In-Year Report of the Municipality

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

Monthly Budget Statement
April 2022

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

This report represents the S71 MFMA monthly budget statement for the month of April 2022 and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

1.1 Implementation of budget in terms of SDBIP

Please refer to table C4 on page 13 of 39 and also page 14 -16 of 39 for detailed explanations.

1.2 Financial problems or risks facing the municipality

Currently the municipality is facing a financial viability threat due to the impact of Covid19, but the Municipality has implemented mitigating measures to address the risk to an acceptable level such that the Municipality is financially viable and still operates as a going concern.

1.3 Other information

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

Section 2 – Resolutions

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

RECOMMENDATION:

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

(b) That Council notes the in-year report for April 2022, which was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 16th May 2022, being the 10th working day after the end of April 2022.

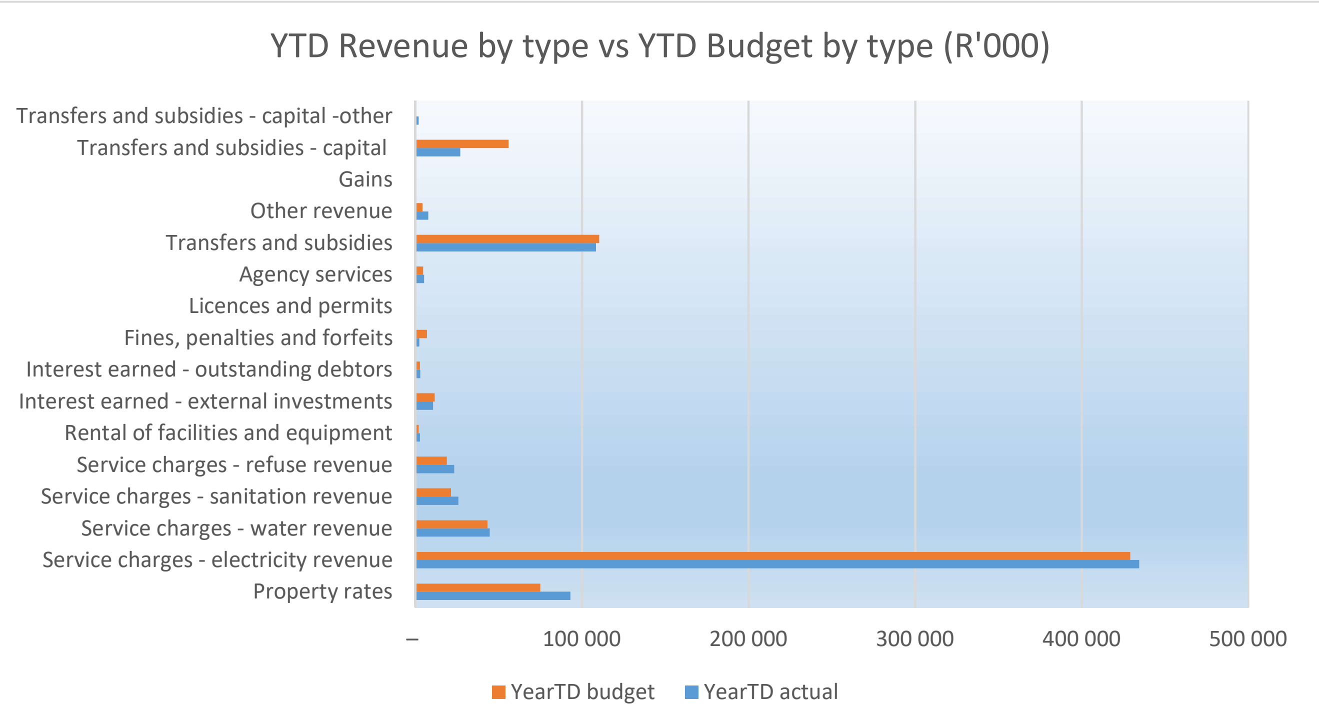
Section 3 – Executive Summary

The audit outcomes for the 2020/2021 financial year have been finalised. The Annual Financial Statements for the financial year ending 30 June 2021 and Annual Performance Report were submitted for audit on 31 August 2021 to the Auditor General of South Africa (AGSA) and the AGSA expressed an opinion on 30 November 2021. The municipality maintained an unqualified audit opinion with no findings relating to compliance with legislation and regulations and with no findings on predetermined objectives. This is due to the municipality's commitment to achieve clean governance and administration.

3.1 Consolidated performance

3.1.1 Consolidated performance against annual budget (original approved and latest adjustments)

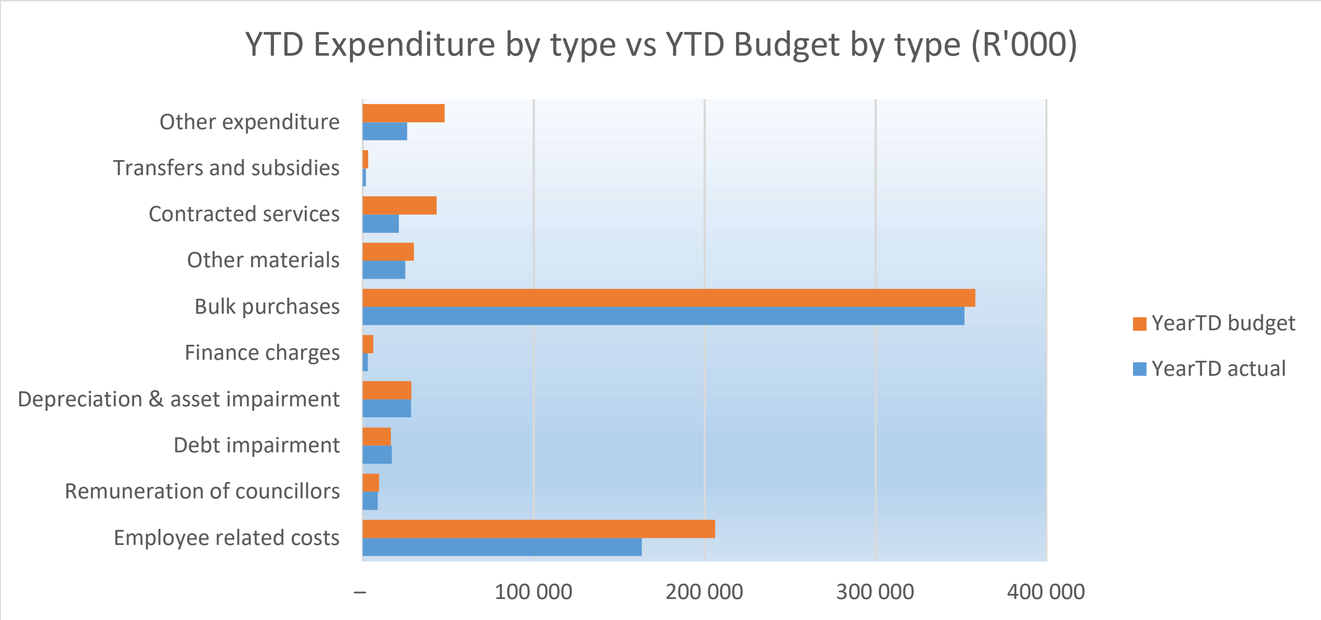
Revenue



The total operating revenue to date excluding capital grants is R763 277 139 compared to the year to date operating revenue budget of R731 870 390. Furthermore, when including Capital grants the year to date revenue is R792 568 757 against a year to date budget of R788 518 300. The graph above depicts the actual revenue to date compared to the year to date budget for all the income classes of the municipality.

Please refer to table C4 on page 13 of 39 and also page 14 -15 of 39 for detailed explanations.

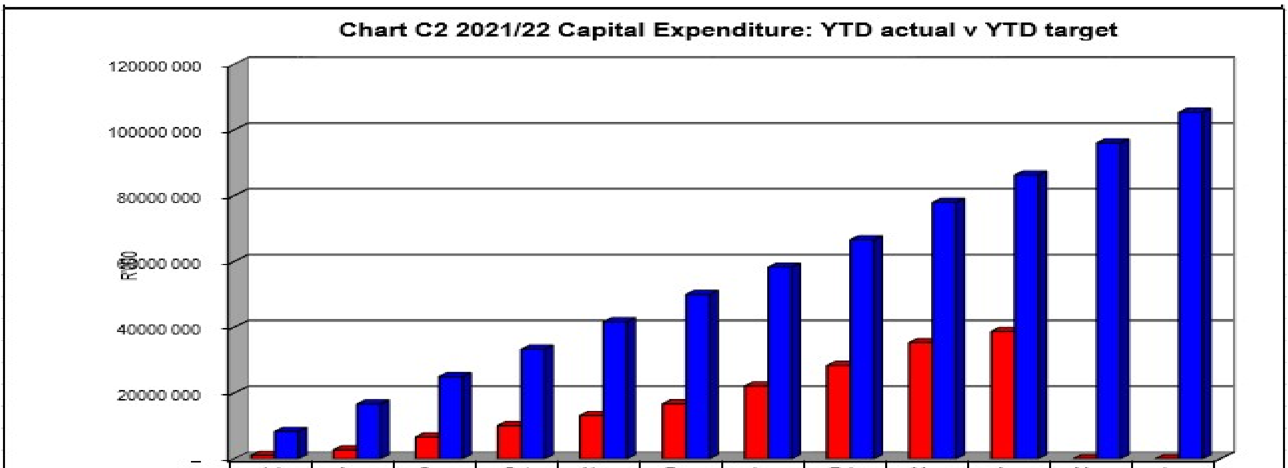
Operating expenditure



Total operating expenditure to date amounts to R646 822 947 compared to total year to date operating expenditure Budget of R749 925 990, which brings about a negative 14% variance. The graph above depicts the actual expenditure to date compared to the year to date budget for all the expenditure classes of the municipality.

Please refer to table C4 on page 13 of 39 and also page 15 -16 of 39 for detailed explanations.

Capital expenditure



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	1089 757	2724 938	6632 101	10108 11	13158 84	16723 48	22117 92	28401 54	35314 50	38736 16	–	–
YearTD budget	8328 420	16656 84	24985 26	33313 68	41642 10	49970 52	58298 94	66627 36	77955 78	86284 20	96027 62	105356 0

The year to date capital expenditure is R38 737 000 against a year to date budget of R89 015 000, which brings a negative 56% variance.

Please refer to C5 on page 17 of 39 and also page 18 of 39 for detailed explanations.

3.1.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the April 2022 Monthly Budget Statement report.

3.2 Material variances from SDBIP

Please refer to table C4 on page 13 of 39 and also page 14 -16 of 39 for detailed explanations.

3.3 Remedial or corrective steps

Please refer to table C4 on page 13 of 39 and also page 14 -16 of 39 for detailed explanations.

3.4 Municipal Budget and Reporting Regulations Ratios

Cash / Cost Coverage

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)		1 - 3 Months	5.25
		Cash and cash equivalents		246 707 783
		Unspent Conditional Grants		59 892 770
		Overdraft		-
		Short Term Investments		145 068 317
		Total ActualOperational Expenditure		63 251 016

The cash / cost coverage ratio is 5.25 in the month ended 30 April 2022. This ratio indicates that the municipality can meet its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue for five months at most.

Current Ratio

Current Ratio	Current Assets / Current Liabilities		1.5 - 2:1	2.19
		Current Assets		565 483 658
		Current Liabilities		258 402 303

The current ratio of 2:19 for the month ended 30 April 2022 is above the benchmark of 2:1, which means that the municipality is able to meet its short term obligations.

Liquidity Ratio

Liquidity Ratio	Current Assets-Inventory / Current Liabilities		1.3 - 2:1	2.12
		Current Assets		547 936 562
		Current Liabilities		258 402 303

The quick ratio of 2:12 for the month ended 30 April 2022 is at the upper range of the benchmark of 1.3 - 2:1.

Collection Rate

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100		95%	106%
		Gross Debtors closing balance		156 114 775
		Gross Debtors opening balance		100 019 920
		Bad debts written Off		17 024 701
		Billed Revenue		627 112 702

The collection rate is 106% in the month ended 30 April 2022. This is above the benchmark of 95%. The collection ratio of 106% indicates that the municipality's quality of credit control is strong as the municipality ensures that billed revenue is collected from consumers.

Own funded Capital Expenditure (Internally generated funds + Borrowings)

Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100		None	30%
		Internally generated funds		11 595 422
		Borrowings		-
		Total Capital Expenditure		38 736 656

The own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure ratio is 30% for the month ended 30 April 2022. This ratios indicates that 30% of total capital expenditure is funded by own funded capital and borrowings.

Own funded Capital Expenditure (Internally Generated Funds)

Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100		None	30%
		Internally generated funds		8 540 866
		Total Capital Expenditure		28 401 540

The own funded Capital Expenditure (Internally generated funds) to Total Capital Expenditure ratio is 30% for the month ended 30 April 2022. This ratios indicates that 30% of total capital expenditure is funded by own funded capital.

3.5 Conclusion

Year-to-date performance of revenue and expenditure compared to budget is reasonable at the end of April 2022 with the exception of the low spending on the capital expenditure budget which is a concern. Measures have been put in place to improve spending on capital expenditure budget. Refer to the Top 10 Capital Projects Report on page 37.

