



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

**BUDGET:**

**2022/2023 – 2024/2025**

# LANGEBERG MUNICIPALITY

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# LANGEBERG MUNICIPALITY

## SECTION A – Part 1

### 1. Glossary

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

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

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

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

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

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

**ICT** – Information Communication Technology

## LANGEBERG MUNICIPALITY

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

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

**LM** – Langeberg Municipality

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

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

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

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

**TMA** – Total Municipal Account

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

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

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



## LANGEBERG MUNICIPALITY

### 2. **Mayors Report**

To be distributed at the Council Meeting.

## LANGEBERG MUNICIPALITY

### 3. Resolutions

That Council approves the following:

- 1) That the consolidated Operating budget of R948 499 000, Capital budget of R127 572 000, and budgeted cash flows, as set out in the Municipal Budget be adopted and approved by Council and that it constitutes the Budget of the Council for 2022/2023 financial year as well as the medium term (indicative) budgets for the 2023/2024 and 2024/2025 financial years.
- 2) That the Integrated Development Plan and related documents and any amendments thereto, be approved.
- 3) That the Spatial Development Framework and any amendments thereto, be approved.
- 4) That the tariffs for property rates be approved.
- 5) That the rates and tariffs for water, electricity and other municipal services be approved.
- 6) That all other matters prescribed in sections 17(1) (a-e); 17(2) and 17(3) (a-m) of the Municipal Finance Management Act are included in or accompany the budget document be approved.
- 7) That the measurable performance objectives for 2022/2023 for operating revenue by source and by vote be approved.
- 8) All relevant documents be made available for public comment and be forward to all relevant National and Provincial departments.
- 9) The budget and IDP be referred to all ward committees for discussion and inputs

## LANGEBERG MUNICIPALITY

10) That the following budget related policies be approved and that the ICT policies be noted:

- Asset Management Policy
- Budget Policy
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy
- Tariff Policy
- Rates Policy
- Supply Chain Management Policy (Amended)
- Virement Policy
- Borrowing, Funds and Reserves Policy
- Liquidity Policy
- Free Use of Facilities Policy

## LANGEBERG MUNICIPALITY

### 4. Executive Summary

The Municipality's 2022/2023 budget amounts to R1 076 071 000, represented by a Capital Budget of R127 572 000 and an Operating Budget of R948 499 000.

Primary Operating Budget revenue and expenditure categories reflect the following year-on-year budget value increases (estimated 2022/2023 vs. adjusted 2021/2022 budget):

#### Revenue / tariff increases

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

- The increase in Rates Tariffs will be 5%.
- The increase of Water Tariffs will be 6%.
- The increase of Sanitation Tariffs will be 6%.
- The tariff increase for Refuse Removal will be 8%.
- The increase of Electricity Tariffs will be 9.61%.
- The increase in Sundry Tariffs will be 5%.

## LANGEBERG MUNICIPALITY

The financing of capital expenditure from own funds (CRR) totals R 47 515m. This amount represents an increase to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding excluding Own Funding represents a significant portion (62.8%) of the Municipality's Capital Budget in 2022/2023 and consist mainly of Borrowed Funds and grants from national government.

Planned Borrowings for capital expenditure totals an amount of R 47 800m and is earmarked to address general and specialised vehicles needs and upgrading of roads infrastructure aligned to IDP focus areas and. This loan funding is considered to be affordable.

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

### Budget Summary- Capital

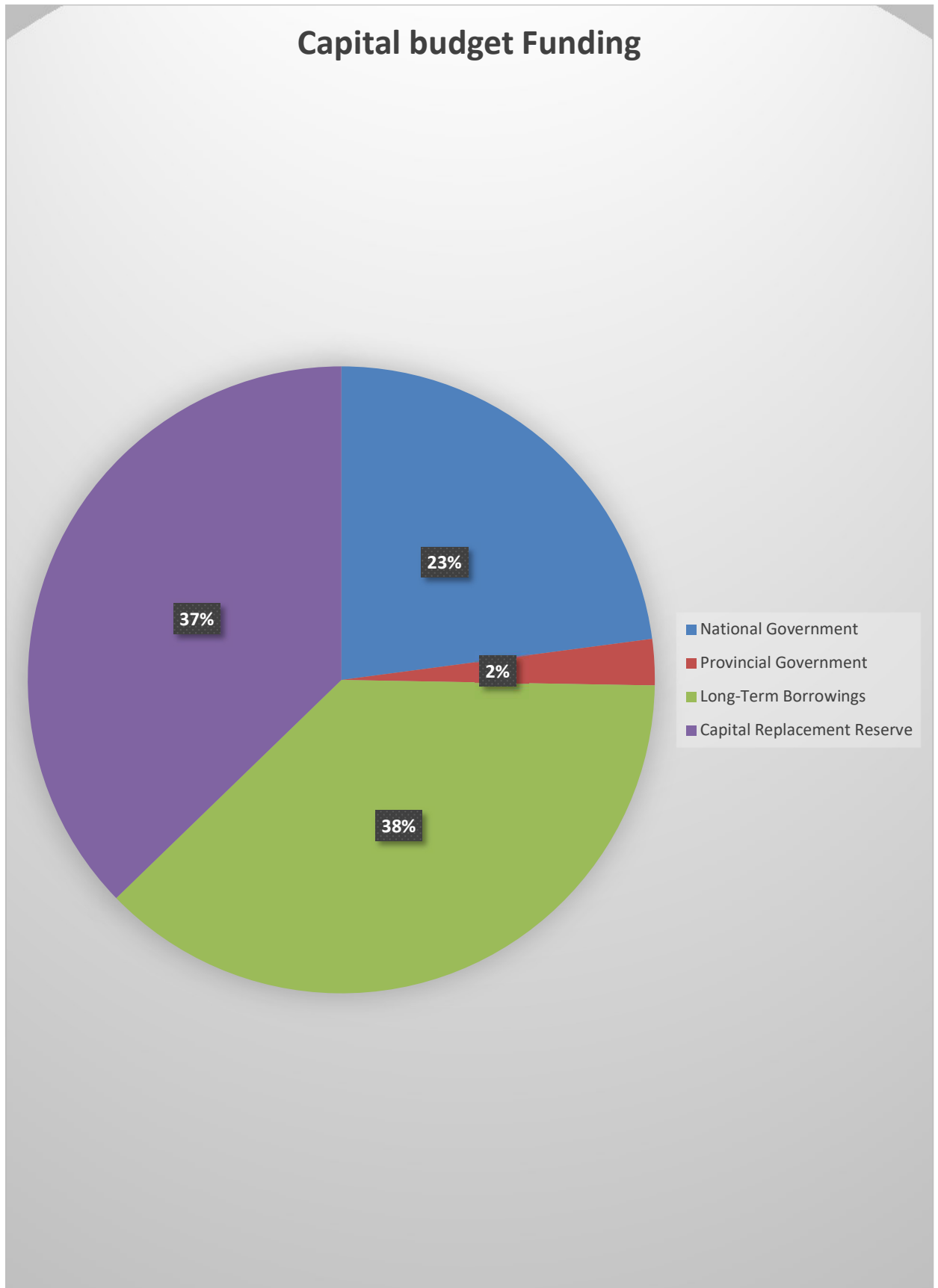
Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>	<b>1</b>										
<b>Capital Expenditure - Functional</b>											
<i>Governance and administration</i>		2 603	11 074	4 157	5 785	4 950	4 950	4 950	9 430	10 770	5 170
Executive and council		115	8 081	804	500	500	500	500	320	600	–
Finance and administration		2 488	2 993	3 353	5 285	4 450	4 450	4 450	9 110	10 170	5 170
Internal audit		–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		43 627	571	3 818	11 782	8 270	8 270	8 270	13 447	9 753	161
Community and social services		1 786	99	798	1 250	2 072	2 072	2 072	1 590	500	–
Sport and recreation		13 483	435	2 834	5 341	4 081	4 081	4 081	4 536	3 810	–
Public safety		129	36	186	4 981	2 117	2 117	2 117	7 111	5 443	161
Housing		28 229	–	–	210	–	–	–	210	–	–
Health		–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		18 755	30 939	29 822	34 834	33 021	33 021	33 021	45 069	23 966	23 043
Planning and development		868	–	254	3 700	1 567	1 567	1 567	2 221	–	–
Road transport		17 887	30 939	29 568	31 134	31 454	31 454	31 454	42 848	23 966	23 043
Environmental protection		–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		26 680	29 026	15 530	49 358	62 393	62 393	62 393	59 626	44 647	47 472
Energy sources		11 267	23 589	7 657	15 683	8 363	8 363	8 363	19 648	8 259	9 176
Water management		11 225	1 202	5 634	20 882	34 476	34 476	34 476	–	7 583	11 440
Waste water management		297	3 194	235	2 500	16 200	16 200	16 200	21 979	28 205	14 471
Waste management		3 890	1 041	2 004	10 292	3 354	3 354	3 354	17 999	600	12 384
<i>Other</i>		–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>91 666</b>	<b>71 610</b>	<b>53 328</b>	<b>101 759</b>	<b>108 633</b>	<b>108 633</b>	<b>108 633</b>	<b>127 572</b>	<b>89 136</b>	<b>75 847</b>

The MTREF Capital Budget will be funded as follow:

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>	<b>1</b>										
<b>Capital Expenditure - Functional</b>											
<b>Funded by:</b>											
National Government		20 246	32 409	28 362	48 622	66 963	66 963	66 963	29 215	41 363	38 843
Provincial Government		–	–	–	800	2 949	2 949	2 949	3 042	–	–
District Municipality		–	642	–	–	240	240	240	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		28 229	1 522	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>4</b>	<b>48 475</b>	<b>34 574</b>	<b>28 362</b>	<b>49 422</b>	<b>70 152</b>	<b>70 152</b>	<b>70 152</b>	<b>32 257</b>	<b>41 363</b>	<b>38 843</b>
<b>Borrowing</b>	<b>6</b>	<b>5 954</b>	<b>15 705</b>	<b>6 684</b>	<b>17 800</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>47 800</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>		<b>32 040</b>	<b>21 331</b>	<b>18 277</b>	<b>34 537</b>	<b>38 481</b>	<b>38 481</b>	<b>38 481</b>	<b>47 515</b>	<b>47 773</b>	<b>37 003</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>86 470</b>	<b>71 610</b>	<b>53 324</b>	<b>101 759</b>	<b>108 633</b>	<b>108 633</b>	<b>108 633</b>	<b>127 572</b>	<b>89 136</b>	<b>75 847</b>

## LANGEBERG MUNICIPALITY

The graph below shows the capital expenditure for 2022/2023 per funding source expressed as a %:



# LANGE BERG MUNICIPALITY

## Budget Summary – Operating

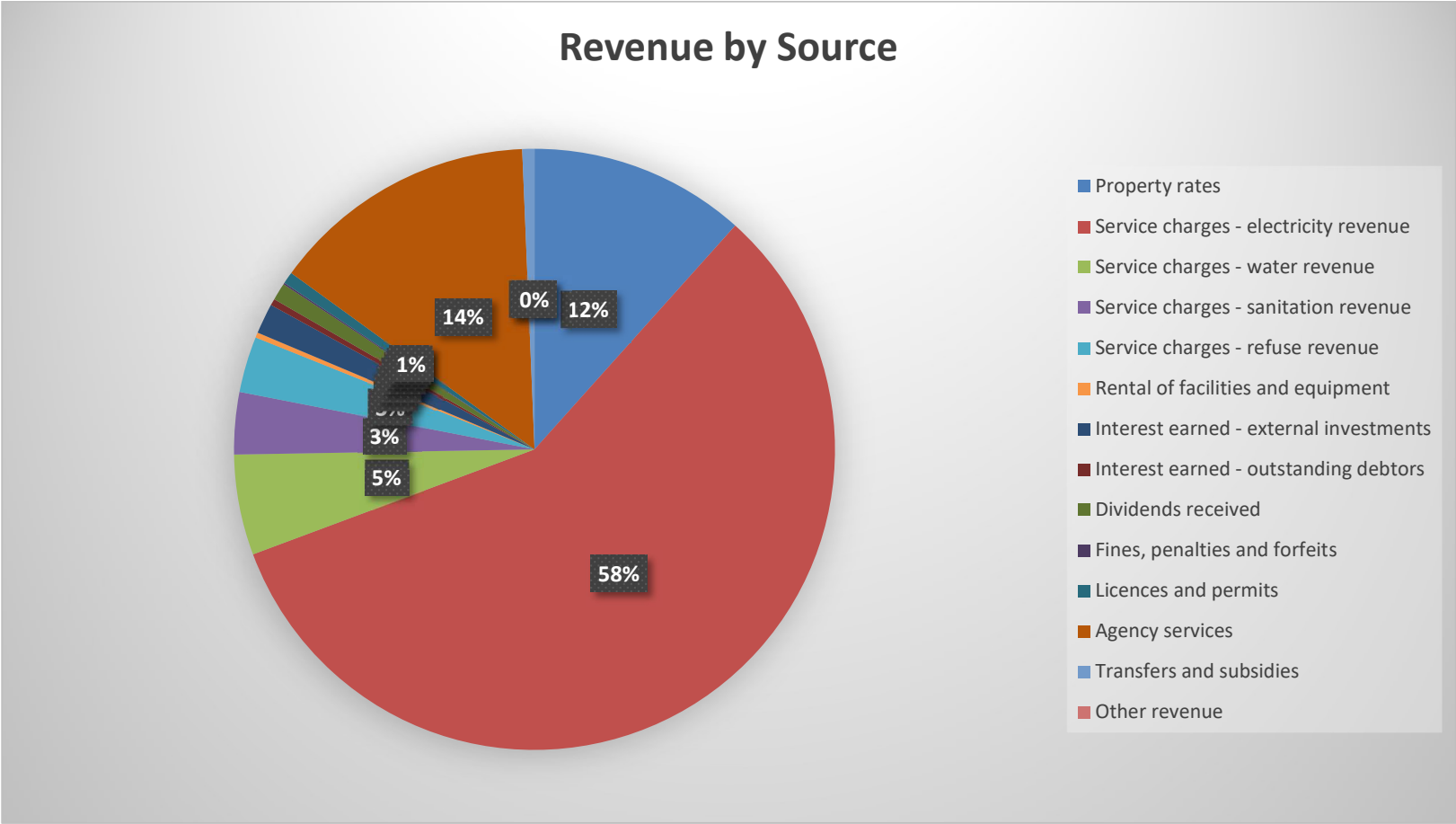
WC026 Langeberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Revenue By Source											
Property rates	2	52 679	56 957	59 486	86 146	90 000	90 000	90 000	110 873	129 667	135 247
Service charges - electricity revenue	2	373 362	432 502	463 965	514 888	514 888	514 888	507 096	549 435	602 149	659 925
Service charges - water revenue	2	41 101	45 473	46 370	52 124	52 124	52 124	60 386	51 443	53 501	55 641
Service charges - sanitation revenue	2	26 018	22 739	24 603	25 792	25 792	25 792	42 174	31 800	33 072	34 395
Service charges - refuse revenue	2	21 177	20 499	21 508	22 819	22 819	22 819	37 150	28 608	29 752	30 942
Rental of facilities and equipment		3 163	2 763	2 903	2 515	2 515	2 515	2 515	2 641	2 773	2 912
Interest earned - external investments		13 099	13 266	10 443	15 599	14 099	14 099	14 099	15 444	16 092	16 774
Interest earned - outstanding debtors		2 736	2 616	2 906	3 317	3 317	3 317	3 317	3 450	3 602	3 764
Dividends received		3	2	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5 477	7 114	7 537	8 394	8 394	8 394	8 394	8 814	9 255	9 717
Licences and permits		1 454	842	2 158	765	765	765	765	803	843	885
Agency services		4 145	3 835	5 167	5 811	5 811	5 811	5 811	6 101	9 152	9 609
Transfers and subsidies		81 876	112 272	117 748	111 025	132 500	132 500	132 500	136 844	165 198	133 076
Other revenue	2	6 481	4 447	9 259	5 219	5 219	5 219	5 219	6 230	6 541	6 868
Gains		1 615	1 842	1 424	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		634 385	727 167	775 476	854 415	878 244	878 244	909 426	952 487	1 061 598	1 099 758
Expenditure By Type											
Employee related costs	2	190 654	203 403	209 975	252 110	247 416	247 416	247 416	261 243	271 022	282 053
Remuneration of councillors		10 538	11 018	10 701	11 568	11 568	11 568	11 568	11 978	12 461	12 964
Debt impairment	3	21 519	11 570	17 240	19 740	19 740	19 740	19 740	20 530	21 410	22 373
Depreciation & asset impairment	2	24 710	32 102	36 602	34 314	34 314	34 314	34 314	39 692	40 056	41 858
Finance charges		6 278	5 436	10 383	9 018	7 570	7 570	7 570	7 423	7 258	7 584
Bulk purchases - electricity	2	293 000	342 705	370 850	430 117	430 117	430 117	430 117	447 322	467 004	488 020
Inventory consumed	8	18 213	15 920	48 886	20 782	36 765	36 765	36 765	41 554	38 496	29 113
Contracted services		23 462	26 155	28 013	45 489	50 822	50 822	50 822	55 519	79 173	60 117
Transfers and subsidies		1 765	3 125	2 132	2 531	3 589	3 589	3 589	3 492	3 439	3 608
Other expenditure	4, 5	35 473	38 378	30 695	54 794	57 747	57 747	57 747	59 746	62 276	65 060
Losses		178	1 515	1 015	-	-	-	-	-	-	-
Total Expenditure		625 790	691 327	766 492	880 465	899 650	899 650	899 650	948 499	1 002 595	1 012 750
Surplus/(Deficit)											
		8 595	35 840	8 984	(26 050)	(21 406)	(21 406)	9 776	3 988	59 003	87 009
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		24 021	33 059	28 362	49 422	67 263	67 263	67 263	26 558	72 421	53 329
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	17 107	3 073	1 955	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	1 522	478	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338

### References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

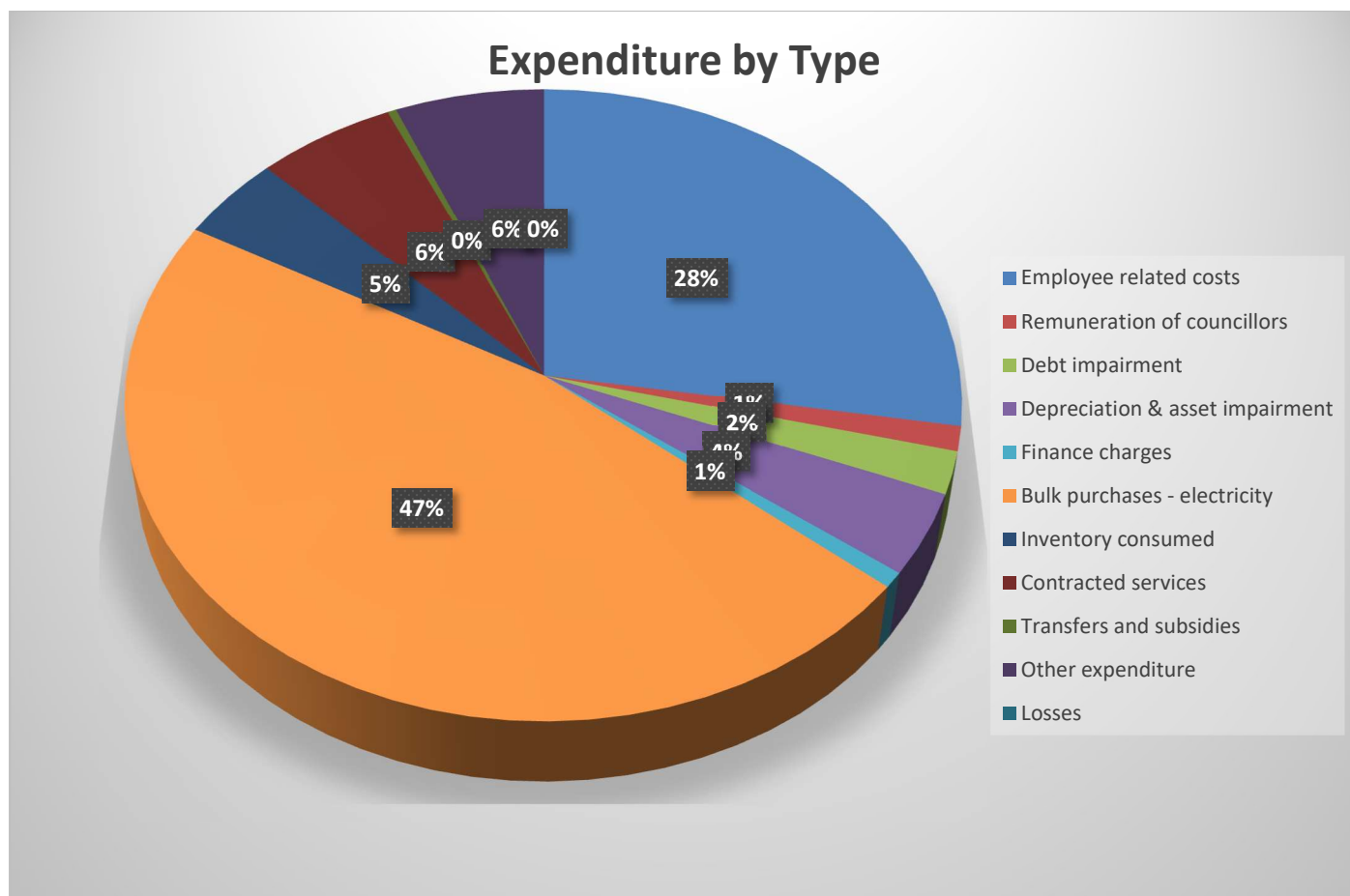
Revenue by Source: The graph below shows the funding of the 2022/2023 budget per revenue source expressed as a %.





## LANGEBERG MUNICIPALITY

**Expenditure by Type:** The graph below shows how the 2022/2023 budget will be spent per expenditure type expressed as %



### Revenue Foregone: Property Rates

In the current year an amount of R 9 319m is budget for exemptions, reductions and rebates and impermissible values in excess of the amount as determined in section 17 of the Municipal Property Rates Act.

### Free Basic Services

*The municipality is currently providing free basic services for 7 100 indigent consumers and the amount in Rand value is shown below:*

• Electricity	R5 477 661
• Water (Basic charges)	R10 195 303
• Sewerage	R19 664 190
• Refuse	R17 287 200

# LANGEBERG MUNICIPALITY

## SECTION A – Part 2

### 1. Budget Process Overview

#### 1.1 Political oversight of the budget process

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

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

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

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

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

The IDP and Budget time schedule of the 2022/2023 budget cycle was approved by Council in August 2021, ten months before the start of the budget year in compliance with legislative directives.

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

Updating the IDP and Budget is an evolving and re-iterative process over a 10-month period. The initial parallel process commenced with the consultative process of the IDP in 2022 and the update of the MTREF to determine the affordability and sustainability framework at the same time. A review of the approved 2022/2023 IDP was undertaken in 2021.

## LANGEBERG MUNICIPALITY

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

Following the tabling of the draft budget in March 2022, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Gazette. The budget will also be placed on the municipal website at [www.langeberg.gov.za](http://www.langeberg.gov.za), links on social media platforms as well as communication through the block representatives and ward committees.

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

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

The tabled budget will be provided to National Treasury and Provincial Treasury in March 2022 for their consideration in line with S23 of the MFMA.

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

The Municipality's consultation process on its draft IDP review and budget will be held during April 2022, where various community organisations and representatives may/will come forward to give input and to re-prioritise some of their needs.

Community representatives and organisations had to review the priorities given previously to ascertain whether it has been captured as priorities during the 2022/2023 IDP process.

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2022/2023), advertisements will be placed in the local newspaper The Gazette, the Langeberg Express, the municipal website and social media platforms. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S 22 of the MFMA, the Budget documentation will be published on the municipality's website following the tabling thereof at Council in March 2022 and the approval thereof in May 2022.

## LANGEBERG MUNICIPALITY

### 2. IDP Overview and Amendments

- **The Vision of the Municipality**

The Municipality's long term vision:

*“To progress and grow from being one of the best municipalities, to be the best municipality”*

- **Alignment with Provincial and National Government**

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

All these feed into and influence the Integrated Development Plan.

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

The Municipality's 2022/2023 Integrated Development Plan focuses on six strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on in the Strategic Plan for 2022-2023. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

**The six strategic outcomes are:**

1. **Housing:** *Effective approach to human settlement and improved living conditions of all households.*
2. **Basic Service Delivery:** *Maintain the infrastructure to provide basic services to all citizens.*
3. **Local Economic Development:** *Create an enabling environment for economic growth and decent employment.*
4. *An Efficient, effective, responsive and **accountable administration.***
5. **Sound financial management:** *adherence to all law and regulations applicable to Local Government.*
6. **Effective stakeholder management:** *to promote civic education.*

## LANGEBERG MUNICIPALITY

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

Amendments were made to the Integrated Development Plan.

The complete Integrated Development Plan will be distributed at the Council Meeting of 31 March 2022.

## LANGEBERG MUNICIPALITY

### 3. Measurable performance objectives and indicators

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

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

#### (b) MEASURABLE PERFORMANCE OBJECTIVES

*Information regarding revenue is provided as follows:*

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

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

#### **Free Basic Services**

*The municipality is currently providing free basic services to 7 100 indigent consumers and the amount in Rand value is shown below:*

- |                         |             |
|-------------------------|-------------|
| • Electricity           | R5 477 661  |
| • Water (Basic charges) | R10 195 303 |
| • Sewerage              | R19 664 190 |
| • Refuse                | R17 287 200 |

## LANGEBERG MUNICIPALITY

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

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

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

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

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

- Electricity R5 477 661 pa
- Water (Basic charges) R10 195 303 pa
- Sewerage R19 664 190 pa
- Refuse R17 287 200 pa

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

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

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

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

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

Below are the blue drop risk ratings provided by the Provincial Department. Towns were scored as follows as per the latest available audited figures of 2014

The 2014 Blue Drop Report as published by the Department of Water and Sanitation indicated the following scores and comments:

Under the category most improved the following was stated:

## LANGEBERG MUNICIPALITY

Langeberg Local Municipality increased their score from 52% (in 2012) to 72% (2014) – an increase of 20%. These increases are promising for further improved provisioning of water services in the municipalities.

- Ashton            78.05%
- Robertson       64.06%
- McGregor        71.73%
- Montagu          76.31%
- Bonnievale      69.99%

### **The current status of the municipality's Water Safety Plan**

**Water Safety Plan:** A comprehensive water safety plan has been completed and submitted to council and circulated to Provincial Government.

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

- A. Lack of adequate funding for adequate maintenance with regards to calibration of bulk meters, office area, buildings and structures at the works.
- B. Vandalism is becoming an increasing problem and the availability of funding for new fencing at both the purification plants and at reservoirs is required

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

#### Step 1.

- When vacancies become available in future qualified personnel must be appointed.

#### Step 2.

- Current personnel must receive practical training at the work place.

#### Step 3.

- Funds must be made available for basic maintenance on buildings, structures and calibration of bulk meters

**2022/2023 budget and MTREF allocations proposed/made to fund the above measures.**

Funds are provided in the budget for training as well as maintenance of purification plants.



## LANGEBERG MUNICIPALITY

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

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

- Tariff Policy
- Budget Policy
- Asset Management Policy
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy
- Rates Policy
- Supply Chain Management Policy (Amended)
- Virement Policy
- Funding and Reserves Policy
- Liquidity Policy

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

Herewith information regarding the amendment of policies:

## LANGEBERG MUNICIPALITY

### Summary of key changes to Budget Policies

Supply Chain Management Policy	
Section 13 (3)	<p>This section has been deleted.</p> <p>The sub-section previously read as follows:</p> <p style="padding-left: 40px;">The following line items are not required to be procured in terms of the supply chain management process:-</p> <ul style="list-style-type: none"> <li>- Library books;</li> <li>- Telecommunication costs;</li> <li>- Reference books, newspapers and magazines;</li> <li>- Legal expenses;</li> <li>- Advertising costs;</li> <li>- Accommodation expenses and car rental for staff and councillors within the range approved by the Municipality's policy;</li> <li>- Occupational health expenses.</li> </ul>
Section 21 (10)	There is an inclusion of <b>Section 62</b> in the second paragraph to clarify the section referred to in the Systems Act.
Section 37 (6)	<p>This sub-section has been deleted.</p> <p>The sub-section previously read as follows:</p> <p style="padding-left: 40px;">If possible (if not, clear reasons have to be documented as evidence and approved by the MM) the Municipality must advertise the tender with a specific</p>

## LANGEBERG MUNICIPALITY

	tendering condition that the successful tenderer must subcontract a minimum of 30% of the value of the contract to local SMME's (situated in the Langeberg area).								
<b>Credit Control and Debt Collection Policy</b>									
Section 7 (13) (iii) & (iv)	<p>These sections have been deleted.</p> <p>These sub-sections previously read as follows:</p> <p>(iii) Banks: a short term rating of F1 (Fitch ratings), A1 (Global Credit rating Co.) or Prime-1 (Moody's).</p> <p>(iv) Insurers: a claim paying ability rating of A- or above from Global Credit Rating, or A3 or above from Moody's.</p>								
Section 9 (4)	There is an inclusion of EFT and Easy pay outlets as methods of payment of accounts.								
Section 17 (3)	<p>The following payment arrangements have been clearly specified:</p> <table border="1"> <thead> <tr> <th>Income</th><th>Terms</th></tr> </thead> <tbody> <tr> <td>R0 – R4 020.00 per month</td><td>36 months</td></tr> <tr> <td>R4 021 – R6000.00 per month</td><td>24 months</td></tr> <tr> <td>&gt;R6000.00 per month</td><td>36 months</td></tr> </tbody> </table>	Income	Terms	R0 – R4 020.00 per month	36 months	R4 021 – R6000.00 per month	24 months	>R6000.00 per month	36 months
Income	Terms								
R0 – R4 020.00 per month	36 months								
R4 021 – R6000.00 per month	24 months								
>R6000.00 per month	36 months								
Arrangement Criteria for residential debtors	The provision that stated that the Municipal Manager has the sole discretion to determine the amount to be paid in terms of sub-items (9) (c) has been deleted.								

## LANGEBERG MUNICIPALITY

Principles for non-residential debtors	<p>The provisions below have been included:</p> <p>The non-residential debtors are also subjected to item 17(8 – 10)</p>
Customer assistance programme	Repairing of water leakages at cost for non-indigent households has been deleted.
<b>Cash Management and Investment Policy</b>	
Investment Principles – Limiting exposure	<p>There is an insertion of a sentence that provides clarity on the limitation of exposure.</p> <p>The sentence reads as follows:</p> <ul style="list-style-type: none"> <li>• Municipality may not make an investment with an institution where it holds more than two investments, provided that one of the two investments, or both investments is/are maturing within thirty days from the date of the proposed investment.</li> </ul>
<b>Asset Management Policy</b>	
Donated Assets	<p>Documentation on the initial recognition and subsequent measurement of donated assets was improved to state that donated assets should be measured at fair value, reflected in the asset register, and depreciated in accordance with the principles of the relevant standard of GRAP.</p> <p>There is an inclusion of the following sentence:</p> <ul style="list-style-type: none"> <li>• The Chief Financial Officer must be notified of the approved donated assets to ensure that these assets are recorded in the asset register and are recorded in the reporting period.</li> </ul>

## LANGEBERG MUNICIPALITY

Classification of Capital Assets	Heritage assets were included under the classes of capital assets.
Spare parts	One year period was changed to more than twelve months.
Land and Buildings	Treatment of land and buildings changed from revaluation to cost.
General Procedures	<p>A paragraph explaining the term asset champion and its appointment was included.</p> <ul style="list-style-type: none"> <li>• Directors must appoint an asset champion for each department in their respective directorates. An asset champion is an official that will be contacted by the Asset Control Section for asset related queries in a user department (e.g notified of the planned dates of asset verification; respond to follow up questions from physical verification; etc.)</li> </ul>

# RATES POLICY



## **Rates Policy 2022/2023**

**The policy has been formulated in terms of the provision of section 3 of the Local Government:  
Municipal Property Rates Act, 6 of 2004**

## INDEX

Part 1	Objective and Definitions
Part 2	Imposition of rates
Part 3	Exemptions, rebates and reductions on rates
Part 4	Date on which rates become due and payable
Part 5	Correction of errors and omissions
Part 6	Frequency of valuations
Part 7	Annexure: legal requirements
Part 8	Repeal and commencement

## **Part 1**

### **1. Objective**

In developing and adopting this rates policy, the council has sought to give effect to the sentiments expressed in the preamble of the Property Rates Act, namely that:

- the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
- there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities;
- revenues derived from property rates represent a critical source of income for municipalities to achieve their constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
- it is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation, and which takes account of historical imbalances and the burden of rates on the poor.

In applying its rates policy, the council shall adhere to all the requirements of the Property Rates Act no. 6 of 2004 including any regulations promulgated in terms of that Act.

### **2. Definitions**

In this policy, unless inconsistent with the context,

“Agricultural property” means property that is used primarily for agricultural purposes but, without derogating from section 8 of the Act, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game.

“public service infrastructure” means the following:

- (a) National, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming a part of a water or sewer scheme serving the public;
- (c) Railway lines forming part of a national railway system.



- (d) Runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes;
- (e) Breakwaters, seawalls, channels, basins, quay walls, jetties, roads. Railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels.

“rates” means a municipal rate on property envisaged in section 229(1)(a) of the Constitution;

“ratio” in relation to section 19 of the Act, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category.

“the act” means the act on Local Government: Municipal Property Rates Act, Act No 6 of 2004;

“the Council” means the municipal Council of the Langeberg Municipality and has all other words the meaning assigned thereto by the Act

## **Part 2**

### **Imposition of Rates**

#### **1. Rates**

The Council shall in terms of the Act and this policy impose a rate in the rand on all rateable property within its area of jurisdiction for each financial year as recorded in the municipality’s valuation roll and any supplementary valuation roll.

Rateable property shall include any rights registered against such property with the exception of a mortgage bond.

The council pledges itself to limit each annual increase as far as practicable to the increase in the consumer price index over a period preceding the financial year to which the increase relates, except when the approved integrated development plan of the municipality provides for a greater increase.

The council shall, in imposing the rate for each financial year, take proper cognisance of the aggregate burden of rates and services charges on representative property owners, in the various categories of property ownership, and to the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.

The council shall further, in imposing the rate for each financial year, strive to ensure that the aggregate budgeted revenues from property rates, less revenues forgone and less any contributions to the provision for bad debts, equal at least 25% of the municipality's aggregate budgeted net revenues for the financial year concerned. By doing so, the municipality will ensure that its revenue base and the collectability of its revenues remain sound.

Liability for the payment of Rates

- (1) The registered owner of a property is liable for the payment of rates levied in terms of section 24 of the Act on that property.
- (2) Rates may, subject to the provisions of sections 28 and 29 of the Act, be recovered from tenants, occupiers and agents of the owner.

Rates due on a supplementary Valuation Roll

In the event property been transferred to a new owner and the rates on a supplementary valuation roll becomes payable after the transfer the previous owner and the new owner will jointly and separately be held responsible for the payment for the rates.

2. Special Rating Areas

The Council may subject to the compliance with the provisions of section 22 of the Act determine an area within the municipal area as a special rating area and levy an additional rate in that area to upgrade or improve that area. The funds generated by the special rate in a special rating area shall only be utilised in that area and only for the intended upgrading or improvement of that area.

3. Ration between Rates on Residential and Non-residential Properties/Agricultural Properties

The ratio between rates on residential and non-residential property may not exceed the ratio prescribed by the Minister of Provincial and Local Government. The present ratio is 1 : 2. The ratio between rates on residential and agricultural property may not exceed the ratio as indicated in the Regulations on the Rate Ratios. The ratio is 1 : 0.25.

4. Method of assessing Rates

Rates imposed by the Council shall be assessed on the valuation of rateable property appearing on the valuation roll in operation in the municipal area on the date on which such rates become due and payable.

5. Adjustment of Rates

If rates assessed on the valuation of rateable property and such valuation is thereafter altered in terms of section 55(1) of the Act, the council shall adjust the assessment of such rates and shall refund any amount over collected and shall levy any amount under collected.

If immovable property becomes exempt from rating during a financial year, council shall make a pro-rata refund in respect of the unexpired portion of such financial year. If exempted property becomes rateable during a financial year, the council shall levy rates pro-rata in respect of the unexpired portion of such financial year.

6. Supplementary Valuation Rolls

Rates on supplementary valuation rolls shall be levied as prescribed in section 78(4) of the Act.

All property improvements must be included for the supplementary valuation from the date the building plan is approved.

7. Accounts to be Furnished

The Council shall levy and recover property rates on monthly basis or annually as may be agreed with the owner of the property.

The Council shall annually during July furnish each registered owner of rateable property as it appears in the valuation roll with a rates account. In respect of supplementary valuations, rates accounts will be furnished to the affected owners as from the effective date.

In the case of agricultural property that is owned by more than one owner in undivided shares, Council shall furnish any one of the owners with a rates account and hold him/her liable for payment of the rates on the property.

8. Properties used for multiple purposes

Where one component of properties used for multiple purposes on average represents 70% of more of the property's actual use, such property will be rated as though it were used for that purpose only; and in the other cases, the multiple purposes must be determined by apportioning the market value of the property to the different purposes for which it is used and applying the rates applicable to the categories determined by the municipality for properties used for those purposes.

### Part 3

#### **3.1 Exemptions, Rebates and Reductions on Rates**

In determining the annual rate, the council shall grant the following exemptions, rebates and reductions to the categories of properties and categories of owners as indicated below. Council reserves the right to reconsider the exemptions, rebates and reductions annually and adjust as necessary.

The council will take the actual use of the property into consideration before placing it in a particular category. In the case of vacant land the original land determination will be applied.

In terms of section 17(1)(h) of the Act, the first R80 000 of the valuation of a residential property is exempted from rates.

• Property used for bona-fide agriculture purposes	0%
• Small holdings used for bona-fide agriculture purposes	0%
• Property used for bona-fide agriculture purposes where the owner/tenant supply free basic services to farm workers	0%
• Property zoned as agriculture which is not used for agriculture purposes	50%
• State-owned property: residential	0%
• properties owned by an organ of state and use for public service purposes: public infrastructure	75%
• Other properties owned by an organ of state and use for public service purposes	85%
• Municipal property used for municipal purpose;	100%
• Municipal property not used for municipal purpose;	0%
• properties owned by an organ of state and use for public service purposes: Schools	0%
• State trust land	0%
• Protected areas	0%
• Properties on which national monuments are situated and used for residential purposes only	0%
• Properties on which national monuments are situated and used for business and commercial purposes	0%
• Properties owned by a land reform beneficiary or his/her heirs for the first ten years as from date of the first registration of the title deed in the Deeds Office;(as per Act)	0%
• Properties owned by a land reform beneficiary or his/her heirs for the eleventh year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	75%
• Properties owned by a land reform beneficiary or his/her heirs for the twelfth year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	50%
• Properties owned by a land reform beneficiary or his/her heirs for the thirteenth year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	25%

<ul style="list-style-type: none"> <li>Property registered in the name of a religious body or organisation and primarily used as a place of worship including the official dwelling of a minister or employee of that organisation who officiates at services.</li> </ul>	0%
<ul style="list-style-type: none"> <li>Property registered in the name of a private school which is registered in terms of an act.</li> </ul>	0%
<ul style="list-style-type: none"> <li>Property situated in the rural area which is zoned as non-agriculture</li> </ul>	30%
<ul style="list-style-type: none"> <li>Property registered in the name of a charitable organisation and/or church that house the poor</li> </ul>	0%
<ul style="list-style-type: none"> <li>Property in the rural area that are used for a hall, on condition that the halls have a separate title deed and are owned by a non-profit organization.</li> </ul>	100%
<ul style="list-style-type: none"> <li>Property owned by a sportclub, on condition that these properties of the sporting codes have a separate title deed and are owned by the sporting body.</li> </ul>	100%

The following categories of owners of residential properties shall additionally receive the following rebates on rates due in respect of such properties after deducting the rebate applicable to residential properties.

<ul style="list-style-type: none"> <li>Registered indigents who are the sole owners of the property concerned and occupy the property permanently</li> </ul>	0% - the first R 80 000 of the valuation are exempted from rates
<ul style="list-style-type: none"> <li>Property owners who are over 60 years of age (Pensioner) with a monthly household income of less than R 4 020 who own one property and occupy it permanently</li> </ul>	60% rebate on rates of the rates – Annually
<ul style="list-style-type: none"> <li>Property owners who are over 60 years of age (Pensioner) with a monthly household income of greater than R 4 020 but less than R 5000 who own one property and occupy it permanently</li> </ul>	50% rebate on rates of the rates – Annually
<ul style="list-style-type: none"> <li>Property owners who are over 60 years of age (Pensioner) with a monthly household income of greater than R5 000 but less than R 6000 who own one property and occupy it permanently</li> </ul>	40% rebate on rates of the rates – Annually

The council grants the above rebates in recognition of the following factors:

- The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties to recover such rates as part of the expenses associated with the goods or services which they produce.
- The need to accommodate indigents and less affluent pensioners.
- The services provided to the community by public service organisations.
- The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities.
- The need to preserve the cultural heritage of the local community.
- The need to encourage the expansion of public service infrastructure.
- The indispensable contribution which property developers (especially in regard to commercial and industrial property development) make towards local economic development, and the continuing need to encourage such development.
- The requirements of the Property Rates Act no 6 of 2004.

The municipal manager shall ensure that the revenues forfeited in respect of the foregoing rebates are appropriately disclosed in each annual operating budget component and in the annual financial statements and annual report, and that such rebates are also clearly indicated on the rates accounts submitted to each property owner.

### **3.2 Application for exemption and rebates**

- (1) Owners of property qualifying for exemptions and rebates, excluding exemptions and rates prescribed by the Act, must apply annually on the prescribed form before 31 May for exemptions and rebates on rates for the medium term of three years.
- (2) All applications for exemptions or rebates on rates must be considered by the Chief Financial Officer or his nominee who must approve or reject it.
- (3) If an application is rejected, reasons for the rejection must be provided to the applicant.

## **Part 4**

### **Date on which rates become due and payable**

Rates will be levied annually during July and are payable in twelve equal instalments. The monthly instalment will appear on the monthly consolidated account and is payable on or before the 7<sup>th</sup> of each month or if the 7<sup>th</sup> is not a business day, the business day immediately following the 7<sup>th</sup>.

Owners or accountholders can apply on/before 1 July every year to pay their rates on an annual basis and the yearly rates are payable on/before 7 October every year, where-after interest will be charged.

## **Part 5**

### **Correction of errors and omissions**

Where rates levied on a particular property have been incorrectly determined whether because of:

- a) An error or omission on the part of the municipality; or
- b) False information provided by the owner of the property; or
- c) Property used in contravention of the zoning regulations.

The rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.

Where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

## **Part 6**

### **Frequency of Valuations**

The municipality shall prepare a new valuation roll for up to five years and supplementary valuation rolls at least annually.

## **Part 7**

### **Annexure: Legal Requirements**

This policy must be read with the Act on Local Government: Municipal Property Rates, Act 6 of 2004 and the Regulations which may be promulgated in terms of the Act. A paraphrase – and in some instances an abridgement – of the key requirements of the Local Government: Property Rates Act no 6 of 2004 is attached as an annexure to this policy.

## **Part 8**

### **Repeal and Commencement**

#### **1. Repeal of Policy**

The chapter of the Council's tariff policy dealing with rates is repealed with effect from the date on which this policy comes into operation.

2. Commencement

This policy takes effect on the date on which the first valuation roll compiled in terms of the act takes effect.



**LANGEBERG MUNICIPALITY**  
**MUNICIPAL PROPERTY RATES BY-LAW**

**PREAMBLE**

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality.

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates;

NOW THEREFORE BE IT ENACTED by the Council of the Langeberg Municipality, as follows:

**1. DEFINITIONS**

In this by-law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), shall bear the same meaning unless the context indicates otherwise.

**'Municipality'** means Langeberg Municipality;

**'Property Rates Act'** means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004);

**'Rates Policy'** means the policy on the levying of rates on rateable properties of the Langeberg Municipality, contemplated in chapter 2 of the Municipal Property Rates Act.

**2. OBJECTS**

The object of this by-law is to give effect to the implementation of the municipality's Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

**3. THE RATES POLICY**

The municipality prepared and adopted a Rates Policy as contemplated in terms of the provisions of section 3(1) of the Municipal Property Rates Act. The Rates Policy outlines the municipality's rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time, shall be deemed to be likewise incorporated.

The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

The Rates Policy is available at all satellite offices, libraries, on the municipal website ([www.langeberg.gov.za](http://www.langeberg.gov.za)).

#### **4. CATEGORIES OF RATEABLE PROPERTIES**

The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act.

#### **5. CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES**

The Rates Policy provides for categories of properties and categories of owners of properties for the purposes of granting relief measures (exemptions, reductions and rebates) in terms of section 15 of the Act.

#### **6. ENFORCEMENT OF THE RATES POLICY**

The Municipality's Rates Policy is enforced through the municipality's Credit Control and Debt Collection policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

#### **7. SHORT TITLE AND COMMENCEMENT**

This By-law is called the Langeberg Municipality Municipal Property Rates By-law, and takes effect on the date in which it is published in the *Provincial Gazette*.

## LANGEBERG MUNICIPALITY

### 5. Overview of Budget Assumptions

#### Expenditure

##### Salaries and Allowances

Wage negotiations are finalised between the Unions and the South African Local Government Association and the municipality budgeted for a 4.9% increase in line with the agreement. The 4.9% increase is based on the projected average CPI issued on the January 2022 Monetary Policy Committee Statement.

It is also assumed that the current employees will not resign and therefore notch increases for all employees are budgeted for.

##### General expenditure

It is assumed that costs for services and fuel will increase above the current inflation rate of 4% as at the end of February 2022. It is also assumed that the capital projects for 2022/2023 will be completed during the financial year as depreciation is budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles. Depreciation on new capital expenditure is calculated at a varying rate depending on the nature of the assets.

##### Repairs and Maintenance

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

##### Capital costs

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

##### Bulk Purchases

According to NERSA electricity bulk purchase tariffs for Eskom will increase by 9.61% as from 1 July 2021. The NERSA consultation document and guideline were issued by NERSA in March 2022.

## LANGEBERG MUNICIPALITY

### Revenue

#### Households

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

#### Collection rate for municipal services

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

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

#### Grants

It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2022/2023 financial year.

#### Indigents

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

## LANGEBERG MUNICIPALITY

### 6. Overview of Budget Funding

#### Summary

*The operating budget for 2022/2023 will be financed as follows:*

• Charged for electricity, water, refuse and sewage	R661 287 000
• Property Rates	R110 873 000
• Provincial and National Grants	R163 402 000
• Sundry charges / Other	R43 483 000

*The capital budget for 2022/2023 will be financed as follows:*

• Own Funds (Capital Replacement Reserves)	R47 515 000
• Grants	R32 257 000
• Long Term Borrowings	R47 800 000

#### *Reserves*

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

#### *Sustainability of municipality*

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

#### *Impact on rates and tariffs*

The way that the budget is funded will ensure that tariff increases will range from 3% to 8% on certain services while electricity tariffs will increase by 9.61%. The 9.61% increase in ESKOM bulk electricity tariffs, which the municipality has no control over, might have a negative impact on the economy and pose an added financial strain on already struggling consumers and small businesses.

## LANGEBERG MUNICIPALITY

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

The valuation of properties is based on valuations done in the 2020/2021 financial year. The General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) and was implemented on 01 July 2021. A supplementary valuation was performed and implemented on 01 March 2022.

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

### Collection Rate

Revenue collection rates for service charges and rates as at 31 June 2021:

• Rates	97%
• Electricity	97%
• Water	97%
• Sanitation	97%
• Refuse	97%

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

### Planned savings and efficiencies

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

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

## LANGEBERG MUNICIPALITY

### Investments

The municipality has the following investments as at 28 February 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 25 070 358	R -	R 68 111	-R 75 000	R 25 063 469
Standard Bank	04 November 2021	01 February 2022	89	4.475%	R 40 436 466	R -	R -	-R 40 436 466	R -
Nedbank	23 November 2021	18 February 2022	87	4.550%	R 40 349 041	R -	R 84 767	-R 40 433 808	R -
Standard Bank	14 December 2021	11 March 2022	87	4.675%	R 40 251 041	R -	R 143 452	R -	R 40 394 493
Nedbank	11 January 2022	07 April 2022	86	4.600%	R 40 105 863	R -	R 141 151	R -	R 40 247 014
Standard Bank	18 January 2022	14 April 2022	86	4.700%	R 40 072 110	R -	R 144 219	R -	R 40 216 329
Nedbank	21 January 2022	20 April 2022	89	4.600%	R 40 050 411	R -	R 141 151	R -	R 40 191 562
ABSA	11 February 2022	11 May 2022	89	5.130%	R -	R 40 000 000	R 101 195	R -	R 40 101 195
ABSA	17 February 2022	17 May 2022	89	5.130%	R -	R 40 000 000	R 67 463	R -	R 40 067 463
					<b>R 266 335 290</b>	<b>R 80 000 000</b>	<b>R 891 508</b>	<b>-R 80 945 274</b>	<b>R 266 281 524</b>

During the month of February two call deposit investments were made with ABSA for R40 000 000 each.

The municipality earned a total interest of R891 508 during the month of February.

Call deposit investments with Standard Bank and Nedbank matured during February 2022 wherein a capital amount of R40 000 000 for each investment and total interest earned amounting to R870 274 for both investments was deposited into the Municipality's primary bank account. Furthermore, R75 000 was also withdrawn from the ABSA Depositor Plus and deposited into the primary bank account.

The decrease in investments from R266 335 290 to R266 281 524 is as follows:

Description	Amount
Actual investments as at 31 January 2022	R 266 335 290
Investments made	R 80 000 000
Investments matured	-R 80 945 274
Interest Earned	R 891 508
<b>Actual investments as at 28 February 2022</b>	<b>R 266 281 524</b>

### Contributions and donations received

No donations and contributions are budgeted for the 2022/2023 budget year.

### Planned proceeds of sale of assets

Please refer to Budget Schedule A4.

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

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

## LANGEBERG MUNICIPALITY

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

An external loan R 17, 8 M is appropriated in the 2022/2023 financial year to finance General and specialized Vehicles and An External Loan of R30 million to Finance the upgrade of Roads

The municipality currently has three existing loans with the following banks:

- Standard Bank R35 000 000
- DBSA R1 240 000
- DBSA R29 213 448



# LANEBERG MUNICIPALITY

Particulars of budgeted allocations and grants over the MTREF period:

## Operating Budget

### Grant allocated to Langeberg Municipality: 2022/23 Summary of Allocations

Grant Name	Government Sphere		Proposed Allocation		
			2022/23	2023/24	2024/25
Equitable Share	National	Operating	97 528 000	104 474 000	112 031 000
Local Government Financial Management Grant	National	Operating	1 550 000	1 550 000	1 550 000
Expanded Public Works Programme Integrated Grant for Municipalities	National	Operating	2 647 000		
Municipal Infrastructure Grant	National	Operating	3 208 304	3 330 783	3 461 087
Integrated National Electrification Programme (Municipal) Grant	National	Operating		391 304	3 135 000
Water Services Infrastructure Grant	National	Operating		1 137 522	
Neighbourhood Development Partnership Grant (Capital)	National	Operating	652 174	1 304 348	15 000 000
<b>Total National Operating Allocation</b>			<b>105 585 478</b>	<b>112 187 957</b>	<b>135 177 087</b>
Human Settlement Development Grant (Beneficiaries)	Provincial	Operating	16 200 000	12 080 000	1 500 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	Operating	2 000 000	23 820 000	
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	Provincial	Operating	125 000	125 000	125 000
Replacement Funding For Most Vulnerable B3 Municipalities (MRF)	Provincial	Operating	6 866 000	6 961 000	7 274 000
Community Library Services Grant (CG)	Provincial	Operating	3 809 000	3 147 000	3 288 000
Community Development Workers Operational Support Grant (CDW)	Provincial	Operating	38 000	38 000	38 000
<b>Total Provincial Operating Allocation</b>			<b>29 038 000</b>	<b>46 171 000</b>	<b>12 225 000</b>
<b>Total Operating</b>			<b>134 623 478</b>	<b>158 358 957</b>	<b>147 402 087</b>

- An additional Non-monetary Allocation for the Neighborhood Development Grant of R100 000 was also allocated to Langeberg Municipality

# LANGEBERG MUNICIPALITY

## Capital Budget

### Grant allocated to Langeberg Municipality: 2022/23 Summary of Allocations

Grant Name	Government Sphere		Proposed Allocation			
			2022/23		2023/24	2024/25
Municipal Infrastructure Grant	National	Capital	21 388 696		22 205 217	23 073 913
Integrated National Electrification Programme (Municipal) Grant	National	Capital			2 608 696	2 726 087
Water Services Infrastructure Grant	National	Capital			87 210 001	
Neighbourhood Development Partnership Grant (Capital)	National	Capital	4 347 826		8 695 652	13 043 478
<b>Total Capital Allocation</b>			<b>25 736 522</b>		<b>120 719 566</b>	<b>38 843 478</b>

## LANEBERG MUNICIPALITY

### FUNDING ASSESSMENT FOR 2022/2023

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

#### **No.      Funding Compliance**

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

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

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

## LANGEBERG MUNICIPALITY

### (a) Cash/cash equivalent position

The municipality foresees a positive cash position for the medium term, as the working capital is cash-backed. The cash situation seems as if it is deteriorating, as the funding of capital projects from own funds have been taken into consideration. History has indicated that although the municipality does not budget for surpluses, surpluses were recorded for the last few years. The cash flow is currently positive and the total Cash and Cash Equivalents as at 28 February 2022 is R88 200 424 a decrease from R89 372 901 of 31 January 2022.

