%
Other Events : not specified(non- profit)	880,00	880,00	880,00	732,00	6%	Other Events : not specified(non- profit)	933,00	933,00	933,00	776,00	6%
	1	1	1	1			1	1	1	1	
: profit	609,00	609,00	609,00	244,00	6%	: profit	706,00	706,00	706,00	319,00	6%
<i>Practises are limited to two sessions per week</i>						<i>Practises are limited to two sessions per week</i>					
<i>The Lessee must ensure that the condition of the facilities are left in the same manner as they were found. Failing to do so, will cause the lessee to forfeit the deposit and pay actual damages if more than the deposit.</i>						<i>The Lessee must ensure that the condition of the facilities are left in the same manner as they were found. Failing to do so, will cause the lessee to forfeit the deposit and pay actual damages if more than the deposit.</i>					

LANGEBERG MUNICIPALITY						
COMMUNITY SERVICES						
Disaster Management						
FIRE FIGHTING	2023/2024		Percentage	2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	Percentage
Per Call	262,88	303,00	6%	279,00	321,00	6%
Plus per hour or portion thereof per person	187,62	216,00	6%	199,00	229,00	6%
+ Per km Per vehicle	25,44	30,00	6%	27,00	32,00	6%
Premises inspection report, fire drill, disaster event plan	1260,34	1450,00	6%	1336,00	1537,00	6%
Flammable Substances	450,50	519,00	6%	478,00	550,00	6%
Fire Safety Certificate	450,50	519,00	6%	478,00	550,00	6%
External Standby request (1 x Firefighter) - per hour/ part thereof	180,20	208,00	6%	191,00	220,00	6%
<u>Vehicle danger content holding permit</u>	450,50	519,00	6%	478,00	550,00	6%
<u>Standy-filming per vehicle with crew of two (2) - per hour</u>	703,84	810,00	6%	746,00	858,00	6%

LANGEBERG MUNICIPALITY						
STRATEGY & SOCIAL SERVICES						
STRATEGY & SOCIAL SERVICES						
	2023/2024			2024/2025		
	VAT excl	VAT incl		VAT excl	VAT incl	
<u>INFORMAL TRADERS</u>						
HAWKERS AREAS						
Plot per day	60,87	70,00	2,94%	47,48	55,00	-22,00%
Plot per month	217,39	250,00	0,00%	230,43	265,00	6,00%
<u>TOURISM RELATED ROAD SIGNAGE APPLICATIONS</u>						

Application	958,26	1102,00	3,96%	1043,45	1200,00	8,89%
Application from previously disadvantaged areas	404,35	465,00	5,68%	434,67	500,00	7,50%

The above exclude cost of signage and installation etc. (Cost & 15%)

**SPECIAL PROJECTS EVENT APPLICATION FEE**

Small event 50 to 500 people	304,35	350,00	16,67%	868,91	1000,00	185,50%
Medium event 501 to 2000 people	565,22	650,00	8,33%	1303,96	1500,00	130,70%
Large event 2001 - 5000 people	1130,43	1300,00	8,33%	1738,61	2000,00	53,80%
Very large events 5001 and more people	1913,04	2200,00	22,22%	2173,22	2500,00	13,60%

**FORMAL BUSINESS LICENCES**

Business Licence Application	25,00	0,00%	0,00	25,00	0,00%
Administrative Fee	300,00	9,09%	0,00	325,00	8,33%

**INFORMAL BUSINESS LICENCES**

Licence fee	10,00	0,00%	0,00	10,00	0,00%
Administrative fee	155,00	3,33%	0,00	168,00	8,33%

# LANGEBERG MUNICIPALITY

## 5. Service Level Standards

<b>DIRECTORATE: FINANCE</b>	
<b>Services</b>	<b>Standards</b>
Answering telephone calls	Within 5 rings
Return your call	1 working day
Acknowledge all correspondence telephone calls/ faxes/emails and other communications	1 working day
Reply to all formal correspondence received	7-10 working days
Notice of tariffs increases	5 working days after council's approval
Customer Information updates	1 working day
Leave a notice with contact details if we call at your residence and you are not home	Immediately
Meter reading queries	3 working days
Account disputes	As per credit control policy in conjunction with section 95 and 102 of the MSA
Application for indigent subsidy	From next billing run after approval
Water and Electricity meter readings	Monthly

<b>DIRECTORATE: STRATEGY AND SOCIAL DEVELOPMENT</b>	
<b>Services</b>	<b>Standards</b>
Approval of business Licenses	21 working days
Issuing of informal trading permits	Initial permit – 2 working days. Thereafter, daily and monthly permits are issued immediately at the cashiers' desk
Approval of tourism related road signage applications	2 months from the date of application
Approval of event applications	10 to 15 working days from the date of receiving a complete event application
Deal with air quality, noise, odour and dust complaints	Respond to the complainant within 1 working day. Follow up and respond to complainant within 5 working days

# LANGEBERG MUNICIPALITY

DIRECTORATE: ENGINEERING SERVICES		
Electric Engineering (All Electro-technical services apply to the Langeberg Municipality area of supply and exclude Eskom areas)		
Services	Standards	
Repair unforeseen power outages (Electrical faults, malfunctioning equipment, etc)	Restore 95% of municipal power interruptions within 4 hrs (NRS047) (own network)	Restore 98% of power interruptions within 24 hrs (NRS047) (own network)
Scheduled power outages (for upgrading, maintenance, etc)	Maximum of three (3) planned and six (6) forced outages per year, limited to a total of twelve (12) hours per outage per point of supply. • The municipality endeavours to give at least 7 days' notice of scheduled power outages by means of notice boards, advertisements, SMS ,Langeberg Municipality social media platforms	
Electrical new connections, reconnections, upgrades and changes	Standard reconnections – two (2) working days. Provision of standard connections – within fourteen (14) days after payment and if the building is ready and the necessary documentation is completed. Provision of non-standard connections: Quotation basis of twenty-one (21) days, negotiable subject to delivery times of equipment from suppliers to municipality.	
Reports of faulty street lighting, area, building and sports field lighting	95% of cases within seven (7) working days. 100% of cases within ten (10) working days. Faulty street lighting will only be attended to after hours if the area affected is relatively large	

DIRECTORATE: ENGINEERING SERVICES	
Water and Sanitation	
Services	Standards
Voluntary disconnection and reconnection	As per customer requested date: Within 2 working days
Application forms process time	2 working days
Customer queries on meter reading	3 working days
Meter reading cycle	30 days
Bulk meter processing	Same day
Damaged meter, no meter and buried meter processing 1 working day	1 working day
Respond to water leaks and overflows on pipes	Residential: 24 hours Commercial: 2 hours

## LANGEBERG MUNICIPALITY

Responding to bursts, extensive flooding and sewage overflows/blockages	1 hour
Inspections and treatments of sewerage odours from our wastewater treatment plant	2 working days

DIRECTORATE: ENGINEERING SERVICES	
Roads and Stormwater	
Services	Standards
Repair of potholes	As per work schedule
Respond to gravel roads surface complaints	As per work schedule
Respond to complaints of flooding	2 hours
Opening of stormwater blockages after complaint lodged	As per work schedule
Respond to complaints about uneven side walks	As per work schedule
Construction of vehicle access after payment	14 days
Town Planning and Building Control	
Services	Standards
Building plan approval less than 500 m²	30 days
Building plan approval more than 500 m²	60 days
Response to all building control and illegal building activity complaints	5 working days
Respond to land use management and property administration complaints	5 working days
Acknowledge receipt of land use applications and inform applicants of any missing information	14 working days

DIRECTORATE: COMMUNITY SERVICES	
Housing	
Services	Standards
Respond to any housing and informal settlement complaints and enquiries. Phone, email and in writing	2 working days
Updating of housing waiting list	As per application
Parks & Amenities	
Maintenance of parks and open spaces	As per pre-scheduled bookings program
Maintenance of sport grounds and community facilities	As per pre-scheduled bookings program
Attend to complaints about overgrown erven	30 days
Booking of community facilities	2 working days once payment has been received
Cleaning of cemeteries	As per pre-scheduled programme
Community Facilities	
Bookings for Community Hall	Immediately. If payment is made and



# LANGEBERG MUNICIPALITY

	proof of payment submitted
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DIRECTORATE: COMMUNITY SERVICES	
Libraries	
Services	Standards
Feedback on special request for books	On availability & Interlibrary lending facility
Community outreach programmes	Monthly at all libraries, special/school holiday programs are promoted on the Municipality's website
General enquiries	Immediately
Feedback on complaints	As soon as possible
Audio & electronic resources	Available via the LIBBY App accessible with library membership only
ICT, printing and scanning facility	Available at all public libraries
Free WIFI	At Robertson, Nkqubela, Mountain View, Montagu, Sunnyside for the time being. Bonnievale and Happy Valley installed but not yet active

DIRECTORATE: COMMUNITY SERVICES	
Solid Waste Management	
Services	Standards
Waste Collection from Businesses	1-3 Removals per week
Waste Collection in 240 Lt wheelie bin from households	1 collection per week
Cleaning of street bins	As and when needed
Removal of refuse dumped illegally	As per request
Street cleaning frequency in CBD	Daily
Street cleaning frequency in areas excluding CBD	Monthly
Fire Fighting Emergency Services	
Fire and emergency rescue services	Reaction time 15 - 20 minutes (in town areas) after receipt of a call
Disaster management	Receive immediate attention and feedback when attended to

DIRECTORATE: CORPORATE SERVICES	
Traffic Services	
Services	Standards
Reaction time to emergencies / fire / accidents	Immediately
Issue of motor registration and licenses	Immediately
Bookings for learner and driver license testing	Immediately pending availability on the eNatis system
Application for discount or acquittal of fines	14 days
Acknowledgement and registration of general complaints	3 working days
Call Centre	
Reaction time on enquiries and requests?	It varies from immediate up to 12 hours
Time to respond to a verbal customer enquiry or request? (working days)	It varies from immediate up to 2 working days
Time to respond to a written customer enquiry or request? (working days)	10 days

**6. Budget Schedules**

WC026 Langeberg - Table A1 Budget Summary

Description  R thousands	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Financial Performance</b>										
Property rates	–	–	96 662	93 030	100 673	100 673	313 073	100 742	106 956	113 169
Service charges	–	–	599 578	781 676	717 230	717 230	132 574	753 558	857 535	976 740
Investment revenue	–	–	32 192	22 461	33 849	33 849	–	33 690	35 711	37 854
Transfer and subsidies - Operational	–	–	136 198	142 696	160 744	160 744	–	164 306	152 043	152 937
Other own revenue	–	–	41 973	25 004	30 095	30 095	1 539	33 151	32 630	34 577
<b>Total Revenue (excluding capital transfers and contributions)</b>	–	–	906 603	1 064 867	1 042 591	1 042 591	447 185	1 085 447	1 184 875	1 315 278
Employee costs	–	–	245 392	270 374	280 251	280 251	–	284 724	299 687	317 347
Remuneration of councillors	–	–	10 817	12 565	12 935	12 935	–	12 939	13 716	14 539
Depreciation and amortisation	–	–	46 992	44 909	44 889	44 889	0	45 936	47 773	49 684
Interest	–	–	20 344	11 674	9 874	9 874	6	2 919	3 036	3 157
Inventory consumed and bulk purchases	–	–	451 114	541 958	514 219	514 219	285 957	574 489	657 748	753 597
Transfers and subsidies	–	–	2 076	4 062	4 178	4 178	2 543	4 154	4 320	4 493
Other expenditure	–	–	89 378	180 416	172 556	172 556	68 280	164 991	171 545	178 401
<b>Total Expenditure</b>	–	–	866 114	1 065 958	1 038 902	1 038 902	356 786	1 090 152	1 197 826	1 321 218
<b>Surplus/(Deficit)</b>	–	–	40 490	(1 091)	3 688	3 688	90 400	(4 705)	(12 951)	(5 941)
Transfers and subsidies - capital (monetary allocations)	–	–	34 629	35 265	60 731	60 731	–	29 021	30 127	32 603
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–

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<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	–	–	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	–	–	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
<b><u>Capital expenditure &amp; funds sources</u></b>										
<b>Capital expenditure</b>	–	–	154 809	119 474	202 491	202 491	247 715	118 236	54 897	38 170
Transfers recognised - capital	–	–	30 796	30 665	52 809	52 809	54 160	25 236	26 197	28 350
Borrowing	–	–	19 534	–	–	–	19 534	–	–	–
Internally generated funds	–	–	34 256	88 809	149 681	149 681	88 530	93 000	28 699	9 820
<b>Total sources of capital funds</b>	–	–	84 585	119 474	202 491	202 491	162 224	118 236	54 897	38 170
<b><u>Financial position</u></b>										
Total current assets	–	0	593 111	612 314	18 004	18 004	1 129 792	543 668	493 511	504 676
Total non current assets	–	–	980 846	927 526	157 602	157 602	1 073 601	1 054 505	1 040 340	1 084 566
Total current liabilities	–	–	344 825	328 676	111 187	111 187	883 862	318 902	328 954	347 011
Total non current liabilities	(48 518)	(48 518)	163 813	195 028	(48 518)	(48 518)	163 813	155 994	155 994	155 994
Community wealth/Equity	–	–	1 045 655	879 615	64 419	64 419	935 094	1 108 169	1 093 644	1 187 477
<b><u>Cash flows</u></b>										
Net cash from (used) operating	–	–	2 914 258	25 607	(158 945)	(158 945)	632 343	22 219	15 187	21 315
Net cash from (used) investing	–	–	–	(137 396)	(232 864)	(232 864)	–	(135 971)	(63 131)	(43 896)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the year end</b>	–	–	2 914 258	246 780	(25 696)	(25 696)	632 343	252 361	204 416	181 836
<b><u>Cash backing/surplus reconciliation</u></b>										
Cash and investments available	–	–	366 250	425 578	(158 667)	(158 667)	493 866	252 498	204 553	181 973
Application of cash and investments	–	–	(68 841)	95 039	(3 276)	(3 276)	245 240	43 005	31 829	28 156

<b>Balance - surplus (shortfall)</b>	-	-	435 091	330 539	(155 391)	(155 391)	248 626	209 493	172 724	153 817
<b><u>Asset management</u></b>										
Asset register summary (WDV)	-	-	200 578	189 109	42 496	42 496	193 616	193 616	189 483	193 553
Depreciation	-	-	15 955	12 618	178	178	13 880	13 880	14 436	15 013
Renewal and Upgrading of Existing Assets	-	-	50 049	4 170	4 966	4 966	800	-	-	-
Repairs and Maintenance	-	-	28 669	39 742	10 163	10 163	22 947	22 947	23 890	24 844
<b><u>Free services</u></b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	(31 223)	(64 923)	(63 620)	(63 620)	(25 662)	(28 143)	(30 872)	-
<b><u>Households below minimum service level</u></b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		–	–	208 280	188 288	256 808	256 808	226 619	236 901	251 724
Executive and council		–	–	14 283	15 364	3 745	3 745	7 483	6 086	6 341
Finance and administration		–	–	193 996	172 924	253 063	253 063	219 136	230 816	245 383
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		–	–	45 766	44 610	58 879	58 879	57 088	38 779	31 423
Community and social services		–	–	11 654	11 376	11 990	11 990	11 756	12 046	12 475
Sport and recreation		–	–	605	379	1 007	1 007	516	547	580
Public safety		–	–	19 167	12 170	9 647	9 647	9 371	9 933	10 529
Housing		–	–	14 341	20 685	36 235	36 235	35 444	16 252	7 839
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		–	–	27 853	36 901	63 089	63 089	30 005	31 232	33 371
Planning and development		–	–	2 374	1 933	29 036	29 036	2 730	2 894	3 068
Road transport		–	–	25 479	34 967	34 053	34 053	27 274	28 338	30 303
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		–	–	647 839	830 331	724 526	724 526	800 740	908 071	1 031 343
Energy sources		–	–	487 810	658 291	607 913	607 913	632 022	727 861	838 843
Water management		–	–	68 601	70 787	52 917	52 917	71 074	75 630	80 483
Waste water management		–	–	47 822	52 280	32 405	32 405	46 283	49 194	52 289
Waste management		–	–	43 606	48 973	31 291	31 291	51 361	55 386	59 728
<i><b>Other</b></i>	4	–	–	12	2	19	19	17	18	19
<b>Total Revenue - Functional</b>	2	–	–	929 750	1 100 132	1 103 321	1 103 321	1 114 468	1 215 002	1 347 881
<b>Expenditure - Functional</b>	-									
<i><b>Governance and administration</b></i>		–	–	163 033	172 582	219 443	219 443	185 941	195 145	205 115
Executive and council		–	–	22 686	27 642	55 567	55 567	26 610	28 122	29 723
Finance and administration		–	–	137 121	140 336	160 587	160 587	155 516	162 984	171 116
Internal audit		–	–	3 225	4 604	3 290	3 290	3 815	4 039	4 276
<i><b>Community and public safety</b></i>		–	–	107 397	106 783	116 396	116 396	132 156	138 561	145 562
Community and social services		–	–	18 716	18 961	16 715	16 715	18 624	19 270	20 095
Sport and recreation		–	–	30 872	36 123	34 005	34 005	32 257	34 096	36 041
Public safety		–	–	35 212	43 490	33 260	33 260	41 265	43 522	46 019

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Housing		-	-	22 596	8 209	32 416	32 416	40 011	41 674	43 408
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	<b>62 236</b>	<b>87 801</b>	<b>134 032</b>	<b>134 032</b>	<b>90 791</b>	<b>94 279</b>	<b>99 014</b>
Planning and development		-	-	26 372	47 982	67 489	67 489	55 335	58 011	60 863
Road transport		-	-	35 864	39 819	66 543	66 543	35 455	36 267	38 152
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	<b>521 050</b>	<b>699 462</b>	<b>568 982</b>	<b>568 982</b>	<b>679 382</b>	<b>767 884</b>	<b>869 491</b>
Energy sources		-	-	403 883	564 457	461 709	461 709	520 046	600 454	693 541
Water management		-	-	44 333	40 881	34 693	34 693	54 571	57 383	60 345
Waste water management		-	-	36 576	35 818	28 894	28 894	41 295	43 488	45 801
Waste management		-	-	36 258	58 305	43 685	43 685	63 470	66 559	69 804
<b>Other</b>	4	-	-	<b>828</b>	<b>1 830</b>	<b>49</b>	<b>49</b>	<b>1 882</b>	<b>1 957</b>	<b>2 036</b>
<b>Total Expenditure - Functional</b>	3	-	-	<b>854 543</b>	<b>1 068 458</b>	<b>1 038 902</b>	<b>1 038 902</b>	<b>1 090 152</b>	<b>1 197 826</b>	<b>1 321 218</b>
<b>Surplus/(Deficit) for the year</b>		-	-	<b>75 207</b>	<b>31 674</b>	<b>64 419</b>	<b>64 419</b>	<b>24 316</b>	<b>17 176</b>	<b>26 662</b>

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

check oprev balance	-	-	23 146 392	35 265 000	60 730 841	60 730 841	29 021 000	30 127 000	32 603 000
check opexp balance	-	-	-11 570 625	2 500 000	-	-	-	-	-

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

Functional Classification Description	Re f	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>		–	–	208 280	188 288	256 808	256 808	226 619	236 901	251 724
Executive and council		–	–	14 283	15 364	3 745	3 745	7 483	6 086	6 341
Mayor and Council		–	–	6 825	11 597	–	–	5 292	5 507	5 727
Municipal Manager, Town Secretary and Chief Executive		–	–	7 459	3 767	3 745	3 745	2 191	579	614
Finance and administration		–	–	193 996	172 924	253 063	253 063	219 136	230 816	245 383
Administrative and Corporate Support		–	–	1 328	610	847	847	811	857	906
Asset Management		–	–	–	–	–	–	–	–	–
Finance		–	–	190 617	170 263	249 986	249 986	216 128	227 630	242 009
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		–	–	–	–	–	–	–	–	–
Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		–	–	2 051	2 051	2 231	2 231	2 196	2 328	2 468
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–



Internal audit Governance Function									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Community and public safety	-	-	45 766	44 610	58 879	58 879	57 088	38 779	31 423
Community and social services	-	-	11 654	11 376	11 990	11 990	11 756	12 046	12 475
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums									
Child Care Facilities			433	498	387	387	415	440	466
Community Halls and Facilities									
Consumer Protection			444	83	381	381	391	415	440
Cultural Matters									
Disaster Management									
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives									
Literacy Programmes			10 777	10 795	11 222	11 222	10 950	11 192	11 569
Media Services									
Museums and Art Galleries									
Population Development									
Provincial Cultural Matters									
Theatres									

Zoo's									
	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	605	379	1 007	1 007	516	547	580
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-
Recreational Facilities	-	-	590	379	507	507	516	547	580
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
	-	-	15	-	500	500	-	-	-
Public safety	-	-	19 167	12 170	9 647	9 647	9 371	9 933	10 529
Civil Defence									
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	-	-	-	-	-	-	-	-
Licensing and Control of Animals	-	-	97	153	636	636	128	136	144
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-
Pounds	-	-	19 069	12 016	9 012	9 012	9 243	9 798	10 386
	-	-	-	-	-	-	-	-	-
Housing	-	-	14 341	20 685	36 235	36 235	35 444	16 252	7 839
Housing									
Informal Settlements	-	-	14 341	20 685	36 235	36 235	35 444	16 252	7 839
	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Ambulance									
Health Services	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

Health Surveillance and Prevention of Communicable Diseases including immunizations	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	-	-	27 853	36 901	63 089	63 089	30 005	31 232
Planning and development	-	-	2 374	1 933	29 036	29 036	2 730	2 894
Billboards	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	100	230	230	-	-
Central City Improvement District	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	-	-	2 374	1 833	3 076	3 076	2 730	2 894
Project Management Unit	-	-	-	-	25 730	25 730	-	-
Provincial Planning	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-
Road transport	-	-	25 479	34 967	34 053	34 053	27 274	28 338
Public Transport	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	2	3	-	-	-	-
Roads	-	-	25 476	34 965	34 053	34 053	27 274	28 338
Taxi Ranks	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-

Nature Conservation	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-
Trading services	-	-	647 839	830 331	724 526	724 526	800 740	908 071
Energy sources	-	-	487 810	658 291	607 913	607 913	632 022	727 861
Electricity	-	-	487 810	658 291	607 913	607 913	632 022	727 861
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-
Water management	-	-	68 601	70 787	52 917	52 917	71 074	75 630
Water Treatment	-	-	-	-	-	-	-	-
Water Distribution	-	-	68 601	70 787	52 917	52 917	71 074	75 630
Water Storage	-	-	-	-	-	-	-	-
Waste water management	-	-	47 822	52 280	32 405	32 405	46 283	49 194
Public Toilets	-	-	-	-	-	-	-	-
Sewerage	-	-	47 822	52 280	32 405	32 405	46 283	49 194
Storm Water Management	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-
Waste management	-	-	43 606	48 973	31 291	31 291	51 361	55 386
Recycling	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	43 606	48 973	31 291	31 291	51 361	55 386
Street Cleaning	-	-	-	-	-	-	-	-
Other	-	-	12	2	19	19	17	18
Abattoirs	-	-	-	-	-	-	-	-

Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	12	2	19	19	17	18	19
Total Revenue - Functional	2	-	-	929 750	1 100 132	1 103 321	103 321 <sup>1</sup>	1 114 468	1 215 002	1 347 881
Expenditure - Functional	-									
Municipal governance and administration	-	-	-	163 033	172 582	219 443	219 443	185 941	195 145	205 115
Executive and council	-	-	-	22 686	27 642	55 567	55 567	26 610	28 122	29 723
Mayor and Council	-	-	-	11 101	12 989	13 080	13 080	13 121	13 905	14 735
Municipal Manager, Town Secretary and Chief Executive	-	-	-	11 586	14 653	42 487	42 487	13 489	14 218	14 988
Finance and administration	-	-	-	137 121	140 336	160 587	160 587	155 516	162 984	171 116
Administrative and Corporate Support	-	-	-	25 352	32 258	24 644	24 644	32 336	33 712	35 465
Asset Management	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	60 489	67 510	99 535	99 535	72 001	75 430	78 994
Fleet Management	-	-	-	4 461	5 846	4 011	4 011	5 045	5 334	5 640
Human Resources	-	-	-	6 110	8 283	4 964	4 964	6 679	7 036	7 412
Information Technology	-	-	-	10 539	14 445	11 392	11 392	12 513	13 093	13 702
Legal Services	-	-	-	109	565	22	22	-	-	-
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-	-	-
Co-ordination	-	-	-	19 632	6 906	12 647	12 647	21 792	22 929	24 129
Property Services	-	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	10 429	4 524	3 372	3 372	5 150	5 450	5 775

Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	-	3 225	4 604	3 290	3 290	3 815	4 039	4 276
Governance Function	-	-	3 225	4 604	3 290	3 290	3 815	4 039	4 276
Community and public safety	-	-	107 397	106 783	116 396	116 396	132 156	138 561	145 562
Community and social services	-	-	18 716	18 961	16 715	16 715	18 624	19 270	20 095
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	-	-	1 832	1 533	1 570	1 570	1 801	1 892	1 988
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	-	-	4 510	4 986	3 723	3 723	4 590	4 855	5 136
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	640	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	-	-	12 375	11 802	11 423	11 423	12 234	12 522	12 971
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-

<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Zoo's</i>	-	-	-	-	-	-	-	-	-
<i>Sport and recreation</i>	-	-	30 872	36 123	34 005	34 005	32 257	34 096	36 041
<i>Beaches and Jetties</i>	-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>	-	-	19 561	22 891	24 614	24 614	20 679	21 872	23 136
<i>Recreational Facilities</i>	-	-	11 311	13 232	8 940	8 940	11 466	12 104	12 779
<i>Sports Grounds and Stadiums</i>	-	-	-	-	450	450	112	119	126
<i>Public safety</i>	-	-	35 212	43 490	33 260	33 260	41 265	43 522	46 019
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-
<i>Cleansing</i>	-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>	-	-	12 124	14 353	13 206	13 206	14 926	15 787	16 700
<i>Licensing and Control of Animals</i>	-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	23 088	29 138	20 054	20 054	26 339	27 734	29 319
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	22 596	8 209	32 416	32 416	40 011	41 674	43 408
<i>Housing</i>	-	-	22 596	8 209	32 416	32 416	40 011	41 674	43 408
<i>Informal Settlements</i>	-	-	-	-	-	-	-	-	-
<i>Health</i>	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Health Services</i>	-	-	-	-	-	-	-	-	-
<i>Laboratory Services</i>	-	-	-	-	-	-	-	-	-

Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	-	62 236	87 801	134 032	134 032	90 791	94 279	99 014
Planning and development	-	-	26 372	47 982	67 489	67 489	55 335	58 011	60 863
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	6 366	23 657	48 528	48 528	30 182	31 395	32 699
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	-	-	17 985	22 060	16 932	16 932	22 855	24 180	25 582
Project Management Unit	-	-	2 021	2 266	2 028	2 028	2 299	2 436	2 581
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	-	-	35 864	39 819	66 543	66 543	35 455	36 267	38 152
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	-	-	35 864	39 819	66 543	66 543	35 455	36 267	38 152
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-



Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	-	-	521 050	699 462	568 982	568 982	679 382	767 884	869 491
Energy sources	-	-	403 883	564 457	461 709	461 709	520 046	600 454	693 541
Electricity	-	-	403 883	564 457	461 709	461 709	520 046	600 454	693 541
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	44 333	40 881	34 693	34 693	54 571	57 383	60 345
Water Treatment	-	-	6 608	10 632	4 766	4 766	10 466	10 986	11 534
Water Distribution	-	-	36 955	29 307	29 825	29 825	42 521	44 729	47 056
Water Storage	-	-	770	942	102	102	1 584	1 667	1 754
Waste water management	-	-	36 576	35 818	28 894	28 894	41 295	43 488	45 801
Public Toilets	-	-	831	1 437	1 567	1 567	1 338	1 417	1 502
Sewerage	-	-	22 804	21 677	20 702	20 702	28 987	30 552	32 205
Storm Water Management	-	-	4 471	5 749	4 729	4 729	4 865	5 143	5 437
Waste Water Treatment	-	-	8 470	6 956	1 896	1 896	6 106	6 376	6 657
Waste management	-	-	36 258	58 305	43 685	43 685	63 470	66 559	69 804
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	8 189	15 220	8 457	8 457	8 533	8 927	9 339
Solid Waste Removal	-	-	19 520	25 338	22 045	22 045	43 162	45 154	47 242
Street Cleaning	-	-	8 549	17 747	13 183	13 183	11 775	12 478	13 223
Other	-	-	828	1 830	49	49	1 882	1 957	2 036

Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	828	1 830	49	49	1 882	1 957	2 036
<b>Total Expenditure - Functional</b>	3	-	-	854 543	1 068 458	1 038 902	1 038 902	1 090 152	1 197 826	1 321 218
<b>Surplus/(Deficit) for the year</b>		-	-	75 207	31 674	64 419	64 419	24 316	17 176	26 662

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	23 146 392	265 000 <sup>35</sup>	60 730 841	730 841 <sup>60</sup>	667 282 531	129 555 <sup>129 555</sup>	163 005 476
check opexp balance	-	-	-11 570 625	500 000 <sup>2</sup>	-	-	-	-	-