Section 4 – In-year budget statement tables

4.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	59 486	86 146	90 000	277	93 241	75 000	18 241	24%	90 000
Service charges	556 446	615 624	615 624	61 647	528 686	513 020	15 666	3%	615 624
Investment revenue	10 443	15 599	14 099	78	10 759	11 749	(990)	-8%	14 099
Transfers and subsidies	117 748	111 025	132 500	6 633	108 595	110 417	(1 822)	-2%	132 500
Other own revenue	31 291	26 021	26 021	1 623	21 996	21 684	312	1%	26 021
Total Revenue (excluding capital transfers and contributions)	**775 413**	**854 415**	**878 244**	**70 259**	**763 277**	**731 870**	**31 407**	**4%**	**878 244**
Employee costs	214 863	252 110	247 416	16 841	163 396	206 180	(42 784)	-21%	247 416
Remuneration of Councillors	10 701	11 568	11 568	886	8 772	9 640	(868)	-9%	11 568
Depreciation & asset impairment	36 602	34 314	34 314	2 779	28 305	28 595	(291)	-1%	34 314
Finance charges	10 383	9 018	7 570	290	3 024	6 309	(3 284)	-52%	7 570
Inventory consumed and bulk purchases	419 736	450 900	466 267	40 391	377 072	388 369	(11 297)	-3%	466 267
Transfers and subsidies	2 132	2 531	3 789	374	1 872	3 157	(1 285)	-41%	3 789
Other expenditure	76 871	120 023	128 926	4 470	64 382	107 675	(43 293)	-40%	128 926
Total Expenditure	**771 289**	**880 465**	**899 850**	**66 030**	**646 823**	**749 926**	**(103 103)**	**-14%**	**899 850**
Surplus/(Deficit)	**4 124**	**(26 050)**	**(21 606)**	**4 228**	**116 454**	**(18 056)**	**134 510**	**-745%**	**(21 606)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	28 362	49 422	67 263	2 346	27 141	56 053	### ###	-52%	67 263
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	2 433	714	714	–	2 151	595	1 556	261%	714
Surplus/(Deficit) after capital transfers & contributions	**34 920**	**24 086**	**46 372**	**6 575**	**145 746**	**38 592**	**107 154**	**278%**	**46 372**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**34 920**	**24 086**	**46 372**	**6 575**	**145 746**	**38 592**	**107 154**	**278%**	**46 372**
Capital expenditure & funds sources									
Capital expenditure	**665**	**101 759**	**108 633**	**3 422**	**38 737**	**89 015**	**(50 278)**	**-56%**	**108 633**
Capital transfers recognised	–	49 422	70 152	2 347	27 141	58 460	(31 319)	-54%	70 152
Borrowing	–	17 800	–	–	–	–	–		–
Internally generated funds	**(0)**	**34 537**	**38 481**	**1 075**	**11 595**	**30 555**	**(18 960)**	**-62%**	**38 481**
Total sources of capital funds	**(0)**	**101 759**	**108 633**	**3 422**	**38 737**	**89 015**	**(50 278)**	**-56%**	**108 633**
Financial position									
Total current assets	404 716	222 429	331 387		565 484				331 387
Total non current assets	806 227	917 677	898 818		836 352				898 818
Total current liabilities	213 204	154 430	168 295		258 402				168 295
Total non current liabilities	142 900	147 278	160 932		143 048				160 932
Community wealth/Equity	**819 623**	**838 398**	**908 477**		**854 639**				**908 477**
Cash flows									
Net cash from (used) operating	(888 261)	58 321	100 384	(5 212)	188 358	83 654	(104 704)	-125%	(763 567)
Net cash from (used) investing	–	(101 759)	–	(1 990)	(28 098)	–	28 098	#DIV/0!	–
Net cash from (used) financing	(7 025)	10 875	(4 064)	(260)	(2 691)	(4 064)	(1 373)	34%	(4 064)
Cash/cash equivalents at the month/year end	**(653 002)**	**(710 555)**	**337 600**	**–**	**474 724**	**340 259**	**(134 466)**	**-40%**	**(526 351)**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	54 110	8 022	5 353	3 713	3 235	3 395	15 186	38 118	131 133
Creditors Age Analysis									
Total Creditors	4 358	–	–	–	–	–	–	–	4 358

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

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**156 980**	**165 499**	**168 403**	**1 545**	**169 851**	**140 336**	29 516	21%	**168 403**
Executive and council		21 752	8 593	8 593	216	8 684	7 161	1 523	21%	8 593
Finance and administration		135 228	156 905	159 810	1 329	161 168	133 175	27 993	21%	159 810
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**27 435**	**28 673**	**47 762**	**6 573**	**22 135**	**39 802**	(17 666)	-44%	**47 762**
Community and social services		10 131	10 367	12 881	1 356	9 194	10 734	(1 540)	-14%	12 881
Sport and recreation		964	1 138	2 930	136	939	2 441	(1 502)	-62%	2 930
Public safety		13 714	15 002	15 002	589	7 099	12 502	(5 403)	-43%	15 002
Housing		2 626	2 165	16 949	4 492	4 903	14 125	(9 221)	-65%	16 949
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**22 937**	**34 309**	**35 623**	**1 536**	**24 511**	**29 686**	(5 175)	-17%	**35 623**
Planning and development		1 731	1 635	2 492	128	1 922	2 077	(155)	-7%	2 492
Road transport		21 206	32 675	33 131	1 408	22 589	27 609	(5 020)	-18%	33 131
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**598 914**	**676 068**	**694 332**	**62 951**	**576 064**	**578 610**	(2 546)	0%	**694 332**
Energy sources		468 005	519 141	519 911	51 685	439 034	433 259	5 775	1%	519 911
Water management		52 222	77 440	82 303	5 925	51 362	68 586	(17 224)	-25%	82 303
Waste water management		41 931	41 435	53 614	3 088	48 470	44 678	3 792	8%	53 614
Waste management		36 755	38 052	38 504	2 252	37 198	32 087	5 111	16%	38 504
Other	4	**6**	**2**	**102**	**1**	**7**	**85**	**(78)**	**-92%**	**102**
Total Revenue - Functional	2	**806 272**	**904 551**	**946 222**	**72 605**	**792 569**	**788 518**	**4 050**	**1%**	**946 222**
Expenditure - Functional										
Governance and administration		**120 057**	**144 193**	**144 864**	**7 970**	**88 023**	**120 721**	(32 698)	-27%	**144 864**
Executive and council		20 968	26 259	25 665	1 807	16 639	21 453	(4 814)	-22%	25 665
Finance and administration		97 131	113 802	115 157	6 002	69 811	95 899	(26 088)	-27%	115 157
Internal audit		1 958	4 132	4 042	161	1 572	3 368	(1 796)	-53%	4 042
Community and public safety		**118 588**	**99 234**	**112 937**	**10 588**	**63 941**	**94 114**	(30 173)	-32%	**112 937**
Community and social services		25 693	19 333	19 316	1 204	12 708	16 097	(3 389)	-21%	19 316
Sport and recreation		24 893	29 871	31 837	2 100	20 537	26 531	(5 994)	-23%	31 837
Public safety		35 387	39 353	37 572	2 582	23 333	31 310	(7 977)	-25%	37 572
Housing		32 615	10 677	24 212	4 701	7 363	20 177	(12 813)	-64%	24 212
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**37 222**	**52 027**	**55 075**	**3 538**	**35 130**	**45 884**	(10 754)	-23%	**55 075**
Planning and development		18 493	27 921	27 146	1 440	15 385	22 578	(7 193)	-32%	27 146
Road transport		18 729	24 107	27 930	2 098	19 745	23 306	(3 561)	-15%	27 930
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**490 285**	**584 036**	**585 900**	**43 935**	**458 876**	**488 312**	(29 436)	-6%	**585 900**
Energy sources		396 159	472 900	473 433	34 762	376 443	394 570	(18 127)	-5%	473 433
Water management		37 816	34 593	35 156	2 902	27 802	29 264	(1 461)	-5%	35 156
Waste water management		28 326	30 488	30 883	3 075	26 409	25 788	621	2%	30 883
Waste management		27 984	46 056	46 428	3 195	28 222	38 690	(10 468)	-27%	46 428
Other		**708**	**974**	**1 074**	**0**	**853**	**895**	**(42)**	**-5%**	**1 074**
Total Expenditure - Functional	3	**766 859**	**880 465**	**899 850**	**66 030**	**646 823**	**749 926**	**(103 103)**	**-14%**	**899 850**
Surplus/ (Deficit) for the year		**39 412**	**24 086**	**46 372**	**6 575**	**145 746**	**38 592**	**107 154**	**278%**	**46 372**

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

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

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates:

- Vote1: Finance;
- Vote 2: Executive and Council;
- Vote 3: Strategy and Social Development;
- Vote 4: Corporate Services;
- Vote 5: Engineering Services; and
- Vote 6: Community Services.

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Area (0: IE)		38	38	18 117	737	7 373	15 098	(7 724)	-51.2%	18 117
Vote 2 - Financial Services (1: IE)		1 148	–	–	–	–	–	–		–
Vote 3 - Executive AND Mayor (2: IE)		–	–	–	–	–	–	–		–
Vote 4 - Strategic AND Social services (3: IE)		–	–	–	–	–	–	–		–
Vote 5 - Corporate (4: IE)		–	–	–	–	–	–	–		–
Vote 6 - Engineering (5: IE)		3 420	–	–	–	56	–	56	#DIV/0!	–
Vote 7 - Community services (6: IE)		–	–	–	–	–	–	–		–
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		80 140	100 214	106 048	8 311	80 655	88 373	(7 718)	-8.7%	106 048
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		161	66	66	2	10	55	(45)	-81.1%	66
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMEN		–	–	–	–	–	–	–		–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		–	–	–	–	–	–	–		–
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		–	–	–	–	–	–	–		–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		–	–	–	–	–	–	–		–
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		684 341	765 382	783 140	61 311	667 175	652 617	14 559	2.2%	783 140
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		37 024	38 850	38 850	2 244	37 299	32 375	4 923	15.2%	38 850
Total Revenue by Vote	2	**806 272**	**904 551**	**946 222**	**72 605**	**792 569**	**788 518**	**4 050**	**0.5%**	**946 222**
Expenditure by Vote	1									
Vote 1 - Area (0: IE)		10 178	13 021	12 684	914	7 362	10 437	(3 075)	-29.5%	12 684
Vote 2 - Financial Services (1: IE)		–	–	968	–	–	810	(810)	-100.0%	968
Vote 3 - Executive AND Mayor (2: IE)		–	–	30	–	–	25	(25)	-100.0%	30
Vote 4 - Strategic AND Social services (3: IE)		–	–	2 514	–	11	2 096	(2 085)	-99.5%	2 514
Vote 5 - Corporate (4: IE)		–	–	408	–	8	408	(400)	-98.0%	408
Vote 6 - Engineering (5: IE)		–	–	1 379	–	–	1 154	(1 154)	-100.0%	1 379
Vote 7 - Community services (6: IE)		–	–	2 575	128	1 042	2 146	(1 104)	-51.5%	2 575
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		104 946	116 544	119 019	7 791	83 921	99 181	(15 260)	-15.4%	119 019
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		31 426	38 087	36 492	2 737	23 573	30 344	(6 771)	-22.3%	36 492
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMEN		–	–	–	–	–	–	–		–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		–	–	–	–	–	–	–		–
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		–	–	–	–	–	–	–		–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		–	–	–	–	–	–	–		–
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		597 477	685 362	695 676	52 341	510 059	579 863	(69 805)	-12.0%	695 676
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		22 832	27 450	28 104	2 120	20 848	23 462	(2 615)	-11.1%	28 104
Total Expenditure by Vote	2	**766 859**	**880 465**	**899 850**	**66 030**	**646 823**	**749 926**	**(103 103)**	**-13.7%**	**899 850**
Surplus/ (Deficit) for the year	2	**39 412**	**24 086**	**46 372**	**6 575**	**145 746**	**38 592**	**107 154**	**277.7%**	**46 372**

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

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		59 486	86 146	90 000	277	93 241	75 000	18 241	24%	90 000
Service charges - electricity revenue		463 965	514 888	514 888	51 685	434 532	429 073	5 458	1%	514 888
Service charges - water revenue		46 370	52 124	52 124	5 313	44 733	43 437	1 296	3%	52 124
Service charges - sanitation revenue		24 603	25 792	25 792	2 410	25 988	21 493	4 494	21%	25 792
Service charges - refuse revenue		21 508	22 819	22 819	2 239	23 434	19 016	4 417	23%	22 819
Rental of facilities and equipment		2 903	2 515	2 515	275	2 797	2 096	701	33%	2 515
Interest earned - external investments		10 443	15 599	14 099	78	10 759	11 749	(990)	-8%	14 099
Interest earned - outstanding debtors		2 906	3 317	3 317	335	2 982	2 764	217	8%	3 317
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		7 537	8 394	8 394	62	2 388	6 995	(4 607)	-66%	8 394
Licences and permits		2 158	765	765	44	619	637	(19)	-3%	765
Agency services		5 167	5 811	5 811	469	5 416	4 842	574	12%	5 811
Transfers and subsidies		117 748	111 025	132 500	6 633	108 595	110 417	(1 822)	-2%	132 500
Other revenue		9 259	5 219	5 219	438	7 789	4 349	3 440	79%	5 219
Gains		1 361	–	–	–	5	–	5	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**775 413**	**854 415**	**878 244**	**70 259**	**763 277**	**731 870**	**31 407**	**4%**	**878 244**
Expenditure By Type										
Employee related costs		214 863	252 110	247 416	16 841	163 396	206 180	(42 784)	-21%	247 416
Remuneration of councillors		10 701	11 568	11 568	886	8 772	9 640	(868)	-9%	11 568
Debt impairment		17 240	19 740	19 740	–	17 025	16 450	575	3%	19 740
Depreciation & asset impairment		36 602	34 314	34 314	2 779	28 305	28 595	(291)	-1%	34 314
Finance charges		10 383	9 018	7 570	290	3 024	6 309	(3 284)	-52%	7 570
Bulk purchases - electricity		370 850	430 117	430 117	32 053	352 146	358 431	(6 286)	-2%	430 117
Inventory consumed		48 886	20 782	36 149	8 338	24 926	29 938	(5 012)	-17%	36 149
Contracted services		28 013	45 489	51 620	3 136	21 152	43 296	(22 143)	-51%	51 620
Transfers and subsidies		2 132	2 531	3 789	374	1 872	3 157	(1 285)	-41%	3 789
Other expenditure		30 603	54 794	57 566	1 333	26 159	47 929	(21 770)	-45%	57 566
Losses		1 015	–	–	–	45	–	45	#DIV/0!	–
Total Expenditure		**771 289**	**880 465**	**899 850**	**66 030**	**646 823**	**749 926**	**(103 103)**	**-14%**	**899 850**
Surplus/(Deficit)		**4 124**	**(26 050)**	**(21 606)**	**4 228**	**116 454**	**(18 056)**	**134 510**	**(0)**	**(21 606)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		28 362	49 422	67 263	2 346	27 141	56 053	(28 912)	**(0)**	67 263
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		1 955	714	714	–	2 151	595	1 556	**0**	714
Transfers and subsidies - capital (in-kind - all)		478	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**34 920**	**24 086**	**46 372**	**6 575**	**145 746**	**38 592**			**46 372**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**34 920**	**24 086**	**46 372**	**6 575**	**145 746**	**38 592**			**46 372**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**34 920**	**24 086**	**46 372**	**6 575**	**145 746**	**38 592**			**46 372**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**34 920**	**24 086**	**46 372**	**6 575**	**145 746**	**38 592**			**46 372**

Revenue by source

Property Rates revenue

The year to date actual amounts to R93 241 364, compared to the year to date budget projection of R75 000 010. There is a positive variance of 24%. The positive variance is caused by the property rates being levied in July for the whole year whilst the budget projection is based on an even distribution of the annual budget over 12 months.

Service Levies:

Electricity revenue

The year to date actual amounts to R434 531 633, compared to the year to date budget projection of R429 073 240. There is an insignificant negative variance of 1%.

Water revenue

The year to date actual amounts to R44 732 739, compared to the year to date budget projection of R43 437 050. There is a positive insignificant variance of 3%.

Sanitation revenue

The year to date actual amounts to R25 987 618, in comparison with the year to date budget projection of R21 493 480. There is a positive variance of 21%. There are more sewer points connected than what was anticipated.

Refuse revenue

The year to date actual amounts to R23 433 626, in comparison with the year to date budget projection of R19 016 130. There is a positive variance of 23%. The municipality performed well against its target.

Rent of Facilities & Equipment

The year to date actual amounts to R2 797 466, compared to the year to date budget projection of R2 096 180. There is a positive variance of 33%. The municipality performed well against its targets.

Interest earned – External Investments

The year to date actual amounts to R10 759 000, compared to the year to date budget projection of R11 749 170. There is an insignificant negative variance of 8%.

Interest earned – Outstanding debtors

The year to date actual amounts to R2 981 534, compared to the year to date budget projection of R2 764 040. There is an insignificant positive variance of 8%.