## LANGEBERG MUNICIPALITY

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

The purpose of this measure is to understand how the municipality has applied the available cash and investments identified at factor 1. Below are commitments against Cash and Cash equivalents as at 28 February 2022:

<b>Commitments against Cash &amp; Cash Equivalents</b>		
<b>Item</b>	<b>Previous Month R'000.</b>	<b>Current Month R'000.</b>
<b>Cash &amp; Cash Equivalents</b>	<b>89,372,901</b>	<b>88,200,431</b>
<b>Commitments:</b>	<b>255,297,232</b>	<b>254,592,836</b>
Ceded investment	-	-
Investment in associate	-	-
Unspent Loans	-	-
Unspent Conditional Grants	52,309,870	49,723,263
Capital Funding requirement	-	-
Capital Replacement Reserve	62,920,999	62,920,999
Loan repayment	11,886,203	4,921,703
Sinking Funds	-	-
EFF Roll-overs	-	-
Trust Funds	-	-
Cash Back Reserves	-	-
Year-end creditor payments	128,180,160	137,026,871
<b>Surplus</b>	<b>- 165,924,331</b>	<b>- 166,392,406</b>

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

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

The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity revenue. Financial ratios are compiled on a monthly basis and the cost coverage ratio and current ratio at 28 February 2022 are four months and 2:20 respectively.

## LANGEBERG MUNICIPALITY

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

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

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

## LANGEBERG MUNICIPALITY

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

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the rate or tariff as well as any assumption about real growth (i.e. new property development, services consumption growth). Revenue growth as at 28 February 2021 was as at 6%.

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

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

The assumed collection rate is based on collections of service charges of the current year (2021/2022) and is regarded as realistic. The average collection rate on services as at 28 February 2022 was 108%.

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

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

Debt impairment has been based on service charges not collected during the current year (2021/2022) and is regarded as realistic.

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

The purpose of this measure is to mainly understand whether the timing of payments is being taken into consideration when forecasting the cash position. The measure focuses on the capital budget, because

Expenditure levels for this component of the budget can vary significantly from month to month, as there tends to be monthly consistency for operational budgets.

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

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

## LANGEBERG MUNICIPALITY

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

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

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

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

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

The amounts of outstanding debtors are regarded as realistic.

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

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

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

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

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



## LANGEBERG MUNICIPALITY

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

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

The municipality forecast's a positive cash position for the medium term as the working capital is cash-backed. The cash situation seems to be deteriorating, as the funding of the capital projects from own funds has been taken into consideration. History has indicated that although the municipality does not budget for surpluses (maybe too conservative) taking into account the capital funding from own revenues, surpluses were recorded for the last few years.

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

### (o) Financial Position Budget

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

### (p) Cash Flow Budget

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

### (q) Summary

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

# LANGEBERG MUNICIPALITY

## 7. Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

### Operating Budget

Grant allocated to Langeberg Municipality: 2022/23 Summary of Allocations					
Grant Name	Government Sphere		Proposed Allocation		
			2022/23	2023/24	2024/25
Equitable Share	National	Operating	97 528 000	104 474 000	112 031 000
Local Government Financial Management Grant	National	Operating	1 550 000	1 550 000	1 550 000
Expanded Public Works Programme Integrated Grant for Municipalities	National	Operating	2 647 000		
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Neighbourhood Development Partnership Grant (Capital)	National	Operating	652 174	1 304 348	15 000 000
<b>Total National Operating Allocation</b>			<b>105 585 478</b>	<b>112 187 957</b>	<b>135 177 087</b>
Human Settlement Development Grant (Beneficiaries)	Provincial	Operating	16 200 000	12 080 000	1 500 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	Operating	2 000 000	23 820 000	
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	Provincial	Operating	125 000	125 000	125 000
Replacement Funding For Most Vulnerable B3 Municipalities (MRF)	Provincial	Operating	6 866 000	6 961 000	7 274 000
Community Library Services Grant (CG)	Provincial	Operating	3 809 000	3 147 000	3 288 000
Community Development Workers Operational Support Grant (CDW)	Provincial	Operating	38 000	38 000	38 000
<b>Total Provincial Operating Allocation</b>			<b>29 038 000</b>	<b>46 171 000</b>	<b>12 225 000</b>
<b>Total Operating</b>			<b>134 623 478</b>	<b>158 358 957</b>	<b>147 402 087</b>

### Capital Budget

Grant allocated to Langeberg Municipality: 2022/23 Summary of Allocations					
Grant Name	Government Sphere		Proposed Allocation		
			2022/23	2023/24	2024/25
Municipal Infrastructure Grant	National	Capital	21 388 696	22 205 217	23 073 913
Integrated National Electrification Programme (Municipal) Grant	National	Capital		2 608 696	2 726 087
Water Services Infrastructure Grant	National	Capital		87 210 001	
Neighbourhood Development Partnership Grant (Capital)	National	Capital	4 347 826	8 695 652	13 043 478
<b>Total Capital Allocation</b>			<b>25 736 522</b>	<b>120 719 566</b>	<b>38 843 478</b>

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

## LANGEBERG MUNICIPALITY

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

The municipality has made provision in the 2022/2023 budget for the following transfers:

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

### 9. Councillor allowances and employee benefits

#### Allowances and employee benefits:

##### *Councillors*

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

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

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

##### *Other Employees*

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

Budgeted cost to the Municipality for the 2022/2023 financial year:

Councillors

	2022/2023	2023/2024	2024/2025	
· Speaker (1)	798 686	857 379	910 966	<u>Number of Councillors</u>
· Executive Mayor (1)	986 895	1 059 195	1 125 395	23
· Deputy Executive Mayor (1)	799 873	857 379	910 965	
· Executive Committee (4)	3 015 832	3 153 768	3 350 879	<u>Number of personnel employed</u>
· Chairpersons S79 Committees (6)	429 545	1 063 722	1 560 417	
· Other Councilors (10)	5 222 245	4 064 029	4 318 030	• Senior Managers
	<b>11 253 076</b>	<b>11 705 472</b>	<b>12 176 652</b>	6

Senior Managers

	2022/2023	2023/2024	2024/2025	
· Municipal Manager	1 538 800	1 631 128	1 728 996	• Other Managers
· Chief Financial Officer	1 373 511	1 455 922	1 543 277	22
· Director: Strategy and Social Development	1 937 211	2 058 287	2 186 930	• Technical Staff
· Director: Corporate Services	1 934 092	2 054 973	2 183 408	79
· Director: Engineering Services	1 373 511	1 455 922	1 543 277	• Other staff members
· Director: Community Services	1 510 862	1 601 513	1 697 605	595
	<b>9 667 987</b>	<b>10 257 745</b>	<b>10 883 493</b>	

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

· <b>All other staff</b>	<b>272 495 990</b>	<b>282 727 693</b>	<b>294 229 680</b>
· Permanent Staff	257 850 020	267 166 344	277 695 740
· Contract Workers	14 645 970	15 561 349	16 533 940

## LANGEBERG MUNICIPALITY

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

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

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

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

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

Langeberg Municipality complies in general with legislation applicable to municipalities.

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

None

## LANGEBERG MUNICIPALITY

## 14. Municipal Manager's quality certification

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

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

Print name Mr A S A De Klerk

Municipal Manager of LANGEBERG MUNICIPALITY.

Signature  \_\_\_\_\_

Date \_\_\_\_\_ 22<sup>nd</sup> March 2021 \_\_\_\_\_

# LANGEBERG MUNICIPALITY

## SECTION B – BUDGET

### 1. Operating Budget

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	52 679	56 957	59 486	86 146	90 000	90 000	90 000	110 873	129 667	135 247
Service charges - electricity revenue	2	373 362	432 502	463 965	514 888	514 888	514 888	507 096	549 435	602 149	659 925
Service charges - water revenue	2	41 101	45 473	46 370	52 124	52 124	52 124	60 386	51 443	53 501	55 641
Service charges - sanitation revenue	2	26 018	22 739	24 603	25 792	25 792	25 792	42 174	31 800	33 072	34 395
Service charges - refuse revenue	2	21 177	20 499	21 508	22 819	22 819	22 819	37 150	28 608	29 752	30 942
Rental of facilities and equipment		3 163	2 763	2 903	2 515	2 515	2 515	2 515	2 641	2 773	2 912
Interest earned - external investments		13 099	13 266	10 443	15 599	14 099	14 099	14 099	15 444	16 092	16 774
Interest earned - outstanding debtors		2 736	2 616	2 906	3 317	3 317	3 317	3 317	3 450	3 602	3 764
Dividends received		3	2	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		5 477	7 114	7 537	8 394	8 394	8 394	8 394	8 814	9 255	9 717
Licences and permits		1 454	842	2 158	765	765	765	765	803	843	885
Agency services		4 145	3 835	5 167	5 811	5 811	5 811	5 811	6 101	9 152	9 609
Transfers and subsidies		81 876	112 272	117 748	111 025	132 500	132 500	132 500	136 844	165 198	133 076
Other revenue	2	6 481	4 447	9 259	5 219	5 219	5 219	5 219	6 230	6 541	6 868
Gains		1 615	1 842	1 424	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		634 385	727 167	775 476	854 415	878 244	878 244	909 426	952 487	1 061 598	1 099 758
Expenditure By Type											
Employee related costs	2	190 654	203 403	209 975	252 110	247 416	247 416	247 416	261 243	271 022	282 053
Remuneration of councillors		10 538	11 018	10 701	11 568	11 568	11 568	11 568	11 978	12 461	12 964
Debt impairment	3	21 519	11 570	17 240	19 740	19 740	19 740	19 740	20 530	21 410	22 373
Depreciation & asset impairment	2	24 710	32 102	36 602	34 314	34 314	34 314	34 314	39 692	40 056	41 858
Finance charges		6 278	5 436	10 383	9 018	7 570	7 570	7 570	7 423	7 258	7 584
Bulk purchases - electricity	2	293 000	342 705	370 850	430 117	430 117	430 117	430 117	447 322	467 004	488 020
Inventory consumed	8	18 213	15 920	48 886	20 782	36 765	36 765	36 765	41 554	38 496	29 113
Contracted services		23 462	26 155	28 013	45 489	50 822	50 822	50 822	55 519	79 173	60 117
Transfers and subsidies		1 765	3 125	2 132	2 531	3 589	3 589	3 589	3 492	3 439	3 608
Other expenditure	4, 5	35 473	38 378	30 695	54 794	57 747	57 747	57 747	59 746	62 276	65 060
Losses		178	1 515	1 015	–	–	–	–	–	–	–
Total Expenditure		625 790	691 327	766 492	880 465	899 650	899 650	899 650	948 499	1 002 595	1 012 750
Surplus/(Deficit)		8 595	35 840	8 984	(26 050)	(21 406)	(21 406)	9 776	3 988	59 003	87 009
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		24 021	33 059	28 362	49 422	67 263	67 263	67 263	26 558	72 421	53 329
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	17 107	3 073	1 955	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	1 522	478	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338

## LANGEBERG MUNICIPALITY

### 2. Capital Budget



<b>VOTE 3: STRATEGY &amp; SOCIAL DEVELOPMENT DIRECTORATE</b>					
<b>Strategy &amp; Social Development</b>					
9/110-52101-103	Equipment	CRR	300 000.00	600 000.00	-
9/110-53904-227	Vehicle	CRR	-	-	-
<b>Total Strategy &amp; Social Development</b>			<b>300 000.00</b>	<b>600 000.00</b>	<b>-</b>
<b>Information Technology</b>					
9/113-52001-104	General ICT Needs	CRR	515 000.00	2 200 000.00	700 000.00
9/113-52002-105	Upgrade ICT Infrastructure	CRR	1 500 000.00	4 500 000.00	2 000 000.00
9/113-53804-233	Machinery and Equipment_Generators	CRR	2 000 000.00	3 000 000.00	2 000 000.00
9/113-53106-399	AMR system	CRR	500 000.00		
9/113-52007-411	Security Cameras	CRR	2 000 000.00		
<b>Total Information Technology</b>			<b>6 515 000.00</b>	<b>9 700 000.00</b>	<b>4 700 000.00</b>
<b>STRATEGY SOCIAL LED</b>					
9/111-50602-238	Bakery Project (Fencing, Paving, Shop front etc)	CRR	-	-	-
9/111-49802-323	Fencing at Informal Trading areas	CRR	-	-	-
9/111-49703-378	Upgrading of Bonnievale Informal trading area	SMME	364 500.00	-	-
9/111-49704-379	Upgrading of Montagu Informal trading area	SMME	1 856 500.00	-	-
<b>Total Strategy Social LED</b>			<b>2 221 000.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL: STRATEGY &amp; SOCIAL DEVELOPMENT DIRECTORATE</b>			<b>9 036 000.00</b>	<b>10 300 000.00</b>	<b>4 700 000.00</b>

<b>VOTE 4: CORPORATE SERVICES DIRECTORATE</b>					
<b>Traffic</b>					
9/123-53819-239	Equipment	CRR	-	-	-
9/123-53820-240	Motorbike Skills Test Unit	CRR	-	-	-
9/123-38404-298	Alterations of Robertson Offices	CRR	800 000.00	-	-
9/123-53912-364	Vehicles - EFF	EFF	160 000.00	-	-
9/123-50606-395	VTS roll up doors	CRR	-	-	-
	<b>Total Traffic</b>		<b>960 000.00</b>	<b>-</b>	<b>-</b>
<b>Law Enforcement</b>					
9/129-53911-363	Vehicles - EFF	EFF	150 000.00	-	-
	<b>Total Law Enforcement</b>		<b>150 000.00</b>	<b>-</b>	<b>-</b>
<b>Property Building and Maintenance</b>					
9/125-50601-108	Alterations/Upgrading of Municipal Offices	CRR	1 200 000.00	250 000.00	250 000.00
	<b>Total Property Building and Maintenance</b>		<b>1 200 000.00</b>	<b>250 000.00</b>	<b>250 000.00</b>
<b>Admin Support</b>					
9/120-52101-106	Office Furniture & Equipment	CRR	200 000.00	220 000.00	220 000.00
9/120-53927-413	Vehicles - EFF Admin	EFF	500 000.00	-	-
	<b>Total Corporate Services</b>		<b>700 000.00</b>	<b>220 000.00</b>	<b>220 000.00</b>
<b>Governance Support</b>					
9/124-53908-362	Vehicles - EFF	EFF	160 000.00	-	-
	<b>Total Governance Support</b>		<b>160 000.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL: CORPORATE SERVICES DIRECTORATE</b>			<b>3 170 000.00</b>	<b>470 000.00</b>	<b>470 000.00</b>

<b>VOTE 5: ENGINEERING SERVICES DIRECTORATE</b>					
<b>Dir Engineering Services</b>					
9/133-33019-348	Bulk services: Robertson Heights	CRR	-	-	-
9/133-33020-349	Bulk Services: Boekenhoutskloof	CRR	-	-	-
<b>Total Dir Engineering Services</b>			-	-	-
<b>Water</b>					
9/146-22901-150	Upgrading filters in Montagu WTW	CRR	-	-	-
9/133-32501-175	Extend De Hoop pipeline to Gumgrove dam	CRR	-	-	-
9/146-22902-185	Upgrading WTW in McGregor - MIG	MIG	-	-	-
9/146-22903-209	Upgrading WTW in McGregor - CRR	CRR	-	-	-
9/133-33102-184	Replacement of Water lines: Langeberg - MIG	MIG	-	-	-
9/133-33103-210	Replacement of Water lines: Langeberg - CRR	CRR	-	-	-
9/133-33104-221	Robertson Ext 9 - Bulk Water Services	CRR	-	-	-
9/133-33104-223	Contrib Asset_Rob Ext 9 - Bulk Water Services	AIK	-	-	-
9/133-33106-228	Purchase Flowmeter	CRR	-	-	-
9/133-12907-279	Refurbish old filters at McGregor WTW	CRR	-	-	-
9/133-32908-281	Install soda-as dosing system to lift pH	CRR	-	-	-
9/133-33109-282	Water network - Zolani - MIG	MIG	-	-	-
9/133-13111-303	Water network - Zolani - CRR	CRR	-	-	-
9/133-13112-304	Rehabilitate Water Networks Ph 4 - Robertson	MIG	-	-	-
9/133-13113-306	Rehabilitate Water Networks Ph 4 - Robertson	CRR	-	-	-
9/133-13114-307	Rehabilitate Water Networks Ph 4 - Bonnievale	MIG	-	-	-
9/133-13115-308	Rehabilitate Water Networks Ph 4 - Bonnievale	CRR	-	-	-
9/133-13116-309	Rehabilitate Water Networks Ph 4 - Montagu	MIG	-	-	-
9/133-13117-311	Rehabilitate Water Networks Ph 4 - Montagu	CRR	-	-	-
9/133-53821-312	Equipment	CRR	-	-	-
9/133-33021-352	Bulk Services: Boekenhoutskloof - WSIG	WSIG	-	-	-
9/133-33022-353	Bulk Services: Mandela Square - WSIG	WSIG	-	-	-
9/134-32701-371	New Reservoir Robertson Heights	WSIG	-	-	-
9/133-33125-372	Install New Pipeline Reservoir Robertson Heights	WSIG	-	7 583 478.00	-
9/146-22804-373	Upgrade Pumpstation Waterworks Robertson	WSIG	-	-	-
9/146-32905-383	Walkway at filters Bonnievale WTW (H&S)	CRR	-	-	-
9/133-53926-384	1 x 1600 LDV	CRR	-	-	-
9/133-33023-353	WSIG Mandela Square Montagu - Install water main	WSIG	-	-	-
9/133-33024-354	WSIG Boekenhoutskloof Bonnievale - Install water main	WSIG	-	-	-
9/146-32906-421	New WTW McGregor - MIG	MIG	-	-	5 340 040.00
9/146-32907-422	New WTW McGregor - CRR	CRR	-	-	2 700 000.00
9/133-32827-423	New sump and pumps at Breede River pump station (Ashton)	CRR	-	-	3 400 000.00
<b>Total Water</b>			-	7 583 478.00	11 440 040.00



<b>Sewerage</b>					
9/140-33701-143	Purchase submersible pumps for WWTW Ashton	CRR	-	-	-
9/140-33702-144	Purchase submersible pumps for WWTW Robertson	CRR	-	-	-
9/140-33703-145	Purchase submersible pumps for WWTW Montagu	CRR	-	-	-
9/140-33704-146	Purchase submersible pumps for WWTW Bonnievale	CRR	-	-	-
9/140-53807-180	Purchase high pressure jetting machine Bonnievale	CRR	-	-	-
9/140-23708-179	Upgrade Robertson WWTW - MIG	MIG	11 978 814.00	22 205 217.00	12 071 416.00
9/140-23709-197	Upgrade Robertson WWTW - CRR	CRR	10 000 000.00	6 000 000.00	2 400 000.00
9/140-53812-313	Equipment	CRR	-	-	-
9/140-53915-365	New Sewer Truck	CRR	-	-	-
9/141-33501-374	New Telemetry System Bvale Sewerage Pumpstation	CRR	-	-	-
9/140-33613-385	60m sewer line LeRoux Street Robertson	CRR	-	-	-
9/140-33614-386	Sewer line Tienvoet Street Robertson	CRR	-	-	-
9/140-33515-387	Stairs at Avalon Springs sewer pump station (H&S)	CRR	-	-	-
9/140-33613-355	WSIG Mandela Square Montagu - Construct Install sewer pump line	WSIG	-	-	-
9/140-33614-356	WSIG Boekenhoutskloof Bonnievale - Construct Install sewer pump line	WSIG	-	-	-
	<b>Total Sewerage</b>		<b>21 978 814.00</b>	<b>28 205 217.00</b>	<b>14 471 416.00</b>
<b>Cleansing</b>					
9/137-53801-138	Purchase of wheelie bins - Montagu	CRR	-	-	-
9/137-53802-139	Purchase Of Skips For Transfer Stations - Whole of Municipality	CRR	-	600 000.00	-
9/138-30901-178	Palisade fencing for Ashton Landfill Site	CRR	-	-	-
9/138-11102-140	Upgrading Of Ashton Material Recovery Facility	CRR	-	-	-
9/138-21203-141	Upgrading Of Public Drop Off McGregor	CRR	-	-	-
9/138-31105-325	Material Recovery Facility	MIG	7 890 236.00	-	-
9/138-31106-327	Material Recovery Facility	CRR	3 500 000.00	-	-
9/138-53809-314	Equipment	CRR	-	-	-
9/137-53903-359	Vehicles - EFF	EFF	6 609 000.00	-	-
9/137-53913-366	Refuse Compactor	CRR	-	-	-
9/138-21007-367	Roof Transfer Station Robertson	CRR	-	-	-
9/137-53916-388	2 x 1600 LDV base petrol	CRR	-	-	-
9/138-31007-423	New cell at Landfillsite Ashton - MIG	MIG	-	-	5 662 457.00
9/138-31008-424	New cell at Landfillsite Ashton - CRR	CRR	-	-	6 722 000.00
	<b>Total Cleansing</b>		<b>17 999 236.00</b>	<b>600 000.00</b>	<b>12 384 457.00</b>

1	<b>Town Planning</b>					
2	9/143-53917-389	2 x 1600 LDV	CRR	-	-	-
3		<b>Total Town Planning</b>		-	-	-
4	<b>Roads &amp; Storm Water</b>					
5	9/135-14101-134	The Rehabilitation/Upgrading of existing tar roads in 5 towns	CRR	5 080 480.00	3 350 000.00	10 000 000.00
6	9/135-24110-191	Upgrading of Roads & Stormwater: Ashbury Montagu - MIG	MIG	-	-	-
7	9/135-24111-192	Upgrading of Roads & Stormwater: Ashton (Cogmanskloof / Zolani) - MIG	MIG	-	-	-
8	9/135-24112-193	Upgrading of Roads & Stormwater: Bonnievale (Happy Valley) - MIG	MIG	-	-	-
9	9/135-24113-194	Upgrading of Roads & Stormwater: Ashbury Montagu - CRR	CRR	-	-	-
10	9/135-24114-195	Upgrading of Roads & Stormwater: Ashton (Cogmanskloof / Zolani) - CRR	CRR	-	-	-
11	9/135-24115-196	Upgrading of Roads & Stormwater: Bonnievale (Happy Valley) - CRR	CRR	-	-	-
12	9/135-24117-220	MIG: Upgrading of Roads and Stormwater in Robertson	MIG	1 519 646.00	-	-
13	9/135-24126-328	CRR Upgrading of Roads and Stormwater in Robertson	CRR	1 900 000.00	-	-
14	9/135-38905-137	Reconstruction of Bonnievale Stores	CRR	-	11 650 000.00	-
15	9/135-24116-212	Robertson: Upgrading of Roads & Stormwater in Robertson	CRR	-	-	-
16	9/135-53804-176	Purchase of concrete mixer and road cutter	CRR	-	-	-
17	9/135-53806-177	Purchase of Jack hammer and compressor	CRR	-	-	-
18	9/135-24118-229	MIG: Upgrading of Roads and Stormwater in Robertson Nkqubela	MIG	-	-	-
19	9/135-24119-292	NDPG : Reconstruction of Wolhuter Street-Nkqubela	NDPG	-	-	-
20	9/135-24120-293	NDPG : Upgrading of bus route - August Street-Nkqubela	NDPG	4 347 826.00	8 965 652.00	13 043 478.00
21	9/135-14121-294	NDPG - Reconstruction of Church Street	NDPG	-	-	-
22	9/135-14122-295	NDPG - Reconstruction of Industrial Road	NDPG	-	-	-
23	9/135-14123-296	NDPG - Reconstruction of Adderley Street	NDPG	-	-	-
24	9/135-14124-297	NDPG - Reconstruction of De Jongh Rylaan	NDPG	-	-	-
25	9/135-53825-315	Equipment	CRR	-	-	-
26	9/135-14127-368	Refurbish Piet Retief Street Robertson	EFF	-	-	-
27	9/135-14128-369	Rehabilitation Paul Kruger Street Robertson	EFF	392 160.00	-	-
28	9/135-14129-370	Refurbish Barry Street Robertson	EFF	-	-	-
29	9/135-34230-390	Bridge River Crossing McGregor	CRR	-	-	-
30	9/136-34501-391	Stormwater Van Zyl Street Bonnievale	CRR	-	-	-
31	9/135-13571-136	Rehabilitation Faure Street Ashton	EFF	403 000.00	-	-
32	9/135-13571-137	Rehabilitation George Street Ashton	EFF	992 000.00	-	-
33	9/135-13571-138	Rehabilitation Middel Street Ashton	EFF	1 091 200.00	-	-
34	9/135-13571-139	Rehabilitation Malherbe Street Bonnievale	EFF	1 311 960.00	-	-
35	9/135-13571-140	Rehabilitation Waterkant Street Bonnievale	EFF	2 238 200.00	-	-
36	9/135-13571-141	Rehabilitation Almeria Street Bonnievale	EFF	585 900.00	-	-



9/135-13571-142	Rehabilitation Landbou Street Bonnievale	EFF	424 080.00	-	-
9/135-13571-143	Rehabilitation Milner Street Bonnievale	EFF	781 200.00	-	-
9/135-13571-144	Rehabilitation Voortrekker Street Bonnievale	EFF	354 640.00	-	-
9/135-13571-145	Rehabilitation Denne Street Montagu	EFF	226 200.00	-	-
9/135-13571-146	Rehabilitation Van Wyk Street Montagu	EFF	504 600.00	-	-
9/135-13571-147	Rehabilitation Visser Street Montagu	EFF	295 800.00	-	-
9/135-13571-148	Rehabilitation Aster Street Montagu	EFF	694 400.00	-	-
9/135-13571-149	Rehabilitation Bath Street Montagu	EFF	406 410.00	-	-
9/135-13571-150	Rehabilitation Du Toit Street Montagu	EFF	1 253 020.00	-	-
9/135-13571-151	Rehabilitation Eike Street Montagu	EFF	745 550.00	-	-
9/135-13571-152	Rehabilitation kerk Street Montagu	EFF	2 886 100.00	-	-
9/135-13571-153	Rehabilitation Protea Street Montagu	EFF	644 800.00	-	-
9/135-13571-154	Rehabilitation Uitvlucht Street Montagu	EFF	595 200.00	-	-
9/135-13571-155	Rehabilitation Van Riebeeck Street Montagu	EFF	1 432 200.00	-	-
9/135-13571-156	Rehabilitation Wilhelm Thys Street Montagu	EFF	1 711 200.00	-	-
9/135-13571-157	Rehabilitation Dirkie Uys Street Robertson	EFF	487 200.00	-	-
9/135-13571-158	Rehabilitation Adderley Street Robertson	EFF	2 505 600.00	-	-
9/135-13571-159	Rehabilitation Van Zyl Street Robertson	EFF	412 000.00	-	-
9/135-13571-160	Rehabilitation Jasmyrn Street Robertson	EFF	1 380 430.00	-	-
9/135-13571-161	Rehabilitation Johan de Jongh Street Robertson	EFF	2 365 670.00	-	-
9/135-13571-162	Rehabilitation Kerk Street Robertson	EFF	2 236 960.00	-	-
9/135-13571-163	Rehabilitation Paddy Street Robertson	EFF	642 320.00	-	-
	<b>Total Roads &amp; Storm Water</b>		<b>42 847 952.00</b>	<b>23 965 652.00</b>	<b>23 043 478.00</b>

2					
3	<b>Electrical Engineering</b>				
4	9/132-30703-126	Electrification McGregor	CRR	-	-
5	9/132-30706-128	Electrification Kenana	INEP	-	2 608 696.00
6	9/132-53810-133	Replace Safety Equipment - Electrical Services	CRR	100 000.00	100 000.00
7	9/132-30711-129	New Elect Connections	CRR	400 000.00	400 000.00
8	9/132-30712-130	Replacement and Repairs Network	CRR	1 500 000.00	1 500 000.00
9	9/132-30713-131	Replacements and Repairs Street Lights	CRR	250 000.00	250 000.00
0	9/132-10614-110	Upgrade 11kV line to Buitekanstraat, McGregor	CRR	-	-
1	9/132-30715-132	Replacement of Prepaid Meters Bulk Supply Meters to reduce losses	CRR	1 400 000.00	400 000.00
5	9/132-30730-198	Electrification Erf 136 Nkqubela - CRR	CRR	500 000.00	-
6	9/132-30744-289	Basic Services Informal Settlements	INEP	-	-
7	9/132-30702-172	Karliem Crescent Install Street Lights	CRR	-	-
8	9/132-30636-242	Electrification Bonnievale Boekenhoutskloof	CRR	1 500 000.00	-
9	9/132-30708-182	Electrification Bonnievale Boekenhoutskloof	INEP	-	-
0	9/132-30709-183	Electrification Robertson Heights	INEP	-	-
1	9/132-10137-243	Move exsisting 66/11 Kv, 15MVA Muiskraalskop Transformer to Noree Substation. (If possible to use the	EFF	-	-
2	9/132-10138-244	Move exsisting 66/11 Kv, 15MVA Muiskraalskop Transformer to Noree Substation.	CRR	3 300 000.00	200 000.00
3	9/132-30637-245	Replace 11Kv Oil Insulated Switchgear	CRR	-	1 400 000.00
4	9/132-20640-246	Upgrade McGregor/Boesmansrivier 11Kv Line	CRR	-	-
5	9/132-20641-247	Upgrade Goedemoed 11Kv Line	CRR	-	1 400 000.00
6	9/132-30743-288	EEDSM: Replace old streetlights with LED streetlights	EEDSM	3 478 261.00	-
7	9/132-10146-351	CRR: Transformer	CRR	-	-
8	9/132-53947-358	Vehicles - EFF	EFF	7 220 000.00	-
9		<b>Total Electrical Engineering</b>		<b>19 648 261.00</b>	<b>8 258 696.00</b>
0					
1	<b>Infrastructure Development</b>				
2	9/144-33001-148	Installation of Bulk Services	CRR	-	-
3	9/144-33002-149	Installation of Basic Services for Informal Settlements - Water Infrastructure	CRR	-	-
4		<b>Total Infrastructure Development</b>		<b>-</b>	<b>-</b>
5					

6	Mechanical Workshop				
7	9/142-53811-316	Equipment	CRR	-	-
8		Total Mechanical Workshop		-	-
9					
0	Civil Eng Services				
1	9/131-53813-317	Equipment	CRR	-	-
2	9/131-51102-392	Handrail at stores in Ashton (H&S)	CRR	-	-
3	9/131-51103-393	Handrail at stores in Robertson (H&S)	CRR	-	-
4	9/131-51104-394	Storage facility for PPE when not in use	CRR	-	-
5		Total Civil Eng Services		-	-
6					
7					
8	TOTAL: ENGINEERING SERVICES DIRECTORATE			102 474 263.00	68 613 043.00
9					
0					




<b>VOTE6: COMMUNITY SERVICES DIRECTORATE</b>					
<b>Community Halls</b>					
9/156-42011-169	Security fencing for Happy Valley Community Hall Bonnievale	CRR	-	-	-
9/156-42012-170	Security fencing for Willem Thys Community Hall Montagu	CRR	-	-	-
9/156-48113-248	Security fencing completion Robertson Civic	CRR	-	-	-
9/156-48114-249	Purchase 200 Chairs Community Halls	CRR	-	-	-
9/156-48115-251	Zolani Hall Roof Refurbishment	CRR	-	-	-
9/156-48116-252	Ashton Town Hall Roof Refurbishment	CRR	-	-	-
9/156-48117-253	Security Fencing completion Montagu Civic	CRR	200 000.00	-	-
9/156-35918-254	Refurbish Chris van Zyl Hall Floors	CRR	-	-	-
9/156-35919-255	Refurbish King Edward Hall Floors	CRR	-	-	-
9/156-35920-256	Refurbish Robertson Town Hall Floors	CRR	-	-	-
9/156-48121-329	Barnard hall roof partial replacement	CRR	-	-	-
9/156-52122-333	Furniture	CRR	40 000.00	-	-
9/156-48123-381	Community Halls Camera System	CWDM Safety	-	-	-
9/156-48124-425	Hofmeyer hall roof partial replacement	CRR	350 000.00	-	-
	<b>Total Community Halls</b>		<b>590 000.00</b>	<b>-</b>	<b>-</b>
<b>Community Facilities</b>					
9/150-44327-213	Installation of Safety Gates at Callie de Wet Robertson	CRR	-	-	-
9/150-44328-214	CWDM: King Edward upgrade	CWDM	-	-	-
9/150-44332-230	CRR: King Edward upgrade	CRR	-	-	-
9/150-44229-215	Upgrading of Cloack Rooms at Cogmanskloof Sports Grounds	CRR	-	-	-
9/150-53955-356	Vehicles - EFF	EFF	1 116 000.00	-	-
	<b>Total Community Facilities</b>		<b>1 116 000.00</b>	<b>-</b>	<b>-</b>

9	<b>Sportsfields</b>				
0	9/150-44311-151	Van Zyl Upgrading ablution facilities	CRR	-	-
1	9/150-44312-152	Upgrading of sports ground McGregor	CRR	-	-
2	9/150-44313-153	Bonnievale Boundary Walls & Gates	CRR	-	-
3	9/150-44314-154	Zolani ablution facilities upgrading	CRR	-	-
4	9/150-44315-155	Replace Sand Filter System Dirky Uys Swimming Pool	CRR	-	-
		Replace Sand Filter System Dirky Uys Swimming Pool (DSRF)	DSRF	-	-
5	9/150-44347-302	Resurfacing and Construction of netball courts	DSRF	-	-
6	9/150-38255-352	Sportsfield Upgrade: Pavillion McGregor - CRR	CRR	-	-
7	9/150-44319-201	Sportsfield Boundary Wall: Happy Valley - CRR	CRR	-	-
8	9/150-44320-202	Sportsfield Boundary Wall: Van Zyl Street, Robertson - CRR	CRR	1 050 000.00	-
9	9/150-44324-206	Sportsfield Boundary Wall: Zolani - CRR	CRR	-	-
0	9/150-44325-207	Sportsfield Boundary Wall: Ashton Cogmanskloof - CRR	CRR	-	-
1	9/150-44326-208	Upgrading floodlights Cogmanskloof Sportsfield	CRR	-	-
2	9/150-44334-258	Jojo tanks	CRR	-	-
3	9/150-50435-259	Van Zyl Street Cloakroom roof replacement	CRR	-	-
4	9/150-50436-261	lighting	CRR	-	-
5	9/150-50437-262	Nqubela sportsground machinery for sinthetic surface maintenance	CRR	-	-
6	9/150-53838-263	Irrigation system upgrading Zolani Sportsfield	CRR	-	-
7	9/150-44339-264	Irrigation system upgrading Cogmanskloof Sportsfield	CRR	-	-
8	9/150-44340-265	Irrigation system upgrading Van Zyl Straat Sportsfield	CRR	-	-
9	9/150-44341-266	Irrigation system upgrading Happy Valley Sportsfield	CRR	-	-
0	9/150-44342-267	Irrigation system upgrading McGregor Sportsfield	CRR	-	-
1	9/150-44343-268	Sportsground Boundary wall King Edward	CRR	-	300 000.00
2	9/150-50444-269	Cogmanskloof sportsground roof replacement	CRR	-	200 000.00
3	9/150-50445-271	Leveling of pavers around swimming pool	CRR	-	-
4	9/150-44346-272	Boundary Walls Bonnievale Sport grounds	CRR	-	-
5	9/150-44348-334	Boundary wall Happy Valley sportsground completion with precast walling	CRR	-	-
6	9/150-44349-335	Boundary wall Happy Valley sportsground completion with precast walling	CRR	-	500 000.00
7	9/150-44350-336	Boundary wall Happy Valley sportsground completion with precast walling	CRR	-	1 310 000.00
8	9/150-44351-337	New Spectator Ablution Cogmanskloof Sport field	CRR	-	750 000.00
9	9/150-50452-338	New Spectator Ablution Zolani Sportfield	CRR	-	750 000.00
0	9/150-50453-339	1x Blower Mower	CRR	80 000.00	-
1	9/150-53854-341	Vehicle purchase (replace CCD8215)	CRR	350 000.00	-
2	9/150-53958-419	TRACTOR	CRR	100 000.00	-
3	9/150-53931-417	Equipment Community Facilities	CRR	360 000.00	-
4	9/150-53857-418	<b>Total Sportsfields</b>		<b>1 940 000.00</b>	<b>3 810 000.00</b>
5					-

<b>Fire Services</b>					
9/154-53802-160	Air Conditioners - Fire Services	CRR	-	30 000.00	31 200.00
9/154-53803-161	PPE (Protective Personal Ensemble)	CRR	-	103 795.00	55 032.00
9/154-53805-181	Small equipment - Fire Services	CRR	-	374 000.00	50 000.00
9/154-52107-318	Furniture - Fire Station	CRR	-	30 000.00	25 000.00
9/154-48508-342	Fire Station Robertson Building	CRR	4 900 000.00	4 900 000.00	-
9/154-53909-357	Vehicles - EFF	EFF	270 000.00	-	-
9/154-53928-414	Land Cruiser 4x4 Bakkie		821 000.00		
9/154-53811-380	Fire Extinguishers and Fire Hose Reels above 500	CRR	10 000.00	5 000.00	
	<b>Total Fire Services</b>		<b>6 001 000.00</b>	<b>5 442 795.00</b>	<b>161 232.00</b>
<b>Environmental Services</b>					
9/153-53839-343	Purchase of replacement horticultural equipment	CRR	50 000.00	-	-
9/153-53910-355	Vehicles - EFF	EFF	880 000.00	-	-
9/153-53929-415	Truck Canopies	CRR	150 000.00		
9/153-53930-416	Tractor Parks and Amenities	CRR	400 000.00		
	<b>Total Environmental Services</b>		<b>1 480 000.00</b>	<b>-</b>	<b>-</b>
<b>Cemeteries</b>					
9/155-49101-278	Pave the entrance of McGregor cemetery	CRR	-	-	-
9/155-49102-346	Development of Ashton Silos cemetery expansion	CRR	1 000 000.00	500 000.00	-
9/155-49103-347	Fencing of the White street cemetery complex	CRR	-	-	-
	<b>Total Cemeteries</b>		<b>1 000 000.00</b>	<b>500 000.00</b>	<b>-</b>
<b>Housing</b>					
9/152-53906-354	Vehicles - EFF	EFF	210 000.00	-	-
9/152-39602-368	Erf 136 Nkqubela 172 units	HSDG	-	-	-
	<b>Total Housing</b>		<b>210 000.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL: COMMUNITY SERVICES DIRECTORATE</b>			<b>12 337 000.00</b>	<b>9 752 795.00</b>	<b>161 232.00</b>
<b>GRAND TOTAL</b>			<b>127 572 263.00</b>	<b>89 135 838.00</b>	<b>75 846 710.00</b>





Vote number		Vote Description		SOURCE		TOTAL BUDGET 2022/23		TOTAL BUDGET 2023/24		BUDGET YEAR 2024/25	
VOTE 1: FINANCIAL SERVICES DIRECTORATE											
Budget office											
9/103-53907-361		Vehicles - EFF		EFF		525 000.00		-		-	
9/103-51104-382		Surveillance Camera System		CRR		-		-		-	
9/103-52105-396		Label Maker		CRR		6 000.00		-		-	
9/103-52106-397		Fold up Ladder		CRR		4 000.00		-		-	
		Total Budget Office				535 000.00		-		-	
TOTAL: FINANCIAL SERVICES DIRECTORATE						535 000.00		-		-	
VOTE 2: EXECUTIVE & COUNCIL											
Municipal Manager											
9/108-53901-101		Vehicles		CRR		-		-		-	
9/108-52103-398		Furniture		CRR		20 000.00		-		-	
		Total Municipal Manager				20 000.00		-		-	
Audit Services											
		Total Audit Services									
TOTAL: EXECUTIVE & COUNCIL						20 000.00		-		-	

## LANGEBERG MUNICIPALITY

### 3. Tariffs for Rates, Refuse, Water and Electricity

# LANGE BERG MUNICIPALITY

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

## RATES

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
1405 Businesses and Commercial Properties	0.0133	0.0140	5.0%
1409 Industrial	0.0133	0.0140	5.0%
1410 properties owned by an organ of state and use for public service purposes	0.0133	0.0140	5.0%
1400 The first R 80 000,00 in respect of property used exclusively for residential purposes is exempt from rates.	0.0067	0.0070	5%
1404 Agriculture	0.0017	0.0018	2.9%
1431 Public Benefit Organisations	0.0017	0.0018	2.9%

## REBATES

	<u>2021/2022</u> <u>REBATES</u>	<u>2022/2023</u> <u>REBATES</u>	<u>TARIFF</u>
1404 Property used for bona-fide agriculture purposes;	nil	nil	0.0018
1403 Small holdings used for bona-fide agriculture purposes in municipal area ;	nil	nil	0.0018
1404 Property used for bona-fide agriculture purposes where the owner/tenant supply free basic services to farm workers;	nil	nil	0.0018
1412 Property zoned as agriculture which is not used for agriculture purposes;	50%	50%	0.0140
1400 Residential;	nil	nil	0.0070
1413 State owned property : Public Infrastructure;(as per Act)	75%	75%	0.0018
1402 Other properties owned by an organ of state and use for public service purposes	85%	85%	0.0018
1414 Municipal property used for municipal purpose;	100%	100%	0.0140
1401 Municipal property not used for municipal purpose (RDP houses)	nil	nil	0.0070
1407 Municipal property - Rural	100%	100%	0.0140
1416 properties owned by an organ of state and use for public service purposes : Schools;	nil	nil	0.0140
1417 State trust land;	nil	nil	0.0140
1418 Protected areas (as per Act);	nil	nil	-
1419 Properties on which national monuments are situated and used for residential purposes;	nil	nil	0.0070
1420 Properties on which national monuments are situated and used for business and commercial purposes;	nil	nil	0.0140
1421 Properties owned by a land reform beneficiary or his/her heirs for the first ten years as from date of the first registration of the title deed in the Deeds Office;(as	nil	nil	-
1428 Properties owned by a land reform beneficiary or his/her heirs for the eleventh year as from date of the first registration of the title deed in the Deeds Office;(as	75%	75%	0.0018
1429 Properties owned by a land reform beneficiary or his/her heirs for the twelfth year as from date of the first registration of the title deed in the Deeds Office;(as per	50%	50%	0.0018
1430 Properties owned by a land reform beneficiary or his/her heirs for the thirteenth year as from date of the first registration of the title deed in the Deeds Office;(as	25%	25%	0.0018
1422 Property registered in the name of a religious body or organisation and primarily used as a place of worship	nil	nil	-
1423 Property registered in the name of a religious body or organisation and primarily used as the official dwelling of a minister or employee of that organisation who	nil	nil	-
1416 Property registered in the name of a private school which is registered in terms of an act.;	nil	nil	0.0140
1425 Property situated in the rural area which is zoned as non-agriculture;	30%	30%	0.0140
1422 Property registered in the name of a charitable organisation and/or church that house the poor and are subsidized by the state	nil	nil	-
1406 Rural General	nil	nil	0.0140
1408 State: Rural	nil	nil	0.0140
1415 Golf Clubs	100%	100%	0.0140
1426 Silverstrand Development	100%	100%	0.0070
1432 Sport: Exempted	100%	100%	0.0140

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

R0.00 - R4020.00	60%
R4021.00 - R5000.00	50%
R5001.00 - R6000.00	40%

# LANGE BERG MUNICIPALITY

## ELECTRICITY

**\* Disclaimer:** NERSA must still publish their "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2022/23 financial year". It is unlikely that this document will be published before 31 March 2022. As such, Langeberg Municipality used the above stated price determination as a guide. Electricity tariffs are still subject to change due to the non-availability of the NERSA Tariff Guidelines for municipalities. Provincial Treasury has already written to NERSA to expedite this process.

### **DOMESTIC CONSUMER TARIFFS**

This tariff covers the supply of electricity for domestic use in private dwellings, flats and chalets with separate meters and includes churches, welfare buildings, hospitals, halls or similar premises with circuit breaker size or prepayment meter trip setting not in excess of 60Amp single phase or 80Amp three phase. Should Consumers require supplies in excess hereof, the Commercial Consumer or Bulk Supply tariff will be applicable.

			<u>2021/2022</u> VAT EXCL	<u>2022/2023</u> VAT EXCL	<u>Increase</u>
<b><u>Prepayment meters</u></b>					
<b><u>Single Phase</u></b>					
1450	Indigent (<= 60A):				
		Block 1: 0 - 50kWh	0.00	0.00	
		Block 2: 51 - 350kWh	153.70c	168.47c	9.61%
		Block 3: 351 - 600kWh	216.30c	237.09c	9.61%
		Block 4: > 600kWh	254.40c	278.85c	9.61%
1400	Domestic (<= 60A):				
		Block 1: 0 - 50kWh	125.70c	137.78c	9.61%
		Block 2: 51 - 350kWh	161.80c	177.35c	9.61%
		Block 3: 351 - 600kWh	227.70c	249.58c	9.61%
		Block 4: > 600kWh	267.80c	293.54c	9.61%
1480	Domestic Three Phase (<=80A)	<b>Three Phase</b>			
		Domestic (<= 80A):			
		Block 1: 0 - 50kWh	125.70c	137.78c	9.61%
		Block 2: 51 - 350kWh	161.80c	177.35c	9.61%
		Block 3: 351 - 600kWh	227.70c	249.58c	9.61%
		Block 4: > 600kWh	267.80c	293.54c	9.61%
<b><u>Conventional meters</u></b>					
<b><u>Single Phase</u></b>					
1308	Indigent (<= 60A):				
		Block 1: 0 - 50kWh	0.00	0.00	
		Block 2: 51 - 350kWh	153.07c	167.78c	9.61%
		Block 3: 351 - 600kWh	216.30c	237.09c	9.61%
		Block 4: > 600kWh	254.40c	278.85c	9.61%
1300	Domestic (<= 60A) :				
		Basic	240.00	263.06	9.61%
		Block 1: 0 - 50kWh	125.70c	137.78c	9.61%
		Block 2: 51 - 350kWh	153.70c	168.47c	9.61%
		Block 3: 351 - 600kWh	216.30c	237.09c	9.61%
		Block 4: > 600kWh	254.40c	278.85c	9.61%
1326	<=80A DOMESTIC	<b>Three Phase</b>			
		Basic			
		Domestic (<=80A):	615.00	674.10	9.61%
		Block 1: 0 - 50kWh	125.70c	137.78c	9.61%
		Block 2: 51 - 350kWh	153.70c	168.47c	9.61%
		Block 3: 351 - 600kWh	216.30c	237.09c	9.61%
		Block 4: > 600kWh	254.40c	278.85c	9.61%

## LANGEBERG MUNICIPALITY

## ELECTRICITY

## COMMERCIAL CONSUMER TARIFFS

This tariff covers the supply of electricity to businesses, shops, office buildings, hotels, Bed & Breakfasts, guesthouses, industrial undertakings, temporary supplies, or similar premises with circuit breaker size or prepayment meter trip setting not in excess of 60Amp single phase or 70Amp three phase (prepayment) and 150Amp three phase (conventional). Should Consumers have supplies in excess hereof, the Bulk Supply tariff will be applicable.

			2021/2022 VAT EXCL	2022/2023 VAT EXCL	Increase
	<u>Prepayment meters</u>				
	<b>Single Phase</b>				
1490		Business (<= 60A)	224.70c	246.29c	9.61%
	<b>Three Phase</b>				
1410		Business (<= 80A)	262.10c	287.29c	9.61%
	<u>Conventional meters</u>				
1319		<b>Single Phase</b>			
		Basic	523.00	573.26	9.61%
		Business (<= 60A)	189.50c	207.71c	9.61%
	<b>Three Phase</b>				
	General:				
1310		Basic	1 064.00	1 166.25	9.61%
		<= 25kVA (<=35A)	189.50c	207.71c	9.61%
1311		Basic	1 301.00	1 426.03	9.61%
		<= 50kVA (<=70A)	189.50c	207.71c	9.61%
1312		Basic	1 538.00	1 685.80	9.61%
		<= 100kVA (<= 150A)	189.50c	207.71c	9.61%



# **LANGE BERG MUNICIPALITY**

## **ELECTRICITY**

### **INDUSTRIAL / BULK CONSUMER TARIFFS**

The Bulk Supply tariff is for Consumers with a notified maximum demand of more than 100kVA or who require a supply greater than a 150Amp three phase circuit breaker size. The Notified Maximum Demand (NMD) is the maximum demand notified in writing by the Consumer and accepted by the Municipality. Should the NMD be exceeded in more than two months, the consumer's supply capacity and capital contribution must be reviewed.