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

Vote Description  R thousand	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		–	–	14 283	15 364	3 745	3 745	7 483	6 086	6 341
Vote 2 - Financial Services		–	–	193 996	172 924	253 063	253 063	219 136	230 816	245 383
Vote 3 - Strategy & Social Development		–	–	2 386	1 936	3 325	3 325	2 747	2 912	3 087
Vote 4 - Corporate Services		–	–	629 709	816 323	753 018	753 018	776 653	881 023	1 001 919
Vote 5 - Engineering Services		–	–	34 877	33 662	46 522	46 522	46 009	27 452	19 711
Vote 6 - Community Services		–	–	54 496	59 921	43 649	43 649	62 439	66 714	71 440
Vote 7 - Financial Services 02		–	–	–	–	–	–	–	–	–
Vote 8 - Engineering Services 02		–	–	2	3	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	–	–	<b>929 750</b>	<b>1 100 132</b>	<b>1 103 321</b>	<b>1 103 321</b>	<b>1 114 468</b>	<b>1 215 002</b>	<b>1 347 881</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		–	–	25 912	32 246	58 857	58 857	30 425	32 161	33 999
Vote 2 - Financial Services		–	–	126 692	135 813	157 215	157 215	150 366	157 535	165 341
Vote 3 - Strategy & Social Development		–	–	25 178	47 547	65 510	65 510	54 919	57 533	60 317
Vote 4 - Corporate Services		–	–	521 847	681 805	592 301	592 301	652 328	738 611	838 918
Vote 5 - Engineering Services		–	–	72 418	68 834	83 944	83 944	94 757	99 446	104 489
Vote 6 - Community Services		–	–	72 067	97 691	77 705	77 705	102 207	107 092	112 380
Vote 7 - Financial Services 02		–	–	10 429	4 524	3 372	3 372	5 150	5 450	5 775
Vote 8 - Engineering Services 02		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–

BUDGET MTREF 2024/2025 - 2026/2027

## References

- |                                      |   |   |   |   |   |   |   |   |
|--------------------------------------|---|---|---|---|---|---|---|---|
| check Surplus/(Deficit) for the year | - | - | - | - | - | - | - | - |
|--------------------------------------|---|---|---|---|---|---|---|---|

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		–	–	14 283	15 364	3 745	3 745	7 483	6 086	6 341
Vote 2 - Financial Services		–	–	193 996	172 924	253 063	253 063	219 136	230 816	245 383
Vote 3 - Strategy & Social Development		–	–	2 386	1 936	3 325	3 325	2 747	2 912	3 087
Vote 4 - Corporate Services		–	–	629 709	816 323	753 018	753 018	776 653	881 023	1 001 919
Vote 5 - Engineering Services		–	–	34 877	33 662	46 522	46 522	46 009	27 452	19 711
Vote 6 - Community Services		–	–	54 496	59 921	43 649	43 649	62 439	66 714	71 440
Vote 7 - Financial Services 02		–	–	–	–	–	–	–	–	–
Vote 8 - Engineering Services 02		–	–	2	3	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 111]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 1210]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	–	–	<b>929 750</b>	<b>1 100 132</b>	<b>1 103 321</b>	<b>1 103 321</b>	<b>1 114 468</b>	<b>1 215 002</b>	<b>1 347 881</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		–	–	25 912	32 246	58 857	58 857	30 425	32 161	33 999
Vote 2 - Financial Services		–	–	126 692	135 813	157 215	157 215	150 366	157 535	165 341
Vote 3 - Strategy & Social Development		–	–	25 178	47 547	65 510	65 510	54 919	57 533	60 317
Vote 4 - Corporate Services		–	–	521 847	681 805	592 301	592 301	652 328	738 611	838 918
Vote 5 - Engineering Services		–	–	72 418	68 834	83 944	83 944	94 757	99 446	104 489
Vote 6 - Community Services		–	–	72 067	97 691	77 705	77 705	102 207	107 092	112 380
Vote 7 - Financial Services 02		–	–	10 429	4 524	3 372	3 372	5 150	5 450	5 775
Vote 8 - Engineering Services 02		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 111]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 1210]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–

Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	854 543	1 068 458	1 038 902	1 038 902	1 090 152	1 197 826	1 321 218
Surplus/(Deficit) for the year	2	-	-	75 207	31 674	64 419	64 419	24 316	17 176	26 662

- References
- 1. Insert 'Vote'; e.g. department, if different to functional classification structure
  - 2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
  - 3. Assign share in 'associate' to relevant Vote

check Surplus/(Deficit) for the year - - - - - - - - - -

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	486 977	651 025	601 025	601 025	103 745	616 542	711 489	821 059
Service charges - Water	2	-	-	53 984	61 477	52 578	52 578	13 229	61 052	64 716	68 598
Service charges - Waste Water Management	2	-	-	30 409	35 796	32 405	32 405	8 087	35 549	37 682	39 943
Service charges - Waste Management	2	-	-	28 208	33 378	31 222	31 222	7 513	40 415	43 648	47 140
Sale of Goods and Rendering of Services		-	-	3 669	4 121	4 100	4 100	61	4 307	4 566	4 840
Agency services		-	-	5 341	6 516	6 749	6 749	-	7 129	7 556	8 010
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	2 070	2 882	3 758	3 758	1 262	4 091	4 326	4 575
Interest earned from Current and Non Current Assets		-	-	32 192	22 461	33 849	33 849	-	33 690	35 711	37 854
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	3 769	2 821	3 866	3 866	210	3 928	4 163	4 413
Licence and permits		-	-	2 201	860	672	672	(3)	692	733	777
Operational Revenue		-	-	1 944	2 204	7 849	7 849	7	7 248	7 682	8 143
Non-Exchange Revenue											
Property rates	2	-	-	96 662	93 030	100 673	100 673	313 073	100 742	106 956	113 169
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-

Fines, penalties and forfeits		-	-	11 499	4 797	1 187	1 187	1	1 313	1 392	1 476
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	136 198	142 696	160 744	160 744	-	164 306	152 043	152 937
Interest		-	-	(3)	803	1 913	1 913	-	2 086	2 211	2 343
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	1 289	-	-	-	-	2 358	-	-
Other Gains		-	-	10 193	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	<b>906 603</b>	<b>1 064 867</b>	<b>1 042 591</b>	<b>1 042 591</b>	<b>447 185</b>	<b>1 085 447</b>	<b>1 184 875</b>	<b>1 315 278</b>
<b>Expenditure</b>											
Employee related costs	2	-	-	245 392	270 374	280 251	280 251	-	284 724	299 687	317 347
Remuneration of councillors		-	-	10 817	12 565	12 935	12 935	-	12 939	13 716	14 539
Bulk purchases - electricity	2	-	-	401 065	495 378	459 298	459 298	270 387	528 620	610 027	703 971
Inventory consumed	8	-	-	50 049	46 580	54 921	54 921	15 569	45 869	47 721	49 626
Debt impairment	3	-	-	11 037	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	46 992	44 909	44 889	44 889	0	45 936	47 773	49 684
Interest		-	-	20 344	11 674	9 874	9 874	6	2 919	3 036	3 157
Contracted services		-	-	55 152	73 188	96 095	96 095	35 757	104 220	108 469	112 806
Transfers and subsidies		-	-	2 076	4 062	4 178	4 178	2 543	4 154	4 320	4 493
Irrecoverable debts written off		-	-	8 083	33 433	5 731	5 731	-	7 923	8 240	8 569
Operational costs		-	-	14 513	73 795	70 730	70 730	32 523	52 848	54 836	57 026
Losses on disposal of Assets		-	-	534	-	-	-	-	-	-	-
Other Losses		-	-	60	-	-	-	-	-	-	-



<b>Total Expenditure</b>		-	-	866 114	1 065 958	1 038 902	1 038 902	356 786	1 090 152	1 197 826	1 321 218
<b>Surplus/(Deficit)</b>		-	-	40 490	(1 091)	3 688	3 688	90 400	(4 705)	(12 951)	(5 941)
Transfers and subsidies - capital (monetary allocations)	6	-	-	34 629	35 265	60 731	60 731	-	29 021	30 127	32 603
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method ( Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

**Note:**

Differences between the original budget of the 2023/24 financial year, the adjusted budget and the current one are due to the mSCOA alignment

WC026 Langeberg - Table A5 Budgeted CAPEX

Vote Description	Re f	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Vote</b> <b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategy & Social Development		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Engineering Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Financial Services 02		-	-	-	-	-	-	-	-	-	-
Vote 8 - Engineering Services 02		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 111]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-

Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	5	500	500	500	500	-	-	-
Vote 2 - Financial Services		-	-	49 305	13 175	10 212	10 212	10 212	12 186	5 008	2 000
Vote 3 - Strategy & Social Development		-	-	2 415	3 120	3 511	3 511	3 511	120	-	-
Vote 4 - Corporate Services		-	-	73 720	74 523	154 058	154 058	154 058	89 075	44 673	36 170
Vote 5 - Engineering Services		-	-	4 881	2 555	2 329	2 329	2 329	2 400	350	-
Vote 6 - Community Services		-	-	24 482	25 602	31 880	31 880	31 880	14 454	4 866	-
Vote 7 - Financial Services 02		-	-	-	-	-	-	-	-	-	-
Vote 8 - Engineering Services 02		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 111]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	154 809	119 474	202 491	202 491	202 491	118 236	54 897	38 170
Total Capital Expenditure - Vote		-	-	154 809	119 474	202 491	202 491	202 491	118 236	54 897	38 170
Capital Expenditure - Functional											
Governance and administration		-	-	49 310	13 675	10 712	10 712	73 213	12 186	5 008	2 000
Executive and council		-	-	5	500	500	500	246	-	-	-
Finance and administration		-	-	49 305	13 175	10 212	10 212	72 967	12 186	5 008	2 000
Internal audit		-	-	-	-	-	-	-	-	-	-

<b>Community and public safety</b>		–	–	9 357	22 857	25 892	25 892	21 297	11 554	5 216	–
Community and social services		–	–	1 898	1 485	1 259	1 259	1 966	740	350	–
Sport and recreation		–	–	2 623	5 920	5 786	5 786	3 060	4 050	–	–
Public safety		–	–	4 675	15 452	18 847	18 847	16 107	6 764	4 866	–
Housing		–	–	160	–	–	–	164	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	–	10 060	20 583	90 619	90 619	40 616	34 812	920	940
Planning and development		–	–	2 415	3 120	3 511	3 511	2 415	120	–	–
Road transport		–	–	7 645	17 463	87 107	87 107	38 201	34 692	920	940
Environmental protection		–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	–	86 082	62 360	75 267	75 267	112 589	59 683	43 753	35 231
Energy sources		–	–	11 825	16 244	21 482	21 482	12 604	5 243	6 091	7 293
Water management		–	–	36 274	11 287	8 627	8 627	37 753	12 500	8 000	3 500
Waste water management		–	–	17 976	29 529	36 841	36 841	36 800	36 640	29 662	24 437
Waste management		–	–	20 006	5 300	8 317	8 317	25 432	5 300	–	–
<b>Other</b>		–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	3	–	–	154 809	119 474	202 491	202 491	247 715	118 236	54 897	38 170
<b>Funded by:</b>											
National Government		–	–	26 600	30 665	51 549	51 549	49 787	25 236	26 197	28 350
Provincial Government		–	–	3 956	–	739	739	4 133	–	–	–
District Municipality		–	–	240	–	522	522	240	–	–	–

Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	
	4	-	-	30 796	30 665	52 809	52 809	54 160	25 236	26 197	28 350
	6	-	-	19 534	-	-	-	19 534	-	-	-
		-	-	34 256	88 809	149 681	149 681	88 530	93 000	28 699	9 820
Total Capital Funding	7	-	-	84 585	119 474	202 491	202 491	162 224	118 236	54 897	38 170

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

WC026 Langeberg - Table A6 Budgeted Financial Position

Description	R ef	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		–	–	366 113	425 441	(158 667)	(158 667)	493 729	252 361	204 416	181 836
Trade and other receivables from exchange transactions	1	–	12 625	224 568	40 887	38 089	38 089	440 151	102 543	91 480	108 914
Receivables from non-exchange transactions	1	–	8 185	102 288	(19 083)	412	412	425 375	17 573	20 510	21 081
Current portion of non-current receivables		–	–	665	589	–	–	665	625	623	617
Inventory	2	–	–	36 505	29 689	4 917	4 917	39 252	27 064	28 860	31 554
VAT		–	–	102 953	127 546	133 253	133 253	167 194	136 257	140 285	153 337
Other current assets		–	(20 811)	(239 981)	7 245	–	–	(436 574)	7 245	7 337	7 337
<b>Total current assets</b>		–	0	593 111	612 314	18 004	18 004	1 129 792	543 668	493 511	504 676
<b>Non current assets</b>											
Investments		–	–	137 205,00	137	–	–	137	137	137	137
Investment property		–	–	034 850,00	28 119	–	–	28 035	27 969	28 114	28 111
Property, plant and equipment	3	–	–	950 738	892 802	154 986	154 986	1 038 443	968 118	945 407	986 254
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	275	275	–	–	275	275	275	275
Intangible assets		–	–	1 321	7 037	2 616	2 616	6 371	4 329	10 045	10 045
Trade and other receivables from exchange transactions		–	–	166	2 000	–	–	166	42 496	44 621	47 298
Non-current receivables from non-exchange transactions		–	–	174	(2 844)	–	–	174	11 180	11 739	12 444

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Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		-	-	980 846	927 526	157 602	157 602	1 073 601	1 054 505	1 040 340	1 084 566
<b>TOTAL ASSETS</b>		-	0	1 573 957	1 539 840	175 606	175 606	2 203 393	1 598 173	1 533 851	1 589 241
<b>LIABILITIES</b>											
<b>Current liabilities</b>	-										
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	7 550	4 257	-	-	5 699	4 257	4 257	4 257
Consumer deposits		-	-	17 524	15 783	-	-	17 245	15 783	15 783	15 783
Trade and other payables from exchange transactions	4	-	-	156 175	95 361	472	472	680 513	95 001	89 307	89 308
Trade and other payables from non-exchange transactions	5	-	-	14 288	28 591	-	-	14 288	28 591	28 572	28 572
Provision		-	-	52 530	59 385	-	-	52 530	53 114	53 114	53 114
VAT		-	-	96 759	125 298	110 715	110 715	113 587	122 154	137 920	155 977
Other current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		-	-	344 825	328 676	111 187	111 187	883 862	318 902	328 954	347 011
<b>Non current liabilities</b>											
Financial liabilities	6	-	-	41 551	71 017	-	-	41 551	31 983	31 983	31 983
Provision	7	(48 518)	(48 518)	77 265	75 493	(48 518)	(48 518)	77 265	75 493	75 493	75 493
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	44 998	48 518	-	-	44 998	48 518	48 518	48 518
<b>Total non current liabilities</b>		(48 518)	(48 518)	163 813	195 028	(48 518)	(48 518)	163 813	155 994	155 994	155 994
<b>TOTAL LIABILITIES</b>		(48 518)	(48 518)	508 638	523 704	62 669	62 669	1 047 675	474 895	484 947	503 005
<b>NET ASSETS</b>		48 518	48 518	1 065 319	1 016 136	112 937	112 937	1 155 719	1 123 277	1 048 904	1 086 236
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	-	-	982 734	942 536	64 419	64 419	998 015	1 108 169	1 093 644	1 187 477
Reserves and funds	9	-	-	62 921	(62 921)	-	-	(62 921)	-	-	-

Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	–	–	1 045 655	879 615	64 419	64 419	935 094	1 108 169	1 093 644	1 187 477

References

2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table SA3.
6. Detail breakdown in Table SA3.
- 7 Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
10. Net assets must balance with Total Community Wealth/Equity

**Note:**  
 Differences on A6 & A7 between the original budget of the 2023/24 financial year and the current one are due to the mSCOA alignment



WC026 Langeberg - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		–	–	0	98 454	96 676	96 676	0	96 741	102 708	108 675
Service charges		–	–	1	923 905	849 068	849 068	1	855 452	972 629	1 106 910
Other revenue		–	–	1 836 285	23 671	20 428	20 428	1 836 285	21 302	22 580	23 934
Transfers and Subsidies - Operational	1	–	–	–	142 696	108 208	108 208	–	146 274	131 892	130 381
Transfers and Subsidies - Capital	1	–	–	–	35 265	60 231	60 231	–	29 021	30 127	32 603
Interest		–	–	14 218	22 461	33 849	33 849	14 218	33 690	35 711	37 854
Dividends		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Suppliers and employees		–	–	1 063 755	(1 208 692)	(1 313 959)	(1 313 959)	(1 218 160)	(1 153 337)	(1 273 259)	(1 411 552)
Interest		–	–	–	(8 226)	(9 652)	(9 652)	–	(2 919)	(3 036)	(3 157)
Transfers and Subsidies	1	–	–	–	(3 928)	(3 794)	(3 794)	–	(4 005)	(4 165)	(4 331)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	–	2 914 258	25 607	(158 945)	(158 945)	632 343	22 219	15 187	21 315
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											

Capital assets		-	-	-	(137 396)	(232 864)	(232 864)	-	(135 971)	(63 131)	(43 896)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	-	<b>(137 396)</b>	<b>(232 864)</b>	<b>(232 864)</b>	<b>-</b>	<b>(135 971)</b>	<b>(63 131)</b>	<b>(43 896)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits								-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	-	2 914 258	(111 789)	(391 809)	(391 809)	632 343	(113 752)	(47 945)	(22 581)
Cash/cash equivalents at the year begin:	2	-	-	-	358 569	366 113	366 113	-	366 113	252 361	204 416
Cash/cash equivalents at the year end:	2	-	-	2 914 258	246 780	(25 696)	(25 696)	632 343	252 361	204 416	181 836

*References*  
 1. Local/District municipalities to include transfers from/to District/Local Municipalities  
 2. Cash equivalents includes investments with maturities of 3 months or less  
 3. The MTREF is populated directly from SA30.

Total receipts	-	-	1 850 503	1 246 452	1 168 460	1 168 460	1 850 503	1 182 479	1 295 646	1 440 357
Total payments	-	-	1 063 755	(1 358 241)	(1 560 269)	(1 560 269)	(1 218 160)	(1 296 231)	(1 343 591)	(1 462 937)
	-	-	2 914 258	(111 789)	(391 809)	(391 809)	632 343	(113 752)	(47 945)	(22 581)
Borrowings & investments & c.deposits	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
	-	-	2 914 258	(111 789)	(391 809)	(391 809)	632 343	(113 752)	(47 945)	(22 581)
	-	-	-	-	-	-	-	-	-	-

**Note:**  
 Differences on A6 & A7 between the original budget of the 2023/24 financial year and the current one are due to the mSCOA alignment

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b><u>Cash and investments available</u></b>											
Cash/cash equivalents at the year end	1	–	–	2 914 258	246 780	(25 696)	(25 696)	632 343	252 361	204 416	181 836
Other current investments > 90 days		–	–	(2 548 145)	178 661	(132 971)	(132 971)	(138 614)	–	–	–
Non current Investments	1	–	–	137	137	–	–	137	137	137	137
<b>Cash and investments available:</b>		–	–	<b>366 250</b>	<b>425 578</b>	<b>(158 667)</b>	<b>(158 667)</b>	<b>493 866</b>	<b>252 498</b>	<b>204 553</b>	<b>181 973</b>
<b><u>Application of cash and investments</u></b>											
Unspent conditional transfers		–	–	14 288	28 591	–	–	14 288	28 591	28 572	28 572
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	–	–	(83 128)	66 448	(3 276)	(3 276)	230 953	14 413	3 257	(415)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		–	–	<b>(68 841)</b>	<b>95 039</b>	<b>(3 276)</b>	<b>(3 276)</b>	<b>245 240</b>	<b>43 005</b>	<b>31 829</b>	<b>28 156</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		–	–	<b>435 091</b>	<b>330 539</b>	<b>(155 391)</b>	<b>(155 391)</b>	<b>248 626</b>	<b>209 493</b>	<b>172 724</b>	<b>153 817</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		–	–	–	–	–	–	–	–	–	–
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		–	–	<b>435 091</b>	<b>330 539</b>	<b>(155 391)</b>	<b>(155 391)</b>	<b>248 626</b>	<b>209 493</b>	<b>172 724</b>	<b>153 817</b>

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Debtors	—	—	239 303	28 913	3 748	3 748	449 560	80 588	86 050	89 723
Creditors due	—	—	156 175	95 361	472	472	680 513	95 001	89 307	89 308
Total	—	—	83 128	(66 448)	3 276	3 276	(230 953)	(14 413)	(3 257)	415

Balance outstanding - debtors	–	8 185	166 828	38 725	5 329	5 329	492 662	72 606	77 484	80 746
Estimate of debtors collection rate	0.0%	0.0%	143.4%	74.7%	70.3%	70.3%	91.3%	111.0%	111.1%	111.1%

Balance (Insert description; eg sinking fund)

Two empty yellow rectangular boxes for drawing, separated by a vertical line. The left box is approximately 300x150 units, and the right box is approximately 650x150 units.

Housing Development Fund	-	-	-	-	-	-	-	-
Capital replacement								
Self-insurance								
Compensation for Occupational Injuries and Diseases								
Employee Benefit reserve								
Non-current Provisions reserve								
Valuation roll reserve								
Investment in associate account								
Capitalisation								
6	-	-	-	-	-	-	-	-

Note:  
 6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

WC026 Langeberg - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<u><b>Total New Assets</b></u>	1	-	-	29 655	22 378	20 872	20 872	22 440	8 474	850
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	927	3 000	2 586	2 586	3 080	-	-
<b>Community Assets</b>		-	-	927	3 000	2 586	2 586	3 080	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-

Operational Buildings		-	-	(1 317)	1 050	550	550	1 160	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	(1 317)	1 050	550	550	1 160	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	791	6 000	2 616	2 616	3 008	3 008	-
<b>Intangible Assets</b>		-	-	791	6 000	2 616	2 616	3 008	3 008	-
<b>Computer Equipment</b>		-	-	-	4 000	4 437	4 437	-	-	-
<b>Furniture and Office Equipment</b>		-	-	8 058	1 010	984	984	633	10	-
<b>Machinery and Equipment</b>		-	-	664	6 818	9 294	9 294	12 659	5 456	850
<b>Transport Assets</b>		-	-	20 532	500	405	405	1 900	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b><u>Total Renewal of Existing Assets</u></b>	2	-	-	720	0	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-

Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	720	-	-	-	-	-	-
Community Assets	-	-	720	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	0	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	0	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-



Mature		-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	6	-	-	49 328	4 170	4 966	4 966	800	-
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	4 739	4 170	4 966	4 966	-	-
<b>Community Assets</b>		-	-	4 739	4 170	4 966	4 966	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-
Operational Buildings		-	-	44 589	-	-	-	800	-
Housing		-	-	-	-	-	-	-	-

Other Assets		-	-	44 589	-	-	-	800	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	79 704	26 548	25 838	25 838	23 240	8 474	850
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-

<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	6 387	7 170	7 552	7 552	3 080	-	-
<b>Community Assets</b>	-	-	<b>6 387</b>	<b>7 170</b>	<b>7 552</b>	<b>7 552</b>	<b>3 080</b>	-	-
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	43 272	1 050	550	550	1 960	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	-	-	<b>43 272</b>	<b>1 050</b>	<b>550</b>	<b>550</b>	<b>1 960</b>	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	791	6 000	2 616	2 616	3 008	3 008	-
<b>Intangible Assets</b>	-	-	<b>791</b>	<b>6 000</b>	<b>2 616</b>	<b>2 616</b>	<b>3 008</b>	<b>3 008</b>	-
<b>Computer Equipment</b>	-	-	-	<b>4 000</b>	<b>4 437</b>	<b>4 437</b>	-	-	-
<b>Furniture and Office Equipment</b>	-	-	<b>8 058</b>	<b>1 010</b>	<b>984</b>	<b>984</b>	<b>633</b>	<b>10</b>	-
<b>Machinery and Equipment</b>	-	-	<b>664</b>	<b>6 818</b>	<b>9 294</b>	<b>9 294</b>	<b>12 659</b>	<b>5 456</b>	<b>850</b>
<b>Transport Assets</b>	-	-	<b>20 532</b>	<b>500</b>	<b>405</b>	<b>405</b>	<b>1 900</b>	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-

BUDGET MTREF 2024/2025 - 2026/2027

Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	79 704	26 548	25 838	25 838	23 240	8 474	850
ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	200 578	189 109	42 496	42 496	193 616	189 483	193 553
Roads Infrastructure		-	-	13	-	15 870	15 870	-	-	-
Storm water Infrastructure		-	-	-	-	84	84	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	929	929	-	-	-
Sanitation Infrastructure		-	-	-	-	5 668	5 668	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	13	-	22 550	22 550	-	-	-
Community Assets		-	-	2 655	2 500	3 207	3 207	-	-	-
Heritage Assets		-	-	275	275	-	-	275	275	275
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Investment properties		-	-	28 035	28 119	-	-	27 969	28 114	28 111
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other Assets		-	-	14 362	19 712	543	543	22 150	19 571	20 762
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	1 321	7 037	2 616	2 616	4 329	10 045	10 045
Computer Equipment		-	-	11 766	10 789	4 376	4 376	14 379	9 044	9 531
Furniture and Office Equipment		-	-	9 020	7 956	915	915	6 749	6 521	6 934
Machinery and Equipment		-	-	9 268	12 044	7 710	7 710	13 468	6 572	6 653
Transport Assets		-	-	44 929	21 742	580	580	25 363	26 459	23 386
Land		-	-	78 935	78 935	-	-	78 935	82 882	87 855
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	-	-	<b>200 578</b>	<b>189 109</b>	<b>42 496</b>	<b>42 496</b>	<b>193 616</b>	<b>189 483</b>	<b>193 553</b>
<b>EXPENDITURE OTHER ITEMS</b>		-	-	<b>44 624</b>	<b>52 359</b>	<b>10 340</b>	<b>10 340</b>	<b>36 828</b>	<b>38 325</b>	<b>39 857</b>
<u>Depreciation</u>	7	-	-	15 955	12 618	178	178	13 880	14 436	15 013
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	<b>28 669</b>	<b>39 742</b>	<b>10 163</b>	<b>10 163</b>	<b>22 947</b>	<b>23 890</b>	<b>24 844</b>
Roads Infrastructure		-	-	3 806	9 874	1 571	1 571	1 213	1 262	1 313
Storm water Infrastructure		-	-	493	711	1 140	1 140	552	574	597
Electrical Infrastructure		-	-	2 904	2 502	344	344	297	309	321
Water Supply Infrastructure		-	-	10 063	9 002	3 353	3 353	11 758	12 229	12 718
Sanitation Infrastructure		-	-	975	3 695	642	642	4 382	4 557	4 739
Solid Waste Infrastructure		-	-	40	219	34	34	175	182	189
Rail Infrastructure		-	-	-	-	-	-	-	-	-

<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	179	467	-	-	107	111	116
<b>Infrastructure</b>	-	-	<b>18 461</b>	<b>26 470</b>	<b>7 083</b>	<b>7 083</b>	<b>18 484</b>	<b>19 224</b>	<b>19 993</b>
Community Facilities	-	-	1 482	3 071	677	677	259	295	306
Sport and Recreation Facilities	-	-	488	549	649	649	186	193	201
<b>Community Assets</b>	-	-	<b>1 970</b>	<b>3 620</b>	<b>1 325</b>	<b>1 325</b>	<b>445</b>	<b>489</b>	<b>507</b>
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	98	51	51	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	<b>98</b>	<b>51</b>	<b>51</b>	-	-	-
Operational Buildings	-	-	1 355	1 615	279	279	222	231	240
Housing	-	-	-	85	-	-	-	-	-
<b>Other Assets</b>	-	-	<b>1 355</b>	<b>1 700</b>	<b>279</b>	<b>279</b>	<b>222</b>	<b>231</b>	<b>240</b>
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	<b>205</b>	-	-	<b>33</b>	<b>34</b>	<b>36</b>
<b>Furniture and Office Equipment</b>	-	-	<b>1 049</b>	<b>1 071</b>	<b>36</b>	<b>36</b>	<b>424</b>	<b>441</b>	<b>459</b>
<b>Machinery and Equipment</b>	-	-	<b>317</b>	<b>520</b>	<b>142</b>	<b>142</b>	<b>269</b>	<b>280</b>	<b>291</b>
<b>Transport Assets</b>	-	-	<b>5 518</b>	<b>6 056</b>	<b>1 246</b>	<b>1 246</b>	<b>3 070</b>	<b>3 192</b>	<b>3 319</b>
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-

Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	44 624	52 359	10 340	10 340	36 828	38 325	39 857
Renewal and upgrading of Existing Assets as % of total capex		0,0%	0,0%	62,8%	15,7%	19,2% 2793,2	19,2%	3,4%	0,0%	0,0%
Renewal and upgrading of Existing Assets as % of deprecn		0,0%	0,0%	313,7%	33,0%	%	2793,2%	5,8%	0,0%	0,0%
R&M as a % of PPE & Investment Property		0,0%	0,0%	14,4%	21,9%	25,5%	25,5%	12,1%	13,3%	13,6%
Renewal and upgrading and R&M as a % of PPE and Investment Property		0,0%	0,0%	39,6%	24,2%	37,9%	37,9%	12,6%	13,3%	13,6%

*References*  
 1. Detail of new assets provided in Table SA34a  
 2. Detail of renewal of existing assets provided in Table SA34b  
 3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c  
 4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure  
 5. Must reconcile to 'Budgeted Financial Position' (written down value)  
 6. Detail of upgrading of existing assets provided in Table SA34e  
 7. Detail of depreciation provided in Table SA34d

Check balance to A6	-	(1 936)	193 834	186 218	39 881	35 510	135	122 527	123 215
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WC026 Langeberg - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>	1									
<u>Water:</u>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-



Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-
<b>Energy:</b>									
Electricity (at least min.service level)		-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-
<b>Refuse:</b>									
Removed at least once a week		-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7								

Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per <b>indigent</b> household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to <b>indigent households</b> )		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per <b>indigent</b> household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week <b>for indigent households</b> )		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided -</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	(19 369)	(9 478)	(17 936)	(17 936)	(9 982)	(10 620)	(11 258)
Water (in excess of 6 kilolitres per indigent household per month)		-	-	(7 241)	(9 372)	(8 868)	(8 868)	(282)	(299)	(317)
Sanitation (in excess of free sanitation service to indigent households)		-	-	(14 535)	(20 350)	(16 138)	(16 138)	(5 251)	(5 566)	(5 900)

Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	21 615	(7 311)	(5 768)	(5 768)	(9 449)	(10 904)	(12 583)
Refuse (in excess of one removal a week for indigent households)		-	-	(11 693)	(18 411)	(14 909)	(14 909)	(698)	(754)	(815)
Municipal Housing - rental rebates	6	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		-	-	<b>(31 223)</b>	<b>(64 923)</b>	<b>(63 620)</b>	<b>(63 620)</b>	<b>(25 662)</b>	<b>(28 143)</b>	<b>(30 872)</b>

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

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

Description	Ref	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand								
<b>REVENUE ITEMS:</b>								
<u>Non-exchange revenue by source</u>								
<u>Exchange Revenue</u>								
Total Property Rates	6	102 509	118 609	118 609	367 075	110 724	117 575	124 427
Less Revenue Foregone ( <i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i> )		(9 478)	(17 936)	(17 936)	(54 001)	(9 982)	(10 620)	(11 258)
Net Property Rates		93 030	100 673	100 673	313 073	100 742	106 956	113 169
<u>Exchange revenue service charges</u>								
<u>Service charges - Electricity</u>	6							
Total Service charges - Electricity		658 336	606 793	606 793	111 033	625 991	722 393	833 642
Less Revenue Foregone ( <i>in excess of 50 kwh per indigent household per month</i> )		(7 311)	(5 768)	(5 768)	(7 288)	(9 449)	(10 904)	(12 583)
Less Cost of Free Basis Services ( <i>50 kwh per indigent household per month</i> )		–	–	–		–	–	–
Net Service charges - Electricity		651 025	601 025	601 025	103 745	616 542	711 489	821 059
<u>Service charges - Water</u>	6							
Total Service charges - Water		70 849	61 446	61 446	11 281	61 334	65 014	68 915
Less Revenue Foregone ( <i>in excess of 6 kilolitres per indigent household per month</i> )		(9 372)	(8 868)	(8 868)	1 947	(282)	(299)	(317)
Less Cost of Free Basis Services ( <i>6 kilolitres per indigent household per month</i> )		–	–	–		–	–	–
Net Service charges - Water		61 477	52 578	52 578	13 229	61 052	64 716	68 598
<u>Service charges - Waste Water Management</u>								
Total Service charges - Waste Water Management		56 147	48 543	48 543	4 200	40 800	43 248	45 843

BUDGET MTREF 2024/2025 - 2026/2027

<p><i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i></p> <p><i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i></p> <p><b>Net Service charges - Waste Water Management</b></p> <p><b><u>Service charges - Waste Management</u></b></p> <p>Total refuse removal revenue</p> <p>Total landfill revenue</p> <p><i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i></p> <p><i>Less Cost of Free Basis Services (removed once a week to indigent households)</i></p> <p><b>Net Service charges - Waste Management</b></p>	6		(20 350)	(16 138)	(16 138)	3 887	(5 251)	(5 566)	(5 900)
			–	–	–		–	–	–
			35 796	32 405	32 405	8 087	35 549	37 682	39 943
			51 789	46 132	46 132	4 611	41 113	44 402	47 954
			–	–	–	–	–	–	–
			(18 411)	(14 909)	(14 909)	2 902	(698)	(754)	(815)
			–	–	–	–	–	–	–
			33 378	31 222	31 222	7 513	40 415	43 648	47 140
<p><b>EXPENDITURE ITEMS:</b></p> <p><b><u>Employee related costs</u></b></p> <p>Basic Salaries and Wages</p> <p>Pension and UIF Contributions</p> <p>Medical Aid Contributions</p> <p>Overtime</p> <p>Performance Bonus</p> <p>Motor Vehicle Allowance</p> <p>Cellphone Allowance</p> <p>Housing Allowances</p> <p>Other benefits and allowances</p> <p>Payments in lieu of leave</p> <p>Long service awards</p>	2								
			174 692	207 138	207 138	–	704	187	208 766
			31 658	30 287	30 287	–	743	34	38 966
			8 671	8 511	8 511	–	848	9	10 946
			9 515	17 513	17 513	–	253	17	19 386
			13 649	614	614	–	917	14	16 616
			6 710	6 238	6 238	–	785	9	10 892
			921	895	895	–	091	1	1 190
			1 103	857	857	–	229	1	1 379
			6 533	7 529	7 529	–	826	6	7 708
			8 854	537	537	–	126	1	1 259
			1 680	84	84	–	92	116	116

BUDGET MTREF 2024/2025 - 2026/2027

Post-retirement benefit obligations	4	6 271	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-
Acting and post related allowance		117	50	50	-	109	116	123
In kind benefits		-	-	-	-	-	-	-
<b>sub-total</b>	5	<b>270 374</b>	<b>280 251</b>	<b>280 251</b>	<b>-</b>	<b>284 724</b>	<b>299 687</b>	<b>317 347</b>
<u>Less: Employees costs capitalised to PPE</u>		-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	<b>270 374</b>	<b>280 251</b>	<b>280 251</b>	<b>-</b>	<b>284 724</b>	<b>299 687</b>	<b>317 347</b>
<b><u>Depreciation and amortisation</u></b>								
Depreciation of Property, Plant & Equipment		44 909	44 889	44 889	0	936 <sup>45</sup>	47 773	49 684
Lease amortisation		-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>	1	<b>44 909</b>	<b>44 889</b>	<b>44 889</b>	<b>0</b>	<b>45 936</b>	<b>47 773</b>	<b>49 684</b>
<b><u>Bulk purchases - electricity</u></b>								
Electricity bulk purchases		495 378	459 298	459 298	270 387	528 620	610 027	703 971
<b>Total bulk purchases</b>	1	<b>495 378</b>	<b>459 298</b>	<b>459 298</b>	<b>270 387</b>	<b>528 620</b>	<b>610 027</b>	<b>703 971</b>
<b><u>Transfers and grants</u></b>								
Cash transfers and grants		4 062	4 178	4 178	2 543	4 154	4 320	4 493
Non-cash transfers and grants		-	-	-	-	-	-	-

<b>Total transfers and grants</b>	1	4 062	4 178	4 178	2 543	4 154	4 320	4 493
<u><b>Contracted Services</b></u>								
<i>Outsourced Services</i>		16 219	37 928	37 928	1 765	25 619	26 643	27 709
<i>Consultants and Professional Services</i>		24 340	37 031	37 031	11 824	48 002	49 977	51 977
<i>Contractors</i>		32 629	21 136	21 136	22 168	599	31 848	33 120
<b>Total contracted services</b>		73 188	96 095	96 095	35 757	104 220	108 469	112 806
<u><b>Operational Costs</b></u>	-							
Collection costs		243	-	-	106	132	137	143
Contributions to 'other' provisions		416	250	250	-	-	-	-
Audit fees		6 922	-	-	5 104	8 957	9 315	9 688
<i>Other Operational Costs</i>		66 214	70 481	70 481	27 313	43 760	45 384	47 196
<b>Total Operational Costs</b>	1	73 795	70 730	70 730	32 523	52 848	54 836	57 026
<b>Repairs and Maintenance by Expenditure Item</b>	8							
Employee related costs		-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		39 742	10 163	10 163	-	22 947	23 890	24 844
Contracted Services		-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	9	39 742	10 163	10 163	-	22 947	23 890	24 844
<b>Inventory Consumed</b>								
Inventory Consumed - Water		-	-	-	-	-	-	-
Inventory Consumed - Other		46 580	54 921	54 921	10 914	45 869	47 721	49 626
<b>Total Inventory Consumed &amp; Other Material</b>		46 580	54 921	54 921	10 914	45 869	47 721	49 626

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References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.



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

Description	R ef	2020/2 1	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audite d Outco me	Audited Outco me	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
<b>ASSETS</b>											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		-	410	56 982	41 979	28 528	28 528	196 677	48 659	80 255	130 485
Water		-	1 402	59 785	10 948	2 826	2 826	85 632	21 288	7 948	21 328
Waste		-	851	42 247	50 736	35 905	35 905	71 074	58 828	64 447	70 302
Waste Water		-	1 290	60 223	56 975	39 140	39 140	92 117	57 706	59 166	62 259
Other trade receivables from exchange transactions		-	8 673	38 314	(91 270)	(68 311)	(68 311)	27 635	(55 458)	(60 587)	(66 046)
<b>Gross: Trade and other receivables from exchange transactions</b>		-	12 625	257 551	69 369	38 089	38 089	473 135	131 024	151 230	218 328
<b>Less: Impairment for debt</b>		-	-	(32 983)	(28 482)	-	-	(32 983)	(28 482)	(59 750)	(109 414)
Impairment for Electricity		-	-	(2 698)	(4 092)	-	-	(2 698)	(4 092)	(35 210)	(84 671)
Impairment for Water		-	-	(9 627)	(7 808)	-	-	(9 627)	(7 808)	(7 808)	(7 808)
Impairment for Waste		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	(9 289)	(7 507)	-	-	(9 289)	(7 507)	(7 507)	(7 507)
Impairment for other trade receivables from exchange transactions		-	-	(11 369)	(9 075)	-	-	(11 369)	(9 075)	(9 225)	(9 429)
<b>Total net Trade and other receivables from Exchange Transactions</b>		-	12 625	224 568	40 887	38 089	38 089	440 151	102 543	91 480	108 914
-											
<u>Receivables from non-exchange transactions</u>											
Property rates		-	8 185	104 323	16 539	5 940	5 940	424 512	29 389	30 119	30 959
Less: Impairment of Property rates		-	-	(21 005)	(13 366)	-	-	(21 005)	(13 366)	(10 910)	(10 922)
<b>Net Property rates</b>		-	8 185	83 317	3 173	5 940	5 940	403 506	16 023	19 209	20 037

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Other receivables from non-exchange transactions	-	-	18 970	(22 256)	(5 527)	(5 527)	21 869	1 550	1 301	1 044
Impairment for other receivables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions	-	-	18 970	(22 256)	(5 527)	(5 527)	21 869	1 550	1 301	1 044
Total net Receivables from non-exchange transactions	-	8 185	102 288	(19 083)	412	412	425 375	17 573	20 510	21 081
Inventory										
Water										
Opening Balance	-	-	5 918	5 886	-	-	5 918	2 146	2 254	2 389
System Input Volume	-	-	5 950	-	-	-	11 205	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Bulk Purchases	-	-	5 950	-	-	-	11 205	-	-	-
Natural Sources	-	-	-	-	-	-	-	-	-	-
6 Authorised Consumption	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption	-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption	-	-	-	-	-	-	-	-	-	-
Free Basic Water	-	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
Free Basic Water	-	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-

Water Losses	-	-	-	-	-	-	-	-	-	-	
	Apparent losses										
	-	-	-	-	-	-	-	-	-	-	
	Unauthorised Consumption	-	-	-	-	-	-	-	-	-	
	Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	
	Real losses										
	-	-	-	-	-	-	-	-	-	-	
	Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	
	Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	
	Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	
	Non-revenue Water	-	-	-	-	-	-	-	-	-	-
	Closing Balance Water	-	-	11 868	5 886	-	-	17 123	2 146	2 254	2 389
Agricultural											
Opening Balance	-	-	-	-	-	-	-	-	-	-	
Acquisitions	-	-	-	-	-	-	-	-	-	-	
Issues	7	-	-	-	-	-	-	-	-	-	
Adjustments	8	-	-	-	-	-	-	-	-	-	
Write-offs	9	-	-	-	-	-	-	-	-	-	
Closing balance - Agricultural	-	-	-	-	-	-	-	-	-	-	
Consumables											
Standard Rated											
Opening Balance	-	-	7 505	3 808	-	-	7 505	2 308	2 423	2 568	
Acquisitions	-	-	4 479	-	15 000	15 000	12 504	15 000	15 750	16 695	

Issues	7	-	-	(3 891)	(5 104)	(17 158)	(17 158)	(4 314)	(15 876)	(16 489)	(17 147)
Adjustments	8	-	-	235	-	-	-	235	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	8 328	(1 297)	(2 158)	(2 158)	15 930	1 432	1 684	2 117
Zero Rated		-	-	-	-	-	-	-	-	-	-
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	(317)	(607)	(607)	-	(2 623)	(2 728)	(2 837)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	(317)	(607)	(607)	-	(2 623)	(2 728)	(2 837)
Finished Goods		-	-	-	-	-	-	-	-	-	-
Opening Balance		-	-	1 275	1 275	-	-	1 275	1 275	1 339	1 419
Acquisitions		-	-	351	-	25 000	25 000	351	25 000	26 250	27 825
Issues	7	-	-	(630)	-	-	-	(630)	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	997	1 275	25 000	25 000	997	26 275	27 589	29 244
Materials and Supplies		-	-	-	-	-	-	-	-	-	-
Opening Balance		-	-	11 763	6 236	-	-	11 763	2 236	2 348	2 489
Acquisitions		-	-	3 542	51 446	19 838	19 838	(5 873)	19 850	20 844	22 098
Issues	7	-	-	(5 242)	(41 159)	(37 156)	(37 156)	(5 971)	(27 370)	(28 505)	(29 642)
Adjustments	8	-	-	7	-	-	-	39	-	-	-

Write-offs  Closing balance - Materials and Supplies  Work-in-progress  Opening Balance  Materials  Transfers  Closing balance - Work-in-progress  Housing Stock  Opening Balance  Acquisitions  Transfers  Sales  Closing Balance - Housing Stock  Land  Opening Balance  Acquisitions  Sales  Adjustments  Correction of Prior period errors  Transfers  Closing Balance - Land  Closing Balance - Inventory & Consumables	9	-	-	-	-	-	-	-	-	-
	-	-	10 069	16 523	(17 318)	(17 318)	(42)	(5 284)	(5 313)	(5 055)
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	

<b>Property, plant and equipment (PPE)</b>										
PPE at cost/valuation (excl. finance leases)			1 371 857	312 002 <sup>1</sup>	199 875	199 875	459 561 <sup>1</sup>	1 385 986	1 386 185	452 524 <sup>1</sup>
Leases recognised as PPE	3		–	–	–	–	–	–	–	–
Less: Accumulated depreciation			421 119	419 200	44 889	44 889	421 119	417 867	440 778	466 270
<b>Total Property, plant and equipment (PPE)</b>	2		<b>950 738</b>	<b>892 802</b>	<b>154 986</b>	<b>154 986</b>	<b>038 443<sup>1</sup></b>	<b>968 118</b>	<b>945 407</b>	<b>986 254</b>
<b>LIABILITIES</b>										
<b><u>Current liabilities - Financial liabilities</u></b>										
Short term loans (other than bank overdraft)			–	(8 766)	–	–	–	–	–	–
Current portion of long-term liabilities			7 550	13 023	–	–	5 699	4 257	4 257	4 257
<b>Total Current liabilities - Financial liabilities</b>			<b>7 550</b>	<b>4 257</b>	<b>–</b>	<b>–</b>	<b>5 699</b>	<b>4 257</b>	<b>4 257</b>	<b>4 257</b>
<b><u>Trade and other payables from exchange transactions</u></b>										
Trade and other payables from exchange transactions	5		156 175	95 361	472	472	680 513	95 001	89 307	89 308
Other trade payables from exchange transactions			–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants			14 288	28 591	–	–	14 288	28 591	28 572	28 572
Trade payables from Non-exchange transactions: Other			–	–	–	–	–	–	–	–
VAT			96 759	125 298	110 715	110 715	113 587	122 154	137 920	155 977
<b>Total Trade and other payables from exchange transactions</b>	2		<b>267 221</b>	<b>249 250</b>	<b>111 187</b>	<b>111 187</b>	<b>808 387</b>	<b>245 747</b>	<b>255 799</b>	<b>273 857</b>
<b><u>Non current liabilities - Financial liabilities</u></b>										
Borrowing	4		41 551	71 017	–	–	41 551	31 983	31 983	31 983
Other financial liabilities			–	–	–	–	–	–	–	–
<b>Total Non current liabilities - Financial liabilities</b>			<b>41 551</b>	<b>71 017</b>	<b>–</b>	<b>–</b>	<b>41 551</b>	<b>31 983</b>	<b>31 983</b>	<b>31 983</b>
<b><u>Non current liabilities - Long Term portion of trade payables</u></b>										
Electricity Bulk Purchases			–	–	–	–	–	–	–	–
Payables and Accruals - General										

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Water Bulk Purchases										
Municipal Debt Relief										
<b>Provisions</b>										
Retirement benefits	-	-	44 998	48 518	-	-	44 998	48 518	48 518	48 518
Refuse landfill site rehabilitation	-	-	69 263	63 016	-	-	69 263	63 016	63 016	63 016
Other	-	-	11 522	12 477	-	-	11 522	12 477	12 477	12 477
<b>Total Provisions</b>	-	-	<b>125 783</b>	<b>124 011</b>	-	-	<b>125 783</b>	<b>124 011</b>	<b>124 011</b>	<b>124 011</b>
<b>CHANGES IN NET ASSETS</b>										
<b>Accumulated surplus/(deficit)</b>										
Accumulated surplus/(deficit) - opening balance	-	-	906 221	908 362	-	-	(906 221)	1 083 853	1 076 467	1 160 815
GRAP adjustments	-	-	-	-	-	-	-	-	-	-
Restated balance	-	-	906 221	908 362	-	-	(906 221)	1 083 853	1 076 467	1 160 815
Surplus/(Deficit)	-	-	75 119	34 174	64 419	64 419	90 400	24 316	17 176	26 662
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Depreciation offsets	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	-	<b>981 340</b>	<b>942 536</b>	<b>64 419</b>	<b>64 419</b>	<b>(815 821)</b>	<b>1 108 169</b>	<b>1 093 644</b>	<b>1 187 477</b>
<b>Reserves</b>	-									
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	62 921	(62 921)	-	-	(62 921)	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	-	<b>62 921</b>	<b>(62 921)</b>	-	-	<b>(62 921)</b>	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>1 044 261</b>	<b>879 615</b>	<b>64 419</b>	<b>64 419</b>	<b>(878 742)</b>	<b>1 108 169</b>	<b>1 093 644</b>	<b>1 187 477</b>

*References*

1. *Must reconcile with*
2. *Must reconcile with*
3. *Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases*
4. *Borrowing must reconcile to Table A17*
5. *Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")*
6. *Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1*
7. *Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1*
8. *Inventory Transfers/Adjustments (Include under gains/losses on Table A4)*
9. *Inventory Write-offs (Include under losses on Table A4)*



WC026 Langeberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>RECEIPTS:</b>	1, 2									
<b>-</b>										
<b><u>Operating Transfers and Grants</u></b>										
<b>National Government:</b>		-	-	101 725	111 177	111 869	111 869	116 979	123 670	132 609
EPWP Incentive	-	-	-	2 647	3 362	3 174	3 174	1 645	-	-
Finance Management	-	-	-	1 550	1 550	1 550	1 550	1 600	1 700	1 800
Local Government Equitable Share	-	-	-	97 528	106 265	106 265	106 265	113 734	121 970	130 809
Municipal Drought Relief	-	-	-	-	-	880	880	-	-	-
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		-	-	2 221	-	1 350	1 350	-	-	-
Western Cape_Capacity Building and Other_Capacity Building and Other_RECEIPTS	-	-	-	2 221	-	1 350	1 350	-	-	-
Other transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										

<b>Total Operating Transfers and Grants</b>	5	–	–	103 946	111 177	113 219	113 219	116 979	123 670	132 609
<b><u>Capital Transfers and Grants</u></b>										
<b>National Government:</b>		–	–	29 597	35 265	59 281	59 281	29 021	30 127	32 603
Municipal Infrastructure Grant (MIG)	–	–	–	24 597	25 533	24 699	24 699	25 096	26 147	28 103
Integrated National Electrification Programme Grant	–	–	–	–	460	460	460	2 925	2 980	3 500
Municipal Disaster Relief Grant	–	–	–	–	–	24 850	24 850	–	–	–
Neighbourhood Development Partnership	–	–	–	5 000	9 272	9 272	9 272	1 000	1 000	1 000
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		–	–	2 221	–	1 350	1 350	–	–	–
Western Cape_Capacity Building and Other_Capacity Building and Other_RECEIPTS	–	–	–	2 221	–	1 350	1 350	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	–	–	31 818	35 265	60 631	60 631	29 021	30 127	32 603
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		–	–	135 764	146 442	173 850	173 850	146 000	153 797	165 212

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:	1									
-										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	-	(3 422)	4 912	5 604	5 604	3 245	1 700	1 800
Expanded Public Works Programme Integrated Grant	-	-	-	(2 552)	3 362	3 174	3 174	1 645	-	-
Local Government Financial Management Grant	-	-	-	(870)	1 550	1 550	1 550	1 600	1 700	1 800
Municipal Disaster Relief Grant	-	-	-	-	-	880	880	-	-	-
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	203	352	-
Western Cape	-	-	-	-	-	-	-	203	352	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	-	(3 422)	4 912	5 604	5 604	3 448	2 052	1 800
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	(38 149)	35 265	59 781	59 781	29 021	30 127	32 603

Integrated National Electrification Programme Grant	-	-	-	460	460	460	2 925	2 980	3 500
Municipal Disaster Relief Grant	-	-	-	-	24 850	24 850	-	-	-
Municipal Infrastructure Grant	-	-	(23 920)	25 533	24 699	24 699	25 096	26 147	28 103
Neighbourhood Development Partnership Grant	-	-	(5 536)	9 272	9 272	9 272	1 000	1 000	1 000
Water Services Infrastructure Grant	-	-	(8 692)	-	-	-	-	-	-
Western Cape	-	-	-	-	500	500	-	-	-
Provincial Government:	-	-	-	-	500	500	-	-	-
Western Cape	-	-	-	-	500	500	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	-	(38 149)	35 265	60 281	60 281	29 021	30 127	32 603
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	-	(41 571)	40 177	65 885	65 885	32 469	32 179	34 403

*References*  
 1. Expenditure must be separately listed for each transfer or grant received or recognised

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		–	–	101 725	111 177	111 869	111 869	116 979	123 670	132 609
Repayment of grants										
<b>Conditions met - transferred to revenue</b>		–	–	98 303	116 089	117 473	117 473	120 224	125 370	134 409
Conditions still to be met - transferred to liabilities		–	–	3 422	(4 912)	(5 604)	(5 604)	(3 245)	(1 700)	(1 800)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		–	–	2 221	–	1 350	1 350	–	–	–
<b>Conditions met - transferred to revenue</b>		–	–	2 221	–	1 350	1 350	203	352	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	(203)	(352)	–
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Total operating transfers and grants revenue</b>		–	–	100 524	116 089	118 823	118 823	120 427	125 722	134 409

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Total operating transfers and grants - CTBM	2	-	-	3 422	(4 912)	(5 604)	(5 604)	(3 448)	(2 052)	(1 800)
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	29 597	35 265	59 281	59 281	29 021	30 127	32 603
<b>Conditions met - transferred to revenue</b>		-	-	67 746	-	(500)	(500)	-	-	-
Conditions still to be met - transferred to liabilities		-	-	(38 149)	35 265	59 781	59 781	29 021	30 127	32 603
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	500	500	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	(500)	(500)	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	31 818	35 265	60 631	60 631	29 021	30 127	32 603
<b>Conditions met - transferred to revenue</b>		-	-	31 818	35 265	60 631	60 631	29 021	30 127	32 603
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		-	-	99 564	35 265	60 631	60 631	29 021	30 127	32 603
<b>Total capital transfers and grants - CTBM</b>	2	-	-	(38 149)	35 265	59 281	59 281	29 021	30 127	32 603
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	200 087	151 354	179 454	179 454	149 448	155 849	167 012
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	(34 726)	30 353	53 677	53 677	25 573	28 075	30 803

*References*

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

Description	Re f	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	
R thousand											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2	-	-	-	36	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	36	-	-	-	-	-	
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>		-	-	1 355	3 166	3 211	3 211	2 081	3 456	3 595	738 <sup>3</sup>
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		-	-	1 355	3 166	3 211	3 211	2 081	3 456	3 595	
<b>Cash Transfers to Groups of Individuals</b>											



Insert description		-	-	722	859	967	967	462	698	726	755
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	722	859	967	967	462	698	726	
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	2 076	4 062	4 178	4 178	2 543	4 154	4 320	
Non-Cash Transfers to other municipalities											
Insert description	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	
Non-Cash Transfers to other Organs of State											
Insert description	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	
Non-Cash Grants to Organisations											
Insert description	4	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	
Groups of Individuals											
Insert description	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	
TOTAL TRANSFERS AND GRANTS	6	-	-	2 076	4 062	4 178	4 178	2 543	4 154	4 320	

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

WC026 Langeberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	R ef	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Novemb er	Decemb er	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		51 378	51 378	51 378	51 378	51 378	51 378	51 378	51 378	51 378	51 378	51 378	51 378	616 542	711 489	821 059
Service charges - Water		5 088	5 088	5 088	5 088	5 088	5 088	5 088	5 088	5 088	5 088	5 088	5 088	61 052	64 716	68 598
Service charges - Waste Water Management		2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	35 549	37 682	39 943
Service charges - Waste Management		3 368	3 368	3 368	3 368	3 368	3 368	3 368	3 368	3 368	3 368	3 368	3 368	40 415	43 648	47 140
Sale of Goods and Rendering of Services		359	359	359	359	359	359	359	359	359	359	359	359	4 307	4 566	4 840
Agency services		594	594	594	594	594	594	594	594	594	594	594	594	7 129	7 556	8 010
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		341	341	341	341	341	341	341	341	341	341	341	341	4 091	4 326	4 575
Interest earned from Current and Non Current Assets		2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	33 690	35 711	37 854
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		327	327	327	327	327	327	327	327	327	327	327	327	3 928	4 163	4 413
Licence and permits		58	58	58	58	58	58	58	58	58	58	58	58	692	733	777
Operational Revenue		604	604	604	604	604	604	604	604	604	604	604	604	7 248	7 682	8 143
<b>Non-Exchange Revenue</b>																
Property rates		8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	100 742	106 956	113 169
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		109	109	109	109	109	109	109	109	109	109	109	109	1 313	1 392	1 476

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Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	13 692	13 692	13 692	13 692	13 692	13 692	13 692	13 692	13 692	13 692	13 692	13 692	164 306	152 043	152 937
Interest	174	174	174	174	174	174	174	174	174	174	174	174	2 086	2 211	2 343
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	196	196	196	196	196	196	196	196	196	196	196	196	2 358	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>90 454</b>	<b>1 085 447</b>	<b>1 184 875</b>	<b>1 315 278</b>
<b>Expenditure</b>															
Employee related costs	23 727	23 727	23 727	23 727	23 727	23 727	23 727	23 727	23 727	23 727	23 727	23 727	284 724	299 687	317 347
Remuneration of councillors	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	12 939	13 716	14 539
Bulk purchases - electricity	44 052	44 052	44 052	44 052	44 052	44 052	44 052	44 052	44 052	44 052	44 052	44 052	528 620	610 027	703 971
Inventory consumed	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	45 869	47 721	49 626
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 828	3 828	3 828	3 828	3 828	3 828	3 828	3 828	3 828	3 828	3 828	3 828	45 936	47 773	49 684
Interest	243	243	243	243	243	243	243	243	243	243	243	243	2 919	3 036	3 157
Contracted services	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	104 220	108 469	112 806
Transfers and subsidies	346	346	346	346	346	346	346	346	346	346	346	346	4 154	4 320	4 493
Irrecoverable debts written off	660	660	660	660	660	660	660	660	660	660	660	660	7 923	8 240	8 569
Operational costs	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	52 848	54 836	57 026
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	1 090 152	1 197 826	1 321 218
Surplus/(Deficit)		(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(4 705)	(12 951)	(5 941)
Transfers and subsidies - capital (monetary allocations)		2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	29 021	30 127	32 603
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	24 316	17 176	26 662
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	24 316	17 176	26 662
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	24 316	17 176	26 662
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	24 316	17 176	26 662

*References*  
 1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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

623592

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
<b>Revenue - Functional</b>	-															
<b>Governance and administration</b>		18 885	18 885	18 885	18 885	18 885	18 885	18 885	18 885	18 885	18 885	18 885	18 885	226 619	236 901	251 724
Executive and council		624	624	624	624	624	624	624	624	624	624	624	624	7 483	6 086	6 341
Finance and administration		18 261	18 261	18 261	18 261	18 261	18 261	18 261	18 261	18 261	18 261	18 261	18 261	219 136	230 816	245 383
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4 757	4 757	4 757	4 757	4 757	4 757	4 757	4 757	4 757	4 757	4 757	4 757	57 088	38 779	31 423
Community and social services		980	980	980	980	980	980	980	980	980	980	980	980	11 756	12 046	12 475
Sport and recreation		43	43	43	43	43	43	43	43	43	43	43	43	516	547	580
Public safety		781	781	781	781	781	781	781	781	781	781	781	781	9 371	9 933	10 529
Housing		2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	35 444	16 252	7 839
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	30 005	31 232	33 371
Planning and development		228	228	228	228	228	228	228	228	228	228	228	228	2 730	2 894	3 068
Road transport		2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	27 274	28 338	30 303
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		66 728	66 728	66 728	66 728	66 728	66 728	66 728	66 728	66 728	66 728	66 728	66 728	800 740	908 071	931 343