Fines, penalties and forfeits

The year to date actual amounts to R2 388 256, compared to the year to date budget projection of R6 995 270. There is a negative variance of 66%. There are less traffic infringements than anticipated resulting in less fines being issued.

Licenses & Permits

The year to date actual amounts to R618 780, compared to the year to date revenue budget projection of R637 370. The variance is insignificant.

Agency Fees

The year to date actual amounts to R5 416 346, compared to the year to date budget projection of R4 842 220. There is a positive variance of 12%. The municipality performed well against its targets.

Grants & Subsidies - Operating:

The year to date Revenue stands at R108 595 396, compared to the year to date budget projection of R110 417 030. The variance is insignificant.

Grants & Subsidies - Capital:

The year to date Revenue stands at R29 292 000, compared to the year to date budget projection of R56 648 000. There is a negative revenue of 48%. The variance is caused by the slow spending of the CAPEX, as conditional grants are only recognised when expenditure has been incurred.

Other Revenue:

The year to date actual amounts to R7 789 098, compared to the year to date budget projection of R4 349 170. There is a positive variance of 79%. The positive variance is caused by an insurance claim received for a damaged transformer.

Expenditure by Type

Employee related costs:

The year to date actual expenditure amounts to R163 396 145, compared to the year to date budget projection of R206 180 280. There is a negative variance of 21%. The variance is caused by budgeted vacant posts that could not yet be filled. There are also employees who resigned and their positions are not filled as at 30 April 2022.

Councillors Remuneration:

The year to date actual expenditure is R8 772 345, compared to the year to date budget projection of R9 640 320. There is an insignificant variance of 9%.

Debt Impairment:

The year to date actual expenditure is R17 024 701, compared to the year to date budget projection of R16 450 140. There is an insignificant positive variance of 3%.

Depreciation & asset impairment:

The year to date actual expenditure is R28 304 724, compared to the year to date budget projection of R28 595 430. There is an insignificant negative variance of 1%.

Finance charges:

The year to date actual expenditure is R3 024 313, compared to the year to date budget projection of R6 308 680. There is a negative variance of 52%. This is due to a planned loan for vehicles which has not yet been finalised.

Bulk purchases - Electricity:

The year to date actual expenditure is R352 145 650, compared to the year to date budget projection of R358 431 220. There is an insignificant negative variance of 2%.

Inventory consumed

The year to date actual expenditure is R24 926 314, compared to the year to date budget projection of R29 937 940. There is a negative variance of 17%. This is due to slow implementation of projects.

Contracted Services:

The year to date actual expenditure is R21 152 082, compared to the year to date budget projection of R43 295 520. There is a negative variance of 51%. This is due to slow implementation of projects

Transfers & Subsidies:

The year to date actual expenditure amounts to R1 871 838, compared to the year to date budget projection of R3 157 150. There is a negative variance of 41%

Other Expenses:

The year to date actual expenditure is R26 159 351, compared to the year to date budget projection of R47 929 310. There is a negative variance of 45% due to slow spending at the first 3 quarters of the financial year.

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

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Area (0: IE)		–	–	–	–	–	–	–		–
Vote 2 - Financial Services (1: IE)		–	–	–	–	–	–	–		–
Vote 3 - Executive AND Mayor (2: IE)		–	–	–	–	–	–	–		–
Vote 4 - Strategic AND Social services (3: IE)		–	–	–	–	–	–	–		–
Vote 5 - Corporate (4: IE)		–	–	–	–	–	–	–		–
Vote 6 - Engineering (5: IE)		–	–	–	–	–	–	–		–
Vote 7 - Community services (6: IE)		–	–	–	–	–	–	–		–
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		–	–	–	–	–	–	–		–
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		–	–	–	–	–	–	–		–
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		–	–	–	–	–	–	–		–
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		–	–	–	–	–	–	–		–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		–	–	–	–	–	–	–		–
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		–	–	–	–	–	–	–		–
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Area (0: IE)		(10 040)	–	28 921	844	7 290	22 589	(15 298)	-68%	28 921
Vote 2 - Financial Services (1: IE)		45	–	–	–	–	–	–		–
Vote 3 - Executive AND Mayor (2: IE)		–	–	–	–	–	–	–		–
Vote 4 - Strategic AND Social services (3: IE)		(204)	–	–	–	–	–	–		–
Vote 5 - Corporate (4: IE)		(4)	–	–	–	–	–	–		–
Vote 6 - Engineering (5: IE)		(2 600)	–	–	–	–	–	–		–
Vote 7 - Community services (6: IE)		(153)	–	–	–	–	–	–		–
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		2 777	22 564	13 637	345	4 962	11 364	(6 402)	-56%	13 637
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		–	–	–	–	–	–	–		–
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT		275	1 900	2 800	2	518	2 333	(1 816)	-78%	2 800
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		2 783	32 429	31 553	1 493	19 976	26 294	(6 318)	-24%	31 553
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		–	–	–	–	–	–	–		–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		1 930	20 545	15 975	598	1 413	13 312	(11 899)	-89%	15 975
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		4 511	7 301	5 200	63	1 537	4 333	(2 796)	-65%	5 200
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		1 345	17 020	10 547	78	3 040	8 789	(5 749)	-65%	10 547
Total Capital single-year expenditure	4	665	101 759	108 633	3 422	38 737	89 015	**(50 278)**	**-56%**	108 633
Total Capital Expenditure		**665**	**101 759**	**108 633**	**3 422**	**38 737**	**89 015**	**(50 278)**	**-56%**	**108 633**
Capital Expenditure - Functional Classification										
Governance and administration		**(0)**	**5 785**	**4 950**	**64**	**1 918**	**4 125**	(2 207)	-54%	**4 950**
Executive and council		–	500	500	–	179	417	(238)	-57%	500
Finance and administration		(0)	5 285	4 450	64	1 739	3 708	(1 969)	-53%	4 450
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(0)**	**11 782**	**8 270**	**401**	**1 742**	**6 891**	(5 150)	-75%	**8 270**
Community and social services		–	1 250	2 072	377	377	1 726	(1 350)	-78%	2 072
Sport and recreation		–	5 341	4 081	22	688	3 401	(2 712)	-80%	4 081
Public safety		(0)	4 981	2 117	3	677	1 764	(1 087)	-62%	2 117
Housing		–	210	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**34 834**	**33 021**	**1 472**	**19 686**	**27 517**	(7 832)	-28%	**33 021**
Planning and development		–	3 700	1 567	0	0	1 306	(1 305)	-100%	1 567
Road transport		–	31 134	31 454	1 472	19 685	26 212	(6 526)	-25%	31 454
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**49 358**	**62 393**	**1 484**	**15 391**	**50 481**	(35 090)	-70%	**62 393**
Energy sources		–	15 683	8 363	345	3 275	6 969	(3 694)	-53%	8 363
Water management		–	20 882	34 476	550	2 217	27 217	(25 000)	-92%	34 476
Waste water management		–	2 500	16 200	590	7 417	13 500	(6 084)	-45%	16 200
Waste management		–	10 292	3 354	–	2 483	2 795	(312)	-11%	3 354
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**(0)**	**101 759**	**108 633**	**3 422**	**38 737**	**89 015**	**(50 278)**	**-56%**	**108 633**
Funded by:										
National Government		–	48 622	66 963	2 346	26 836	55 803	(28 967)	-52%	66 963
Provincial Government		–	800	2 949	0	305	2 457	(2 152)	-88%	2 949
District Municipality		–	–	240	–	–	200	(200)	-100%	240
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		**–**	**49 422**	**70 152**	**2 347**	**27 141**	**58 460**	**(31 319)**	**-54%**	**70 152**
Borrowing	6	–	17 800	–	–	–	–	–		–
Internally generated funds		(0)	34 537	38 481	1 075	11 595	30 555	(18 960)	-62%	38 481
Total Capital Funding		**(0)**	**101 759**	**108 633**	**3 422**	**38 737**	**89 015**	**(50 278)**	**-56%**	**108 633**

Capital Expenditure

The year to date actual capital expenditure amounts to R38 737 000 compared to the year to date budget projection of R89 015 000. There is a negative variance of 56%. This is due to capital projects that are still at early stages of procurement/construction.

4.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		137 992	77 812	96 217	246 708	96 217
Call investment deposits		145 063	–	145 063	145 068	145 063
Consumer debtors		53 433	86 060	55 422	62 356	55 422
Other debtors		53 109	17 053	19 749	93 759	19 749
Current portion of long-term receivables		140	609	(43)	46	(43)
Inventory		14 979	40 895	14 979	17 547	14 979
Total current assets		**404 716**	**222 429**	**331 387**	**565 484**	**331 387**
Non current assets						
Long-term receivables		661	1 179	18 934	18 837	18 934
Investments		136	72	136	136	136
Investment property		28 512	27 931	28 512	28 451	28 512
Investments in Associate		–	–	–	–	–
Property, plant and equipment		775 626	877 202	849 944	787 636	849 944
Biological		–	–	–	–	–
Intangible		1 017	11 017	1 017	1 017	1 017
Other non-current assets		275	275	275	275	275
Total non current assets		**806 227**	**917 677**	**898 818**	**836 352**	**898 818**
TOTAL ASSETS		**1 210 942**	**1 140 106**	**1 230 205**	**1 401 836**	**1 230 205**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		4 872	10 097	4 872	2 286	4 872
Consumer deposits		14 280	12 726	14 280	15 465	14 280
Trade and other payables		145 567	90 775	100 658	211 511	100 658
Provisions		48 485	40 831	48 485	29 140	48 485
Total current liabilities		**213 204**	**154 430**	**168 295**	**258 402**	**168 295**
Non current liabilities						
Borrowing		35 848	46 422	53 880	35 996	53 880
Provisions		107 052	100 856	107 052	107 052	107 052
Total non current liabilities		**142 900**	**147 278**	**160 932**	**143 048**	**160 932**
TOTAL LIABILITIES		**356 104**	**301 708**	**329 228**	**401 451**	**329 228**
NET ASSETS	2	**854 838**	**838 398**	**900 977**	**1 000 385**	**900 977**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		756 702	775 477	845 556	791 718	845 556
Reserves		62 921	62 921	62 921	62 921	62 921
TOTAL COMMUNITY WEALTH/EQUITY	2	**819 623**	**838 398**	**908 477**	**854 639**	**908 477**

4.7 Table C7: Monthly Budget Statement – Cash Flow

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	82 700	82 700	4 932	71 342	68 917	2 426	4%	–
Service charges		–	590 999	590 999	62 659	491 456	492 499	(1 043)	0%	–
Other revenue		–	22 704	17 485	1 098	13 730	14 571	(841)	-6%	–
Transfers and Subsidies - Operational		–	111 025	115 132	3	124 837	95 943	28 894	30%	–
Transfers and Subsidies - Capital		–	50 136	57 636	–	35 915	48 030	(12 115)	-25%	–
Interest		–	15 599	15 599	–	–	12 999	(12 999)	-100%	15 599
Dividends		–	–	–	–	–	–	–		–
Payments							–			
Suppliers and employees		(888 261)	(803 293)	(776 635)	(73 834)	(548 786)	(647 196)	(98 410)	15%	(776 635)
Finance charges		–	(9 018)	–	–	–	–	–		–
Transfers and Grants		–	(2 531)	(2 531)	(69)	(136)	(2 109)	(1 973)	94%	(2 531)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(888 261)**	**58 321**	**100 384**	**(5 212)**	**188 358**	**83 654**	**(104 704)**	**-125%**	**(763 567)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(101 759)	–	(1 990)	(28 098)	–	28 098	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(101 759)**	**–**	**(1 990)**	**(28 098)**	**–**	**28 098**	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	17 800	–	–	(6)	–	(6)	#DIV/0!	–
Increase (decrease) in consumer deposits		(1 823)	–	–	(173)	(228)	–	(228)	#DIV/0!	–
Payments										
Repayment of borrowing		(5 201)	(6 925)	(4 064)	(87)	(2 457)	(4 064)	(1 607)	40%	(4 064)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(7 025)**	**10 875**	**(4 064)**	**(260)**	**(2 691)**	**(4 064)**	**(1 373)**	**34%**	**(4 064)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(895 285)**	**(32 562)**	**96 320**	**(7 462)**	**157 569**	**79 590**			**(767 631)**
Cash/cash equivalents at beginning:		242 283	(677 993)	241 280	73 934	317 155	260 669			241 280
Cash/cash equivalents at month/year end:		(653 002)	(710 555)	337 600		474 724	340 259			(526 351)

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

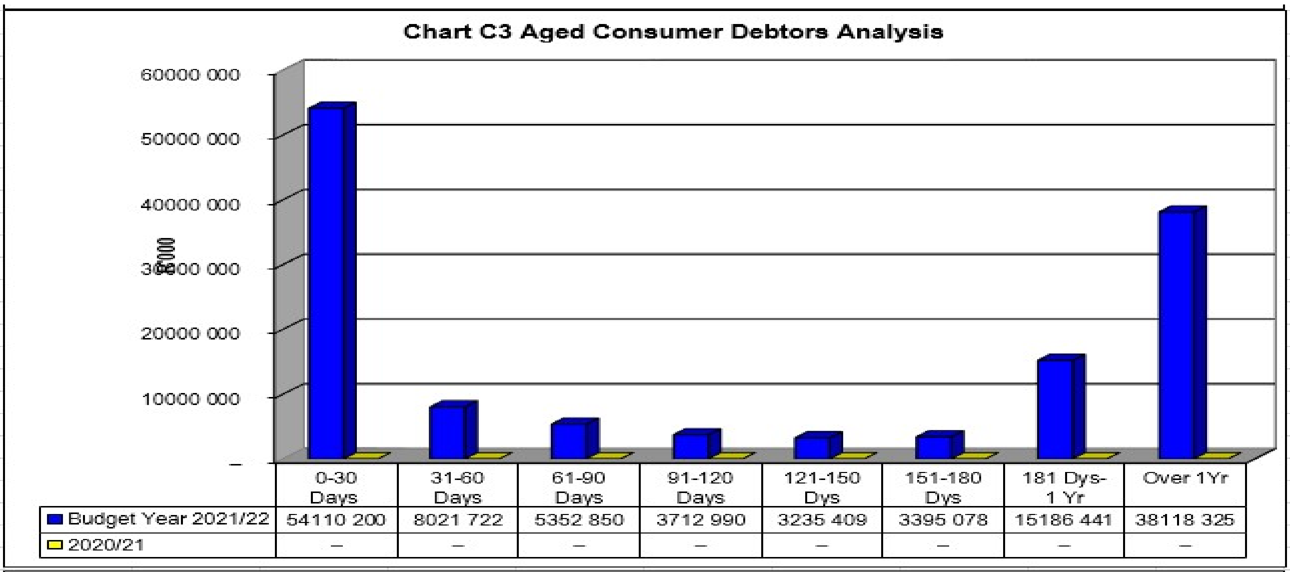
Table SC3 is the only debtors report required by the MBRR and is in the format as required by National Treasury to be implemented from July 2013.