			2021/2022 VAT EXCL	2022/2023 VAT EXCL	Increase
<b>Large Power User &lt; 11kV Connection</b>					
<b>TOWN: 101 - 500kVA Low season (Sept to May)</b>					
1330	Basic		2 368.00	2 595.56	9.61%
1331	kVA Demand		276.00	302.52	9.61%
1336	Acces Charge		20.80	22.80	9.61%
	Energy Charge: kwh		94.20c	103.25c	9.61%
<b>TOWN: 101 - 500kVA High season (June to Aug)</b>					
1330	Basic		2 368.00	2 595.56	9.61%
1331	kVA Demand		276.00	302.52	9.61%
1336	Acces Charge		20.80	22.80	9.61%
	Energy Charge: kwh		94.20c	103.25c	9.61%
<b>RURAL &lt;=100kVA Low season (Sept to May)</b>					
1346	Basic		2 368.00	2 595.56	9.61%
1347	kVA Demand		276.00	302.52	9.61%
1348	Acces Charge		20.80	22.80	9.61%
1346	Energy Charge: kwh		94.20c	103.25c	9.61%
<b>RURAL &lt;=100kVA High season (June to Aug)</b>					
1346	Basic		2 368.00	2 595.56	9.61%
1347	kVA Demand		276.00	302.52	9.61%
1348	Acces Charge		20.80	22.80	9.61%
1346	Energy Charge: kwh		94.20c	103.25c	9.61%
<b>RURAL 101 - 500kVA Low season (Sept to May)</b>					
1349	Basic		2 368.00	2 595.56	9.61%
1350	kVA Demand		276.00	302.52	9.61%
1351	Acces Charge		20.80	22.80	9.61%
	Energy Charge: kwh		94.20c	103.25c	9.61%
<b>RURAL 101 - 500kVA High season (June to Aug)</b>					
1349	Basic		2 368.00	2 595.56	9.61%
1350	kVA Demand		276.00	302.52	9.61%
1351	Acces Charge		20.80	22.80	9.61%
	Energy Charge: kwh		94.20c	103.25c	9.61%
<b>Rural 501-1000kVA Low season (Sept to May)</b>					
1334	Basic		2 368.00	2 595.56	9.61%
1335	Low season (Sept yo May)		276.00	302.52	9.61%
1339	Access Charge		20.80	22.80	9.61%
	Low season (Sept yo May)		94.20c	103.25c	9.61%
<b>Rural 501-1000kVA High season (June to Aug)</b>					
1334	Basic		2 368.00	2 595.56	9.61%
1335	kVA Demand		276.00	302.52	9.61%
1339	Acces Charge		20.80	22.80	9.61%
	Energy Charge: kwh		94.20c	103.25c	9.61%
<b>Large Power User 11kV Connection</b>					
<b>Town 101 - 500kVA Low Season (Sept to May)</b>					
1332	Basic		2 368.00	2 595.56	9.61%
1333	kVA Demand		253.92	278.32	9.61%
1337	Acces Charge		19.14	20.98	9.61%
	Energy Charge: kwh		93.30c	102.27c	9.61%
<b>Town 101 - 500kVA High Season (June to Aug)</b>					
1332	Basic		2 368.00	2 595.56	9.61%
1333	kVA Demand		253.92	278.32	9.61%
1337	Acces Charge		19.14	20.98	9.61%
	Energy Charge: kwh		93.30c	102.27c	9.61%
<b>Rural 101 - 500kVA Low Season (Sept to May)</b>					
1355	Basic		2 368.00	2 595.56	9.61%
1356	kVA Demand		253.92	278.32	9.61%
1357	Acces Charge		19.14	20.98	9.61%
	Energy Charge: kwh		93.30c	102.27c	9.61%
<b>Rural 101 - 500kVA High Season (June to Aug)</b>					
1355	Basic		2 368.00	2 595.56	9.61%
1356	kVA Demand		253.92	278.32	9.61%
1357	Acces Charge		19.14	20.98	9.61%
	Energy Charge: kwh		93.30c	102.27c	9.61%
<b>Rural &lt;=100kVA Low Season (Sept to May)</b>					
1352	Basic		2 368.00	2 595.56	9.61%
1353	kVA Demand		253.92	278.32	9.61%
1354	Acces Charge		19.14	20.98	9.61%
	Energy Charge: kwh		93.30c	102.27c	9.61%

# LANGE BERG MUNICIPALITY

## ELECTRICITY

<u>Large Power User &lt; 11kV Connection</u>		<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
		VAT EXCL	VAT EXCL	
Rural <=100kVA High Season (June to Aug)				
1352	Basic	2 368.00	2 595.56	9.61%
1353	kVA Demand	253.92	278.32	9.61%
1354	Acces Charge	19.14	20.98	9.61%
	Energy Charge: kwh	93.30c	102.27c	9.61%
Rural 501-1000kVA Low Season (Sept to May)				
1358	Basic	2 368.00	2 595.56	9.61%
1359	kVA Demand	253.92	278.32	9.61%
1360	Acces Charge	19.14	20.98	9.61%
	Energy Charge: kwh	93.30c	102.27c	9.61%
Rural 501-1000kVA High Season (June to August)				
1358	Basic	2 368.00	2 595.56	9.61%
1359	kVA Demand	253.92	278.32	9.61%
1360	Acces Charge	19.14	20.98	9.61%
	Energy Charge: kwh	93.30c	102.27c	9.61%
Rural >1000kVA High Season (Sept to May)				
1361	Basic	2 368.00	2 595.56	9.61%
1362	kVA Demand	253.92	278.32	9.61%
1363	Acces Charge	19.14	20.98	9.61%
	Energy Charge: kwh	93.30c	102.27c	9.61%
Rural >1000kVA High Season (June to August)				
1361	Basic	2 368.00	2 595.56	9.61%
1362	kVA Demand	253.92	278.32	9.61%
1363	kVA Access	19.14	20.98	9.61%
	kwh	93.30c	102.27c	9.61%

# LANGE BERG MUNICIPALITY

## ELECTRICITY

### AGRICULTURAL CONSUMER TARIFFS

This tariff covers the supply of electricity to farms for agricultural use from 11kV overhead lines through transformers with circuit breaker size not in excess of 60Amp single phase or 150Amp three phase (100kVA). Should Consumers have supplies in excess hereof, the Bulk Supply tariff will be applicable.

			2021/2022 VAT EXCL	2022/2023 VAT EXCL	Increase
<b>Conventional meters</b>					
<b>Single Phase</b>					
1306&5	Rural (<= 60A) Agricultural (<=60A)				
	Basic kWh	Agricultural (<= 60A)	470.70	515.93	9.61%
			189.50c	207.71c	9.61%
<b>Three Phase</b>					
1320&3	Rural:	Agricultural:			
	Basic		1 276.80	1 399.50	9.61%
	Rural 1 to 25kVA (<=40A)	<= 25kVA (<=35A)	189.50c	207.71c	9.61%
1321&4	Basic		1 561.20	1 711.23	9.61%
	Rural 26 to 50kVA (41 - 80A)	<= 50kVA (<=70A)	189.50c	207.71c	9.61%
1322&5	Basic		1 845.60	2 022.96	9.61%
	Rural 51 to 100kVA (81 - 150A)	<= 100kVA (<= 150A)	189.50c	207.71c	9.61%

### TIME-OF-USE

This tariff is based on the Eskom Local Authority "Megaflex" tariff (plus 10%), except that there is a single Basic Charge and Eskom's various kWh charges are included in one Energy Charge.

The Network Demand Charge is payable per month for the demand supplied (maximum demand reading) during peak and standard periods. No Network Demand Charge is payable during off-peak periods.

The Network Access Charge is payable per month based on the highest of either the notified maximum demand (min. 100kVA) or the highest maximum demand reading during the previous 12 months. The charge is applicable during all time periods.

The Reactive Energy Charge is applied to kVAh in excess of 30% (0,96 Power Factor) of kWh recorded during peak and standard periods. The excess reactive energy is determined per 30 minute integrating period and accumulated for the month and will only be applicable during high-demand season. The following conditions should be applicable to the TOU tariff: (i) Consumers with a minimum notified demand of 100kVA, and who are able to manage their energy consumption according to Eskom's specified time schedule, i.e. Peak, Standard and Off-Peak, for "Megaflex" tariff. (ii) Consumers must have the necessary electronic metering equipment installed and correctly programmed for this tariff at their cost. (iii) Where existing Consumers consider conversion to TOU, it will be the Consumers' responsibility to do a tariff study. (iv) At least 6 months TOU data (3 x high demand season and 3 x low demand season) must be available before the conversion can be implemented. (v) A change of tariff will apply for a minimum period of 12 months with three months mutual notice thereafter.

			2021/2022 VAT EXCL	2022/2023 VAT EXCL	Increase
<b>Large Power User &lt; 11kV Connection</b>					
5330	Basic charge		2 368.00	2 595.56	9.61%
5331	Network Demand Charge		49.61	54.38	9.61%
5336	Network Access Charge		39.58	43.38	9.61%
	Active energy charge:				
	<b>High demand (June to August):</b>				
5325	Peak		496.89c	544.64c	9.61%
5330	Standard		159.06c	174.35c	9.61%
5326	Off-peak		91.96c	100.80c	9.61%
	<b>Low demand (Sept to May):</b>				
5325	Peak		170.34c	186.71c	9.61%
5330	Standard		121.06c	132.69c	9.61%
5326	Off-peak		81.27c	89.08c	9.61%
5350	Reactive Energy Charge (R/kVAh): High Demand (June to August)		21.03c	23.05c	9.61%

### Large Power User 11kV Connection

5332	Basic charge		2 368.00	2 595.56	9.61%
5333	Network Demand Charge		45.64	50.03	9.61%
5337	Network Access Charge		36.44	39.94	9.61%
	Active energy charge:				
	<b>High demand (June to August):</b>				
5327	Peak		491.90c	539.17c	9.61%
5332	Standard		157.48c	172.61c	9.61%
5328	Off-peak		91.06c	99.81c	9.61%
	<b>Low demand (Sept to May):</b>				
5327	Peak		168.63c	184.84c	9.61%
5332	Standard		119.83c	131.35c	9.61%
5328	Off-peak		80.47c	88.20c	9.61%
5350	Reactive Energy Charge (R/kVAh): High Demand (June to August)		21.03c	23.05c	9.61%

### STREETLIGHTING

1304	Street lights (consumption - non departmenta)		183.40c	201.02c	9.61%
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# LANGE BERG MUNICIPALITY

## ELECTRICITY

### DEPARTMENTAL

The respective Commercial and Bulk Supply tariffs as per Item No's 2.0 and 4.0 above to be applicable to all municipal buildings, pump stations, waste water works, water treatment works, etc.

			<u>2021/2022</u> VAT EXCL	<u>2022/2023</u> VAT EXCL	<u>Increase</u>
7300	Single Phase <=60A	Basic	523.00	573.26	9.61%
		kwh	189.50c	207.71c	9.61%
7302	Mun Single Phase <= 60A	Basic	523.00	573.26	9.61%
		kwh	189.50c	207.71c	9.61%
7303	Mun Three Phase <= 80A	Basic	1 301.00	1 426.03	9.61%
		kwh	189.50c	207.71c	9.61%
7310	Three Phase 1 to 25kVA	Basic	1 064.00	1 166.25	9.61%
		kwh	189.50c	207.71c	9.61%
7311	Three Phase 26 to 50kVA	Basic	1 301.00	1 426.03	9.61%
		kwh	189.50c	207.71c	9.61%
7312	Three Phase 51 to 100kVA	Basic	1 538.00	1 685.80	9.61%
		kwh	189.50c	207.71c	9.61%
7305&6	Rural Single Phase <= 60A	Basic	470.70	515.93	9.61%
		kwh	189.50c	207.71c	9.61%
7320	Rural Three Phase 1 to 25kVA	Basic	1 276.80	1 399.50	9.61%
		kwh	189.50c	207.71c	9.61%
7321	Rural Three Phase 26 to 50kVA	Basic	1 561.20	1 711.23	9.61%
		kwh	189.50c	207.71c	9.61%

### Large Power Consumers: <11kV

			<u>2021/2022</u> VAT EXCL	<u>2022/2023</u> VAT EXCL	<u>Increase</u>
7330	<b>General Low season (Sept to May)</b>	Basic	2 368.00	2 595.56	9.61%
7331		kVA Demand	276.00c	302.52c	9.61%
7336		kVA Access	20.80c	22.80c	9.61%
7330		kwh	94.20c	103.25c	9.61%
7330	<b>General High season (June to August)</b>	Basic	2 368.00	2 595.56	9.61%
7331		kVA Demand	276.00	302.52	9.61%
7336		kVA Access	20.80	22.80	9.61%
7330		kwh	94.20c	103.25c	9.61%

### Rural Large Power Consumers: LT Connection: 101 to 500kVA

7349	<b>Low season (Sept to May)</b>	Basic	2 368.00	2 595.56	9.61%
7350		kVA Demand	276.00	302.52	9.61%
7351		kVA Access	20.80	22.80	9.61%
7349		kwh	94.20c	103.25c	9.61%
7349	<b>High season (June to August)</b>	Basic	2 368.00	2 595.56	9.61%
7350		kVA Demand	276.00	302.52	9.61%
7351		kVA Access	20.80	22.80	9.61%
7349		kwh	94.20c	103.25c	9.61%

### Rural Large Power Consumers: 11kV Connection: 101 to 500kVA

7355	<b>Low season (Sept to May)</b>	Basic	2 368.00	2 595.56	9.61%
7356		kVA Demand	276.00	302.52	9.61%
7357		kVA Access	20.80	22.80	9.61%
7355		kwh	94.20c	103.25c	9.61%
7355	<b>High season (June to August)</b>	Basic	2 368.00	2 595.56	9.61%
7356		kVA Demand	276.00	302.52	9.61%
7357		kVA Access	20.80	22.80	9.61%
7355		kwh	94.20c	103.25c	9.61%

### Large Power Consumers: Low Season

7375		Basic	2 381.91	2 610.81	9.61%
7376		kVA Demand	258.62	283.47	9.61%
7375		kwh	84.35c	92.46c	9.61%

### Large Power Consumers: High Season

7375		Basic	2 381.91	2 610.81	9.61%
7376		kVA Demand	258.62c	283.47c	9.61%
7375		kwh	84.35c	92.46c	9.61%

7380	Sport Single Phase <=60A	Basic	240.00	263.06	9.61%
		kwh	216.30c	237.09c	9.61%
7381	Sport Three Phase <=80A	Basic	615.00	674.10	9.61%
		kwh	216.30c	237.09c	9.61%

### STREETLIGHTING

7304	Streetlights (consumption)		183.40c	201.02c	9.61%
7398	Streetlight Maintenance (per luminaire)		58.00	63.57	9.61%

# **LANGE BERG MUNICIPALITY**

## **ELECTRICITY**

<u>OTHER TARIFFS</u>			<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
<u>Sportgrounds</u>			VAT EXCL	VAT EXCL	
1420	Prepayment Single Phase <= 60A	kwh	227.70c	249.58c	9.61%
1430	Prepayment Three Phase <= 80A	kwh	227.70c	249.58c	9.61%
1380	Single Phase <= 60A :	Basic	199.00	218.12	9.61%
		kWh	177.70c	194.78c	9.61%
1381	Three Phase <=80A	Basic	615.00	674.10	9.61%
		kWh	216.00	236.76	9.61%
 <b>AVAILABILITY FEES</b>					
1720	Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).		R 239.37	R 262.37	9.61%
 <b>FEES: BULK CONSUMERS PERMANENTLY EXCEEDING THEIR NOTIFIED MAXIMUM DEMAND (NMD)</b>					
	Feed-in Rate		61.13c	67.00c	9.61%
6480	Pre-Paid Electricity Coupon (Per Coupon - private distribution)		R 18.00	R 19.73	9.61%

# **LANGEBERG MUNICIPALITY**

## **SEWERAGE**

			2021/2022 VAT EXCL	2022/2023 VAT EXCL	Increase
	<b>&lt;=20mm water connection</b>				
1550	GENERAL		R 193.87	R 205.51	6.00%
1564	INDIGENT TARIFF (Income =< R3820 PER MONTH) (100% subsidized)		R 193.87	R 205.51	6.00%
1565	INFORMAL HOUSING		R 193.87	R 205.51	6.00%
	<b>23-50mm water connection</b>				
1580	6000 kl water per year or part thereof = 1 unit		R 487.74	R 517.00	6.00%
	<b>&gt; 50mm water connection</b>				
1590	6000 kl water per year or part thereof = 1 unit		R 1 101.97	R 1 168.08	6.00%
	<b>Complexes/developments liable for internal services</b>				
1570	BASIC	PER UNIT	90% of Basic Fee	90% of Basic Fee	
	<b>ABATTOIR: ABBATTOIR WASTE</b>				
1595	GENERAL (1 - 5 LOADS)		R 1 775.36	R 1 881.88	6.00%
1599	Conservancy tanker removals more than 5 per month per removal. plus cost per kilometre		R 795.86 R 30.61	R 843.61 R 32.45	6.00% 6.00%
5560	RIOOLUITVLOEI		R 4 433.09	R 4 699.07	6.00%
1710	<b>AVAILABILITY FEES</b>				
	Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through				
			R 193.87	R 205.51	6.00%
	<b>SPORT GROUNDS</b>				
1598	GENERAL		R 169.38	R 179.54	6.00%
	<b>BUSINESSES THAT MAKE THEIR TOILET FACILITIES AVAILABLE TO THE PUBLIC</b>				
	SEWAGE TARIFFS ARE EXEMPTED				
	<b>MUNICIPAL DEPARTMENTS: Pay according to connections</b>				<b>Increase</b>
7550	General <=20mm water connection		R 193.87	R 205.51	6.00%
7580	23-50mm water connection		R 484.58	R 513.65	6.00%
7590	> 50mm water connection		R 1 094.85	R 1 160.54	6.00%
7598	SPORT GROUNDS		R 169.38	R 179.54	6.00%

# **LANGEBERG MUNICIPALITY**

## **CLEANSING**

		2021/2022 VAT EXCL	2022/2023 VAT EXCL	Increase
<b>One removal per week</b>				
1600	GENERAL (240 Lt Wheelie Bin)	R 170.44	R 184.07	8.00%
1608	INDIGENT TARIFF (Income =< R3820 PER MONTH) (100% subsidized)	R 170.44	R 184.07	8.00%
1609	INFORMAL HOUSING	R 170.44	R 184.07	8.00%
1616	SPAZA SHOPS (240 lt Wheelie Bin)	R 170.44	R 184.07	8.00%
1617	SCHOOLS AND HOSTELS (EXCLUDING CRECHES) - PER 240 Lt BIN REMOVED	R 170.44	R 184.07	8.00%
<b>Businesses - Waste Removal per week</b>				
	GENERAL - ONE REMOVAL	R 358.86	R 387.57	8.00%
1610	GENERAL - TWO REMOVALS	R 717.70	R 775.12	8.00%
1614	GENERAL - THREE REMOVALS	R 1 049.45	R 1 133.41	8.00%
<b>Bulk removals and perishable products</b>				
1620	GENERAL	R 1 349.32	R 1 457.26	8.00%
<b>Complexes/developments liable for internal services</b>				
1615	BASIC	PER UNIT		
<p>The tariff for MEGA industries are standard, any additional removals will be charged at actual cost plus 20%.</p>				
<b>MEGA INDUSTRIES</b>				
1640	LANGEBERG & ASHTON FOODS	R 24 577.14	R 26 543.31	8.00%
1641	LANGEBERG & ASHTON FOODS	R 19 310.63	R 20 855.49	8.00%
1642	FRUIT PACKERS	R 2 532.90	R 2 735.53	8.00%
1648	PARMALAT	R 8 416.83	R 9 090.18	8.00%
1649	ALL WINE CELLARS	R 2 367.19	R 2 556.57	8.00%
1649	SMALL CHEESE FACTORIES	R 2 367.19	R 2 556.57	8.00%
1639	MÓRESON	R 1 704.40	R 1 840.75	8.00%
<b>MUNICIPAL DEPARTMENTS</b>				
7600	One removal per week - General (240 lt Wheelie Bin)	R 170.44	R 184.07	8.00%
7610	Two removals per week - General (240 lt Wheelie Bin)	R 340.89	R 368.16	8.00%
7614	Three removals per week - General (240 lt Wheelie Bin)	R 511.32	R 552.23	8.00%
1650	<b>SPORT GROUNDS (240 lt Wheelie Bin)</b>	R 170.44	R 184.07	8.00%
7650	Dept: Sport (240 lt Wheelie Bin)	R 170.44	R 184.07	8.00%
1721	availability - vacant plots excluding properties zoned for agriculture purposes, roads, play parks and parking areas belonging to home owners association and properties which is land	R 170.44	R 184.07	8.00%

# LANGE BERG MUNICIPALITY

## WATER

### RESIDENTIAL

**Note: Inclining block tariffs are applicable to all residential tariffs and not dependant on the size of the water**

Only property used exclusively for residential property qualifies for residential tariffs

Municipality is making use of the daily consumption method to calculate the levies

						<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
						VAT EXCL	VAT EXCL	
1001	RESIDENTIAL	<=22mm	Basic			R 91.67	R 97.17	6.00%
			0 - 6 kl	per kl	per kl	R 2.58	R 2.67	3.45%
			7 - 15 kl		per kl	R 6.18	R 6.46	4.60%
			16 - 30 kl		per kl	R 6.66	R 7.04	5.75%
			31 - 40 kl		per kl	R 7.20	R 7.70	6.90%
			41 - 60 kl		per kl	R 9.51	R 10.28	8.05%
			> 60 kl		per kl	R 10.24	R 11.18	9.20%
1010	RESIDENTIAL	>22<=25mm	Basic			R 144.33	R 152.99	6.00%
			0 - 6 kl	per kl	per kl	R 2.58	R 2.67	3.45%
			7 - 15 kl		per kl	R 6.18	R 6.46	4.60%
			16 - 30 kl		per kl	R 6.66	R 7.04	5.75%
			31 - 40 kl		per kl	R 7.20	R 7.70	6.90%
			41 - 60 kl		per kl	R 9.51	R 10.28	8.05%
			> 60 kl		per kl	R 10.24	R 11.18	9.20%
1011	RESIDENTIAL	>40<=50mm	Basic			R 592.93	R 628.50	6.00%
			0 - 6 kl	per kl	per kl	R 2.58	R 2.67	3.45%
			7 - 15 kl		per kl	R 6.18	R 6.46	4.60%
			16 - 30 kl		per kl	R 6.66	R 7.04	5.75%
			31 - 40 kl		per kl	R 7.20	R 7.70	6.90%
			41 - 60 kl		per kl	R 9.51	R 10.28	8.05%
			> 60 kl		per kl	R 10.24	R 11.18	9.20%
1019	INDIGENT TARIFF (Income =< R3820 PER MONTH) (100% subsidized)					R 93.51	R 99.12	6.00%
			0 - 6 kl	per kl	per kl	Free	Free	
			> 6 kl		per kl	R 6.94	R 7.34	5.75%
1704	INFORMAL HOUSING (100% SUBSIDIZED)					R 93.51	R 99.12	6.00%
			0 - 6 kl	per kl	per kl	Free	Free	
			> 6 kl		per kl	R 6.94	R 7.34	5.75%

### GROUP RESIDENTIAL CONSUMERS: ONE TITLE Complexes/developments liable for internal services BASIC

						<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
						VAT EXCL	VAT EXCL	
		PER UNIT						
1009	Wst >32-<=40mm		Basic charge		>32<=40mm	R 226.82	R 240.43	6.00%
		2	0 - 12 kl		per kl	R 2.58	R 2.67	3.45%
			12 - 30 kl		per kl	R 6.18	R 6.46	4.60%
			30 - 60 kl		per kl	R 6.66	R 7.04	5.75%
			60 - 80 kl		per kl	R 7.20	R 7.70	6.90%
			80 - 120 kl		per kl	R 9.51	R 10.28	8.05%
			> 120 kl		per kl	R 10.24	R 11.18	9.20%
1007	JORDAAN WOONSTELLE: 40mm		Basic charge			R 390.88	R 414.33	6.00%
		9	0 - 54 kl		per kl	R 2.58	R 2.67	3.45%
			54 - 135 kl		per kl	R 6.18	R 6.46	4.60%
			135 - 270 kl		per kl	R 6.66	R 7.04	5.75%
			270 - 360 kl		per kl	R 7.20	R 7.70	6.90%
			360 - 540 kl		per kl	R 9.51	R 10.28	8.05%
			> 540 kl		per kl	R 10.24	R 11.18	9.20%
1008	ROODEVILLAS HEV: 100mm		Basic charge			R 2 440.57	R 2 587.00	6.00%
		46	0 - 276 kl		per kl	R 2.58	R 2.67	3.45%
			276 - 690 kl		per kl	R 6.18	R 6.46	4.60%
			690 - 1380 kl		per kl	R 6.66	R 7.04	5.75%
			1380 - 1840 kl		per kl	R 7.20	R 7.70	6.90%
			1840 - 2760 kl		per kl	R 9.51	R 10.28	8.05%
			> 2760		per kl	R 10.24	R 11.18	9.20%
1006	COCOS PLOMOSA: 80mm		Basic charge		>50<=80mm	R 2 440.57	R 2 587.00	6.00%
		27	0 - 162 kl		per kl	R 2.58	R 2.67	3.45%
			162 - 405 kl		per kl	R 6.18	R 6.46	4.60%
			405 - 810 kl		per kl	R 6.66	R 7.04	5.75%
			810 - 1080 kl		per kl	R 7.20	R 7.70	6.90%
			1080 - 1620 kl		per kl	R 9.51	R 10.28	8.05%
			>1620 kl		per kl	R 10.24	R 11.18	9.20%



# **LANGE BERG MUNICIPALITY**

## **WATER**

1002	BONNIEPARK HEV: 50mm	39	Basic charge		R 603.19	R 639.38	6.00%
			0 - 234 kl	per kl	R 2.58	R 2.67	3.45%
			234 - 585 kl	per kl	R 6.18	R 6.46	4.60%
			585 - 1170 kl	per kl	R 6.66	R 7.04	5.75%
			1170 - 1560 kl	per kl	R 7.20	R 7.70	6.90%
			1560 - 2340 kl	per kl	R 9.51	R 10.28	8.05%
			> 2340 kl	per kl	R 10.24	R 11.18	9.20%
New Tariff	Uitbreiding 9 gated village (residential units)		Basic charge * Number of units			R 97.17	6.00%
			0 - 6 kl * Number of units	per kl		R 2.67	3.45%
			7 -15 kl * Number of units	per kl		R 6.46	4.60%
			16 - 30 kl * Number of units	per kl		R 7.04	5.75%
			31 - 40 kl * Number of units	per kl		R 7.70	6.90%
			41 - 60 kl * Number of units	per kl		R 10.28	8.05%
			> 60 kl * Number of units	per kl		R 11.18	9.20%
1003	SILVERSTRAND HEV: 150mm	185	Basic charge		R 5 635.13	R 5 973.24	6.00%
			0 - 1110 kl	per kl	R 2.58	R 2.67	3.45%
			1110 - 2775 kl	per kl	R 6.18	R 6.46	4.60%
			2775 - 5550 kl	per kl	R 6.66	R 7.04	5.75%
			5550 - 7400 kl	per kl	R 7.20	R 7.70	6.90%
			7400- 11100 kl	per kl	R 9.51	R 10.28	8.05%
			> 11100 kl	per kl	R 10.24	R 11.18	9.20%

# LANGE BERG MUNICIPALITY

## WATER

GROUP RESIDENTIAL CONSUMERS: ONE TITLE Complexes/developments liable for internal services					2021/2022 VAT EXCL	2022/2023 VAT EXCL	Increase
BASIC	PER UNIT				2021/2022	2022/2023	
1004	AVALON PLACE HEV: 50mm	30	Basic charge		R 603.19	R 639.38	6.00%
			0 - 180 kl	per kl	R 2.58	R 2.67	3.45%
			180 - 450 kl	per kl	R 6.18	R 6.46	4.60%
			450 - 900 kl	per kl	R 6.66	R 7.04	5.75%
			900 - 1200 kl	per kl	R 7.20	R 7.70	6.90%
			1200 - 1800 kl	per kl	R 9.51	R 10.28	8.05%
			>1800	per kl	R 10.24	R 11.18	9.20%
1005	KINGNA-381289ME	2	Basic charge		R 390.88	R 414.34	6.00%
			0 - 12 kl	per kl	R 2.58	R 2.67	3.45%
			12 - 30 kl	per kl	R 6.18	R 6.46	4.60%
			30 - 60 kl	per kl	R 6.66	R 7.04	5.75%
			60 - 80 kl	per kl	R 7.20	R 7.70	6.90%
			80 - 120 kl	per kl	R 9.51	R 10.28	8.05%
			> 120 kl	per kl	R 10.24	R 11.18	9.20%
1013	KINGNA-C/TJK123	9	Basic charge		R 390.88	R 414.34	6.00%
			0 - 54 kl	per kl	R 2.58	R 2.67	3.45%
			54 - 135 kl	per kl	R 6.18	R 6.46	4.60%
			135 - 270 kl	per kl	R 6.66	R 7.04	5.75%
			270 - 360 kl	per kl	R 7.20	R 7.70	6.90%
			360 - 540 kl	per kl	R 9.51	R 10.28	8.05%
			> 540 kl	per kl	R 10.24	R 11.18	9.20%
1014	KINGNA-828896ME	11	Basic charge		R 390.88	R 414.34	6.00%
			0 - 66 kl	per kl	R 2.58	R 2.67	3.45%
			66 - 165 kl	per kl	R 6.18	R 6.46	4.60%
			165 - 300 kl	per kl	R 6.66	R 7.04	5.75%
			300 - 410 kl	per kl	R 7.20	R 7.70	6.90%
			410 - 630 kl	per kl	R 9.51	R 10.28	8.05%
			>630	per kl	R 10.24	R 11.18	9.20%
1015	ROSEGATE HEV 509: 50mm	8	Basic charge		R 603.19	R 639.38	6.00%
			0 - 18 kl	per kl	R 2.58	R 2.67	3.45%
			18 - 45 kl	per kl	R 6.18	R 6.46	4.60%
			45 - 90 kl	per kl	R 6.66	R 7.04	5.75%
			72 - 120 kl	per kl	R 7.20	R 7.70	6.90%
			120 - 180 kl	per kl	R 9.51	R 10.28	8.05%
			> 180 kl	per kl	R 10.24	R 11.18	9.20%
1016	MCG COUNTRY COTTAGES HEV: 50mm	7	Basic charge		R 603.19	R 639.38	6.00%
			0 - 42 kl	per kl	R 2.58	R 2.67	3.45%
			42 - 105 kl	per kl	R 6.18	R 6.46	4.60%
			105 - 210 kl	per kl	R 6.66	R 7.04	5.75%
			210 - 280	per kl	R 7.20	R 7.70	6.90%
			280 - 420 kl	per kl	R 9.51	R 10.28	8.05%
			> 420`	per kl	R 10.24	R 11.18	9.20%
1031	ROY McCarthy: 50 - 80mm	11	Basic charge		R 1 543.71	R 1 636.33	6.00%
			0 - 66 kl	per kl	R 2.58	R 2.67	3.45%
			67 - 165 kl	per kl	R 6.18	R 6.46	4.60%
			166 - 300 kl	per kl	R 6.66	R 7.04	5.75%
			301 - 410 kl	per kl	R 7.20	R 7.70	6.90%
			411 - 630 kl	per kl	R 9.51	R 10.28	8.05%
			>630	per kl	R 10.24	R 11.18	9.20%
1730	Water Bulk Contribution Levy for HOA per unit - 10% discount				R 93.25	R 98.84	6.00%

# LANGE BERG MUNICIPALITY

## WATER

					<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
					VAT EXCL	VAT EXCL	
ALL OTHER USERS					R 9.07	R 9.62	6.00%
Consumption per kiloliter							
<b>PUBLIC FACILITIES (B1072)</b>							
1021	Basic				R 69.44	R 73.61	6.00%
	Consumption per kiloliter				R 5.34	R 5.79	8.51%
<b>MUNICIPAL DEPARTMENTS: Pay according to connections</b>							
7701	BASIC				R 93.25	R 98.84	6.00%
<b>ALGEMEEN</b>							
7020		<=22mm			R 93.51	R 99.12	6.00%
7022		>22<=25mm			R 147.25	R 156.08	6.00%
	CONSUMPTION		> 6 kl	per kl	R 6.49	R 6.79	4.60%
<b>SPORT</b>							
7060		20mm			R 83.56	R 88.57	6.00%
7061		21 <=25mm			R 133.31	R 141.31	6.00%
7064		26 <=50mm			R 543.19	R 575.78	6.00%
7065		50 <=80mm			R 1 392.79	R 1 476.35	6.00%
	Consumption per kiloliter				R 5.92	R 6.19	4.50%
ALL OTHER CONSUMERS NOT SPECIFIED ELSEWHERE					<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
					VAT EXCL	VAT EXCL	
1020	Basic	<=22mm			R 93.25	R 98.84	6.00%
1022		>22<=25mm			R 146.84	R 155.65	6.00%
1023		>25<=32mm			R 252.00	R 267.12	6.00%
1024		>32<=40mm			R 390.88	R 414.34	6.00%
1025		>40<=50mm			R 603.19	R 639.38	6.00%
1026		>50<=80mm			R 1 543.71	R 1 636.33	6.00%
1027		>80<=100mm			R 2 440.57	R 2 587.00	6.00%
1028		>100mm			R 5 635.13	R 5 973.24	6.00%
	Consumption per kiloliter				R 6.87	R 7.25	5.47%
1030	WATER ONGEMETER	0>			R 93.25	R 96.98	4.00%
<b>UNMETERED WATER</b>							
1701	Monthly basic charge per consumer point				R 93.25	R 98.84	6.00%
1703	Indigent - Unmetered water (basic charge)				R 93.25	R 98.84	6.00%
1704	Informal settlements - Unmetered water				R 93.25	R 98.84	6.00%
1700	<b>AVAILABILITY FEES</b>				R 90.23	R 95.64	6.00%
Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a							
1730	WATER BAS HEV				R 93.25	R 98.84	6.00%
<b>DROUGHT CONDITIONS WATER SAVING TARIFFS</b>							
These tariffs can only be implemented by way of a council resolution in instances of water shortage.							
	<b>PHASE 1</b>	> 30 kl					+50%
	<b>PHASE 2</b>	> 15 kl					100%
	<b>PHASE 3</b>	> 6 kl					+200%
<b>Water Restriction for non-residential consumers</b>							
	<b>PHASE 1</b>						+10%
	<b>PHASE 2</b>						+20%
	<b>PHASE 3</b>						+30%
<b>Penalty for non adherence to water restriction</b>					R 2 916.00	R 3 090.96	6.00%

**LANGEBERG MUNICIPALITY**

**W A T E R**

Consumers whose financial viability is dependant on water may apply for relief.

# LANGEBERG MUNICIPALITY

## W A T E R

SPORT GROUNDS & SCHOOLS			<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
			VAT EXCL	VAT EXCL	
1060	Basic	<=22mm	R 83.56	R 88.57	6.00%
1061		25mm	R 133.31	R 141.31	6.00%
1062		32mm	R 226.82	R 240.43	6.00%
1063		40mm	R 352.18	R 373.31	6.00%
1064		50mm	R 543.19	R 575.78	6.00%
1065		80mm	R 1 392.79	R 1 476.35	6.00%
1066		100mm	R 2 202.60	R 2 334.76	6.00%
1067		>100mm	R 5 069.78	R 5 373.97	6.00%
Consumption per kiloliter			R 6.36	R 6.74	5.93%

# **LANGE BERG MUNICIPALITY**

## **IRRIGATION WATER**

		<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
		VAT EXCL	VAT EXCL	
<b>UNMETERED CONSUMPTION</b>				
<b>BASIC CHARGE</b>				
1500	Per minute per year	R 50.69	R 53.73	6.00%
1502	Per minute per year (only farmers) ( 0 - 120 minutes )	R 50.85	R 53.90	6.00%
1502	Per minute per year (only farmers) ( > 120 minutes )			
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata				
<b>CONSUMPTION CHARGE</b>				
1504	Per minute per year	R 76.04	R 80.60	6.00%
1505	Per minute per year (only farmers) ( 0 - 120 minutes )	R 76.04	R 80.60	6.00%
1505	Per minute per year (only farmers) ( > 120 minutes )	R 59.14	R 62.69	6.00%
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata				
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata				
1506	Credit Leiwat er Consumption			
1507	Credit Leiwat er / Burger			
1508	Credit Leiwat er McGregor Consumption			
1509	Credit Leiwat er/Bruwer			
1510	Credit Irrigation Water /Gevangen is			

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			2021/2022 VAT EXCL	2022/2023 VAT EXCL	Increase
METERED CONSUMPTION					
Consumption per Kiloliter			R 5.90	R 6.25	6.00%
Consumption per Kiloliter: Excessive consumption			R 15.82	R 16.77	6.00%
MAXIMUM MONTHLY CONSUMPTION IN KL:					
1261	Robertson Show grounds	Basies	R 223.56	R 236.97	6.00%
		0-700	R 5.90	R 6.25	6.00%
		>700	R 15.82	R 16.77	6.00%
1259	Robertson High School	Basies	R 951.19	R 1 008.26	6.00%
		0-3000	R 5.90	R 6.25	6.00%
		>3000	R 15.82	R 16.77	6.00%
1259	Robertson Primary School	Basies	R 951.19	R 1 008.26	6.00%
		0-3000	R 5.90	R 6.25	6.00%
		>3000	R 15.82	R 16.77	6.00%
1258	Robertson NG Church East	Basies	R 223.56	R 236.97	6.00%
		0-700	R 5.90	R 6.25	6.00%
		>700	R 15.82	R 16.77	6.00%
1257	Herberg Children's Home	Basies	R 352.14	R 373.27	6.00%
		0-1100	R 5.90	R 6.25	6.00%
		>1100	R 15.82	R 16.77	6.00%
1264	Herberg Children's Home (Contract)	Basies	R 44.98	R 47.68	6.00%
		0-5302			
		>5302	R 15.82	R 16.77	6.00%
1260	De Waal Hostel	Basies	R 84.35	R 89.41	6.00%
		0-250	R 5.90	R 6.25	6.00%
		>250	R 15.82	R 16.77	6.00%
1265	Birds Paradise	Basies	R 130.76	R 138.60	6.00%
		0-400	R 5.90	R 6.25	6.00%
		>400	R 15.82	R 16.77	6.00%
1256	Hospital	Basies	R 542.05	R 574.57	6.00%
		0-1700	R 5.90	R 6.25	6.00%
		>1700	R 15.82	R 16.77	6.00%
1266	Other Consumers	Basies	R 35.87	R 38.02	6.00%
		0-100	R 5.90	R 6.25	6.00%
		>100	R 15.82	R 16.77	6.00%
1250	KANAALWATER ADAMS	Basies	R 35.87	R 38.02	6.00%
		0-10	R 17.71	R 18.77	6.00%
		>10	R 47.46	R 50.31	6.00%
1251	KANAALWATER ARENDSE	Basies	R 35.87	R 38.02	6.00%
		0-10	R 32.82	R 34.79	6.00%
		>10	R 88.07	R 93.35	6.00%
1252	KANAALWATER KIDSON	Basies	R 35.87	R 38.02	6.00%
		0-4	R 28.47	R 30.18	6.00%
		>4	R 76.29	R 80.87	6.00%
1253	KANAALWATER LABUSCH	Basies	R 35.87	R 38.02	6.00%
		0-15	R 6.89	R 7.31	6.00%
		>15	R 18.53	R 19.65	6.00%
1263	KANAALWATER VAN REN	Basies	R 35.87	R 38.02	6.00%
		0-25	R 15.28	R 16.20	6.00%
		>25	R 40.94	R 43.39	6.00%
1268	KANAALWATER M SWANEPOEL	0-350	R 3.16	R 3.35	6.00%
		>350<=4500	R 2.11	R 2.23	6.00%
		>4500	R 15.82	R 16.77	6.00%
1) The KI tariff is not applicable, but the excessive consumption tariff is applicable.					
Excessive consumption			R 17.09	R 18.12	6.00%
MUNICIPAL DEPARTMENTS: Pay according to connections					

## LANGEBERG MUNICIPALITY

### IRRIGATION WATER

		<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
		VAT EXCL	VAT EXCL	
7500	BASIC CHARGE	R 74.19	R 78.65	6.00%
7504	CONSUMPTION CHARGE	R 27.33	R 28.97	6.00%
7506	Credit Leiwaterr/rrigation water			



## LANGEBERG MUNICIPALITY

### HOUSING

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Increase</u>
	VAT EXCL	VAT EXCL	
Insurance			
	R 78.02	R 82.70	6.00%

Beneficiaries who did not sign purchase agreements and/or beneficiaries whose transfer fees are not paid. (A1891) PER MONTH

#### DEFINITIONS.

AVAILABILITY FEES: The levying of and the liability for basic minimum fees in respect of immovable property, with or without improvements that is not connected to any municipal service network if such property can be readily connected.

Availability charges are levied on premises which are not connected to Council's water, sewerage or electricity network, but which can reasonably be connected.

Availability charges are not charged in the following circumstances:

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

## LANGEBERG MUNICIPALITY

### 4. Sundry Tariffs

# LANGE BERG MUNICIPALITY

## FINANCIAL SERVICES

### Revenue

	2021/2022		2022/2023		Increases
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
<b><u>SERVICE DEPOSITS</u></b>					
The deposit of existing connection <i>(Highest consumption during the recent 12 months to be used)</i> <i>*Basic charge will consist out of basic charge for all services</i>	*Basic charges + cost of highest consumption + 25%		*Basic charges + cost of highest consumption + 25%		
The deposit of new connection <i>*Basic charge will consist out of basic charge for all services</i> <i>If the deposit is proved to be incorrect ( e.g. based on incorrect information) after 3 months the deposit amount can be adjusted.</i>	*Basic charge (vat incl) + 25 %		*Basic charge (vat incl) + 25 %		
<b><u>INTEREST ON OUTSTANDING ACCOUNTS</u></b>					
Accounts not paid on/before the due date will be charged interest	Prime rate		Prime rate		
<b><u>PRIVATE JOB</u></b>					
Cost of the private job to be calculated as:	Cost + 20% + VAT		Cost + 20% + VAT		
<b><u>CHECKS RETURNED BY BANKS</u></b>					
Administration fee	239.00	275.00	250.95	289.00	5%
<b><u>ELECTRONIC TRANSFERS RETURNED</u></b>					
Administration fee	239.00	275.00	250.95	289.00	5%
<b><u>INCORRECT REFERENCE ON DIRECT PAYMENTS</u></b>					
Penalty for incorrect reference	238.00	274.00	249.90	287.00	5%
<b><u>PREPAID ELECTRICITY COUPON</u></b>					
Per coupon - private distribution	15.00	18.00	15.75	18.00	5%
VALUATION CERTIFICATES - MANUAL	265.00	305.00	278.25	320.00	5%
VALUATION CERIFICATE - ELECTRONIC	161.00	186.00	169.05	194.00	5%
CLEARANCE CERTIFICATES	265.00	305.00	278.25	320.00	5%
CLEARANCE CERTIFICATES - ELECTRONIC	161.00	186.00	169.05	194.00	5%
RE-VALUATION OF PROPERTY ON REQUEST	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		

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	Revenue				Increases
	2021/2022		2022/2023		
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
<b><u>PROVISION OF INFORMATION</u></b>					
Copy of budget	201.00	232.00	211.05	243.00	5%
Copy of financial statements	201.00	232.00	211.05	243.00	5%
<b><u>PENALTY FOR NON-PAYMENT</u></b>					
Conventional meter					
Electricity:Town: Working hours	134.00	155.00	140.70	162.00	5%
Electricity: Rural area: Working hours	253.00	291.00	265.65	305.00	5%
Electricity:Town: After hours	187.00	216.00	196.35	226.00	5%
Electricity: Rural area: After hours	317.00	365.00	332.85	383.00	5%
Administration fee (if account on block list - prepaid meters)	121.00	140.00	127.05	146.00	5%
<b><u>PREPAID WATER</u></b>					
Replacement of disc	187.00	216.00	196.35	226.00	5%
<b><u>DUPLICATE ACCOUNTS</u></b>					
The request to give duplicate accounts by consumer will be charged per copy.	15.00	18.00	15.75	18.00	5%
<b><u>DUPLICATE PAYSIP</u></b>					
The request to give duplicate Payslip by municipality's personnel will be charged per copy.	15.00	18.00	15.75	18.00	5%
<b><u>REWARD FOR PROVISION OF INFORMATION</u></b>					
	No VAT		No VAT		Increases
Compensation payable to persons who report incidents that can lead to successful confirmations, confession of guilt or prosecution.					
Illegal water or electricity consumption		423.00		445.00	5%
Damage or theft of municipal property		423.00		445.00	5%
Illegal Refuse Dumping		200.00		210.00	5%
<b><u>PAYMENTS OF CREDITS</u></b>					
	No VAT		No VAT		Increases
The payment of credits on accounts as a result of overpayments by the debtor.		143.00		151.00	5%
<i>If the credits resulted from incorrect accounts and/or the finalisation of accounts the fees are not payable.</i>					

# **LANGEBERG MUNICIPALITY**

## **CORPORATE SERVICES**

5%

### **Administrative Support**

	2021/2022		2022/2023		
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	Increases
<b><u>PHOTOSTATS</u></b>					
Per A4 copy: Per copy	5.00	6.00	5.25	6.00	5%
Per A3 copy: Per copy	6.00	7.00	6.30	7.00	5%
<b><u>FAXES</u></b>					
<b>Sent</b>					
Per A4 inside Municipal area	10.00	12.00	10.50	12.00	5%
Per A4 outside Municipal area	11.00	13.00	11.55	13.00	5%
Per A4 International	33.00	38.00	34.65	40.00	5%
<b>Received</b>					
Per A4	6.00	7.00	6.30	7.00	5%
<b><u>RENT OF CARPORTS</u></b>					
Per month	61.00	71.00	64.05	74.00	5%
Per year payable in advance	633.00	728.00	664.65	764.00	5%
Secured parking	41.00	48.00	43.05	50.00	5%
<b><u>DEPOSIT FOR DISPLAYING OF POSTERS (PLAKKATE)</u></b>	1 153.00	(No VAT)	1 211.00	(No VAT)	5%
<b><u>SUNDRY SERVICES</u></b>					
Services not mentioned elsewhere	Actual cost + 20% + VAT		Actual cost + 20% + VAT		5%
<b><u>PROVISION OF INFORMATION</u></b>					
Tariffs as determined in government Gazette No. 24844 of 16 May 2003					
<b><u>ADMIN LEVIES - Properties</u></b>					
Fees in case of transactions cancelled	628.00	723.00	659.40	758.00	5%
Application fees for acquisition of property	628.00	723.00	659.40	758.00	5%
<b><u>THUSONG</u></b>					
Leasing of office space on ad hoc basis to Government Departments per day	445.00	512.00	467.25	537.00	5%

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	2021/2022		2022/2023		Increases
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
<u>STORE OF VEHICLES</u>					
Vehicles under 3500kg: per day	247.00	285.00	259.35	298.00	5%
Vehicles above 3500kg: per day	479.00	551.00	502.95	578.00	5%
<u>TOWING COST OF VEHICLES</u>					
	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
<u>TRAFFIC ESCOURTING</u>					
Monday till Friday: 08:00 - 16:30 per vehicle that escort.	R 265.00 Per hour plus AA tariff/km plus VAT for each km outside town		R 278.00 Per hour plus AA tariff/km plus VAT for each km outside town		5%
After Hours: Per vehicle that escort.	R 530.00 Per hour plus AA tariff/km plus VAT for each km outside town boundries		R 556.50 Per hour plus AA tariff/km plus VAT for each km outside town boundries		5%

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Description of Service	2021/2022		2022/2023		Increase	Motivate
	VAT Excl	VAT Incl	VAT excl	VAT incl		
Removal of rejected tins per ton	443.00	510.00	478.44	550.00	8%	Transport, Labour and Disposal Cost
Removal of garden refuse per m³	146.00	168.00	157.68	181.00	8%	Transport, Labour and Disposal Cost
Removal of garden refuse per ton	390.00	449.00	421.20	484.00	8%	Transport, Labour and Disposal Cost
Special removal of household refuse per ton	542.00	624.00	585.36	673.00	8%	Transport, Labour and Disposal Cost
Removal of industrial/condemn refuse per ton	616.00	709.00	665.28	765.00	8%	Transport, Labour and Disposal Cost
Small holdings that dump refuse up to 4 households (farms)	130.00	150.00	140.40	161.00	8%	Owners responsible for transport
Rural businesses that dump refuse up to 12 times (households/farms)	418.00	481.00	451.44	519.00	8%	Disposal Cost. Owners responsible for transport
Rural businesses that dump refuse on Ad-Hoc Basis per Ton	305.00	351.00	329.40	379.00	8%	Owners responsible for transport
Additional dumpings per household more than 12 times	39.00	45.00	42.12	48.00	8%	Disposal Cost. Owners responsible for transport.
Removal of illegal dumpings	Actual cost + 20% + Vat		Actual cost + 20% + Vat			
Cleaning of private plot						
<b><u>Builders Rubble</u></b>	<b>VAT Excl</b>	<b>VAT Incl</b>	<b>VAT Excl</b>	<b>VAT Incl</b>		
Clean ( only sand, stone, soil, small pieces of concrete, bricks less than 100mm)	Free	Free	Free	Free		
Builders rubble that contains stones, pieces of concrete, bricks bigger than 100mm(price per ton)	305.00	351.00	329.40	379.00	8%	Disposal cost, client responsible for own transport.
Waste Contaminated with tree stumps and other waste.	305.00	351.00	329.40	379.00	8%	Disposal cost, client responsible for own transport.
Any other approved waste not specify	305.00	351.00	329.40	379.00	8%	Disposal cost, client responsible for own transport.
<b><u>Disposal of rejected material</u></b>	<b>VAT Excl</b>	<b>VAT Incl</b>	<b>VAT Excl</b>	<b>VAT Incl</b>		
Removal of rejected material per kg	7.00	9.00	7.56	9.00	0%	Transport and Disposal Cost.
Self dumping of rejected material per kg	5.00	6.00	5.40	6.00	0%	Clients responsible for transport.
Fruit delivered at compost area per ton	355.00	409.00	383.40	441.00	8%	Clients responsible for transport.
<b><u>Hiring of Skips</u></b>	<b>VAT Excl</b>	<b>VAT Incl</b>	<b>VAT Excl</b>	<b>VAT Incl</b>		
Monthly rent 6 m³ (One removal per month)	770.00	886.00	831.60	956.00	8%	High Maintenance Cost of skips, Transport and Disposal Cost.
Monthly rent 9 m³ (One removal per month)	941.00	1 083.00	1 016.28	1 169.00	8%	High Maintenance Cost of skips, Transport and Disposal Cost.
Rental of 6m³ skip per occasion (1 day only)	439.00	505.00	474.12	545.00	8%	High Maintenance Cost of skips, Transport and Disposal Cost.
Rental of 9m³ skip per occasion (1 day only)	558.00	642.00	602.64	693.00	8%	High Maintenance Cost of skips, Transport and Disposal Cost.
Rental of 30m³ skip per occasion	1 859.00	2 138.00	2 007.72	2 309.00	8%	High Maintenance Cost of skips, Transport and Disposal Cost.
Additional removal of skip 6m³ (Additional to first removal per month)	429.00	494.00	463.32	533.00	8%	High Maintenance Cost of skips, Transport and Disposal Cost.
Additional removal of skip 9m³ (Additional to first removal per month)	547.00	630.00	590.76	679.00	8%	High Maintenance Cost of skips, Transport and Disposal Cost.
<b><u>Garden Refuse</u></b>	<b>VAT Excl</b>	<b>VAT Incl</b>	<b>VAT Excl</b>	<b>VAT Incl</b>		
Disposal of Clean Approved Garden Refuse	Free	Free	Free	Free		
Compost per m³	294.00	339.00	317.52	365.00	8%	High Fuel, labour and chipping Cost.
Green Chippings per/m³	127.00	147.00	95.25	110.00	-25%	Low demand for chipping.

# LANGEBERG MUNICIPALITY

## ENGINEERING SERVICES

### Cleansing

	2021/2022		2022/2023			
	VAT Excl	VAT Incl	VAT Excl	VAT Incl		
<b><u>Special Services</u></b>						
Safe disposal of Abestos (R/kg)	653.00	751.00	705.24	811.00	8%	Asbestos must be transported to Vissershok Landfill site.
Safe disposal of Fluorents Tubes (pre tube)	9.00	11.00	9.72	11.00	8%	Fluorescent tubes must be transported to Vissershok Landfill site.
Replace of 240Lt wheelie bin	Actual cost + 10% + Vat		Actual cost + 10% + Vat			Replacement cost for a 240lt wheelie bin.
<b><u>REFUSE BAGS (PER PACK)</u></b>						
Black Bags (per pack)	39.00	45.00	42.12	48.00	8%	To cover the purchase cost of Blackbags.
Clear Bags (per pack)	39.00	45.00	42.12	48.00	8%	To cover the purchase cost of Blackbags.