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Energy sources	52 668	52 668	52 668	52 668	52 668	52 668	52 668	52 668	52 668	52 668	52 668	52 668	632 022	727 861	838 843
Water management	5 923	5 923	5 923	5 923	5 923	5 923	5 923	5 923	5 923	5 923	5 923	5 923	71 074	75 630	80 483
Waste water management	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	46 283	49 194	52 289
Waste management	4 280	4 280	4 280	4 280	4 280	4 280	4 280	4 280	4 280	4 280	4 280	4 280	51 361	55 386	59 728
Other	1	1	1	1	1	1	1	1	1	1	1	1	17	18	19
Total Revenue - Functional	92 872	92 872	92 872	92 872	92 872	92 872	92 872	92 872	92 872	92 872	92 872	92 872	1	1	1
Expenditure - Functional		147 372	147 372	147 372	147 372	147 372	147 372	147 372	147 372	147 372	147 372	147 372			
Governance and administration	15 495	15 495	15 495	15 495	15 495	15 495	15 495	15 495	15 495	15 495	15 495	15 495	185 941	195 145	205 115
Executive and council	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	26 610	28 122	29 723
Finance and administration	12 960	12 960	12 960	12 960	12 960	12 960	12 960	12 960	12 960	12 960	12 960	12 960	155 516	162 984	171 116
Internal audit	318	318	318	318	318	318	318	318	318	318	318	318	3 815	4 039	4 276
Community and public safety	11 013	11 013	11 013	11 013	11 013	11 013	11 013	11 013	11 013	11 013	11 013	11 013	132 156	138 561	145 562
Community and social services	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	18 624	19 270	20 095
Sport and recreation	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	32 257	34 096	36 041
Public safety	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	41 265	43 522	46 019
Housing	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	40 011	41 674	43 408
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	90 791	94 279	99 014
Planning and development	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	55 335	58 011	60 863
Road transport	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	35 455	36 267	38 152
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Trading services		56 615	56 615	56 615	56 615	56 615	56 615	56 615	56 615	56 615	56 615	56 615	56 615	679 382	767 884	869 491
Energy sources		43 337	43 337	43 337	43 337	43 337	43 337	43 337	43 337	43 337	43 337	43 337	43 337	520 046	600 454	693 541
Water management		4 548	4 548	4 548	4 548	4 548	4 548	4 548	4 548	4 548	4 548	4 548	4 548	54 571	57 383	60 345
Waste water management		3 441	3 441	3 441	3 441	3 441	3 441	3 441	3 441	3 441	3 441	3 441	3 441	41 295	43 488	45 801
Waste management		5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	63 470	66 559	69 804
Other		157	157	157	157	157	157	157	157	157	157	157	157	1 882	1 957	2 036
Total Expenditure - Functional		90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	90 846	1 090 152	1 197 826	1 321 218
Surplus/(Deficit) before assoc.		2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	24 316	17 176	26 662
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	2 026	24 316	17 176	26 662

*References*  
 1. Surplus (Deficit) must reconcile with Budeted Financial Performance

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	12 186	5 008	2 000
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	12 186	5 008	2 000
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		963	963	963	963	963	963	963	963	963	963	963	963	11 554	5 216	–
Community and social services		62	62	62	62	62	62	62	62	62	62	62	62	740	350	–
Sport and recreation		338	338	338	338	338	338	338	338	338	338	338	338	4 050	–	–
Public safety		564	564	564	564	564	564	564	564	564	564	564	564	6 764	4 866	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		2 901	2 901	2 901	2 901	2 901	2 901	2 901	2 901	2 901	2 901	2 901	2 901	34 812	920	940
Planning and development		10	10	10	10	10	10	10	10	10	10	10	10	120	–	–
Road transport		2 891	2 891	2 891	2 891	2 891	2 891	2 891	2 891	2 891	2 891	2 891	2 891	34 692	920	940
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		4 974	4 974	4 974	4 974	4 974	4 974	4 974	4 974	4 974	4 974	4 974	4 974	59 683	43 753	35 231
Energy sources		437	437	437	437	437	437	437	437	437	437	437	437	5 243	6 091	7 293
Water management		1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	12 500	8 000	3 500

Waste water management		3 053	3 053	3 053	3 053	3 053	3 053	3 053	3 053	3 053	3 053	3 053	3 053	36 640	29 662	24 437
Waste management		442	442	442	442	442	442	442	442	442	442	442	442	5 300	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	118 236	54 897	38 170
Funded by:																
National Government		2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	25 236	26 197	28 350
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	2 103	25 236	26 197	28 350
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		7 750	7 750	7 750	7 750	7 750	7 750	7 750	7 750	7 750	7 750	7 750	7 750	93 000	28 699	9 820
Total Capital Funding		9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	9 853	118 236	54 897	38 170

*References*  
 1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates  
 2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure  
 check

WC026 Langeberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Novemb er	Decemb er	January	Februar y	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Cash Receipts By Source</u>													1		
Property rates	8 062	8 062	8 062	8 062	8 062	8 062	8 062	8 062	8 062	8 062	8 062	8 062	741 96	102 708	108 675
Service charges - electricity revenue	58 109	58 109	58 109	58 109	58 109	58 109	58 109	58 109	58 109	58 109	58 109	58 109	306 697	804 087	927 275
Service charges - water revenue	5 643	5 643	5 643	5 643	5 643	5 643	5 643	5 643	5 643	5 643	5 643	5 643	713 67	71 776	76 082
Service charges - sanitation revenue	3 754	3 754	3 754	3 754	3 754	3 754	3 754	3 754	3 754	3 754	3 754	3 754	043 45	47 746	50 611
Service charges - refuse revenue	3 782	3 782	3 782	3 782	3 782	3 782	3 782	3 782	3 782	3 782	3 782	3 782	389 45	49 020	52 942
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	353	353	353	353	353	353	353	353	353	353	353	353	230 4	4 484	4 753
Interest earned - external investments	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	481 19	20 650	21 889
Interest earned - outstanding debtors	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	209 14	15 061	15 965
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	109	109	109	109	109	109	109	109	109	109	109	109	313 1	1 392	1 476
Licences and permits	73	73	73	73	73	73	73	73	73	73	73	73	871 8	923	978
Agency services	683	683	683	683	683	683	683	683	683	683	683	683	198 8	8 690	9 211
Transfers and Subsidies - Operational	12 190	12 190	12 190	12 190	12 190	12 190	12 190	12 190	12 190	12 190	12 190	12 190	274 146	131 892	130 381
Other revenue	557	557	557	557	557	557	557	557	557	557	557	557	690 6	7 091	7 516
Cash Receipts by Source	96 122	96 122	96 122	96 122	96 122	96 122	96 122	96 122	96 122	96 122	96 122	96 122	1 153 458	1 265 519	1 407 754
Other Cash Flows by Source															

Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	021 <sup>29</sup>	30 127	32 603
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>98 540</b>	<b>1 182 479</b>	<b>1 295 646</b>	<b>1 440 357</b>
<b>Cash Payments by Type</b>															
Employee related costs	23 921	23 921	23 921	23 921	23 921	23 921	23 921	23 921	23 921	23 921	23 921	23 921	287 056	302 076	319 830
Remuneration of councillors	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	1 078	12 939	13 716	14 539
Interest	243	243	243	243	243	243	243	243	243	243	243	243	2 919	3 036	3 157
Bulk purchases - electricity	50 659	50 659	50 659	50 659	50 659	50 659	50 659	50 659	50 659	50 659	50 659	50 659	607 913	701 531	809 567
Acquisitions - water & other inventory	5 750	5 750	5 750	5 750	5 750	5 750	5 750	5 750	5 750	5 750	5 750	5 750	000 <sup>69</sup>	72 450	76 797
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 988	9 988	9 988	9 988	9 988	9 988	9 988	9 988	9 988	9 988	9 988	9 988	119 853	124 740	129 727
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	334	334	334	334	334	334	334	334	334	334	334	334	4 005	4 165	4 331
Other expenditure	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	4 715	56 576	58 746	61 094
<b>Cash Payments by Type</b>															

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	96 688	96 688	96 688	96 688	96 688	96 688	96 688	96 688	96 688	96 688	96 688	96 688	1 160 260	1 280 459	1 419 041
Other Cash Flows/Payments by Type															
Capital assets	11 331	11 331	11 331	11 331	11 331	11 331	11 331	11 331	11 331	11 331	11 331	11 331	135 971	63 131	43 896
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	108 019	108 019	108 019	108 019	108 019	108 019	108 019	108 019	108 019	108 019	108 019	108 019	1 296 231	1 343 591	1 462 937
NET INCREASE/(DECREASE) IN CASH HELD	(9 479)	(9 479)	(9 479)	(9 479)	(9 479)	(9 479)	(9 479)	(9 479)	(9 479)	(9 479)	(9 479)	(9 479)	(113 752)	(47 945)	(22 581)
Cash/cash equivalents at the month/year begin:	366 113	356 634	347 154	337 675	328 196	318 716	309 237	299 758	290 278	280 799	271 319	261 840	366 113	252 361	204 416
Cash/cash equivalents at the month/year end:	356 634	347 154	337 675	328 196	318 716	309 237	299 758	290 278	280 799	271 319	261 840	252 361	252 361	204 416	181 836

*References*  
 1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.  
 2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1  
 3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3

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WC026 Langeberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-

Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-

Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	927	3 000	2 586	2 586	3 080	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-



<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	927	3 000	2 586	2 586	3 080	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	927	3 000	2 586	2 586	3 080	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b><u>Heritage assets</u></b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b><u>Investment properties</u></b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
<b><u>Other assets</u></b>	-	-	(1 317)	1 050	550	550	1 160	-	-
Operational Buildings	-	-	(1 317)	1 050	550	550	1 160	-	-
<i>Municipal Offices</i>	-	-	-	550	550	550	1 160	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	(1 317)	500	-	-	-	-	-
<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>	-	-	-	-	-	-	-	-	-
<b><u>Biological or Cultivated Assets</u></b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b><u>Intangible Assets</u></b>	-	-	791	6 000	2 616	2 616	3 008	3 008	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	791	6 000	2 616	2 616	3 008	3 008	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	791	6 000	2 616	2 616	3 008	3 008	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>	-	-	-	4 000	4 437	4 437	-	-	-
Computer Equipment	-	-	-	4 000	4 437	4 437	-	-	-
<b><u>Furniture and Office Equipment</u></b>	-	-	8 058	1 010	984	984	633	10	-
Furniture and Office Equipment	-	-	8 058	1 010	984	984	633	10	-
<b><u>Machinery and Equipment</u></b>	-	-	664	6 818	9 294	9 294	12 659	5 456	850
Machinery and Equipment	-	-	664	6 818	9 294	9 294	12 659	5 456	850
<b><u>Transport Assets</u></b>	-	-	20 532	500	405	405	1 900	-	-
Transport Assets	-	-	20 532	500	405	405	1 900	-	-
<b><u>Land</u></b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-

BUDGET MTREF 2024/2025 - 2026/2027

Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	-	29 655	22 378	20 872	20 872	22 440	8 474	850

References  
 1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

check balance	-	-	-75 104 529	-92 926 647	-176 652 840	-176 652 840	-179 250 304	-109 761 347	-54 046 829
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WC026 Langeberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
-										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-

BUDGET MTREF 2024/2025 - 2026/2027

Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-

Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	-	-	720	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	720	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	720	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	0	-	-	-	-
Operational Buildings	-	-	-	0	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-



Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	0	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-

Unspecified	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-

Total Capital Expenditure on renewal of existing assets	1	-	-	720	0	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0,0%	0,0%	0,9%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn"		0,0%	0,0%	4,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

WC026 Langeberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
-										
<u>Infrastructure</u>		-	-	18 461	26 470	7 083	7 083	18 484	19 224	19 993
Roads Infrastructure		-	-	3 806	9 874	1 571	1 571	1 213	1 262	1 313
<i>Roads</i>		-	-	3 806	9 874	1 571	1 571	1 213	1 262	1 313
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	493	711	1 140	1 140	552	574	597
<i>Drainage Collection</i>		-	-	493	711	1 140	1 140	552	574	597
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	2 904	2 502	344	344	297	309	321
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	414	-	-	156	162	169
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	11	-	-	-	-	-
<i>MV Substations</i>		-	-	-	159	-	-	15	15	16
<i>MV Switching Stations</i>		-	-	2 904	49	52	52	27	28	29
<i>MV Networks</i>		-	-	-	443	111	111	86	89	93

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<i>LV Networks</i>	-	-	-	1 427	180	180	13	14	14
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	10 063	9 002	3 353	3 353	11 758	12 229	12 718
<i>Dams and Weirs</i>	-	-	1 216	2 833	-	-	4 672	4 859	5 053
<i>Boreholes</i>	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>	-	-	8 316	5 791	3 353	3 353	6 641	6 906	7 182
<i>Water Treatment Works</i>	-	-	532	256	-	-	446	464	483
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	-	-	123	-	-	-	-	-
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	975	3 695	642	642	4 382	4 557	4 739
<i>Pump Station</i>	-	-	975	1 659	167	167	2 506	2 606	2 710
<i>Reticulation</i>	-	-	-	1 134	475	475	1 876	1 951	2 029
<i>Waste Water Treatment Works</i>	-	-	-	902	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	40	219	34	34	175	182	189
<i>Landfill Sites</i>	-	-	35	165	15	15	175	182	189
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	5	54	19	19	-	-	-

Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	179	467	-	-	107	111	116
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	179	467	-	-	107	111	116
Distribution Layers	-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	1 970	3 620	1 325	1 325	445	489	507
Community Facilities	-	-	1 482	3 071	677	677	259	295	306
Halls	-	-	504	1 277	589	589	168	174	181
Centres	-	-	-	48	-	-	27	28	29
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	14	85	-	-	47	49	51
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	67	-	-	5	31	31
Cemeteries/Crematoria	-	-	7	30	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	26	40	-	-	12	13	13
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	884	1 286	38	38	-	-	-
Public Ablution Facilities	-	-	47	238	49	49	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-

<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	488	549	649	649	186	193	201
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	488	549	649	649	186	193	201
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b><u>Heritage assets</u></b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b><u>Investment properties</u></b>	-	-	-	98	51	51	-	-	-
Revenue Generating	-	-	-	98	51	51	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	98	51	51	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
<b><u>Other assets</u></b>	-	-	1 355	1 700	279	279	222	231	240
Operational Buildings	-	-	1 355	1 615	279	279	222	231	240
<i>Municipal Offices</i>	-	-	1 355	1 615	279	279	222	231	240



Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	85	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	85	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-

Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	205	-	-	33	34	36
Computer Equipment	-	-	-	205	-	-	33	34	36
Furniture and Office Equipment	-	-	1 049	1 071	36	36	424	441	459
Furniture and Office Equipment	-	-	1 049	1 071	36	36	424	441	459
Machinery and Equipment	-	-	317	520	142	142	269	280	291
Machinery and Equipment	-	-	317	520	142	142	269	280	291
Transport Assets	-	-	5 518	6 056	1 246	1 246	3 070	3 192	3 319
Transport Assets	-	-	5 518	6 056	1 246	1 246	3 070	3 192	3 319
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-

Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	-	28 669	39 742	10 163	10 163	22 947	23 890	24 844
R&M as a % of PPE & Investment Property		0,0%	0,0%	10408,3%	14428,0%	0,0%	0,0%	8330,9%	8673,1%	9019,6%
R&M as % Operating Expenditure		0,0%	0,0%	3,3%	3,7%	1,0%	1,0%	6,4%	2,2%	2,1%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC026 Langeberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<u>Depreciation by Asset Class/Sub-class</u>										
-										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-

LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-

Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	431	1 440	-	-	1 514	1 575	1 638
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-

<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	431	1 440	-	-	1 514	1 575	1 638
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	431	1 440	-	-	1 514	1 575	1 638
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b><u>Heritage assets</u></b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b><u>Investment properties</u></b>	-	-	-	64	-	-	66	69	72
Revenue Generating	-	-	-	64	-	-	66	69	72
<i>Improved Property</i>	-	-	-	64	-	-	66	69	72
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
<b><u>Other assets</u></b>	-	-	-	744	7	7	773	804	836
Operational Buildings	-	-	-	719	7	7	748	778	809
<i>Municipal Offices</i>	-	-	-	618	7	7	641	667	694



<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	14	-	-	14	15	16
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	88	-	-	92	96	100
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	24	-	-	25	26	27
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	24	-	-	25	26	27
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b><u>Biological or Cultivated Assets</u></b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b><u>Intangible Assets</u></b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-

Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	15 516	3 000	62	62	3 111	3 235	3 365
Computer Equipment	-	-	15 516	3 000	62	62	3 111	3 235	3 365
<b>Furniture and Office Equipment</b>	-	-	8	803	69	69	1 563	1 625	1 690
Furniture and Office Equipment	-	-	8	803	69	69	1 563	1 625	1 690
<b>Machinery and Equipment</b>	-	-	0	1 533	-	-	1 560	1 622	1 687
Machinery and Equipment	-	-	0	1 533	-	-	1 560	1 622	1 687
<b>Transport Assets</b>	-	-	-	5 034	40	40	5 293	5 504	5 725
Transport Assets	-	-	-	5 034	40	40	5 293	5 504	5 725
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-

Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	-	15 955	12 618	178	178	13 880	14 436	15 013

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

Check	-	-	(31 037)	(32 291)	(44 711)	(44 711)	(32 056)	(33 338)	(34 672)
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WC026 Langeberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-

BUDGET MTREF 2024/2025 - 2026/2027

LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-

Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	4 739	4 170	4 966	4 966	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-

<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	4 739	4 170	4 966	4 966	-	-	-
<i>Indoor Facilities</i>	-	-	-	2 850	3 470	3 470	-	-	-
<i>Outdoor Facilities</i>	-	-	4 739	1 320	1 496	1 496	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b><u>Heritage assets</u></b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b><u>Investment properties</u></b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
<b><u>Other assets</u></b>	-	-	44 589	-	-	-	800	-	-
Operational Buildings	-	-	44 589	-	-	-	800	-	-
<i>Municipal Offices</i>	-	-	44 589	-	-	-	800	-	-



Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-

Load Settlement Software Applications	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-

Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	-	49 328	4 170	4 966	4 966	800	-	-
Upgrading of Existing Assets as % of total capex		0,0%	0,0%	61,9%	15,7%	19,2%	19,2%	3,4%	0,0%	0,0%
Upgrading of Existing Assets as % of deprechn"		0,0%	0,0%	309,2%	33,0%	2793,2%	2793,2%	5,8%	0,0%	0,0%

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

## LANGEBERG MUNICIPALITY

### 7. Annual Procurement Plan

The Annual Procurement Plan will be included in the final budget.

# LANEBERG MUNICIPALITY

## 8. Organogram

### ORGANISATIONAL STRUCTURE AS ON 19 FEBRUARY 2024

STAFF ESTABLISHMENT: LANE BERG MUNICIPALITY		
POST NR	POST DESCRIPTION	LOCATION
OFFICE OF THE MUNICIPAL MANAGER		
10000001	Municipal Manager	Ashton
21020801	Personal Assistant	Ashton
AUDIT SERVICES		
10000061	Chief Audit Executive	Ashton
21030305	Snr Clerk: Internal Audit	Ashton
21030304	Snr Internal Auditor	Ashton
10000003	Internal Auditor	Ashton
10000004	Internal Auditor	Ashton
20130306	Assistant Internal Auditor	Ashton
10000103	Contract Management	Ashton
DIRECTORATE CORPORATE SERVICES		
32000201	Director: Corporate Services	Ashton
32000903	Personal Assistant	Ashton
32010505	Legal Advisor	Ashton
ADMINISTRATIVE SUPPORT		
32010500	Snr Manager: Administrative Support	Ashton
32021101	Snr Clerk: Administration	Ashton
RECORDS & ARCHIVES		
32020801	Administrator: Records	Ashton
32020901	Snr Clerk: Records	Ashton

# LANGEBERG MUNICIPALITY

32020904	Clerk: Records	Ashton
32021604	Messenger / Clerk	Ashton
<b>CLEANING &amp; OFFICE SERVICES</b>		
32010506	Administrative Officer	Ashton
<b>OFFICE SERVICES</b>		
32021110	Receptionist / Switchboard Operator	Ashton
32021112	Receptionist / Switchboard Operator	Montagu
32021113	Receptionist / Switchboard Operator	Robertson
32021114	Receptionist / Switchboard Operator	Bonnievale
10000104	Receptionist / Switchboard Operator	McGregor
<b>CLEANING SERVICES</b>		
32021601	General Assistant: Cleaner	Ashton
32021602	General Assistant: Cleaner	Ashton
32021603	General Assistant: Cleaner	Bonnievale
32021605	General Assistant: Cleaner	Robertson
32021606	General Assistant: Cleaner	Robertson
32021610	General Assistant: Cleaner	Montagu
10000092	General Assistant: Cleaner	Ashton
10000093	General Assistant: Cleaner	Ashton
10000105	General Assistant: Cleaner	McGregor
32021609	Snr Clerk: Facilities	McGregor
<b>BUILDING MAINTENANCE</b>		
10000106	Artisan: Building Maintenance	Ashton
10000096	Special Workman: Buildings	Ashton
10000094	Building Maintenance Assistant	Ashton
10000095	Building Maintenance Assistant	Ashton
<b>THUSONG SERVICE CENTRE</b>		
32010502	Snr Clerk: Thusong Centre	Robertson

# LANGEBERG MUNICIPALITY

32010510	General Assistant: Cleaner	Robertson
32010511	General Assistant: Cleaner	Robertson
32010514	General Assistant: Thusong Centre	Robertson
51000314	Security Officer	Robertson
<b>COUNCIL &amp; COMMITTEE ADMINISTRATION</b>		
32020910	Chief Clerk: Committees	Ashton
32020903	Chief Clerk: Committees	Ashton
<b>PROPERTY ADMINISTRATION</b>		
32010501	Administrative Officer: Property Administration	Ashton
32021608	General Assistant: Cleaner	Robertson
32010515	General Assistant: Commando Building	Robertson
<b>GOVERNANCE SUPPORT</b>		
500002	Assistant Manager: Governance Support	Ashton
<b>COUNCILLOR SUPPORT</b>		
21020817	Office Head: Executive Mayor	Robertson
21020813	Secretary: Executive Mayor	Bonnievale
21020815	Personal Assistant: Speaker	Robertson
21020812	Personal Assistant: Deputy Mayor	Robertson
21020816	Personal Assistant: Mayco Member	Robertson
<b>CUSTOMER CARE</b>		
5400901	Administrator: Customer Care	Ashton
40000903	Call Centre Operator	Ashton
40000904	Call Centre Operator	Ashton
40000905	Call Centre Operator	Ashton
40000906	Call Centre Operator	Ashton
40000907	Call Centre Operator	Ashton
<b>WARD COMMITTEES &amp; PUBLIC PARTICIPATION</b>		
40044900	Ward Committee Co-ordinator	Ashton

# LANGEBERG MUNICIPALITY

40000910	Community Liaison Worker	Montagu
40000911	Community Liaison Worker	Robertson
40000914	Community Liaison Worker	Ashton
40000916	Community Liaison Worker	Bonnievale
40000917	Community Liaison Worker	McGregor
40000918	Community Liaison Worker	Robertson
40000919	Community Liaison Worker	Ashton
<b>HUMAN RESOURCES</b>		
32030506	Manager: Human Resources	Ashton
32030502	Human Resources Practitioner	Ashton
32030503	Human Resources Practitioner	Ashton
32030507	Human Resources Practitioner	Ashton
<b>TRAINING &amp; DEVELOPMENT</b>		
10000011	Training & Development Officer	Ashton
<b>LABOUR RELATIONS</b>		
32010503	Manager: Labour Relations	Ashton
<b>LABOUR RELATIONS</b>		
32010504	Labour Relations Officer	Ashton
10000015	Labour Relations Officer	Ashton
10000016	Internship: Labour Relations	Ashton
<b>HEALTH &amp; SAFETY</b>		
10000018	Health & Safety Officer	Ashton
<b>TRAFFIC SERVICES</b>		
51000301	Manager: Traffic Services	Robertson
51000302	Secretary	Ashton
51010502	Snr Superintendent: Traffic Services	Ashton
<b>TRAFFIC SERVICES</b>		
51120804	Superintendent: Traffic Services	Ashton



# LANGE BERG MUNICIPALITY

10000021	Assistant Inspector	Whole area
10000022	Assistant Inspector	Whole area
51010801	Traffic Officer	Whole area
51010802	Traffic Officer	Whole area
51010805	Traffic Officer	Whole area
51010807	Traffic Officer	Whole area
51010808	Traffic Officer	Whole area
51120801	Traffic Officer	Whole area
51020802	Traffic Officer	Whole area
51020803	Traffic Officer	Whole area
51110909	Traffic Officer	Whole area
51120802	Traffic Officer	Whole area
51120803	Traffic Officer	Whole area
51020801	Traffic Officer	Whole area
51010809	Traffic Officer	Whole area
51010810	Traffic Officer	Whole area
MAINTENANCE		
51000303	Teamleader: Maintenance	Whole area
51000304	General Assistant: Maintenance	Whole area
51000305	General Assistant: Maintenance	Whole area
WARRANTS & SUMMONS		
51031500	Snr Clerk: Administration	Robertson
10000091	Snr Clerk: Administration	Robertson
E-NATIS		
10000023	Superintendent: E-Natis	Ashton
51110903	Chief Clerk: Licensing	Robertson
10000081	Chief Clerk: Licensing	Ashton
53011014	Snr Clerk: Licensing	Ashton

# LANGEBERG MUNICIPALITY

53011012	Snr Clerk: Licensing	Robertson
51110900	Snr Clerk: Licensing	Whole area
51110901	Snr Clerk: Licensing	Robertson
53011016	Snr Clerk: Licensing	Robertson
53011013	Snr Clerk: Licensing	Ashton
10000090	Snr Clerk: Licensing	Ashton
10000100	Snr Clerk: Licensing	Robertson
51031501	General Assistant: Cleaner	Robertson
<b>VEHICLE TEST STATION</b>		
51100803	Examiner of Vehicles	Ashton
51101501	General Assistant: Traffic	Ashton
<b>LAW ENFORCEMENT &amp; SECURITY</b>		
51120805	Superintendent: Law Enforcement & Security	Ashton
<b>SECURITY</b>		
51000315	Supervisor: Security	Whole area
51000316	Supervisor: Security	Whole area
51000306	Security Officer	Whole area
51000307	Security Officer	Whole area
51000309	Security Officer	Whole area
51000310	Security Officer	Whole area
51000311	Security Officer	Whole area
51000312	Security Officer	Whole area
51000317	Security Officer	Whole area
51000318	Security Officer	Whole area
51000319	Security Officer	Whole area
51000320	Security Officer	Whole area
51000321	Security Officer	Whole area
51000322	Security Officer	Whole area

# LANGEBERG MUNICIPALITY

51000323	Security Officer	Whole area
51000324	Security Officer	Whole area
51000325	Security Officer	Whole area
51000326	Security Officer	Whole area
51000327	Security Officer	Whole area
51000328	Security Officer	Whole area
51000329	Security Officer	Whole area
<b>LAW ENFORCEMENT</b>		
51010806	Law Enforcement Officer	Whole area
51120806	Law Enforcement Officer	Whole area
51120807	Law Enforcement Officer	Whole area
51120808	Law Enforcement Officer	Whole area
51120809	Law Enforcement Officer	Whole area
51120810	Law Enforcement Officer	Whole area
51120811	Law Enforcement Officer	Whole area
<b>DIRECTORATE STRATEGY &amp; SOCIAL DEVELOPMENT</b>		
41000311	Director: Strategy & Social Development	Robertson
32021001	Personal Assistant	Robertson
<b>STRATEGIC SERVICES</b>		
10000024	Manager: IDP, Communication & PMS	Robertson
21020804	Snr Communication Officer	Robertson
21020802	Snr Communication Officer	Robertson
21010302	IDP Co-ordinator	Robertson
21010304	Administrative Officer: PMS	Robertson
<b>LED &amp; RURAL DEVELOPMENT</b>		
41000301	Manager: LED & Rural Development	Robertson
54301135	Community Development Officer	Robertson
41000305	Principal Clerk: LED	Robertson

# LANGEBERG MUNICIPALITY

41000313	Clerk: LED	Robertson
10000025	Snr Clerk: Tourism	Robertson
41000309	Principal Clerk: EPWP	Robertson
41000312	Clerk: EPWP	Robertson
<b>INFORMATION &amp; COMMUNICATION TECHNOLOGY</b>		
31020604	Manager: ICT	Robertson
31020629	Snr Network Administrator	Robertson
31021001	ICT Technician	Ashton
31021003	ICT Technician	Ashton
31021005	ICT Technician	Ashton
10000108	Assistant ICT Technician	Robertson
10000109	Assistant ICT Technician	Ashton
<b>DIRECTORATE FINANCIAL SERVICES</b>		
31000201	Director: Financial Services (CFO)	Ashton
43001101	Personal Assistant	Ashton
43001103	Clerk	Ashton
<b>BUDGET OFFICE</b>		
31020301	Manager: Budget Office	Ashton
31020610	Internship: Financial Management	Ashton
31020611	Internship: Financial Management	Ashton
31020612	Internship: Financial Management	Ashton
31020614	Internship: Financial Management	Ashton
31020615	Internship: Financial Management	Ashton
31020619	Internship: Financial Management	Ashton
31020620	Internship: Financial Management	Ashton
<b>BUDGET &amp; COSTING</b>		
10000027	Snr Accountant: Budget & Costing	Ashton
10000065	Principal Clerk: Budget	Ashton

# LANGEBERG MUNICIPALITY

10000066	Clerk: Budget	Ashton
31020902	Accountant: Insurance & Stores Management	Robertson
53311111	Snr Storeman	Robertson
53311110	Storeman	Robertson
53411149	Storeman	Robertson
44031530	Storeman	Robertson
52201143	Assistant Storeman	Robertson
10000067	Principal Clerk: Insurance	Robertson
31020910	Clerk: Insurance	Robertson
<b>AFS &amp; REPORTING</b>		
10000030	Snr Accountant: AFS & Reporting	Ashton
31020603	Controller: Auxiliary Services	Ashton
31020903	Snr Clerk: Administration	Ashton
31020904	Snr Clerk: Administration	Ashton
31020605	Snr Clerk: Bank Reconciliation	Ashton
31020621	Controller: Asset Management	Ashton
10000072	Snr Clerk: Assets	Ashton
31020905	Snr Clerk: Assets	Ashton
31010605	Controller: Financial Statements	Ashton
10000073	Principal Clerk: AFS	Ashton
31020906	Clerk: AFS	Ashton
<b>SUPPLY CHAIN MANAGEMENT</b>		
31020304	Manager: Supply Chain Management	Ashton
10000118	Snr Supply Chain Practitioner	Ashton
10000117	Chief Clerk: Supply Chain Management	Ashton
21020803	Principal Clerk: Supply Chain Management	Ashton
31020607	Principal Clerk: Supply Chain Management	Ashton
31020608	Principal Clerk: Supply Chain Management	Ashton