Debtors' age analysis

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

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

Description	NT	Budget Year 2021/22											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 505	1 728	1 360	932	775	615	2 282	2 979	16 177	7 583	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 119	2 971	1 119	426	301	806	1 267	3 380	49 390	6 180	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	4 518	941	814	554	543	501	6 366	10 257	24 494	18 222	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 323	1 126	947	831	738	665	2 223	6 076	14 929	10 532	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 162	998	834	723	643	570	1 849	4 608	12 388	8 394	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	105	56	84	38	19	17	50	280	649	405	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	378	201	195	208	218	220	1 148	10 539	13 107	12 333	–	–
Total By Income Source	**2000**	**54 110**	**8 022**	**5 353**	**3 713**	**3 235**	**3 395**	**15 186**	**38 118**	**131 133**	**63 648**	**–**	**–**
2020/21 - totals only		0	0	0	0	0	0	0	0	–	–	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	721	128	23	7	7	7	732	(205)	1 419	547	–	–
Commercial	2300	38 804	2 811	1 258	544	380	934	3 789	6 182	54 702	11 829	–	–
Households	2400	13 831	4 986	4 005	3 113	2 809	2 423	10 295	30 877	72 340	49 518	–	–
Other	2500	754	97	66	49	40	31	371	1 264	2 672	1 755	–	–
Total By Customer Group	**2600**	**54 110**	**8 022**	**5 353**	**3 713**	**3 235**	**3 395**	**15 186**	**38 118**	**131 133**	**63 648**	**–**	**–**

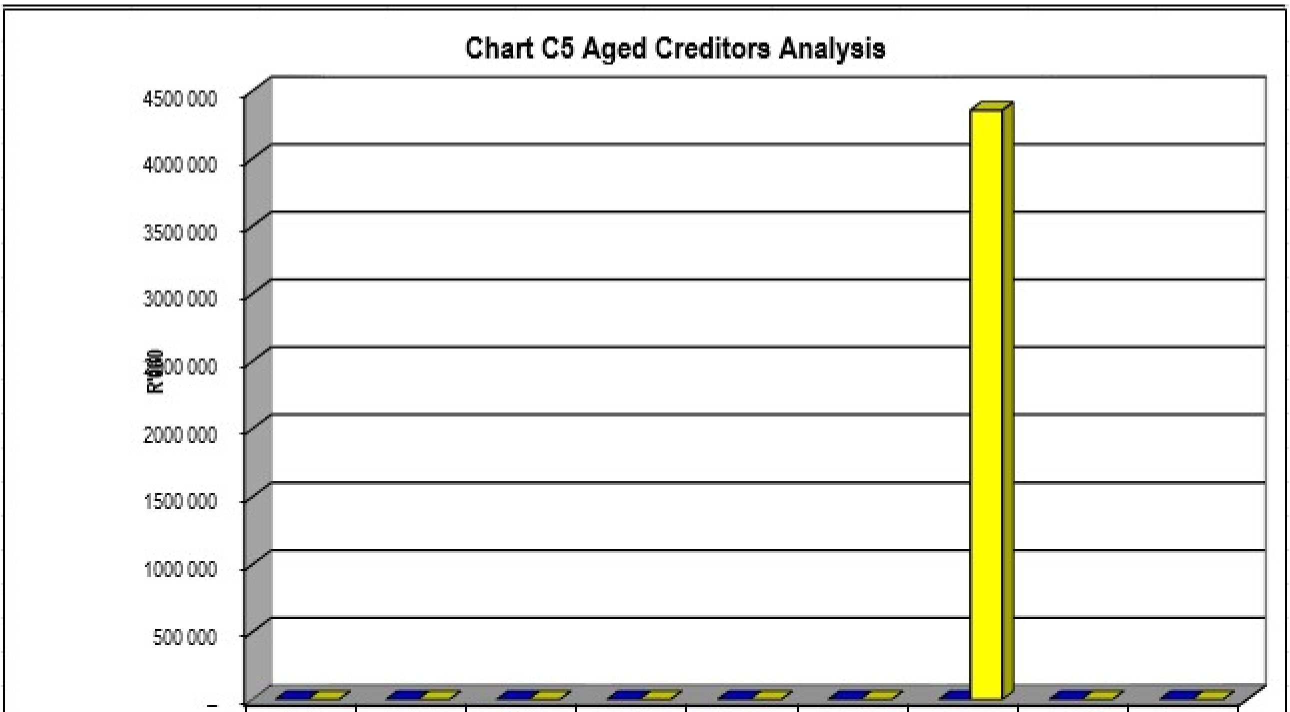


Section 6 – Creditors' analysis

6.1 Supporting Table SC4

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

Description R thousands	NT Code	Budget Year 2021/22 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	4 358	–	–	–	–	–	–	–	4 358	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**4 358**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 358**	**–**



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2020/21	–	–	–	–	–	–	–	–	–
Budget Year 2021/22	–	–	–	–	–	–	4358 140	–	–

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

The municipality does not have investments. Funds are invested in short-term interest-bearing investments which are all held for less than 90 days which are classified as cash and cash equivalents.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
Municipality sub-total										–		–	–	–
Entities														
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
0		0	0	0	0	0	0	0	###########	–	–	–	–	–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									–		–	–	–

7.1 Call Deposits Investments less than 90 days

The municipality has the following call deposit investments as at 30 April 2022:

Institution	Investment Date	Maturity Date	Investment Period	Interest Rate	Opening Balance	Amount Invested	Interest Earned	Withdrawal	Closing Balance
ABSA Depositor Plus	On going investment	On going investment	On going investment		R 25 075 081	R -	R 78 366	-R 80 000	R 25 073 446
Nedbank	11 January 2022	07 April 2022	86	4.600%	R 40 403 288	R -	R 30 247	-R 40 433 534	R -
Standard Bank	18 January 2022	14 April 2022	86	4.700%	R 40 376 000	R -	R 66 959	-R 40 442 959	R -
Nedbank	21 January 2022	20 April 2022	89	4.600%	R 40 347 836	R -	R 100 822	-R 40 448 658	R -
ABSA	11 February 2022	11 May 2022	89	5.130%	R 40 275 474	R -	R 168 658	R -	R 40 444 132
ABSA	17 February 2022	17 May 2022	89	5.130%	R 40 241 742	R -	R 168 658	R -	R 40 410 400
Nedbank	29 March 2022	24 June 2022	87	5.200%	R 40 017 096	R -	R 170 959	R -	R 40 188 055
Standard Bank	11 April 2022	08 July 2022	88	5.175%	R -	R 40 000 000	R 113 425	R -	R 40 113 425
			0						
					R 266 736 516	**R 40 000 000**	**R 898 092**	**-R 121 405 151**	**R 186 229 457**

During the month of April a call deposit investment was made with Standard Bank for R40 000 000 each.

The municipality earned a total interest of R898 092 during the month of April.

Two call deposit investments with Nedbank and a call deposit investment with Standard Bank matured during April 2022 wherein a capital amount of R40 000 000 for each investment and total interest earned amounting to R1 325 151 for matured investments was deposited into the Municipality's primary bank account. Furthermore, R80 000 was also withdrawn from the ABSA Depositor Plus and deposited into the primary bank account.

The decrease in investments from R266 736 516 to R186 229 457 is as follows:

Description	Amount	
Actual investments as at 31 January 2022	R	266 335 290
Investments made	R	40 000 000
Investments matured	-R	121 405 151
Interest Earned	R	898 092
Actual investments as at 28 February 2022	**R**	**186 229 457**

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 - Grant receipts

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		104 458	98 670	98 670	615	95 042	82 225	(1 758)	-2.1%	98 670
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		96 488	87 617	87 617	–	87 617	73 014			87 617
Expanded Public Works Programme Integrated Grant		2 024	2 210	2 210	214	2 210	1 842			2 210
Integrated National Electrification Programme Grant		4	377	377	–	20	314			377
Local Government Financial Management Grant		1 550	1 550	1 550	49	1 189	1 292			1 550
Municipal Disaster Relief Grant	3	142	–	–	–	–	–	–		–
Municipal Infrastructure Grant		2 561	3 003	3 003	184	2 942	2 503	439	17.5%	3 003
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		1 690	1 304	1 304	–	–	1 087	(1 087)	-100.0%	1 304
Water Services Infrastructure Grant		–	2 609	2 609	168	1 064	2 174	(1 110)	-51.1%	2 609
0		–	–	–	–	–	–	–		–
Provincial Government:		38	5 330	14 886	4 692	7 340	12 405	(5 066)	-40.8%	14 886
Finansiele Bestuur		–	250	250	–	–	208	(208)	-100.0%	250
Fire Services Capacity Building		–	–	–	–	–	–	–		–
Grant Income-CDW		38	38	38	–	–	32	(32)	-100.0%	38
Housing Operational Revenue Recognised	4	–	2 000	11 556	4 480	4 773	9 630	(4 857)	-50.4%	11 556
Humanitarian Relief Grant		–	–	–	–	–	–	–		–
Libraries Conditional Grant		–	3 042	3 042	212	2 567	2 535	32	1.2%	3 042
Libraries MRF Operation Grant		–	6 731	7 701	1 010	5 343	6 418	(1 074)	-16.7%	7 701
Community Safety:Operating Revenue		–	–	–	–	–	–	–		–
CWDM Operating Revenue		–	–	–	–	–	–	–		–
CWDM Grant - Community Safety Rev Recognition		–	–	240	–	–	200	(200)	-100.0%	240
Bursaries (Non-Employee)		–	–	–	–	–	–	–		–
Public Sector SETA		609	–	–	–	–	–			–
Tourism Route development_CWD rev recognition		–	–	100	–	–	83			100
Title Deeds Restoration Operating Grant		89	–	3 228	–	13	2 690			3 228
WC FMG Revenue Recognised		–	–	–	188	188	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	104 496	110 731	121 498	6 317	107 724	101 248	(8 098)	-8.0%	121 498
Capital Transfers and Grants										
National Government:		28 362	48 622	65 663	2 346	26 836	54 720	(21 602)	-39.5%	65 663
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		24	2 513	2 513	–	133	2 094			2 513
Municipal Disaster Relief Grant		–	–	–	–	–	–			–
Municipal Infrastructure Grant		17 071	20 022	20 022	1 225	19 611	16 685			20 022
Neighbourhood Development Partnership Grant		11 267	8 696	8 696	–	–	7 246			8 696
Water Services Infrastructure Grant		–	17 391	34 433	1 122	7 092	28 694	(21 602)	-75.3%	34 433
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Provincial Government:		–	800	1 600	–	305	1 333	(1 029)	-77.2%	1 600
Rev Recognition:Development of Sport and Recreation Faciliti		–	800	1 600	–	305	1 333	(1 029)	-77.2%	1 600
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–	–		–
Libraries MRF Operation Grant		–	–	–	–	–	–	–		–
Community Safety:Capital Revenue		–	–	–	–	–	–	–		–
CWDM Capital Rev 2		–	–	–	–	–	–	–		–
CWDM Grant - Capital Revenue		–	–	–	–	–	–	–		–
Product		–	–	–	–	–	–	–		–
Unspecified		478	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–			–
0		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	28 362	49 422	67 263	2 346	27 141	56 053	(22 631)	-40.4%	67 263
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	132 858	160 153	188 761	8 663	134 865	157 301	(30 729)	-19.5%	188 761

8.2 Supporting Table SC7 (1) - Grant expenditure

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**3 659**	**2 678**	**2 678**	**468**	**3 539**	**2 232**	**1 307**	**58.6%**	**2 678**
Expanded Public Works Programme Integrated Grant		2 088	1 489	1 489	419	2 415	1 241	1 174	94.6%	1 489
Local Government Financial Management Grant		1 429	1 189	1 189	49	1 124	991	133	13.4%	1 189
Municipal Disaster Relief Grant		142	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Provincial Government:		**–**	**2 235**	**18 534**	**4 539**	**5 306**	**15 445**	**(10 138)**	**-65.6%**	**18 534**
Acceleration Of Housing Delivery		–	2 000	13 556	4 480	4 773	11 297	(6 524)	-57.7%	13 556
Community		–	38	76	–	–	63	(63)	-100.0%	76
Dev Sport Rec facilts		–	–	3 304	59	533	2 753	(2 220)	-80.6%	3 304
Fire Services Capacity Building		–	–	–	–	–	–	–		–
Humanitarian Relief Grant		–	197	1 597	–	–	1 331	(1 331)	-100.0%	1 597
Kontrakteurs		**–**	**–**	**180**	**–**	**–**	**150**	(150)	-100.0%	**180**
Library Services Grant		**–**	**3 284**	**3 289**	**212**	**2 567**	**2 741**	(174)	-6.4%	**3 289**
MRF		–	8 471	7 308	451	4 785	6 090	(1 306)	-21.4%	7 308
Mun Electrical Masterplan Grant		**–**	**–**	**770**	**–**	**–**	**642**	(642)	-100.0%	**770**
Onderhoud Hoofpad		**–**	**294**	**114**	**–**	**–**	**95**	(95)	-100.0%	**114**
WC FMSG - MSCOA		–	–	550	–	–	458	(458)	-100.0%	550
Total operating expenditure of Transfers and Grants:		**3 659**	**4 913**	**22 162**	**5 007**	**8 845**	**18 468**	**(9 623)**	**-52.1%**	**22 162**
Local Government Graduate Internship		–	–	240	–	–	200			240
National Government:		–	–	840	69	383	700	(317)	**-45.2%**	840
CDWM Councillors Laptops		–	–	–	–	–	–	–		–
CDWM-TourismRouteDevelopmentProjectGrant		–	–	–	–	–	–	–		–
CWDM EPWP Projects Grant		–	–	600	69	383	500	(117)	-23.3%	600
Local Government Graduate Internship		–	–	240	–	–	200	(200)	-100.0%	240
Public Sector SETA		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		**24**	**2 513**	**2 513**	**–**	**(12)**	**2 094**	(2 107)	-100.6%	**2 513**
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		**17 071**	**20 022**	**20 022**	**1 225**	**20 786**	**16 685**	4 102	24.6%	**20 022**
Neighbourhood Development Partnership Grant		**11 267**	**8 696**	**8 696**	**–**	**–**	**7 246**	(7 246)	-100.0%	**8 696**
Water Services Infrastructure Grant		–	17 391	35 733	1 122	7 092	29 778	(22 685)	-76.2%	35 733
Total capital expenditure of Transfers and Grants		**17 071**	**20 022**	**20 862**	**1 294**	**21 170**	**17 385**	**3 785**	**21.8%**	**20 862**
Fencing Ashton Library		**–**	**–**	**297**	**–**	**–**	**248**	**(5 838)**	**-2355.7%**	**297**
Fencing Mountain View Library- Robertson				**84**			**70**			**84**
Fencing Sunnyside Library- Montagu				110390			91990			110390
Replace Sand Filter System Dirky Uys Swimming Pool										
Resurfacing and Construction of netball courts			800000	1600000		304580	1333330			1600000
Resurfacing and Construction of netball courts CONTRA						-304580				
SMME Booster				857000	495	495	714160			857000
CWDM Boundary Walls				240000			200000			240000
Equipment-Leak Detection CCTV Cameras										
Unspecified										