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	2021/2022		2022/2023		
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	Increase
<b>Land development applications in terms of Section 15</b>					
(a) Rezoning of land	2 875.00	3 307.00	3 018.75	3 472.00	5%
(b) Permanent departure from the development parameters of a zone	907.00	1 044.00	952.35	1 095.00	5%
(c)(i) Departure granted on a temporary basis to utilise land for a purpose not permitted in terms of the primary rights of the applicable zoning scheme	2 712.00	3 119.00	2 847.60	3 275.00	5%
(c)(ii) Departure to operate a small business from a dwelling within a Special Residential, or similar zone	1 509.00	1 736.00	1 584.45	1 822.00	5%
(c)(iii) Departure for Additional Dwelling <50m²	907.00	1 044.00	952.35	1 095.00	5%
(d)(i) Subdivision of land that is not exempted in terms of section 24, including the registration of a servitude or lease agreement	2 875.00	3 307.00	3 018.75	3 472.00	5%
(d)(ii) Certificate of exemption, in terms of section 24(2), from applying for subdivision in terms of section 15	907.00	1 044.00	952.35	1 095.00	5%
(e)(i) Consolidation of land that is not exempted in terms of section 24	3 385.00	3 893.00	3 554.25	4 087.00	5%
(e)(ii) Certificate of exemption, in terms of section 24(2), from applying for consolidation in terms of section 15	907.00	1 044.00	952.35	1 095.00	5%
(f) Removal, suspension or amendment of restrictive conditions	3 385.00	3 893.00	3 554.25	4 087.00	5%
(g) Permission required in terms of the zoning scheme	855.00	984.00	897.75	1 032.00	5%
(h) Amendment, deletion or imposition of conditions in respect of an existing approval	2 875.00	3 307.00	3 018.75	3 472.00	5%
(i) Extension of the validity period of an approval	2 875.00	3 307.00	3 018.75	3 472.00	5%
(j) Approval of an overlay zone as contemplated in the zoning scheme					
(k) Amendment or cancellation of an approved subdivision plan or part thereof, including a general plan or diagram	2 875.00	3 307.00	3 018.75	3 472.00	5%
(l) Permission required in terms of a condition of approval					
(m) Determination of a zoning	2 875.00	3 307.00	3 018.75	3 472.00	5%
(n) Closure of a public place or part thereof	2 875.00	3 307.00	3 018.75	3 472.00	5%
(o)(i) Consent use contemplated in the zoning scheme	2 875.00	3 307.00	3 018.75	3 472.00	5%
(o)(ii) Consent to operate small business from a dwelling within a Special Residential, or similar zone	1 509.00	1 736.00	1 584.45	1 822.00	5%
(o)(iii) Consent for Additional Dwelling <50m²	907.00	1 044.00	952.35	1 095.00	5%
(p) Occasional use of land	907.00	1 044.00	952.35	1 095.00	5%
(q) Disestablishment of a home owner's association - s30(1)(a)	2 875.00	3 307.00	3 018.75	3 472.00	5%
(r) Rectification of failure by home owner's association to meet its obligations in respect of the control over or maintenance of services - s30(1)(b)	2 875.00	3 307.00	3 018.75	3 472.00	5%
(s) Permission required for the reconstruction of an existing building that constitutes a non-conforming use that is destroyed or damaged	907.00	1 044.00	952.35	1 095.00	5%
Other fees related to land development applications					
Appeal Fee	2 720.00	3 128.00	2 856.00	3 284.00	5%
Additional fee where unauthorized land use already exists	2 875.00	3 307.00	3 018.75	3 472.00	5%
ADVERTISING FEE	3 588.00	4 127.00	3 767.40	4 333.00	5%

Note: To facilitate the registration process of ECDs (Early Childcare Development Facilities), existing ECDs are exempt from the above

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	2021/2022		2022/2023		
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
Application for extended liquor trading days and hours	906.00	1 042.00	951.30	1 094.00	5%
Advertising fee	3 611.00	4 153.00	3 791.55	4 360.00	5%

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	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
Issue of zoning certificates or letters confirming land use rights	138.00	159.00	144.90	167.00	5%
Property enquiry	138.00	159.00	144.90	167.00	5%

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	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
Contribution to Bulk Civil Engineering Services per opportunity (1 Opportunity equals 1 dwelling unit)	38 745.00	44 557.00	40 682.25	46 785.00	5%

#### 

	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
<b>COLOUR</b>					
A4	27.00	32.00	28.35	33.00	5%
A3	37.00	43.00	38.85	45.00	5%
A2	72.00	83.00	75.60	87.00	5%
A1	138.00	159.00	144.90	167.00	5%
A0	258.00	297.00	270.90	312.00	5%

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	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
A4	16.00	19.00	16.80	19.00	5%
A3	27.00	32.00	28.35	33.00	5%
A2	47.00	55.00	49.35	57.00	5%
A1	86.00	99.00	90.30	104.00	5%
A0	176.00	203.00	184.80	213.00	5%

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	2021/2022	2022/2023
NB: Cheques will be accepted as payment on condition that there is a waiting period of 7 days before a building plan / application will be scrutinised.		
The period for processing such plan / application will commence after the 7 day waiting period.		
The 7 day waiting period is not applicable to bank guaranteed cheques.		

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5%

The following fees must be paid to Council with regards to all plans for establishment of a new or alterations to an existing building:

Each addition brought onto a building plan amounts to R398.46 in other words where a person adds a boundary wall, swimming pool and construction, the cost will be R398.46 or the fee per m2 of the construction, whichever the greater.

#### 

	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
Small buildings (building permit) as describe in the Act on N.B.R	379.00	436.00	397.95	458.00	5%
31-40 m2	546.00	628.00	573.30	659.00	5%
41-50 m2	680.00	782.00	714.00	821.00	5%
51-60 m2	817.00	940.00	857.85	987.00	5%
61-70 m2	950.00	1 093.00	997.50	1 147.00	5%
71-80 m2	1 088.00	1 252.00	1 142.40	1 314.00	5%
81-90 m2	1 221.00	1 405.00	1 282.05	1 474.00	5%
91-100 m2	1 359.00	1 563.00	1 426.95	1 641.00	5%
101-125 m2	1 696.00	1 951.00	1 780.80	2 048.00	5%
126-150 m2	2 036.00	2 342.00	2 137.80	2 458.00	5%
151-175 m2	2 261.00	2 601.00	2 374.05	2 730.00	5%
176-200 m2	2 712.00	3 119.00	2 847.60	3 275.00	5%
201-225 m2	3 051.00	3 509.00	3 203.55	3 684.00	5%
226-250 m2	3 391.00	3 900.00	3 560.55	4 095.00	5%
251-275 m2	3 729.00	4 289.00	3 915.45	4 503.00	5%
276-300 m2	4 068.00	4 679.00	4 271.40	4 912.00	5%
301-325 m2	4 406.00	5 067.00	4 626.30	5 320.00	5%
326-350 m2	4 746.00	5 458.00	4 983.30	5 731.00	5%
351-375 m2	5 082.00	5 845.00	5 336.10	6 137.00	5%
376-400 m2	5 423.00	6 237.00	5 694.15	6 548.00	5%
401-425 m2	5 762.00	6 627.00	6 050.10	6 958.00	5%
426-450 m2	6 084.00	6 997.00	6 388.20	7 346.00	5%
451-500 m2	6 779.00	7 796.00	7 117.95	8 186.00	5%
501-750 m2	10 149.00	11 672.00	10 656.45	12 255.00	5%
751-1000 m2	13 555.00	15 589.00	14 232.75	16 368.00	5%
bigger than 1000 m2	21 458.00	24 677.00	22 530.90	25 911.00	5%

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	2021/2022		2022/2023		
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
Amended building plans	379.00	436.00	397.95	458.00	5%
Building deposit recoverable - <50m2 or less than (only urban areas)	1 720.00	No Vat	1 806.00	No Vat	5%
Building deposit -Recoverable 50m2 to 200m2 (only urban areas)	2 453.00	No Vat	2 576.00	No Vat	5%
Building deposit - Recoverable more than 200m2 (only urban areas)	7 196.00	No Vat	7 556.00	No Vat	5%
Encroachment of building lines	861.00	991.00	904.05	1 040.00	5%
Additional inspection for compliance of buildings (e.g compliance of old building)	361.00	416.00	379.05	436.00	5%
Cancellation of approved building plans - Only the full building deposit fee is repayable					
Penalty Clause: (if built without an approved building plan)	4 x building plan fee(actual fee hereby included) + VAT		4 x building plan fee(actual fee hereby included) + VAT		
Signs: Advertisements on premises	46.00	53.00	48.30	56.00	5%
Signs: Advertisements third party	379.00	436.00	397.95	458.00	5%
Gas Installation	379.00	436.00	397.95	458.00	5%
Demolition of Building	755.00	869.00	792.75	912.00	5%
The building deposit will be forfeited if / when a house is occupied without an occupation certificate.					
Valuation roll / Building plan information	79.00	91.00	82.95	95.00	5%

# LANGE BERG MUNICIPALITY

## ENGINEERING SERVICES

### Electricity

	2021/2022		2022/2023		
<u>ELECTRICITY CONNECTIONS</u>	VAT Excl	VAT Incl	VAT Excl	VAT Incl	Increase
<i>All connections only done to the erf boundary.</i>					
Single phase (Maximum 15 m inside erf boundary, the rest is for the applicants account)	13 590.00	15 629.00	14 269.50	16 410.00	5%
Three phase	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
<u>CONTRIBUTION TO BULK SERVICES</u>					
Payable on all new connections and extensions of existing connections excluding transformer (Rand per kVA)	2 973.00	3 419.00	3 121.65	3 590.00	5%
<u>SECOND CONNECTION ON SAME ERF</u>					
1 x Cable supply with maximum 2 meter points.	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
Single phase conversion (+ cable from middle of street)	VAT		Actual cost + 20 % + VAT		
Three phase conversion (+ cable and labour)	VAT		Actual cost + 20 % + VAT		
New second point of supply without cable	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
Swapping of conventional meter with PLC prepaid meter	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
Administration for activating prepaid meters in private developments. (meters and cables supplied by developer)	713.00	820.00	748.65	861.00	5%
Swapping of conventional meter with Prepaid Meter (Only Town areas)	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
Prepaid meter (Private)	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
Bulk Connections > 100 kVA	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
All rural connections	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
<u>SERVICE CALLS (CONSUMER DAMAGE)</u>					
<u>Per call</u>					
Office hours: Town	312.00	359.00	327.60	377.00	5%
Office hours: Rural	574.00	661.00	602.70	693.00	5%
After hours: Town	574.00	661.00	602.70	693.00	5%
After hours: Rural	1 121.00	1 290.00	1 177.05	1 354.00	5%
Repair of cable connection	854.00	983.00	896.70	1 031.00	5%
<u>TEMPORARY BUILDERS CONNECTION</u> (If permanent connection is used)	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT		
<u>ADDITIONAL METER READING (On demand of consumer)</u>					
Town	209.00	241.00	219.45	252.00	5%
Rural	434.00	500.00	455.70	524.00	5%
Bulk consumers	1 003.00	1 154.00	1 053.15	1 211.00	5%
The amount is refundable if there is a mistake by the Municipality					
<u>TESTING OF METERS</u>					
Test by external organization	Actual cost + 20 % + VAT				
(The amount is refundable in instances of a negative variance of more than 2.5%)					
<u>DAMAGING AND/OR TAMPERING OF MUNICIPAL SERVICES</u>					
1st offence	Actual cost + 50 % + VAT		Actual cost + 50 % + VAT		
2nd offence	Actual cost + 100 % + VAT		Actual cost + 100 % + VAT		
3rd offence	Actual cost + 100 % + VAT		Actual cost + 100 % + VAT		
<u>(Actual cost = Average units consumed + Meter + Labour + Transport)</u>					
<u>HANGING OF BANNERS PER BANNER</u>	1 060.00	1 219.00	1 113.00	1 280.00	5%

# **LANGE BERG MUNICIPALITY**

## **ENGINEERING SERVICES**

**%**

Motivate

### **Sewerage**

2021/2022

2022/2023

#### **CONNECTIONS TO MAIN LINE**

110mm pipe - maximum 15 meter  
 - Longer than 15 meter  
 160mm pipe - maximum 15 meter  
 - Longer than 15 meter

VAT Excl      VAT Incl  
 5 849.00      6 727.00  
 Actual cost + 20 % + VAT  
 7 643.00      8 790.00  
 Actual cost + 20 % + VAT

VAT Excl      VAT Incl  
 6 697.11      7 702.00  
 Actual cost + 20 % + VAT  
 8 751.24      10 064.00  
 Actual cost + 20 % + VAT

14.50% The cost is based on actual cost to install the service. (labour, plant and fittings)  
 14.50% The cost is based on actual cost to install the service. (labour, plant and fittings)

#### **CONSERVANCY TANKERS**

Office hours per load  
 plus cost per kilometre  
 After hours per load  
 plus cost per kilometre  
 Dumping of Sewerage with own transport per load of 5000 litre of portion thereof.

655.00      754.00  
 35.00      41.00  
 1 305.00      1 501.00  
 35.00      41.00  
 95.00      110.00

770.74      886.00  
 37.31      43.00  
 1 520.19      1 748.00  
 37.31      43.00  
 100.96      116.00

17.67% The cost is based on actual cost to provide the service (truck and labour).  
 6.59% The cost is based on actual cost to provide the service (truck and labour).  
 16.49% The cost is based on actual cost to provide the service (truck and labour).  
 6.59% The cost is based on actual cost to provide the service (truck and labour).  
 6.27% The cost is based on actual cost for treatment

#### **SERVICE CALLS (CONSUMER DAMAGE)**

Office hours  
 After hours

183.00      211.00  
 269.00      310.00

292.98      337.00  
 489.36      563.00

60.10% The cost is based on actual cost for a call out.  
 81.92% The cost is based on actual cost for a call out.

#### **Sewerage obstruction/blockages**

Non-indigent property

Actual cost +20%

If removal is done after hours as a result of municipal operating requirements, the after hours tariffs are not payable.

#### **POLICY IN RESPECT OF SEWERAGE CHARGES**

No sewerage charges are levied in instances where no connection to the reticulation network is possible and no services are delivered subject to the following:

- (a) Sewerage charges are levied as soon as connections to the network is possible;
- (b) Sewerage charges are levied as soon as services are delivered;
- (c) The relevant owner apply on the prescribe form and accept the conditions in writing.

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	Water		2022/2023			
	2021/2022					
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	%	Motivate
<b><u>WATER</u></b>						
<b><u>CONNECTIONS TO MAIN LINE</u></b>						
20mm - Maximum 15 meter	5 401.00	6 212.00	5 575.99	6 412.00	3.24%	The cost is based on actual cost to install the service. (labour, plant and fittings)
20mm - - Longer than 15 meter	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT			
Above 20mm	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT			
Prepaid Meter	Actual cost + 20 % + VAT		Actual cost + 20 % + VAT			
<b><u>TESTING OF WATER METERS</u></b>						
Up to 20 mm meter-connection	614.00	707.00	793.96	913.00	29.31%	The cost is based on actual cost to test meter connection
Above 20mm meter-connection						
(The amount is refundable in instances of a negative variance of more than 5%)						
<b><u>SALE OF POTABLE WATER (per kl)</u></b>						
0 - 40kl	11.00	13.00	11.55	13.00	5.00%	% increase was applied
40kl and more	12.00	14.00	12.60	14.00	5.00%	% increase was applied
<b><u>SERVICE CALLS (CONSUMER DAMAGE)</u></b>						
Office hours	182.00	210.00	292.77	337.00	60.86%	The cost is based on actual cost for service calls
After hours	267.00	308.00	488.90	562.00	83.11%	The cost is based on actual cost for service calls
<b><u>IRRIGATION WATER</u></b>						
Opening of existing inlet	292.00	336.00	661.15	760.00	126.42%	The cost is based on actual cost to install the service. (labour, plant and material)
Closing of existing inlet	292.00	336.00	661.15	760.00	126.42%	The cost is based on actual cost to install the service. (labour, plant and material)
Building of new inlet (Municipality to provide 2 X Frames + 1 Sluice)	1 780.00	2 047.00	3 224.11	3 708.00	81.13%	The cost is based on actual cost to install the service. (labour, plant and material)
Illegal consumption of water	According to the By Law		According to the By Law			
<b><u>ROADS &amp; PAVEMENTS - ERF ENTRANCES</u></b>						
Single Entrance ( 4 Lowered and 2 rising)	2 087.00	2 401.00	4 091.56	4 705.00	96.05%	The cost is based on actual cost to install the service. (labour, plant and material)
Crossing Single Entrance	3 688.00	4 242.00	6 632.50	7 627.00	79.84%	The cost is based on actual cost to install the service. (labour, plant and material)
Double entrance (maximum 8 curbing)	2 211.00	2 543.00	4 288.46	4 932.00	93.96%	The cost is based on actual cost to install the service. (labour, plant and material)
Crossing Double Entrance	5 926.00	6 815.00	10 922.80	12 561.00	84.32%	The cost is based on actual cost to install the service. (labour, plant and material)
Per additional slab	741.00	853.00	965.30	1 110.00	30.27%	The cost is based on actual cost to install the service. (labour, plant and material)
Per additional curbing	267.00	308.00	309.05	355.00	15.75%	The cost is based on actual cost to install the service. (labour, plant and material)
<b><u>Closing of a road on request</u></b>						
Weekdays	306.00	352.00	396.88	456.00	29.70%	The cost is based on actual cost to provide the service.
Weekends	529.00	609.00	583.65	671.00	10.33%	The cost is based on actual cost to provide the service.
Damaging of roads - erecting of a tent (per tentpen)	210.00	242.00	230.52	265.00	9.77%	The cost is based on actual cost to install the service. (labour, plant and material)
<b><u>DAMAGING AND/OR TAMPERING WITH MUNICIPAL SERVICES</u></b>						
1st offence	Actual cost + 50 % + VAT		Actual cost + 50 % + VAT			
2nd offence	Actual cost + 100 % + VAT		Actual cost + 100 % + VAT			

# LANGEBERG MUNICIPALITY

## COMMUNITY SERVICES 2022/2023

### Community Halls

- Community facilities with wooden floors will not be rented out for karate aerobic or in-house sport with jumping actions on wooden floors
- request for free use of halls be dealt in terms of approved free use policy.
- If Community Facilities will be used for fundraising by the non-profit organisation or forum the normal tariffs will be applicable.
- The lessee must ensure that condition of the facility is left in the same condition (before 08h00 the next morning) as it was found. Failing to do so, the lessee will forfeit their deposit and be held liable for damages with the value higher than the deposit.
- If a facility must be cleaned by the Municipality, the lessee will forfeit the deposit.
- All organisations shall however be obliged to officially to apply for the use of community facility in writing seven ( 7) days in advance for record purposes. The designated person who signs for the function and the organisation will be held accountable for damages not covered by the
- All church services will be a maximum of 3 hours long.
- Funerals will be a maximum of 4 hours long.
- Office Hours: 08:00 - 16:30 (Normal Working Days)
- A opening and closing fee is applicable with utilisation of all Community Facilities (Sport fields and Community Halls) outside normal Municipal working hours.

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

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

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

### TARIFF STRUCTURE

DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C	Increase
<b>GENERAL</b>				
<b>Deposits</b>				
Large Hall (All functions)	754.00	754.00	754.00	5%
Side Halls (All functions)	504.00			5%
(No Deposits for Blood Transfusion)				
<b>Penalties</b>				
<b>Other</b>				
Opening/Closing Fee's (After office hours/Occasions)	132.00	132.00	132.00	5%

DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C
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### RENTAL OF ADDITIONAL FACILITIES

<b>Facilities</b>				
KOELKAMER (Chris van Zyl & Callie de Wet) - Per day	180.00	*	*	
BAR (Chris Van Zyl & Happy Valley, Callie de Wet) - Per day	177.00	*	*	
STAGES x 3 - Usage only at Municipal Facilities ( Including to sports fields)	105.00	105.00	105.00	5%
TRANSPORT to facilities - Per km	26.00	26.00	26.00	5%
KITCHEN - Per Day	181.00	175.00	167.00	5%

5%  
5%

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DESCRIPTION	CATEGORY A	CATEGORY B	CATEGORY C	INCREASE
<b>RENTAL OF HALLS - Free use facilities policy is applicable to community halls</b>				
<b>HALLS - General</b>				
PREPARATION - Per day	165.00	132.00	100.00	5%
USAGE NOT SPECIFIED - Per hour	177.00	141.00	113.00	5%
BLOOD SERVICES - Per year	636.00	582.00	553.00	5%
Government Departments - Per day	1 352.00	1 324.00	1 284.00	5%
MEETINGS, WORKSHOPS, COURSES - Per hour	141.00	126.00	113.00	5%
ELECTIONS - Per day	1 747.00	1 657.00	1 381.00	5%
<b>SIDE HALLS - Per hour</b>	<b>90.00</b>	<b>88.00</b>	<b>85.00</b>	<b>5%</b>
<b>SPIRITUAL OCCASIONS</b>				
- Church service (3 hours)	257.00	245.00	230.00	5%
- Church function / Performance per occasion (3 hours)	181.00	175.00	161.00	5%
- Funeral service (4 hours)	257.00	245.00	230.00	5%
- Traditional Church Service -(through the night; 20:00-06:00)	223.00	195.00	167.00	5%
<b>FINANCIAL GAIN</b>				
AUCTIONS / EXHIBITIONS - Per hour	512.00	485.00	442.00	5%
ALL OTHER EVENTS - Per hour	347.00	278.00	250.00	5%
<b>RECREATION - Practises and Games</b>				
Sport club meetings - Per hour	91.00	88.00	85.00	5%
Badminton (Callie de Wet only) (x2/week; 3 hours per occasion) - Per month	190.00	*	*	
Badminton (Callie de Wet only) (x2/week; 3 hours/occasion) - Per year	1 381.00	*	*	
Sports Practices/Drama/Arts/Culture - Per 3 hour occasion	91.00	88.00	85.00	5%
Sports Practices (x2 / week; 3 hours per occasion) - Per month	181.00	176.00	167.00	5%
Sports Practices (x2 per week; 3 hours per occasion) - Per year	1 381.00	1 105.00	830.00	5%
Sports Tournament per day (hours as per conditions of hire)	1 352.00	830.00	416.00	5%
<b>EDUCATIONAL INSTITUTIONS</b>				
School Functions (16:30-18:00 until 23:00)	259.00	219.00	194.00	5%
School Functions for Fundraising (7:00-23:45)	317.00	298.00	259.00	5%
Schools (Mondays) per year (2 hours/occasion)	741.00	697.00	645.00	5%
Meetings (per hour)	85.00	82.00	80.00	5%
Matric Examinations (per day during office hours) by WCED be provided fro free	*	Free	Free	
Opening/closing (where not during office hours/occasion)	132.00	132.00	132.00	5%
<b>ENTERTAINMENT</b>				
Weddings / Dance / Entertainment/ Birthdays/drama/concerts (per day) 8:00-23:45	691.00	623.00	553.00	5%
Bazaars / Games/ Beauty contests (4 hours)	431.00	278.00	141.00	5%
Award Evenings/Shows 18:00-23:45	431.00	278.00	141.00	5%
Dress rehearsal (per hour)	90.00	78.00	64.00	5%
Opening/closing (where not during office hours/occasion)	132.00	132.00	132.00	5%

5%  
5%

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	2021/2022		2022/2023		Increase
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
<b>Cards</b>					
Duplicate lender cards/laminated computer cards	24.00	28.00	25.20	29.00	5%
<b>Books</b>					
Fine for late return: Per book per week or part of a week	2.00	3.00	2.10	2.50	5%
Plus: Reminder (letter, call)	8.00	10.00	8.40	10.00	5%
Booking of books, per book (with max of 4 items)	5.00	6.00	5.25	6.00	5%
Lost yellow book card	6.00	7.00	6.30	7.00	5%
Damaged plastic cover	4.00	5.00	4.20	5.00	5%
Damaged book	Replacement cost as determined by Provincial Library Service		Replacement cost as determined by Provincial Library Service		
<b>CD's</b>					
Fine for late return of CD's: per week or part of a week	2.00	3.00	2.10	2.50	5%
Plus: Reminder (letter, call)	8.00	10.00	8.40	10.00	5%
Booking of CD's (with maximum of 2 items)	5.00	6.00	5.25	6.00	5%
Damaged CD case	12.00	14.00	12.60	14.50	5%
Damaged CD	Replacement cost as determined by Provincial Library Service		Replacement cost as determined by Provincial Library Service		
<b>DVD'S</b>					
Fine for late return: Per DVD per day or part of a day	4.00	5.00	4.20	5.00	5%
Plus: Reminder (letter, call)	8.00	10.00	8.40	10.00	5%
Damaged/lost holder (black plastic)	21.00	25.00	22.05	25.00	5%
Lost/damaged plastic inner bag	6.00	7.00	6.30	7.00	5%
Damaged DVD	Replacement cost as determined by Provincial Library Service		Replacement cost as determined by Provincial Library Service		
<b>Photocopies</b>					
Books / Study material A4	2.00	3.00	2.10	2.50	5%
(scholars and students - Books / Study material A4	1.00	2.00	1.05	1.50	5%
Books / Studymaterial A3	4.00	5.00	4.20	5.00	5%
<b>Deposits: Visitors (per book -maximum 3 books)</b>	No Vat	150.00	No Vat	158.00	5%
<b>Hiring of Activity Rooms</b>					
All Libraries (per day)	176.00	190.00	184.80	213.00	5%

\*NOTE: The activity rooms may only be used for educational purposes and during open hours of the library.



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5%

	2021/2022		2022/2023		
<u>HIKING TRAILS</u>	VAT Excl	VAT Incl	VAT Excl	VAT Incl	%
<b>MONTAGU MOUNTAIN RESERVE : MONTAGU</b>					
Per function/day ( until 40 persons ): plus R300 deposit - no wood for barbeque	423.00	487.00	444.15	511.00	5%
Overnight cottages - per adult per night	187.00	216.00	196.35	227.00	5%
Overnight cottages - per child per night ( <= 18 Years)	109.00	126.00	114.45	132.00	5%
Hikers per day - adult	57.00	66.00	59.85	69.00	5%
Hikers per day - child ( <= 18 Years )	43.00	50.00	45.15	53.00	6%
Permit for year - per person	214.00	247.00	224.70	259.00	5%
Badskloofroute -per adult per day	43.00	50.00	45.15	53.00	6%
Badskloofroute - per child per day ( <= 18 Year )	29.00	34.00	30.45	36.00	6%
Mountaineers per day - adult	43.00	50.00	45.15	53.00	6%
Mountaineers per day - child ( <= 18 Year )	29.00	34.00	30.45	36.00	6%
Visitors - recreational area - per adult per day	57.00	66.00	59.85	69.00	5%
Visitors - recreational area - per child per day ( <= 18 Year )	43.00	50.00	45.15	53.00	6%
<b>AKKERBOS: ROBERTSON</b>					
Per function/day ( until 25 persons ): plus R1 000 deposit - no wood for barbeque	201.00	232.00	211.05	244.00	5%
Visitors - per adult per day	57.00	66.00	59.85	69.00	5%
Visitors - per child per day ( <= 18 Year )	43.00	50.00	45.15	53.00	6%
<b>DASSIESHOEK COTTAGE</b>					
Overnight - per adult per day	201.00	232.00	211.05	244.00	5%
Overnight - per child per day ( <= 18 Year )	109.00	126.00	114.45	132.00	5%
<b>ARANGIESKOP: ROBERTSON</b>					
Fee for year	272.00	313.00	285.60	329.00	5%
Hiking trails - per adult per hike	62.00	72.00	65.10	76.00	6%
Hiking trails - per child per hike ( <= 18 Year )	31.00	36.00	32.55	38.00	6%
Badges	90.00	104.00	94.50	109.00	5%
<b>POUND FEES</b>					
Pper animal per day	Actual Cost + 20%		Actual Cost + 20%		
<b><u>CEMETRIES</u></b>					
Bricking of single grave	Actual Cost + 20%		Actual Cost + 20%		
Bricking of double grave	Actual Cost + 20%		Actual Cost + 20%		
Extra Large grave	Actual Cost + 20%		Actual Cost + 20%		
Single grave (dig by Municipality)	594.00	684.00	623.70	718.00	5%
Double grave (dig by Municipality)	1 132.00	1 302.00	1188.60	1367.00	5%
Single grave (dig by yourself)	173.00	199.00	181.65	209.00	5%
Building permitt (Laying of tombstones)	286.00	329.00	300.30	345.00	5%
Opening of graves	486.00	559.00	510.30	587.00	5%
Closing of graves	486.00	559.00	510.30	587.00	5%
Opening of graves (after hours)	993.00	1 142.00	1042.65	1199.00	5%
Closing of graves (after hours)	993.00	1 142.00	1042.65	1199.00	5%
Wall of Remembrance (per opening)	560.00	644.00	588.00	676.00	5%

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	2021/2022			2022/2023		
	VAT Excl	VAT Incl	VAT Excl	VAT Incl		
<b><u>Individual Ticket</u></b>						
Entrance Fee per Adult (proof of municipal account/address)	28.00	33.00	29.40	35.00		5%
Entrance Fee per Child (proof of municipal account/address)	19.00	22.00	19.95	23.00		5%
<b><u>Period Ticketa</u></b>						
Ticket per month	233.00	268.00	244.65	281.00		5%
Season Tickets	394.00	454.00	413.70	477.00		5%
<b><u>Gala Events</u></b>						
Gala per year without gate money	819.00	942.00	859.95	989.00		5%
Gala per year with gate money	1 045.00	1 202.00	1097.25	1262.00		5%
<b><u>Educational Institution</u></b>						
Schools Event/Programme	588.00	677.00	617.40	711.00		5%
Schools practise per year During school hours	166.00	191.00	174.30	201.00		5%
Swimming lessons per person per day accompanied by a coach	15.00	18.00	10.00	11.00		-39%
Annual fee for Swimming clubs	364.00	419.00	382.20	440.00		5%
Lane hire for Swimming Clubs/Coaches(Lane hire available Monday - Thursday. Excluding public holidays)	71.00	82.00	74.55	86.00		5%

# LANGEBERG MUNICIPALITY

## COMMUNITY SERVICES

### Disaster Management

5%

FIRE FIGHTING	2021/2022		2022/2023		Increase
	VAT Excl	VAT Incl	VAT Excl	VAT Incl	
Per Call	231.00	266.00	242.55	279.00	5%
Plus per hour or portion thereof per person	164.00	189.00	172.20	198.00	5%
+ Per km Per vehicle	22.00	26.00	23.10	27.00	5%
Premises inspection report, fire drill, disaster event plan	1 101.00	1 267.00	1 156.05	1330.00	5%
Flammable Substances	New Tariffs		425.00	489.00	5%
Fire Safety Certificate	New Tariffs		425.00	489.00	5%
External Standby request (1 x Firefighter) - per hour/ part thereof	New Tariffs		170.00	196.00	5%
Vehicle danger content holding permit	New Tariffs		425.00	489.00	5%
Standy-filming per vehicle with crew of two (2) - per hour	New Tariffs		664.00	764.00	5%

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#### **Sport Field Categories:**

**Category A:** Callie de Wet - Robertson

**Category B:** Cogmanskloof - Ashton ; Van Zyl - Robertson; King Edward - Montagu, Happy Valley - Bonnievale

**Category C:** Nkqubela sports field, Zolani - Ashton

**Category D:** McGregor sports field - McGregor

Tarrif Description	Category A	Category B	Category C	Category D	Comments
<b>DEPOSIT'S</b>	3 030.00	3 030.00	3 030.00	1 242.00	Only applicable practise sessions
<b>Opening/closing (Only for parctice)</b>	132.00	132.00	132.00	132.00	
<b>ATHLETIC - Clubs</b>					
Exercise per month (x 2/week)	41.00	59.00	37.00	37.00	
Club Events (per day 8:00-20:00) Prep.& Hiring (Include opening and closing fee)	739.00	1 105.00	1 034.00	691.00	R 1145,00. 50% decrease in Tariff
Events: Other Institutions (Exclude opening and closing fee)	739.00	1 372.00	1 105.00	691.00	
<b>NETBALL/TENNIS</b>					
Exercise per month (x2/week)	43.00	43.00	43.00	43.00	
If gate money is collected-Prep.&Hiring (Include opening and closing fee)	181.00	181.00	181.00	153.00	
If no gate money is collected (Include opening and closing fee)	80.00	80.00	80.00	80.00	
<b>CRICKET/SOCCER</b>					
Exercise per month (x2/week)	59.00	59.00	59.00	37.00	
If gate money is collected-Prep.&Hiring (Include opening and closing fee)	444.00	444.00	444.00	297.00	
If no gate money is collected (Include opening and closing fee)	250.00	250.00	250.00	167.00	
<b>RUGBY</b>					
Exercise per month (x2/week)	137.00	137.00	137.00	80.00	
If gate money is collected-Prep.&Hiring (Include opening and closing fee)	1 145.00	1 145.00	1 145.00	1 145.00	
If no gate money is collected (Exclude opening and closing fee)	278.00	278.00	278.00	209.00	
<b>SCHOOLS (All Sport Codes)</b>					
Exercise per month (x2/week)	43.00	43.00	43.00	43.00	
If gate money is collected-Prep.&Hiring (Include opening and closing fee)	181.00	181.00	181.00	181.00	
If no gate money is collected (Include opening and closing fee)	80.00	80.00	80.00	80.00	
<i>no- Fees Schools will received one (1) free use per year. Schools must show proof of no-fees school</i>					
<b>Jukskei</b>					
Exercise per month (x2/week))	43.00	-	-	-	
Games	181.00	-	-	-	
<b>General</b>					
Cafeteria per day	181.00	181.00	181.00	126.00	
Clubhouse/day	216.00	216.00		-	
Other Events : not specified(non-profit)	830.00	830.00	830.00	691.00	
: profit	1 518.00	1 518.00	1 518.00	1 174.00	

*Practises are limited to two sessions per week*

*The Lessee must ensure that the condition of the facilities are left in the same manner as they were found. Failing to do so, will cause the lessee to forfeit the deposit and pay actual damages if more than the deposit.*

LANGEBERG MUNICIPALITY					%	Motivate
STRATEGY & SOCIAL SERVICES						
STRATEGY & SOCIAL SERVICES						
STRATEGY & SOCIAL SERVICES						
	2021/2022		2022/2023			
<u>INFORMAL TRADERS</u>	VAT Excl	VAT Incl	VAT Excl	VAT Incl		
HAWKERS AREAS						
Plot per day	59.00	68.00	59.00	68.00	0.00%	
Plot per month	281.00	324.00	217.39	250.00	-22.84%	community inputs take into consideration
<u>TOURISM RELATED ROAD SIGNAGE APPLICATIONS</u>						
Application	867.00	998.00	921.74	1060.00	6.21%	
Application from previously disadvantaged areas	361.00	416.00	382.61	440.00	5.77%	
The above exclude cost of poles, signage and installation etc. (Actual Cost & 15%)						
<u>SPECIAL PROJECTS EVENT APPLICATION FEE</u>						
Small event 50 to 500 people		265.00		300.00	13.21%	real cost taken into consideration
Medium event 501 to 2000 people		530.00		600.00	13.21%	real cost taken into consideration
Large event 2001 - 5000 people		1 060.00		1200.00	13.21%	real cost taken into consideration
Very large events 5001 and more people		1 590.00		1800.00	13.21%	real cost taken into consideration
<u>FORMAL BUSINESS LICENCES</u>						
Business Licence Application		25.00		25.00	0.00%	
Administrative Fee		250.00		275.00	10.00%	real cost taken into consideration
<u>INFORMAL BUSINESS LICENCES</u>						
Licence fee		10.00		10.00	0.00%	Fixed amount
Administrative fee		120.00		150.00	25.00%	real cost taken into consideration

## LANGEBERG MUNICIPALITY

### 5. MFMA Municipal Budget Circular for the 2022/2023 MTREF



## **Municipal Budget Circular for the 2022/23 MTREF**

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## Introduction

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2022/23 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts (*mSCOA*), and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

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

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

### 1. The South African economy and inflation targets

The National Treasury projects real economic growth of 5.1 per cent in 2021, following an expected contraction of 6.4 per cent in 2020. Real GDP growth is expected to moderate to 1.8 per cent in 2022, 1.6 per cent in 2023 and 1.7 per cent in 2024.

South Africa experienced its largest recorded decline in economic output in 2020 due to the strict COVID-19 lockdown. Real GDP contracted by 7.2 per cent in 2020 compared to 0.1 per cent increase in 2019. It is expected to increase by 6.2 per cent in 2021/22 and moderate by an average increase of 1.7 per cent over the 2022/23 MTEF.

Manufacturing production grew by 17 per cent in the first six months of 2021 compared with the same period in 2020. Production has not recovered to pre-pandemic levels, although the Absa Purchasing Managers' Index remains above the neutral 50-point mark. Electricity disruptions, raw material shortages and rising input costs will continue to limit output in the short to medium term.

The main risks to the economic outlook are slowdown in economic growth. The evolution of COVID-19 and slow progress in vaccine rollout reinforces uncertainty and poses risks to economic recovery.

Slow implementation of structural reforms continues to weigh on business confidence and private investment. Electricity supply constraints, which could worsen over the short term, are a drag on economic growth. In contrast, progress on energy reforms poses upside risks to fixed investment and the overall economic outlook.

A further deterioration in the public finances due to various spending pressures and the materialisation of contingent liabilities could trigger further credit rating downgrades. Pressures on the government wage bill ceiling, including the implementation of the non-pensionable salary increases undermine fiscal consolidation measures.

The fiscal framework does not include any additional support to state-owned companies, but the poor financial condition and operational performance of several of these companies remains a large contingent risk. A number of entities may request further bailouts.



Government is strictly enforcing minimum criteria before guaranteeing the debt of state-owned companies, as outlined in the 2021 Budget, which has led to a decline in guarantee requests. Nonetheless, the broader context of financial distress, weak governance and unsustainable operations in many of these companies remains unaddressed.

Since the 2008 global financial crisis, economic growth has trended downwards, resulting in persistent shortfalls in tax revenue that have not been matched by adjustments to spending growth. This in turn has led to wider budget deficits, higher borrowing and a rapid increase in the ratio of debt to GDP. The reason that the debt servicing costs are growing at a pace that is faster than the rate of GDP growth, and this ratio will continue to increase until government runs a sufficiently large primary budget surplus.

To maximise the value of spending, government needs to contain costs, more especially consumption related spending, exercise prudent and compliant financial management, and eradicate wasteful treatment of public funds and resources. Compensation of employees remains a major cost pressure. It remains critical for municipalities to adhere to compensation ceilings, manage headcounts proactively and conduct staff audit to ensure the staff complement is aligned to the approved organogram. This will assist government is to improve its fiscal position.

Medium-term priorities include: reindustrialising through implementation of the master plans; growing exports through the African Continental Free Trade Area; implementing the Tourism Sector Recovery Plan; supporting township and rural economies; and promoting localisation, inclusive economic growth and job creation.

In 2021/22, gross tax revenue is expected to be R120.3 billion higher than projected in the 2021 Budget, with corresponding improvements of R69.8 billion and R59.5 billion expected in 2022/23 and 2023/24 respectively. This is still well below pre-pandemic revenue estimates, but it provides space for government to deal with immediate fiscal pressures while continuing to stabilise the public finances.

Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF.

In summary, the tax revenue in 2021/22 was higher than projections and this was mainly due to commodity price rally. However, these are projected to be short term, and as such long-term spending commitments should not be made based on short term revenue benefits. There are measures in place to reduce expenditure to narrow the budget deficit.

The following macro-economic forecasts must be considered when preparing the 2022/23 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2020 - 2025**

Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate	Forecast		
CPI Inflation	2.9%	4.9%	4.0%	4.4%	4.5%

Source: Medium Term Budget Policy Statement 2021.

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

## 2. Key focus areas for the 2022/23 budget process

## 2.1 Local government conditional grants allocations

Over the 2022 MTEF period, transfers to municipalities will grow below inflation. Over the next three years, local government resources increase by 4.1 per cent.

Transfers to local government will be increased by R17.8 billion, including R9.3 billion from the local government equitable share, R1.5 billion from the general fuel levy and R6.9 billion in direct conditional grants over the 2022 MTEF period. The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2022 MTEF period.

The annual Division of Revenue Bill will be published in February 2022 after the Minister of Finance's budget speech. The Bill will specify grant allocations and municipalities must reconcile their budgets to the numbers published herein.

Municipalities are advised to use the indicative numbers presented in the 2021 Division of Revenue Act to compile their 2022/23 MTREF. In terms of the outer year allocations (2023/24 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2021 Division of Revenue Act for 2021/22. The DoRA is available at:

<http://www.treasury.gov.za/documents/national%20budget/2021/default.aspx>

### ***Division of Revenue Amendment Bill, 2021: changes to local government allocations***

***Budget Facility for Infrastructure Funding*** – R81 million is added to the direct regional bulk infrastructure grant for George Local Municipality for the implementation of the potable water security and remedial works project. Due to delays in the implementation of projects approved through Budget Facility for Infrastructure (BFI), the projects sponsors have requested funding to be reduced to align with the planned project rollout.

R1.3 billion is reduced from the public transport network grant for City of Cape Town to align to its revised implementation plan of myCiti phase 2A.

***Neighbourhood Development Partnership Grant*** – R841 million is added to the direct neighbourhood development partnership grant for local government to create 32 663 jobs through precinct management, community safety, place-making, greening, integrated waste management and digitalisation, with special focus on poor and marginalised areas and economic nodes.

***Roll-over of indirect regional bulk infrastructure grant*** – R582 million is rolled over in the indirect regional bulk infrastructure grant to fund the operational payments for the Vaal River pollution remediation project in Emfuleni Local Municipality. This change is shown in Schedule 6, Part B of this Bill.

***Reprioritisation in the neighbourhood development partnership grant*** – In the neighbourhood development partnership grant, R90 million is shifted from the direct component to the indirect component of the grant, to fund project preparation, planning and implementation for municipalities facing implementation challenges. The affected municipalities are City of Johannesburg, Mogale City, Kwa-Dukuza, West Rand, Sol Plaatje, Ray Nkonyeni and City of Cape Town. These changes are shown in Schedule 5, Part B and Schedule 6, Part B of this Bill.

### ***Changes to gazetted frameworks and allocations***

***Neighbourhood development partnership grant*** – The grant framework for the neighbourhood development partnership grant is amended to remove reference to Built

Environment Performance Plans and include the conditions attached to the approval of funds from the Presidential Youth Employment Initiative. The conditions require cities to expand the existing Expanded Public Works Programme projects and enter into new partnerships with the private sector and civil society.

**Regional bulk infrastructure grant** – The grant framework for the regional bulk infrastructure grant is amended to include the conditions attached to the approval of funding from the BFI for the implementation of the potable water security and remedial works project in George Local Municipality. The conditions require that the municipality submit a business plan, a cost-benefit analysis report and enter into a co-financing agreement with the Department of Water and Sanitation and the Department of Cooperative Governance.

**Integrated urban development grant** – The grant framework for the integrated urban development grant is amended to include a provision for purchasing special vehicles for waste management. This correction is needed to ensure alignment with conditions in the municipal infrastructure grant as municipalities can move between the two grants.

**Municipal infrastructure grant** – The grant framework for the municipal infrastructure grant is amended to correct for the omission of the baseline allocation of R14.8 billion in 2019/20 in the past performance section of the framework. The amount was erroneously not captured. This correction is needed to show the audited past financial performance of the grant.

### **3. IDP Consultation Process Post 2021 Local Government Elections**

Municipalities are advised to refer to the guidance (refer to the email sent by CoGTA to all municipalities on 20 October 2021) provided through the joint National Treasury/ Department of Cooperative Governance/ South African Local Government Association (NT/DCoG/SALGA) Joint Circular No.1 on the transitional measures in relation to the IDP consultation process. This circular indicates that the previous municipal councils had an obligation to ensure that the legislative stipulations were complied with. Therefore, they were expected to continue the process of the development of the IDP starting with the development and adoption of the process plans as provided for in section 28 of the Municipal Systems Act. Municipalities should then implement the adopted budget process plan and conduct the public engagements as per dates they have indicated in the process plan.

### **4. Municipalities unable to pass the annual budget after 1 July**

The provincial executive council must urgently request the Mayor to submit a report outlining detailed reasons and or circumstances that led to failure to approve the annual budget by the 1 July.

The provincial executive council must intervene in terms of section 139(4) of the Constitution and take appropriate steps by issuing a directive to the municipal council to approve a budget and any revenue raising measures necessary to give effect to the budget within a reasonable period.

Section 26(4) and (5) of the MFMA provides for how the expenses can be met pending the approval of a budget through a directive. Provincial Treasuries should establish clear internal processes for reviewing and recommending the approval of withdrawals by their MEC (templates can be obtained from National Treasury).

The provincial executive council must upon issuing of a directive to the Municipal Council conduct an assessment of the budget tabled by the Mayor against the norms and standards, approved budget process plan, and the outcome of public participation processes.

In the event the Municipal Council fails to approve a budget due to walk out or individual misconduct by a majority of councillors, the Speaker must immediately investigate the conduct of those identified councillors in terms of the Code of Conduct for councillors as provided for in the Municipal Systems Act, 2000.

If in terms of the assessment by the provincial executive council of the tabled budget, it is found that there are no justifiable grounds for not approving the budget, the former must submit/ present the outcome of the assessment to the Municipal Council with a directive to consider the assessment and adopt the budget. If the assessment of the provincial executive council of the tabled budget finds that it does not adhere to the required norms and standards, the directive from the provincial executive council should instruct the council to first amend the budget to remedy this before adopting the budget.

The provincial executive council must, if necessary give the municipal council a further 14 days to approve a tabled budget that complies with norms and standards and incorporates the outcome of public participation, failing which the provincial executive council must consider dissolution of municipal council, approval of a temporary budget and appointment of an administrator as a last resort.

## 5. Municipal Standard Chart of Accounts (*mSCOA*)

### 5.1 Release of Version 6.6 of the Chart

On an annual basis, the *mSCOA* chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.6 is released with this circular.

Version 6.6 of the chart will be effective from 2022/23 and must be used to compile the 2022/23 MTREF and is available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

The Project Summary Document (PSD) on the National Treasury webpage will be aligned to the chart changes in version 6.6 where applicable. The PSD is also available on the above link.

*mSCOA* chart changes are issued annually in December. For the National Treasury to consider a new chart change, the issue must be logged with all relevant background and details on the Frequently Asked Questions (FAQ) database. The FAQ database can also be accessed on the above link.

The matter will then be further investigated by the FAQ committee of the National Treasury. If it is found that a chart change is required in the next chart version, then the matter will be elevated to the *mSCOA* Technical Committee and if in agreement, it will be recommended for approval to the *mSCOA* Steering Committee. Requests for chart changes in the next version of the chart must be logged for consideration by 31 August of each year.

### 5.2 Credibility of *mSCOA* data strings

The credibility of the *mSCOA* data strings remains a concern although we have observed a marked improvement in some areas. At the core of the problem is:

- The incorrect use of the *mSCOA* chart and segments, balance sheet budgeting, movement accounting and basic municipal accounting practices by municipalities;
- Some municipalities are not budgeting, transacting and reporting directly in/ from their core financial systems; have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (*mSCOA* enabling) version of their financial systems;
- A number of municipalities are still transacting on their legacy systems that are not *mSCOA* enabling or they are using Ms Excel spreadsheets that are not incorporated in the functionality of their financial systems, while they are paying for maintenance and support for the *mSCOA* enabling system that was procured. This constitute fruitless and wasteful expenditure; and
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2022/23, the Local Government Database and Reporting System will lock all submission periods within the reporting period at the end of each quarter. The published period will NOT be opened again to ensure consistency between publications. System vendors were also requested to build this functionality into their municipal financial systems.

Municipalities should refer to the guidance provided in the *mSCOA* circulars issued by the National Treasury to classify their transactions correctly.

The credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2022/23 municipal financial year.

### 5.3 Regulation of Minimum Business Processes and System Specifications

One of the key objectives of the *mSCOA* reform is to ensure that municipalities are planning, budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the *mSCOA* Regulations.

All municipalities and municipal entities had to comply with the *mSCOA* Regulations by 1 July 2017. MFMA Circular No. 80 (Annexure B) provided guidance on the minimum business processes and system specifications for all categories of municipalities (A, B and C). A number of Regulations and best practices as per the MFMA Circulars have been introduced since the issuing of MFMA Circular No. 80 in 2016.

The National Treasury will expand and regulate the business processes and system specifications in 2022/23 to these new developments. If your municipality has not yet achieved the minimum required level of *mSCOA* implementation, then a detailed action plan (road map) must be developed to indicate how the municipality will fast track the implementation of *mSCOA*. The action plan should include the following focus areas, as applicable to the municipality:

- **System landscape** – does the municipality has access to updated ICT hardware, software and licences that is sufficient to run the chosen financial management systems solution;
- **Governance and institutional arrangements** – is there a functional *mSCOA* steering committee or equivalent structure consisting of representatives from all business units, that meet regularly to monitor and report on *mSCOA* related issues to Management Committee (MANCO), Executive Committee (EXCO) and Council. Furthermore, did the



municipality appoint a suitably qualified System Administrator and the required IT securities are in place;

- **System functionality** – is the functionality of the system complying with the minimum business processes and system specifications articulated in MFMA Circular No 80; is the municipality utilising the core financial system solution and its modules optimally; and are 3rd party sub-systems seamlessly integrating with the *mSCOA* enabling financial system; and
- **Proficiency of municipal officials to use the financial system** – are the relevant municipal officials sufficiently capacitated on all system modules and functionalities to use the financial systems solution; are relevant officials in the organisation familiar with the *mSCOA* chart, balance sheet budgeting and movement accounting; and have change management taken place to ensure that *mSCOA* is institutionalised as an organisational reform and not only a financial reform.

It should be emphasised that the onus to ensure compliance with the *mSCOA* Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities should ensure that they budget sufficiently to become and remain *mSCOA* compliant.

The progress against the action plan must be monitored by the municipality's *mSCOA* Project Steering Committee and should also be reported at the 2021/22 Mid-year Budget and Performance engagements and the Budget and Benchmark engagements with the National and the respective provincial treasury. Copies of the action plan and progress reports should also be shared with the National and the respective provincial treasury.

#### 5.4 Extension of RT25-2016 Service Level Agreements (SLA) for Financial Systems

The National Treasury has received numerous queries about the extension of the SLA for the transversal contract for the procurement of municipal systems of financials management and internal control (RT25-2016).

The RT25-2016 contract has expired in May 2019. Therefore, the RT25-2016 cannot be utilised to procure financial systems and Service Level Agreements (SLAs) entered into through the transversal contract cannot be extended when they expire. Municipalities that procured systems through the RT25-2016 transversal tender must approach the market to procure a new service provider for system support and maintenance. Due to the high financial investment in procuring financial systems, it is not cost effective to change financial systems every 3 to 5 years. Also, the expiry of the SLA does not necessitate the procurement of a new financial system - unless the system that is being used is not complying with the required business processes and system specifications.

Furthermore, the Municipal SCM Regulations does not prohibit the use of long-term contracts as long as the needs analysis and market analysis are done to justify the continuous need for the service. Municipalities may utilise Section 33 of the MFMA, taking into account the municipality's specific circumstances, provided that the decision is legally sound and there is evidence to support the municipality's decision.

Where a municipality has entered into a SLA for the provision of system support and maintenance through an open procurement process, the SLA may be extended in terms of Section 116(3) of the MFMA.

Notwithstanding the above, since the ICT environment changes very quickly the municipal needs must be re-evaluated to ensure that the IT systems in place are still 1) compatible with the needs and systems of the municipality, 2) aligned to modern technology and new legislative requirements and 3) cost effective prior to concluding long-term maintenance and support agreements in the event that there are other financial management solutions or

systems that may be better or even more cost effective as opposed to the current ones that may be outdated.

### 5.5 *m*SCOA Monthly Trial Balance

Municipalities are required to submit the following documents to GoMuni Upload portal on a monthly basis in PDF format:

1. C Schedule
2. Primary Bank Statement
3. Bank Reconciliation
4. Quality certificate
5. Monthly budget statement (Section 71 Report)
6. Trial balance

To date, the trial balances were submitted in various formats with varying levels of detail – some of them unreadable, making it difficult to identify the submission of the trial balances. From 1 July 2022, the trial balance must include the following minimum information:

- *m*SCOA item description
- Balance brought forward (i.e. opening balance)
- Movement Debit
- Movement Credit
- Balanced closing balance at the end of the document

The name of the municipality, municipal code and relevant period (year and month) must be clearly identified in the submission. Municipalities should ensure that the monthly data string aligns to the trial balance submitted to the GoMuni Upload portal.

### 5.6 Budgeting for the COVID-19 pandemic

In terms of *m*SCOA Circular No. 9 municipalities are reminded to record and ring fence all funding and expenditure pertaining to the COVID-19 pandemic when budgeting and transacting.

It is evident from the *m*SCOA data strings that were submitted by municipalities in terms of the monthly Section 71 reporting that not all municipalities are budgeting and reporting on COVID-19 related allocations and expenditure as per the guidance provided. Therefore, the National Treasury is not able to draw complete COVID-19 reports from the *m*SCOA data strings inclusive of the data for all municipalities as yet and the weekly manual reporting is still required.

Once the National Treasury is able to draw COVID-19 reports from the *m*SCOA data strings for the majority of municipalities and the Covid-19 restrictions is lifted as per the Disaster Management Act, 2002 (Act 57 of 2002) and its regulations, the weekly manual reporting will be stopped.

### 5.7 Costing Segment

The purpose of the costing segment in *m*SCOA is to provide for the recording of the full cost for the four core municipal functions, namely: electricity, water, waste water and waste management as a minimum requirement. These four services are the most significant revenue generating functions within municipalities and essential for setting cost reflective tariffs.