# LANGEBERG MUNICIPALITY

31020616	Principal Clerk: Supply Chain Management	Ashton
31020618	Clerk: Admin Support	Ashton
31020609	Clerk: Database	Ashton
31020650	Clerk: Orders	Ashton
<b>INCOME &amp; EXPENDITURE SERVICES</b>		
<b>INCOME SERVICES</b>		
31020303	Manager: Income Services	Ashton
10000031	Snr Accountant: Income	Ashton
<b>PROPERTY RATES &amp; SERVICES</b>		
31010604	Controller: Property Rates & Services	Ashton
10000074	Principal Clerk: Property Rates & Valuation	Ashton
31010903	Snr Clerk: Rates	Robertson
31010904	Snr Clerk: Rates	Ashton
<b>SERVICES &amp; METER READING</b>		
10000075	Principal Clerk: Services & Meter Reading	Ashton
31010900	Snr Clerk: Data Capturing & Enquiries	Robertson
31010901	Snr Clerk: Data Capturing & Enquiries	Ashton
31010902	Snr Clerk: Data Capturing & Enquiries	Ashton
31011202	Meter Reader	Robertson
31011209	Meter Reader	Robertson
31011205	Meter Reader	Bonnievale
31011206	Meter Reader	Ashton
31011207	Meter Reader	Ashton
31011208	Meter Reader	Montagu
31010913	Clerk: Sundry Debtors	Ashton
31010911	Snr Clerk: Enquiries	Montagu
31010912	Snr Clerk: Enquiries	Robertson
31011104	Snr Clerk: Enquiries	Bonnievale

# LANEBERG MUNICIPALITY

PAY POINTS		
31010899	Chief Clerk: Paypoints	Robertson
31010906	Clerk: Direct Deposit / Enquiries	Ashton
31010905	Clerk: Prepaid Electricity Meters / Relief	McGregor
31011101	Cashier	Ashton
31011103	Cashier	Bonnievale
31011106	Cashier	Montagu
31011107	Cashier	Robertson
31011108	Cashier	Robertson
31011105	Cashier	McGregor
CREDIT CONTROL		
31020901	Controller: Credit Control	Ashton
10000076	Principal Clerk: Credit Control	Ashton
31010924	Snr Clerk: Credit Control	Bonnievale
31010925	Snr Clerk: Credit Control	Montagu
31010926	Snr Clerk: Credit Control	Montagu
31010927	Snr Clerk: Credit Control	Ashton
31010932	Snr Clerk: Credit Control	Ashton
31010928	Snr Clerk: Credit Control	Robertson
31010929	Snr Clerk: Credit Control	Robertson
EXPENDITURE SERVICES		
31020302	Manager: Expenditure Services	Ashton
SALARY ADMINISTRATION		
31010602	Controller: Salaries	Ashton
10000078	Chief Clerk: Salaries	Ashton
31010930	Snr Clerk: Salaries	Ashton
31010931	Snr Clerk: Salaries	Ashton
10000079	Snr Clerk: Salaries	Ashton

# LANGEBERG MUNICIPALITY

CREDITORS		
31010601	Controller: Creditors	Ashton
10000080	Chief Clerk: Creditors	Ashton
31010940	Snr Clerk: Creditors	Ashton
31010941	Snr Clerk: Creditors	Ashton
31010942	Snr Clerk: Creditors	Ashton
31010943	Snr Clerk: Creditors	Ashton
DIRECTORATE ENGINEERING SERVICES		
53500604	Director: Engineering Services	Robertson
53011001	Snr Administrator: Engineering Services	Robertson
53011004	Clerk: Administration	Robertson
CIVIL ENGINEERING SERVICES		
53200301	Snr Manager: Civil Engineering Services	Ashton
53200302	Secretary	Ashton
53200304	Snr Clerk: Administration	Ashton
53500603	Snr Technician: Civil Engineering Services	Ashton
53500601	Snr Technician: Civil Engineering Services	Ashton
53500602	Snr Technician: Water & Sanitation	Ashton
ASHTON - CIVIL SERVICES		
53200601	Superintendent: Works	Ashton
53200701	Artisan: Plumber	Ashton
53201102	Driver Operator: Roads & Stormwater	Ashton
53221101	Driver Operator: Digger Loader	Ashton
WATER & SEWERAGE		
53201120	Process Controller: Water	Ashton
53201121	Process Controller: Water	Ashton
53201122	Process Controller: Water	Ashton
53201123	Process Controller: Water	Ashton



# LANGEBERG MUNICIPALITY

53201124	Process Controller: Sewerage	Ashton
53201125	Process Controller: Sewerage	Ashton
53201126	Process Controller: Sewerage	Ashton
53201127	Process Controller: Sewerage	Ashton
53201128	Process Controller: Sewerage	Ashton
53201001	Supervisor: Water	Ashton
53201145	General Assistant: Water	Ashton
53221121	General Assistant: Water	Ashton
53201149	General Assistant: Water	Ashton
53201111	Supervisor: Water	Ashton
53221124	General Assistant: Water	Ashton
53201146	General Assistant: Water	Ashton
53201112	Supervisor: Sewerage	Ashton
53201142	General Assistant: Sewerage	Ashton
53201140	General Assistant: Sewerage	Ashton
53201141	General Assistant: Sewerage	Ashton
53201143	General Assistant: Sewerage	Ashton
53201101	Driver Operator: Sewerage Tanker	Ashton
53201147	General Assistant: Sewerage	Ashton
53201144	General Assistant: Sewerage	Ashton
<b>ROADS &amp; STORMWATER</b>		
53211110	Supervisor: Roads & Stormwater	Ashton
53211131	General Assistant: Roads & Stormwater	Ashton
53211134	General Assistant: Roads & Stormwater	Ashton
53211135	General Assistant: Roads & Stormwater	Ashton
53211136	General Assistant: Roads & Stormwater	Ashton
53211137	General Assistant: Roads & Stormwater	Ashton
53211138	General Assistant: Roads & Stormwater	Ashton

# LANGEBERG MUNICIPALITY

53211139	General Assistant: Roads & Stormwater	Ashton
53211140	General Assistant: Roads & Stormwater	Ashton
53211141	General Assistant: Roads & Stormwater	Ashton
53211111	Supervisor: Roads & Stormwater	Ashton
53211120	General Assistant: Roads & Stormwater	Ashton
53211130	General Assistant: Roads & Stormwater	Ashton
53211132	General Assistant: Roads & Stormwater	Ashton
53211133	General Assistant: Roads & Stormwater	Ashton
53201148	General Assistant: Roads & Stormwater	Ashton
<b>BONNIEVALE - CIVIL SERVICES</b>		
53300601	Superintendent: Works	Bonnievale
53201110	Artisan: Plumber	Bonnievale
<b>WATER &amp; SEWERAGE</b>		
53301120	Process Controller: Water	Bonnievale
53301121	Process Controller: Water	Bonnievale
53301122	Process Controller: Water	Bonnievale
53301123	Process Controller: Water	Bonnievale
53301124	Process Controller: Sewerage	Bonnievale
53301125	Process Controller: Sewerage	Bonnievale
53301126	Process Controller: Sewerage	Bonnievale
53301110	Supervisor: Sewerage	Bonnievale
53301111	Driver Operator: Sewerage Tanker	Bonnievale
53301133	General Assistant: Sewerage	Bonnievale
53301135	General Assistant: Sewerage	Bonnievale
53301136	General Assistant: Sewerage	Bonnievale
53301137	General Assistant: Sewerage	Bonnievale
53301001	Supervisor: Water	Bonnievale
53301130	General Assistant: Water	Bonnievale

# LANGEBERG MUNICIPALITY

53301131	General Assistant: Water	Bonnievale
55301134	General Assistant: Water	Bonnievale
53301138	General Assistant: Water	Bonnievale
53321102	General Assistant: Water	Bonnievale
<b>ROADS &amp; STORMWATER</b>		
53311101	Supervisor: Roads & Stormwater	Bonnievale
53311124	General Assistant: Roads & Stormwater	Bonnievale
53311128	General Assistant: Roads & Stormwater	Bonnievale
53311125	General Assistant: Roads & Stormwater	Bonnievale
53311122	General Assistant: Roads & Stormwater	Bonnievale
53311102	Supervisor: Roads & Stormwater	Bonnievale
53311123	General Assistant: Roads & Stormwater	Bonnievale
53311120	General Assistant: Roads & Stormwater	Bonnievale
53311121	General Assistant: Roads & Stormwater	Bonnievale
53311127	General Assistant: Roads & Stormwater	Bonnievale
53311129	General Assistant: Roads & Stormwater	Bonnievale
53321101	Driver Operator: Digger Loader	Bonnievale
10000116	Driver Operator: Roads & Stormwater	Bonnievale
<b>MONTAGU - CIVIL SERVICES</b>		
53400601	Superintendent: Works	Montagu
53400701	Artisan: Plumber	Montagu
<b>WATER &amp; SEWERAGE</b>		
53401110	Process Controller: Water	Montagu
53401114	Process Controller: Water	Montagu
53401115	Process Controller: Water	Montagu
53401116	Process Controller: Water	Montagu
53401111	Process Controller: Sewerage	Montagu
53401112	Process Controller: Sewerage	Montagu

# LANGEBERG MUNICIPALITY

53401113	Process Controller: Sewerage	Montagu
53401101	Supervisor: Sewerage	Montagu
53411150	General Assistant: Sewerage	Montagu
53401125	General Assistant: Sewerage	Montagu
53401001	Supervisor: Water	Montagu
53401121	General Assistant: Water	Montagu
53401122	General Assistant: Water	Montagu
53401123	General Assistant: Water	Montagu
53401126	General Assistant: Water	Montagu
53401127	General Assistant: Water	Montagu
<b>ROADS &amp; STORMWATER</b>		
53411109	Supervisor: Roads & Stormwater	Montagu
53411101	Driver Operator: Digger Loader	Montagu
53411140	General Assistant: Roads & Stormwater	Montagu
53411142	General Assistant: Roads & Stormwater	Montagu
53411143	General Assistant: Roads & Stormwater	Montagu
53411144	General Assistant: Roads & Stormwater	Montagu
53411150	General Assistant: Roads & Stormwater	Montagu
53411153	General Assistant: Roads & Stormwater	Montagu
53411154	General Assistant: Roads & Stormwater	Montagu
53411155	General Assistant: Roads & Stormwater	Montagu
53411110	Supervisor: Roads & Stormwater	Montagu
53411151	Handyman: Roads & Stormwater	Montagu
53411145	General Assistant: Roads & Stormwater	Montagu
53411146	General Assistant: Roads & Stormwater	Montagu
53411147	General Assistant: Roads & Stormwater	Montagu
53411148	General Assistant: Roads & Stormwater	Montagu
53411152	General Assistant: Roads & Stormwater	Montagu

# LANGEBERG MUNICIPALITY

ROBERTSON - CIVIL SERVICES		
53010601	Superintendent: Works	Robertson
53010702	Artisan: Plumber	Robertson
53411102	Driver Operator: Jetvac	Robertson
53411103	Driver Operator: Jetvac	Robertson
WATER & SEWERAGE		
53011205	Process Controller: Water	Robertson
53011206	Process Controller: Water	Robertson
53011207	Process Controller: Water	Robertson
53011208	Process Controller: Water	Robertson
53011246	Process Controller: Sewerage	Robertson
53011254	Process Controller: Sewerage	Robertson
53011255	Process Controller: Sewerage	Robertson
53011259	Process Controller: Sewerage	Robertson
53021203	Supervisor: Water	Robertson
53011256	General Assistant: Water	Robertson
53011244	General Assistant: Water	Robertson
53041271	General Assistant: Water	Robertson
53011003	Supervisor: Water	Robertson
53011231	General Assistant: Water	Robertson
53011249	General Assistant: Water	Robertson
53011002	Supervisor: Water	Robertson
53011230	General Assistant: Water	Robertson
53011252	General Assistant: Water	Robertson
53011220	Supervisor: Irrigation Water	Robertson
53011260	General Assistant: Irrigation Water	Robertson
53011243	General Assistant: Irrigation Water	Robertson
53011250	General Assistant: Irrigation Water	Robertson

# LANGEBERG MUNICIPALITY

53021221	General Assistant: Irrigation Water	Robertson
53011242	General Assistant: Irrigation Water	Robertson
53011201	Supervisor: Sewerage	Robertson
53011257	General Assistant: Sewerage	Robertson
53011258	General Assistant: Sewerage	Robertson
53011241	General Assistant: Sewerage	Robertson
53011245	General Assistant: Sewerage	Robertson
53011253	General Assistant: Sewerage	Robertson
53011210	Driver Operator: Sewerage Tanker	Robertson
53011240	General Assistant: Sewerage	Robertson
53011251	General Assistant: Sewerage	Robertson
<b>ROADS &amp; STORMWATER</b>		
53041210	Snr Supervisor: Roads & Stormwater	Robertson
53041212	Supervisor: Roads & Stormwater	Robertson
53041253	General Assistant: Roads & Stormwater	Robertson
53041254	General Assistant: Roads & Stormwater	Robertson
53041255	General Assistant: Roads & Stormwater	Robertson
53041270	General Assistant: Roads & Stormwater	Robertson
53041273	General Assistant: Roads & Stormwater	Robertson
53041201	Supervisor: Roads & Stormwater	Robertson
53041240	General Assistant: Roads & Stormwater	Robertson
53041242	General Assistant: Roads & Stormwater	Robertson
53011247	General Assistant: Roads & Stormwater	Robertson
53041272	General Assistant: Roads & Stormwater	Robertson
53021220	General Assistant: Roads & Stormwater	Robertson
53041211	Driver Operator: Digger Loader	Robertson
53041220	Handyman: Roads & Stormwater	Robertson
53041221	Handyman: Roads & Stormwater	Robertson

# LANGEBERG MUNICIPALITY

53041276	General Assistant: Roads & Stormwater	Robertson
53041277	General Assistant: Roads & Stormwater	Robertson
53041278	General Assistant: Roads & Stormwater	Robertson
53041280	General Assistant: Roads & Stormwater	Robertson
<b>MCGREGOR - CIVIL SERVICES</b>		
53100601	Foreman: Works	McGregor
53011011	Supervisor: Maintenance	McGregor
53101210	Supervisor: Maintenance	McGregor
53101220	Handyman: Maintenance	McGregor
53101230	Handyman: Maintenance	McGregor
53101231	Handyman: Maintenance	McGregor
53101232	Handyman: Maintenance	McGregor
44041601	Handyman: Maintenance	McGregor
44041602	Handyman: Maintenance	McGregor
44021604	Handyman: Maintenance	McGregor
53031253	Handyman: Maintenance	McGregor
44041604	Handyman: Maintenance	McGregor
44041605	Handyman: Maintenance	McGregor
<b>MAINTENANCE</b>		
53221001	Snr Supervisor: Buildings	Robertson
53021201	Special Worksman: Buildings	Robertson
53021210	General Assistant: Buildings	Robertson
53221120	General Assistant: Buildings	Robertson
53021211	Special Worksman: Buildings	Robertson
53221122	General Assistant: Buildings	Robertson
53221123	General Assistant: Buildings	Robertson
<b>MECHANICAL WORKSHOP</b>		
52010401	Superintendent: Mechanical Workshop	Robertson

# LANGEBERG MUNICIPALITY

52011501	Clerk: Mechanical Workshop	Robertson
52010901	Artisan: Mechanic	Robertson
55301137	Workshop Attendant	Robertson
52010902	Artisan: Mechanic	Robertson
55301138	Workshop Attendant	Robertson
52010903	Artisan: Mechanic	Robertson
10000115	Workshop Attendant	Robertson
<b>ELECTRICAL ENGINEERING SERVICES</b>		
52000201	Manager: Electrical Engineering Services	Robertson
41001101	Secretary	Robertson
52201157	Snr Technician: Electrical Engineering Services	Robertson
<b>ELECTRICAL DISTRIBUTION &amp; SERVICES</b>		
<b>ASHTON AREA</b>		
52100401	Superintendent: Electrical	Ashton
52101101	Supervisor: Electrical	Ashton
52101112	General Assistant: Electrical	Ashton
52100802	Artisan: Electrician	Ashton
52101110	General Assistant: Electrical	Ashton
52201129	Handyman: Electrical ( <i>Training Post</i> )	Ashton
52201155	Driver Operator: Electrical	Ashton
52100801	Artisan: Electrician	Ashton
52101111	General Assistant: Electrical	Ashton
<b>BONNIEVALE AREA</b>		
52100803	Superintendent: Electrical	Bonnievale
52110802	Supervisor: Electrical	Bonnievale
52111130	General Assistant: Electrical	Bonnievale
52111131	General Assistant: Electrical	Bonnievale
2600075	Small Plant Operator	Bonnievale



# LANGEBERG MUNICIPALITY

52201156	Artisan: Electrician	Bonnievale
52111132	General Assistant: Electrical	Bonnievale
52111133	General Assistant: Electrical	Bonnievale
52110801	Artisan: Electrician	Bonnievale
52111120	General Assistant: Electrical	Bonnievale
52111121	General Assistant: Electrical	Bonnievale
52201128	Handyman: Electrical ( <i>Training Post</i> )	Bonnievale
<b>MONTAGU AREA</b>		
52120401	Superintendent: Electrical	Montagu
52121101	Supervisor Driver	Montagu
52121111	General Assistant: Electrical	Montagu
52121121	General Assistant: Electrical	Montagu
52121124	General Assistant: Electrical	Montagu
52120801	Artisan: Electrician	Montagu
52121112	General Assistant: Electrical	Montagu
52121123	General Assistant: Electrical	Montagu
52120802	Artisan: Electrician	Montagu
52121122	General Assistant: Electrical	Montagu
52121125	General Assistant: Electrical	Montagu
52121109	Handyman: Electrical ( <i>Training Post</i> )	Montagu
<b>ELECTRICAL DISTRIBUTION &amp; SERVICES</b>		
<b>ROBERTSON / MCGREGOR AREA</b>		
52200401	Superintendent: Electrical	Robertson
52200803	Artisan: Electrician	Robertson
52201140	General Assistant: Electrical	Robertson
52201130	General Assistant: Electrical	Robertson
52200802	Artisan: Electrician	Robertson
52201150	General Assistant: Electrical	Robertson

# LANGEBERG MUNICIPALITY

52201141	General Assistant: Electrical	Robertson
52200801	Artisan: Electrician	Robertson
52201142	General Assistant: Electrical	Robertson
52201144	General Assistant: Electrical	Robertson
52201134	Handyman: Electrical ( <i>Training Post</i> )	Robertson
52201148	General Assistant: Electrical	Robertson
52201151	General Assistant: Electrical	Robertson
10000128	Handyman: Electrical ( <i>Training Post</i> )	Robertson
52201110	Supervisor: Electrical	Robertson
52201153	General Assistant: Electrical	Robertson
52201133	General Assistant: Electrical	Robertson
52201101	Supervisor Driver	Robertson
420002	Small Plant Operator	Robertson
52201145	Small Plant Operator	Robertson
52201152	General Assistant: Electrical	Robertson
52111122	General Assistant: Electrical	Robertson
52201154	General Assistant: Electrical	Robertson
52201149	General Assistant: Electrical	Robertson
52201131	General Assistant: Electrical	Robertson
52201147	General Assistant: Electrical	Robertson
<b>ROBERTSON / MCGREGOR AREA</b>		
52210401	Superintendent: Electrical	Robertson
52210801	Artisan: Electrician	Robertson
52201146	General Assistant: Electrical	Robertson
52201132	General Assistant: Electrical	Robertson
52211120	Electrical Assistant: Stores	Robertson
<b>SOLID WASTE MANAGEMENT</b>		
44000301	Manager: Solid Waste Management	Bonnievale

# LANGEBERG MUNICIPALITY

44001001	Secretary	Bonnievale
<b>ASHTON / BONNIEVALE / MONTAGU - SOLID WASTE</b>		
44000302	Superintendent: Solid Waste Management	Bonnievale
<b>ASHTON AREA</b>		
53230901	Snr Supervisor: Solid Waste	Ashton
<b>Landfill Site</b>		
53231138	Teamleader: Landfill Site	Ashton
53231106	Driver Operator: Dump Scraper	Ashton
10000034	Weighbridge Operator	Ashton
53231103	Operator Compactor	Ashton
53231135	General Assistant: Solid Waste	Ashton
53231136	General Assistant: Solid Waste	Ashton
53231137	General Assistant: Solid Waste	Ashton
<b>Street Cleansing</b>		
53231110	General Assistant: Solid Waste	Ashton
53231111	General Assistant: Solid Waste	Ashton
53231112	General Assistant: Solid Waste	Ashton
53231113	General Assistant: Solid Waste	Ashton
53231114	General Assistant: Solid Waste	Ashton
53231115	General Assistant: Solid Waste	Ashton
53231116	General Assistant: Solid Waste	Ashton
53231117	General Assistant: Solid Waste	Ashton
53231118	General Assistant: Solid Waste	Ashton
53231130	General Assistant: Solid Waste	Ashton
53231131	General Assistant: Solid Waste	Ashton
53231132	General Assistant: Solid Waste	Ashton
53231133	General Assistant: Solid Waste	Ashton
<b>Collections</b>		

# LANGEBERG MUNICIPALITY

53231104	Driver Operator: Front-End Loader	Ashton
53231101	Driver Operator: Truck	Ashton
53231102	Driver Operator: Truck	Ashton
53231105	Driver Operator: Role on / Role off Truck	Ashton
10000036	Driver Operator: Tractor with skip trailer	Ashton
Landfill / Transfer Station		
10000101	Operator: Transfer Station	Ashton
53420801	Supervisor: Solid Waste	Montagu
Collections		
53031205	Driver Operator: Compactor	Montagu
53421109	General Assistant: Solid Waste	Montagu
53421110	General Assistant: Solid Waste	Montagu
53421111	General Assistant: Solid Waste	Montagu
53421112	General Assistant: Solid Waste	Montagu
44081511	Driver Operator: Compactor	Montagu
53421113	General Assistant: Solid Waste	Montagu
53421115	General Assistant: Solid Waste	Montagu
53421117	General Assistant: Solid Waste	Montagu
53421118	General Assistant: Solid Waste	Montagu
10000102	General Assistant: Solid Waste	Montagu
10000038	Driver Operator: Tractor with skip trailer	Montagu
Street Cleansing		
53421119	General Assistant: Solid Waste	Montagu
53421120	General Assistant: Solid Waste	Montagu
53421121	General Assistant: Solid Waste	Montagu
53421122	General Assistant: Solid Waste	Montagu
Landfill / Transfer Station		

# LANGEBERG MUNICIPALITY

10000042	Operator: Transfer Station	Montagu
<b>BONNIEVALE AREA</b>		
53230903	Supervisor: Solid Waste	Bonnievale
<b>Collections</b>		
53331101	Driver Operator: Compactor	Bonnievale
53331110	General Assistant: Solid Waste	Bonnievale
53331111	General Assistant: Solid Waste	Bonnievale
53331112	General Assistant: Solid Waste	Bonnievale
53331113	General Assistant: Solid Waste	Bonnievale
10000037	Driver Operator: Tractor with skip trailer	Bonnievale
<b>Street Cleansing</b>		
53331114	General Assistant: Solid Waste	Bonnievale
53331116	General Assistant: Solid Waste	Bonnievale
53331117	General Assistant: Solid Waste	Bonnievale
<b>Landfill / Transfer Station</b>		
10000039	Operator: Transfer Station	Bonnievale
<b>ROBERTSON / MCGREGOR - SOLID WASTE</b>		
44000403	Superintendent: Solid Waste Management	Robertson
53030802	Supervisor: Solid Waste	Robertson
<b>Transfer Station</b>		
10000041	Operator: Transfer Station	Robertson
<b>Compost Facility</b>		
53031206	Driver Operator: Compost Site	Robertson
10000043	Weighbridge Operator	Robertson
<b>Transfer Station</b>		
10000044	Operator: Transfer Station	McGregor
<b>Collections</b>		
10000040	Supervisor: Solid Waste	Robertson

# LANGEBERG MUNICIPALITY

53031202	Driver Operator: Compactor	Robertson
53031210	General Assistant: Solid Waste	Robertson
53031220	General Assistant: Solid Waste	Robertson
53031221	General Assistant: Solid Waste	Robertson
53031222	General Assistant: Solid Waste	Robertson
53031232	General Assistant: Solid Waste	Robertson
44041600	Driver Operator: Compactor	Robertson
53031223	General Assistant: Solid Waste	Robertson
53031224	General Assistant: Solid Waste	Robertson
53031225	General Assistant: Solid Waste	Robertson
53031226	General Assistant: Solid Waste	Robertson
53031230	General Assistant: Solid Waste	Robertson
53031201	Driver Operator: Compactor	Robertson
53031227	General Assistant: Solid Waste	Robertson
44031614	General Assistant: Solid Waste	Robertson
53031229	General Assistant: Solid Waste	Robertson
53031251	General Assistant: Solid Waste	Robertson
53031231	General Assistant: Solid Waste	Robertson
53031203	Driver Operator: Skip Truck	Robertson
53031204	Driver Operator: Tractor with skip trailer	Robertson
Street Cleansing		
53031233	General Assistant: Solid Waste	Robertson
53031234	General Assistant: Solid Waste	Robertson
53031235	General Assistant: Solid Waste	Robertson
53031236	General Assistant: Solid Waste	Robertson
53031237	General Assistant: Solid Waste	Robertson
53031240	General Assistant: Solid Waste	Robertson
53031241	General Assistant: Solid Waste	Robertson

# LANGEBERG MUNICIPALITY

53031242	General Assistant: Solid Waste	Robertson
53031243	General Assistant: Solid Waste	Robertson
53031244	General Assistant: Solid Waste	Robertson
53031246	General Assistant: Solid Waste	Robertson
53031247	General Assistant: Solid Waste	Robertson
53031248	General Assistant: Solid Waste	Robertson
53031249	General Assistant: Solid Waste	Robertson
53031250	General Assistant: Solid Waste	Robertson
<b>PROJECT MANAGEMENT</b>		
53200303	Manager: Project Management	Robertson
10000047	Snr Technician: Project Management	Robertson
50000901	Snr Clerk: Project Management	Robertson
<b>TOWN PLANNING</b>		
5400001	Manager: Town Planning	Montagu
5400903	Secretary	Montagu
<b>GEOGRAPHICAL INFORMATION SYSTEM</b>		
54020901	CAD/GIS Operator	Montagu
54020902	Snr Clerk: CAD/GIS	Montagu
<b>LAND USE</b>		
53500500	Snr Town Planner	Montagu
<b>LAND USE PLANNING</b>		
54010901	Clerk: Town Planning	Montagu
54010601	Town Planner	Montagu
<b>TOWN PLANNING</b>		
10000045	Town Planner / Land Use Co-ordinator	Montagu
<b>BUILDING CONTROL</b>		
54100501	Building Control Officer	Montagu
54101101	Snr Clerk: Building Control	Montagu

# LANGEBERG MUNICIPALITY

Ashton / Bonnievale / Montagu Area		
54100701	Building Inspector	Montagu
54100702	Building Inspector	Montagu
Robertson / McGregor Area		
54110701	Building Inspector	Robertson
54110704	Building Inspector	Robertson
10000046	Building Inspector: Law Enforcement	Montagu
DIRECTORATE COMMUNITY SERVICES		
21010301	Director: Community Services	Robertson
10000060	Personal Assistant	Robertson
COMMUNITY FACILITIES		
44001003	Manager: Community Facilities	Robertson
44001004	Secretary	Ashton
TOWN- & COMMUNITY HALLS		
44081103	Superintendent: Community Facilities	Ashton
44051301	Supervisor: Facilities	Robertson
44051302	Facilities Attendant	Robertson
44051605	Facilities Attendant	Robertson
44051606	General Assistant: Facilities	Robertson
44031635	General Assistant: Facilities	Robertson
44011602	General Assistant: Facilities	Robertson
53401120	Supervisor: Facilities	Montagu
44021606	General Assistant: Facilities	Montagu
44091301	Snr Facilities Attendant	Ashton
44021605	General Assistant: Facilities	Ashton
44091602	General Assistant: Facilities	Ashton
44091601	Facilities Attendant	Zolani
44071638	Supervisor: Facilities	Bonnievale



# LANGEBERG MUNICIPALITY

44071636	General Assistant: Facilities	Bonnievale
44071631	General Assistant: Facilities	Bonnievale
44021607	General Assistant: Facilities	Bonnievale
44021608	General Assistant: Facilities	Bonnievale
<b>SPORTING FACILITIES</b>		
44010801	Superintendent: Sport Facilities	Ashton
<b>Swimming pools</b>		
44001002	Snr Supervisor: Sport Facilities	Montagu
44011606	Cashier: Swimming pools	Robertson
44011607	Cashier: Swimming pools	Robertson
44011601	Facilities Attendant: Swimming pools	Robertson
44011605	Facilities Attendant: Swimming pools	Robertson
44011603	Facilities Attendant: Swimming pools	Robertson
44011608	Facilities Attendant: Swimming pools	Robertson
44011604	Facilities Attendant: Swimming pools	Robertson
44011511	Facilities Attendant: Swimming pools	Robertson
44051603	Facilities Attendant: Swimming pools	Robertson
44051604	Facilities Attendant: Swimming pools	Robertson
44031637	Caretaker: Facilities	Robertson
44031634	Caretaker: Facilities	Robertson
44031608	General Assistant: Facilities	Robertson
53031252	General Assistant: Facilities	Robertson
44001005	Snr Supervisor: Sport Facilities	Robertson
44071635	Facilities Attendant	Bonnievale
44061601	Facilities Attendant	Cogmanskloof
10000048	Facilities Attendant	McGregor
44081659	Facilities Attendant	Montagu
44011609	Facilities Attendant	Zolani