Section 9 – Councillor Allowance and employee benefits

9.1 Supporting Table SC8

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

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

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 272	7 030	7 030	653	6 031	5 858	173	3%	7 030
Pension and UIF Contributions		961	1 076	1 076	53	558	897	(338)	-38%	1 076
Medical Aid Contributions		69	–	–	3	40	–	40	#DIV/0!	–
Motor Vehicle Allowance		407	446	446	62	378	372	7	2%	446
Cellphone Allowance		769	849	849	81	728	708	21	3%	849
Housing Allowances		3	3	3	0	2	3	(0)	-6%	3
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**8 480**	**9 404**	**9 404**	**852**	**7 738**	**7 837**	**(98)**	**-1%**	**9 404**
% increase	4		**10.9%**	**10.9%**						**10.9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 019	7 292	7 292	555	5 555	6 077	(522)	-9%	7 292
Pension and UIF Contributions		988	1 165	1 165	88	882	970	(88)	-9%	1 165
Medical Aid Contributions		122	137	137	12	111	115	(3)	-3%	137
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1 464	887	887	–	424	739	(315)	-43%	887
Motor Vehicle Allowance		658	812	812	64	645	677	(32)	-5%	812
Cellphone Allowance		242	300	300	24	236	250	(15)	-6%	300
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**9 493**	**10 594**	**10 594**	**742**	**7 853**	**8 828**	**(975)**	**-11%**	**10 594**
% increase	4		**11.6%**	**11.6%**						**11.6%**
Other Municipal Staff										
Basic Salaries and Wages		126 971	154 491	152 893	11 622	113 120	127 410	(14 290)	-11%	152 893
Pension and UIF Contributions		22 218	26 958	25 974	1 935	19 359	21 645	(2 286)	-11%	25 974
Medical Aid Contributions		7 055	10 555	9 637	616	5 964	8 031	(2 067)	-26%	9 637
Overtime		12 347	13 289	13 289	1 286	10 591	11 074	(484)	-4%	13 289
Performance Bonus		9 324	11 913	11 491	–	597	9 576	(8 978)	-94%	11 491
Motor Vehicle Allowance		3 991	3 783	4 185	422	3 663	3 488	175	5%	4 185
Cellphone Allowance		430	439	439	48	428	366	62	17%	439
Housing Allowances		1 922	2 509	2 301	58	565	1 918	(1 353)	-71%	2 301
Other benefits and allowances		879	1 500	1 381	62	673	1 151	(478)	-42%	1 381
Payments in lieu of leave		8 459	8 576	7 726	49	583	6 439	(5 856)	-91%	7 726
Long service awards		1 045	1 485	1 489	–	–	1 241	(1 241)	-100%	1 489
Post-retirement benefit obligations	2	10 730	6 016	6 016	–	–	5 014	(5 014)	-100%	6 016
Sub Total - Other Municipal Staff		**205 370**	**241 516**	**236 822**	**16 099**	**155 543**	**197 352**	**(41 809)**	**-21%**	**236 822**
% increase	4		**17.6%**	**15.3%**						**15.3%**
Total Parent Municipality		**223 343**	**261 514**	**256 820**	**17 693**	**171 134**	**214 017**	**(42 883)**	**-20%**	**256 820**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
% increase	4									
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL SALARY, ALLOWANCES & BENEFITS		**223 343**	**261 514**	**256 820**	**17 693**	**171 134**	**214 017**	**(42 883)**	**-20%**	**256 820**
% increase	4		**17.1%**	**15.0%**						**15.0%**
TOTAL MANAGERS AND STAFF		**214 863**	**252 110**	**247 416**	**16 841**	**163 396**	**206 180**	**(42 784)**	**-21%**	**247 416**

Section 10 – Material variances to the SDBIP

Please refer to table C4 on page 13 of 39 and also page 14 -16 of 39 for detailed explanations.

Please also refer to C5 on page 17 of 39 and also page 18 of 39 for detailed explanations.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

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

Month R thousands	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4 584	8 480	8 328	1 090	1 090	8 328	7 239	86.9%	1%
August	4 584	8 480	8 328	1 635	2 725	16 657	13 932	83.6%	3%
September	4 584	8 480	8 328	3 907	6 632	24 985	18 353	73.5%	7%
October	4 584	8 480	8 328	3 476	10 108	33 314	23 206	69.7%	10%
Nov ember	4 584	8 480	8 328	3 051	13 159	41 642	28 483	68.4%	13%
December	4 584	8 480	8 328	3 565	16 723	49 971	33 247	66.5%	16%
January	4 584	8 480	8 328	5 394	22 118	58 299	36 181	62.1%	22%
February	4 584	8 480	8 328	6 284	28 402	66 627	38 226	57.4%	28%
March	4 584	8 480	11 328	6 913	35 315	77 956	42 641	54.7%	35%
April	4 584	8 480	8 328	3 422	38 736	86 284	47 548	55.1%	0
May	4 584	8 480	9 743	–		96 028	–		
June	4 584	8 480	9 328	–		105 356	–		
Total Capital expenditure	**55 011**	**101 759**	**105 356**	**38 736**					

11.2 Supporting Tables SC13

11.2.1 Supporting Table SC13a

WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	29 639	50 985	1 435	10 716	40 975	30 259	73.8%	50 985
Roads Infrastructure		–	–	200	–	–	167	167	100.0%	200
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	200	–	–	167	167	100.0%	200
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	6 863	8 163	313	3 126	6 803	3 677	54.0%	8 163
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	200	200	–	200	167	(33)	-20.0%	200
MV Networks		–	1 400	2 100	–	–	1 750	1 750	100.0%	2 100
LV Networks		–	5 263	5 863	313	2 926	4 886	1 960	40.1%	5 863
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	22 192	29 490	532	1 469	23 062	21 593	93.6%	29 490
Dams and Weirs		–	800	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	14 091	19 506	297	909	14 743	13 833	93.8%	19 506
Pump Stations		–	1 500	2 420	–	324	2 017	1 692	83.9%	2 420
Water Treatment Works		–	–	100	–	–	83	83	100.0%	100
Bulk Mains		–	4 501	6 163	235	235	5 136	4 901	95.4%	6 163
Distribution		–	1 300	1 300	–	–	1 083	1 083	100.0%	1 300
Sanitation Infrastructure		–	–	12 348	590	5 948	10 290	4 343	42.2%	12 348
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	12 348	590	5 948	10 290	4 343	42.2%	12 348
Solid Waste Infrastructure		–	583	583	–	173	486	313	64.4%	583
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	583	583	–	173	486	313	64.4%	583
Rail Infrastructure		–	–	200	–	–	167	167	100.0%	200
Drainage Collection		–	–	200	–	–	167	167	100.0%	200
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		(0)	5 535	4 137	377	1 091	3 447	2 357	68.4%	4 137
Community Facilities		(0)	4 435	3 485	377	1 050	2 904	1 854	63.8%	3 485
Halls		–	700	940	301	301	783	482	61.6%	940
Fire/Ambulance Stations		–	3 000	700	–	589	583	(5)	-0.9%	700
Cemeteries/Crematoria		–	500	590	75	75	492	416	84.7%	590
Police		–	–	–	–	–	–	–		–
Purls		–	35	198	–	84	165	81	49.0%	198
Markets		–	–	857	0	0	714	714	99.9%	857
Stalls		–	200	200	–	–	167	167	100.0%	200
Sport and Recreation Facilities		–	1 100	651	–	41	543	502	92.5%	651
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	1 100	651	–	41	543	502	92.5%	651
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	280	652	–	70	543	474	87.2%	652
Operational Buildings		–	280	652	–	70	543	474	87.2%	652
Municipal Offices		–	280	382	–	70	318	249	78.1%	382
Stores		–	–	270	–	–	225	225	100.0%	270
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	3 200	3 200	63	852	2 667	1 815	68.1%	3 200
Computer Equipment		–	3 200	3 200	63	852	2 667	1 815	68.1%	3 200
Furniture and Office Equipment		(0)	753	753	4	375	628	253	40.3%	753
Furniture and Office Equipment		(0)	753	753	4	375	628	253	40.3%	753
Machinery and Equipment		–	1 928	2 513	72	1 206	2 094	889	42.4%	2 513
Machinery and Equipment		–	1 928	2 513	72	1 206	2 094	889	42.4%	2 513
Transport Assets		–	21 200	4 452	–	3 422	3 710	288	7.8%	4 452
Transport Assets		–	21 200	4 452	–	3 422	3 710	288	7.8%	4 452
Land		–	–	492	–	–	410	410	100.0%	492
Land		–	–	492	–	–	410	410	100.0%	492
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	(0)	62 535	67 183	1 952	17 730	54 474	36 743	67.5%	67 183

11.2.2 Supporting Table SC13b

WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**–**	**1 026**	**–**	**1 010**	**855**	(156)	**-18.2%**	**1 026**
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	1 026	–	1 010	855	(156)	**-18.2%**	1 026
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	1 026	–	1 010	855	(156)	**-18.2%**	1 026
Distribution Points		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**–**	**800**	**1 600**	**–**	**305**	**1 333**	**1 029**	**77.2%**	**1 600**
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	800	1 600	–	305	1 333	1 029	**77.2%**	1 600
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	800	1 600	–	305	1 333	1 029	77.2%	1 600
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**–**	**500**	**500**	**–**	**–**	**417**	**417**	**100.0%**	**500**
Operational Buildings		–	500	500	–	–	417	417	**100.0%**	500
Municipal Offices		–	500	500	–	–	417	417	100.0%	500
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on renewal of existing assets	1	**–**	**1 300**	**3 126**	**–**	**1 315**	**2 605**	**1 290**	**49.5%**	**3 126**

11.2.3 Supporting Table SC13c

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**13 739**	**13 230**	**17 826**	**1 821**	**11 256**	**14 775**	3 519	**23.8%**	**17 826**
Roads Infrastructure		997	1 935	5 316	275	2 620	4 383	1 763	**40.2%**	5 316
Roads		997	1 935	5 316	275	2 620	4 383	1 763	**40.2%**	5 316
Storm water Infrastructure		476	374	444	35	200	370	170	**46.0%**	444
Drainage Collection		476	374	444	35	200	370	170	**46.0%**	444
Electrical Infrastructure		3 037	2 136	2 281	282	1 635	1 906	271	**14.2%**	2 281
Power Plants		–	–	–	–	–	–	–		–
HV Substations		610	803	353	117	123	289	166	**57.4%**	353
HV Transmission Conductors		12	10	10	–	–	9	9	**100.0%**	10
MV Substations		182	159	229	13	94	196	103	**52.4%**	229
MV Switching Stations		74	45	45	–	1	37	37	**98.1%**	45
MV Networks		529	271	384	48	298	324	26	**7.9%**	384
LV Networks		1 629	848	1 260	105	1 119	1 050	(69)	**-6.6%**	1 260
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		6 278	5 486	6 082	747	4 807	5 025	218	**4.3%**	6 082
Dams and Weirs		136	79	159	–	72	133	60	**45.4%**	159
Pump Stations		5 998	5 287	5 804	747	4 632	4 793	161	**3.4%**	5 804
Water Treatment Works		–	5	5	–	2	5	3	**66.6%**	5
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		144	114	114	–	101	95	(6)	**-6.5%**	114
Sanitation Infrastructure		2 829	2 755	3 069	481	1 886	2 563	677	**26.4%**	3 069
Pump Station		1 863	1 241	1 965	411	1 275	1 678	403	**24.0%**	1 965
Reticulation		–	400	–	–	–	–	–		–
Waste Water Treatment Works		966	1 114	1 104	70	611	885	274	**31.0%**	1 104
Solid Waste Infrastructure		109	112	202	–	108	169	60	**35.7%**	202
Landfill Sites		109	62	152	–	97	127	30	**23.4%**	152
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	50	50	–	11	42	30	**73.2%**	50
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		12	432	432	0	0	360	360	**100.0%**	432
Data Centres		–	–	–	–	–	–	–		–
Core Layers		12	432	432	0	0	360	360	**100.0%**	432
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**1 292**	**3 388**	**3 780**	**46**	**1 166**	**3 117**	**1 951**	**62.6%**	**3 780**
Community Facilities		976	2 553	2 895	25	919	2 390	1 471	**61.5%**	2 895
Halls		283	412	392	11	238	327	89	27.2%	392
Centres		36	42	42	3	27	35	8	24.1%	42
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		2	78	78	–	27	65	39	59.2%	78
Libraries		13	1 217	1 044	–	72	870	799	91.8%	1 044
Cemeteries/Crematoria		12	28	28	1	4	23	19	81.9%	28
Police		–	–	–	–	–	–	–		–
Purls		42	70	67	8	28	61	32	53.4%	67
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		525	446	1 023	2	520	825	305	37.0%	1 023
Public Ablution Facilities		63	260	220	–	4	183	179	97.8%	220
Markets		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		316	834	885	21	247	727	480	**66.1%**	885
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		316	834	885	21	247	727	480	66.1%	885
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**144**	**91**	**91**	**–**	**80**	**76**	(4)	-5.6%	**91**
Revenue Generating		144	91	91	–	80	76	(4)	**-5.6%**	91
Unimproved Property		144	91	91	–	80	76	(4)	-5.6%	91
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**762**	**1 026**	**1 001**	**36**	**461**	**834**	**373**	**44.7%**	**1 001**
Operational Buildings		690	686	861	36	461	717	257	**35.8%**	861
Municipal Offices		690	686	861	36	461	717	257	35.8%	861
Housing		73	340	140	–	0	117	116	**99.7%**	140
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		73	340	140	–	0	117	116	99.7%	140
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**45**	**45**	**–**	**1**	**38**	**37**	97.7%	**45**
Computer Equipment		–	45	45	–	1	38	37	97.7%	45
Furniture and Office Equipment		**1 058**	**607**	**784**	**61**	**530**	**653**	**123**	18.8%	**784**
Furniture and Office Equipment		1 058	607	784	61	530	653	123	18.8%	784
Machinery and Equipment		**337**	**512**	**658**	**31**	**229**	**580**	**351**	60.5%	**658**
Machinery and Equipment		337	512	658	31	229	580	351	60.5%	658
Transport Assets		**5 045**	**3 876**	**5 251**	**322**	**3 308**	**4 533**	**1 225**	27.0%	**5 251**
Transport Assets		5 045	3 876	5 251	322	3 308	4 533	1 225	27.0%	5 251
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**22 377**	**22 775**	**29 436**	**2 317**	**17 031**	**24 605**	**7 574**	**30.8%**	**29 436**