The costing segment does not impact on the financial statements and will be recorded as a 'below the line cost' and are recorded in the management accounts to make decisions in

formulating tariffs and cost control. Municipalities must refer to the PSD for the detailed application of the costing segment.

### 5.8 Classification of the Skills Development Levy

Employers must pay 1 per cent of their employees pay to the skills development levy. This is a contribution of 1 per cent of the total amount paid in respect of salaries to employees, which includes overtime payments, leave pay, bonuses etc. Therefore, this does not constitute employee related cost because it is not a compensation to employees, nor social contributions. Skills Development levy must be classified as operational costs as indicated in the *mSCOA* Project Summary Document (PSD).

### 5.9 Revised Municipal Property Rates Act Categories

Reference is made to paragraph 4.3 of MFMA Circular No. 107. Municipalities are reminded that section 8 of the Municipal Property Rates Act on the determination of categories of **rateable** properties has been revised through the Local Government Municipal Property Rates Amendment Act, 2014 ("the Amendment Act").

Municipalities were required to implement the new property categorisation framework by not later than 1 July 2021. The *mSCOA* chart Version 6.6 makes provision for the new and the old framework. However, the old framework will be retired in the next version of the chart and municipalities are advised to implement the new property categorisation framework as legislated. Therefore, municipalities cannot use both frameworks to avoid duplication and overstatement of revenue from property rates.

## 6. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending.

Municipalities must ensure that they render basic services, maintain their assets and clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in reduced unemployment. Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

It should be noted that it is easier for consumers to pay for services if they are reliable and when the environment is well maintained.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore,



municipalities are required to **justify all increases in excess of the projected inflation target for 2022/23** in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

### 6.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circulars No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2022/23 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

It is essential that municipalities reconcile their most recent valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities should undertake this exercise annually as a routine practice during the budget process. The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this information with the Deeds Office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their annual reconciliation of the valuation roll to the billing system to the National Treasury by no later than **04 February 2022**.

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: <https://lguploadportal.treasury.gov.za/>. If the municipality experience any challenge uploading the information a request for an alternative arrangement may be emailed to [linda.kruger@treasury.gov.za](mailto:linda.kruger@treasury.gov.za).

### 6.2 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- A budget adequate to deliver a service of the necessary quality on a sustainable basis; and
- A budget that delivers services at the lowest possible cost.

Municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular No. 98, item 4.2. This tool will assist in setting tariffs that are cost-reflective and would enable a municipality to recover costs to fulfil its mandate. The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website.

<http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08>

It is also imperative that every municipality is utilising the *mSCOA* cost segment correctly.

### 6.3 Bulk Account Payments and Concessions

During 2018/19, intense work was undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also advised to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. **If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only.**

In this regard municipalities are reminded to take note of the Constitutional Court decision in **Mazibuko and Others vs City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009)**. The Constitutional Court confirmed that a municipality has the right to disconnect the water service in the event of non-payment. In the case of registered indigent users, water may not be disconnected but can and should be restricted to the national policy limit of 6 kilolitres of water monthly.

### 6.4 Timeous allocations and clearing of the control accounts

Municipalities are encouraged to clear the control accounts on a monthly basis and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA. Implementing and enforcing the credit control policy of the municipality whilst payments are not cleared in the control account is negligent and irresponsible. Municipalities are warned against this bad practice, and this must be avoided at all costs.

### 6.5 Smart Prepaid Meters Solution

The Inter-Ministerial Task Team (IMTT) of the 5<sup>th</sup> administration appointed a panel to investigate the electricity function to better understand what is causing the non-payment to Eskom. Cabinet subsequently endorsed the panel's recommendation that a smart prepaid solution for all municipalities must be explored. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a

transversal contract to standardise prepaid smart meter solutions for electricity that align to minimum and critical technical specifications for local government.

If your municipality or entity is currently in the process of procuring any smart meter solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal prepaid smart meter Terms of Reference (ToR); and
- That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for any smart meter solution or similar system solution. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any smart meter solution or similar system solution or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) [Sadesh.Ramjathan@treasury.gov.za](mailto:Sadesh.Ramjathan@treasury.gov.za).

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

## **6.6 Completeness and credibility of revenue related information in the Budget**

The Municipal Budget and Reporting Regulations (MBRR) regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2022/23 MTREF.

## **6.7 Eskom Bulk Tariff increases**

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. Bulk electricity costs are consistently much higher than inflation, having gone as high as 17.8 per cent in the 2021/22 municipal financial year. Eskom's need for increased funding means that over the period ahead they are applying for much higher tariff increases. In their Multi-Year Price Determination (MYPD 5) application Eskom requested approval for municipal bulk tariff increases of 20.5 per cent in 2022/23, 15 per cent in 2023/24 and 10 per cent in 2024/25. NERSA rejected this revenue application at the end of September 2021 and in October 2021 ESKOM filed an application in the High Court to review NERSA's decision. The matter is still in court with a decision anticipated to be made shortly. If Eskom succeeds, the court will compel NERSA to process the rejected application for tariffs for the year starting 1 April 2022 in terms of the existing MYPD methodology. NERSA will then be expected to immediately publish Eskom's application for public comment.

## 6.8 Long Term Financial Strategies

National Treasury is supporting municipalities to develop and implement long-term financial models and strategies. This reform seeks to develop more sustainable, and integrated infrastructure development programmes over the longer term, informed by strategic plans, and financed in the most effective and efficient manner.

Although some municipalities have long-term financial models (LTFM), they are not always integrated with municipal plans, or based on actual cash flow analysis and investment programmes, or able to consider alternative financial scenarios and outcomes in relation to the ability to borrow and the structuring of market transactions.

Municipalities need to develop LTFM that support decisions on investment selection and assesses the financial impact of policy choices, by forecasting future financial performance and the impact of infrastructure projects on borrowing capacity. The LTFM needs to inform the municipality's long-term financial strategy, which must articulate a sustainable, efficient and effective borrowing strategy and practices for the municipality and provide a clear statement of intent for lenders and other stakeholders.

National Treasury has initiated this reform in the metropolitan municipalities and some of the Intermediate City municipalities and will continue with this reform in the next financial year. Based on the piloting of this reform, guidance will be provided to all municipalities to develop and implement LTFM's and strategies.

## 7. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2022/23 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

## 7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2022/23 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2022 and 01 July 2023 an increase based on the projected average CPI percentages for 2022 and 2023. The forecasts of the Reserve Bank, in terms of the January 2022 and January 2023, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, in order to root out ghost employees.

## 7.2 Remuneration of Councillors

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

# 8. TRANSFERS TO MUNICIPALITIES

## 8.1 Criteria for the release of the Equitable Share

Section 216(2) of the Constitution of South Africa requires that the National Treasury must enforce compliance with the measures established to ensure both transparency and expenditure control in each sphere of government and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures.

The criteria for the release of the Equitable Share Instalments for the 2022/23 municipal financial year are as follows:

- The 2022/23 adopted budget must be funded and adopted by Council as per the legal framework, as required in terms of section 18 of the MFMA and consistent with the Budget Council and Budget Forum resolutions;
  - a. The adopted budget must include budget allocations for bulk suppliers current account payments;
  - b. Should the adopted budget still be unfunded, then a funding plan will be required to show how the municipality intends moving progressively out of this position into a funded state, if this plan has been adopted in the past, then a progress report must be submitted on the framework previously shared to guide municipalities which is aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS);
  - c. Those municipalities that adopted an unfunded budget must work with their respective Provincial Treasuries to rectify this position in the lead up to the main adjustments budget process in February 2023; and
  - d. A council resolution showing commitment to address the unfunded position must be submitted by these municipalities to the National Treasury by 01 July 2022.



- Credible *mSCOA* data strings and source documents for the 2022/23 MTREF and 2021/22 audits must be generated directly from the core municipal financial system and successfully uploaded to the Local Government GoMuni Portal. Source documents must be submitted in PDF and no excel based spreadsheet/ templates will be accepted;
- The report submitted by bulk suppliers in terms of section 41 of the MFMA must indicate that the current account has been paid timeously in terms of section 65(2)(e) of the MFMA. In addition, where the municipality has a repayment plan with Eskom and/ or the water boards, proof that the current accounts have been paid and a copy of the agreed upon payment plan (or evidence of negotiations underway with creditors) must be submitted to the National and provincial treasuries;
- Municipalities must provide evidence that SARS, pension and other staff benefits deducted from municipal officials have been paid over the appropriate Funds and/ or institutions;
- The information requested in MFMA Circulars No. 93, 98 and 107 on the reconciliation of the valuation roll have been submitted to the National Treasury as per the required timeframes;
- The Competency Regulations reporting requirements have been complied with;
- Provide a copy of the Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure register, the latest copy of the Municipal Public Accounts Committee (MPAC) recommendations, Council Resolution on UIFW as well as council approved UIFW Reduction Strategy, proof of establishment of the Disciplinary Committee Board (or evidence of progress towards their establishment) and updated audit action plan (where the audit has been completed);
- Those municipalities that received an adverse or disclaimed opinions for the 2020/21 financial year will not receive their funding allocation unless there is a council resolution committing to address these opinions with an implementable plan. The resolution must be signed by each member of the Council and submitted to National Treasury by 1 October 2022;
- The Municipal Financial Recovery Service progress reporting framework for financial recovery plans must be complied with by municipalities under intervention in terms of S139 of the Constitution;
- Additionally, those municipalities that have outstanding audits for both the 2019/20 and 2020/21 financial years as well as municipalities with outstanding 2020/21 audit opinions that also received an adverse or disclaimer opinion in 2019/20, will also not receive their allocation; and
- Any other outstanding documents as per the legal framework have been submitted including the AFS submission (municipality only and consolidated AFS).

Failure to comply with the above criteria will result in National Treasury invoking section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

## 9. The Municipal Budget and Reporting Regulations

### 9.1 Schedule A - version to be used for the 2022/23 MTREF

National Treasury has released Version 6.6 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.6 of the *mSCOA* classification framework and must be used when compiling the 2022/23 MTREF budget.

All municipalities must prepare their 2022/23 MTREF budgets in their financial systems and produce the Schedule A1 directly from their financial system.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module in the financial system and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on A1 schedule version 6.6 is not allowed** in terms of the *mSCOA* Regulations.

National Treasury has protected the A1 schedule version 6.6 in order to ensure that the Schedule A1 generated directly from the financial system and not populated manually.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *mSCOA* chart version 6.6. The revised MBRR Schedules for the 2022/23 MTREF and its linkages to the financial and non-financial data string are available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

## 9.2 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
Abigail Maila		012-395 6737	<a href="mailto:Abigail.Maila@Treasury.gov.za">Abigail.Maila@Treasury.gov.za</a>
Buffalo City	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
Cethekile Moshane		012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Matjatji Mashoeshoe	012-315 5553	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
Abigail Maila		012-395 6737	<a href="mailto:Abigail.Maila@Treasury.gov.za">Abigail.Maila@Treasury.gov.za</a>
Johannesburg and Tshwane	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
Ekurhuleni	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
Kevin Bell		012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
eThekweni	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
Limpopo	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
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National and provincial treasuries will analyse the credibility of the data string submissions.

### 9.3 Assessing the 2022/23 MTREF budget

National and provincial treasuries will assess the 2022/23 MTREF budgets to determine if it is complete, funded and complies with the *mSCOA* requirements. The *mSCOA* data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

The **assessment period** of all municipal budget will therefore be from **01 April to 30 June 2022 for both the tabled and adopted budgets**. In this period, the National and provincial treasuries will evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that need to be made must be done before the start of the municipal financial year on 1 July.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by the 10<sup>th</sup> working day of July each year. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of *mSCOA*, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB **before the adopted budget is locked on the financial system and the ORGB data string is generated**.

Amending an unfunded, incomplete and erroneous budget through an adjusted budget is also not encouraged as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes. This will result in overspending and unauthorised expenditure not been monitored in the first six months of the financial year.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget without a credible funding plan, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council, and the changes to the budget must be effected in the mid-year adjustments budget to ensure compliance with Section 18 of the MFMA.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The budget and data strings that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities). The budget of each entity must be submitted on the D Schedule in pdf format.

In the past it was noted that municipalities have challenges to align the audited outcomes on the financial system to A1 Schedule. Municipalities must ensure that the audited figures and



adjusted budget figures captured on the A1 Schedule aligns to the annual financial statements and Schedule B respectively.

## 10. Submitting budget documentation and A1 schedules for 2022/23 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2022**, the final date of submission of the electronic budget documents and corresponding *mSCOA* data strings is **Friday, 01 April 2022**; and
- Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. However, given that municipalities are generating the annual budgets directly from the financial system as required by the *mSCOA* Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to the National Treasury and the relevant provincial treasury in electronic formats **immediately** after approval by the municipal council. Therefore, if the annual budget is tabled to council on **31 May 2022**, the final date of submission of the electronic budget documents and corresponding *mSCOA* data strings is **Wednesday, 01 June 2022**.

**Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be submitted in pdf format to the GoMuni Upload portal.**

### 10.1 Expected submissions for 2022/23 MTREF

The following information should be submitted for the 2022/23 MTREF:

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the A1 schedule must be submitted in the prescribed *mSCOA* data string in the format published with Version 6.6 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP;
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

## 10.2 Go Muni Upload Portal

The National Treasury is in the process of finalising the development work on the GoMuni Upload portal. Municipalities, provincial treasuries, system vendors and sector departments should ensure that the names and contact details of the data uploaders or users of the data, as reflected on the LG Database, for their respective institutions are correct and updated as and when changes occur.

## 10.3 Portals for the submission of information

Municipalities must ensure that the documents are submitted to the correct portals/ mailboxes. These portals/ mailboxes are:

<https://lguploadportal.treasury.gov.za> (GoMuni Upload Portal) – All documents required in terms of legislation, including:

- mSCOA Data Strings by approved registered users;
- Budget-related and in-year documents and schedules (A, B and C) by approved registered users; and
- Reconciliation of the valuation roll to the financial system (as per MFMA Circular No. 93).

Budget related documents and schedules must be uploaded by approved registered users using the GoMuni Upload Portal at: <https://lguploadportal.treasury.gov.za/>. The GoMuni Upload Portal does not have the same size restrictions encountered with [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za), but requires all documents to:

- Be in PDF format only; and
- Each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified clearly and uploaded separately.

Municipalities may **only** send electronic versions of the above documents to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) when experiencing problems with the GoMuni Upload Portal.

[lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries and the grant rollover templates.

[lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Any additional information required by National Treasury that is not listed under the GoMuni Upload portal such as the manual COVID-19 reports.

Please do not submit the same document to ALL the platforms listed above as it means that our Database Team must register the same documents three times which slows down the process. **Any document/ queries that are submitted to the incorrect portal/ mailbox will be deleted and not processed.**

## 10.4 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

### 10.5 Communication by municipal entities to National Treasury

Municipal entities should not request meetings directly from National Treasury. National Treasury will only engage the entities through the parent municipalities. This includes all communications apart from the legislative reporting requirements.

## Contact



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**06 December 2021**



## **Municipal Budget Circular for the 2022/23 MTREF**

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## Introduction

This budget circular is a follow-up to MFMA Circular No. 112 that was issued on 06 December 2021. It aims to provide further guidance to municipalities with the preparation of their 2022/23 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2022 Budget Review and the 2022 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

## 1. The South African economy and inflation targets

The world economy is expected to grow by 4.4 per cent this year. This is lower than the 4.9 per cent that was anticipated when tabling the medium-term budget policy statement (MTBPS). The Omicron variant of the coronavirus caused many countries to impose restrictions to manage its spread. In addition, continued imbalances in global value chains have limited the pace of the world's economic recovery.

The South African economy has not been shielded from these global developments. National Treasury has revised South Africa's economic growth estimate for 2021 to 4.8 per cent, from 5.1 per cent at the time of the MTBPS.

This revision reflects a combination of the impact of changes in the global environment, along with South Africa's own unique challenges. Commodity prices, which have supported South Africa's economic recovery, slowed in the second half of 2021.

Also, violent unrest in July, and restrictions imposed to manage the third wave of COVID-19 further eroded the gains South Africa made in the first half of the year.

Industrial action in the manufacturing sector, and the re-emergence of loadshedding, also slowed the pace of the recovery.

Real Gross Domestic Product (GDP) growth of 2.1 per cent is projected for 2022. Over the next three years, GDP growth is expected to average 1.8 per cent.

Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF.

In summary, the tax revenue in 2021/22 was higher than projections and this was mainly due to commodity price rally. However, these are projected to be short term, and as such long-term spending commitments should not be made based on short term revenue benefits. There are measures in place to reduce expenditure to narrow the budget deficit.

The following macro-economic forecasts must be considered when preparing the 2022/23 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2020 - 2025**

Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate	Forecast		
CPI Inflation	2.9%	4.5%	4.8%	4.4%	4.5%

Source: Budget Review 2022.

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

## 2. Key focus areas for the 2022/23 budget process

### 2.1 Local government conditional grants allocations

Over the 2022 MTEF period, direct transfers to municipalities will grow above inflation, at an annual average rate of 7.9 per cent. Direct conditional grants grow at an annual average rate of 5.3 per cent over the MTEF, while the Local Government Equitable Share (LGES) grows faster, at an annual average rate of 10.3 per cent over the same period.

The higher than inflation growth of allocations to local government is due to additional allocations over the medium term as follows:

- The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2022 MTEF period. R28.9 billion is added to the LGES over the MTEF to increase coverage of the provision of free basic services; and
- An amount of R1.7 billion over the MTEF is added to the Neighbourhood Development Partnership Grant to fund the continuation of the upscaling of city-led public employment programmes, as part of the Presidential Youth Employment Intervention; and an amount of R347 million over the first two years of the MTEF period is allocated to fund the introduction of the Municipal Disaster Recovery Grant. More detail is provided below.

The Division of Revenue Bill was published on 23 February 2022, following the tabling of the Budget in Parliament. The Bill specifies all local government transfers and municipalities must reconcile their budgets to the numbers published herein.

In terms of the outer year allocations (2023/24 and 2024/25), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2022 Division of Revenue Act. The DoRB is available at:  
<http://www.treasury.gov.za/documents/national%20budget/2022/dor.aspx>

### 2.2 Division of Revenue Bill, 2022: changes to local government allocations

**Budget Facility for Infrastructure (BFI) Funding** – There are reductions of R754 million in 2022/23 and R105 million in 2023/24; and an increase of R621 million in 2024/25 in the *Public Transport Network Grant* to align to the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi public transport network.

**Neighbourhood Development Partnership Grant** – R1.7 billion is added to the direct component of the *Neighbourhood Development Partnership Grant* for the eight metropolitan municipalities to fund the continuation of the upscaling of city-led public employment programmes that contribute to informal settlement upgrading, public space and asset maintenance, development and management, greening and cleaning, food security, innovative service delivery, local knowledge and information sharing and management, community safety, environmental services and management and community tourism. This is part of the Presidential Youth Employment Intervention and is a continuation of government's response to job losses due to COVID-19, introduced as part of the stimulus package to respond to the impact of the COVID-19 pandemic during 2020.

**Regional Bulk Infrastructure Grant** – R1 billion is added to the *Regional Bulk Infrastructure Grant*, funded from the BFI, to fund the continuation of the implementation of the Potable Water Security and Remedial Works project in George Local Municipality.



**Integrated National Electrification Programme (Eskom) Grant** – R50 million is reprioritised from the *Integrated National Electrification Programme (Eskom) Grant* to finance the operational requirements of the Independent Power Producer Office in 2022/23.

**Energy Efficiency and Demand Side Management Grant** – R8 million in 2022/23 and 2023/24, respectively is reprioritised from the *Energy Efficiency and Demand-Side Management Grant* to finance the operational requirements within the vote of the Department of Mineral Resources and Energy.

R10 million is shifted from the sport component of the **Municipal Infrastructure Grant (MIG)** to the **Integrated Urban Development Grant (IUDG)** in 2022/23, to fund a sport project in Polokwane Local Municipality.

The **Municipal Disaster Recovery Grant** is introduced to fund infrastructure recovery in municipalities in KwaZulu-Natal. This grant is allocated R347 million between 2022/23 and 2024/25.

### 2.3 Changes to gazetted frameworks and allocations

**Infrastructure Skills Development Grant (ISDG)** – The grant framework for the infrastructure skills development grant is amended to include a condition that municipalities must have a capacitated Project Management Units with qualified people to act as supervisors in terms of the relevant statutory council requirements.

**Municipal Infrastructure Grant (MIG)** – Over the 2022 MTEF, the Department of Cooperative Governance (DCoG) will introduce an indirect component to the MIG. This is to improve efficiency in grant expenditure to develop more and better-quality infrastructure. The conversion will be done in-year. The criteria as determined by DCoG includes indicators related to expenditure and reliability of infrastructure.

**Municipal Systems Improvement Grant** – Over the MTEF, a portion of the grant will be utilised to continue to support institutionalisation of the district development model.

**Municipal Disaster Relief Grant** – The name of the *Municipal Disaster Relief Grant* is changed to the *Municipal Disaster Response Grant*. The objective of the grant remains the same and the change aligns to existing National Disaster Management Centre (NDMC) processes in responding to disasters that have occurred.

**Local Government Financial Management (FMG) Grant** – Over the 2022 MTEF, the grant framework for the FMG will make provision for the preparation of asset registers.

## 3. IDP Consultation Process Post 2021 Local Government Elections

Municipalities are advised to refer to the guidance (refer to the email sent by the Department of Cooperative Governance and Traditional Affairs (CoGTA) to all municipalities on 20 October 2021) provided through the joint South African Local Government Association (SALGA)/ Department of Cooperative Governance (DCoG) and National Treasury (NT) Joint Circular No.1 on the transitional measures in relation to the integrated development plan (IDP) consultation process. This circular indicates that the previous municipal councils had an obligation to ensure that the legislative stipulations were complied with. Therefore, they were expected to continue the process of the development of the IDP starting with the development and adoption of the process plans as provided for in section 28 of the Municipal Systems Act,

2000. Municipalities should then implement the adopted budget process plan and conduct the public engagements as per dates they have indicated in the process plan.

#### **4. Municipalities unable to pass the annual budget after 1 July**

The provincial executive council must urgently request the Mayor to submit a report outlining detailed reasons and or circumstances that led to failure to approve the annual budget by the 1 July.

The provincial executive council must intervene in terms of section 139(4) of the Constitution and take appropriate steps by issuing a directive to the municipal council to approve a budget and any revenue raising measures necessary to give effect to the budget within a reasonable period.

Section 26(4) and (5) of the MFMA provides for how the expenses can be met pending the approval of a budget through a directive. Provincial Treasuries should establish clear internal processes for reviewing and recommending the approval of withdrawals by their MEC for Finance (templates can be obtained from National Treasury).

The provincial executive council must upon issuing of a directive to the Municipal Council conduct an assessment of the budget tabled by the Mayor against the norms and standards, approved budget process plan, and the outcome of public participation processes.

In the event the Municipal Council fails to approve a budget due to walk out or individual misconduct by a majority of councillors, the Speaker must immediately investigate the conduct of those identified councillors in terms of the Code of Conduct for councillors as provided for in the Municipal Systems Act, 2000.

If in terms of the assessment by the provincial executive council of the tabled budget, it is found that there are no justifiable grounds for not approving the budget, the former must submit/ present the outcome of the assessment to the Municipal Council with a directive to consider the assessment and adopt the budget. If the assessment of the provincial executive council of the tabled budget finds that it does not adhere to the required norms and standards, the directive from the provincial executive council should instruct the council to first amend the budget to remedy this before adopting the budget.

The provincial executive council must, if necessary give the municipal council a further 14 days to approve a tabled budget that complies with norms and standards and incorporates the outcome of public participation, failing which the provincial executive council must consider dissolution of municipal council, approval of a temporary budget and appointment of an administrator as a last resort.

#### **5. Municipal Standard Chart of Accounts (mSCOA)**

##### **5.1 Release of Version 6.6.1 of the Chart**

Version 6.6.1 of the chart will be released through a patch to accommodate the following changes/conditions published in the 2022 Division of Revenue (DoR) Bill:

- The capital leg of the Local Government Financial Management (FMG) grant that was retired in chart version 6.2 of the chart. As per the conditions published in the 2022 DoR Bill, the grant may be used, inter alia, for the acquisition, upgrade and maintenance of financial management systems to produce multi-year budgets, in-year reports, service



delivery and budget implementation plans, annual financial statements, annual reports and automated financial management practices including the *mSCOA*;

- Allocation-in-kind for the MIG grant to make provision for the indirect grant portion of the grant; and
- The name change from Municipal Disaster relief grant to Municipal Disaster Response Grant. Municipalities should take note of this change when they report on COVID-19 in terms of *mSCOA* Circular No. 9.

Version 6.6.1 of the chart will be effective from 01 July 2022 and must be used to compile the 2022/23 MTREF. The patch is available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

## 5.2 Funding Depreciation

From the analysis of the *mSCOA* data strings it is evident that a number of municipalities are allocating non-funding as the funding source in the fund segment for depreciation charges. Depreciation charges must be funded from operational funds such as service charges for electricity if assets are utilised for electricity purposes, service charges water for water management purposes, waste and wastewater management in the same manner and property rates for services like roads that is primarily funded from property rates.

When deprecation is funded, it will assist the municipalities to accumulate sufficient surpluses that must be transferred to cash backed reserves. Depreciation is the method to provide for the replacement of the assets. If depreciation remains a journal without the funds being ring-fenced, municipalities will not be in a financial position to fund future infrastructure assets.

## 5.3 Application of Costing

The mapping for Table A2 on Financial Performance of the regulated Schedule A was updated to include the costing segment. The costing segment in *mSCOA* provides for the recording of the full cost for the four core municipal functions, namely: electricity, water, wastewater and waste management. It also allows for the charge out of costs between functions and projects. Costing: recoveries was previously recorded as 'revenue: default' in the item segment. However, as the charge out of cost does not present revenue, municipalities must use 'expenditure: default' in the item segment to record the debit and credit of all costing transactions where the charges increase cost and the recoveries decrease the cost per function or project.

Municipalities are also reminded that one of the validation rules that are applied when *mSCOA* data strings are submitted is that costing transactions for charges and recoveries must balance to zero.

## 5.4 Change in calculation of consumer deposits

The addition of consumer deposits as a funding source in version 6.6 of the *mSCOA* chart impacts on the population of Tables SA30 and A7 in the Schedule A. The calculation will be changed in the 6.6 chart version to the following:

CASH FLOWS FROM FINANCING ACTIVITIES	
Increase in consumer deposits	Consumer deposits FD001001001014 linked to IA001 Deposits
(Decrease) in consumer deposits	Consumer deposit IL001002 :Withdrawals

All payments received in respect of consumer deposits will be picked up utilising the consumer deposit fund source linked to the bank: deposits posting level. The payment of consumer

deposits will be picked up from item liability: consumer deposits: withdrawals posting levels, which represent the outflow of cash.

## 5.5 NERSA reporting

Municipalities are reminded to complete the D-Forms that the National Energy Regulator of South Africa (NERSA) requires. The National Treasury is currently looking into ways of how the *mSCOA* data strings can be used to populate the NERSA reports and will provide guidance in this regard during 2022.

## 5.6 Restructuring of the Long-Term Component of Trade Payables

In an effort to assist municipalities to get to a funded budget position, the National Treasury have requested municipalities to negotiate with their major trade creditors like Eskom, Water Boards and the Department of Water Affairs to restructure their outstanding trade creditors. Where the debt owed by a municipality was restructured, in terms of a debt repayment agreement, and the repayment period exceeds a period of 12 months, the debt will remain under *current liabilities trade payables* as per the version 6.6 of the *mSCOA* chart.

The restructuring of debt in the Statement of Financial Position to include the non-current portion through the reclassification of the debt to a *non-current liability of trade payables* under non-current liabilities has a major impact on the working capital requirement disclosure in the funding compliance assessment on Table A8 of the Schedule A and on the entire funding methodology of the National Treasury. The restructuring of debt also affects a number of liquidity measurement ratios such as the Current Ratio, Liquidity Ratio and Creditors to Cash Ratio.

Detailed analysis and careful consideration of the appropriate accounting treatment to ensure that future adjustments to the chart will not compromise the funding methodology of the National Treasury is required. Therefore, any changes required to the *mSCOA* Chart to accommodate the restructuring of the long-term component of trade payables will only be considered for inclusion in version 6.7 of the chart.

The restructuring of the non-current portion should not only impact on the Statement of Financial Position as it requires that municipalities include additional cost in the operation budget for the repayment of the non-current liability, including any finance charges that may be payable as per the repayment agreement. The restructuring of the trade payables without the inclusion of the interest and redemption payments of the non-current liability on the cash flow statement will significantly misstate the funding position of the municipality.

The Budget Funding Assessment Tool used by the National and provincial treasuries to assess the funding position of municipal budgets has been enhanced to include a *Restructuring of Trade Payables Module* to assess the full impact of the restructuring on both the Statement of Financial Position and the impact of interest charges and repayment of the non-current liability on the cash flow position of the municipality. Municipalities that have restructured their trade payables should:

- Indicate this to the respective National and provincial treasuries when submitting their tabled and adopted 2022/23 MTREF budget; and
- Submit the approved agreement with the supplier to the respective National and provincial treasuries with their budget documentation.

The necessary restructuring will then be taken into account in the funding assessment by the respective National and provincial treasuries prior to determining the funding position of the municipality.

## 5.7 mSCOA eLearning

A web-based eLearning course on mSCOA will be available on the National School of Government (NSG) website from April 2022. This is a self-paced course aimed at all government and municipal officials, especially new employees and interns to on-board them on mSCOA.

The course is structured as follows:

### *Module 1 – The fundamentals of mSCOA (for financial and non-financial officials)*

- An overview of the Local Government Budget and Financial Management Reform Agenda and mSCOA Legislative Framework;
- mSCOA implementation oversight (including the role of internal audit, risk management and councilors); and
- Understanding the mSCOA segments.

### *Module 2 – System and reporting requirements (for financial and non-financial officials)*

- An overview of the reporting requirements in a mSCOA environment;
- Key business processes that underpins mSCOA;
- Minimum system specifications required to comply with the mSCOA Regulations;
- Submission of documents and data strings to the National Treasury (i.e. registration process and upload process); and
- Period Control and how to transact and report in period 13, 14 and 15.

### *Module 3 – Budgeting and transacting on the mSCOA chart (for financial officials)*

An understanding of accounting principles and GRAP is required to complete this module.

Municipalities are reminded to budget for the course in their 2022/23 MTREF. For further information, contact the NSG on their website link: <https://www.thensg.gov.za>.

## 6. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending.

Municipalities must ensure that they render basic services, maintain their assets and clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in reduced unemployment. Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

It should be noted that it is easier for consumers to pay for services if they are reliable and when the environment is well maintained.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2022/23** in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

## 6.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circulars No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2022/23 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

It is essential that municipalities reconcile their most recent valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this information with the Deeds Office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the valuation roll to the billing system to the National Treasury on a quarterly basis.

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: <https://lguploadportal.treasury.gov.za/>. If the municipality experience any challenge uploading the information a request for an alternative arrangement may be emailed to [linda.kruger@treasury.gov.za](mailto:linda.kruger@treasury.gov.za).

## 6.2 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act, 2000 which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- A budget adequate to deliver a service of the necessary quality on a sustainable basis; and
- A budget that delivers services at the lowest possible cost.

Municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular No. 98, item 4.2. This tool will assist in setting tariffs that are cost-reflective and would enable a municipality to recover costs to fulfil its mandate. The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website.

<http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08>

It is also imperative that every municipality is utilising the *mSCOA* cost segment correctly.

### 6.3 Bulk Account Payments and Concessions

During 2018/19, intense work was undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also advised to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. **If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only.**

In this regard municipalities are reminded to take note of the Constitutional Court decision in **Mazibuko and Others vs City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009)**. The Constitutional Court confirmed that a municipality has the right to disconnect the water service in the event of non-payment. In the case of registered indigent users, water may not be disconnected but can and should be restricted to the national policy limit of 6 kilolitres of water monthly.

### 6.4 Timeous allocations and clearing of the control accounts

Municipalities are encouraged to clear the control accounts on a monthly basis and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA. Implementing and enforcing the credit control policy of the municipality whilst payments are not cleared in the control account is negligent and irresponsible. Municipalities are warned against this bad practice, and this must be avoided at all costs.



## 6.5 Smart Prepaid Meters Solution

The Inter-Ministerial Task Team (IMTT) of the 5<sup>th</sup> administration appointed a panel to investigate the electricity function to better understand what is causing the non-payment to Eskom. Cabinet subsequently endorsed the panel's recommendation that a smart prepaid solution for all municipalities must be explored. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract to standardise prepaid smart meter solutions for electricity that align to minimum and critical technical specifications for local government.

If your municipality or entity is currently in the process of procuring any smart meter solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal prepaid smart meter Terms of Reference (ToR); and
- That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for any smart meter solution or similar system solution. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any smart meter solution or similar system solution or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) [Sadesh.Ramjathan@treasury.gov.za](mailto:Sadesh.Ramjathan@treasury.gov.za).

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

## 6.6 Critical Notice Affecting STS Meters

Municipalities are alerted that there is a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens. The remedy is to visit each meter and enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government.

If your municipality or entity is currently in the process of procuring for a solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters Terms of Reference (ToR); and
- That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for this purpose or any related solution or similar. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any related solution or similar or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) [Sadesh.Ramjathan@treasury.gov.za](mailto:Sadesh.Ramjathan@treasury.gov.za).

In this regard, municipalities will have two options to choose from:

- Firstly, to pursue the route of auditing, re-calibrating and re-configuring services for standard transfer specification compliant prepayment meters; and
- Secondly, to replace the old meter with a new smart prepaid meter.

For both options, the municipality will have to budget accordingly as no additional funding will be available through the national fiscus.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

## **6.7 Completeness and credibility of revenue related information in the Budget**

The Municipal Budget and Reporting Regulations (MBRR) regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2022/23 MTREF.

## **6.8 Eskom Bulk Tariff increases**

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. Bulk electricity costs are consistently much higher than inflation, having gone as high as 17.8 per cent in the 2021/22 municipal financial year. Eskom's need for increased funding means that over the period ahead they are applying for much higher tariff increases. In their Multi-Year Price Determination (MYPD 5) application Eskom requested approval for municipal bulk tariff increases of 20.5 per cent in 2022/23, 15 per cent in 2023/24 and 10 per cent in 2024/25. NERSA rejected this revenue application at the end of September 2021 and in October 2021 ESKOM filed an application in the High Court to review NERSA's decision. Following the deliberations, NERSA has approved a 9.6 per cent tariff increase for Eskom starting from April 2022 and this figure accounts for a 3.49 per cent increase in 2022/23.

## **6.9 Long Term Financial Strategies**

National Treasury is supporting municipalities to develop and implement long-term financial models and strategies. This reform seeks to develop more sustainable, and integrated infrastructure development programmes over the longer term, informed by strategic plans, and financed in the most effective and efficient manner.

Although some municipalities have long-term financial models (LTFM), they are not always integrated with municipal plans, or based on actual cash flow analysis and investment programmes, or able to consider alternative financial scenarios and outcomes in relation to the ability to borrow and the structuring of market transactions.

Municipalities need to develop LTFM that support decisions on investment selection and assesses the financial impact of policy choices, by forecasting future financial performance and the impact of infrastructure projects on borrowing capacity. The LTFM needs to inform the municipality's long-term financial strategy, which must articulate a sustainable, efficient

and effective borrowing strategy and practices for the municipality and provide a clear statement of intent for lenders and other stakeholders.

National Treasury has initiated this reform in the metropolitan municipalities and some of the Intermediate City municipalities and will continue with this reform in the next financial year. Based on the piloting of this reform, guidance will be provided to all municipalities to develop and implement LTFM's and strategies.

### 6.10 Water management

Reference is made to the 2011, Chapter 8 of the Local Government Budget and Expenditure Review (LGBER) which emphasizes the importance of water management.

It has been observed recently in various platforms where municipalities engage with treasuries and the sector departments that there is no uniformity in reporting water and electricity losses. These are material items and need to be disclosed in planning, budgeting, reporting and in the annual report and Annual Financial Statements in uniform ways in order to track performance. In order to ensure consistency of reporting, the following information must be provided:

Accounting for water sold, non-revenue water and water losses:

- System input volume (kl)
- Water Billings (sum of accounts issued) – volume in kl and rand value
- Free basic water allowance (not included in billings) - volume in kl and rand value
- Physical water losses (estimated): volume in kl and rand value
- Water revenue collected (Rand value)

Accounting for electricity sold and electricity losses:

- Electricity purchased and generated (Electricity input) (kWh)
- Electricity Billings (sum of accounts issued) (KWh and Rand value)
- Free basic electricity allowance (not included in billings) (KWh and Rand value)
- Technical losses (estimated) (KWh and Rand value)
- Electricity revenue collected (Rand value)

In addition, the norms articulated in MFMA Circular No. 71 should also be taken into consideration.

### 6.11 Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFW)

Cabinet adopted the Medium-Term Strategic Framework (MTSF) for 2019-2024 wherein it amongst others, committed that government will reduce irregular expenditure by 75 per cent and fruitless and wasteful expenditure by 100 per cent by 2024. It is important to note that these targets are applicable to each sphere of government. To this end, the Minister of Finance approved the UIFW Reduction Strategy for municipalities which was issued through MFMA Circular No. 111 in November 2021. The latter strategy advocated for municipalities to develop UIFW reduction plans that is approved by the municipal council, with the aim being for municipalities to utilize their 2018/19 UIFW figures as contained in their audited annual financial statements for that financial year as a baseline to develop the reduction plans. Whilst progress has been slow in terms of municipalities developing and submitting these plans to the National Treasury, some municipalities has made strides in this regard.

National Treasury would like again to encourage municipalities to develop the UIFW reduction plans and have it approved by the municipal councils through a council resolution for submission to the National Treasury to the MFMA helpdesk at [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za) for the attention of Mr. Wayne McComans on [wayne.mccomans@treasury.gov.za](mailto:wayne.mccomans@treasury.gov.za). Municipalities are also advised to report progress against these UIFW reduction plans as part of their monthly



section 71 reporting to enable the necessary monitoring and oversight by the National Treasury on the implementation of these plans.

Going forward the Treasuries will place increased attention and focus on the processing of UIFW by municipalities as required by section 32(2) of the MFMA read with MFMA Circular No. 68. The National Treasury regards this consistent non-compliance for failure to adequately process and investigate UIFW as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution.

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

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2022/23 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

### **7.1 Employee related costs**

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2022/23 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2022 and 01 July 2023 an increase based on the projected average CPI percentages for 2022 and 2023. The forecasts of the Reserve Bank, in terms of the January 2022 and January 2023, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, in order to root out ghost employees.

### **7.2 Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of

Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

### **7.3 Equitable Share allocation**

As highlighted in Minister Enoch Godongwana's 2022 Budget Speech, municipalities must be mindful that the Equitable Share is meant to fund basic municipal services to the indigent. Municipalities must ensure that monies are used for the purpose they were allocated for.

## **8. Transfers to Municipalities**

The circular reiterates the requirements of the rollover and unspent conditional grants process in line with conditions outlined in the annual Division of Revenue Act. Municipalities are required to request for a rollover approval against any unspent conditional grants that were allocated through the annual Division of Revenue Act, therefore this section provides guidance to municipalities with regard to the preparation for the 2021/22 unspent conditional grants and roll-over process and should be referenced against previous annual budget circulars.

### **8.1 Criteria for the rollover of conditional grant funds**

In terms of Section 21 of the Division of Revenue Act, 2021 (Act No.9 of 2021) (DoRA) read in conjunction with the Division of Revenue Amendment Act, 2021 (Act No. 17 of 2021) (DoRAA), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2021/22 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and transferring national officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of section 21(2) of the 2021 DoRA, municipalities must include the following information with their submission to National Treasury:

- A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 21(2) of the 2021 DoRA;
- A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
- The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
  - a) Proof that a contractor or service provider was appointed for delivery of the project before 31 March 2022; or
  - b) Proof of project tender and tender submissions published and finalised before 31 March 2022 with the appointment of contractor or service provider for delivery of the service before 30 June 2022 in cases where additional funding was allocated during the course of the final year of the project. Further, municipalities must note the letters issued by National Treasury dated 25 February and 03 March 2022 respectively regarding the Preferential Procurement Regulation, 2017;
  - c) Incorporation of the Appropriation Statement; and

- d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2022 (attach cash flow projection for the applicable grant).
- A progress report (also in percentages) on the status of each project's implementation that includes an attached legible implementation plan);
  - The value of the committed project funding, and the conditional allocation from the funding source;
  - Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
  - Rollover of rollovers will not be considered therefore municipalities must not include previous year's unspent conditional grants as rollover request;
  - An indication of the time-period within which the funds are to be spent if the roll-over is approved; and
  - Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy, this also includes acting appointments as a result of suspensions of either MM or CFO that are more than 12 months.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2022, the application will not be considered.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

- Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2021 DoRA, including the municipal manager and Chief Financial Officer signing-off on the information sent to National Treasury;
- Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2022;
- Accurate disclosure of grant performance in the 2021/22 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
- Despite the fact that local government is required to comply to different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relates to rollover processes and disclose conditional grant performance in the 2021/22 pre-audited Annual Financial Statements in order to verify grant expenditure; and
- Cash available in the bank (net position including short-term investments) as at 30 June 2022 is equivalent to the amount that is unspent as at the end of the financial year. If the amount that is requested for roll-over is not entirely cash backed, such a roll-over will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to roll-over:

- The entire 2021/22 allocation to the municipality, in cases whereby the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2021/22 allocation;
- Rollover request of the same grant for the third consecutive time;

- Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
- A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 May 2022.

## 8.2 Unspent conditional grant funds for 2021/22

The 2021/22 unspent conditional process will be managed in accordance with section 21 of DoRA, in order to ensure that the unspent conditional grants against the 2021/22 financial year return to the National Revenue Fund (NRF). In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their 30 June 2022 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2022. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately; and
- Step 3: If the receiving officer wants to motivate in terms of section 21(2) of the 2021 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2022.

***National Treasury will not consider any rollover requests that are incomplete or received after this deadline.***

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 21 October 2022;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2022. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 18 November 2021; and
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund (NRF) by 18 November 2021, and for which a municipality has not requested a repayment arrangement, these funds will be offset against the municipality's 07 December 2022 equitable share allocation.

*Annexure to MFMA Circular No. 86 addresses all the issues pertaining to Appropriation Statement and reporting on approved roll-overs.*

## 8.3 Importance of section 16 of the Division of Revenue Act

The circular again reiterates the importance of compliance to section 16 of DoRA in relation to the allocation or transfer of funds by municipalities to other organs of state in order to implement projects on behalf of the municipalities.

Section 16 (3) of DoRA states that a receiving officer may not allocate any portion of a schedule 5 allocation to any other organ of state for the performance of a function, unless the receiving officer and the organ of the state agree on the obligation of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and National Treasury of the agreed payment schedule and:

- The allocation
  - i) Is approved in the budget for the receiving provincial department or municipality; or
  - ii) If not already approved;
    - aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant municipality and indicates the reasons for the allocation; and
    - bb) the National Treasury approves the allocation; or
- The allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a) (ii) applies with the necessary changes.

Further, section 16 (4) states that the receiving officer must submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury before payment is made.

This section requires municipalities to comply with section 16 (3) before any DoRA allocated funds that are allocated or transferred to any organ of state and the municipality should first seek approval from National Treasury. The allocation includes transfers made to any organ of state in order to perform a function using conditional grants allocated through the DoRA.

Note that National Treasury considers the following when assessing the request from the municipality for approval:

- If the municipality is benefitting and utilising from the five per cent from capital grants that may be utilized for Project Management Unit (PMU). In terms of the capital grant framework (i.e. MIG and the Integrated Urban Development Grant (IUDG) and three per cent for the Urban Settlements Development Grant (USDG) municipalities are allowed to utilise a certain per cent of the grant for PMU or capacity support in order to implement capital projects. Therefore, if municipalities are benefitting from this initiative the PMU should be capacitated enough to implement capital project;
- Municipalities that are benefitting from the added technical support from Municipal Infrastructure Support Agent (MISA) will not be granted approval because MISA would assist with providing support and develop technical capacity towards sustained accelerated municipal capacity and service delivery. This implies that the municipality would be capacitated and be in a better position to implement capital projects; and
- If the request does not comply to the grant conditions, framework and if the transfer artificially inflates the expenditure estimates.

The following information must be submitted to National Treasury before approval is granted to municipalities to transfer funds to other organs of the state:

- In consultation with the relevant transferring officer municipalities must submit their request to National Treasury for approval;
- Provide the time frames regarding the duration of this arrangement between the municipality and the organ of the state;
- Provide the Service Level Agreement (SLA) between the municipality and the organ of state in consultation with the relevant transferring officer;
- Provide the agreed payment schedule reflecting the disbursement of the funds;
- Must provide the reasons why such a decision has been taken by the municipality;
- If amongst the reasons for the request is related to capacity challenges the municipality must therefore prove beyond reasonable doubt that there are capacity challenges and the reasons thereof; and
- Upon approval the municipality must submit the approved budget that includes the allocation.



Note that once the allocation or transfer has been approved the payment for goods or services must be procured in accordance with or in compliance to the procurement prescripts applicable to the relevant municipality. If there is an agreement for an advancement, subsection (a) (ii) will apply in order to determine if the payment does not artificially inflate the expenditure estimates. Further, before funds are transferred, the transferring national officer and National Treasury must agree on the payment schedule.

Therefore, if any expenditure incurred which emanates from such an arrangement while there was non-compliance with section 16, grant conditions and framework, such expenditure will not be recognised by both National Treasury and relevant transferring officer and will be classified as unauthorised expenditure.

## 9. The Municipal Budget and Reporting Regulations

### 9.1 Schedule A - version to be used for the 2022/23 MTREF

National Treasury has released Version 6.6.1 of the Schedule A1 (the Excel Specimen) which is aligned to Version 6.6.1 of the *mSCOA* classification framework and must be used when compiling the 2022/23 MTREF budget.

All municipalities **must** prepare their 2022/23 MTREF budgets in their financial systems and produce the Schedule A1 directly from their financial system.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module in the financial system and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on A1 schedule version 6.6.1 is not allowed** in terms of the *mSCOA* Regulations.

National Treasury has protected the A1 schedule version 6.6 in order to ensure that the Schedule A1 generated directly from the financial system and not populated manually.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *mSCOA* chart version 6.6.1. The revised MBRR Schedules for the 2022/23 MTREF and its linkages to the financial and non-financial data string are available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

### 9.2 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjati Mashoeshoe	012-315 5553	<a href="mailto:Matjati.Mashoeshoe@treasury.gov.za">Matjati.Mashoeshoe@treasury.gov.za</a>
	Abigail Maila	012-395 6737	<a href="mailto:Abigail.Maila@Treasury.gov.za">Abigail.Maila@Treasury.gov.za</a>
	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>

Gauteng	Matjati Mashoeshoe	012-315 5553	<a href="mailto:Matjati.Mashoeshoe@treasury.gov.za">Matjati.Mashoeshoe@treasury.gov.za</a>
Johannesburg and Tshwane	Abigail Maila	012-395 6737	<a href="mailto:Abigail.Maila@Treasury.gov.za">Abigail.Maila@Treasury.gov.za</a>
Ekurhuleni	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
eThekweni	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
Limpopo	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Lesego Legasa		<a href="mailto:Lesego.Legasa@treasury.gov.za">Lesego.Legasa@treasury.gov.za</a>
Northern Cape	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Phumelele Gulukunqu	012-315 5539	<a href="mailto:Phumelele.Gulukunqu@treasury.gov.za">Phumelele.Gulukunqu@treasury.gov.za</a>
North West	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape	Willem Voigt	012-315-5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
Cape Town	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
George	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Technical issues with Excel formats	Sephiri Tlhomeli	012-406 9064	<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>

National and provincial treasuries will analyse the credibility of the data string submissions.

### 9.3 Assessing the 2022/23 MTREF budget

National and provincial treasuries will assess the 2022/23 MTREF budgets to determine if it is complete, funded and complies with the *m*SCOA requirements. The *m*SCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

The **assessment period** of all municipal budget will therefore be from **01 April to 30 June 2022 for both the tabled and adopted budgets**. In this period, the National and provincial treasuries will evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that need to be made must be done before the start of the municipal financial year on 1 July.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by the 10<sup>th</sup> working day of July each year. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of *m*SCOA, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB **before the adopted budget is locked on the financial system and the ORGB data string is generated**.

Amending an unfunded, incomplete and erroneous budget through an adjusted budget is also not encouraged as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes. This will result in overspending and unauthorised expenditure not been monitored in the first six months of the financial year.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget without a credible funding plan, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be***

***immediately adopted by the Municipal Council, and the changes to the budget must be effected in the main adjustments budget to ensure compliance with Section 18 of the MFMA.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The budget and data strings that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities). The budget of each entity must be submitted on the D Schedule in pdf format.

In the past it was noted that municipalities have challenges to align the audited outcomes on the financial system to A1 Schedule. Municipalities must ensure that the audited figures and adjusted budget figures captured on the A1 Schedule aligns to the annual financial statements and Schedule B respectively.

## **10. Submitting budget documentation and A1 schedules for 2022/23 MTREF**

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2022**, the final date of submission of the electronic budget documents and corresponding mSCOA data strings is **Friday, 01 April 2022**; and
- Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. However, given that municipalities are generating the annual budgets directly from the financial system as required by the mSCOA Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to the National Treasury and the relevant provincial treasury in electronic formats ***immediately*** after approval by the municipal council. Therefore, if the annual budget is tabled to council on **31 May 2022**, the final date of submission of the electronic budget documents and corresponding mSCOA data strings is **Wednesday, 01 June 2022**.

**Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be submitted in pdf format to the GoMuni Upload portal.**



### 10.1 Expected submissions for 2022/23 MTREF

The following information should be submitted for the 2022/23 MTREF:

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the A1 schedule must be submitted in the prescribed mSCOA data string in the format published with Version 6.6 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP;
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

### 10.2 GoMuni Upload Portal

The development work on the GoMuni Upload portal has been concluded and municipalities must submit all documents required for the 2022/23 MTREF in terms of legislation, as per the guidance provided in MFMA Circular No 112 dated 06 December 2021, via the GoMuni Upload Portal. The upload portal can be accessed on <https://lguploadportal.treasury.gov.za> from 01 April 2022.

All municipal officials that currently have access to the LG Upload portal will be granted access to the GoMuni Upload portal. New users will have to complete and submit a *Request for Access* to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za). The request form will be available on the GoMuni login page under new registrations.

### 10.3 Additional validation rules applicable to data string submissions

To ensure that credible data strings are submitted to the GoMuni Upload portal, additional validation rules will be introduced in the 2022/23 MTREF. The credibility and accuracy of the data strings must be verified by municipalities before submission on the GoMuni Upload. The additional validation rules will be implemented on the stage 1 validation. In other words, a data string that fails the validation will be rejected. The additional rules are as follows:

1. A balanced data string must be submitted. This means that the data strings that is submitted must always be in balance. All the transactions should be included for Revenue, Expenditure, Gains and Losses, Assets, Liabilities and Net Assets;
2. All secondary cost data strings may only be linked to Item: Expenditure: Default. All costing transactions must be linked to Item: Expenditure default as it refers to the reallocation of cost from one function to another or one operational project to another operational project. Where cost is capitalised the costing segment is not used;
3. Inventory for water must be linked to the Function: Water Management. Bulk purchases of Water must only be recorded against the Water management function; and
4. Opening balances must be linked to Project default and Fund: non funding. All opening balances that are not linked to Project default and Non funding will not be valid.

The new validation rules will come into effect from 01 July 2022.

## 10.4 Publication of municipal documents

Going forward, the following municipal documents will be published on the GoMuni/ Go Public portal:

- Integrated Development Plans;
- Budget Documentation;
- Service Delivery and Budget Implementation Plans;
- Annual Financial Statements;
- Annual Reports; and
- Audit Reports.

Municipal documents submitted to the National Treasury prior to 2022 will be available on the MFMA webpage and can be accessed via the MFMP Share Point Documents option on GoMuni/ Go Public.