# LANGEBERG MUNICIPALITY

10000128	Facilities Attendant	Nkqubela
<b>PARKS &amp; AMENITIES</b>		
44000400	Manager: Parks & Amenities	Robertson
44000402	Secretary	Robertson
<b>ASHTON / BONNIEVALE / MONTAGU - PARKS &amp; AMENITIES</b>		
44000304	Nature Conservation Officer	Robertson
44000305	Office Assistant	Montagu
<b>ASHTON - PARKS &amp; AMENITIES</b>		
44000401	Superintendent: Parks & Amenities	Robertson
44060801	Supervisor: Parks	Ashton
44061101	Driver Operator: Parks	Ashton
44061602	Small Plant Operator	Ashton
44061603	Small Plant Operator	Ashton
44061604	Small Plant Operator	Ashton
44061605	Small Plant Operator	Ashton
44061607	Small Plant Operator	Ashton
44061501	Driver Operator: Parks	Ashton
44061608	Small Plant Operator	Ashton
44061609	Small Plant Operator	Ashton
44061610	Small Plant Operator	Ashton
44061611	Small Plant Operator	Ashton
44061613	Small Plant Operator	Ashton
<b>BONNIEVALE - PARKS &amp; AMENITIES</b>		
44101302	Supervisor: Parks	Bonnievale
44071301	Driver Operator: Parks	Bonnievale
44071630	Small Plant Operator	Bonnievale
44071632	Small Plant Operator	Bonnievale
44071633	Small Plant Operator	Bonnievale

# LANGEBERG MUNICIPALITY

44071634	Small Plant Operator	Bonnievale
44071637	Small Plant Operator	Bonnievale
44071639	Small Plant Operator	Bonnievale
<b>MONTAGU - PARKS &amp; AMENITIES</b>		
44081104	Supervisor: Parks	Montagu
44081510	Driver Operator: Parks	Montagu
44081650	Small Plant Operator	Montagu
44081651	Small Plant Operator	Montagu
44081652	Small Plant Operator	Montagu
44081653	Small Plant Operator	Montagu
44081654	Small Plant Operator	Montagu
44081655	Small Plant Operator	Montagu
44081656	Small Plant Operator	Montagu
44081657	Small Plant Operator	Montagu
44081658	Small Plant Operator	Montagu
44081660	Small Plant Operator	Montagu
<b>ROBERTSON - PARKS &amp; AMENITIES</b>		
44031101	Supervisor: Parks	Robertson
44031102	Supervisor: Parks	Robertson
44031501	Driver Operator: Parks	Robertson
44031502	Driver Operator: Parks	Robertson
44031503	Driver Operator: Parks	Robertson
44031504	Driver Operator: Parks	Robertson
10000085	Small Plant Operator	Robertson
44031540	Small Plant Operator	Robertson
44031601	Small Plant Operator	Robertson
44031602	Small Plant Operator	Robertson
44031604	Small Plant Operator	Robertson

# LANGEBERG MUNICIPALITY

44031605	Small Plant Operator	Robertson
44031606	Small Plant Operator	Robertson
44031607	Small Plant Operator	Robertson
44031609	Small Plant Operator	Robertson
44031610	Small Plant Operator	Robertson
44031612	Small Plant Operator	Robertson
44031613	Small Plant Operator	Robertson
44031616	Small Plant Operator	Robertson
44031617	Small Plant Operator	Robertson
44031618	Small Plant Operator	Robertson
44031620	Small Plant Operator	Robertson
44031621	Small Plant Operator	Robertson
44031622	Small Plant Operator	Robertson
44031623	Small Plant Operator	Robertson
44031624	Small Plant Operator	Robertson
44031625	Small Plant Operator	Robertson
44031627	Small Plant Operator	Robertson
44031628	Small Plant Operator	Robertson
44031631	Small Plant Operator	Robertson
44031632	Small Plant Operator	Robertson
44031633	Small Plant Operator	Robertson
53031228	Small Plant Operator	Robertson
340001	Small Plant Operator	Robertson
<b>CEMETERIES</b>		
44021101	Handyman: Cemeteries	Robertson
44021601	Small Plant Operator	Robertson
44021602	Small Plant Operator	Robertson
44021603	Small Plant Operator	Robertson

# LANGEBERG MUNICIPALITY

FIRE SERVICES		
51500501	Chief: Fire & Disaster Management	Robertson
51500502	Station Commander	Ashton
10000055	Snr Firefighter	Whole area
	Snr Firefighter	Whole area
51500511	Firefighter	Whole area
51500514	Firefighter	Whole area
51500519	Firefighter	Whole area
51500516	Cadet Firefighter	Whole area
10000122	Cadet Firefighter	Whole area
10000123	Cadet Firefighter	Whole area
10000107	Cadet Firefighter	Whole area
10000124	Cadet Firefighter	Whole area
10000056	Snr Firefighter	Whole area
	Snr Firefighter	Whole area
51500512	Firefighter	Whole area
51500515	Firefighter	Whole area
10000125	Firefighter	Whole area
51500509	Cadet Firefighter	Whole area
51500513	Cadet Firefighter	Whole area
10000121	Cadet Firefighter	Whole area
10000110	Cadet Firefighter	Whole area
10000111	Cadet Firefighter	Whole area
10000057	Snr Firefighter	Whole area
	Snr Firefighter	Whole area
51500518	Firefighter	Whole area
51500520	Firefighter	Whole area
10000126	Firefighter	Whole area

# LANGEBERG MUNICIPALITY

51500510	Cadet Firefighter	Whole area
10000112	Cadet Firefighter	Whole area
10000113	Cadet Firefighter	Whole area
10000114	Cadet Firefighter	Whole area
<b>HOUSING ADMINISTRATION</b>		
40000924	Manager: Housing Administration	Robertson
43000402	Secretary	Robertson

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

**See Attachment**





Top Layer Service Delivery Budget Implementation Plan for 2024/25

Ref	Department	National KPA	Strategic Objective	Key Performance Indicator	Unit of measurement	Ward	KPI Owner	Baseline	Portfolio of Evidence	Target Type	Annual Target	Q1	Q2	Q3	Q4
1	Community Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Review the Human Settlement Plan and submit to Council for approval by 31 May 2025	Reviewed plan submitted to Council for approval	All	Director: Community Services	1	Agenda of the Council meeting	Number	1	0	0	0	1
2	Community Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to purchase furniture and equipment for community facilities by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Community Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
3	Community Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade flooding lights at King Edward sportfield by 30 June 2025	Percentage (%) of the approved budget spent	7.12	Director: Community Services	95.00%	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
4	Community Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade boundary wall at Cogmanskloof and Van Zyl street sportsfield by 30 June 2025	Percentage (%) of the approved budget spent	9	Director: Community Services	95.00%	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
5	Community Services	Basic Service Delivery	SO3:Promote a safe and secure environment	Spend 95% of the budget allocated to purchase equipment for fire services by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Community Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
6	Community services	Basic Service Delivery	SO3:Promote a safe and secure environment	Purchase fully equipped firefighting vehicle by 30 June 2025	Number of vehicles purchased	All	Director: Community Services	New KPI	Order and delivery note	Number	1	0	0	0	1
7	Corporate Services	Municipal Transformation and Institutional Development	SO1: Ensure efficient administration for good governance	Percentage of municipality's training budget actually spent on implementing its workplace skills plan measured as at 30 June 2025	Percentage (%) of municipality's training budget actually spent	All	Director: Corporate Services	1.00%	PROMUN financial system Annual Budget Variance report (Refer to Promun skills levy vote number)	Percentage	1.00%	0.00%	0.00%	0.00%	1.00%
8	Corporate Services	Municipal Transformation and Institutional Development	SO1: Ensure efficient administration for good governance	Limit vacancy rate to 15% of budgeted posts by 30 June 2025	Percentage (%) of vacancy rate	All	Director: Corporate Services	New KPI	Advertisement Process Excel Sheet	Percentage	15%	15.00%	15.00%	15.00%	15.00%

Top Layer Service Delivery Budget Implementation Plan for 2024/25

Ref	Department	National KPA	Strategic Objective	Key Performance Indicator	Unit of measurement	Ward	KPI Owner	Baseline	Portfolio of Evidence	Target Type	Annual Target	Q1	Q2	Q3	Q4
9	Corporate Services	Municipal Transformation and Institutional Development	SO1: Ensure efficient administration for good governance	Number of people from the EE target groups employed by 30 June 2025 in the 3 highest levels of management in compliance with the approved EE plan	Number of people from the EE target groups employed in the highest 3 levels of management by 30 June 2025	All	Director: Corporate Services	1	Appointment letter and approval dates for the filling of the vacancy	Number	1	0	0	0	1
10	Corporate Services	Municipal Transformation and Institutional Development	SO1: Ensure efficient administration for good governance	Review the Organisational Structure and submit to Council for approval by 31 May 2025	Reviewed Structure submitted to Council for approval	All	Director: Corporate Services	1	Agenda of the Council meeting	Number	1	0	0	0	1
11	Corporate Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade testing yard for driving licences by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Corporate Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
12	Corporate Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade municipal offices by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Corporate Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
13	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Limit unaccounted electricity to less than 7.5% as at 30 June 2025	Percentage (%) unaccounted electricity captured in the report	All	Director: Engineering Services	7.50%	Electricity losses report generated from an Excel database maintained for the calculation of the electricity losses	Percentage	7.50%	7.50%	7.50%	7.50%	7.50%
14	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	95% of Water samples comply with SANS241 micro biological indicators on a monthly basis	Percentage (%) compliance of samples tested	All	Director: Engineering Services	95.00%	Monthly Lab results	Percentage	95.00%	95.00%	95.00%	95.00%	95.00%
15	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Limit unaccounted water to less than 15% as at 30 June 2025	Percentage (%) of unaccounted water captured in the report	All	Director: Engineering Services	15.00%	Water Losses Excel database maintained by the Manager: Civil Engineering Services	Percentage	15.00%	15.00%	15.00%	15.00%	15.00%
16	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	80% of Effluent samples comply with permit values on a monthly basis	Percentage (%) compliance of samples	All	Director: Engineering Services	75.00%	Monthly Lab results	Percentage	80.00%	80.00%	80.00%	80.00%	80.00%

Top Layer Service Delivery Budget Implementation Plan for 2024/25

Ref	Department	National KPA	Strategic Objective	Key Performance Indicator	Unit of measurement	Ward	KPI Owner	Baseline	Portfolio of Evidence	Target Type	Annual Target	Q1	Q2	Q3	Q4
17	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Purchase four (4) digger loaders by 30 June 2025	Number of diggers purchased	All	Director: Engineering Services	New KPI	Order and delivery note	Percentage	4	0	0	0	4
18	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to install fencing and cameras at the water pumpstation,reservoirs and WTW by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Engineering Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
19	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the Installation of 1ton clorine gas dosing at all WTW by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Engineering Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
20	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to install fencing and cameras at the waste water pumpstation,reservoirs and WWTW by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Engineering Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
21	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the Installation of 1ton clorine gas dosing at all WWTW by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Engineering Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
22	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade Robertson WWTW by 30 June 2025	Percentage (%) of the approved budget spent	1;2; 3; 6; 11	Director: Engineering Services	95.00%	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
23	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade Robertson transfer station roof by 30 June 2025	Percentage (%) of the approved budget spent	1;2; 3; 6; 11	Director: Engineering Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
24	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Purchase a roll on roll off truck by 30 June 2025	Number of roll on roll off truck purchased	All	Director: Engineering Services	New KPI	Order and delivery note	Percentage	1	0	0	0	1
25	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade public drop off in Mcgregor by 30 June 2025	Percentage (%) of the approved budget spent	5	Director: Engineering Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%

Top Layer Service Delivery Budget Implementation Plan for 2024/25

Ref	Department	National KPA	Strategic Objective	Key Performance Indicator	Unit of measurement	Ward	KPI Owner	Baseline	Portfolio of Evidence	Target Type	Annual Target	Q1	Q2	Q3	Q4
26	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade bus route in Nkqubela by 30 June 2025	Percentage (%) of the approved budget spent	2	Director: Engineering Services	95.00%	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
27	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade McGregor low-water bridge by 30 June 2025	Percentage (%) of the approved budget spent	5	Director: Engineering Services	New KPI	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
28	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Purchase a jetting tanker truck by 30 June 2025	Number of jetting tanker truck purchased	All	Director: Engineering Services	New KPI	Order and delivery note	Percentage	1	0	0	0	1
29	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for rehabilitation of roads in all 5 towns by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Engineering Services	95.00%	Monthly capital expenditure report	Percentage	95.00%	10.00%	30.00%	70.00%	95.00%
30	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for replacement and repair of electricity networks by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Engineering Services	95.00%	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
31	Engineering Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the electrification of Boekenhoutskloof by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Engineering Services	95.00%	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
32	Financial Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Provide water to the formal residential properties that are connected to the municipal water infrastructure network as at 30 June 2025	Number of formal residential properties connected to the water infrastructure network and provided with water	All	Director: Financial Services	15000	MUN837 report from the Promun financial system	Number	14500	14500	14500	14500	14500
33	Financial Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Provide electricity to the formal residential properties connected to the municipal electrical infrastructure network as at 30 June 2025	Number of formal residential properties connected to the electrical infrastructure network and provided with electricity	All	Director: Financial Services	19000	MUN837 report from the Promun financial system	Number	16800	16800	16800	16800	16800

Top Layer Service Delivery Budget Implementation Plan for 2024/25

Ref	Department	National KPA	Strategic Objective	Key Performance Indicator	Unit of measurement	Ward	KPI Owner	Baseline	Portfolio of Evidence	Target Type	Annual Target	Q1	Q2	Q3	Q4
34	Financial Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Provide waste water services (sanitation/sewerage) to the formal residential properties connected to the municipal waste water network service as at 30 June 2025, irrespective of the number of water closets (toilets) and which are billed for sanitation/sewerage	Number of formal residential properties connected to the municipal waste water (sanitation/sewerage) services and are provided with sanitation/sewerage services	All	Director: Financial Services	15000	MUN837 report from the Promun financial system	Number	14500	14500	14500	14500	14500
35	Financial Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Provide refuse removal once per week to formal residential properties which are billed for refuse removal as at 30 June 2025	Number of residential properties which are billed for refuse removal	All	Director: Financial Services	15000	MUN837 report from the Promun financial system	Number	14500	14500	14500	14500	14500
36	Financial Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Provide free basic water to indigent households as at 30 June 2025	Number of indigent households provided with free basic water	All	Director: Financial Services	7000	MUN837 report from the Promun financial system	Number	7000	7000	7000	7000	7000
37	Financial Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Provide free basic electricity to indigent households as at 30 June 2025	Number of indigent households provided with free basic electricity	All	Director: Financial Services	7000	MUN837 report from the Promun financial system	Number	7000	7000	7000	7000	7000
38	Financial Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Provide free basic sanitation to indigent households as at 30 June 2025	Number of indigent households provided with free basic sanitation services	All	Director: Financial Services	7000	MUN837 report from the Promun financial system	Number	7000	7000	7000	7000	7000
39	Financial Services	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Provide free basic refuse removal to indigent households as at 30 June 2025	Number of indigent households provided with free basic refuse removal services	All	Director: Financial Services	7000	MUN837 report from the Promun financial system	Number	7000	7000	7000	7000	7000
40	Financial Services	Municipal Financial Viability and Management	SO5: Provide sustainable financial management	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025	Percentage (%) of debt coverage	All	Director: Financial Services	45.00%	Annual financial statements	Percentage	25.00%	0.00%	0.00%	0.00%	25.00%
41	Financial Services	Municipal Financial Viability and Management	SO5: Provide sustainable financial management	Financial viability measured in terms of the outstanding service debtors as at 30 June 2025	Percentage (%) of outstanding service debtors	All	Director: Financial Services	12.00%	Annual financial statements	Percentage	12.00%	0.00%	0.00%	0.00%	12.00%



Top Layer Service Delivery Budget Implementation Plan for 2024/25

Ref	Department	National KPA	Strategic Objective	Key Performance Indicator	Unit of measurement	Ward	KPI Owner	Baseline	Portfolio of Evidence	Target Type	Annual Target	Q1	Q2	Q3	Q4
42	Financial Services	Municipal Financial Viability and Management	SO5: Provide sustainable financial management	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025	Number of months operational expenditure covered by available cash	All	Director: Financial Services	2	Annual financial statements	Number	2.2	2.2	2.2	2.2	2.2
43	Financial Services	Good Governance and Public Participation	SO1: Ensure efficient administration for good governance	Submit the Annual Financial Statements to the Auditor-General by 31 August 2024	Annual Financial Statements submitted to Auditor-General	All	Director: Financial Services	1	Proof of submission	Number	1	1	0	0	0
44	Financial Services	Municipal Financial Viability and Management	SO5: Provide sustainable financial management	Achieve a debtor payment percentage of 95% as at 30 June 2025	Payment % achieved	All	Director: Financial Services	95.00%	Annual financial statements	Percentage	95.00%	35.00%	80.00%	85.00%	95.00%
45	Financial Services	Municipal Financial Viability and Management	SO5: Provide sustainable financial management	Maintain the asset register in terms of GRAP standards (No more than four (4) material findings)	No more than four (4) material findings in the external Audit report on non-compliance with GRAP	All	Director: Financial Services	New KPI	Auditor General audit report	Number	4	0	4	0	0
46	Financial Services	Good Governance and Public Participation	SO1: Ensure efficient administration for good governance	Limit misstatements in the Annual Financial Statements (No more than four (4) material findings)	No more than four (4) material misstatements as per Auditor General's audit report	All	Director: Financial Services	New KPI	Auditor General audit report	Number	4	0	4	0	0
47	Financial Services	Municipal Financial Viability and Management	SO5: Provide sustainable financial management	Submit the final budget to Council for approval by 31 May 2025	Final budget submitted to Council for approval	All	Director: Financial Services	New KPI	Approved annual budget and minutes of the council meeting where the budget was approved	Number	1	0	0	0	1
48	Municipal Manager	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	The percentage of the municipal capital budget spent on projects as at 30 June 2025	Percentage (%) of capital budget spent	All	Municipal Manager	90.00%	Monthly section 71 reports submitted and annual financial statements	Percentage	95.00%	0.00%	20.00%	60.00%	95.00%
49	Municipal Manager	Good Governance and Public Participation	SO1: Ensure efficient administration for good governance	Develop a Risk Based Audit Plan and submit to the Audit Committee by 30 June 2025	Developed and submitted Plan	All	Municipal Manager	1	Submission of the Risk Based Audit Plan to MM and Minutes of Audit Committee meeting during which risk based audit plan was discussed	Number	1	0	0	0	1

Top Layer Service Delivery Budget Implementation Plan for 2024/25

Ref	Department	National KPA	Strategic Objective	Key Performance Indicator	Unit of measurement	Ward	KPI Owner	Baseline	Portfolio of Evidence	Target Type	Annual Target	Q1	Q2	Q3	Q4
50	Strategic & Social Development	Local Economic Development	SO4: Promote and facilitate investment and local economic development	Create job opportunities through the Expanded Public Works Programme (EPWP) by 30 June 2025	Number of job opportunities created through EPWP	All	Director: Strategy & Social Development	400	Signed appointment contracts	Number	400	150	50	150	50
51	Strategic & Social Development	Good Governance and Public Participation	SO1: Ensure efficient administration for good governance	Submit reviewed IDP to Council by 31 May 2025	Reviewed IDP submitted to council	All	Director: Strategy & Social Development	1	Reviewed IDP and Minutes of Council meeting during which IDP was discussed	Number	1	0	0	0	1
52	Strategic & Social Development	Good Governance and Public Participation	SO1: Ensure efficient administration for good governance	Submit the draft Annual Report to Council by 31 January 2025	Draft annual report submitted to Council by 31 January 2025	All	Director: Strategy & Social Development	1	Draft Annual Report and Minutes of Council meeting during which report was discussed	Number	1	0	0	1	0
53	Strategic & Social Development	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for a connected langeberg by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Strategy & Social Development	95.00%	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%
54	Strategic & Social Development	Basic Service Delivery	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for a Two-Way Digital Radio Communication Network by 30 June 2025	Percentage (%) of the approved budget spent	All	Director: Strategy & Social Development	95.00%	Monthly capital expenditure report	Percentage	95.00%	0.00%	30.00%	60.00%	95.00%

Assist	Line Item	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		TOTAL	Budget	Budget
Ref	200 characters	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number		2024/25	2025/26	2026/27
1800	Property rates	0	100672545	0	0	0	0	0	0	0	0	0	0		100 672 545.00	99 356 474.00	106 112 717.00
300	Service charges - electricity revenue	-21044792	56551769	56551769	56551769	56551769	56551769	56551769	56551769	56551769	56551769	56551769	56551747		601 024 645.00	799 542 211.00	920 193 128.00
400	Service charges - water revenue	-2589452	5015222	5015222	5015222	5015222	5015222	5015222	5015222	5015222	5015222	5015222	5015209		52 577 977.00	71 850 563.00	76 736 399.00
500	Service charges - sanitation revenue	-1737526	3103844	3103844	3103844	3103844	3103844	3103844	3103844	3103844	3103844	3103844	3103822		32 404 736.00	38 230 612.00	40 830 294.00
600	Service charges - refuse revenue	-1468410	2971873	2971873	2971873	2971873	2971873	2971873	2971873	2971873	2971873	2971873	2971845		31 222 165.00	36 048 768.00	38 932 670.00
1400	Rental of facilities and equipment	322156	322156	322156	322156	322156	322156	322156	322156	322156	322156	322156	322131		3 865 847.00	3 012 595.00	3 217 454.00
1100	Interest earned - external investments	2820755	2820755	2820755	2820755	2820755	2820755	2820755	2820755	2820755	2820755	2820755	2820759		33 849 064.00	23 988 326.00	25 619 531.00
0900	Interest earned - outstanding debtors	472579	472579	472579	472579	472579	472579	472579	472579	472579	472579	472579	472574		5 670 943.00	3 934 907.00	4 202 481.00
1200	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0		-		
2000	Fines, penalties and forfeits	98948	98948	98948	98948	98948	98948	98948	98948	98948	98948	98948	98945		1 187 373.00	5 123 595.00	5 471 999.00
1500	Licences and permits	56018	56018	56018	56018	56018	56018	56018	56018	56018	56018	56018	55996		672 194.00	918 871.00	981 354.00
800	Agency services	562455	562455	562455	562455	562455	562455	562455	562455	562455	562455	562455	562447		6 749 452.00	6 959 166.00	7 432 389.00
2200	Transfers and subsidies	10111610	19894943	10111610	10132610	11169610	10111610	11783962	30292629	11783962	11783962	11783962	11783954		160 744 424.00	150 995 001.00	154 131 999.00
2500	Other revenue	995772	995772	995772	995772	995772	995772	995772	995772	995772	995772	995772	995774		11 949 266.00	6 754 853.00	7 214 184.00
2600	Gains on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0		-		
4600	es - capital (monetary allocations) (National / R	9298204	2893504	9418204	3123504	2893504	9068204	2976837	2976837	9151538	2976837	2976837	2976831		60 730 841.00	46 529 000.00	40 566 000.00
4700	Transfers and subsidies - capital (in-kind - all)	0	0	0	0	0	0	0	0	0	0	0	0		-	-	-
X	TOTAL	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981	R 91 307 981		1 103 321 472.00	1 293 244 942.00	1 431 642 599.00





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## **Municipal Budget Circular for the 2024/25 MTREF**

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## Introduction

This budget circular provides guidance to municipalities with their compilation of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed.

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

## 1. The South African economy and inflation targets

The National Treasury forecasts real GDP growth of 0.8 per cent in 2023, compared with 0.9 per cent projected in the 2023 Budget Review. Growth is projected to average 1.4 per cent from 2024 to 2026. Relative to the 2023 Budget, the weaker projection for 2023 mainly reflects lower household consumption expenditure due to higher inflation and interest rates, and lower net exports. Power cuts are expected to continue for the remainder of this year and to gradually ease in 2024. Faster, determined implementation of energy and logistics reforms remains critical to boosting economic growth.

In the context of weaker global growth and risks to the domestic outlook, government is working to position the economy for sustained growth and resilience to shocks. A combination of a stable macroeconomic framework, the rapid implementation of economic and structural reforms, and improvements in state capability remains central to achieving higher growth, employment, and competitiveness.

Employment growth continues to lag South Africa's post-COVID-19 economic recovery, with 74 000 fewer people in employment in the second quarter of 2023 than in the fourth quarter of 2019. Improving employment growth sustainably over the long term requires faster GDP growth and improved education and skills development.

Headline inflation is expected to decelerate as the energy and food price shocks associated with global supply chain disruptions and the war in Ukraine dissipate. Headline consumer prices are expected to fall from an expected 6 per cent in 2023 to 4.9 per cent in 2024. Fuel prices have fallen since June 2023, largely reflecting base effects. Food price inflation, which peaked at 14.4 per cent in March 2023, slowed to 8.2 per cent by August 2023. However, the pace of deceleration has been slow relative to global food prices. This can be attributed to a weaker rand exchange rate and elevated production costs. Core inflation has remained near 5 per cent for most of 2023 due mainly to higher insurance and vehicle price inflation. Headline inflation is projected to return towards the mid-point of the 3 to 6 per cent target range in 2025.

Household consumption expenditure is expected to slow from 2.5 per cent in 2022 to 0.8 per cent in 2023 due to the cumulative effect of interest rate increases, elevated inflation and falling real disposable income, and generally weak consumer confidence. Growth in credit

extended to households continues to decelerate for both secured and unsecured credit. National Credit Regulator data shows that in the first quarter of 2023, banks rejected 70 per cent of credit applications – the highest rate on record – reflecting concerns over households' ability to repay loans. Household consumption expenditure is expected to average 1.6 per cent from 2024 to 2026.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2022 - 2027**

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.5%

Source: Medium Term Budget Policy Statement 2023.

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

The above economic challenges will place pressure on households' ability to pay municipal accounts and Eskom power cuts affect sustainability of small and large businesses. Both these factors have placed pressure on municipal own revenues.

It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

## 2. Key focus areas for the 2024/25 budget process

### 2.1 Local government conditional grants allocations

Over the 2024 MTEF, the local government equitable share and conditional grants will be reduced by a total of R12.8 billion, made up of R9.6 billion in the local government equitable share and R3.2 billion in direct conditional grants. The general fuel levy sharing with municipalities will be reduced by R5.1 billion. These reductions form part of the government's efforts to drive fiscal consolidation. The implication of these changes will be outlined in more detail in the 2024 Budget Review.

#### Notable changes to the conditional grants system

While the review of the conditional grants system is on-going and reforms envisaged to be implemented from 2025/26, changes will be considered for the *urban settlements development grant*, *integrated urban development grant*, and *the municipal infrastructure grant* to make better use of regulatory frameworks and improve the water business of urban municipalities from 2024/25.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2023 Division of Revenue Act when developing their 2024/25 MTREF calculations. It is crucial to also make considerations to the proposed reductions to baselines that were presented in the 2023 MTBPS, as they may have a significant impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2026/27 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2023 Division of Revenue Act for 2024/25. The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:

<http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx>

## **Division Of Revenue Amendment Bill, 2023 (DoRAB)**

**Declared underspending in the local government equitable share** – In January 2023, the National Energy Regulator of South Africa (NERSA) approved a bulk electricity tariff increase of 18.7 per cent for the 2023/24 financial year. The subsidy for free basic electricity in 2023/24 was calculated to include an additional 2 per cent in anticipation of higher municipal tariff increases than that published in January, due to the difference in the financial years of Eskom customers and municipalities. A further R1.4 billion was left unallocated in the local government equitable share to enable additional funding for municipalities should the final municipal tariff increase that was expected to be published between March and June 2023, exceed the 20.7 per cent increase provided for. In June 2023, NERSA approved a municipal tariff increase of 15.1 per cent. The unallocated amount of R1.4 billion in the local government equitable share is therefore surrendered as declared under-expenditure.

**Fiscal consolidation reductions** – There is a total downward adjustment of R3.4 billion to direct municipal conditional grants. This is made up of reductions of R9 million from the *infrastructure skills development grant*; R58 million from the *programme and project preparation support grant*; R32 million from the *expanded public works programme integrated grant for municipalities*; R1.2 billion from the *municipal infrastructure grant*; R306 million from the *informal settlements upgrading partnership grant for municipalities*; R553 million from the *urban settlements development grant*; R180 million from the *integrated national electrification programme grant for municipalities*; R40 million from the *neighbourhood development partnership grant*; R600 million from the *public transport network grant*; R237 million from the *regional bulk infrastructure grant*; and R244 million from the *water services infrastructure grant*.

**Funds for post disaster repair and recovery** – An amount of R1.2 billion is added to the *municipal disaster recovery grant* to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the floods that occurred between February and March 2023.

**Top-up of the municipal disaster response grant** – Due to the floods that occurred between February and March 2023, the *municipal disaster response grant* was depleted by June 2023. R372 million is added to this grant to enable immediate response by municipalities in the event that a disaster occurs in the remaining months of the 2023/24 financial year.

**Conversion of municipal infrastructure grant allocations** – R10 million from uThukela Local Municipality's allocation is converted to an indirect allocation for implementation of the Ekuvukeni Water Supply Project by the Department of Cooperative Governance on the municipality's behalf. The project entails the replacement of an asbestos rising main from the Oliphanskop water treatment works. Similarly, R20 million from Emfuleni Local Municipality's allocation is converted to an indirect allocation to address the outfall of sewer in Evaton and Sebokeng.

**Conversion of neighbourhood development partnership grant allocations** – R88 million in the neighbourhood development partnership grant is converted from the direct to the indirect component of the grant. This is to expedite project implementation in municipalities that are experiencing administrative and financial challenges.

**Reduction in the integrated national electrification programme (Eskom) grant** – As part of the fiscal consolidation reductions, the integrated national electrification programme (Eskom) grant is reduced by R250 million.

**Reprioritisation from the integrated national electrification (Eskom) grant** – An amount of R53 million is reprioritised from the integrated national electrification (Eskom) grant to the vote

of the national Department of Mineral Resources and Energy to fund the rehabilitation of derelict and ownerless mines.