11.2.4 Supporting Table SC13d

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		22 494	22 789	22 789	1 902	19 270	18 991	(279)	-1.5%	22 789
Roads Infrastructure		5 630	6 409	6 409	615	6 237	5 341	(896)	-16.8%	6 409
Roads		5 244	6 070	6 070	578	5 862	5 059	(803)	-15.9%	6 070
Road Structures		261	223	223	24	243	186	(57)	-30.4%	223
Road Furniture		125	116	116	13	132	96	(36)	-37.4%	116
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		1 357	1 323	1 323	119	1 209	1 103	(106)	-9.6%	1 323
Drainage Collection		1 357	1 323	1 323	119	1 209	1 103	(106)	-9.6%	1 323
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 141	5 039	5 039	362	3 673	4 200	527	12.5%	5 039
Power Plants		–	–	–	–	–	–	–		–
HV Substations		212	211	211	9	95	176	81	46.2%	211
HV Switching Station		689	690	690	57	583	575	(7)	-1.3%	690
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		849	846	846	68	690	705	15	2.1%	846
MV Switching Stations		19	19	19	2	15	16	0	0.4%	19
MV Networks		1 377	1 938	1 938	132	1 336	1 615	279	17.3%	1 938
LV Networks		996	1 335	1 335	94	954	1 113	159	14.3%	1 335
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		4 531	4 599	4 599	374	3 790	3 832	42	1.1%	4 599
Dams and Weirs		218	218	218	18	181	182	0	0.1%	218
Boreholes		33	33	33	3	28	28	0	0.1%	33
Reservoirs		667	667	667	55	556	556	0	0.1%	667
Pump Stations		851	851	851	70	709	709	0	0.1%	851
Water Treatment Works		864	864	864	73	736	720	(16)	-2.2%	864
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		1 898	1 965	1 965	156	1 581	1 638	57	3.5%	1 965
Sanitation Infrastructure		3 904	4 074	4 074	322	3 266	3 395	129	3.8%	4 074
Pump Station		516	516	516	42	430	430	0	0.1%	516
Reticulation		1 309	1 444	1 444	108	1 090	1 203	113	9.4%	1 444
Waste Water Treatment Works		2 020	2 056	2 056	167	1 697	1 713	16	1.0%	2 056
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		58	58	58	5	49	49	0	0.1%	58
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		2 908	1 323	1 323	106	1 076	1 102	26	2.4%	1 323
Landfill Sites		1 731	57	57	5	48	48	0	0.0%	57
Waste Transfer Stations		1 177	1 266	1 266	102	1 029	1 055	26	2.5%	1 266
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		22	22	22	2	18	18	0	0.1%	22
Distribution Layers		22	22	22	2	18	18	0	0.1%	22
Community Assets		2 609	2 781	2 781	220	2 237	2 318	81	3.5%	2 781
Community Facilities		1 429	1 438	1 438	118	1 197	1 199	2	0.2%	1 438
Halls		233	252	252	20	208	210	2	0.8%	252
Centres		306	305	305	25	255	254	(0)	-0.2%	305
Crèches		7	7	7	1	5	5	–		7
Clinics/Care Centres		45	45	45	4	37	37	0	0.1%	45
Fire/Ambulance Stations		54	46	46	5	52	38	(14)	-37.4%	46
Testing Stations		–	–	–	–	–	–	–		–
Museums		4	4	4	0	4	4	0	0.1%	4
Libraries		454	454	454	36	368	379	10	2.7%	454
Cemeteries/Crematoria		94	94	94	8	78	79	1	1.1%	94
Purls		102	102	102	8	81	85	4	4.3%	102
Public Open Space		1	1	1	0	0	0	(0)	-0.8%	1
Nature Reserves		30	30	30	2	25	25	0	0.1%	30
Public Ablution Facilities		24	24	24	2	20	20	0	0.0%	24
Taxi Ranks/Bus Terminals		75	75	75	6	63	63	0	0.2%	75
Sport and Recreation Facilities		1 180	1 343	1 343	103	1 040	1 119	79	7.0%	1 343
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1 180	1 343	1 343	103	1 040	1 119	79	7.0%	1 343
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		60	54	54	6	60	45	(15)	-33.4%	54
Revenue Generating		60	54	54	6	60	45	(15)	-33.4%	54
Improved Property		60	54	54	6	60	45	(15)	-33.4%	54
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		627	640	640	52	522	533	11	2.1%	640
Operational Buildings		603	616	616	50	502	513	11	2.1%	616
Municipal Offices		502	515	515	41	418	429	11	2.6%	515
Workshops		14	14	14	1	11	11	0	0.1%	14
Stores		87	87	87	7	73	72	(0)	-0.5%	87
Housing		24	24	24	2	20	20	0	0.0%	24
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		24	24	24	2	20	20	0	0.0%	24
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		1 905	2 256	2 256	184	1 869	1 880	11	0.6%	2 256
Computer Equipment		1 905	2 256	2 256	184	1 869	1 880	11	0.6%	2 256
Furniture and Office Equipment		1 717	1 886	1 886	106	1 208	1 572	364	23.1%	1 886
Furniture and Office Equipment		1 717	1 886	1 886	106	1 208	1 572	364	23.1%	1 886
Machinery and Equipment		1 023	1 263	1 263	93	947	1 052	105	10.0%	1 263
Machinery and Equipment		1 023	1 263	1 263	93	947	1 052	105	10.0%	1 263
Transport Assets		2 610	2 645	2 645	216	2 192	2 204	13	0.6%	2 645
Transport Assets		2 610	2 645	2 645	216	2 192	2 204	13	0.6%	2 645
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	33 045	34 314	34 314	2 779	28 305	28 595	291	1.0%	34 314

11.2.5 Supporting Table SC13e

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**36 924**	**37 204**	**1 471**	**19 692**	**31 003**	11 312	**36.5%**	**37 204**
Roads Infrastructure		–	31 134	31 134	1 471	19 684	25 945	6 261	**24.1%**	31 134
Roads		–	31 134	31 134	1 471	19 684	25 945	6 261	**24.1%**	31 134
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	1 400	–	–	–	–	–		–
MV Networks		–	1 400	–	–	–	–	–		–
Water Supply Infrastructure		–	3 690	6 070	–	7	5 058	5 051	**99.9%**	6 070
Pump Stations		–	2 000	2 000	–	–	1 667	1 667	**100.0%**	2 000
Water Treatment Works		–	1 690	4 070	–	7	3 392	3 384	**99.8%**	4 070
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	700	–	–	–	–	–		–
Waste Transfer Stations		–	700	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**–**	**1 000**	**1 120**	**–**	**–**	**933**	**933**	**100.0%**	**1 120**
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	1 000	1 120	–	–	933	933	**100.0%**	1 120
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	1 000	1 120	–	–	933	933	100.0%	1 120
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on upgrading of existing assets	1	**–**	**37 924**	**38 324**	**1 471**	**19 692**	**31 937**	**12 245**	**38.3%**	**38 324**

Section 12 – Grant Register for April 2022

Langeberg Capital Grant Register - (2021/2022)

Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget	Opening Balance July 2021	Opening Balance March 2022	Monthly Received	YTD Received	Repayments	Monthly Expenditure	YTD Expenditure	Unspent
Municipal Infrastructure Grant (MIG)	National	20 021 739.00	-	20 021 739.00	-	1 635 106.30	-	20 021 739.13		1 224 663.09	19 611 295.92	410 443.21
Integrated National Electrification Programme	National	2 513 043.00	-	2 513 043.00	240 273.17	2 380 537.53	-	2 513 043.48	-	-	132 505.95	2 380 537.53
Neighbourhood Development Partnership Grant	National	8 695 652.00	-	8 695 652.00	347 340.70	8 695 652.17	-	8 695 652.17	-	-	-	8 695 652.17
Water Services Infrastructure Grant	National	17 391 305.00	18 341 738.00	35 733 043.00	19 122 100.87	29 762 499.06	-	17 391 304.35		1 121 811.94	7 092 356.35	28 640 687.12
Total	**National**	**31 230 434.00**	**18 341 738.00**	**66 963 477.00**	**19 709 714.74**	**42 473 795.06**	**-**	**48 621 739.13**	**-**	**2 346 475.03**	**26 836 158.22**	**40 127 320.03**
Development of sport and recreation facilities	Provincial	800 000.00	800 000.00	1 600 000.00	-97 416.00	1 295 420.00	-	800 000.00	-	-	304 580.00	1 295 420.00
Human Settlements Development Grant (Capital)	Provincial		-	-	-	-	-	-	-	-	-	-
Library Services-Replacement Funds	Provincial		491 626.00	491 626.00		-	-	491 626.00	-	-	-	-
SMME Booster Fund	Provincial		857 000.00	857 000.00		857 000.00	-	857 000.00	-	495.66	495.66	856 504.34
Total	**Provincial**	**800 000.00**	**2 148 626.00**	**2 948 626.00**	**-97 416.00**	**2 152 420.00**	**-**	**2 148 626.00**		**495.66**	**305 075.66**	**2 151 924.34**
CWDM- Boundary Walls	District				32 199.00	32 199.00	-	-		-	-	32 199.00
Total	**Provincial**	**-**	**-**	**-**	**32 199.00**	**32 199.00**	**-**	**-**		**-**	**-**	**32 199.00**
Total Capital		**32 030 434.00**	**20 490 364.00**	**69 912 103.00**	**19 644 497.74**	**44 658 414.06**	**-**	**50 770 365.13**	**-**	**2 346 970.69**	**27 141 233.88**	**42 311 443.37**

Langeberg Operational Grant Register - (2021/2022)

Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget	Opening Balance July 2021	Opening Balance March 2022	Monthly Received	YTD Received	Repayment	Monthly Expenditure	YTD Expenditure	Unspent
Local Government Equitable Share	National	87 617 000.00	-	87 617 000.00	-	-	-	87 617 000.00		-	87 617 000.00	-
Municipal Infrastructure Grant (MIG)	National	3 003 261.00	-	3 003 261.00	-	245 265.95	-	3 003 260.87		183 699.46	2 941 694.39	61 566.48
Financial Management Grant	National	1 550 000.00	-	1 550 000.00	-	410 261.55	-	1 550 000.00		49 493.05	1 189 231.50	360 768.50
EPWP Incentive	National	2 210 000.00	-	2 210 000.00	-	214 025.80	-	2 210 000.00		170 242.05	2 166 216.25	43 783.75
Integrated National Electrification Programme	National	376 957.00	-	376 957.00	36 040.97	357 080.63	-	376 956.52	-	-	19 875.89	357 080.63
Neighbourhood Development Partnership Grant	National	1 304 348.00	-	1 304 348.00	52 101.10	1 304 347.83	-	1 304 347.83	-	-	-	1 304 347.83
Water Services Infrastructure Grant	National	2 608 695.00	2 751 262.00	5 359 957.00	2 868 315.13	4 464 374.87	-	2 608 695.65		168 271.79	1 063 853.45	4 296 103.08
Total	**National**	**98 670 261.00**	**2 751 262.00**	**101 421 523.00**	**2 956 457.20**	**6 995 356.62**	**-**	**98 670 260.87**	**-**	**571 706.35**	**94 997 871.48**	**6 423 650.27**
Library Services-Replacement Funds	Provincial	6 731 000.00	478 418.00	7 209 418.00	2 306 397.03	3 367 358.29	-	6 239 374.00	-	505 845.98	5 343 140.38	2 861 512.31
Community Library Services Grant	Provincial	3 042 000.00	-	3 042 000.00	-	687 339.40	-	3 042 000.00	-	211 875.27	2 566 535.87	475 464.13
Municipal Library Support Fund	Provincial		1 304 000.00	1 304 000.00		829 593.55	-	1 304 000.00	-	58 904.44	533 310.89	770 689.11
Municipal Maintanance and construction of Transport Infrastructure	Provincial	294 000.00	-	294 000.00	-	-	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)	Provincial	2 000 000.00	9 556 344.00	11 556 344.00	292 344.00	4 479 562.14	-	4 480 113.14	-	4 480 113.19	4 773 008.19	-551.05
Human Settlements Development Grant (Title Deed Restoration)	Provincial	-	3 227 757.00	3 227 757.00	3 227 756.48	3 214 497.05	-	-	-	-	13 259.43	3 214 497.05
WC Financial Management Capcity Building Grant	Provincial	250 000.00	-	250 000.00	135 000.00	250 000.00	-	250 000.00	-	188 000.00	188 000.00	62 000.00
Community Development Workers Grant	Provincial	38 000.00	-	38 000.00	-	38 000.00	-	38 000.00	-	-	-	38 000.00
Municipal Electrical Masterplan Grant	Provincial		770 000.00	770 000.00	-	770 000.00	-	-	-	-	-	770 000.00
Western Cape Financial Mangement Support Grant	Provincial		550 000.00	550 000.00		550 000.00	-	550 000.00		-	-	550 000.00
Informal Settlements Upgrading Partnership Grant: Provinces (Benefic	Provincial		2 000 000.00	2 000 000.00		-	-	-		-	-	-
Local Government Public Employment Support Grant	Provincial		1 400 000.00	1 400 000.00		1 400 000.00	-	1 400 000.00		248 472.91	248 472.91	1 151 527.09
Total	**Provincial**	**12 355 000.00**	**19 286 519.00**	**31 641 519.00**	**5 961 497.51**	**15 586 350.43**	**-**	**17 303 487.14**	**-**	**5 693 211.79**	**13 665 727.67**	**9 893 138.64**
Bakery Project	District	-	-	-	168 874.86	168 874.86	-	-	-	-	-	168 874.86
CDWM - Community Safety	District		240 000.00	240 000.00	-0.13	566 352.87	-	-	-	-	-	566 352.87
CDWM - EPWP Projects	District		500 000.00	500 000.00	-	433 085.27	-	500 000.00	-	68 992.35	135 907.08	364 092.92
CDWM-Tourism Route Development Project	District		100 000.00	100 000.00		100 000.00	-	100 000.00	-	-	-	100 000.00
CDWM - Councillors Laptops	District	-	-	-	65 217.40	65 217.40	-	-	-	-	-	65 217.40
Total	**District**	**-**	**840 000.00**	**840 000.00**	**234 092.13**	**1 333 530.40**	**-**	**600 000.00**		**68 992.35**	**135 907.08**	**1 264 538.05**
Total Operating		**111 025 261.00**	**22 877 781.00**	**133 903 042.00**	**9 152 046.84**	**23 915 237.45**	**-**	**116 573 748.01**	**-**	**6 333 910.49**	**108 799 506.23**	**17 581 326.96**
Total Grants		**143 055 695.00**	**43 368 145.00**	**203 815 145.00**	**28 796 544.58**	**68 573 651.51**	**-**	**167 344 113.14**	**-**	**8 680 881.18**	**135 940 740.11**	**59 892 770.33**

Disclaimer: Some of the opening balances are incorrect due to period 14 journals processed on thhe accounting system.