GoMuni/ Go Public can be accessed on the following link: <https://lg.treasury.gov.za>

## 10.5 Communication by municipal entities to National Treasury

Municipal entities should not request meetings directly from National Treasury. National Treasury will only engage the entities through the parent municipalities. This includes all communications apart from the legislative reporting requirements.

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001  
**Phone** 012 315 5009  
**Fax** 012 395 6553  
**Website** <http://www.treasury.gov.za/default.aspx>

**JH Hattingh**

**Chief Director: Local Government Budget Analysis**

**04 March 2022**

# LANGEBERG MUNICIPALITY

## 6. Service Level Standards

Langeberg Municipality(WC 026) - Schedule of Service Delivery Standards Table	
Description	Service Level
<b>Solid Waste Removal</b>	
Premise based removal (Residential Frequency)	One removal per week
Premise based removal (Business Frequency)	one- two removals per week
Bulk Removal (Frequency)	two - three removals per week
Removal Bags provided(Yes/No)	Yes but in some areas we already provide 240Lt wheelie bins.
Garden refuse removal Included (Yes/No)	No. Provide skips in some areas for Garden refuse.
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	Once per week
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	As needed
Recycling or environmentally friendly practices(Yes/No)	Yes- recycling at source and the municipality runs a Material Recovery Facility (MRF)
Licenced landfill site(Yes/No)	
<b>Water Service</b>	
Water Quality rating (Blue/Green/Brown/N0 drop)	72.3 Blue drop score
Is free water available to all? (All/only to the indigent consumers)	No, only to indigents
Frequency of meter reading? (per month, per year)	per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Longer period
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	until actual reading is received (in exceptional cases)
<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>	
One service connection affected (number of hours)	6
Up to 5 service connection affected (number of hours)	6
Up to 20 service connection affected (number of hours)	6
Feeder pipe larger than 800mm (number of hours)	N/A
What is the average minimum water flow in your municipality?	1 m/s
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty water meters? (days)	7 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
<b>Electricity Service</b>	
What is your electricity availability percentage on average per month?	98%
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	R 500 000
What is the frequency of meters being read? (per month, per year)	Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Longer period
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	until actual reading is received
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	one day
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	2 days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	10 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	20 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	10 days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	40 days
<b>Sewerage Service</b>	
Are your purification system effective enough to put water back in to the system after purification?	Yes
To what extend do you subsidize your indigent consumers?	100%
<b>How long does it take to restore sewerage breakages on average</b>	
Severe overflow ? (hours)	4 Hours
Sewer blocked pipes: Large pipes? (Hours)	4 Hours
Sewer blocked pipes: Small pipes? (Hours)	4 Hours
Spillage clean-up? (hours)	6 Hours
Replacement of manhole covers? (Hours)	8 Hours

# LANGEBERG MUNICIPALITY

Description	
Standard	Service Level
<b>Road Infrastructure Services</b>	
Time taken to repair a single pothole on a major road? (Hours)	5 Hours
Time taken to repair a single pothole on a minor road? (Hours)	5 Hours
Time taken to repair a road following an open trench service crossing? (Hours)	8 Hours
Time taken to repair walkways? (Hours)	6 Hours
<b>Property valuations</b>	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	The service level as indicated in the agreement
Do you have any special rating properties? (Yes/No)	No
<b>Financial Management</b>	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/increase)	Increase
Are the financial statement outsourced? (Yes/No)	No
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Yes the APP
<b>Administration</b>	
Reaction time on enquiries and requests?	It vary's from immediate up to within 12 hours
Time to respond to a verbal customer enquiry or request? (working days)	It vary's from immediate to 1 day or at the most 2 days
Time to respond to a written customer enquiry or request? (working days)	10 days
Time to resolve a customer enquiry or request? (working days)	10 days
What percentage of calls are not answered? (5%,10% or more)	1%
How long does it take to respond to voice mails? (hours)	No voice mails accepted
Does the municipality have control over locked enquiries? (Yes/No)	Yes
Is there a reduction in the number of complaints or not? (Yes/No)	Vary
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	2 days
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly
<b>Community safety and licensing services</b>	
How long does it take to register a vehicle? (minutes)	±5m, if all documentation in order
How long does it take to renew a vehicle license? (minutes)	±5m, if all documentation in order
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	±5m, if all documentation in order
How long does it take to de-register a vehicle? (minutes)	±5m, if all documentation in order
How long does it take to renew a drivers license? (minutes)	±15m - ±20m varies including eye testing
What is the average reaction time of the fire service to an incident? (minutes)	±25m, depending on travel distance
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	No ambulance service - Province run this service
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	No ambulance service - Province run this service
<b>Economic development</b>	
How many economic development projects does the municipality drive?	6 projects
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	1 project
What percentage of the projects have created sustainable job security?	30 % Indirect created in tourism and construction sector
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	yes
<b>Other Service delivery and communication</b>	
Is a information package handed to the new customer? (Yes/No)	No
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

## LANGEBERG MUNICIPALITY

### 7. Budget Schedules

# Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.6

[Click for Instructions!](#)

**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Kgomotso Baloyi  
National Treasury  
Tel: (012) 315-5866  
Electronic submissions:  
LG Upload Portal

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2022/23

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

#### Printing Instructions

##### Showing / Hiding Columns

##### Showing / Clearing Highlights

#### Important documents which provide essential assistance

[MFMA Budget Circulars](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
<b>Financial Performance</b>										
Property rates	52 679	56 957	59 486	86 146	90 000	90 000	90 000	110 873	129 667	135 247
Service charges	461 658	521 213	556 446	615 624	615 624	615 624	646 806	661 287	718 475	780 904
Investment revenue	13 099	13 266	10 443	15 599	14 099	14 099	14 099	15 444	16 092	16 774
Transfers recognised - operational	81 876	112 272	117 748	111 025	132 500	132 500	132 500	136 844	165 198	133 076
Other own revenue	25 074	23 460	31 354	26 021	26 021	26 021	26 021	28 039	32 166	33 756
<b>Total Revenue (excluding capital transfers and contributions)</b>	634 385	727 167	775 476	854 415	878 244	878 244	909 426	952 487	1 061 598	1 099 758
Employee costs	190 654	203 403	209 975	252 110	247 416	247 416	247 416	261 243	271 022	282 053
Remuneration of councillors	10 538	11 018	10 701	11 568	11 568	11 568	11 568	11 978	12 461	12 964
Depreciation & asset impairment	24 710	32 102	36 602	34 314	34 314	34 314	34 314	39 692	40 056	41 858
Finance charges	6 278	5 436	10 383	9 018	7 570	7 570	7 570	7 423	7 258	7 584
Inventory consumed and bulk purchases	311 213	358 625	419 736	450 900	466 883	466 883	466 883	488 876	505 500	517 133
Transfers and grants	1 765	3 125	2 132	2 531	3 589	3 589	3 589	3 492	3 439	3 608
Other expenditure	80 632	77 618	76 963	120 023	128 309	128 309	128 309	135 795	162 860	147 550
<b>Total Expenditure</b>	625 790	691 327	766 492	880 465	899 650	899 650	899 650	948 499	1 002 595	1 012 750
<b>Surplus/(Deficit)</b>	8 595	35 840	8 984	(26 050)	(21 406)	(21 406)	9 776	3 988	59 003	87 009
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	24 021	33 059	28 362	49 422	67 263	67 263	67 263	26 558	72 421	53 329
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)	17 107	4 595	2 433	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	49 724	73 494	–	23 372	45 858	45 858	77 040	30 545	131 424	140 338
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	49 724	73 494	–	23 372	45 858	45 858	77 040	30 545	131 424	140 338
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	91 666	71 610	53 328	101 759	108 633	108 633	108 633	127 572	89 136	75 847
Transfers recognised - capital	48 475	34 574	28 362	49 422	70 152	70 152	70 152	32 257	41 363	38 843
Borrowing	5 954	15 705	6 684	17 800	–	–	–	47 800	–	–
Internally generated funds	32 040	21 331	18 277	34 537	38 481	38 481	38 481	47 515	47 773	37 003
<b>Total sources of capital funds</b>	86 470	71 610	53 324	101 759	108 633	108 633	108 633	127 572	89 136	75 847
<b>Financial position</b>										
Total current assets	248 115	340 474	404 716	222 429	331 474	331 474	331 474	292 407	362 0	

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
<b>Financial Performance</b>										
Property rates	52 679	56 957	59 486	86 146	90 000	90 000	90 000	110 873	129 667	135 247
Service charges	461 658	521 213	556 446	615 624	615 624	615 624	646 806	661 287	718 475	780 904
Investment revenue	13 099	13 266	10 443	15 599	14 099	14 099	14 099	15 444	16 092	16 774
Transfers recognised - operational	81 876	112 272	117 748	111 025	132 500	132 500	132 500	136 844	165 198	133 076
Other own revenue	25 074	23 460	31 354	26 021	26 021	26 021	26 021	28 039	32 166	33 756
<b>Total Revenue (excluding capital transfers and contributions)</b>	634 385	727 167	775 476	854 415	878 244	878 244	909 426	952 487	1 061 598	1 099 758
Employee costs	190 654	203 403	209 975	252 110	247 416	247 416	247 416	261 243	271 022	282 053
Remuneration of councillors	10 538	11 018	10 701	11 568	11 568	11 568	11 568	11 978	12 461	12 964
Depreciation & asset impairment	24 710	32 102	36 602	34 314	34 314	34 314	34 314	39 692	40 056	41 858
Finance charges	6 278	5 436	10 383	9 018	7 570	7 570	7 570	7 423	7 258	7 584
Inventory consumed and bulk purchases	311 213	358 625	419 736	450 900	466 883	466 883	466 883	488 876	505 500	517 133
Transfers and grants	1 765	3 125	2 132	2 531	3 589	3 589	3 589	3 492	3 439	3 608
Other expenditure	80 632	77 618	76 963	120 023	128 309	128 309	128 309	135 795	162 860	147 550
<b>Total Expenditure</b>	625 790	691 327	766 492	880 465	899 650	899 650	899 650	948 499	1 002 595	1 012 750
<b>Surplus/(Deficit)</b>	8 595	35 840	8 984	(26 050)	(21 406)	(21 406)	9 776	3 988	59 003	87 009
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	24 021	33 059	28 362	49 422	67 263	67 263	67 263	26 558	72 421	53 329
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)	17 107	4 595	2 433	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	49 724	73 494	–	23 372	45 858	45 858	77 040	30 545	131 424	140 338
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	49 724	73 494	–	23 372	45 858	45 858	77 040	30 545	131 424	140 338
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	91 666	71 610	53 328	101 759	108 633	108 633	108 633	127 572	89 136	75 847
Transfers recognised - capital	48 475	34 574	28 362	49 422	70 152	70 152	70 152	32 257	41 363	38 843
Borrowing	5 954	15 705	6 684	17 800	–	–	–	47 800	–	–
Internally generated funds	32 040	21 331	18 277	34 537	38 481	38 481	38 481	47 515	47 773	37 003
<b>Total sources of capital funds</b>	86 470	71 610	53 324	101 759	108 633	108 633	108 633	127 572	89 136	75 847
<b>Financial position</b>										
Total current assets	248 115	340 474	404 716	222 429	331 474	331 474	331 474	292 407	362 041	452 575
Total non current assets	718 224	779 146	806 227	917 677	898 818	898 818	898 818	912 380	873 580	858 488
Total current liabilities	73 485	118 902	213 204	154 430	168 295	168 295	168 295	184 824	184 112	184 436
Total non current liabilities	158 530	180 330	142 900	147 278	160 700	160 700	160 700	180 848	171 709	162 279
Community wealth/Equity	639 375	737 564	819 623	838 398	901 297	901 297	901 297	839 114	879 799	964 349
<b>Cash flows</b>										
Net cash from (used) operating	6	–	(33 896)	45 253	121 395	121 395	–	66 897	165 450	173 776
Net cash from (used) investing	–	–	2 476	(101 759)	(108 633)	(108 633)	–	(127 572)	(89 136)	(75 847)
Net cash from (used) financing	–	(22)	5 261	24 725	21 864	17 800	–	20 148	(9 139)	(9 462)
<b>Cash/cash equivalents at the year end</b>	144 780	256 745	206 654	(709 774)	241 280	30 562	–	200 753	267 928	356 395
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	111 562	158 276	283 190	77 885	241 415	241 415	241 415	200 888	268 064	356 530
Application of cash and investments	63 123	74 521	4 067	(24 617)	3 809	3 809	94 467	13 297	11 042	9 162
<b>Balance - surplus (shortfall)</b>	48 439	83 755	279 123	102 502	237 606	237 606	146 948	187 591	257 022	347 368
<b>Asset management</b>										
Asset register summary (WDV)	727 631	777 886	805 430	916 426	876 472	876 472	876 472	891 080	854 505	839 419
Depreciation	24 639	29 380	33 045	34 314	34 314	34 314	34 314	39 692	40 056	41 858
Renewal and Upgrading of Existing Assets	–	–	–	39 224	41 450	41 450	41 450	68 927	55 581	37 515
Repairs and Maintenance	32 083	20 178	22 377	22 921	29 697	29 697	29 697	30 117	31 076	32 481
<b>Free services</b>										
Cost of Free Basic Services provided	23 242	8 346	43 213	31 182	31 182	31 182	21 910	21 910	22 552	23 197
Revenue cost of free services provided	9 660	10 939	11 537	12 378	12 378	12 378	9 260	9 260	9 773	10 192
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–



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

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revenue - Functional										
Governance and administration		118 003	136 304	156 980	165 499	168 403	168 403	197 079	221 243	229 597
Executive and council		5 201	15 358	21 752	8 593	8 593	8 593	9 474	10 077	7 842
Finance and administration		112 802	120 947	135 228	156 905	159 810	159 810	187 606	211 166	221 755
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		52 575	37 293	27 435	28 673	47 762	47 762	47 370	67 307	34 422
Community and social services		10 798	10 904	10 131	10 367	12 881	12 881	11 548	11 024	11 522
Sport and recreation		1 568	638	964	1 138	2 930	2 930	875	916	959
Public safety		89	11 686	13 714	15 002	15 002	15 002	16 573	19 285	20 249
Housing		40 120	14 064	2 626	2 165	16 949	16 949	18 374	36 082	1 691
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		35 586	28 086	22 937	34 309	35 623	35 623	33 687	37 493	43 583
Planning and development		29 874	1 575	1 731	1 635	2 492	2 492	3 938	1 802	1 893
Road transport		5 712	26 511	21 206	32 675	33 131	33 131	29 750	35 690	41 691
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		506 881	563 137	598 914	676 068	694 332	694 332	700 801	808 083	845 596
Energy sources		387 002	443 307	468 005	519 141	519 911	519 911	536 102	606 715	664 724
Water management		49 254	50 536	52 222	77 440	82 303	82 303	57 360	88 652	62 437
Waste water management		38 893	37 734	41 931	41 435	53 614	53 614	61 878	64 948	68 215
Waste management		31 732	31 559	36 755	38 052	38 504	38 504	45 461	47 768	50 221
Other	4	2	1	6	2	102	102	106	111	116
Total Revenue - Functional	2	713 047	764 821	806 272	904 551	946 222	946 222	979 044	1 134 236	1 153 314
Expenditure - Functional										
Governance and administration		92 657	103 174	120 057	144 193	144 864	144 864	153 602	160 077	166 865
Executive and council		24 524	21 195	20 968	26 259	25 272	25 272	26 353	27 440	28 585
Finance and administration		65 124	79 251	97 131	113 802	115 550	115 550	123 016	128 230	133 689
Internal audit		3 008	2 728	1 958	4 132	4 042	4 042	4 234	4 408	4 591
Community and public safety		49 842	76 638	118 588	99 234	112 937	112 937	118 959	139 364	111 582
Community and social services		21 967	14 885	25 693	19 333	19 316	19 316	21 404	21 244	22 170
Sport and recreation		19 445	24 097	24 893	29 871	31 837	31 837	32 808	33 789	35 196
Public safety		1 012	33 401	35 387	39 353	37 572	37 572	41 173	42 835	44 617
Housing		7 418	4 255	32 615	10 677	24 212	24 212	23 574	41 495	9 600
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		46 359	38 426	37 222	52 027	55 143	55 143	58 101	59 996	62 528
Planning and development		22 715	19 612	18 493	27 921	27 403	27 403	29 445	30 476	31 735
Road transport		23 644	18 815	18 729	24 107	27 740	27 740	28 657	29 520	30 794
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		407 690	461 077	490 285	584 036	585 833	585 833	616 505	641 975	670 525
Energy sources		318 844	367 227	396 159	472 900	473 175	473 175	490 242	511 132	534 030
Water management		35 301	30 562	37 816	34 593	35 356	35 356	37 226	38 487	40 151
Waste water management		24 878	26 875	28 326	30 488	30 873	30 873	36 465	37 654	39 282
Waste management		28 667	36 413	27 984	46 056	46 428	46 428	52 572	54 702	57 062
Other	4	735	726	708	974	1 074	1 074	1 331	1 399	1 476
Total Expenditure - Functional	3	597 283	680 041	766 859	880 465	899 850	899 850	948 499	1 002 812	1 012 976
Surplus/(Deficit) for the year		115 764	84 780	39 412	24 086	46 372	46 372	30 545	131 424	140 338

References

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

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

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23
<b>R thousand</b>	<b>1</b>							
<b>Revenue - Functional</b>								
<b>Municipal governance and administration</b>		<b>118 003</b>	<b>136 304</b>	<b>156 980</b>	<b>165 499</b>	<b>168 403</b>	<b>168 403</b>	<b>197 079</b>
Executive and council		5 201	15 358	21 752	8 593	8 593	8 593	9 474
Mayor and Council		5 183	5 174	6 771	6 131	6 131	6 131	6 825
Municipal Manager, Town Secretary and Chief Executive		18	10 184	14 981	2 462	2 462	2 462	2 649
Finance and administration		112 802	120 947	135 228	156 905	159 810	159 810	187 606
Administrative and Corporate Support		122	494	530	548	548	548	574
Asset Management		255	(34)	130	-	-	-	-
Finance		109 038	116 633	131 650	154 528	157 433	157 433	185 112
Fleet Management		-	-	0	-	-	-	-
Human Resources		-	-	609	-	-	-	-
Information Technology		-	435	4	-	-	-	-
Legal Services		-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-
Property Services		3 387	3 419	2 305	1 829	1 829	1 829	1 920
Risk Management		-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-
Supply Chain Management		0	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>52 575</b>	<b>37 293</b>	<b>27 435</b>	<b>28 673</b>	<b>47 762</b>	<b>47 762</b>	<b>47 370</b>
Community and social services		10 798	10 904	10 131	10 367	12 881	12 881	11 548
Aged Care		-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		571	366	460	444	444	444	466
Child Care Facilities		-	-	-	-	-	-	-
Community Halls and Facilities		1 005	379	158	74	314	314	328
Consumer Protection		-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-
Disaster Management		122	1 035	142	-	-	-	-
Education		-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-
Libraries and Archives		9 062	9 123	9 372	9 849	12 123	12 123	10 755
Literacy Programmes		-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-
Population Development		39	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-
Sport and recreation		1 568	638	964	1 138	2 930	2 930	875
Beaches and Jetties		-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-
Community Parks (including Nurseries)		565	431	144	338	830	830	355
Recreational Facilities		243	208	320	800	1 600	1 600	-
Sports Grounds and Stadiums		760	-	500	-	500	500	520
Public safety		89	11 686	13 714	15 002	15 002	15 002	16 573
Civil Defence		-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-
Fire Fighting and Protection		89	106	126	137	137	137	965
Licensing and Control of Animals		-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	11 580	13 588	14 865	14 865	14 865	15 608
Pounds		-	-	-	-	-	-	-
Housing		40 120	14 064	2 626	2 165	16 949	16 949	18 374
Housing		40 120	14 064	2 626	2 165	16 949	16 949	18 374
Informal Settlements		-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-

<b>Economic and environmental services</b>		35 586	28 086	22 937	34 309	35 623	35 623	33 687
Planning and development		29 874	1 575	1 731	1 635	2 492	2 492	3 938
Billboards		-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	0	-	857	857	2 221
Central City Improvement District		-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-
Economic Development/Planning	1 740	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City	2 799	1 575	1 730	1 635	1 635	1 635	1 635	1 717
Project Management Unit	25 335	-	0	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-
Road transport		5 712	26 511	21 206	32 675	33 131	33 131	29 750
Public Transport		-	-	-	-	-	-	-
Road and Traffic Regulation	5 670	226	1 488	-	-	-	-	-
Roads	41	26 284	19 718	32 675	33 131	33 131	33 131	29 750
Taxi Ranks	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-
<b>Trading services</b>		506 881	563 137	598 914	676 068	694 332	694 332	700 801
Energy sources		387 002	443 307	468 005	519 141	519 911	519 911	536 102
Electricity	387 002	443 307	468 005	519 141	519 911	519 911	519 911	536 102
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-
Water management		49 254	50 536	52 222	77 440	82 303	82 303	57 360
Water Treatment	-	-	-	-	2 300	2 300	2 300	-
Water Distribution	49 254	50 536	52 222	58 935	63 798	63 798	63 798	57 360
Water Storage	-	-	-	16 205	16 205	16 205	16 205	-
Waste water management		38 893	37 734	41 931	41 435	53 614	53 614	61 878
Public Toilets	-	-	-	-	-	-	-	-
Sewerage	38 893	37 734	41 931	41 435	53 614	53 614	53 614	61 878
Storm Water Management	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-
Waste management		31 732	31 559	36 755	38 052	38 504	38 504	45 461
Recycling	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	106	-	-	-	-	-
Solid Waste Removal	31 732	31 559	36 650	38 052	38 504	38 504	38 504	45 461
Street Cleaning	-	-	-	-	-	-	-	-
<b>Other</b>		2	1	6	2	102	102	106
Abattoirs	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Tourism	2	1	6	2	102	102	102	106
<b>Total Revenue - Functional</b>	2	713 047	764 821	806 272	904 551	946 222	946 222	979 044

Expenditure - Functional								
Municipal governance and administration		92 657	103 174	120 057	144 193	144 864	144 864	153 602
Executive and council		24 524	21 195	20 968	26 259	25 272	25 272	26 353
Mayor and Council		21 837	11 329	10 929	11 893	11 893	11 893	12 370
Municipal Manager, Town Secretary and Chief Executive		2 687	9 866	10 039	14 366	13 379	13 379	13 984
Finance and administration		65 124	79 251	97 131	113 802	115 550	115 550	123 016
Administrative and Corporate Support		25 795	25 136	23 184	28 344	28 135	28 135	29 861
Asset Management		2 438	42	30	-	-	-	-
Finance		20 430	29 972	46 491	52 879	54 354	54 354	55 049
Fleet Management		21	3 478	3 164	4 003	3 860	3 860	4 685
Human Resources		3 291	5 340	5 459	6 269	6 469	6 469	6 888
Information Technology		5 377	7 726	8 376	11 323	12 046	12 046	13 693
Legal Services		2	366	291	929	737	737	1 184
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-
Property Services		5 098	4 170	5 333	6 400	6 293	6 293	7 097
Risk Management		-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-
Supply Chain Management		2 673	3 022	4 804	3 656	3 656	3 656	4 558
Valuation Service		-	-	-	-	-	-	-
Internal audit		3 008	2 728	1 958	4 132	4 042	4 042	4 234
Governance Function		3 008	2 728	1 958	4 132	4 042	4 042	4 234
Community and public safety		49 842	76 638	118 588	99 234	112 937	112 937	118 959
Community and social services		21 967	14 885	25 693	19 333	19 316	19 316	21 404
Aged Care		-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		1 457	1 051	1 029	1 370	1 370	1 370	2 074
Child Care Facilities		-	-	-	-	-	-	-
Community Halls and Facilities		4 859	3 734	3 708	4 712	4 550	4 550	4 809
Consumer Protection		-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-
Disaster Management		4 762	967	11 810	789	789	789	615
Education		-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-
Libraries and Archives		8 928	9 134	9 146	12 462	12 608	12 608	13 905
Literacy Programmes		-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-
Population Development		1 961	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-
Sport and recreation		19 445	24 097	24 893	29 871	31 837	31 837	32 808
Beaches and Jetties		-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-
Community Parks (including Nurseries)		14 917	15 313	15 800	17 938	18 839	18 839	19 621
Recreational Facilities		845	8 785	8 593	11 932	12 998	12 998	13 186
Sports Grounds and Stadiums		3 682	-	500	-	-	-	-
Public safety		1 012	33 401	35 387	39 353	37 572	37 572	41 173
Civil Defence		-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-
Fire Fighting and Protection		1 012	6 111	7 325	10 875	10 029	10 029	12 022
Licensing and Control of Animals		-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	27 290	28 062	28 478	27 543	27 543	29 150
Pounds		-	-	-	-	-	-	-
Housing		7 418	4 255	32 615	10 677	24 212	24 212	23 574
Housing		7 418	4 255	32 615	10 677	24 212	24 212	23 574
Informal Settlements		-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-

<b>Economic and environmental services</b>		46 359	38 426	37 222	52 027	55 143	55 143	58 101
Planning and development		22 715	19 612	18 493	27 921	27 403	27 403	29 445
Billboards		-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		553	2 174	2 241	2 711	2 708	2 708	3 947
Central City Improvement District		-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-
Economic Development/Planning		3 096	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		15 265	15 674	14 446	23 233	22 719	22 719	23 442
Project Management Unit		3 800	1 763	1 806	1 977	1 977	1 977	2 056
Provincial Planning		-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-
Road transport		23 644	18 815	18 729	24 107	27 740	27 740	28 657
Public Transport		-	-	-	-	-	-	-
Road and Traffic Regulation		6 811	-	-	-	-	-	-
Roads		16 833	18 815	18 729	24 107	27 740	27 740	28 657
Taxi Ranks		-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-
<b>Trading services</b>		407 690	461 077	490 285	584 036	585 833	585 833	616 505
Energy sources		318 844	367 227	396 159	472 900	473 175	473 175	490 242
Electricity		318 844	367 227	396 159	472 885	473 160	473 160	490 242
Street Lighting and Signal Systems		-	-	-	15	15	15	-
Nonelectric Energy		-	-	-	-	-	-	-
Water management		35 301	30 562	37 816	34 593	35 356	35 356	37 226
Water Treatment		-	4 852	6 794	7 892	8 024	8 024	8 646
Water Distribution		32 857	24 846	30 264	25 632	26 242	26 242	26 922
Water Storage		2 443	864	758	1 068	1 091	1 091	1 659
Waste water management		24 878	26 875	28 326	30 488	30 873	30 873	36 465
Public Toilets		-	1 032	1 249	583	488	488	1 015
Sewerage		21 148	16 547	16 057	19 062	19 128	19 128	20 615
Storm Water Management		3 119	3 672	3 871	4 704	4 675	4 675	6 821
Waste Water Treatment		611	5 625	7 148	6 139	6 582	6 582	8 013
Waste management		28 667	36 413	27 984	46 056	46 428	46 428	52 572
Recycling		-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		3 282	11 877	3 660	14 724	14 863	14 863	16 288
Solid Waste Removal		19 364	16 841	16 855	21 743	22 396	22 396	22 876
Street Cleaning		6 021	7 695	7 469	9 589	9 169	9 169	13 409
<b>Other</b>		735	726	708	974	1 074	1 074	1 331
Abattoirs		-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-
Tourism		735	726	708	974	1 074	1 074	1 331
<b>Total Expenditure - Functional</b>	3	597 283	680 041	766 859	880 465	899 850	899 850	948 499
<b>Surplus/(Deficit) for the year</b>		115 764	84 780	39 412	24 086	46 372	46 372	30 545

#### References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'.

check oprev balance	37 532 599	-	-	714 016	714 016	714 016	-
check opexp balance	-28 507 152	-11 286 287	366 957	-	200 000	200 000	-

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Revenue by Vote	1									
Vote 1 - Area (0: IE)		–	57	38	38	18 117	18 117	17 278	37 450	14 303
Vote 2 - Financial Services (1: IE)		–	–	1 148	–	–	–	–	–	219 071
Vote 3 - Executive AND Mayor (2: IE)		–	–	–	–	–	–	–	–	7 842
Vote 4 - Strategic AND Social services (3: IE)		–	–	–	–	–	–	–	–	2
Vote 5 - Corporate (4: IE)		–	–	–	–	–	–	–	–	22 775
Vote 6 - Engineering (5: IE)		–	–	3 420	–	–	–	–	–	875 262
Vote 7 - Community services (6: IE)		–	–	–	–	–	–	821	–	14 058
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		62 649	85 327	80 140	100 214	106 048	106 048	96 896	113 456	–
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		116 820	49	161	66	66	66	69	73	–
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)		506 685	647 693	684 341	765 382	783 140	783 140	817 858	934 798	–
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		32 303	31 695	37 024	38 850	38 850	38 850	46 122	48 460	–
Total Revenue by Vote	2	718 457	764 821	806 272	904 551	946 222	946 222	979 044	1 134 236	1 153 314
Expenditure by Vote to be appropriated	1									
Vote 1 - Area (0: IE)		878	9 978	10 178	13 021	12 524	12 524	16 989	17 697	295
Vote 2 - Financial Services (1: IE)		–	–	–	–	968	968	986	1 029	64 421
Vote 3 - Executive AND Mayor (2: IE)		–	–	–	–	30	30	31	33	22 137
Vote 4 - Strategic AND Social services (3: IE)		–	–	–	–	2 514	2 514	2 746	24 438	32 573
Vote 5 - Corporate (4: IE)		–	–	–	–	8	8	201	210	79 373
Vote 6 - Engineering (5: IE)		–	–	–	–	1 379	1 379	1 234	1 289	733 107
Vote 7 - Community services (6: IE)		–	–	–	–	2 575	2 575	3 029	3 160	79 805
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		45 370	95 229	104 946	116 544	119 029	119 029	127 795	131 402	465
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		18 887	31 744	31 426	38 087	36 890	36 890	40 263	41 908	6
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)		540 843	522 069	597 477	685 362	696 081	696 081	726 248	751 469	794
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		11 762	21 021	22 832	27 450	27 852	27 852	28 978	30 179	–
Total Expenditure by Vote	2	617 741	680 041	766 859	880 465	899 850	899 850	948 499	1 002 812	1 012 976
Surplus/(Deficit) for the year	2	100 715	84 780	39 412	24 086	46 372	46 372	30 545	131 424	140 338

References

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

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Revenue by Vote	1									
Vote 1 - Area (0: IE)		–	57	38	38	18 117	18 117	17 278	37 450	14 303
1.1 - Branch (0)		–	57	38	38	18 117	18 117	17 278	37 450	14 303
Vote 2 - Financial Services (1: IE)		–	–	1 148	–	–	–	–	–	219 071
2.1 - 1.1 - Director Financial Services (101)		–	–	1 148	–	–	–	–	–	82 652
Vote 3 - Executive AND Mayor (2: IE)		–	–	–	–	–	–	–	–	7 842
3.1 - 2.1 - Mayor AND Council (201)		–	–	–	–	–	–	–	–	7 842
Vote 4 - Strategic AND Social services (3: IE)		–	–	–	–	–	–	–	–	2
4.1 - 3.1 - Director Strategy AND Social Development (301)		–	–	–	–	–	–	–	–	–
Vote 5 - Corporate (4: IE)		–	–	–	–	–	–	–	–	22 775
5.1 - 4.1 - Director Corporate Services (401)		–	–	–	–	–	–	–	–	2 432
5.10 - 4.10 - Ward Committees (410)		–	–	–	–	–	–	–	–	38
5.11 - 4.11 - Law Enforcement (411)		–	–	–	–	–	–	–	–	–
Vote 6 - Engineering (5: IE)		–	–	3 420	–	–	–	–	–	875 262
6.1 - 5.1 - Director Engineering Services (501)		–	–	2 439	–	–	–	–	–	193 604
6.10 - 5.10 - Street Cleaning (510)		–	–	–	–	–	–	–	–	–
6.11 - 5.11 - Sewerage (511)		–	–	981	–	–	–	–	–	64 996
6.12 - 5.12 - Waste Water Treatment (512)		–	–	–	–	–	–	–	–	–
6.13 - 5.13 - Mechanical Workshop (513)		–	–	–	–	–	–	–	–	–
6.14 - 5.14 - Town Planning (514)		–	–	–	–	–	–	–	–	1 279
6.15 - 5.15 - Project Management (515)		–	–	–	–	–	–	–	–	–
6.16 - 5.16 - Public Toilets (516)		–	–	–	–	–	–	–	–	–
6.17 - 5.17 - Water treatment works (517)		–	–	–	–	–	–	–	–	–
6.18 - 5.18 - Irrigation Water (518)		–	–	–	–	–	–	–	–	289
Vote 7 - Community services (6: IE)		–	–	–	–	–	–	821	–	14 058
7.1 - 6.1 - Director Community Services (601)		–	–	–	–	–	–	–	–	182
		–	–	–	–	–	–	–	–	–
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		62 649	85 327	80 140	100 214	106 048	106 048	96 896	113 456	–
8.1 - 1.1 - Director Financial Services (1)		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		116 820	49	161	66	66	66	69	73	–
9.1 - 2.1 - Mayor AND Council (1)		–	–	–	–	–	–	–	–	–
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPM		–	–	–	–	–	–	–	–	–
10.1 - 3.1 - Director Strategy AND Social Development (1)		–	–	–	–	–	–	–	–	–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		–	–	–	–	–	–	–	–	–
11.1 - 4.1 - Director Corporate Services (1)		–	–	–	–	–	–	–	–	–
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		–	–	–	–	–	–	–	–	–
12.1 - 4.10 - Ward Committees (0)		–	–	–	–	–	–	–	–	–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		–	–	–	–	–	–	–	–	–
13.1 - 5.1 - Director Engineering Services (1)		–	–	–	–	–	–	–	–	–
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		506 685	647 693	684 341	765 382	783 140	783 140	817 858	934 798	–
14.1 - 5.10 - Street Cleaning (0)		–	–	–	–	–	–	–	–	–
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		32 303	31 695	37 024	38 850	38 850	38 850	46 122	48 460	–
15.1 - 6.1 - Director Community Services (1)		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	718 457	764 821	806 272	904 551	946 222	946 222	979 044	1 134 236	1 153 314

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Expenditure by Vote	1									
Vote 1 - Area (0: IE)		878	9 978	10 178	13 021	12 524	12 524	16 989	17 697	295
1.1 - Branch (0)		878	9 978	10 178	13 021	12 524	12 524	16 989	17 697	295
Vote 2 - Financial Services (1: IE)		-	-	-	-	968	968	986	1 029	64 421
2.1 - 1.1 - Director Financial Services (101)		-	-	-	-	922	922	959	1 001	21 060
Vote 3 - Executive AND Mayor (2: IE)		-	-	-	-	30	30	31	33	22 137
3.1 - 2.1 - Mayor AND Council (201)		-	-	-	-	-	-	-	-	13 480
Vote 4 - Strategic AND Social services (3: IE)		-	-	-	-	2 514	2 514	2 746	24 438	32 573
4.1 - 3.1 - Director Strategy AND Social Development (301)		-	-	-	-	2 343	2 343	2 354	24 189	7 725
Vote 5 - Corporate (4: IE)		-	-	-	-	8	8	201	210	79 373
5.1 - 4.1 - Director Corporate Services (401)		-	-	-	-	8	8	-	-	9 842
5.10 - 4.10 - Ward Committees (410)		-	-	-	-	-	-	-	-	3 874
5.11 - 4.11 - Law Enforcement (411)		-	-	-	-	-	-	-	-	12 606
Vote 6 - Engineering (5: IE)		-	-	-	-	1 379	1 379	1 234	1 289	733 107
6.1 - 5.1 - Director Engineering Services (501)		-	-	-	-	-	-	11	12	6 933
6.10 - 5.10 - Street Cleaning (510)		-	-	-	-	-	-	-	-	14 574
6.11 - 5.11 - Sewerage (511)		-	-	-	-	-	-	-	-	21 659
6.12 - 5.12 - Waste Water Treatment (512)		-	-	-	-	-	-	-	-	13 049
6.13 - 5.13 - Mechanical Workshop (513)		-	-	-	-	-	-	-	-	5 070
6.14 - 5.14 - Town Planning (514)		-	-	-	-	-	-	-	-	11 643
6.15 - 5.15 - Project Management (515)		-	-	-	-	-	-	8	9	2 216
6.16 - 5.16 - Public Toilets (516)		-	-	-	-	-	-	-	-	1 103
6.17 - 5.17 - Water treatment works (517)		-	-	-	-	-	-	-	-	5 067
6.18 - 5.18 - Irrigation Water (518)		-	-	-	-	-	-	-	-	445
Vote 7 - Community services (6: IE)		-	-	-	-	2 575	2 575	3 029	3 160	79 805
7.1 - 6.1 - Director Community Services (601)		-	-	-	-	-	-	-	-	2 479
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		45 370	95 229	104 946	116 544	119 029	119 029	127 795	131 402	465
8.1 - 1.1 - Director Financial Services (1)		-	-	-	-	-	-	-	-	-
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		18 887	31 744	31 426	38 087	36 890	36 890	40 263	41 908	6
9.1 - 2.1 - Mayor AND Council (1)		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (1)		-	-	-	-	-	-	-	-	-
10.1 - 3.1 - Director Strategy AND Social Development (1)		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		-	-	-	-	-	-	-	-	-
11.1 - 4.1 - Director Corporate Services (1)		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		-	-	-	-	-	-	-	-	-
12.1 - 4.10 - Ward Committees (0)		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		-	-	-	-	-	-	-	-	-
13.1 - 5.1 - Director Engineering Services (1)		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		540 843	522 069	597 477	685 362	696 081	696 081	726 248	751 469	794
14.1 - 5.10 - Street Cleaning (0)		-	-	-	-	-	-	-	-	-
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		11 762	21 021	22 832	27 450	27 852	27 852	28 978	30 179	-
15.1 - 6.1 - Director Community Services (1)		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	617 741	680 041	766 859	880 465	899 850	899 850	948 499	1 002 812	1 012 976
Surplus/(Deficit) for the year	2	100 715	84 780	39 412	24 086	46 372	46 372	30 545	131 424	140 338

References

- 1. Insert 'Vote', e.g. Department, if different to Functional structure
- 2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
- 3. Assign share in 'associate' to relevant Vote



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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework			LTFS			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29
R thousand	1														
Revenue By Source															
Property rates	2	52 679	56 957	59 486	86 146	90 000	90 000	90 000	110 873	129 667	135 247				
Service charges - electricity revenue	2	373 362	432 502	463 965	514 888	514 888	514 888	507 096	549 435	602 149	659 925				
Service charges - water revenue	2	41 101	45 473	46 370	52 124	52 124	52 124	60 386	51 443	53 501	55 641				
Service charges - sanitation revenue	2	26 018	22 739	24 603	25 792	25 792	25 792	42 174	31 800	33 072	34 395				
Service charges - refuse revenue	2	21 177	20 499	21 508	22 819	22 819	22 819	37 150	28 608	29 752	30 942				
Rental of facilities and equipment		3 163	2 763	2 903	2 515	2 515	2 515	2 515	2 641	2 773	2 912				
Interest earned - external investments		13 099	13 266	10 443	15 599	14 099	14 099	14 099	15 444	16 092	16 774				
Interest earned - outstanding debtors		2 736	2 616	2 906	3 317	3 317	3 317	3 317	3 450	3 602	3 764				
Dividends received		3	2	-	-	-	-	-	-	-	-				
Fines, penalties and forfeits		5 477	7 114	7 537	8 394	8 394	8 394	8 394	8 814	9 255	9 717				
Licences and permits		1 454	842	2 158	765	765	765	765	803	843	885				
Agency services		4 145	3 835	5 167	5 811	5 811	5 811	5 811	6 101	9 152	9 609				
Transfers and subsidies		81 876	112 272	117 748	111 025	132 500	132 500	132 500	136 844	165 198	133 076				
Other revenue	2	6 481	4 447	9 259	5 219	5 219	5 219	5 219	6 230	6 541	6 868				
Gains		1 615	1 842	1 424	-	-	-	-	-	-	-				
Total Revenue (excluding capital transfers and contributions)		634 385	727 167	775 476	854 415	878 244	878 244	909 426	952 487	1 061 598	1 099 758				
Expenditure By Type															
Employee related costs	2	190 654	203 403	209 975	252 110	247 416	247 416	247 416	261 243	271 022	282 063				
Remuneration of councillors		10 538	11 018	10 701	11 568	11 568	11 568	11 568	11 978	12 461	12 964				
Debt impairment	3	21 519	11 570	17 240	19 740	19 740	19 740	19 740	20 530	21 410	22 373				
Depreciation & asset impairment	2	24 710	32 102	36 602	34 314	34 314	34 314	34 314	39 692	40 056	41 858				
Finance charges		6 278	5 436	10 383	9 018	7 570	7 570	7 570	7 423	7 258	7 584				
Bulk purchases - electricity	2	293 000	342 705	370 850	430 117	430 117	430 117	430 117	447 322	467 004	488 020				
Inventory consumed	8	18 213	15 920	48 886	20 782	36 765	36 765	36 765	41 554	38 496	29 113				
Contracted services		23 462	26 155	28 013	45 489	50 822	50 822	50 822	55 519	79 173	60 117				
Transfers and subsidies		1 765	3 125	2 132	2 531	3 589	3 589	3 589	3 492	3 439	3 608				
Other expenditure	4, 5	35 473	38 378	30 695	54 794	57 747	57 747	57 747	59 746	62 276	65 060				
Losses		178	1 515	1 015	-	-	-	-	-	-	-				
Total Expenditure		625 790	691 327	766 492	880 465	899 650	899 650	899 650	948 499	1 002 595	1 012 750				
Surplus/(Deficit)		8 595	35 840	8 984	(26 050)	(21 406)	(21 406)	9 776	3 988	59 003	87 009				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		24 021	33 059	28 362	49 422	67 263	67 263	67 263	26 558	72 421	53 329				
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	17 107	3 073	1 955	-	-	-	-	-	-	-				
Transfers and subsidies - capital (in-kind - all)		-	1 522	478	-	-	-	-	-	-	-				
Surplus/(Deficit) after capital transfers & contributions		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338				
Taxation		-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after taxation		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338				
Attributable to minorities		-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) attributable to municipality		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338				
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) for the year		49 724	73 494	39 779	23 372	45 858	45 858	77 040	30 545	131 424	140 338				

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 16 - Area (0: CS)		–	–	–	–	–	–	–	–	–	–
Vote 17 - Financial Services (1: CS)		–	–	–	–	–	–	–	–	–	–
Vote 18 - Executive AND Mayor (2: CS)		–	–	–	–	–	–	–	–	–	–
Vote 19 - Strategic AND Social services (3: CS)		–	–	–	–	–	–	–	–	–	–
Vote 20 - Corporate (4: CS)		–	–	–	–	–	–	–	–	–	–
Vote 21 - Engineering (5: CS)		–	–	–	–	–	–	–	–	–	–
Vote 22 - Community services (6: CS)		–	–	–	–	–	–	–	–	–	–
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)		–	–	–	–	–	–	–	–	–	–
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		–	–	–	–	–	–	–	–	–	–
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPME		–	–	–	–	–	–	–	–	–	–
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)		–	–	–	–	–	–	–	–	–	–
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)		–	–	–	–	–	–	–	–	–	–
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)		–	–	–	–	–	–	–	–	–	–
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)		–	–	–	–	–	–	–	–	–	–
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)		–	–	–	–	–	–	–	–	–	–
<b>Capital multi-year expenditure sub-total</b>	7	–	–	–	–	–	–	–	–	–	–
<b>Single-year expenditure to be appropriated</b>	2										
Vote 16 - Area (0: CS)		(103)	(53 445)	(10 040)	–	28 921	28 921	28 921	54 780	18 985	59 003
Vote 17 - Financial Services (1: CS)		–	–	45	–	–	–	–	–	–	–
Vote 18 - Executive AND Mayor (2: CS)		–	–	–	–	–	–	–	–	–	–
Vote 19 - Strategic AND Social services (3: CS)		–	–	(204)	–	–	–	–	–	–	–
Vote 20 - Corporate (4: CS)		–	–	(4)	–	–	–	–	–	–	–
Vote 21 - Engineering (5: CS)		(269)	–	(2 600)	–	–	–	–	–	–	–
Vote 22 - Community services (6: CS)		–	–	(153)	–	–	–	–	–	–	–
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)		372	31 054	2 777	22 564	13 637	13 637	13 637	35 757	38 024	3 800
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		–	–	–	–	–	–	–	–	–	–
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPME		–	299	275	1 900	2 800	2 800	2 800	200	–	–
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)		–	17 019	2 783	32 429	31 553	31 553	31 553	13 290	8 966	13 043
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)		–	–	–	–	–	–	–	–	–	–
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)		–	1 074	1 930	20 545	15 975	15 975	15 975	12 430	–	–
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)		–	3 855	4 511	7 301	5 200	5 200	5 200	4 015	17 283	–
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)		–	143	1 345	17 020	10 547	10 547	10 547	7 100	5 878	–
<b>Capital single-year expenditure sub-total</b>		(0)	–	665	101 759	108 633	108 633	108 633	127 572	89 136	75 847
<b>Total Capital Expenditure - Vote</b>		(0)	–	665	101 759	108 633	108 633	108 633	127 572	89 136	75 847
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		2 603	11 074	4 157	5 785	4 950	4 950	4 950	9 430	10 770	5 170
Executive and council		115	8 081	804	500	500	500	500	320	600	–
Finance and administration		2 488	2 993	3 353	5 285	4 450	4 450	4 450	9 110	10 170	5 170
Internal audit		–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		43 627	571	3 818	11 782	8 270	8 270	8 270	13 447	9 753	161
Community and social services		1 786	99	798	1 250	2 072	2 072	2 072	1 590	500	–
Sport and recreation		13 483	435	2 834	5 341	4 081	4 081	4 081	4 536	3 810	–
Public safety		129	36	186	4 981	2 117	2 117	2 117	7 111	5 443	161
Housing		28 229	–	–	210	–	–	–	210	–	–
Health		–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		18 755	30 939	29 822	34 834	33 021	33 021	33 021	45 069	23 966	23 043
Planning and development		868	–	254	3 700	1 567	1 567	1 567	2 221	–	–
Road transport		17 887	30 939	29 568	31 134	31 454	31 454	31 454	42 848	23 966	23 043
Environmental protection		–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		26 680	29 026	15 530	49 358	62 393	62 393	62 393	59 626	44 647	47 472
Energy sources		11 267	23 589	7 657	15 683	8 363	8 363	8 363	19 648	8 259	9 176
Water management		11 225	1 202	5 634	20 882	34 476	34 476	34 476	–	7 583	11 440
Waste water management		297	3 194	235	2 500	16 200	16 200	16 200	21 979	28 205	14 471
Waste management		3 890	1 041	2 004	10 292	3 354	3 354	3 354	17 999	600	12 384
<b>Other</b>		–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	3	91 666	71 610	53 328	101 759	108 633	108 633	108 633	127 572	89 136	75 847
<b>Funded by:</b>											
National Government		20 246	32 409	28 362	48 622	66 963	66 963	66 963	29 215	41 363	38 843
Provincial Government		–	–	–	800	2 949	2 949	2 949	3 042	–	–
District Municipality		–	642	–	–	240	240	240	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		28 229	1 522	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	4	48 475	34 574	28 362	49 422	70 152	70 152	70 152	32 257	41 363	38 843
<b>Borrowing</b>	6	5 954	15 705	6 684	17 800	–	–	–	47 800	–	–
<b>Internally generated funds</b>		32 040	21 331	18 277	34 537	38 481	38 481	38 481	47 515	47 773	37 003
<b>Total Capital Funding</b>	7	86 470	71 610	53 324	101 759	108 633	108 633	108 633	127 572	89 136	75 847

References

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

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

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

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

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

7. Total Capital Funding must balance with Total Capital Expenditure

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

**WC026 Langeberg - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding**

[illegible]

[illegible]

Vote 16 - Area (0: CS)	2										
16.1 - Branch (0)											
Vote 1 - Area (0: IE)		(103)	(53 445)	(10 040)	-	28 921	28 921	28 921	54 780	18 985	59 003
1.1 - Branch (0)		(103)	(53 445)	(10 040)	-	28 921	28 921	28 921	54 780	18 985	59 003
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Vote 17 - Financial Services (1: CS)											
17.1 - 1.1 - Director Financial Services (101)											
Vote 2 - Financial Services (1: IE)	-	-	45	-	-	-	-	-	-	-	
2.1 - 1.1 - Director Financial Services (101)	-	-	-	-	-	-	-	-	-	-	
2.2 - 1.2 - Finance (102)	-	-	-	-	-	-	-	-	-	-	
2.3 - 1.3 - Budget Office (103)	-	-	45	-	-	-	-	-	-	-	
2.4 - 1.4 - Supply Chain Management (104)	-	-	-	-	-	-	-	-	-	-	
2.5 - 1.5 - Income Services (105)	-	-	-	-	-	-	-	-	-	-	
2.6 - 1.6 - Expenditure Services (106)	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	
Vote 18 - Executive AND Mayor (2: CS)											
18.1 - 2.1 - Mayor AND Council (201)	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Executive AND Mayor (2: IE)	-	-	-	-	-	-	-	-	-	-	
3.1 - 2.1 - Mayor AND Council (201)	-	-	-	-	-	-	-	-	-	-	
3.2 - 2.2 - Municipal Manager's Office (202)	-	-	-	-	-	-	-	-	-	-	
3.3 - 2.3 - Audit Services (203)	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	
Vote 19 - Strategic AND Social services (3: CS)											
19.1 - 3.1 - Director Strategy AND Social Development (301)	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Strategic AND Social services (3: IE)	-	-	(204)	-	-	-	-	-	-	-	
4.1 - 3.1 - Director Strategy AND Social Development (301)	-	-	-	-	-	-	-	-	-	-	
4.2 - 3.2 - Local Economic Development (302)	-	-	(204)	-	-	-	-	-	-	-	
4.3 - 3.3 - Social Development (303)	-	-	-	-	-	-	-	-	-	-	
4.4 - 3.4 - Information AND Communication Technology (304)	-	-	-	-	-	-	-	-	-	-	
4.5 - 3.5 - Integrated Development Planning (305)	-	-	-	-	-	-	-	-	-	-	
4.6 - 3.6 - Tourism (306)	-	-	-	-	-	-	-	-	-	-	
4.7 - 3.7 - Strategic Services (307)	-	-	-	-	-	-	-	-	-	-	
4.8 - 3.8 - Communication (308)	-	-	-	-	-	-	-	-	-	-	
Vote 20 - Corporate (4: CS)											
20.1 - 4.1 - Director Corporate Services (401)	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Corporate (4: IE)	-	-	(4)	-	-	-	-	-	-	-	
5.1 - 4.1 - Director Corporate Services (401)	-	-	-	-	-	-	-	-	-	-	
5.2 - 4.2 - Administrative support (402)	-	-	-	-	-	-	-	-	-	-	
5.3 - 4.3 - Human Resources (403)	-	-	(4)	-	-	-	-	-	-	-	
5.4 - 4.4 - Legal Services (404)	-	-	-	-	-	-	-	-	-	-	
5.5 - 4.5 - Traffic Services (405)	-	-	-	-	-	-	-	-	-	-	
5.6 - 4.6 - Governance Support (406)	-	-	-	-	-	-	-	-	-	-	
5.7 - 4.7 - Property Management (407)	-	-	-	-	-	-	-	-	-	-	
5.8 - 4.8 - Labour Relations (408)	-	-	-	-	-	-	-	-	-	-	
Vote 21 - Engineering (5: CS)											
21.1 - 5.1 - Director Engineering Services (501)	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Engineering (5: IE)	(269)	-	(2 600)	-	-	-	-	-	-	-	
6.1 - 5.1 - Director Engineering Services (501)	(269)	-	-	-	-	-	-	-	-	-	
6.2 - 5.2 - Civil Engineering Services (502)	-	-	(136)	-	-	-	-	-	-	-	
6.3 - 5.3 - Electricity (503)	-	-	(1 026)	-	-	-	-	-	-	-	
6.4 - 5.4 - Water Distribution (504)	-	-	-	-	-	-	-	-	-	-	
6.5 - 5.5 - Water Storage (505)	-	-	-	-	-	-	-	-	-	-	
6.6 - 5.6 - Roads (506)	-	-	(1 438)	-	-	-	-	-	-	-	
6.7 - 5.7 - Stormwater (507)	-	-	-	-	-	-	-	-	-	-	
6.8 - 5.8 - Solid Waste Collections (508)	-	-	-	-	-	-	-	-	-	-	
Vote 22 - Community services (6: CS)											
22.1 - 6.1 - Director Community Services (601)	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Community services (6: IE)	-	-	(153)	-	-	-	-	-	-	-	
7.1 - 6.1 - Director Community Services (601)	-	-	-	-	-	-	-	-	-	-	
7.2 - 6.2 - Community Services (602)	-	-	-	-	-	-	-	-	-	-	
7.3 - 6.3 - Community Facilities (603)	-	-	-	-	-	-	-	-	-	-	
7.4 - 6.4 - Libraries (604)	-	-	-	-	-	-	-	-	-	-	
7.5 - 6.5 - Housing (605)	-	-	-	-	-	-	-	-	-	-	
7.6 - 6.6 - Parks AND Amenities (606)	-	-	-	-	-	-	-	-	-	-	
7.7 - 6.7 - Fire Services (607)	-	-	-	-	-	-	-	-	-	-	
7.8 - 6.8 - Cemeteries (608)	-	-	(153)	-	-	-	-	-	-	-	
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)											
23.1 - 1.1 - Director Financial Services (1)	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)	372	31 054	2 777	22 564	13 637	13 637	13 637	35 757	38 024	3 800	
8.1 - 1.1 - Director Financial Services (1)	283	11 257	336	2 150	1 612	1 612	1 612	22 279	28 805	-	
8.2 - 1.2 - Finance (2)	-	-	-	-	-	-	-	-	-	-	
8.3 - 1.3 - Budget Office (3)	90	19 796	2 441	20 414	12 024	12 024	12 024	13 478	9 219	3 800	
8.4 - 1.4 - Supply Chain Management (4)	-	-	-	-	-	-	-	-	-	-	
8.5 - 1.5 - Income Services (5)	-	-	-	-	-	-	-	-	-	-	
8.6 - 1.6 - Expenditure Services (6)	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)											
24.1 - 2.2 - Municipal Manager's Office (2)	-	-	-	-	-	-	-	-	-	-	

Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)	-	-	-	-	-	-	-	-	-	-
9.1 - 2.1 - Mayor AND Council (1)	-	-	-	-	-	-	-	-	-	-
9.2 - 2.2 - Municipal Manager's Office (2)	-	-	-	-	-	-	-	-	-	-
9.3 - 2.3 - Audit Services (3)	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (440: IE)	-	-	-	-	-	-	-	-	-	-
25.1 - 3.1 - Director Strategy AND Social Development (1)	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (440: IE)	-	299	275	1 900	2 800	2 800	2 800	200	-	-
10.1 - 3.1 - Director Strategy AND Social Development (1)	-	-	-	-	-	-	-	-	-	-
10.2 - 3.2 - Local Economic Development (2)	-	299	275	1 900	2 800	2 800	2 800	200	-	-
10.3 - 3.3 - Social Development (3)	-	-	-	-	-	-	-	-	-	-
10.4 - 3.4 - Information AND Communication Technology (4)	-	-	-	-	-	-	-	-	-	-
10.5 - 3.5 - Integrated Development Planning (5)	-	-	-	-	-	-	-	-	-	-
10.6 - 3.6 - Tourism (6)	-	-	-	-	-	-	-	-	-	-
10.7 - 3.7 - Strategic Services (7)	-	-	-	-	-	-	-	-	-	-
10.8 - 3.8 - Communication (8)	-	-	-	-	-	-	-	-	-	-
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)	-	-	-	-	-	-	-	-	-	-
26.1 - 4.1 - Director Corporate Services (1)	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)	-	17 019	2 783	32 429	31 553	31 553	31 553	13 290	8 966	13 043
11.1 - 4.1 - Director Corporate Services (1)	-	-	-	-	-	-	-	-	-	-
11.2 - 4.2 - Administrative support (2)	-	-	-	-	-	-	-	-	-	-
11.3 - 4.3 - Human Resources (3)	-	-	-	-	-	-	-	-	-	-
11.4 - 4.4 - Legal Services (4)	-	17 019	2 783	32 429	31 553	31 553	31 553	13 290	8 966	13 043
11.5 - 4.5 - Traffic Services (5)	-	-	-	-	-	-	-	-	-	-
11.6 - 4.6 - Governance Support (6)	-	-	-	-	-	-	-	-	-	-
11.7 - 4.7 - Property Management (7)	-	-	-	-	-	-	-	-	-	-
11.8 - 4.8 - Labour Relations (8)	-	-	-	-	-	-	-	-	-	-
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)	-	-	-	-	-	-	-	-	-	-
27.1 - 4.11 - Law Enforcement (1)	-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)	-	-	-	-	-	-	-	-	-	-
12.1 - 4.10 - Ward Committees (0)	-	-	-	-	-	-	-	-	-	-
12.2 - 4.11 - Law Enforcement (1)	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)	-	-	-	-	-	-	-	-	-	-
28.1 - 5.1 - Director Engineering Services (1)	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)	-	1 074	1 930	20 545	15 975	15 975	15 975	12 430	-	-
13.1 - 5.1 - Director Engineering Services (1)	-	-	-	-	-	-	-	-	-	-
13.2 - 5.2 - Civil Engineering Services (2)	-	-	-	-	-	-	-	-	-	-
13.3 - 5.3 - Electricity (3)	-	-	-	-	-	-	-	-	-	-
13.4 - 5.4 - Water Distribution (4)	-	-	-	-	-	-	-	-	-	-
13.5 - 5.5 - Water Storage (5)	-	-	4	18 511	14 641	14 641	14 641	800	-	-
13.6 - 5.6 - Roads (6)	-	-	-	-	-	-	-	-	-	-
13.7 - 5.7 - Stormwater (7)	-	-	-	-	-	-	-	-	-	-
13.8 - 5.8 - Solid Waste Collections (8)	-	1 074	1 926	2 033	1 333	1 333	1 333	11 630	-	-
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)	-	-	-	-	-	-	-	-	-	-
29.1 - 5.11 - Sewerage (1)	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)	-	3 855	4 511	7 301	5 200	5 200	5 200	4 015	17 283	-
14.1 - 5.10 - Street Cleaning (0)	-	-	-	-	-	-	-	-	-	-
14.2 - 5.11 - Sewerage (1)	-	-	-	-	-	-	-	-	-	-
14.3 - 5.12 - Waste Water Treatment (2)	-	-	-	-	-	-	-	-	-	-
14.4 - 5.13 - Mechanical Workshop (3)	-	3 855	4 511	7 301	5 200	5 200	5 200	4 015	17 283	-
14.5 - 5.14 - Town Planning (4)	-	-	-	-	-	-	-	-	-	-
14.6 - 5.15 - Project Management (5)	-	-	-	-	-	-	-	-	-	-
14.7 - 5.16 - Public Toilets (6)	-	-	-	-	-	-	-	-	-	-
14.8 - 5.17 - Water treatment works (7)	-	-	-	-	-	-	-	-	-	-
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)	-	-	-	-	-	-	-	-	-	-
30.1 - 6.1 - Director Community Services (1)	-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)	-	143	1 345	17 020	10 547	10 547	10 547	7 100	5 878	-
15.1 - 6.1 - Director Community Services (1)	-	-	-	-	-	-	-	-	-	-
15.2 - 6.2 - Community Services (2)	-	-	-	-	-	-	-	-	-	-
15.3 - 6.3 - Community Facilities (3)	-	-	-	-	-	-	-	-	-	-
15.4 - 6.4 - Libraries (4)	-	-	-	-	-	-	-	-	-	-
15.5 - 6.5 - Housing (5)	-	-	-	-	-	-	-	-	-	-
15.6 - 6.6 - Parks AND Amenities (6)	-	143	1 026	7 511	7 647	7 647	7 647	6 100	5 378	-
15.7 - 6.7 - Fire Services (7)	-	-	320	9 509	2 900	2 900	2 900	1 000	500	-
15.8 - 6.8 - Cemeteries (8)	-	-	-	-	-	-	-	-	-	-
15.9 - 6.9 - Community Halls (9)	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	(0)	-	665	101 759	108 633	108 633	108 633	127 572	89 136	75 847
Total Capital Expenditure	(0)	-	665	101 759	108 633	108 633	108 633	127 572	89 136	75 847

[illegible]

[illegible]



WC026 Langeberg - Table A6 Budgeted Financial Position

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Current assets											
Cash		16 392	88 243	137 992	77 812	96 217	96 217	96 217	55 690	122 865	211 332
Call investment deposits	1	95 051	69 961	145 063	–	145 063	145 063	145 063	145 063	145 063	145 063
Consumer debtors	1	59 383	68 667	53 433	86 060	55 422	55 422	55 422	56 882	59 341	61 408
Other debtors		50 226	72 127	53 109	17 053	19 749	19 749	19 749	19 749	19 749	19 749
Current portion of long-term receivables		373	581	140	609	43	43	43	43	43	43
Inventory	2	26 690	40 895	14 979	40 895	14 979	14 979	14 979	14 979	14 979	14 979
Total current assets		248 115	340 474	404 716	222 429	331 474	331 474	331 474	292 407	362 041	452 575
Non current assets											
Long-term receivables		(9 525)	1 187	661 181.00	1 179	18 934	18 934	18 934	18 934	18 934	18 934
Investments		119	73	136	72	136	136	136	136	136	136
Investment property		28 586	28 040	28 512	27 931	28 512	28 512	28 512	28 512	28 512	28 512
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	697 752	748 554	775 626	877 202	849 944	849 944	849 944	863 006	824 706	809 615
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1 017	1 017	1 017	11 017	1 017	1 017	1 017	1 517	1 017	1 017
Other non-current assets		275	275	275	275	275	275	275	275	275	275
Total non current assets		718 224	779 146	806 227	917 677	898 818	898 818	898 818	912 380	873 580	858 488
TOTAL ASSETS		966 340	1 119 620	1 210 942	1 140 106	1 230 292	1 230 292	1 230 292	1 204 787	1 235 621	1 311 063
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	5 934	10 097	4 872	10 097	4 872	4 872	4 872	9 852	9 139	9 462
Consumer deposits		12 524	12 726	14 280	12 726	14 280	14 280	14 280	14 280	14 280	14 280
Trade and other payables	4	67 942	100 268	145 567	90 775	100 658	100 658	100 658	112 207	112 207	112 207
Provisions		(12 915)	(4 189)	48 485	40 831	48 485	48 485	48 485	48 485	48 485	48 485
Total current liabilities		73 485	118 902	213 204	154 430	168 295	168 295	168 295	184 824	184 112	184 436
Non current liabilities											
Borrowing		8 722	34 714	35 848	46 422	53 648	53 648	53 648	73 796	64 657	55 227
Provisions		149 809	145 616	107 052	100 856	107 052	107 052	107 052	107 052	107 052	107 052
Total non current liabilities		158 530	180 330	142 900	147 278	160 700	160 700	160 700	180 848	171 709	162 279
TOTAL LIABILITIES		232 016	299 232	356 104	301 708	328 995	328 995	328 995	365 673	355 821	346 714
NET ASSETS	5	734 324	820 388	854 838	838 398	901 297	901 297	901 297	839 114	879 799	964 349
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		576 180	674 643	756 702	775 477	838 376	838 376	838 376	776 193	816 878	901 428
Reserves	4	63 195	62 921	62 921	62 921	62 921	62 921	62 921	62 921	62 921	62 921
TOTAL COMMUNITY WEALTH/EQUITY	5	639 375	737 564	819 623	838 398	901 297	901 297	901 297	839 114	879 799	964 349

References

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



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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	144 780	256 745	206 654	(709 774)	241 280	30 562	–	200 753	267 928	356 395
Other current investments > 90 days		(33 336)	(98 541)	76 400	787 586	–	210 718	241 280	–	–	–
Non current assets - Investments	1	119	73	136	72	136	136	136	136	136	136
<b>Cash and investments available:</b>		<b>111 562</b>	<b>158 276</b>	<b>283 190</b>	<b>77 885</b>	<b>241 415</b>	<b>241 415</b>	<b>241 415</b>	<b>200 888</b>	<b>268 064</b>	<b>356 530</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		79	3 172	28 797	–	28 797	28 797	28 797	28 797	28 797	28 797
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	63 044	71 349	(24 730)	(24 617)	(24 988)	(24 988)	65 670	(15 500)	(17 754)	(19 634)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>63 123</b>	<b>74 521</b>	<b>4 067</b>	<b>(24 617)</b>	<b>3 809</b>	<b>3 809</b>	<b>94 467</b>	<b>13 297</b>	<b>11 042</b>	<b>9 162</b>
<b>Surplus(shortfall)</b>		<b>48 439</b>	<b>83 755</b>	<b>279 123</b>	<b>102 502</b>	<b>237 606</b>	<b>237 606</b>	<b>146 948</b>	<b>187 591</b>	<b>257 022</b>	<b>347 368</b>

## References

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

Other working capital requirements

Debtors	1	–	101 949	99 793	90 658	90 658	–	92 719	94 974	96 854
Creditors due	63 045	71 349	77 219	75 176	65 670	65 670	65 670	77 219	77 220	77 220
Total	(63 044)	(71 349)	24 730	24 617	24 988	24 988	(65 670)	15 500	17 754	19 634

### Debtors collection assumptions

Balance outstanding - debtors	100 083	141 981	107 203	104 291	94 106	94 106	94 106	95 565	98 024	100 092
Estimate of debtors collection rate	0.0%	0.0%	95.1%	95.7%	96.3%	96.3%	0.0%	97.0%	96.9%	96.8%

### Long term investments committed

Balance (*Insert description; eg sinking fund*)

[illegible]

WC026 Langeberg - Table A9 Asset Management

[illegible]

<b>Total Upgrading of Existing Assets</b>	6	-	-	-	37 924	38 324	38 324	29 746	40 381	27 515
Roads Infrastructure		-	-	-	31 134	31 134	31 134	7 767	8 966	13 043
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	1 400	-	-	-	1 400	-
Water Supply Infrastructure		-	-	-	3 690	6 070	6 070	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	700	-	-	21 979	28 205	14 471
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	36 924	37 204	37 204	29 746	38 571	27 515
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	1 000	1 120	1 120	-	1 810	-
<b>Community Assets</b>		-	-	-	1 000	1 120	1 120	-	1 810	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	(0)	-	(0)	101 759	108 633	108 633	127 572	89 136	75 847
Roads Infrastructure		-	-	-	31 134	31 334	31 334	42 848	12 316	23 043
Storm water Infrastructure		-	-	-	-	200	200	-	-	-
Electrical Infrastructure		(0)	-	-	8 263	8 163	8 163	12 328	8 159	9 076
Water Supply Infrastructure		-	-	-	24 382	34 166	34 166	-	7 583	11 440
Sanitation Infrastructure		-	-	-	1 500	14 768	14 768	21 979	28 205	14 471
Solid Waste Infrastructure		-	-	(0)	1 283	583	583	11 390	-	12 384
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		(0)	-	(0)	66 563	89 214	89 214	88 545	56 263	70 415
Community Facilities		-	-	-	4 435	3 977	3 977	8 671	5 400	-
Sport and Recreation Facilities		-	-	-	2 900	3 371	3 371	1 050	3 810	-
<b>Community Assets</b>		-	-	-	7 335	7 348	7 348	9 721	9 210	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	780	1 152	1 152	2 000	11 900	250
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	780	1 152	1 152	2 000	11 900	250
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	500	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	500	-	-
Computer Equipment		-	-	-	3 200	3 200	3 200	4 015	6 700	2 700
Furniture and Office Equipment		-	-	(0)	753	753	753	570	850	245
Machinery and Equipment		-	-	-	1 928	2 513	2 513	2 600	4 213	2 236
Transport Assets		-	-	-	21 200	4 452	4 452	19 621	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		(0)	-	(0)	101 759	108 633	108 633	127 572	89 136	75 847

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	727 631	777 886	805 430	916 426	876 472	876 472	891 080	854 505	839 419
Roads Infrastructure		100 029	131 400	153 241	185 670	147 338	147 338	153 675	122 779	131 704
Storm water Infrastructure		33 697	34 921	36 142	29 979	36 142	36 142	36 142	36 142	36 142
Electrical Infrastructure		109 800	128 006	130 739	103 512	138 902	138 902	143 068	138 898	139 815
Water Supply Infrastructure		139 176	135 897	135 742	165 228	169 829	169 829	135 764	143 347	147 204
Sanitation Infrastructure		87 669	87 256	83 373	80 867	97 930	97 930	105 331	111 557	97 823
Solid Waste Infrastructure		28 539	26 827	33 289	33 547	33 873	33 873	44 679	33 289	45 674
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		107	129	107	9 088	107	107	107	107	107
<b>Infrastructure</b>		<b>499 017</b>	<b>544 436</b>	<b>572 634</b>	<b>607 890</b>	<b>624 122</b>	<b>624 122</b>	<b>618 766</b>	<b>586 120</b>	<b>598 470</b>
<b>Community Assets</b>		<b>46 369</b>	<b>55 903</b>	<b>56 989</b>	<b>104 171</b>	<b>63 321</b>	<b>63 321</b>	<b>64 539</b>	<b>66 199</b>	<b>56 989</b>
<b>Heritage Assets</b>		<b>275</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>275</b>
<b>Investment properties</b>		<b>28 586</b>	<b>28 040</b>	<b>28 512</b>	<b>27 931</b>	<b>28 512</b>	<b>28 512</b>	<b>28 512</b>	<b>28 512</b>	<b>28 512</b>
<b>Other Assets</b>		<b>20 776</b>	<b>19 440</b>	<b>18 869</b>	<b>1 756</b>	<b>19 676</b>	<b>19 676</b>	<b>20 894</b>	<b>30 794</b>	<b>19 144</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>1 017</b>	<b>1 017</b>	<b>1 017</b>	<b>11 017</b>	<b>1 017</b>	<b>1 017</b>	<b>1 517</b>	<b>1 017</b>	<b>1 017</b>
Computer Equipment		7 664	9 110	9 826	10 083	13 026	13 026	13 841	16 526	12 526
Furniture and Office Equipment		5 708	6 180	5 763	65 680	9 239	9 239	9 056	9 336	8 731
Machinery and Equipment		7 382	6 512	6 668	9 551	8 984	8 984	9 181	10 849	8 877
Transport Assets		31 435	27 572	25 477	28 638	28 899	28 899	45 098	25 477	25 477
Land		79 400	79 400	79 400	49 433	79 400	79 400	79 400	79 400	79 400
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>727 631</b>	<b>777 886</b>	<b>805 430</b>	<b>916 426</b>	<b>876 472</b>	<b>876 472</b>	<b>891 080</b>	<b>854 505</b>	<b>839 419</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>56 722</b>	<b>49 558</b>	<b>55 422</b>	<b>57 236</b>	<b>64 012</b>	<b>64 012</b>	<b>69 809</b>	<b>71 131</b>	<b>74 339</b>
<u>Depreciation</u>	7	24 639	29 380	33 045	34 314	34 314	34 314	39 692	40 056	41 858
<u>Repairs and Maintenance by Asset Class</u>	3	<b>32 083</b>	<b>20 178</b>	<b>22 377</b>	<b>22 921</b>	<b>29 697</b>	<b>29 697</b>	<b>30 117</b>	<b>31 076</b>	<b>32 481</b>
Roads Infrastructure		1 511	1 712	997	1 935	5 316	5 316	4 454	4 645	4 848
Storm water Infrastructure		3 119	355	476	374	444	444	462	482	504
Electrical Infrastructure		3 034	3 033	3 037	2 136	2 281	2 281	2 341	2 444	2 554
Water Supply Infrastructure		7 954	4 654	6 278	5 567	6 514	6 514	6 818	7 118	7 439
Sanitation Infrastructure		3 189	3 843	2 829	2 755	3 059	3 059	3 685	3 847	4 020
Solid Waste Infrastructure		5 937	11	109	112	202	202	210	220	230
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		27	177	12	432	432	432	449	469	490
<b>Infrastructure</b>		<b>24 771</b>	<b>13 785</b>	<b>13 739</b>	<b>13 311</b>	<b>18 248</b>	<b>18 248</b>	<b>18 419</b>	<b>19 224</b>	<b>20 084</b>
Community Facilities		770	660	976	2 553	2 931	2 931	3 614	2 950	3 092
Sport and Recreation Facilities		113	250	316	834	885	885	528	1 032	1 078
<b>Community Assets</b>		<b>883</b>	<b>910</b>	<b>1 292</b>	<b>3 388</b>	<b>3 816</b>	<b>3 816</b>	<b>4 143</b>	<b>3 982</b>	<b>4 170</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	106	144	91	91	91	95	99	103
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>106</b>	<b>144</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>95</b>	<b>99</b>	<b>103</b>
Operational Buildings		942	725	690	751	926	926	1 031	1 076	1 124
Housing		-	-	73	340	140	140	82	86	89
<b>Other Assets</b>		<b>942</b>	<b>725</b>	<b>762</b>	<b>1 091</b>	<b>1 066</b>	<b>1 066</b>	<b>1 113</b>	<b>1 162</b>	<b>1 214</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		107	2	-	45	45	45	197	206	215
Furniture and Office Equipment		996	450	1 058	607	784	784	1 094	1 128	1 181
Machinery and Equipment		307	291	337	512	634	634	502	524	547
Transport Assets		4 075	3 908	5 045	3 876	5 014	5 014	4 555	4 751	4 966
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>56 722</b>	<b>49 558</b>	<b>55 422</b>	<b>57 236</b>	<b>64 012</b>	<b>64 012</b>	<b>69 809</b>	<b>71 131</b>	<b>74 339</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	38.5%	38.2%	38.2%	54.0%	62.4%	49.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	0.0%	0.0%	114.3%	120.8%	120.8%	173.7%	138.8%	89.6%
<i>R&amp;M as a % of PPE</i>		4.6%	2.7%	2.9%	2.6%	3.5%	3.5%	3.5%	3.8%	4.0%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		4.0%	3.0%	3.0%	7.0%	8.0%	8.0%	11.0%	10.0%	8.0%

*References*

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

WC026 Langeberg - Table A10 Basic service delivery measurement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		4 815	5 707	9 181	8 262	8 262	8 262	5 538	5 760	5 990
Sanitation (free sanitation service to indigent households)		9 968	14 496	15 186	16 382	16 382	16 382	10 860	11 294	11 746
Electricity/other energy (50kwh per indigent household per month)		-	(22 349)	5 563	(7 792)	(7 792)	(7 792)	(4 186)	(4 588)	(5 029)
Refuse (removed once a week for indigent households)		8 458	10 493	13 284	14 330	14 330	14 330	9 698	10 086	10 490
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		23 242	8 346	43 213	31 182	31 182	31 182	21 910	22 552	23 197
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		9 660	10 939	11 537	12 378	12 378	12 378	9 260	9 773	10 192
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of subsidised services provided</b>	6	9 660	10 939	11 537	12 378	12 378	12 378	9 260	9 773	10 192

## References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		62 340	67 896	71 023	98 524	102 378	102 378	102 378	101 613	119 894	125 055
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		9 660	10 939	11 537	12 378	12 378	12 378	12 378	9 260	9 773	10 192
Net Property Rates		52 679	56 957	59 486	86 146	90 000	90 000	90 000	92 354	110 121	114 863
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		373 362	410 153	469 528	507 096	507 096	507 096	507 096	545 249	597 561	654 896
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	(22 349)	5 563	(7 792)	(7 792)	(7 792)		(4 186)	(4 588)	(5 029)
Net Service charges - electricity revenue		373 362	432 502	463 965	514 888	514 888	514 888	507 096	549 435	602 149	659 925
Service charges - water revenue	6										
Total Service charges - water revenue		45 916	51 180	55 550	60 386	60 386	60 386	60 386	56 982	59 261	61 631
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		4 815	5 707	9 181	8 262	8 262	8 262		5 538	5 760	5 990
Net Service charges - water revenue		41 101	45 473	46 370	52 124	52 124	52 124	60 386	51 443	53 501	55 641
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue		35 986	37 235	39 789	42 174	42 174	42 174	42 174	42 660	44 367	46 141
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		9 968	14 496	15 186	16 382	16 382	16 382		10 860	11 294	11 746
Net Service charges - sanitation revenue		26 018	22 739	24 603	25 792	25 792	25 792	42 174	31 800	33 072	34 395
Service charges - refuse revenue	6										
Total refuse removal revenue		29 635	30 992	34 792	37 150	37 150	37 150	37 150	38 306	39 839	41 432
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		8 458	10 493	13 284	14 330	14 330	14 330		9 698	10 086	10 490
Net Service charges - refuse revenue		21 177	20 499	21 508	22 819	22 819	22 819	37 150	28 608	29 752	30 942
Other Revenue by source	1										
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Other Revenue		6 481	4 447	9 259	5 219	5 219	5 219	5 219	6 230	6 541	6 868
Total 'Other' Revenue		6 481	4 447	9 259	5 219	5 219	5 219	5 219	6 230	6 541	6 868
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		119 357	129 304	133 218	161 986	160 405	160 405	160 405	169 533	175 750	182 822
Pension and UIF Contributions		21 304	22 518	23 206	28 123	27 139	27 139	27 139	29 168	30 223	31 438
Medical Aid Contributions		5 925	6 494	7 177	10 693	9 775	9 775	9 775	10 927	11 330	11 784
Overtime		894	885	911	724	724	724	724	680	707	736
Performance Bonus		9 620	10 330	10 787	12 800	12 378	12 378	12 378	12 858	13 369	13 966
Motor Vehicle Allowance		5 510	5 002	4 650	4 595	4 997	4 997	4 997	5 962	6 201	6 449
Cellphone Allowance		720	699	672	739	739	739	739	843	877	912
Housing Allowances		1 831	1 882	1 922	2 509	2 301	2 301	2 301	1 768	1 836	1 909
Other benefits and allowances		11 661	12 156	12 087	13 862	13 726	13 726	13 726	13 642	14 188	14 755
Payments in lieu of leave		5 827	6 859	8 459	8 576	7 726	7 726	7 726	8 006	8 339	8 711
Long service awards		889	1 154	1 045	1 485	1 489	1 489	1 489	1 549	1 617	1 690
Post-retirement benefit obligations		7 071	6 119	5 841	6 016	6 016	6 016	6 016	6 308	6 585	6 881
sub-total	5	190 610	203 403	209 975	252 110	247 416	247 416	247 416	261 243	271 022	282 053
Less: Employees costs capitalised to PPE		(45)	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	190 654	203 403	209 975	252 110	247 416	247 416	247 416	261 243	271 022	282 053



<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		24 639	29 380	33 045	34 314	34 314	34 314	34 314	39 692	40 056	41 858
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		71	2 722	3 557	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	1	<b>24 710</b>	<b>32 102</b>	<b>36 602</b>	<b>34 314</b>	<b>34 314</b>	<b>34 314</b>	<b>34 314</b>	<b>39 692</b>	<b>40 056</b>	<b>41 858</b>
<b>Bulk purchases - electricity</b>											
Electricity bulk purchases		289 900	339 726	364 560	430 117	430 117	430 117	430 117	447 322	467 004	488 020
<b>Total bulk purchases</b>	1	<b>293 000</b>	<b>342 705</b>	<b>370 850</b>	<b>430 117</b>	<b>430 117</b>	<b>430 117</b>	<b>430 117</b>	<b>447 322</b>	<b>467 004</b>	<b>488 020</b>
<b>Transfers and grants</b>											
Cash transfers and grants		1 752	3 068	2 088	2 421	3 479	3 479	3 479	3 378	3 320	3 484
Non-cash transfers and grants		13	56	44	110	110	110	110	114	119	124
<b>Total transfers and grants</b>	1	<b>1 765</b>	<b>3 125</b>	<b>2 132</b>	<b>2 531</b>	<b>3 589</b>	<b>3 589</b>	<b>3 589</b>	<b>3 492</b>	<b>3 439</b>	<b>3 608</b>
<b>Contracted services</b>											
Outsourced Services		4 667	1 720	3 295	6 223	7 019	7 019	7 019	12 904	13 469	14 073
Consultants and Professional Services		5 644	4 402	3 557	16 415	18 739	18 739	18 739	16 329	38 623	17 738
Contractors		13 152	20 033	21 161	22 852	25 063	25 063	25 063	26 287	27 081	28 306
<b>Total contracted services</b>		<b>23 462</b>	<b>26 155</b>	<b>28 013</b>	<b>45 489</b>	<b>50 822</b>	<b>50 822</b>	<b>50 822</b>	<b>55 519</b>	<b>79 173</b>	<b>60 117</b>
<b>Other Expenditure By Type</b>											
Collection costs		3 306	212	220	225	225	225	225	234	244	255
Contributions to 'other' provisions		(5 506)	2 196	(7 839)	3 149	3 149	3 149	3 149	3 275	3 419	3 572
Audit fees		4 463	4 867	4 625	5 500	5 500	5 500	5 500	5 720	5 972	6 240
General expenses		33 211	31 103	33 690	45 921	48 874	48 874	48 874	50 518	52 642	54 992
<b>Total 'Other' Expenditure</b>	1	<b>35 473</b>	<b>38 378</b>	<b>30 695</b>	<b>54 794</b>	<b>57 747</b>	<b>57 747</b>	<b>57 747</b>	<b>59 746</b>	<b>62 276</b>	<b>65 060</b>

References

- Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
- Must reconcile to supporting documentation on staff salaries
- 
- Expenditure to meet any 'unfunded obligations'
- This sub-total must agree with the total on SA22, but excluding councillor and board member items
- Include a note for each revenue item that is affected by 'revenue foregone'
- Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
- Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
- Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
- Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

WC026 Langeberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	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 DEVELOPMEN T (330: IE)	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
R thousand	1																
Revenue By Source																	
Property rates																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Rental of facilities and equipment																	-
Interest earned - external investments																	-
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines, penalties and forfeits																	-
Licences and permits																	-
Agency services																	-
Other revenue																	-
Transfers and subsidies																	-
Gains																	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type																	
Employee related costs																	-
Remuneration of councillors																	-
Debt impairment																	-
Depreciation & asset impairment																	-
Finance charges																	-
Bulk purchases - electricity																	-
Inventory consumed																	-
Contracted services																	-
Transfers and subsidies																	-
Other expenditure																	-
Losses																	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References  
1. Departmental columns to be based on municipal organisation structure

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		R thousand									
<b>ASSETS</b>											
<b>Consumer debtors</b>											
Consumer debtors		112 050	107 489	90 424	139 490	91 776	91 776	91 776	93 329	96 872	98 003
Less: Provision for debt impairment		(82 967)	(58 832)	(38 991)	(83 430)	(59 263)	(59 263)	(59 263)	(58 447)	(58 531)	(58 644)
<b>Total Consumer debtors</b>	2	29 383	48 657	51 433	56 060	32 513	32 513	32 513	34 882	38 341	39 359
<b>Debt impairment provisions</b>											
Balance at the beginning of the year		(30 237)	(35 529)	(32 586)	(36 357)	(34 009)	(34 009)	(34 009)	(34 009)	(34 009)	(34 009)
Contributions to the provision		(5 691)	(2 928)	(1 654)	(11 616)	—	—	—	—	—	—
Bad debts written off		(16 738)	—	(2 952)	(5 457)	(2 344)	(2 344)	(2 344)	(2 438)	(2 522)	(2 635)
<b>Balance at end of year</b>		(52 667)	(38 457)	(36 991)	(53 430)	(36 353)	(36 353)	(36 353)	(36 447)	(36 531)	(36 644)
<b>Inventory</b>											
<b>Water</b>											
Opening Balance		—	(52)	(27)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
System Input Volume		(32)	26	17	—	—	—	—	—	—	—
Water Treatment Works		(32)	26	17	—	—	—	—	—	—	—
Bulk Purchases		—	—	—	—	—	—	—	—	—	—
Natural Sources		—	—	—	—	—	—	—	—	—	—
<b>Authorized Consumption</b>	6	—	—	—	—	—	—	—	—	—	—
<b>Billed Authorized Consumption</b>		—	—	—	—	—	—	—	—	—	—
<b>Billed Metered Consumption</b>		—	—	—	—	—	—	—	—	—	—
Free Basic Water		—	—	—	—	—	—	—	—	—	—
Subsidized Water		—	—	—	—	—	—	—	—	—	—
Revenue Water		—	—	—	—	—	—	—	—	—	—
<b>Billed Unmetered Consumption</b>		—	—	—	—	—	—	—	—	—	—
Free Basic Water		—	—	—	—	—	—	—	—	—	—
Subsidized Water		—	—	—	—	—	—	—	—	—	—
Revenue Water		—	—	—	—	—	—	—	—	—	—
<b>Unbilled Authorized Consumption</b>		—	—	—	—	—	—	—	—	—	—
Unbilled Metered Consumption		—	—	—	—	—	—	—	—	—	—
Unbilled Unmetered Consumption		—	—	—	—	—	—	—	—	—	—
<b>Water Losses</b>		—	—	—	—	—	—	—	—	—	—
<b>Apparent losses</b>		—	—	—	—	—	—	—	—	—	—
Unauthorised Consumption		—	—	—	—	—	—	—	—	—	—
Customer Meter Inaccuracies		—	—	—	—	—	—	—	—	—	—
<b>Real losses</b>		—	—	—	—	—	—	—	—	—	—
Leakage on Transmission and Distribution Mains		—	—	—	—	—	—	—	—	—	—
Leakage and Overflows at Storage Tanks/Reservoirs		—	—	—	—	—	—	—	—	—	—
Leakage on Service Connections up to the point of Customer Meter		—	—	—	—	—	—	—	—	—	—
Data Transfer and Management Errors		—	—	—	—	—	—	—	—	—	—
Unavoidable Annual Real Losses		—	—	—	—	—	—	—	—	—	—
<b>Non-revenue Water</b>		—	—	—	—	—	—	—	—	—	—
<b>Closing Balance Water</b>		(52)	(27)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
<b>Agricultural</b>											
<b>Opening Balance</b>		—	—	—	—	—	—	—	—	—	—
Acquisitions		—	—	—	—	—	—	—	—	—	—
Issues	7	—	—	—	—	—	—	—	—	—	—
Adjustments	8	—	—	—	—	—	—	—	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
<b>Closing balance - Agricultural</b>		—	—	—	—	—	—	—	—	—	—
<b>Consumables</b>											
<b>Standard Rated</b>											
<b>Opening Balance</b>		—	—	—	—	—	—	—	—	—	—
Acquisitions		—	—	—	—	—	—	—	—	—	—
Issues	7	—	—	—	—	—	—	—	—	—	—
Adjustments	8	—	—	—	—	—	—	—	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
<b>Closing balance - Consumables Standard Rated</b>		—	—	—	—	—	—	—	—	—	—
<b>Zero Rated</b>											
<b>Opening Balance</b>		—	—	—	—	—	—	—	—	—	—
Acquisitions		—	—	—	—	—	—	—	—	—	—
Issues	7	—	—	—	—	—	—	—	—	—	—
Adjustments	8	—	—	—	—	—	—	—	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
<b>Closing balance - Consumables Zero Rated</b>		—	—	—	—	—	—	—	—	—	—
<b>Finished Goods</b>											
<b>Opening Balance</b>		—	—	—	—	—	—	—	—	—	—
Acquisitions		—	—	—	—	—	—	—	—	—	—
Issues	7	—	—	—	—	—	—	—	—	—	—
Adjustments	8	—	—	—	—	—	—	—	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
<b>Closing balance - Finished Goods</b>		—	—	—	—	—	—	—	—	—	—
<b>Materials and Supplies</b>											
<b>Opening Balance</b>		—	—	—	—	—	—	—	—	—	—
Acquisitions		—	—	—	—	—	—	—	—	—	—
Issues	7	—	—	—	—	—	—	—	—	—	—
Adjustments	8	—	—	—	—	—	—	—	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
<b>Closing balance - Materials and Supplies</b>		—	—	—	—	—	—	—	—	—	—
<b>Work-in-progress</b>											
<b>Opening Balance</b>		—	—	—	—	—	—	—	—	—	—
Materials		—	—	—	—	—	—	—	—	—	—
Transfers		—	—	—	—	—	—	—	—	—	—
<b>Closing balance - Work-in-progress</b>		—	—	—	—	—	—	—	—	—	—
<b>Housing Stock</b>											
<b>Opening Balance</b>		—	—	—	—	—	—	—	—	—	—
Acquisitions		—	—	—	—	—	—	—	—	—	—
Transfers		—	—	—	—	—	—	—	—	—	—
Sales		—	—	—	—	—	—	—	—	—	—
<b>Closing Balance - Housing Stock</b>		—	—	—	—	—	—	—	—	—	—
<b>Land</b>											
<b>Opening Balance</b>		—	—	—	—	—	—	—	—	—	—
Acquisitions		—	—	—	—	—	—	—	—	—	—
Sales		—	—	—	—	—	—	—	—	—	—
Adjustments		—	—	—	—	—	—	—	—	—	—
Correction of Prior period errors		—	—	—	—	—	—	—	—	—	—
<b>Closing Balance - Land</b>		—	—	—	—	—	—	—	—	—	—
<b>Closing Balance - Inventory &amp; Consumables</b>		(52)	(27)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
<b>Property, plant and equipment (PPE)</b>											
PPE at cost (net of accumulated depreciation)		970 309	1 054 576	1 116 994	1 202 672	1 228 919	1 228 919	1 228 919	1 247 368	1 269 422	1 286 132
Less: Accumulated depreciation	3	600	4 795	—	(3 692)	(3 692)	(3 692)	(3 692)	(3 692)	(3 692)	(3 692)
<b>Total Property, plant and equipment (PPE)</b>	2	970 309	1 049 781	1 116 994	1 198 980	1 225 227	1 225 227	1 225 227	1 243 676	1 265 730	1 282 440
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowings</b>		—	—	—	—	—	—	—	—	—	—
Short term loans (other than bank overdrafts)		5 934	10 097	4 872	10 097	4 872	4 872	4 872	9 852	9 139	9 462
Current portion of long term liabilities		5 934	10 097	4 872	10 097	4 872	4 872	4 872	9 852	9 139	9 462
<b>Total Current liabilities - Borrowing</b>		5 934	10 097	4 872	10 097	4 872	4 872	4 872	9 852	9 139	9 462
<b>Trade and other payables</b>	5	63 045	70 639	77 219	77 706	68 201	68 201	68 201	77 219	77 219	77 219
Trade Payables		63 045	70 639	77 219	77 706	68 201	68 201	68 201	77 219	77 219	77 219
Other creditors		—	—	—	(2 531)	(2 531)	(2 531)	(2 531)	—	—	—
Unspent conditional transfers		79	3 172	28 797	28 797	28 797	28 797	28 797	28 797	28 797	28 797
VAT		6 919	25 746	29 553	10 599	6 191	6 191	6 191	6 191	6 191	6 191
<b>Total Trade and other payables</b>	6	69 743	100 266	145 369	99 775	100 668	100 668	100 668	112 207	112 207	112 207
<b>Non current liabilities - Borrowings</b>	4	8 722	34 714	35 848	46 422	53 648	53 648	53 648	73 796	64 657	55 227
Borrowing		8 722	34 714	35 848	46 422	53 648	53 648	53 648	73 796	64 657	55 227
Financial leases (including PPP asset element)		—	—	—	—	—	—	—	—	—	—
<b>Total Non current liabilities - Borrowing</b>		8 722	34 714	35 848	46 422	53 648	53 648	53 648	73 796	64 657	55 227
<b>Provisions - non-current</b>											
Retirement benefits		93 555	90 072	49 852	—	49 852	49 852	49 852	49 852	49 852	49 852
Refuse landfill site rehabilitation		44 960	45 076	45 658	100 856	45 038	45 038	45 038	45 038	45 038	45 038
Other		11 293	10 469	11 852	—	11 852	11 852	11 852	11 852	11 852	11 852
<b>Total Provisions - non-current</b>		149 808	145 617	107 362	100 856	107 652	107 652	107 652	107 652	107 652	107 652
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		383 278	676 823	756 701	775 477	751 685	751 685	751 685	751 684	751 684	751 684
GRAP adjustments		—	—	—	—	—	—	—	—	—	—
Restated balance		383 278	676 823	756 701	775 477	751 685	751 685	751 685	751 684	751 684	751 684
Surplus/(Deficit)		49 124	73 464	30 779	23 372	45 856	45 856	45 856	30 560	31 124	30 560
Transfers to/from Reserves		(6 500)	—	—	—	—	—	—	—	—	—
Depreciation effects		—	—	—	—	—	—	—	—	—	—
Other adjustments		(604)	(2 183)	—	—	—	—	—	—	—	—
<b>Accumulated Surplus/(Deficit)</b>	1	625 898	748 137	796 481	798 849	837 542	837 542	868 724	822 239	823 168	832 622
<b>Reserves</b>											
Housing Development Fund		—	—	—	—	—	—	—	—	—	—
Capital replacement		62 921	62 921	62 921	62 921</						

WC026 Langeberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-	-

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance	(675 514)	(764 821)	(806 272)	(903 837)	(945 508)	(945 508)	(979 044)	(1 134 018)	(1 153 087)
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**WC026 Langeberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

[illegible]

## References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

## 2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance

(625 790)

(691 327)

(766 492)

(880 465)

(899 650)

(899 650)

(948 499)

1 002 595)

1 012 750)

WC026 Langeberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	-	-	-

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance	0	-	(665)	(101 759)	(108 633)	(108 633)	(127 572)	(89 136)	(75 847)
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WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC026 Langeberg - Entities measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))  
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s



WC026 Langeberg - Supporting Table SA8 Performance indicators and benchmarks

Pretoria Langeberg - Supporting Table SA0 Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.010032687	0.007895897	0.006761049	0.00237755	0.003897599	0.008414856	0.008414856	0.018212916	0.016354221	0.016831733
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.011363349	0.008877364	0.007879077	0.002815951	0.004701982	0.010151507	0.009744079	0.021179541	0.018291688	0.017633852
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0	0	-0.002161783	0.34010356	0.462566999	0.462566999	0	0.314744258	0	0
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.13801121	0.551705942	0.569725633	0.737782886	0.852620077	0.852620077	0.852620077	1.172838975	1.027592696	0.877717008
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	3.37639048	2.863487568	1.898253034	1.440326725	1.969596095	1.969596095	1.969596095	1.582077245	1.966415956	2.453838166
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.37639048	2.863487568	1.898253034	1.440326725	1.969596095	1.969596095	1.969596095	1.582077245	1.966415956	2.453838166
Liquidity Ratio	Monetary Assets/Current Liabilities	1.516539945	1.330541481	1.327623092	0.503869089	1.433668432	1.433668432	1.433668432	1.08618066	1.455244349	1.932354267
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %)		1.16208E-05	0	0.972513542	0.960000002	0.965548903	0.965548903	0	0.973811376	0.972158333
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		1.16208E-05	0	0.972513542	0.960000002	0.965548903	0.965548903	0	0.973811376	0.972158333	0.970774413
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.158352569	0.196051417	0.13842194	0.122774061	0.10720149	0.10720149	0.103525844	0.100378005	0.092377579	0.0910519
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										0
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										0
Creditors to Cash and Investments		0.435456244	0.275912448	0.373664805	-0.109480485	0.282663978	2.231600968	0	0.38464965	0.288209544	0.216668366
		n	n	n	n	n	n	n	n	n	n
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (Z)	Total Volume Losses (kW)										0
	Total Cost of Losses (Rand '000)										0
	% Volume (units purchased and generated less units sold)/units purchased and generated										0
Water Distribution Losses (Z)	Total Volume Losses (kℓ)										0
	Total Cost of Losses (Rand '000)										0
	% Volume (units purchased and generated less units sold)/units purchased and generated										0
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.300533883	0.279719534	0.270768658	0.295067299	0.281716645	0.281716645	0.272057353	0.274274572	0.255296507	0.256468231
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.305793109	0.279909775	0.288007764	0.306073661	0.292424372	0		0.286088988	0.266322784	0.267540349
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.050572601	0.027748905	0.028855427	0.0268271	0.033814409	0.033814409		0.031619168	0.029272832	0.029534668
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.048848466	0.051623181	0.060589764	0.050716262	0.047691533	0.047691533	0.046056321	0.049465341	0.044567853	0.044957125
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	24829.65365	-118.2228804	-94.97895016	64.44616729	64.44616729	64.44616729	27.02810482	28.28921397	29.87943361	32.22214689
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.212524934	0.243358735	0.172391384	0.147271997	0.106215269	0.106215269	0.101735516	0.098960698	0.092998606	0.088352075
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.174973895	5.106532315	3.789205859	-10.95626724	3.737018924	0.4758425	0	3.020573322	3.771385036	4.932048811

## References

1. Consumer debtors &gt; 12 months old are excluded from current assets

2. Only include if services provided by the municipality

**WC026 Langeberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions**

WUZE Langefery - Supporting Table SAS Social, economic and demographic statistics and assumptions												
Description of economic indicator		Basis of calculation	2001 Census	2007 Survey	2011 Census	2018/19 Outcome	2019/20 Outcome	2020/21 Outcome	Current Year 2021/22 Original Budget	2022/23 Medium Term Revenue & Expenditure Framework		
	Ref.									Outcome	Outcome	Outcome
<b>Demographics</b>												
Population	0		-	-	-	-	-	-	-	-	-	-
Females aged 5 - 14	0		-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14	0		-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34	0		-	-	-	-	-	-	-	-	-	-
Males aged 15 - 34	0		-	-	-	-	-	-	-	-	-	-
Unemployment	0		-	-	-	-	-	-	-	-	-	-
<b>Monthly household income (no. of households)</b>												
No income	0		-	-	-	-	-	-	-	-	-	-
R1 - R1 600	0		-	-	-	-	-	-	-	-	-	-
R1 601 - R3 200	0		-	-	-	-	-	-	-	-	-	-
R3 201 - R6 400	0		-	-	-	-	-	-	-	-	-	-
R6 401 - R12 800	0		-	-	-	-	-	-	-	-	-	-
R12 801 - R25 600	0		-	-	-	-	-	-	-	-	-	-
R25 601 - R51 200	0		-	-	-	-	-	-	-	-	-	-
R52 201 - R102 400	0		-	-	-	-	-	-	-	-	-	-
R102 401 - R204 800	0		-	-	-	-	-	-	-	-	-	-
R204 801 - R409 600	0		-	-	-	-	-	-	-	-	-	-
R409 601 - R819 200	0		-	-	-	-	-	-	-	-	-	-
> R819 200	0		-	-	-	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13 0		-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	2 0		-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Household demographics (000)</b>												
0	0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
<b>Housing statistics</b>												
0	3 0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
Total number of households												
0	4 0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
0	5 0		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>												
Inflation/inflation outlook (CPI-X)	6					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Collection rates</b>												
Property tax/service charges	7					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

### Detail on the provision of municipal services for A10

Total municipal services			2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
Ref.			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
		<b>Household service targets (000)</b>										
		<b>Water:</b>										
		8 Piped water inside dwelling	--	--	--	--	--	--	--	--	--	
		10 Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--	
		10 Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--	
		10 Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--	
		10 Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--	
		10 Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--	
		10 Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--	
		10 No water supply	--	--	--	--	--	--	--	--	--	
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--	
		Total number of households	--	--	--	--	--	--	--	--	--	
		<b>Sanitation/sewerage:</b>										
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--	
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--	
		Chemical toilet	--	--	--	--	--	--	--	--	--	
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--	
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--	
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--	
		Bucket toilet	--	--	--	--	--	--	--	--	--	
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--	
		No toilet provisions	--	--	--	--	--	--	--	--	--	
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--	
		Total number of households	--	--	--	--	--	--	--	--	--	--
		<b>Energy:</b>										
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--	--
		<b>Refuse:</b>										
		Removed at least once a week	--	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--	--
No rubbish disposal	--	--	--	--	--	--	--	--	--	--		
Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--	--		
Total number of households	--	--	--	--	--	--	--	--	--	--		

Municipal in-house services			2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
Ref.			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
		<b>Household service targets (000)</b>										
		<b>Water:</b>										
		8 Piped water inside dwelling	--	--	--	--	--	--	--	--	--	
		10 Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--	
		10 Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--	
		10 Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--	
		10 Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--	
		10 Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--	
		10 Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--	
		10 No water supply	--	--	--	--	--	--	--	--	--	
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--	
		Total number of households	--	--	--	--	--	--	--	--	--	
		<b>Sanitation/sewerage:</b>										
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--	
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--	
		Chemical toilet	--	--	--	--	--	--	--	--	--	
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--	
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--	
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--	
		Bucket toilet	--	--	--	--	--	--	--	--	--	
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--	
		No toilet provisions	--	--	--	--	--	--	--	--	--	
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--	
		Total number of households	--	--	--	--	--	--	--	--	--	--
		<b>Energy:</b>										
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--	--
		Total number of households	--	--	--	--	--	--	--	--	--	--
		<b>Refuse:</b>										
		Removed at least once a week	--	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--	--
No rubbish disposal	--	--	--	--	--	--	--	--	--	--		
Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--	--		
Total number of households	--	--	--	--	--	--	--	--	--	--		

Municipal entity services	Ref		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Energy:</b>									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Refuse:</b>									
		Removed at least once a week	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
Services provided by 'external mechanisms'	Ref		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Energy:</b>									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Refuse:</b>									
		Removed at least once a week	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
Detail of Free Basic Services (FBS) provided	Ref		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Electricity		<b>Location of households for each type of FBS</b>									
0		Formal settlements - (50 kwh per indigent household per month Rands)	--	(22 348 797)	5 962 857	(7 791 829)	(7 791 829)	(7 791 829)	(4 185 866)	(4 588 231)	(5 029 268)

0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Other (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
Total cost of FBS - Electricity for informal settlements			-	-	-	-	-	-	-	-	-
Water	Ref	Location of households for each type of FBS	-	-	-	-	-	-	-	-	-
0		Formal settlements - (6 kilolitre per indigent household per month Rands)	4 815 332	5 706 769	9 180 635	8 261 691	8 261 691	8 261 691	5 538 071	5 759 594	5 989 978
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Other (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
Total cost of FBS - Water for informal settlements			-	-	-	-	-	-	-	-	-
Sanitation	Ref	Location of households for each type of FBS	-	-	-	-	-	-	-	-	-
0		Formal settlements - (free sanitation service to indigent households)	9 968 149	14 495 817	15 186 041	16 381 694	16 381 694	16 381 694	10 859 913	11 294 310	11 746 082
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Other (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
Total cost of FBS - Sanitation for informal settlements			-	-	-	-	-	-	-	-	-
Refuse Removal	Ref	Location of households for each type of FBS	-	-	-	-	-	-	-	-	-
0		Formal settlements - (removed once a week to indigent households)	8 458 212	10 492 611	13 283 505	14 330 172	14 330 172	14 330 172	9 698 364	10 086 299	10 489 751
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
0		Other (Rands)	-	-	-	-	-	-	-	-	-
0		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
Total cost of FBS - Refuse Removal for informal settlements			-	-	-	-	-	-	-	-	-

#### References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC026 Langeberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R000	18(1)b	1	144 780	256 745	206 654	(709 774)	241 280	30 562	-	200 753	267 928	356 395
Cash + investments at the year end less applications - R000	18(1)b	2	48 439	83 755	279 123	102 502	237 606	237 606	146 948	187 591	257 022	347 368
Cash year end/monthly employee/supplier payments	18(1)b	3	3.2	5.1	3.8	(11.0)	3.7	0.5	-	3.0	3.8	4.9
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	49 724	73 494	39 779	23 372	46 858	45 868	77 040	30 545	131 424	140 338
Service charges rev % change - macro CPI% target exclusive	18(1)a(2)	5	N.A.	6.4%	0.5%	7.9%	(5.5%)	(5.0%)	(1.5%)	3.4%	3.8%	2.0%
Cash receipts % of Ratespayer & Other revenue	18(1)a(2)	6	0.0%	0.0%	95.1%	95.7%	96.3%	0.0%	97.0%	96.9%	96.9%	96.8%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	4.2%	2.0%	2.8%	2.8%	2.8%	2.7%	2.7%	2.5%	2.4%	2.4%
Capital payments % of capital expenditure	18(1)c(19)	8	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	(0.2%)	34.0%	46.3%	46.3%	0.0%	31.5%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	28.5%	(24.5%)	(2.8%)	(27.5%)	0.0%	0.0%	1.9%	3.2%	2.6%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	(112.5%)	(44.3%)	78.2%	1506.6%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	4.6%	2.7%	2.9%	2.6%	3.5%	3.5%	3.5%	3.5%	3.8%	4.0%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	1.3%	2.9%	2.9%	0.0%	30.7%	17.1%	13.2%