**Shift of funds from the regional bulk infrastructure grant to the water services infrastructure grant** – R309 million has been shifted from the indirect component of the regional bulk infrastructure grant to the indirect component of the water services infrastructure grant. This is to enable the Department of Water and Sanitation to manage contractual obligations, budget pressures, accruals and payables for projects in several municipalities.

**Changes to the municipal disaster recovery grant framework** – The framework of the municipal disaster recovery grant is amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023.

**Correction of an error in the indirect allocations of the regional bulk infrastructure grant** – An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

**Amendment to the framework of the *municipal disaster recover grant*** – Parliament has approved that the National Treasury amend the framework of the *municipal disaster recover grant* to ring-fence and conditionalize the fund added for the repair and recovery of infrastructure damaged by the floods that occurred in February and March 2023.

**Correction of an error in the indirect allocations of the regional bulk infrastructure grant** – Parliament has approved that the National Treasury correct an oversight in the indirect allocations of the *regional bulk infrastructure grant*. An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

## **2.2 Publication of allocations from the municipal disaster response grant and changes from the stopping and reallocation process**

National Treasury has through Government Gazette No. 49584 dated 30 October 2023 published in terms of the Division of Revenue Act, 2023, (Act No. 5 of 2023) (DoRA), and provided information regarding the disaster allocations and the conversion of disaster grants to municipalities in the 2023/24 financial year. The Gazette further provided for the stopping and reallocation of funds to municipalities and reallocated to their districts.

### **Allocation of disaster response funding**

#### ***Transfers in terms of section 27 of the 2022 DoRA***

Section 27 of the 2022 DoRA provides:

*“(1) Despite the Division of Revenue Act for the 2023/24 financial year not having commenced on 1 April 2023, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each —*

- (a) equitable share in terms of section 4(1), be transferred to the relevant province;*
- (b) equitable share in terms of section 5(1), be transferred to the relevant municipality;*
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality.*

*(2) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2022/23 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2022/23 financial year.”*

Using this section of the DoRA, immediate relief funds were transferred to municipalities from the 2023/24 Municipal Disaster Response Grant (MDRG) baseline in June 2023 (before the start of the 2023/24 municipal financial year). Section 27(2) requires that these funds be subject to the 2022/23 MDRG framework and the DoRA as if these were allocations for the 2022/23 financial year. The implications of this:

**MDRG condition 1: Funds from this grant must be utilised within six calendar months following the date of the transfer of the funds to the municipality**

By approving the release of these funds in June 2023, National Treasury implicitly approved the roll-over of these funds to the 2023/24 financial year. Therefore, the immediate relief funds transferred to municipalities on 15 June 2023 must be spent by 15 December 2023.

In terms of section 25(3)(d) of the Division of Revenue Act, 2023 (Act No. 5 of 2023 – herein referred to as “2023 DoRA”), which is now applicable to the immediate relief funds, the National Treasury may approve that, funds allocated in Schedule 7 be used at any time. In terms of section 25(3)(e) of the 2023 DoRA, funds approved in terms of paragraph (d) must be included in either the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriate legislation.

Expenditure need not wait for the passing of such adjustments budget as this is emergency spending or unforeseen and unavoidable expenditure, which is provided for in section 29 of the Municipal Finance Management Act, 2003 (“MFMA”).

Municipalities must ensure that the disaster funding and expenditure are ring fenced (isolated) and classified correctly in terms of the mSCOA when budgeting and transacting, as per the guidance provided in mSCOA Circular No. 14 dated 16 May 2022.

### 3. Revenue Management

The weak economic growth continues to impact municipal finances and as communicated in MFMA Circular No. 89 this has strained consumers’ ability to pay for services. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally suggesting that municipal operations, processes and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the 4 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2024/25 in



their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

### **3.1 Maximizing the revenue generation of the municipal revenue base**

#### ***Property Rates***

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in the above mentioned MFMA Circulars is to ensure that municipalities are using their entire revenue base as the basis for the revenue budget projections. The status quo remains. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

#### ***Requirements of a billing report***

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardized billing report that considers the minimum billing report requirements.

#### ***Part A and Part B Register***

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and a Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i); and
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website. (5) A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll/ Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10<sup>th</sup> working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: [https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin).

### **3.2 Setting the Cost reflective tariffs**

Municipalities must ensure that the capital repayment of loans are included in the cost when determining the tariff. In addition, they must ensure that the consumption charges for services are only based on consumption and all other variable costs. Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate energy efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis.

### **3.3 Consumer Deposits and securities**

Credit control policies should be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits should be deleted where it is still in the Electricity and Water by-laws, this should be included in the credit control and debt collection by-laws. Deposits should be equal or more than two months bulk accounts from water services authorities and Eskom.

### **3.4 Contracts with customers**

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicilium for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;

- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

### 3.5 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water and other creditors.

**Establishing and maintaining credible indigent register** – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Utilise the insight provided regarding indigents to possibly make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with their respective DCoG (also provincially) to simplify its indigent management registration processes – even considering qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation as a whole. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on ALL indigent households (also in Eskom supplied areas).

### 3.6 Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with NT that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with NT, Eskom will within 30 days of NT request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between NT and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a



voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

### **3.7 Pro-actively managing collection of municipal revenue in Eskom supplied areas**

NT notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

### **3.8 Maximising the revenue generation of the municipal revenue base Revenue on Property rates**

*(This section should be read in addition to the information provided on MFMA Circular No. 123 and previous circulars pertaining to this matter).*

It is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2024. Furthermore, it must as a best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with section 23(1) and section 23(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

### **3.9 Setting the Cost reflective tariffs**

Municipalities must ensure that when tariffs are designed, the capital repayment of loans are also included in the cost to determine the tariff.

Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs. Fixed costs e.g. salary and wages, etc. should be covered by a fixed charge. The municipality must ensure its budgeting process address the requirement to maintain its infrastructure. New developments in/ a municipality should mandatorily make provision for alternative energy such as solar or wind or any other energy option available.

### **3.10 Critical Notice Affecting STS Meters and the RT29 Transversal Tender for Smart Meters**

As highlighted in MFMA Circulars No. 115 and 123 (dated 04 March 2022 and 03 March 2023 respectively) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens. The remedy is to enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that

the National Treasury, through the Office of the Chief Procurement Officer (OCPO), have issued a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage.

Municipalities are cautioned against issuing their own tender to address the STS TID rollover and a smart solution for electricity and water meters as the RT29 tender should be available for municipalities to participate as early as January 2024 for participation.

### **3.11 Eskom Bulk Tariff increases**

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2023/24, bulk electricity costs increased significantly at 15.1 per cent, compared to 8.61 per cent in the 2022/23 municipal financial year. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year.

Given the absence of an approved tariff increase for the outer year of the MTEF, the increase is projected to be 15.7 per cent in 2025/26. This is the average of the approved increases for the two years of the MYPD-5 period. Municipalities in arrears with Eskom should ensure that their payment arrangements are included in the 2024/25 MTREF budget.

### **3.12 Consumer Deposits and securities**

Credit control policies should be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits should be deleted where it is still in the Electricity and Water by-laws, this should be included in the credit control and debt collection by-laws. Deposits should be equal or more than two months bulk accounts from water services authorities and Eskom.

## **4. Funding choices and management issues**

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice provided in MFMA Circular No 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

### **4.1 Employee related costs**

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. Municipalities that are

already not in a position to afford the current wage cost, would have to limit the increase in the 2024/25 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

## **4.2 Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.

# **5. FUNDING MUNICIPAL BUDGETS**

## **5.1 Approval of deficit budgets**

National/ Provincial Treasuries encourage municipalities to prepare a surplus budget to avoid placing the municipality's resources in financial difficulties. The adoption of a credible budget starts with the preparation of a surplus budget. With effect from 1 July 2024 all municipal Councils are advised not to approve a deficit budget, as such Mayors who table budgets to Council must be aware of the implications of a deficit budget.

Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing section 171 of the MFMA to both the Accounting Officer and Chief Financial Officer.

## **5.2 Funded Budget**

Subsequently, the National Treasury would like to re-emphasise that municipalities must not adopt an unfunded budget. The emphasis is on municipalities to comply with section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates. Municipalities are encouraged to limit expenditure according to the anticipated revenue projections. Should their collection rate improve during the financial year, municipalities may bring back initial expenditure items omitted. Municipalities should note that the Office of the Auditor General will soon start auditing those municipalities that have tabled and adopted unfunded budgets over an extended period given that this practice is not only illegal but also compromise their financial sustainability.

## **5.3 Credible Funding Plans**

Municipalities must adopt a credible funding plan in cases where the budget is unfunded (an unfunded budget is not encouraged). Where a funding plan lacks credibility, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council and the changes to budget must be effected in the mid-year adjustments budget to ensure compliance with section 18 of the MFMA. The funding plan must show progressive improvement in the funding of the budget.

#### 5.4 Budgeting for Debt Impairment Loss, Write Off of irrecoverable debt and Reversal of Impairment Loss

Assessment of the funding position of 2023/24 tabled and adopted municipal budgets revealed that a large number of municipalities incorrectly accounted for debt impairment and the write off of irrecoverable debt with the result that their budgets were assessed as unfunded. The two common mistakes made by most municipalities were:

- Provision for impairment losses was budgeted as Irrecoverable Debt Written Off on Table A4; and
- Provision to write off irrecoverable debt was budgeted for on Table A4 without any adjustment to the Accumulated Provision for Debt Impairment by way of a concomitant reversal of the impairment loss.

Any write off of irrecoverable debt previously impaired and accounted for as an impairment loss should be adjusted as a reversal of impairment loss when the write-off takes place. Failure to adjust the previous impairment loss by the reversal will impact negatively on the net receivables and therefore the funding of the budget. The receivables will be reduced by the amount of the debt written off whilst still providing for the impairment of the receivables already written off.

Municipalities should consider the following when budgeting for the annual Debt Impairment Loss, Write Off of Irrecoverable Debt and Reversal of Impairment Loss. The *mSCOA* chart includes data strings for:

- **Impairment loss** – contribution to the provision for annual non-payment based on the realistic collection rate for the municipality. Any increase in impairment is accounted for per debt type. This is treated as a loss in the Statement of Financial Performance;
- **Reversal of Impairment loss** – used to facilitate the reversal of overstated impairment losses. Any decrease in impairment is accounted for per debt type. This is treated as a gain in the Statement of Financial Performance. The reversal of impairment loss enables the reduction of debt impairment provision. Therefore, the data strings for impairment loss and reversal of impairment loss are aggregated to populate debt impairment on table A4; and
- **Irrecoverable Debts Written Off** – this is no longer written off against the Accumulated Provision for Debt Impairment but is expensed in the Statement of Financial Performance. Therefore, municipalities must record the reversal of impairment loss to reduce the Accumulated Provision for Debt Impairment with the irrecoverable Debts Written Off. The previous versions of the *mSCOA* chart provided for a single expenditure account for the recognition of any bad/ irrecoverable debt written off. However, in version 6.8 the *mSCOA* chart was expanded to include the write off of irrecoverable debt by debt type.

#### 5.5 Burial of councillors using public funds

In terms of National Treasury's Budget Circulars No. 122 and 123 municipalities were urged to ensure that public funds are not used for burial of councillors. The issuance of this requirement in both circulars would have required in certain cases amendment of Council approved policies dealing with these matters.

Therefore, municipalities are reminded to ensure that any policies to this effect are rescinded as this matter will be referred to the Auditor General South Africa (AGSA) to verify during the 2023/24 audit if there have been no instances where public funds are utilised for burial of councillors. If such activities occurred in the municipality w.e.f. the 2023/24 financial year,

each Accounting Officer and Chief Financial Officer will be held responsible, and each Council can deal with such instances in terms of section 171 of the MFMA.

## **5.6 The use of mayoral discretionary accounts and any other council discretionary accounts**

In the previous Budget Circulars municipalities were cautioned against the tendency of utilising Mayoral Discretionary accounts. The risk or danger herein is that public funds are availed/ allocated or given out to other bodies or institutions or individuals by the Mayors of a municipality outside the budget process.

These allocations are at times not known by the Council as they were not disclosed in the budget approved by Council, meaning that there was a lack of transparency during the budgeting processes. Municipalities are reminded that this practice of utilising “Mayoral Discretionary Accounts is not supported by the National Treasury. Therefore, if there are policies developed by municipalities allowing or promoting such activities, those policies must be rescinded when the Council approves the 2024/25 MTREF budget.

Any further use of public funds in that manner will be audited by the AGSA with effect from 1 July 2024 with an intention of ensuring that Accounting Officers/ Executive Mayors and Chief Financial Officers, that allow such practices to continue in their municipalities will be held personally responsible.

## **5.7 Development charges**

Development charges are important components of a sustainable municipal infrastructure financing system, especially for cities and large urban municipalities, as they are used to finance land intensification. Despite their potential as an alternative option for financing infrastructure, municipalities have not fully used development charges due to uncertainty surrounding the regulatory frameworks. To address this uncertainty, amendments to the Municipal Fiscal Powers and Functions Act (2007) are proposed. The Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations for levying development charges, so strengthening municipalities’ revenue-raising framework. This will allow municipalities to mobilise own revenue resources to fund their infrastructure needs and support economic growth.

Once enacted, these amendments will create legal certainty for municipalities to levy development charges, regulate their applicability and create a more standardised, equitable, and sustainable framework for development charges. The Bill was approved by Cabinet for tabling in Parliament on 17 August 2022 and subsequently introduced in Parliament on 08 September 2022. The Bill is currently being processed in line with the Parliamentary processes. Once the Bill has been enacted, the amendments will take effect from the next municipal financial year (commencing 1 July) or on a date prescribed by the President.

The National Treasury will clearly articulate the budgeting and accounting requirements upon the completion of the Parliamentary processes.

# **6. Municipal Standard Chart of Accounts (*mSCOA*)**

## **6.1 Release of Version 6.8 of the Chart**

On an annual basis, the *mSCOA* chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with this circular. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF. The linkages to chart version 6.8 can be downloaded from GoMuni on the following link under the *mSCOA*/ List *mSCOA* WIP account linkages menu option:



[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use of the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their data strings.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.8. A protected version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2024/25 MTREF budgets using the budget modules of their ERP systems, generate their financial and non-financial data string and produce the Schedule A1 directly from the ERP system. The manual preparation of these documents outside the ERP system is not allowed in terms of the *mSCOA* Regulations.

For the National Treasury to consider a new chart change in version 6.9 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *mSCOA* Frequently Asked Question (FAQ) portal by 31 August 2024. The *mSCOA* FAQ portal can be accessed by all registered GoMuni users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *mSCOA* Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be send to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za).

Please note the following errata in MFMA Circular No.123 on page 5 in relation to property categories that were approved by the Minister of Cooperative Governance for Bitou and Drakenstein municipalities. It was **incorrectly** indicated that the approval was in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, and that municipalities may apply for categories other than the categories in 8(2)(a) to (i).

**The paragraph is corrected as follows:**

Kindly note that, in accordance with section **8(4)** of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply to the Minister for the authorisation to sub-categorise the property categories in subsection (2). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and

- Residential sectional title garages for Drakenstein Municipality.

## 6.2 Improving *m*SCOA data strings credibility

The credibility of the *m*SCOA data strings that have been submitted by municipalities to the GoMuni Upload portal has improved over the last financial year. However, the following areas of concern remain:

- Municipalities continue to **transact against line items without budgets** and as a result exceed the annual budget already in month 1 to 3 (quarter 1) of the new financial year;
- **Opening balances** for the previous year are **not transferred** in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in periods 14 and 15 are not transferred through journals to the opening balances of the current year in the month of the current year that the adjustments are done;
- **Cash flow tables** (Tables A7, B7 and C7) are still **not populating correctly** and fully. This can be attributed to the fact that several municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7, and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020);
- Budget and transacting for **water inventory** is **not done correctly** in terms of the guidance given in MFMA Budget Circular No.115 (dated 04 March 2022) and MFMA Budget Circular No. 122 (dated 12 December 2022); and
- Some municipalities **do not budget and transact correctly** or completely **for irrecoverable debt written off and impairment loss** as well as the reversal of impairment loss of consumer debtors that have a significant impact on the funding of budgets.

National and provincial treasuries analyse the data strings of municipalities monthly to identify errors and communicate these findings to municipalities. Municipalities must use the feedback received to correct recurring errors in subsequent periods. Going forward, the National Treasury will not allow data string errors made in a previous month to be corrected in the next open period as this skew the monthly figures on the National Treasury Local Government Database and Reporting System (LGDRS). Municipalities must therefore **verify** the credibility and accuracy of the information in their financial system **prior** to submitting the *m*SCOA data strings to the LGDRS. The data on the LGDRS is used by various stakeholders such as the South African Reserve Bank (SARB), STATSSA, SARS, Department of Water Affairs (DWA), NERSA, DCoG, SALGA, AGSA, World Bank universities and the public.

## 6.3 *m*SCOA reporting on Value Added Tax (VAT)

In terms of the VAT Act, 1991 (Act No. 89 of 1991) and its amendments, municipalities must be VAT registered and must declare Output tax on the taxable supply of goods and services and claim Input tax credits on expenses incurred in the course or furtherance of the enterprise (the taxable supplies). The output tax is declared, and the input tax claimed by completing a VAT 201 return.

The guidance provided in *m*SCOA Circular No. 12 must be followed when reporting on VAT. It should be noted that the South African Revenue Services (SARS) will be using the data on the LGDRS submitted by municipalities to verify the VAT 201 return in 2024/25. It is therefore

crucial that municipalities report their VAT transaction correctly on their ERP systems and in their *mSCOA* data strings.

#### **6.4 Use of function segment to achieve GRAP 18 segmental reporting**

GRAP 18 is applicable to all entities on the accrual basis of accounting. The standard applies to separate (or individual) financial statements of an entity, as well as to consolidated financial statements of an economic entity. Municipalities control significant public resources and provide a wide variety of goods or services in different geographic areas with different socio-economic conditions. Consolidated financial statements provide an overview of assets, liabilities, revenues and costs etc. of an entity, but a greater level of aggregation is necessary to provide information which is relevant for accountability and decision-making purposes.

The objective of the disclosures is to enable users of the financial statements to evaluate the nature and financial effects of the activities in which it engages and the economic environment in which it operates. To achieve the objective, disclosures are required on two levels, namely:

- Specific segment disclosures
- Geographic disclosures

Detailed guidance on GRAP 18 reporting was provided by the National Treasury in the Accounting Guideline on GRAP 18 Segment Reporting (February 2020) which is available on the following link:

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

The *mSCOA* function and region segments must be used to comply with the GRAP 18 reporting requirements.

The function segment records the major activities that generate the most economic benefits or service potential of the municipality. The implication will be that all income and expenditure transactions related to a specific trading service (function) must be budgeted for and transacted within that function. Therefore, where grants are allocated to trading services, the grant must be budgeted for and transacted in the Trading Services function. Municipalities must review their classification of the function segment as to whether the function is correctly identified as a core or non-core function.

The region segment identifies the lowest relevant geographical regional indicator of the intended contributor or beneficiaries that will contribute/ benefit directly from the given service or capital investment. Municipalities must ensure that they identify the lowest geographical regional indicator in the region segment when they budget, transact and report to provide data on the geographic disclosures required in GRAP 18.

Municipalities are also reminded to include the GPS Longitude for capital projects on supporting table SA36 on the A Schedule.

#### **6.5 Period closure and reconciliation of General Ledger**

Section 65 (2)(j) of the MFMA states that the accounting officer must take all reasonable steps to ensure that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

Annexure B of MFMA Circular No. 80 (08 March 2016) provides guidance on the minimum system requirements in this regard, namely that the ERP system must contain the functionality for:



- Period closures (i.e. budget process, month-end and year-end) and certification within the statutory reporting dates;
- Reconciliations and balancing of the sub-system and the General Ledger of the core ERP System with control accounts as a condition of all period closures;
- System generated transfer of opening balance to month 1 in the following year subsequent to the year-end closures period 12 as at 30 June (of the current year);
- Automated roll-over of the closing balance from month 12 into period 13 of the current financial year and month 01 of the new financial year; and
- Automated roll-over of the closing balance from period 13 to 14 and 15 of the current financial year and the corresponding month in the new financial year.

Guidance on the required period closures will be provided in *mSCOA* Circular No. 15 that will be issued in 2024.

## 6.6 *mSCOA* governance and implementation

Municipalities that have not yet achieved the required level of *mSCOA* implementation, must develop and implement a road map (action plan) to fast track the implementation of *mSCOA*. The focus areas that should be considered (at a minimum) when developing the road map are articulated in **Annexure A** attached to this circular.

## 6.7 Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury will regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. This project will also include the following outputs:

- Review and update the set of minimum business processes and system specifications for *mSCOA* (currently articulated in MFMA Circular No. 80) to incorporate new legislative requirements that have been issued since the circular was published;
- Update and develop the standard operating procedures (SOPs) for *mSCOA*;
- Align the current ICT due diligence assessment for *mSCOA* to the new Regulations;
- Consultation with key stakeholders on draft regulations; and
- Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.

Further communication will be issued on the consultation processes and training in due course.

## 6.8 Training Initiatives

The National Treasury has introduced several training initiatives to capacitate municipalities, government departments, system vendors and other stakeholders on *mSCOA*. In 2024, these training initiatives will include:

- **Virtual Master classes:** This training is hosted by CIGFARO at no cost via zoom on a monthly basis and deals with technical and accounting aspects of the use of *mSCOA* chart;

- **Provincial training on mSCOA:** This is a new training initiative and will be hosted at a physical venue by CIGFARO at a cost (to cover expenses) and will include the fundamentals (part 1) and technical and accounting aspects (part 2) of mSCOA. Delegates will be required to pass a test on each part of the training to receive a certificate of completion;
- **mSCOA eLearning:** This self-paced web-based course hosted by the National School of Government (NSG) at no cost (until further notice) aims to equip learners with the fundamental of mSCOA. Municipal and government officials can register for the course at on the following link:

<https://www.thensg.gov.za/elearning>

- **Annual CIGFARO/mSCOA workshop:** This annual workshop provides a platform to share lessons learnt, best practices, technical aspects of mSCOA implementation and planned new developments by the National Treasury.

The full training program for 2024 is available on the GoMuni/ Go Training portal) on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal](https://lg.treasury.gov.za/ibi_apps/portal)

## 7. The Municipal Budget and Reporting Regulations

### 7.1 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matlatji Mashoeshoe	012-315 5553	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
Buffalo City	Pitso Zwane	012-315 5171	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Matlatji Mashoeshoe	012-315 5553	<a href="mailto:Matlatji.Mashoeshoe@treasury.gov.za">Matlatji.Mashoeshoe@treasury.gov.za</a>
	Pitso Zwane	012-315 5171	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
	Oreal Tshidino		<a href="mailto:Oreal.Tshidino@Treasury.gov.za">Oreal.Tshidino@Treasury.gov.za</a>
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
	Enock Ndlovu	012-315 5866	<a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
City of Ekurhuleni	Kgomotso Baloyi		<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
eThekweni	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
Limpopo	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Lesego Leqasa		<a href="mailto:Lesego.Leqasa@treasury.gov.za">Lesego.Leqasa@treasury.gov.za</a>
Northern Cape	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Sibusisiwe Mchani	012-315 5539	<a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
North West	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Enock Ndlovu	012-315 5385	<a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
Cape Town	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
George	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lqdataqueries@treasury.gov.za">lqdataqueries@treasury.gov.za</a>

## 8. Submitting budget documentation and A schedules for the 2024/25 MTREF

### 8.1 Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the *mSCOA* data strings to the LGDRS.

Annexure A (attached) provides a list of the deadline dates for the submission of *mSCOA* data strings and documents to the GoMuni Upload portal in the 2024/25 MTREF. The GoMuni Upload portal can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

## 8.2 Updating of contact details on GoMuni

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur. Often emails containing important information and deadlines do not reach the intended GoMuni users due to outdated users contact information.

To update the contact details, municipalities (registered users) must download the excel report from GoMuni under Database/Contacts/Reporting/Contact information on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Changes/ additions made must be forwarded to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

## 8.3 Submission of monthly sign-off

From 2024/25, municipalities will be required to sign off on the mSCOA data strings submitted for section 71 and grant reporting monthly. Currently this is being done manually on a quarterly basis. These monthly sign-off certificates will be system generated from the LGDRS and must be uploaded monthly with the data string submission to the GoMuni Upload portal.

## 8.4 Training on GoMuni

The training schedule and GoMuni links for 2024 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal](https://lg.treasury.gov.za/ibi_apps/portal)

## Contact



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**JH Hattingh**

**Chief Director: Local Government Budget Analysis**

**07 December 2023**

## Annexure A

The following focus areas should be considered (at a minimum) when developing the road map and the road map should detail action steps, assign responsibilities, and specify time frames to address the implementation gap:

- a. **ICT Architecture**, which includes the hardware, servers, software, licences required to run the ERP management systems.
- b. **Governance and Institutional Requirements** - which includes:
  - A functioning *mSCOA* steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).
  - Regular reporting on *mSCOA* implementation to Management and Executive Committees and Council.
  - Appointment of a *mSCOA* champion to drive the *mSCOA* implementation at the municipality.
  - Appointment of a suitably qualified System Administrator.
  - The development and adoption of the required IT policies and securities.
  - Establishment of data back-up and disaster recovery procedures.
- c. **System Functionality** - which includes:
  - The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the *mSCOA* enabling version of the ERP.
  - Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.

An ICT due diligence assessment must be conducted 6 months before the Service Level Agreements (SLA) with an existing system vendor comes to an end to determine if an ERP system changes or extension of the existing SLA is required. Municipalities must follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 123 and *mSCOA* Circulars No. 5 and 6 prior to procuring a new ERP system. Guidance on procurement processes were also provided in MFMA Circular No. 107 (4 December 2020).

*The ERP system represents the General Ledger. Any 3<sup>rd</sup>-party system with a direct impact on the General Ledger must integrate fully and seamlessly with the ERP system in terms of the mSCOA Regulations. This means that data contained in the 3<sup>rd</sup> party system must synchronise without any human or manual intervention integrate to the ERP system without human or manual intervention in real time or at least daily and drill down from the ERP system to the General Ledger of the 3<sup>rd</sup> party system must be possible.*

d. **User Proficiency and Training**

- The relevant municipal officials and interns must be sufficiently capacitated on the

mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.

- Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.

## Annexure B

## SUBMISSION CHECKLIST 2024/25 MTREF BUDGET DOCUMENTS:

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
<b>BUDGET DOCUMENTS</b>				
<b>Tabled Budget</b>	<ol style="list-style-type: none"> <li>1. A1 Schedule Draft</li> <li>2. Budget Document Draft</li> <li>3. Council Resolution Draft</li> <li>4. Quality Certificate Draft</li> <li>5. IDP Draft</li> <li>6. SDBIP Draft</li> <li>7. Spatial Development Framework Draft</li> <li>8. Long Term Financial Strategies Draft</li> <li>9. Service Standards Draft</li> <li>10. Rates Billing Draft</li> <li>11. Tariff List Draft</li> <li>12. Property Rates and Tariffs List Draft</li> <li>13. Draft Tariff Policies on: <ol style="list-style-type: none"> <li>a. Property Rates and Service charges</li> <li>b. Borrowing</li> <li>c. Budget Implementation and Management</li> <li>d. Cash Management and Investment</li> <li>e. Credit Control and Debt Collection</li> <li>f. Funding and Reserves</li> <li>g. Indigents</li> <li>h. Long-term Financial Planning</li> <li>i. Management and Disposal of Assets Draft</li> <li>j. Infrastructure Investment &amp; Capital Projects</li> <li>k. Supply Chain Management</li> </ol> </li> <li>14. mSCOA Road Map Draft</li> <li>15. Fixed Asset Register Draft</li> </ol>	<ol style="list-style-type: none"> <li>1. TABB – Tabled Budget</li> <li>2. PRTA – Tabled Project Details</li> <li>3. A1D – Tabled non-financial data</li> </ol>	Immediately (within 24 hours) after tabling by council	15 April 2024



Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	16. Funding Plan Draft 17. Indigent Register Draft 18. General Valuation Roll (GVR) Draft			
<b>Adopted Budget</b>	1. A1 Schedule Final 2. Budget Document Final 3. Council Resolution Final 4. Quality Certificate Final 5. Budget locking certificate Final 6. IDP Final 7. SDBIP Final 8. Spatial Development Framework Final 9. Long Term Financial Strategies Final 10. Service standards Final 11. Rates Billing Final 12. Tariff List Final 13. Property Rates and Tariffs List Final 14. Final Tariff Policies on: <ul style="list-style-type: none"> <li>a. Property Rates and Service charges</li> <li>b. Borrowing</li> <li>c. Budget Implementation and Management</li> <li>d. Cash Management and Investment</li> <li>e. Credit Control and Debt Collection</li> <li>f. Funding and Reserves</li> <li>g. Indigents</li> <li>h. Long-term Financial Planning</li> <li>i. Management and Disposal of Assets</li> <li>j. Infrastructure Investment &amp; Capital Projects</li> <li>k. Supply Chain Management</li> </ul> 15. mSCOA Road Map Final 16. Fixed Asset Register Final	1. ORGB – Original (adopted) Budget 2. PROR – Project Details Original Budget 3. A1F – Final non-financial data	10 working days after approval by council	12 July 2024

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	17. Funding Plan Final 18. Indigent Register Final 19. General Valuation Roll (GVR) Final 20. D Schedule (entities) 21. MTREF Budget Schedule Time Table			
<b>Adjustment Budget</b>	1. Mid-Year Budget Perform Assessment S72 2. Resolution Mid-Year Budget Perf Assess S72 3. Adjusted Budget 4. B Schedule 5. Council Resolution 6. Quality Certificate 7. Budget locking certificate Revised 8. E schedule (entities)	1. ADJB - Adjusted Budget 2. PRAD - Project details Adjusted Budget	10 working days after approval by council	14 March 2024
<b>In-year Reporting</b>	1. S71 monthly report 2. Monthly C Schedule 3. Monthly Quality Certificate 4. Monthly Primary Bank Statements 5. Monthly Primary Bank Recon 6. Monthly Trial Balance 7. Signed S71 Monthly Report to Council 8. Signed Conditional Grant Monthly Report to Council 9. Monthly F Schedule (entities) 10. Quarterly mSCOA Implementation Progress Reports 11. Quarterly S52d Performance Reports	1. M01 – M12 - Monthly Actuals 2. CR01 – CR12 - Monthly Creditors 3. DB01 – DB12 - Monthly Debtors 4. BMQ1 – BMQ4 – Quarterly Borrowing Monitoring 5. IMQ1 – IMQ4 - Quarterly Investment Monitoring	10 working days after the end of month/quarter	15 August 2024 13 September 2024 14 October 2024 14 November 2024 13 December 2024 15 January 2025 14 February 2025 14 March 2025 14 April 2025 15 May 2025 13 June 2025 14 July 2025
<b>YEAR-END DOCUMENTS</b>				
<b>Pre-audit</b>	1. Pre-audited AFS	PAUD - Pre-audited AFS CRPA – Creditors DBPA - Debtors	Immediately (within 24 hours) after submission to AGSA	13 September 2024
<b>Audit</b>	2. Audited AFS	1. AUDA - Audited AFS 2. CRAU – Creditors	Immediately (within 24 hours) after conclusion of audit	14 March 2025

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
		3.DBAU - Debtors		
<b>Restated</b>	4. Restated AFS	RAUD - Restated AFS	Immediately (within 24 hours) after approved by Council	2022/23: 15 August 2024
<b>Annual Report</b>	5. Annual Report 6. Council Oversight Report	Not applicable	Within nine months after the end of a financial year deal	15 May 2025
<b>REVENUE MANAGEMENT DOCUMENTS</b>				
<b>Revenue</b>	1. Tariff Tool Draft and Final 2. Tariff Tool Final 3. Bulk Suppliers (water and electricity) proof of payment-M01 to M12 4. Proof of payment 3rd party (Staff benefits, SARS)-M01 to M12 5. Bulk Suppliers - repayment plans 6. Repayment plan (with any of its creditors excluding bulk suppliers) 7. Municipality Valuation Roll Reconciliation-Q1 to Q4 8. Revenue Enhancement Strategy 9. Municipality Revenue Assessment Tool 10. Schedule for the new general valuation roll 11. Supplementary Valuation Roll 12. Municipal Debt relief Application	Not applicable	1. Annually 2. Monthly 3. Monthly 4. As applicable* 5. As applicable* 6. As applicable 7. Quarterly 8. Every 3 years* 9. Every 3 years* 10. Annually 11. Annually	
<b>MFRS DOCUMENTS</b>				
<b>MFRS</b>	1. Mandatory FRP Progress Report-M01 to M12	Not applicable	Monthly*	Not applicable



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## Introduction

This budget circular is a follow-up to MFMA Circular No. 126 that was issued on 07 December 2023. It aims to provide further guidance to municipalities with the preparation of their 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2024 Budget Review and the 2024 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets

Over the next three years, South Africa's economy is forecast to grow at an average of 1.6 per cent, a moderate improvement on the 1.4 per cent average expected at the time of the 2023 MTBPS. The outlook is supported by an expected recovery in household spending as inflation declines, and an increase in energy-related fixed investments.