Section 13 – Detailed Capital Expenditure as at 30 April 2022

LANGEBERG MUNISIPALITEIT MUNICIPALITY MASIPALA

CAPITAL EXPENDITURE REPORT 30 APRIL 2022

Vote number	Project	Ward	Annual / Adjusted Budget	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure (i.t.o. SDBIP Cashflows).	Actual Expenditure vs Budget	SOURCE
VOTE 1: FINANCIAL SERVICES DIRECTORATE												
Dir Financial Services												
	Total Dir Financial Services											
Budget Office												
9/152-53906-354	Vehicles - EFF		-	-	-	-	-	0.00%	-	0.00%	0.00%	EFF
9/103-51104-382	SURVEILLANCE CAMERA SYSTEM		140 000.00	-	-	-	-	0.00%	140 000.00	83.34%	0.00%	CRR
	Total Budget Office		140 000.00	0.00	0.00	0.00	0.00	0.00%	140 000.00	41.67%	0.00%	
Expenditure Services												
	Total Expenditure Services											
TOTAL: FINANCIAL SERVICES DIRECTORATE			140 000.00	0.00	0.00	0.00	0.00	0.00%	140 000	41.67%	0.00%	
VOTE 2: EXECUTIVE & COUNCIL												
Municipal Manager												
	Total Municipal Manager		-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	
Internal Audit												
	Total Internal Audit		-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	
TOTAL: EXECUTIVE & COUNCIL			-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	
VOTE 3: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE												
Strategy & Social Development												
9/110-52101-103	Equipment	All	500 000.00	-	178 897.94	21 618.00	200 515.94	40.10%	299 484.06	83.33%	35.78%	CRR
	Total Strategy & Social Development		500 000.00	0.00	178 897.94	21 618.00	200 515.94	40.10%	299 484.06	83.33%	35.78%	
Information Technology												
9/113-52001-104	General ICT Needs	All	1 000 000.00	62 591.20	782 617.20	34 422.72	817 039.92	81.70%	182 960.08	83.33%	78.26%	CRR
9/113-52002-105	Upgrade ICT Infrastructure	All	2 200 000.00	0.00	68 945.60	1 831 481.94	1 900 427.54	86.38%	299 572.46	83.33%	3.13%	CRR
9/113-53804-233	Machinery and Equipment_Generators	All	700 000.00	0.00	685 406.34	0.00	685 406.34	97.92%	14 593.66	83.33%	97.92%	CRR
	Total Information Technology		3 900 000.00	62 591.20	1 536 969.14	1 865 904.66	3 402 873.80	87.25%	497 126.20	83.33%	39.41%	
STRATEGY SOCIAL LED												
9/111-49802-323	Fencing at Informal Trading areas	All	200 000.00	0.00	0.00	141 299.00	141 299.00	70.65%	58 701.00	83.34%	0.00%	CRR
9/111-49703-378	Upgrading of Bonnievale Informal trading area		428 500.00	330.44	330.44	143 675.00	144 005.44	33.61%	284 494.56	83.33%	0.08%	SMMEBF
9/111 49704 379	Upgrading of Montagu Informal trading area		428 500.00	165.22	165.22	143 675.00	143 840.22	33.57%	284 659.78	83.33%	0.04%	SMMEBF
	Total Strategy Social LED		1 057 000.00	495.66	495.66	428 649.00	429 144.66	40.60%	627 855.34	83.33%	0.05%	
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE			5 457 000.00	63 086.86	1 716 362.74	2 316 171.66	4 032 534.40	73.90%	1 424 465.60	83.33%	31.45%	
VOTE 4: CORPORATE SERVICES DIRECTORATE												
Traffic												
9/123-53820-240	Motorbike Skills Test Unit	All	35 000.00	0.00	29 739.13	0.00	29 739.13	84.97%	5 260.87	83.34%	84.97%	CRR
9/123-38404-298	Alterations of Robertson Offices		500 000.00	0.00	0.00	0.00	0.00	0.00%	500 000.00	83.33%	0.00%	CRR
9/153-53910-355	Vehicles - EFF		-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	EFF
9/123-53819-239	Equipment		15 000.00	0.00	0.00	0.00	0.00	0.00%	15 000.00	83.33%	0.00%	CRR
9/123-50606-395	VTS roll up doors		100 000.00	0.00	0.00	0.00	0.00	0.00%	100 000.00	83.33%	0.00%	CRR
	Total Traffic		650 000.00	-	29 739.13	-	29 739.13	4.58%	620 260.87	62.50%	4.58%	

Law Enforcement												
9/150-53955-356	Vehicles - EFF	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	EFF
	Total Law Enforcement		**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00%**	**0.00%**	
Property Building and Maintenance												
9/125-50601-108	Alterations/Upgrading of Municipal Offices	All	200 000.00	0.00	0.00	200 452.00	200 452.00	100.23%	-452.00	83.34%	0.00%	CRR
	Total Property Building and Maintenance		**200 000.00**	**0.00**	**0.00**	**200 452.00**	**200 452.00**	**100.23%**	**-452.00**	**83.34%**	**0.00%**	
Governance Support												
9/154-53909-357	Vehicles - EFF	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	EFF
	Total Governance Support		**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00%**	**0.00%**	
Admin Support			-									
9/120-52101-106	Office Furniture & Equipment	All	200 000.00	1 734.78	193 278.24	1 360.00	194 638.24	97.32%	5 361.76	83.34%	96.64%	CRR
	Total Corporate Services		**200 000.00**	**1 734.78**	**193 278.24**	**1 360.00**	**194 638.24**	**97.32%**	**5 361.76**	**83.34%**	**96.64%**	
TOTAL: CORPORATE SERVICES DIRECTORATE			**1 050 000.00**	**1 735**	**223 017**	**201 812**	**424 829**	**40.46%**	**625 170.63**	**38.20%**	**21.24%**	
VOTE 5: ENGINEERING SERVICES DIRECTORATE												
Dir Engineering Services												
9/133-33019-348	Bulk services: Robertson Heights	All	-	0.00	0.00	0.00	0.00	0.00%	-	0.00%	0.00%	CRR
	Total Dir Engineering Services		**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00%**	**0.00%**	
Water												
9/146-22901-150	Upgrading filters in Montagu WTW		4 070 000.00	0.00	7 446.00	4 070 000.00	4 077 446.00	100.18%	-7 446.00	83.33%	0.18%	CRR
9/133-32501-175	Extend De Hoop pipeline to Gumgrove dam		-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	CRR
9/134-32701-371	New Reservoir Robertson Heights		14 091 304.00	296 987.00	909 487.00	765 513.00	1 675 000.00	11.89%	12 416 304.00	83.33%	6.45%	WSIG
9/133-33125-372	Install New Pipeline Reservoir Robertson Heights		1 300 000.00	0.00	0.00	0.00	0.00	0.00%	1 300 000.00	83.33%	0.00%	WSIG
9/146-22804-373	Upgrade Pumpstation Waterworks Robertson		2 000 000.00	0.00	0.00	0.00	0.00	0.00%	2 000 000.00	83.33%	0.00%	WSIG
9/133-13111-303	Water network - Zolani - CRR		118 594.00	0.00	118 594.00	0.00	118 594.00	100.00%	0.00	83.33%	100.00%	CRR
9/133-13113-306	CRR: Rehabilitate Water Networks Ph 4 - Robertson		371 051.00	0.00	371 051.00	0.00	371 051.00	100.00%	0.00	83.33%	100.00%	CRR
9/133-13117-311	CRR: Rehabilitate Water Networks Ph 4 - Montagu		198 226.00	0.00	182 819.58	0.00	182 819.58	92.23%	15 406.42	83.33%	92.23%	CRR
9/133-13115-308	CRR: Rehabilitate Water Networks Ph 4 - Bonnievale		337 996.00	0.00	337 996.00	0.00	337 996.00	100.00%	0.00	83.33%	100.00%	CRR
9/133-53821-312	Equipment		120 000.00	18 031.30	54 202.73	46 282.32	100 485.05	83.74%	19 514.95	83.33%	45.17%	CRR
9/133-33023-353	Upgrading of Montagu Informal trading area		2 967 574.00	235 313.72	235 313.72	2 345 185.41	2 580 499.13	86.96%	387 074.87	83.33%	7.93%	WSIG
9/133-33024-354	SURVEILLANCE CAMERA SYSTEM		3 195 850.00	0.00	0.00	2 779 000.00	2 779 000.00	86.96%	416 850.00	83.33%	0.00%	WSIG
9/146-32905-383	Walkway at filters Bonnievale WTW (H S)		100 000.00	0.00	0.00	0.00	0.00	0.00%	100 000.00	83.33%	0.00%	CRR
9/133-53926-384	1 x 1600 LDV		190 000.00	0.00	0.00	0.00	0.00	0.00%	190 000.00	83.33%	0.00%	CRR
9/134-32702-396	New Reservoir Robertson Heights - CRR		5 415 000.00	0.00	0.00	0.00	0.00	0.00%	5 415 000.00	0.00%	0.00%	CRR
	Total Water		**34 475 595.00**	**550 332.02**	**2 216 910.03**	**10 005 980.73**	**12 222 890.76**	**35.45%**	**22 252 704.24**	**72.22%**	**6.43%**	
Sewerage												
9/140-53915-365	New Sewer Truck		1 112 065.00	0.00	1 112 063.00	0.00	1 112 063.00	100.00%	2.00	83.33%	100.00%	CRR
9/141-33501-374	New Telemetry System Bvale Sewerage Pumpstation		2 400 000.00	0.00	324 435.00	347 535.00	671 970.00	28.00%	1 728 030.00	83.33%	13.52%	CRR
9/140-53812-313	Equipment		120 000.00	0.00	32 502.30	0.00	32 502.30	27.09%	87 497.70	83.33%	27.09%	CRR
9/140-33613-355	Community Halls Camera System		6 060 315.00	589 511.22	5 514 556.84	0.00	5 514 556.84	90.99%	545 758.16	83.33%	90.99%	WSIG
9/140-33614-356	Walkway at filters Bonnievale WTW (H S)		6 118 000.00	0.00	432 998.79	4 887 001.21	5 320 000.00	86.96%	798 000.00	83.33%	7.08%	WSIG
9/140-33613-385	60m sewer line LeRoux Street Robertson		50 000.00	0.00	0.00	0.00	0.00	0.00%	50 000.00	83.34%	0.00%	CRR
9/140-33614-386	Sewer line Tienvoet Street Robertson		120 000.00	0.00	0.00	0.00	0.00	0.00%	120 000.00	83.33%	0.00%	CRR
9/140-33515-387	Stairs at Avalon Springs sewer pump station (H S)		20 000.00	0.00	0.00	0.00	0.00	0.00%	20 000.00	83.35%	0.00%	CRR
	Total Sewerage		**16 000 380.00**	**589 511.22**	**7 416 555.93**	**5 234 536.21**	**12 651 092.14**	**79.07%**	**3 349 287.86**	**83.34%**	**46.35%**	
Cleansing												
9/138-31105-325	Material Recovery Facility	All	583 478.00	0.00	173 034.92	334 337.25	507 372.17	86.96%	76 106	83.33%	29.66%	MIG
9/132-53947-358	Vehicles - EFF		-	0.00	0.00	0.00	0.00	0.00%	-	0.00%	0.00%	EFF
9/137-53913-366	Refuse Compactor		2 310 060.00	0.00	2 310 061.00	0.00	2 310 061.00	100.00%	-1	83.33%	100.00%	CRR
9/138-21007-367	Roof Transfer Station Robertson		-	0.00	0.00	0.00	0.00	0.00%	-	0.00%	0.00%	CRR
9/137-53916-388	2 x 1600 LDV base petrol		460 000.00	0.00	0.00	0.00	0.00	0.00%	460 000	83.33%	0.00%	CRR
	Total Cleansing		**3 353 538.00**	**0.00**	**2 483 095.92**	**334 337.25**	**2 817 433.17**	**84.01%**	**536 104.83**	**50.00%**	**74.04%**	
Town Planning												
9/143-53917-389	2 x 1600 LDV		380 000.00	0.00	0.00	0.00	0.00	0.00%	380 000.00	83.33%	0.00%	CRR
9/131-51102-392	Handrail at stores in Ashton (H S)		30 000.00	0.00	0.00	0.00	0.00	0.00%	30 000.00	83.33%	0.00%	CRR
9/131-51103-393	Handrail at stores in Robertson (H S)		30 000.00	0.00	0.00	0.00	0.00	0.00%	30 000.00	83.33%	0.00%	CRR
9/131-51104-394	Storage facility for PPE when not in use		70 000.00	0.00	0.00	0.00	0.00	0.00%	70 000.00	83.33%	0.00%	CRR
	Total Town Planning		**510 000.00**	**-**	**-**	**-**	**-**	**0.00%**	**510 000.00**	**83.33%**	**0.00%**	
Roads & Storm Water												
9/135-24117-220	MIG: Upgrading of Roads and Stormwater in Robertson		19 438 261.00	1 224 663.09	19 438 261.00	0.00	19 438 261.00	100.00%	0.00	83.33%	100.00%	MIG
9/135-24126-328	CRR Upgrading of Roads and Stormwater in Robertson		1 500 000.00	37 979.85	37 979.85	0.00	37 979.85	2.53%	1 462 020.15	83.33%	2.53%	CRR
9/135-24116-212	Robertson: Upgrading of Roads & Stormwater in Robertson		1 500 000.00	207 874.90	207 874.90	1 001 003.10	1 208 878.00	80.59%	291 122.00	83.33%	13.86%	CRR
9/135-24120-293	NDPG : Upgrading of bus route - August Street-Nkqubela		8 695 652.00	0.00	0.00	0.00	0.00	0.00%	8 695 652.00	83.33%	0.00%	NDPG
9/135-53825-315	Equipment		120 000.00	1 147.74	1 147.74	0.00	1 147.74	0.96%	118 852.26	83.33%	0.96%	CRR
9/135-34230-390	Bridge River Crossing McGregor		200 000.00	0.00	0.00	18 435.85	18 435.85	9.22%	181 564.15	83.34%	0.00%	CRR
9/136-34501-391	Stormwater Van Zyl Street Bonnievale		200 000.00	0.00	0.00	0.00	0.00	0.00%	200 000.00	83.34%	0.00%	CRR
	Total Roads & Storm Water		**31 653 913.00**	**1 471 666**	**19 685 263**	**1 019 439**	**20 704 702**	**65.41%**	**10 949 210.56**	**83.33%**	**62.19%**	
Electrical Engineering												
9/132-30706-128	Electrification Kenana	All	2 513 043.00	0.00	132 505.95	130 619.59	263 125.54	10.47%	2 249 917.46	83.33%	5.27%	INEP
9/132-53810-133	Replace Safety Equipment - Electrical Services	All	200 000.00	31 083.00	148 848.14	44 462.57	193 310.71	96.66%	6 689.29	83.34%	74.42%	CRR
9/132-30711-129	New Elect Connections	All	400 000.00	11 949.21	451 869.61	9 724.95	461 594.56	115.40%	-61 594.56	83.33%	112.97%	CRR
9/132-30712-130	Replacement and Repairs Network	All	2 200 000.00	280 266.81	1 711 063.93	394 621.30	2 105 685.23	95.71%	94 314.77	83.33%	77.78%	CRR
9/132-30713-131	Replacements and Repairs Street Lights	All	400 000.00	2 446.53	404 544.68	0.00	404 544.68	101.14%	-4 544.68	83.33%	101.14%	CRR
9/132-30715-132	Replacement of Prepaid Meters Bulk Supply Meters to reduce losses	1	350 000.00	18 775.20	225 987.55	4 521.11	230 508.66	65.86%	119 491.34	83.33%	64.57%	CRR
9/132-30125-119	Replace 66Kv Transformers at Robertson Main Substation	1	200 000.00	0.00	200 000.00	0.00	200 000.00	100.00%	0.00	83.34%	100.00%	CRR
9/132-30637-245	Replace 11Kv Oil Insulated Switchgear	5	2 100 000.00	0.00	0.00	0.00	0.00	0.00%	2 100 000.00	83.33%	0.00%	CRR
9/132-20640-246	Upgrade McGregor/BPesmansrivier 11Kv Line	12	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	CRR
9/137-53903-359	Vehicles - EFF	7	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	EFF
	Total Electrical Engineering		**8 363 043.00**	**344 520.75**	**3 274 819.86**	**583 949.52**	**3 858 769.38**	**46.14%**	**4 504 273.62**	**66.67%**	**39.16%**	