Power cuts and operational problems in freight rail and ports continue to disrupt economic activity and limit the country's export potential. Comprehensive reforms are underway in these sectors, although it will take time to see recovery in growth. Household consumption is under pressure from high living costs, and investment remains low due to weak confidence and challenging business conditions linked to structural constraints.

South Africa has experienced over a decade of weak economic growth, GDP has averaged only 0.8 per cent annually since 2012, entrenching high levels of unemployment and poverty. To turn the tide and raise economic growth sustainably, government is prioritising energy and logistics reforms, along with measures to arrest the decline in state capacity. Successful efforts to improve the fiscal position, complete structural reforms and bolster the capacity of the state will, in combination, reduce borrowing costs, raise confidence, increase investment and employment, and accelerate economic growth.

The National Treasury estimates real economic growth of 0.6 per cent in 2023. This is a decrease from growth of 0.8 per cent projected in the 2023 MTBPS due to weaker than expected outcomes in the third quarter of 2023, resulting in downward revisions to household spending growth and spending on gross fixed investment. GDP growth is projected to average 1.6 per cent from 2024 to 2026 as the frequency of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually. New energy projects will improve fixed investments and business sentiment.

To accelerate GDP growth after an extended period of weak economic performance, South Africa needs large-scale private investment. Government is working to improve the fiscal position, complete structural reforms and bolster the capacity of the state to reduce borrowing costs, raise confidence, increase investment, and put the economy on a higher job creating growth path.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2022 – 2027**

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

Source: 2024 budget review.

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

Headline inflation is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high. An avian influenza outbreak also increased the costs for poultry and eggs. These factors are expected to dissipate over the medium term.

The current economic challenges in the country place pressure on households' ability to pay municipal accounts, therefore municipal own revenue generation gets affected.

It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

### ***Fiscal strategy to contain debt (fiscal consolidation) through reduction of budgets and reprioritisation***

The 2024 budget balances development and sustainable public finances. In the context of persistent low economic growth, government will protect critical services, support economic growth through reforms and public investment and stabilise public debt. Although South Africa continues to confront difficult economic conditions, a moderate recovery is forecast in the economic outlook. Broad reforms are underway in energy, freight, water and telecommunications. Yet it will take time to reverse the consequences of operational, maintenance and government failures at state owned companies responsible for electricity, rail and ports. Rapid growth in debt- service costs choke the economy and the public finances. Government is staying the course to narrow the budget deficit and stabilise debt. This year, for the first time since 2008/09, government will achieve a primary budget surplus. Debt will stabilise in 2025/26.

The balances approach to fiscal consolidation includes expenditure restraint and moderate revenue increases, while continuing to support the social wage and ensuring additional funding for critical services. Government will after extensive consultation propose a binding fiscal anchor for future sustainability. In the interim, the debt stabilisation primary surplus will anchor fiscal policy.

The consolidate budget includes the main budget framework and spending by provinces, social security funds, public entities including municipalities finances from their own revenue sources. Government remains committed to fiscal consolidation that balances the needs of the most vulnerable in society and protects the public finances for future generations.

## **2. Key focus areas for the 2024/25 budget process**

### **2.1. Local government conditional grants and unconditional grants allocations**

Net reductions of R80.6 billion to main budget non-interest expenditure are identified across the three spheres of government over the MTEF in comparison to the 2023 budget estimates. Among these 2024 MTEF fiscal consolidation reductions, local government has the smallest contribution. Over the 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. Despite reduction, local government equitable share growth remains high with transfers to local government significantly increasing by 5.2 per cent annually, driven mainly by the strong growth of local government equitable share by 6.1 per cent. National revenue share increases by 2.6 per cent annually, while transfers to provinces grow by 3.8 per cent annually, with the equitable share growing faster than conditional grants. There were no proposed reductions on the sharing of the general fuel levy to the metropolitan municipalities.

### ***Notable changes to the conditional grants system***

Given the ongoing review of the conditional grants system, very minimal changes were proposed to local government conditional grants. The proposed changes indicate a continued focus on enabling municipalities to improve service delivery to communities.

### ***New conditional grant for smart prepaid meters***

A new indirect grant, which will be managed by the National Treasury will be introduced in 2024/25. This grant will present an important opportunity for municipalities in the debt relief programme. While debt relief is a critical component of supporting struggling municipalities, it is important to also provide the municipalities with the tools and the necessary funding to improve their operations and long-term sustainability.

This new indirect conditional grant for smart prepaid meters is a meaningful step towards providing municipalities with the financial support they need to better manage their utilities, by ensuring timely and accurate billing; reducing losses; and enhancing operational sustainability. Municipalities will be able to manage their utility services and provide to water and electricity services effectively and efficiently. The grant will initially focus on providing debt relief for Eskom and will be implemented targeting specific municipalities in its initial years.

### ***Improving regulatory levers and reforms***

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), and municipal infrastructure grant (MIG), will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

## **2.2. Post 2023 MTBPS changes**

A number of reductions that were proposed in the 2023 MTBPS have been reversed but revised downwards, and several further cuts and other reprioritisations effected to make funds available for other government priorities. These include:



**Reductions reversed:** Previous reductions proposed on the sharing of the general fuel levy to the metropolitan municipalities, the rural roads asset management systems and the water services infrastructure grants have been reversed.

**Reductions revised downwards:** The previous reduction of R218 million to the integrated national electrification programme municipal grant is revised to R204 million; the previous reduction of R49 million to the municipal disaster response grant is revised to R35 million; and the previous reduction of R48 million to the municipal systems improvement grant is revised to R27 million.

**Further reductions:** To make funds available for other government priorities, reductions have been made to some municipal conditional grants over the 2024 MTEF period. These include an additional reduction of R3.5 billion to the integrated national electrification programme Eskom grant; an additional reduction of R73 million to the integrated urban development grant; an additional reduction of R14 million to the energy efficiency and demand-side management grant; an additional reduction of R4 million to the public transport network grant; an additional reduction of R127 million to the direct component of the regional bulk infrastructure grant; and an additional reduction of R852 million to the indirect component of the regional bulk infrastructure grant.

**Reprioritisations:** Reprioritisations over the MTEF period include the following: R58.3 million from the direct component of the municipal infrastructure grant is converted to the indirect component of the grant; R587 million from the direct component of the regional bulk infrastructure grant is converted to the indirect component; R91 million from the integrated urban development grant and R1.4 billion from the municipal infrastructure grant are shifted to the municipal disaster recovery grant to fund the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023; R400 million from the first two years of the MTEF period are shifted to the outer year in the public transport network grant; R2 billion is reprioritised from the integrated national electrification programme municipal grant to fund the baseline for the new smart meters grant; and R432 million is reprioritised from the integrated national electrification programme Eskom grant to fund other priorities in the energy sector.

### 2.3. Review of the local government fiscal framework

Government's five-year programme of action to improve local governance, as endorsed by the Budget Forum, includes efforts to improve the funding model for local government. The National Treasury is reviewing a draft report for regulating municipal surcharges on electricity and identifying alternative sources of revenue to replace these. The next step will be consultation with external stakeholders.

The local government equitable share formula is being updated in various ways, including improving its responsiveness to the different functions assigned to district and local municipalities. In addition, the formula will be refined with reforms such as exploring the feasibility of introducing a cost differential model, community services components for health services and firefighting functions, objective criteria for benchmarking municipalities in relation to their administrative functions. The Department of Cooperative Governance, the National Treasury, the South African Local Government Association, the Financial and Fiscal Commission and statistics South Africa are identifying areas for refinement over the 2024 MTEF period.

### 2.4. Update on the review of the conditional grants

The South African government initiated a review of the existing grant system amid concerns of its effectiveness, including underspending on infrastructure grants and fragmentation in



the provincial and municipal grant systems. The review involved stakeholder consultations and literature reviews of conditional grant programmes to gain insights and make evidence-based recommendations for reform.

In April and May 2024, multiple consultation platforms will be set up to share the preliminary findings with the multi-stakeholder team. While some changes resulting from the review were reflected in the 2024 Budget, further proposed reforms are likely to be considered in the 2025 budget process and implemented gradually in a phased manner.

## **2.5. Funding for Local Economic Development (LED) Programmes**

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and competition funded by provinces through their equitable share.

Whilst there is a call for creation of conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

## **2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services**

Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.

These reforms are commencing in the 2024/25 municipal financial year with the conditions being introduced in the Urban Settlement Development Grant (USDG). Thereafter, the reform will be extended to other revenue-generating trading services.

### **2024/25 USDG Financing Component for Trading Services**

Municipalities must submit the following to the transferring officer and the National Treasury to qualify for making an application for the financing component:

- A council approved turnaround strategy to the Department of Human Settlement (DHS) and the National Treasury by 31 July 2024;
- A roadmap on the institutional reforms for improved management and governance to be submitted to DHS and National Treasury by 30 September 2024; and
- A business and investment plan that is consistent with the services development plan by 30 September 2024.

In support of these conditions, National Treasury will issue a guidance note by 1 April 2024, on requirements for turnaround strategies, institutional reforms and business plans for the financing component on trading services.

### **2025/26 onwards Improving the efficiency of urban utility services**

Beyond 2024/25, the intention is to extend the reform agenda beyond water services to other revenue-generating trading services, including electricity and solid waste management. The Explanatory Memorandum, **Annexure W1**, to the 2024 Division of Revenue Bill provides the following direction on future work on municipal fiscal frameworks linked to trading/ utility services.

The grant reforms will aim to:

- Increase the level of investments in utility services (water, wastewater, electricity and solid waste) by leveraging grant finance with loan finance, linked to improved operational and financial performance of services providers;
- Catalyse changes in the structure, management, and governance of utility services businesses to support improvements in operational, technical and financial performance;
- Promote professional management with a single point of management accountability for utility services in cities, suitable managerial autonomy and the technical skills necessary to manage an effective service; and
- Promote and ensure full financial transparency, including by making the financial relationship between municipalities and the utility services explicit.

#### **2.7. Criteria for the release of the Equitable Share:**

- The criteria for the release of the equitable share were covered in Circulars No. 122 remains relevant and are still applicable for the release of equitable share instalments in the 2024/25 financial year.
- Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

## **3. Revenue Management**

### 3.1. Update on Municipal Debt Relief (MFMA Circular No. 124)

#### **Accounting Guidance**

Municipalities whose Municipal Debt Relief applications were approved must fully account for and correctly report on the write-off of their Eskom arrear debt and related benefits. Municipalities should note the guidance in this regard provided in *MFMA Circular No. 124: Supplementary Guide on the accounting- and mSCOA reporting requirements* that can be accessed on the MFMA website at the following link: <http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>.

It is recommended that all municipalities familiarise themselves with the guidance as far as it relates to correctly budgeting- and accounting for free basic services as well as raising and paying their bulk accounts.

#### **Debt relief reporting requirements**

Municipalities approved for debt Relief (in terms of their National Treasury approvals), must ensure that their MFMA s.71 statements, over-and-above the normal MFMA s.71 requirements, include the following as a minimum:

- The municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A2 (signed by the Municipal Manager) – municipalities should use the latest format of the compliance certificate issued during February 2024 available under MFMA Circular No. 124 and included as **Annexure B** to this circular;
- The municipality's progress towards restricting free basic services to the national policy limits (condition 6.6) and in the format included as **Annexure C** to this circular;
- The municipality's progress towards achieving a minimum average quarterly collection of 80 per cent (condition 6.7) and in the format included as **Annexure D** to this circular;
- If the municipality's 2023/24 and/ or 2024/25 MTREF is not funded, the MFMA Section 71 statement must monthly include the municipality's progress against its approved Budget Funding Plan – if the municipality has an approved the Financial Recovery Plan (FRP), the monthly FRP progress report must include the municipality's progress against the components of the FRP aimed to achieve a funded budget and revenue enhancement initiatives;
- The high-level summary of its monthly property rates reconciliation (in the National Treasury template format already shared with the municipality during the application process); and
- The municipality's progress in addressing any variances evident from its monthly property rates reconciliation; etc.

### 3.2. Smart Meter Grant

With regard to the smart meter grant referred under 2.1 above, the National Treasury has targeted MFMA Circular No. 124 debt relief applicants for the initial implementation of this grant.

The potential beneficiaries of the smart meter grant will be invited by National Treasury and a compulsory template will be circulated for completion by municipalities. This invitation will be sent out before 15 March 2024. Furthermore, the grant conditions require a council resolution endorsing the application.

A completed template with supporting documentation and council resolution must be submitted to [revenuemanagement@treasury.gov.za](mailto:revenuemanagement@treasury.gov.za) and [sadesh.ramjathan@treasury.gov.za](mailto:sadesh.ramjathan@treasury.gov.za) before 30 April 2024.

The applications will be evaluated before 31 May 2024 and allocations will be completed determined the commencement of the municipal budget year.

### 3.3. Transversal tender RT-29

The National Treasury is finalising the RT-29 transversal tender for a smart metering solution, and the appointed panel is available to all municipalities from March 2024. The transversal tender is targeting smart meter solutions for the water and electricity functions, STS meters compliance and load reduction systems. It will also enable municipalities to implement bi-directional smart metering systems. Municipalities are once again cautioned not to contract any smart metering systems or solutions without considering the RT-29 transversal tender which provides a competitive pricing comparison and cost saving on procurement. Municipalities wishing to participate in the RT-29 transversal must make their interest known to the Office of the Chief Procurement Officer (OCPO) on the email [TCcontract1@treasury.gov.za](mailto:TCcontract1@treasury.gov.za). These municipalities must show evidence of a budget allocation in the current budget as well as future budgets for participation.

## 4. Conditional Grant Transfers to Municipalities

### 4.1. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2023 (Act No.5 of 2023) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2023 (Act No. 24 of 2023), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2023/24 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2023 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2023 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
  - a) Proof that the service provider was appointed for delivery of the project before 29 March 2024; or
  - b) Proof of project tender and tender submissions published and closed before 31 March 2024 or with the appointment of contractor or service provider for delivery of service before 30 June 2024 in cases where additional funding was allocated during the course of the financial year of the project;
  - c) Incorporation of the Appropriation Statement; and
  - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2024 (attach cash flow projection for the applicable grant).

4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2024, the application will be declined.**

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

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2023 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2024;
3. Accurate disclosure of grant performance in the 2023/24 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2023/24 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2024 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

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

1. The entire 2023/24 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2023/24 allocation;



2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2024. All invoices issued to the municipality before 31 March 2024 should be paid within the same year against the allocated conditional grants. i.e invoices must be paid within 30 days.

#### **4.2. Unspent conditional grant funds for 2023/24**

The process to ensure the return of unspent conditional grants for the 2023/24 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2024 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2024. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2023 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2024.

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

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2024;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2024. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2024; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 18 November 2024, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 04 December 2024 equitable share allocation.

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

## **5. Funding choices and management issues**

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice

provided in MFMA Circular No 126, 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

### **5.1. Employee related costs**

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and this has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. The 2022 State of Local Government Finance Report revealed that 157 municipalities are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

### **5.2. Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

### **5.3 Governance, performance, and investment matters**

South Africa has reached a stage where all of government including municipalities need to play a pivotal role in igniting the economy of the country. There is a need for a concerted effort to put initiatives that will attract the investments which will stimulate the economy. The investments take place in the local government and municipalities in particular as the custodian of the spatial planning and enabling infrastructure.

Critical infrastructure such as water, sanitation and electricity to stimulate the economy is owned, maintained and developed by the municipalities. In the last 30 years, there has been investment in ensuring that access to basic services – water, electricity and refuse - is improved markedly.

However, there has been little to no investment on bulk infrastructure such as water treatment works, wastewater treatment works and electrical substations which are the backdrop for enabling investment in municipalities.

Of concern is that budget for operation and maintenance have been negligible. If the trends continue without arresting the decline, the municipalities will in all likelihood not experience

growth. This will reduce the prospect for economic growth leading to high unemployment and less economic activities in general.

As such, the municipalities need to take the responsibility to create initiatives which will attract more investment. Key initiatives to improve this are investing in bulk and connector infrastructure as well as strengthening good governance.

The budget allocation to address infrastructure requirements are not sufficient. As such, the municipalities should improve governance and the overall financial health which will allow for the financier to be attracted to borrow municipalities to finance enabling infrastructure.

Urban management and in particular cleaning of the environment is critical for ensuring that municipal area is attractive. Thus, ability to attract investment should also include clearly defined initiatives that ensure the city is continuously clean. This will retain existing investors and also enable the municipalities to attract new investors who wishes to locate in the municipal area.

*A firm's decision to invest is influenced by factors such as infrastructure and land availability, the institutional and regulatory environment, skills availability and innovation levels and the availability of enterprise support and finance. Municipalities have key roles that influence a decision to invest and expand in a particular space. Poorly performing spaces – such as industrial parks, CBDs, logistics hubs, townships – discourage investment and encourage disinvestment. Poorly performing economic assets, such as roads, ports, rail, communications, do the same. Many of the reasons for poor performing spaces and assets lie within the ambit of the public sector, but not all within the local sphere. In some instances, municipalities are directly responsible for what needs to be done, in other areas the municipality needs to mediate inter-governmental solutions.*

To turnaround these spaces and unlock their economic potential the immediate focus must be on getting the basics right first –

- Ensure reliable and sustainable service delivery – water, sanitation, stormwater, roads, lighting and waste management;
- Ensure effective land governance – urgently resolve inter-governmental issues that inhibit performance;
- Undertake bulk infrastructure repair and maintenance;
- Address business and community safety issues;
- Operationalise and manage public open spaces and assets; and
- Manage the spaces – at minimum put in place municipal transversal teams responsible for ensuring the basics are in place.

The quality and transparency of municipal governance has a direct impact on economic performance. Dysfunctional municipalities discourage new investment and result in job loss. Ensuring the effective management of municipal businesses through evidenced-based decision making and sound financial management is essential to attract and retain firms. Improving the efficiency and transparency of municipal business processes that impact on the private sector – such as registering property, getting electricity connections, construction permits, obtaining wayleaves, getting a water connection, and issuing an informal trader permit – goes a long way to building business confidence and municipal credibility.

## **5.4 Environmental Pollution**

The deteriorating quality of water resources in urban and rural areas due to pollution, failing infrastructure such as wastewater treatment and the lack of enforcement of by-laws, legislation and urban management, exacerbates water scarcity, and increases costs of providing potable water.



Municipalities are urged to anticipate the imminent approval of the water pricing strategy, which introduces a waste discharge charge. This penalty underscores the need for municipalities to ensure that they comply with and enforce all legislation and by-laws governing urban and environmental management. This requires municipalities to prioritise effective and efficient service delivery, including sufficient investment in asset maintenance, expansion and renewal for solid waste management, wastewater treatment, as well as by-law enforcement to mitigate the continuous pollution of streams and rivers.

Collaboration among municipalities, sector departments, NGOs, citizens, and the private sector are essential for mobilising resources to prevent further deterioration and restoration of water resources. Such efforts need to only prevent pollution at source but also safeguard water quality for future generations, making the strategic investment in water resources a cornerstone of sustainability, economic growth and healthy environments.

## 6. Municipal Standard Chart of Accounts (*mSCOA*)

### 6.1. Go Live on Version 6.8 of the Chart

*mSCOA* version 6.8 will go live on 20 March 2024, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2024/25 MTREF on the GoMuni portal.

After going live on version 6.8 of the chart, all the reports available on the LGDRS will be aligned to *mSCOA* chart version 6.8. This includes the format of the Section 71 report for Q3 and Q4 of 2023/24.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.8 of the chart. A **protected** version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *mSCOA* Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their financial ERP systems and not import or captured it on the system at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the financial ERP system is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

### 6.2. *mSCOA* data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

From 2025/26, the National Treasury will open the access to all reports available on the LGDRS to the public. Municipalities should make a concerted effort to resolve their *mSCOA* data strings credibility issues as soon as possible to avoid facing the consequences of financial misconduct in terms of Section 171(1)(d) of the MFMA.

The LGDRS also provides information on municipal budgets and performance to the public through the Municipal Money portal. The information on the Municipal Money portal is sourced from the Consolidated Section 71 Reports published quarterly by the National Treasury. The Municipal Money portal is part of South Africa's Open Government Partnership (OGP) 5<sup>th</sup> National Action Plan to improve transparency and public participation in government processes and a link to the Municipal Money portal is available on the OGP website (76 countries and 104 municipalities are members).

### 6.3. Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury commenced with the work to regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. The following working groups will be established to ensure that relevant stakeholders are consulted during the review processes:

- a. **Corporate governance** including internal and external audit, oversight committees, performance management, IT system requirements and management, municipal websites, document management, reporting mechanisms;
- b. **Municipal budgeting, planning and financial modelling** including IDP, Budgets Management, Revenue, Human Resources (HR) /Payroll, Assets;
- c. **Financial accounting** including general ledger, accounts receivables and payables, financial reporting, AFS reporting, insurance management, consolidation reporting;
- d. **Costing and reporting** including cost planning and cost management and reporting;
- e. **Project accounting** including project creation and planning, project management and reporting, contract management;
- f. **Treasury and cash management** including cash management and reporting, grant management and reporting, investment management and reserves, borrowings management, provisions and contingent liabilities;
- g. **Supply chain management** including supply chain management and inventory;
- h. **Full asset life cycle management** including maintenance management and asset management;
- i. **Real estate management** including property register and rental management and general processes;
- j. **Human resource and payroll management** including human resources, time management, payroll management and reporting;
- k. **Revenue management**, customer care, credit control and debt collection including revenue management and billing, credit control, customer management, debt collection, indigent management;
- l. **Valuation roll management**; and
- m. **Land use building control** including land use and building control.

Municipalities are urged to ensure that the officials that participate in the working groups have the technical knowledge and experience to participate meaningfully in these forums. Integrated Consultative Forums will also be held quarterly to keep **all** stakeholders informed and provide them with an opportunity to provide inputs on the business processes and system specification that will be regulated. A dedicated email address will be created for comment and inputs relating to the review processes underpinning these Regulations.

## 7. Submitting documents to the GoMuni Upload Portal

### 7.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- [https://lg.treasury.gov.za/ibi\\_apps/welcome](https://lg.treasury.gov.za/ibi_apps/welcome) (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: • mSCOA Data Strings; • Budget-related, in-year and year-end documents and schedules (A, B and C); and • Revenue and MFRS Documents (as per MFMA Circular No. 126);
- [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries; and
- [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Only Provincial Treasuries may send contact details to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

### 7.2. Updating of contact details on GoMuni

From 1 April 2024, municipalities (registered users) will be able to make changes/ additions to their own contact details directly on the LGDRS. To municipalities and their respective provincial treasury must select and update the relevant details on GoMuni under Database/Contacts/Reporting/Contact information on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur.

### 7.3. Submission of additional reports

From 14 March 2024, municipalities whose debt relief applications were approved will be required to submit reports to the GoMuni Upload portal as indicated in MFMA Circular No 124 dated 31 March 2024. The list of the required debt relief reports is attached as **Annexure A**.

### 7.4. Procurement spend reporting

In order for government to fulfil its social responsibility to channel procurement spending towards certain designated groups and to unlock economies of scale in government procurement expenditure, a single standardised view needs to be created into the

procurement spend information across all spheres of government on a transactional level for spend and trend analysis purposes.

The OCPO designed and built a Data Warehouse that serves as common repository for procurement related data with the necessary capabilities to produce standardised information in a dashboard format via various Business Intelligence tools. Currently procurement spend data of all National and Provincial departments from 2017 to date is hosted and analysed in the Data Warehouse.

From 1 March 2024, municipalities must on monthly basis report all goods and services related payments at a transactional level monthly. Towards this end, municipalities must complete and submit the template attached as **Annexure E** and submit it to the GoMuni Upload portal under the folder Documents/ Other. These reports are due by the 15<sup>th</sup> of the month that follows the reporting month. The first report is therefore due on 15 April 2024. This information is only required for municipalities and not for municipal entities.

A Data Upload Tool is also available that allows municipalities to capture their spending data manually or extract the relevant information from the municipality's payment system automatically. Information captured on the Data Upload Tool will be submitted directly into the OCPOs Data Warehouse once the various online input validations to ensure the accuracy and completeness of the data has been passed. To access the tool, an email request must be sent to [ocpodatarequest@treasury.gov.za](mailto:ocpodatarequest@treasury.gov.za) to obtain a User ID and Password that is institution specific. Training on the use of the OCPO Data Upload Tool as well as technical integration information will be provided after the institution has received a User ID and Password.

The submission status of the OCPO Spend Report will be included on the status report of document submissions available on the LGDRS. Municipalities that opt to use the Data Upload Tool instead of submitting the excel template to GoMuni must submit a 'not applicable form' to the GoMuni Upload portal for their non-submission is not classified as outstanding.

## 8. The Municipal Budget and Reporting Regulations

### 8.1 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553 012-315 5171 012-315 5807	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso Cethekile Moshane	012-315 5952 012-315 5079	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng  City of Tshwane and City of Johannesburg  City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Oreal Tshidino Willem Voigt Makgabo Mabotja Enock Ndlovu Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 5171  012-315 5830 012-315 5156 012-315 5385 012-315 5866	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Oreal.Tshidino@Treasury.gov.za">Oreal.Tshidino@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal Msunduzi eThekweni uMhlathuze	Kgomotso Baloyi Lunathi Dumani Sifiso Mabaso Kevin Bell	012-315 5866 012-315 5866 012-315 5952 012-315 5725	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> <a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Kevin.bell@treasury.gov.za">Kevin.bell@treasury.gov.za</a>
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a> <a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
Northern Cape	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape  Cape Town George	Willem Voigt Enock Ndlovu Kgomotso Baloyi Mandla Gilimani	012-315 5830 012-315 5385 012-315 5866 012-315 5807	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>
Local government Conditional Grants	Conditional Grants team	012-315 5183	<a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a> <a href="mailto:Unathi.lekonyana@treasury.gov.za">Unathi.lekonyana@treasury.gov.za</a> <a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a> <a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a> <a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a>

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001

**Phone** 012 315 5009

**Fax** 012 395 6553

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

**JH Hattingh**

**Chief Director: Local Government Budget Analysis**

**08 March 2024**

**ANNEXURE A – LIST OF REQUIRED REPORTS TO BE SUBMITTED TO NATIONAL TREASURY FOR DEBT RELIEF PROGRAMME (TEMPLATE)**

**ANNEXURE B – MUNICIPAL CERTIFICATE OF COMPLIANCE FOR DEBT RELIEF PROGRAMME (TEMPLATE)**

**ANNEXURE C – MUNICIPAL DEBT RELIEF – MONTHLY REPORTING – INDIGENT HOUSEHOLDS INFORMATION (TEMPLATE)**

**ANNEXURE D – MUNICIPAL DEBT RELIEF – MONTHLY REVENUE COLLECTION REPORTING (TEMPLATE)**

**ANNEXURE D – PROCUREMENT SPENT REPORTING (TEMPLATE)**