Infrastructure Development												
9/144-33001-148	Installation of Bulk Services	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	CRR
	Total Infrastructure Development		**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00%**	**0.00%**	
Planning and Development												
	Total Infrastructure Development		**-**									
Mechanical Workshop												
9/142-53811-316	Equipment		**10 000.00**	**0.00**	**8 643.47**	**0.00**	**8 643.47**	**86.43%**	**1 356.53**	**83.30%**	**86.43%**	CRR
	Total Mechanical Workshop		**10 000.00**	**0.00**	**8 643.47**	**0.00**	**8 643.47**	**86.43%**	**1 356.53**	**83.30%**	**86.43%**	
TOTAL: ENGINEERING SERVICES DIRECTORATE			**94 366 469.00**	**2 956 029.57**	**35 085 288.70**	**17 178 242.66**	**52 263 531.36**	**55.38%**	**42 102 937.64**	**71.11%**	**37.18%**	
VOTE6: COMMUNITY SERVICES DIRECTORATE												
Community Halls												
9/156-48115-251	Zolani Hall Roof replacement	1	200 000.00	172 750.00	172 750.00	48 317.00	221 067.00	110.53%	-21 067.00	83.34%	86.38%	CRR
9/156-48116-252	Ashton Town Hall Roof replacement	All	200 000.00	128 370.00	128 370.00	30 508.50	158 878.50	79.44%	41 121.50	83.34%	64.19%	CRR
9/156-48121-329	Barnard hall roof refurbishment	4	300 000.00	0.00	0.00	412 640.25	412 640.25	137.55%	-112 640.25	83.33%	0.00%	CRR
9/156-48123-381	Community Halls Camera System		240 000.00	0.00	0.00	0.00	0.00	0.00%	240 000.00	83.33%	0.00%	CWDM
9/156-52122-333	Furniture	7	50 000.00	0.00	0.00	0.00	0.00	0.00%	50 000.00	83.34%	0.00%	CRR
	Total Community Halls		**990 000.00**	**301 120.00**	**301 120.00**	**491 465.75**	**792 585.75**	**80.06%**	**197 414.25**	**83.34%**	**30.42%**	
Community Facilities												
9/103-53907-361	Vehicles - EFF	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	EFF
	Total Infrastructure Development		**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00%**	**0.00%**	
Fire Services												
9/154-53803-161	3 X PPE (Protective Personal Ensemble)	All	309 740.00	0.00	0.00	0.00	0.00	0.00%	309 740.00	83.33%	0.00%	CRR
9/154-53805-181	Small equipment - Fire Services	All	300 000.00	0.00	5 129.57	286 303.28	291 432.85	97.14%	8 567.15	83.33%	1.71%	CRR
9/154-52107-318	Furniture - Fire Station	All	3 000.00	2 607.83	2 607.83	0.00	2 607.83	86.93%	392.17	83.33%	86.93%	CRR
9/154-48508-342	Fire Station Robertson Building	All	700 000.00	0.00	588 769.25	91 271.75	680 041.00	97.15%	19 959.00	83.33%	84.11%	CRR
9/124-53908-362	Vehicles - EFF	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	EFF
9/154-53802-160	Air Conditioners - Fire Services		64 381.00	0.00	50 565.20	0.00	50 565.20	78.54%	13 815.80	83.33%	78.54%	CRR
9/154-53811-380	Fire Extinguishers and Fire Hose Reels		90 000.00	0.00	0.00	0.00	0.00	0.00%	90 000.00	83.33%	0.00%	CRR
	Total Fire Services		**1 467 121.00**	**2 607.83**	**647 071.85**	**377 575.03**	**1 024 646.88**	**69.84%**	**442 474.12**	**71.43%**	**44.10%**	
Environmental Services												
9/153-53839-343	Purchase of replacement horticultural equipment	7	80 000.00	22 118.19	79 492.33	0.00	79 492.33	99.37%	507.67	83.34%	99.37%	CRR
9/153-50607-344	Purchase new electronic aluminium roller doors for the Montagu Parks stores		82 000.00	0.00	69 565.22	0.00	69 565.22	84.84%	12 434.78	83.33%	84.84%	CRR
9/153-49308-345	Fencing of lower cave in Montagu Mountain Reserve		78 367.00	0.00	0.00	78 367.00	78 367.00	100.00%	0.00	83.34%	0.00%	CRR
9/153-53840-353	Air conditioner		59 000.00	0.00	59 000.00	0.00	59 000.00	100.00%	0.00	83.34%	100.00%	CRR
9/129-53911-363	Vehicles - EFF		-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	EFF
9/153-49304-275	ReplaceFenceatParkatCornerofCross Bath STrMtagu Bpillards		120 000.00	0.00	84 232.99	0.00	84 232.99	70.19%	35 767.01	83.33%	70.19%	CRR
	Total Environmental Services		**419 367.00**	**22 118.19**	**292 290.54**	**78 367.00**	**370 657.54**	**88.39%**	**48 709**	**69.45%**	**69.70%**	
Cemetries												
9/155-49102-346	Development of Ashton Silos cemetery expansion		500 000.00	75 450.00	75 450.00	48 528.25	123 978.25	24.80%	376 021.75	83.33%	15.09%	CRR
9/155-49101-278	Pave the entrance of McGregor cemetery		90 000.00	0.00	0.00	63 740.43	63 740.43	70.82%	26 259.57	83.33%	0.00%	CRR
	Total Cemetries		**590 000.00**	**75 450.00**	**75 450.00**	**112 268.68**	**187 718.68**	**31.82%**	**402 281**	**83.33%**	**12.79%**	
Sportsfields												
9/150-38255-352	Resurfacing and Construction of netball courts		1 600 000.00	0.00	304 580.00	343 027.22	647 607.22	40.48%	952 392.78	83.33%	19.04%	DSRF
9/150-44334-258	Upgrading floodlights Cogmanskloof Sportsfield		200 000.00	0.00	0.00	0.00	0.00	0.00%	200 000.00	83.34%	0.00%	CRR
9/150-50435-259	Nqubela Sportsground security fencing for pumps and Jojo tanks		51 432.00	0.00	0.00	48 568.00	48 568.00	94.43%	2 864.00	83.33%	0.00%	CRR
9/150-50436-261	Van Zyl Street Cloakroom roof replacement		150 000.00	0.00	0.00	135 690.50	135 690.50	90.46%	14 309.50	83.33%	0.00%	CRR
9/150-50437-262	Happy Valley sportsground soccer field high mast lighting		350 000.00	0.00	0.00	0.00	0.00	0.00%	350 000.00	83.33%	0.00%	CRR
9/150-53838-263	Nqubela sportsground machinery for sinthetic surface maintenance		230 000.00	0.00	0.00	0.00	0.00	0.00%	230 000.00	83.33%	0.00%	CRR
9/150-44349-335	Boundary wall Happy Valley sportsground completion with precast walling		920 000.00	0.00	0.00	979 512.00	979 512.00	106.47%	-59 512.00	83.33%	0.00%	CRR
9/150-50452-338	New Spectator Ablution Cogmansklooof Sport field		100 000.00	0.00	40 500.00	46 300.00	86 800.00	86.80%	13 200.00	83.33%	40.50%	CRR
9/150-53854-341	1x Blower Mower		60 000.00	0.00	50 978.00	0.00	50 978.00	84.96%	9 022.00	83.33%	84.96%	CRR
	Total Sportsfields		**3 661 432.00**	**0.00**	**396 058.00**	**1 553 097.72**	**1 949 155.72**	**53.23%**	**1 712 276.28**	**83.33%**	**10.82%**	
Housing												
9/123-53912-364	Vehicles - EFF	All	-	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00%	EFF
9/152-39602-368	Erf 136 Nkqubela 172 units		-	0.00	0.00	0.00	0.00	0.00%	0.00	83.33%	0.00%	HSDG
	Total Housing		**-**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**41.67%**	**0.00%**	
Libraries												
9/151-49001-375	Fencing Mountain View Library- Robertson		83 836.00	0.00	0.00	83 836.00	83 836.00	100.00%	0.00	83.33%	0.00%	MRF
9/151-49002-376	Fencing Ashton Library		297 400.00	0.00	0.00	297 400.00	297 400.00	100.00%	0.00	83.33%	0.00%	MRF
9/151-49003-377	Fencing Sunnyside Library- Montagu		110 390.00	0.00	0.00	110 390.00	110 390.00	100.00%	0.00	83.33%	0.00%	MRF
			491 626.00	**0.00**	**0.00**	**491 626.00**	**491 626.00**	**100.00%**	**0.00**	**83.33%**	**0.00%**	
TOTAL: COMMUNITY SERVICES DIRECTORATE			**7 619 546.00**	**401 296.02**	**1 711 990.39**	**3 104 400.18**	**4 816 390.57**	**63.21%**	**2 803 155**	**78.18%**	**22.47%**	
GRAND TOTAL			**108 633 015.00**	**3 422 147**	**38 736 659**	**22 800 627**	**61 537 286**	**56.65%**	**47 095 729.30**	**54.16%**	**35.66%**	

Legend:	
	Under Expenditure
1	Over Expenditure
	Budget 100% Spent

Unless otherwise indicated, all capital expenditure will be financed from the Capital Replacement Reserve.

Note: The total expenditure includes outstanding orders for the month.

Percentage of actual expenditure =	**35.66%**
Percentage of outstanding orders =	**20.99%**
Total	**56.65%**

	ACTUAL				
HOUSING	0.00				
WATER	2 216 910.03				
ELECTRICAL SERVICES	3 274 819.86				
SEWERAGE	7 416 555.93				
ROADS	19 685 263.49				
Sub-Total at Service Level	**32 593 549.31**				

Legend:	
	Under Expenditure
1	Over Expenditure
	Budget 100% Spent

Unless otherwise indicated, all capital expenditure will be financed from the Capital Replacement Reserve.

Note: The total expenditure includes outstanding orders for the month.

Percentage of actual expenditure =	**35.66%**
Percentage of outstanding orders =	**20.99%**
Total	**56.65%**

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	-	0.00	0.00	0.00
WATER	2 216 910.03	10 005 980.73	550 332.02	34 475 595.00	22 252 704.24
ELECTRICAL SERVICES	3 274 819.86	583 949.52	344 520.75	8 363 043.00	4 504 273.62
SEWERAGE	7 416 555.93	5 234 536.21	589 511.22	16 000 380.00	3 349 287.86
ROADS	19 685 263.49	1 019 438.95	1 471 665.58	31 653 913.00	10 949 210.56
Sub-Total at Service Level	**32 593 549.31**	**16 843 905.41**	**2 956 029.57**	**90 492 931.00**	**41 055 476.28**
	ACTUAL	**ORDERS**	**EXP/MONTH**	**BUDGET**	**BALANCE**
EXECUTIVE & COUNCIL	0.00	-	0.00	0.00	0.00
CORPORATE SERVICES	223 017.37	201 812.00	1 734.78	1 050 000.00	625 170.63
STRATEGY AND SOCIAL DEVELOPMENT	1 716 362.74	2 316 171.66	63 086.86	5 457 000.00	1 424 465.60
FINANCE	0.00	-	0.00	140 000.00	140 000.00
COMMUNITY SERVICES	1 711 990.39	3 104 400.18	401 296.02	7 619 546.00	2 803 155.43
ENVIRONMENTAL SERVICES	0.00	-	0.00	0.00	0.00
INFORMATION & COMMUNICATION TECHNOLOGY	0.00	-	0.00	0.00	0.00
INFRASTRUCTURE DEVELOPMENT	0.00	-	0.00	0.00	0.00
Mechanical Workshop	8 643.47	-	0.00	10 000.00	1 356.53
Dir ENGINEERING SERVICES	0.00	-	0.00	0.00	0.00
CLEANSING	2 483 095.92	334 337.25	0.00	3 353 538.00	536 104.83
TOWN PLANNING	0.00	-	0.00	510 000.00	510 000.00
Sub-Total at Department Level	**6 143 109.89**	**5 956 721.09**	**466 117.66**	**18 140 084.00**	**6 040 253.02**
	38 736 659.20	**22 800 626.50**	**3 422 147.23**	**108 633 015.00**	**47 095 729.30**

Section 14 – Top 10 Capital Project as at 30 April 2022

Number	Vote number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Year to date Budget	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	9/135-24117-220	MIG: Upgrading of Roads and Stormwater in Robertson	19 438	19 438	19 438	16 199	(3 240)	(20%)	Implementation	Construction		
2	9/134-32701-371	New Reservoir Robertson Heights	14 091	14 091	909	11 743	10 833	92%	Implementation	Construction		
3	9/135-24120-293	NDPG : Upgrading of bus route - August Street-Nkqubela	8 696	8 696	–	7 246	7 246	100%	Procurement	Tender re-advertised. Closing 13 May		Tender re-advertised
4	9/140-33614-356	Walkway at filters Bonnievale WTW (H S)	–	6 118	433	5 098	4 665	92%	Procurement	Quotation re-advertised	Re-advertise	
5	9/140-33613-355	Community Halls Camera System	–	6 060	5 515	5 050	(464)	(9%)	Implementation	Construction		
6	9/134-32702-396	New Reservoir Robertson Heights - CRR	–	5 415	–	3 000	3 000	100%	Implementation	Contractor appointed	Shortfall of funding	Adjustment budget
7	9/146-22901-150	Upgrading filters in Montagu WTW	1 690	4 070	3 874	3 392	(482)	(14%)	Completed			
8	9/133-33024-354	SURVEILLANCE CAMERA SYSTEM	–	3 196	–	2 663	2 663	100%				
9	9/133-33023-353	Upgrading of Montagu Informal trading area	–	2 968	235	2 473	2 238	90%	Implementation	Contractor appointed		
10	9/132-30706-128	Electrification Houses erf 136 Nkqubela	2 513	2 513	133	2 094	1 962	94%	Procurement	Construction		
Totals			**46 428**	**72 565**	**30 537**	**58 958**	**28 421**	**48%**	Implementation	Contractor appointed		
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc.)												

Section 16 – Municipal Manager's quality certificate

QUALITY CERTIFICATE

I, Albertus De Klerk, the municipal manager of Langeberg Municipality, hereby certify that

(Mark as appropriate)

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

For the month of April 2022 of 2021/2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name A De Klerk

Municipal Manager of Langeberg Municipality (WC026)

Signature ______________________

Date 13 May 2022

Section 17 – Financial Reporting In Terms Of Section 71

FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – APRIL 2022 (9/2/1/3) (CHIEF FINANCIAL OFFICER)

Purpose of report

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

Comments

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

Aanbeveling / Recommendation

That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.

S VAN EEDEN
EXECUTIVE MAYOR

Date: 13 May 2022