## References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current annum debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term annum debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

## Supporting indicators

% inc/ total service charges (incl propi rates)	18(1)a		12.4%	6.5%	13.9%	0.5%	0.0%	4.4%	9.4%	9.8%	8.0%
% inc/ Property Tax	18(1)a		8.1%	4.4%	44.8%	4.5%	0.0%	0.0%	23.2%	17.0%	4.3%
% inc/ Service charges - electricity revenue	18(1)a		15.8%	7.3%	11.0%	0.0%	0.0%	(1.5%)	6.7%	9.8%	9.6%
% inc/ Service charges - water revenue	18(1)a		10.8%	2.0%	12.4%	0.0%	0.0%	15.8%	(1.3%)	4.0%	4.0%
% inc/ Service charges - sanitation revenue	18(1)a		(12.5%)	8.2%	4.8%	0.0%	0.0%	63.5%	23.3%	4.0%	4.0%
% inc/ Service charges - refuse revenue	18(1)a		(3.2%)	4.9%	6.1%	0.0%	0.0%	62.8%	25.4%	4.0%	4.0%
% inc/ in	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	514 337	578 170	615 932	701 770	705 624	705 624	736 806	772 160	848 142	916 152
Service charges	18(1)a	514 337	578 170	615 932	701 770	705 624	705 624	736 806	772 160	848 142	916 152
Property rates	18(1)a	52 679	56 957	59 486	86 146	90 000	90 000	90 000	110 873	129 687	135 247
Service charges - electricity revenue	18(1)a	373 362	432 502	463 965	514 888	514 888	514 888	507 096	548 435	602 149	659 925
Service charges - water revenue	18(1)a	41 101	45 473	46 370	52 124	52 124	52 124	60 386	51 443	53 501	55 641
Service charges - sanitation revenue	18(1)a	26 018	22 739	24 603	25 792	25 792	25 792	42 174	31 800	33 072	34 395
Service charges - refuse removal	18(1)a	21 177	20 499	21 508	22 819	22 819	22 819	37 150	28 608	29 752	30 942
Service charges - other	18(1)a	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	18(1)a	3 163	2 763	2 903	2 515	2 515	2 515	2 515	2 641	2 773	2 912
Capital expenditure excluding capital grant funding	18(1)a	(48 475)	(34 574)	(27 697)	52 337	38 481	38 481	38 481	95 315	47 773	37 003
Cash receipts from ratespayers	18(1)a	6	–	614 210	696 403	704 839	704 839	–	776 363	852 916	919 178
Ratespayer & Other revenue	18(1)a	537 793	599 786	645 861	727 791	731 645	731 645	762 627	800 199	880 308	949 908
Change in consumer debtors (current and non-current)	18(1)a	25 547	42 106	(35 219)	(2 443)	(13 194)	(13 194)	(13 194)	9 291	2 459	2 067
Operating and Capital Grant Revenue	18(1)a	105 897	145 331	146 110	160 447	199 764	199 764	199 764	163 402	237 619	166 405
Capital expenditure - total	20(1)(v)	(0)	–	665	101 759	108 633	108 633	108 633	127 572	89 136	75 847
Capital expenditure - renewal	20(1)(v)	–	–	–	1 300	3 126	3 126	–	39 180	15 200	10 000

## Supporting benchmarks

Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/allocated national, provincial and district grants											
Average annual collection rate (arrears inclusive)									–	–	–

## DoRA operating

## List operating grants


## DoRA capital

## List capital grants


## Trend

Change in consumer debtors (current and non-current)	25 547	42 106	(35 219)	(13 194)	(9 291)	2 459	2 067	–	–	–
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<b>Total Operating Revenue</b>	634 385	727 167	775 476	854 415	878 244	878 244	909 426	952 487	1 061 598	1 099 758
<b>Total Operating Expenditure</b>	625 790	691 327	766 492	880 465	899 650	899 650	899 650	948 499	1 002 595	1 012 750
<b>Operating Performance Surplus/(Deficit)</b>	8 595	35 840	8 984	(26 050)	(21 406)	(21 406)	9 776	3 988	59 003	87 009

## Cash and Cash Equivalents (30 June 2012)

<b>Revenue</b>										
% Increase in Total Operating Revenue		14.6%	6.6%	10.2%	2.8%	0.0%	3.6%	8.5%	11.5%	3.6%
% Increase in Property Rates Revenue		8.1%	4.4%	44.8%	4.5%	0.0%	0.0%	23.2%	17.0%	4.3%
% Increase in Electricity Revenue		15.8%	7.3%	11.0%	0.0%	0.0%	(1.5%)	6.7%	9.8%	9.6%
% Increase in Property Rates & Services Charges		12.4%	6.5%	13.9%	0.5%	0.0%	4.4%	9.4%	9.8%	8.0%

<b>Expenditure</b>										
% Increase in Total Operating Expenditure		10.5%	10.9%	14.9%	2.2%	0.0%	0.0%	5.4%	5.7%	1.0%
% Increase in Employee Costs		6.7%	3.2%	20.1%	(1.9%)	0.0%	0.0%	5.6%	3.7%	4.1%
% Increase in Electricity Bulk Purchases		17.2%	7.3%	18.0%	0.0%	0.0%	0.0%	4.0%	4.4%	4.5%
Average Cost Per Budgeted Employee Position (Remuneration)		0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)		0	0	0	0	0	0	0	0	0
R&M % of PPE		4.6%	2.7%	2.9%	2.6%	3.5%	3.5%	3.5%	3.8%	4.0%
Asset Renewal and R&M as a % of PPE		4.0%	3.0%	3.0%	7.0%	8.0%	8.0%	11.0%	10.0%	8.0%
Debt Impairment % of Total Billable Revenue		4.2%	2.0%	2.8%	2.8%	2.8%	2.8%	2.7%	2.7%	2.4%

<b>Capital Revenue</b>										
Internally Funded & Other (R000)		32 040	21 331	18 277	34 537	38 481	38 481	38 481	47 515	47 773
Borrowing (R000)		5 954	15 705	6 684	17 800	–	–	–	47 800	–
Grant Funding and Other (R000)		48 475	34 574	28 362	49 422	70 152	70 152	70 152	32 257	41 363
Internally Generated funds % of Non Grant Funding		84.3%	57.6%	73.2%	66.0%	100.0%	100.0%	100.0%	49.9%	100.0%
Borrowing % of Non Grant Funding		15.7%	42.4%	26.8%	34.0%	0.0%	0.0%	0.0%	50.1%	0.0%
Grant Funding % of Total Funding		56.1%	48.3%	53.2%	48.6%	64.6%	64.6%	64.6%	25.3%	46.4%

<b>Capital Expenditure</b>										
Total Capital Programme (R000)		91 666	71 610	53 328	101 759	108 633	108 633	108 633	127 572	89 136
Asset Renewal		–	–	–	39 224	41 450	41 450	41 450	68 907	55 581
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.0%	38.5%	38.2%	38.2%	38.2%	54.0%	62.4%

<b>Cash</b>										
Cash Receipts % of Rate Payer & Other		0.0%	0.0%	95.1%	95.7%	96.3%	96.3%	0.0%	97.0%	96.9%
Cash Coverage Ratio		0	0	0	(0)	0	0	0	0	0

<b>Borrowing</b>										
Credit Rating (2009/10)									0	
Capital Charges to Operating		1.0%	0.8%	0.7%	0.2%	0.4%	0.8%	0.8%	1.8%	1.6%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	(0.2%)	34.0%	46.3%	46.3%	0.0%	31.5%	0.0%

<b>Reserves</b>										
Surplus/(Deficit)		48 439	83 755	279 123	102 502	237 606	237 606	146 948	187 591	257 022

<b>Free Services</b>										
Free Basic Services as a % of Equitable Share		31.8%	10.5%	44.8%	35.6%	0.0%	35.6%		22.5%	21.6%
Free Services as a % of Operating Revenue (excl operational transfers)		1.7%	1.8%	1.8%	1.7%	1.7%	1.7%		1.1%	1.1%

<b>High Level Outcome of Funding Compliance</b>										
Total Operating Revenue		634 385	727 167	775 476	854 415	878 244	878 244	909 426	952 487	1 061 598
Total Operating Expenditure		625 790	691 327	766 492	880 465	899 650	899 650	899 650	948 499	1 002 595
Surplus/(Deficit) Budgeted Operating Statement		8 595	35 840	8 984	(26 050)	(21 406)	(21 406)	9 776	3 988	59 003
Surplus/(Deficit) Considering Reserves and Cash Backing		48 439	83 755	279 123	102 502	237 606	237 606	146 948	187 591	257 022
<b>MTREF Funded (1) / Unfunded (0)</b>	15	1	1	1	1	1	1	1	1	1
<b>MTREF Funded ✓ / Unfunded ✗</b>	15	✓	✓	✓	✓	✓	✓	✓	✓	✓

## References

15. Subject to figures provided in Schedule.

WC026 Langeberg - Supporting Table SA11 Property rates summary

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
<b>Total valuation reductions:</b>		0	0	0	0	0	0	0	0	0
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)										
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,reductns,discs (R'000)</b>		0	0	0	0	0	0	0	0	0

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

**WC026 Langeberg - Supporting Table SA12a Property rates by category (current year)**

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
<b>Current Year 2021/22</b>																	
<b>Valuation:</b>																	
No. of properties		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of sectional title property values		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of supplementary valuations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Supplementary valuation (Rm)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of valuation roll amendments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of objections by rate-payers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of appeals by rate-payers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of appeals by rate-payers finalised		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of successful objections	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
No. of successful objections > 10%	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Estimated no. of properties not valued		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Years since last valuation ( <b>select</b> )		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation ( <b>select</b> )		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Method of valuation used ( <b>select</b> )		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Base of valuation ( <b>select</b> )		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Valuation reductions-other (Rm)	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Total land value (Rm)	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Total value of improvements (Rm)	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Total market value (Rm)	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
<b>Rating:</b>																	
Average rate	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Rate revenue budget (R'000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Rate revenue expected to collect (R'000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Expected cash collection rate (%)	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%
Special rating areas (R'000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	—	—
<b>Total rebates,exemptns,eductns,discs (R'000)</b>																	

**References**

- Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
- Include value of additional reductions is 'free' value greater than MPRA minimum.
- Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
- Include arrears collections
- In favour of the rate-payer



**WC026 Langeberg - Supporting Table SA12b Property rates by category (budget year)**

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
<b>Budget Year 2022/23</b>																	
<b>Valuation:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation ( <b>select</b> )																	
Frequency of valuation ( <b>select</b> )																	
Method of valuation used ( <b>select</b> )																	
Base of valuation ( <b>select</b> )																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates,exemptns,reductns,discs (R'000)</b>																	

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

**WC026 Langeberg - Supporting Table SA13a Service Tariffs by category**

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b><u>Property rates</u></b> <i>(rate in the Rand)</i>	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b><u>Exemptions, reductions and rebates</u></b> <i>(Rands)</i>									
<b><u>Residential properties</u></b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b><u>Other rebates or exemptions</u></b>	2								
<b><u>Water tariffs</u></b>									
<b><u>Domestic</u></b>									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Water usage - flat rate tariff <i>(c/kl)</i>									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 2 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 3 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 4 <i>(c/kl)</i>		(fill in thresholds)							
<b><u>Other</u></b>	2								
<b><u>Waste water tariffs</u></b>									
<b><u>Domestic</u></b>									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/kl)</i>									
Volumetric charge - Block 1 <i>(c/kl)</i>		(fill in structure)							
Volumetric charge - Block 2 <i>(c/kl)</i>		(fill in structure)							
Volumetric charge - Block 3 <i>(c/kl)</i>		(fill in structure)							

Volumetric charge - Block 4 (c/kl)								
<b>Other</b>	2	(fill in structure)						
<b>Electricity tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee ( <i>Rands/month</i> )								
Service point - vacant land ( <i>Rands/month</i> )								
FBE		(how is this targeted?)						
Life-line tariff - meter		(describe structure)						
Life-line tariff - prepaid		(describe structure)						
Flat rate tariff - meter ( <i>c/kwh</i> )								
Flat rate tariff - prepaid( <i>c/kwh</i> )								
Meter - IBT Block 1 ( <i>c/kwh</i> )		(fill in thresholds)						
Meter - IBT Block 2 ( <i>c/kwh</i> )		(fill in thresholds)						
Meter - IBT Block 3 ( <i>c/kwh</i> )		(fill in thresholds)						
Meter - IBT Block 4 ( <i>c/kwh</i> )		(fill in thresholds)						
Meter - IBT Block 5 ( <i>c/kwh</i> )		(fill in thresholds)						
Prepaid - IBT Block 1 ( <i>c/kwh</i> )		(fill in thresholds)						
Prepaid - IBT Block 2 ( <i>c/kwh</i> )		(fill in thresholds)						
Prepaid - IBT Block 3 ( <i>c/kwh</i> )		(fill in thresholds)						
Prepaid - IBT Block 4 ( <i>c/kwh</i> )		(fill in thresholds)						
Prepaid - IBT Block 5 ( <i>c/kwh</i> )		(fill in thresholds)						
<b>Other</b>	2							
<b>Waste management tariffs</b>								
<b>Domestic</b>								
Street cleaning charge								
Basic charge/ fixed fee								
80l bin - once a week								
250l bin - once a week								

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

## |WC026 Langeberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Exemptions, reductions and rebates</b> <i>(Rands)</i> <i>[Insert lines as applicable]</i>									
<b>Water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<b>Waste water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<b>Electricity tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

WC026 Langeberg - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rand/cent								% incr.			
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											0
Electricity: Basic levy											0
Electricity: Consumption											0
Water: Basic levy											0
Water: Consumption											0
Sanitation											0
Refuse removal											0
Other											0
sub-total		0	0	0	0	0	0	0	0	0	0
VAT on Services											0
Total large household bill:		0	0	0	0	0	0	0	0	0	0
% increase/-decrease			0	0	0	0	0		0	0	0
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											0
Electricity: Basic levy											0
Electricity: Consumption											0
Water: Basic levy											0
Water: Consumption											0
Sanitation											0
Refuse removal											0
Other											0
sub-total		0	0	0	0	0	0	0	0	0	0
VAT on Services											0
Total small household bill:		0	0	0	0	0	0	0	0	0	0
% increase/-decrease			0	0	0	0	0		0	0	0
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											0
Electricity: Basic levy											0
Electricity: Consumption											0
Water: Basic levy											0
Water: Consumption											0
Sanitation											0
Refuse removal											0
Other											0
sub-total		0	0	0	0	0	0	0	0	0	0
VAT on Services											0
Total small household bill:		0	0	0	0	0	0	0	0	0	0
% increase/-decrease			0	0	0	0	0		0	0	0

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

WC026 Langeberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References  
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

WC026 Langeberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														-
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative
- check

**WC026 Langeberg - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	-	-	-	-	-	-	-	-

<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance	(8 722)	(34 714)	(35 848)	(46 422)	(53 648)	(53 648)	(73 796)	(64 657)	(55 227)
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WC026 Langeberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		79 688	87 905	104 458	96 062	–	96 062	105 677	113 977	119 501
Equitable Share		73 093	79 200	96 488	87 617	–	87 617	97 528	104 474	112 031
Expanded Public Works Programme Integrated Grant		1 740	2 033	2 024	2 210	–	2 210	2 647	2 763	–
Integrated National Electrification Programme Grant		–	410	4	377	–	377	–	391	409
Local Government Financial Management Grant		1 550	1 550	1 550	1 550	–	1 550	1 550	1 618	1 550
Municipal Disaster Relief Grant		–	269	142	–	–	–	–	–	–
Municipal Infrastructure Grant		3 305	3 418	2 561	3 003	–	3 003	3 299	3 426	3 554
Neighbourhood Development Partnership Grant		–	1 025	1 690	1 304	–	1 304	652	1 304	1 957
Water Services Infrastructure Grant		–	–	–	2 609	–	2 609	–	3 758	–
Finansiele Bestuur		–	–	–	250	–	250	–	–	–
Grant Income-CDW		–	57	38	38	–	38	38	38	38
Housing Operational Revenue Recognised		–	13 698	–	2 000	–	11 556	16 200	12 080	1 500
Humanitarian Relief Grant		–	700	–	–	–	–	–	–	–
Libraries Conditional Grant		–	3 370	–	3 042	–	3 042	3 809	3 147	3 288
Libraries MRF Operation Grant		–	5 636	–	6 731	–	7 701	6 866	6 961	7 274
Community Safety:Operating Revenue		–	354	–	–	–	–	–	–	–
CWDM Grant - Community Safety Rev Recognition		–	–	–	–	–	240	250	261	272
CWDM Grant-Community Safety Operating Rev		–	–	151	–	–	–	–	–	–
Public Sector SETA		–	–	609	–	–	–	–	–	–
Tourism Route development_CWD rev recognition		–	–	–	–	–	100	104	109	113
Subsidie - Projekte	5	–	–	–	–	–	3 400	2 000	23 820	–
Capital Transfers and Grants										
National Government:		24 021	32 417	28 362	48 622	–	65 663	39 009	72 421	53 329
Integrated National Electrification Programme Grant		1 991	2 735	24	2 513	–	2 513	–	2 609	2 726
Municipal Disaster Relief Grant		–	66	–	–	–	–	–	–	–
Municipal Infrastructure Grant		22 030	22 784	17 071	20 022	–	20 022	21 996	22 839	23 742
Neighbourhood Development Partnership Grant		–	6 831	11 267	8 696	–	8 696	4 348	8 696	13 043
Water Services Infrastructure Grant		–	–	–	17 391	–	34 433	12 665	38 278	13 818
0		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	800	–	1 600	–	–	–
Rev Recognition:Development of Sport and Recreation Faciliti		–	–	–	800	–	1 600	–	–	–
Libraries MRF Operation Grant		–	642	–	–	–	–	–	–	–
CWDM Grant - Capital Revenue		–	642	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
CWDM Grant-Community Safety Operating Rev		–	1 522	478	–	–	–	–	–	–
Unspecified		–	1 522	478	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	24 021	34 581	28 840	49 422	–	67 263	39 009	72 421	53 329
TOTAL RECEIPTS OF TRANSFERS & GRANTS		24 021	34 581	28 840	49 422	–	70 663	41 009	96 241	53 329

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	(313)	38	659	-	2 594	2 715	24 510	2 987
Administration Fee		-	57	38	-	-	38	40	41	43
Administration Fees		-	(469)	-	-	-	-	-	-	-
Advertisement Cost		-	1	-	-	-	-	-	-	-
Behuising		-	66	-	82	-	23	12	10	10
Bonus		-	32	-	550	-	506	636	612	637
Contractors		-	-	-	27	-	2 027	2 027	23 847	2 296
Delegation Fees		-	0	-	0	-	0	0	0	0
Expanded Public Works Programme Integrated Grant		63	2 033	2 088	1 489	-	1 489	2 535	2 636	2 742
Administration Fee		-	57	38	-	-	38	40	41	43
Administration Fees		-	(469)	-	-	-	-	-	-	-
Advertisement Cost		-	1	-	-	-	-	-	-	-
Behuising		-	66	-	82	-	23	12	10	10
Bonus		-	32	-	550	-	506	636	612	637
Contractors		-	-	-	27	-	2 027	2 027	23 847	2 296
Grant-in-aid		-	-	-	-	-	100	104	109	113
Kontrakteurs		-	354	-	-	-	-	200	209	218
Registrasies		-	-	-	-	-	1	2	2	2
Grant-in-aid		-	-	-	-	-	100	104	109	113
Kontrakteurs		-	354	-	-	-	-	200	209	218
Registrasies		-	-	-	-	-	1	2	2	2
Sundry Expenditure		-	-	151	-	-	-	-	-	-
Unemployment Insurance		-	-	-	-	-	6	7	7	7
Community Halls Camera System		-	-	-	-	-	240	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	3 478	-	-
Fencing Ashton Library		-	-	-	-	-	297	-	-	-
Fencing Mountain View Library- Robertson		-	-	-	-	-	84	-	-	-
Fencing Sunnyside Library- Montagu		-	-	-	-	-	110	-	-	-
Integrated National Electrification Programme Grant		1 991	2 728	24	2 513	-	2 513	-	2 609	2 726
Municipal Disaster Relief Grant		-	66	-	-	-	-	-	-	-
Fencing Ashton Library		-	-	-	-	-	297	-	-	-
Fencing Mountain View Library- Robertson		-	-	-	-	-	84	-	-	-
Community Halls Camera System		-	-	-	-	-	240	-	-	-
Resurfacing and Construction of netball courts		-	-	-	800	-	1 600	-	-	-
Upgrading of Bonnievale Informal trading area		-	-	-	-	-	429	365	-	-
Unspecified		-	1 522	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	17 391	-	35 733	-	7 583	-
Toelaes-Ander		-	0	-	-	-	9	20	21	22
Unemployment Insurance		-	56	-	63	-	75	89	86	90
Uniforms en Oorpakke		0	1176	0	16650	0	5000	5200	5429	5673
Vaardigheidsontwikkeling		0	52663	0	71434	0	87623	175194	175152	182365

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	(81 876)	(112 272)	(117 748)	(111 025)	(132 500)	(132 500)	(136 844)	(165 198)	(133 076)
Check capex	(48 475)	(34 574)	(28 362)	(49 422)	(70 152)	(70 152)	(32 257)	(41 363)	(38 843)

WC026 Langeberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash Transfers to other municipalities											
0	1	–	–	–	4	4	4	4	4	4	4
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	4	4	4	4	4	4	4
Cash Transfers to Entities/Other External Mechanisms											
0	2	–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
0	3	250	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		250	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
0		914	2 752	1 622	1 667	2 725	2 725	2 725	2 854	2 773	2 912
0		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		914	2 752	1 622	1 667	2 725	2 725	2 725	2 854	2 773	2 912
Cash Transfers to Groups of Individuals											
0		588	317	466	750	750	750	750	520	543	567
0		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		588	317	466	750	750	750	750	520	543	567
TOTAL CASH TRANSFERS AND GRANTS	6	1 752	3 068	2 088	2 421	3 479	3 479	3 479	3 378	3 320	3 484
Non-Cash Transfers to other municipalities											
0	1	–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
0	2	–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
0	3	–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
0	4	–	15	–	30	30	30	30	31	32	34
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	15	–	30	30	30	30	31	32	34
Groups of Individuals											
0	5	13	41	44	80	80	80	80	83	87	91
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		13	41	44	80	80	80	80	83	87	91
TOTAL NON-CASH TRANSFERS AND GRANTS		13	56	44	110	110	110	110	114	119	124
TOTAL TRANSFERS AND GRANTS	6	1 765	3 125	2 132	2 531	3 589	3 589	3 589	3 492	3 439	3 608

References

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

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

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

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

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

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

**WC026 Langeberg - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23
		A	B	C	D	E	F	G
<b><u>Councillors (Political Office Bearers plus Other)</u></b>	1							
Basic Salaries and Wages		9 061	6 436	6 272	7 030	7 030	–	8 648
Pension and UIF Contributions		–	896	961	1 076	1 076	–	1 057
Medical Aid Contributions		–	95	69	–	–	–	–
Motor Vehicle Allowance		–	403	407	446	446	–	524
Cellphone Allowance		1 008	755	769	849	849	–	1 021
Housing Allowances		3	3	3	3	3	–	3
Other benefits and allowances		466	–	–	–	–	–	–
<b>Sub Total - Councillors</b>		<b>10 538</b>	<b>8 589</b>	<b>8 480</b>	<b>9 404</b>	<b>9 404</b>	<b>–</b>	<b>11 253</b>
<b>% increase</b>	4		<b>(18.5%)</b>	<b>(1.3%)</b>	<b>10.9%</b>	<b>–</b>	<b>(100.0%)</b>	<b>–</b>
<b><u>Senior Managers of the Municipality</u></b>	2							
Basic Salaries and Wages		6 947	6 868	6 019	7 292	7 292	–	7 686
Pension and UIF Contributions		1 250	1 252	988	1 165	1 165	–	1 236
Medical Aid Contributions		84	89	122	137	137	–	133
Overtime		59	–	–	–	–	–	–
Performance Bonus		680	837	1 464	887	887	–	798
Motor Vehicle Allowance	3	434	544	658	812	812	–	811
Cellphone Allowance	3	230	268	242	300	300	–	295
Housing Allowances	3	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 685</b>	<b>9 858</b>	<b>9 493</b>	<b>10 594</b>	<b>10 594</b>	<b>–</b>	<b>10 958</b>
<b>% increase</b>	4		<b>1.8%</b>	<b>(3.7%)</b>	<b>11.6%</b>	<b>–</b>	<b>(100.0%)</b>	<b>–</b>
<b><u>Other Municipal Staff</u></b>								
Basic Salaries and Wages		112 213	122 195	126 971	154 491	152 893	–	161 543
Pension and UIF Contributions		20 054	21 266	22 218	26 958	25 974	–	27 932
Medical Aid Contributions		5 840	6 405	7 055	10 555	9 637	–	10 794
Overtime		11 916	12 432	12 347	13 289	13 289	–	12 958
Performance Bonus		8 940	9 492	9 324	11 913	11 491	–	12 060
Motor Vehicle Allowance	3	5 076	4 458	3 991	3 783	4 185	–	5 151
Cellphone Allowance	3	489	431	430	439	439	–	547
Housing Allowances	3	1 831	1 882	1 922	2 509	2 301	–	1 768
Other benefits and allowances	3	778	851	879	1 500	1 381	–	1 669
Payments in lieu of leave		5 827	6 859	8 459	8 576	7 726	–	8 006
Long service awards		889	1 154	1 045	1 485	1 489	–	1 549
Post-retirement benefit obligations	6	(86)	(2 331)	10 730	6 016	6 016	–	6 308
<b>Sub Total - Other Municipal Staff</b>		<b>173 768</b>	<b>185 094</b>	<b>205 370</b>	<b>241 516</b>	<b>236 822</b>	<b>–</b>	<b>250 285</b>
<b>% increase</b>	4		<b>6.5%</b>	<b>11.0%</b>	<b>17.6%</b>	<b>(1.9%)</b>	<b>(100.0%)</b>	<b>–</b>
<b>Total Parent Municipality</b>		<b>193 991</b>	<b>203 541</b>	<b>223 343</b>	<b>261 514</b>	<b>256 820</b>	<b>–</b>	<b>272 496</b>
			<b>4.9%</b>	<b>9.7%</b>	<b>17.1%</b>	<b>(1.8%)</b>	<b>(100.0%)</b>	<b>–</b>
<b><u>Board Members of Entities</u></b>								
Basic Salaries and Wages		–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–
<b>Sub Total - Board Members of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>% increase</b>	4		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

<b>Senior Managers of Entities</b>								
Basic Salaries and Wages		-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-
<b>Other Staff of Entities</b>								
Basic Salaries and Wages		-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>								
		193 991	203 541	223 343	261 514	256 820	-	272 496
<b>% increase</b>	4		4.9%	9.7%	17.1%	(1.8%)	(100.0%)	-
<b>TOTAL MANAGERS AND STAFF</b>	5,7	183 453	194 952	214 863	252 110	247 416	-	261 243

#### References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

#### Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

### 3.3.3.3 Medium Term Revenue & Expenditure Framework

[illegible]

[illegible]



**WC026 Langeberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior manage**

[illegible]

## References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC026 Langeberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)	4									
Board Members of municipal entities	5									
<b>Municipal employees</b>										
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals										
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians										
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	0	0	0	0	0	0	0	0	0
<b>% increase</b>					0	0	0	0	0	0
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

**References**

- Positions must be funded and aligned to the municipality's current organisational structure
- Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
- s57 of the Systems Act
- Include only in Consolidated Statements
- Include municipal entity employees in Consolidated Statements
- Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
- Managers who provide the direction of a critical technical function
- Total number of employees working on these functions

**WC026 Langeberg - Supporting Table SA25 Budgeted monthly revenue and expenditure**

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
<b>Revenue By Source</b>																
Property rates		9 239	9 239	9 239	9 239	9 239	9 239	9 239	9 239	9 239	9 239	9 239		110 873	129 667	135 247
Service charges - electricity revenue		45 786	45 786	45 786	45 786	45 786	45 786	45 786	45 786	45 786	45 786	45 786		549 435	602 149	659 925
Service charges - water revenue		4 287	4 287	4 287	4 287	4 287	4 287	4 287	4 287	4 287	4 287	4 287		51 443	53 501	55 641
Service charges - sanitation revenue		2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650	2 650		31 800	33 072	34 395
Service charges - refuse revenue		2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384		28 608	29 752	30 942
Rental of facilities and equipment		220	220	220	220	220	220	220	220	220	220	220		2 641	2 773	2 912
Interest earned - external investments		1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287		15 444	16 092	16 774
Interest earned - outstanding debtors		287	287	287	287	287	287	287	287	287	287	287		3 450	3 602	3 764
Dividends received		—	—	—	—	—	—	—	—	—	—	—		—	—	—
Fines, penalties and forfeits		735	735	735	735	735	735	735	735	735	735	734		8 814	9 255	9 717
Licences and permits		67	67	67	67	67	67	67	67	67	67	67		803	843	885
Agency services		508	508	508	508	508	508	508	508	508	508	508		6 101	9 152	9 609
Transfers and subsidies		11 532	11 532	11 532	11 532	11 532	11 532	11 532	11 532	11 532	11 532	9 995		136 844	165 198	133 076
Other revenue		519	519	519	519	519	519	519	519	519	519	519		6 230	6 541	6 868
Gains		—	—	—	—	—	—	—	—	—	—	—		—	—	—
Total Revenue (excluding capital transfers and contribution)		79 502	79 502	79 502	79 502	79 502	79 502	79 502	79 502	79 502	79 502	77 965		952 487	1 061 598	1 099 758
<b>Expenditure By Type</b>																
Employee related costs		21 770	21 770	21 770	21 770	21 770	21 770	21 770	21 770	21 770	21 770	21 770		261 243	271 022	282 053
Remuneration of councillors		998	998	998	998	998	998	998	998	998	998	998		11 978	12 461	12 964
Debt impairment		1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711		20 530	21 410	22 373
Depreciation & asset impairment		3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308		39 692	40 056	41 858
Finance charges		619	619	619	619	619	619	619	619	619	619	619		7 423	7 258	7 584
Bulk purchases - electricity		37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277		447 322	467 004	488 020
Inventory consumed		3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463		41 554	38 496	29 113
Contracted services		4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 626		55 519	79 173	60 117
Transfers and subsidies		291	291	291	291	291	291	291	291	291	291	291		3 492	3 439	3 608
Other expenditure		4 979	4 979	4 979	4 979	4 979	4 979	4 979	4 979	4 979	4 979	4 978		59 746	62 276	65 060
Losses		—	—	—	—	—	—	—	—	—	—	—		—	—	—
Total Expenditure		79 042	79 042	79 042	79 042	79 042	79 042	79 042	79 042	79 042	79 042	79 040		948 499	1 002 595	1 012 750
Surplus/(Deficit)		460	460	460	460	460	460	460	460	460	460	(1 075)		3 988	59 003	87 009
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 319	3 319	3 319	3 319	3 319	3 319	3 319	3 319	3 319	3 319	(9 953)		26 558	72 421	53 329
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)		—	—	—	—	—	—	—	—	—	—	—		—	—	—
Surplus/(Deficit) after capital transfers & contributions		3 779	3 779	3 779	3 779	3 779	3 779	3 779	3 779	3 779	3 779	(11 028)		30 545	131 424	140 338
Taxation		—	—	—	—	—	—	—	—	—	—	—		—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—		—	—	—
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—		—	—	—
Surplus/(Deficit)	1	3 779	3 779	3 779	3 779	3 779	3 779	3 779	3 779	3 779	3 779	(11 028)		30 545	131 424	140 338

References

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

**WC026 Langeberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description		Ref	Budget Year 2022/23											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote																	
Vote 1 - Area (0: IE)			1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 475	17 278	37 450	14 303
Vote 2 - Financial Services (1: IE)			82	82	82	82	82	82	82	82	82	82	82	(904)	–	–	219 071
Vote 3 - Executive AND Mayor (2: IE)			3	3	3	3	3	3	3	3	3	3	3	(29)	–	–	7 842
Vote 4 - Strategic AND Social services (3: IE)			229	229	229	229	229	229	229	229	229	229	229	(2 517)	–	–	2
Vote 5 - Corporate (4: IE)			17	17	17	17	17	17	17	17	17	17	17	(184)	–	–	22 775
Vote 6 - Engineering (5: IE)			103	103	103	103	103	103	103	103	103	103	103	(1 131)	–	–	875 262
Vote 7 - Community services (6: IE)			252	252	252	252	252	252	252	252	252	252	252	(1 956)	821	–	14 058
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)			4 706	4 706	4 706	4 706	4 706	4 706	4 706	4 706	4 706	4 706	4 706	45 134	96 896	113 456	–
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)			1 694	1 694	1 694	1 694	1 694	1 694	1 694	1 694	1 694	1 694	1 694	(18 563)	69	73	–
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT			2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 279	(25 065)	–	–	–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)			4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	(54 172)	–	–	–
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)			1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	(13 934)	–	–	–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)			51 690	51 690	51 690	51 690	51 690	51 690	51 690	51 690	51 690	51 690	51 690	(568 595)	–	–	–
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)			6 294	6 294	6 294	6 294	6 294	6 294	6 294	6 294	6 294	6 294	6 294	748 621	817 858	934 798	–
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)			7 499	7 499	7 499	7 499	7 499	7 499	7 499	7 499	7 499	7 499	7 499	(36 369)	46 122	48 460	–
Total Revenue by Vote			82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	71 811	979 044	1 134 236	1 153 314
Expenditure by Vote to be appropriated																	
Vote 1 - Area (0: IE)			–	–	–	–	–	–	–	–	–	–	–	16 989	16 989	17 697	295
Vote 2 - Financial Services (1: IE)			–	–	–	–	–	–	–	–	–	–	–	986	986	1 029	64 421
Vote 3 - Executive AND Mayor (2: IE)			–	–	–	–	–	–	–	–	–	–	–	31	31	33	22 137
Vote 4 - Strategic AND Social services (3: IE)			–	–	–	–	–	–	–	–	–	–	–	2 746	2 746	24 438	32 573
Vote 5 - Corporate (4: IE)			–	–	–	–	–	–	–	–	–	–	–	201	201	210	79 373
Vote 6 - Engineering (5: IE)			–	–	–	–	–	–	–	–	–	–	–	1 234	1 234	1 289	733 107
Vote 7 - Community services (6: IE)			–	–	–	–	–	–	–	–	–	–	–	3 029	3 029	3 160	79 805
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)			–	–	–	–	–	–	–	–	–	–	–	127 795	127 795	131 402	465
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)			–	–	–	–	–	–	–	–	–	–	–	40 263	40 263	41 908	6
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)			–	–	–	–	–	–	–	–	–	–	–	726 248	726 248	751 469	794
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)			–	–	–	–	–	–	–	–	–	–	–	28 978	28 978	30 179	–
Total Expenditure by Vote			–	–	–	–	–	–	–	–	–	–	–	948 499	948 499	1 002 812	1 012 976
Surplus/(Deficit) before assoc.			82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	(876 688)	30 545	131 424	140 338
Taxation			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		1	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	82 476	(876 688)	30 545	131 424	140 338

**References**

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

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

Description		Ref	Budget Year 2022/23											Medium Term Revenue and Expenditure Framework		
R thousand	July		August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional																
Governance and administration			(16 423)	(16 423)	(16 423)	(16 423)	(16 423)	(16 423)	(16 423)	(16 423)	(16 423)	(16 423)	377 736	197 079	221 243	229 597
Executive and council			(789)	(789)	(789)	(789)	(789)	(789)	(789)	(789)	(789)	(789)	18 158	9 474	10 077	7 842
Finance and administration			(15 634)	(15 634)	(15 634)	(15 634)	(15 634)	(15 634)	(15 634)	(15 634)	(15 634)	(15 634)	359 577	187 606	211 166	221 755
Internal audit			—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety			(3 948)	(3 948)	(3 948)	(3 948)	(3 948)	(3 948)	(3 948)	(3 948)	(3 948)	(3 948)	90 793	47 370	67 307	34 422
Community and social services			(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	22 134	11 548	11 024	11 522
Sport and recreation			(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	1 677	875	916	959
Public safety			(1 381)	(1 381)	(1 381)	(1 381)	(1 381)	(1 381)	(1 381)	(1 381)	(1 381)	(1 381)	31 765	16 573	19 285	20 249
Housing			(1 531)	(1 531)	(1 531)	(1 531)	(1 531)	(1 531)	(1 531)	(1 531)	(1 531)	(1 531)	35 216	18 374	36 082	1 691
Health			—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services			(2 807)	(2 807)	(2 807)	(2 807)	(2 807)	(2 807)	(2 807)	(2 807)	(2 807)	(2 807)	64 568	33 687	37 493	43 583
Planning and development			(328)	(328)	(328)	(328)	(328)	(328)	(328)	(328)	(328)	(328)	7 547	3 938	1 802	1 893
Road transport			(2 479)	(2 479)	(2 479)	(2 479)	(2 479)	(2 479)	(2 479)	(2 479)	(2 479)	(2 479)	57 021	29 750	35 690	41 691
Environmental protection			—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services			(59 634)	(59 634)	(59 634)	(59 634)	(59 634)	(59 634)	(59 634)	(59 634)	(59 634)	(59 634)	1 356 777	700 801	808 083	845 596
Energy sources			(45 909)	(45 909)	(45 909)	(45 909)	(45 909)	(45 909)	(45 909)	(45 909)	(45 909)	(45 909)	1 041 103	536 102	606 715	664 724
Water management			(4 780)	(4 780)	(4 780)	(4 780)	(4 780)	(4 780)	(4 780)	(4 780)	(4 780)	(4 780)	109 939	57 360	88 652	62 437
Waste water management			(5 157)	(5 157)	(5 157)	(5 157)	(5 157)	(5 157)	(5 157)	(5 157)	(5 157)	(5 157)	118 600	61 878	64 948	68 215
Waste management			(3 788)	(3 788)	(3 788)	(3 788)	(3 788)	(3 788)	(3 788)	(3 788)	(3 788)	(3 788)	87 135	45 461	47 768	50 221
Other			(8)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	203	106	111	116
Total Revenue - Functional			(82 821)	(82 821)	(82 821)	(82 821)	(82 821)	(82 821)	(82 821)	(82 821)	(82 821)	(82 821)	1 890 077	979 044	1 134 236	1 153 314
Expenditure - Functional																
Governance and administration			12 800	12 800	12 800	12 800	12 800	12 800	12 800	12 800	12 800	12 800	12 800	153 602	160 077	166 865
Executive and council			2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	26 353	27 440	28 585
Finance and administration			10 251	10 251	10 251	10 251	10 251	10 251	10 251	10 251	10 251	10 251	10 251	123 016	128 230	133 689
Internal audit			353	353	353	353	353	353	353	353	353	353	353	4 234	4 408	4 591
Community and public safety			9 913	9 913	9 913	9 913	9 913	9 913	9 913	9 913	9 913	9 913	9 913	118 959	139 364	111 582
Community and social services			1 784	1 784	1 784	1 784	1 784	1 784	1 784	1 784	1 784	1 784	1 784	21 404	21 244	22 170
Sport and recreation			2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	32 808	33 789	35 196
Public safety			3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	41 173	42 835	44 617
Housing			1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	23 574	41 495	9 600
Health			—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services			4 842	4 842	4 842	4 842	4 842	4 842	4 842	4 842	4 842	4 842	4 842	58 101	59 996	62 528
Planning and development			2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	2 454	29 445	30 476	31 735
Road transport			2 388	2 388	2 388	2 388	2 388	2 388	2 388	2 388	2 388	2 388	2 388	28 657	29 520	30 794
Environmental protection			—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services			51 375	51 375	51 375	51 375	51 375	51 375	51 375	51 375	51 375	51 375	51 375	616 505	641 975	670 525
Energy sources			40 854	40 854	40 854	40 854	40 854	40 854	40 854	40 854	40 854	40 854	40 854	490 242	511 132	534 030
Water management			3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	37 226	38 487	40 151
Waste water management			3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	36 465	37 654	39 282
Waste management			4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	52 572	54 702	57 062
Other			111	111	111	111	111	111	111	111	111	111	111	1 331	1 399	1 476
Total Expenditure - Functional			79 042	79 042	79 042	79 042	79 042	79 042	79 042	79 042	79 042	79 042	79 040	948 499	1 002 812	1 012 976
Surplus/(Deficit) before assoc.			(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	1 811 036	30 545	131 424	140 338
Share of surplus/ (deficit) of associate			—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		1	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	(161 863)	1 811 036	30 545	131 424	140 338

References

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

**WC026 Langeberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 16 - Area (0: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 17 - Financial Services (1: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 18 - Executive AND Mayor (2: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 19 - Strategic AND Social services (3: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 20 - Corporate (4: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 21 - Engineering (5: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 22 - Community services (6: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMEN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 16 - Area (0: CS)		4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	54 780	18 985	59 003
Vote 17 - Financial Services (1: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 18 - Executive AND Mayor (2: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 19 - Strategic AND Social services (3: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 20 - Corporate (4: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 21 - Engineering (5: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 22 - Community services (6: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)		-	-	-	-	-	-	-	-	-	-	-	35 757	35 757	38 024	3 800
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMEN		360	360	360	360	360	360	360	360	360	360	360	(3 755)	200	-	-
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)		183	183	183	183	183	183	183	183	183	183	183	11 273	13 290	8 966	13 043
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)		3 088	3 088	3 088	3 088	3 088	3 088	3 088	3 088	3 088	3 088	3 088	(21 540)	12 430	-	-
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)		1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	(16 132)	4 015	17 283	-
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)		603	603	603	603	603	603	603	603	603	603	603	463	7 100	5 878	-
<b>Capital single-year expenditure sub-total</b>	2	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	127 572	89 136	75 847
<b>Total Capital Expenditure</b>	2	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	127 572	89 136	75 847

**References**

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

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		786	786	786	786	786	786	786	786	786	786	786	786	9 430	10 770	5 170
Executive and council		27	27	27	27	27	27	27	27	27	27	27	27	320	600	–
Finance and administration		759	759	759	759	759	759	759	759	759	759	759	759	9 110	10 170	5 170
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	1 121	13 447	9 753	161
Community and social services		133	133	133	133	133	133	133	133	133	133	133	133	1 590	500	–
Sport and recreation		378	378	378	378	378	378	378	378	378	378	378	378	4 536	3 810	–
Public safety		593	593	593	593	593	593	593	593	593	593	593	593	7 111	5 443	161
Housing		18	18	18	18	18	18	18	18	18	18	18	18	210	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		3 756	3 756	3 756	3 756	3 756	3 756	3 756	3 756	3 756	3 756	3 756	3 756	45 069	23 966	23 043
Planning and development		185	185	185	185	185	185	185	185	185	185	185	185	2 221	–	–
Road transport		3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	42 848	23 966	23 043
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		4 969	4 969	4 969	4 969	4 969	4 969	4 969	4 969	4 969	4 969	4 969	4 969	59 626	44 647	47 472
Energy sources		1 637	1 637	1 637	1 637	1 637	1 637	1 637	1 637	1 637	1 637	1 637	1 637	19 648	8 259	9 176
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	7 583	11 440
Waste water management		1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	21 979	28 205	14 471
Waste management		1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	17 999	600	12 384
<b>Other</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	2	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	127 572	89 136	75 847
<b>Funded by:</b>																
National Government		2 435	2 435	2 435	2 435	2 435	2 435	2 435	2 435	2 435	2 435	2 435	2 435	29 215	41 363	38 843
Provincial Government		254	254	254	254	254	254	254	254	254	254	254	254	3 042	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies (capital (primary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	32 257	41 363	38 843
<b>Borrowing</b>		3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	47 800	–	–
<b>Internally generated funds</b>		3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	47 515	47 773	37 003
<b>Total Capital Funding</b>		10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	127 572	89 136	75 847

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

**WC026 Langeberg - Supporting Table SA30 Budgeted monthly cash flow**

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	8 848	8 848	8 848	8 848	8 848	8 848	8 848	8 848	8 848	8 848	8 848	8 848	106 176	124 208	129 554
Service charges - electricity revenue	42 798	42 798	42 798	42 798	42 798	42 798	42 798	42 798	42 798	42 798	42 798	42 798	513 581	562 853	616 857
Service charges - water revenue	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	54 453	56 631	58 896
Service charges - sanitation revenue	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	3 413	40 954	42 592	44 296
Service charges - refuse revenue	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	36 774	38 245	39 775
Rental of facilities and equipment	208	208	208	208	208	208	208	208	208	208	208	208	2 496	2 620	2 751
Interest earned - external investments	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	15 444	16 092	16 774
Interest earned - outstanding debtors	287	287	287	287	287	287	287	287	287	287	287	287	3 450	3 602	3 764
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	735	735	735	735	735	735	735	735	735	735	735	734	8 814	9 255	9 717
Licences and permits	64	64	64	64	64	64	64	64	64	64	64	64	764	802	842
Agency services	508	508	508	508	508	508	508	508	508	508	508	508	6 101	9 152	9 609
Transfers and Subsidies - Operational	10 654	10 654	10 654	10 654	10 654	10 654	10 654	10 654	10 654	10 654	10 654	19 647	136 844	165 198	133 076
Other revenue	521	521	521	521	521	521	521	521	521	521	521	521	6 251	6 559	6 881
<b>Cash Receipts by Source</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>76 926</b>	<b>85 919</b>	<b>932 101</b>	<b>1 037 807</b>	<b>1 072 792</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	3 525	(12 218)	26 558	72 421	53 329
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	30 000	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>110 451</b>	<b>80 451</b>	<b>80 451</b>	<b>80 451</b>	<b>80 451</b>	<b>80 451</b>	<b>80 451</b>	<b>80 451</b>	<b>80 451</b>	<b>80 451</b>	<b>80 451</b>	<b>73 701</b>	<b>988 659</b>	<b>1 110 228</b>	<b>1 126 121</b>
<b>Cash Payments by Type</b>															
Employee related costs	22 768	22 768	22 768	22 768	22 768	22 768	22 768	22 768	22 768	22 768	22 768	22 768	273 221	283 483	295 017
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	619	619	619	619	619	619	619	619	619	619	619	619	7 423	7 258	7 584
Bulk purchases - electricity	37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277	37 277	447 322	467 004	488 020
Acquisitions - water & other inventory	3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463	3 463	41 554	38 496	29 113
Contracted services	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 626	55 519	79 173	60 117
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	291	291	291	291	291	291	291	291	291	291	291	291	3 492	3 439	3 608
Other expenditure	5 269	5 269	5 269	5 269	5 269	5 269	5 269	5 269	5 269	5 269	5 269	5 269	63 231	65 925	68 887
<b>Cash Payments by Type</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 314</b>	<b>74 312</b>	<b>891 762</b>	<b>944 778</b>	<b>952 346</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	10 631	127 572	89 136	75 847
Repayment of borrowing	4 064	-	-	-	-	-	-	-	-	-	-	5 788	9 852	9 139	9 462
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>89 009</b>	<b>84 945</b>	<b>84 945</b>	<b>84 945</b>	<b>84 945</b>	<b>84 945</b>	<b>84 945</b>	<b>84 945</b>	<b>84 945</b>	<b>84 945</b>	<b>84 945</b>	<b>90 731</b>	<b>1 029 186</b>	<b>1 043 053</b>	<b>1 037 655</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>21 442</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(4 494)</b>	<b>(17 030)</b>	<b>(40 527)</b>	<b>67 175</b>	<b>88 467</b>
Cash/cash equivalents at the month/year begin:	283 055	304 497	300 003	295 509	291 015	286 521	282 027	277 534	273 040	268 546	264 052	259 558	241 280	325 309	346 565
Cash/cash equivalents at the month/year end:	304 497	300 003	295 509	291 015	286 521	282 027	277 534	273 040	268 546	264 052	259 558	242 528	200 753	392 484	435 031

**References**

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.



**WC026 Langeberg - NOT REQUIRED - municipality does not have entities**

[illegible]

WC026 Langeberg - Supporting Table SA32 List of external mechanisms

External mechanism  Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References  
1. Total agreement period from commencement until end  
2. Annual value

WC026 Langeberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Total Contract Value
		Total	Original Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million



<b>Community Assets</b>	-	-	-	5 535	4 628	4 628	9 721	7 400	-
Community Facilities	-	-	-	4 435	3 977	3 977	8 671	5 400	-
Halls	-	-	-	700	940	940	550	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	3 000	700	700	4 900	4 900	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	492	492	-	-	-
Cemeteries/Crematoria	-	-	-	500	590	590	1 000	500	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	35	198	198	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	857	857	2 221	-	-
Stalls	-	-	-	200	200	200	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	1 100	651	651	1 050	2 000	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	1 100	651	651	1 050	2 000	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	280	652	652	1 200	250	250
Operational Buildings	-	-	-	280	652	652	1 200	250	250
Municipal Offices	-	-	-	280	382	382	1 200	250	250
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	270	270	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	500	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	500	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	500	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	3 200	3 200	3 200	4 015	6 700	2 700
Computer Equipment	-	-	-	3 200	3 200	3 200	4 015	6 700	2 700
<b>Furniture and Office Equipment</b>	-	-	(0)	753	753	753	570	850	245
Furniture and Office Equipment	-	-	(0)	753	753	753	570	850	245
<b>Machinery and Equipment</b>	-	-	-	1 928	2 513	2 513	2 600	4 213	2 236
Machinery and Equipment	-	-	-	1 928	2 513	2 513	2 600	4 213	2 236
<b>Transport Assets</b>	-	-	-	21 200	4 452	4 452	19 621	-	-
Transport Assets	-	-	-	21 200	4 452	4 452	19 621	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	(0)	-	(0)	62 535	67 183	58 645	33 555	38 332

#### References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34c)

check balance

- - -665 234

- - - - - -

**WC026 Langeberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

[illegible]

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	800	1 600	1 600	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	800	1 600	1 600	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	500	500	500	800	11 650	-
Operational Buildings	-	-	-	500	500	500	800	11 650	-
Municipal Offices	-	-	-	500	500	500	800	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	11 650	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	-	1 300	3 126	3 126	39 180	15 200
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	1.3%	2.9%	2.9%	30.7%	17.1%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	3.8%	9.1%	9.1%	98.7%	37.9%
<b>References</b>									

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34c)

check balance

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		24 771	13 785	13 739	13 311	18 248	18 248	18 419	19 224	20 084
Roads Infrastructure		1 511	1 712	997	1 935	5 316	5 316	4 454	4 645	4 848
Roads		1 511	1 712	997	1 935	5 316	5 316	4 454	4 645	4 848
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 119	355	476	374	444	444	462	482	504
Drainage Collection		-	355	476	374	444	444	462	482	504
Storm water Conveyance		3 119	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 034	3 033	3 037	2 136	2 281	2 281	2 341	2 444	2 554
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		13	1 015	610	803	383	383	398	416	434
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		22	4	12	10	10	10	11	11	12
MV Substations		318	97	182	159	244	244	201	210	220
MV Switching Stations		5	30	74	45	45	45	47	49	51
MV Networks		593	540	529	271	384	384	377	393	411
LV Networks		2 083	1 347	1 629	848	1 215	1 215	1 307	1 365	1 426
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7 954	4 654	6 278	5 567	6 514	6 514	6 818	7 118	7 439
Dams and Weirs		2 081	113	136	79	159	159	166	173	181
Boreholes		2	-	-	-	-	-	-	-	-
Reservoirs		139	-	-	-	-	-	-	-	-
Pump Stations		2 141	4 403	5 998	5 287	6 004	6 004	6 288	6 565	6 860
Water Treatment Works		14	-	-	87	237	237	246	257	269
Bulk Mains		142	-	-	-	-	-	-	-	-
Distribution		3 435	138	144	114	114	114	118	124	129
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 189	3 843	2 829	2 755	3 059	3 059	3 685	3 847	4 020
Pump Station		1 909	2 854	1 863	1 241	1 445	1 445	1 902	1 986	2 075
Reticulation		294	-	-	400	300	300	416	434	454
Waste Water Treatment Works		379	989	966	1 114	1 314	1 314	1 367	1 427	1 491
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		606	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5 937	11	109	112	202	202	210	220	230
Landfill Sites		5 937	10	109	62	152	152	158	165	173
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	1	-	50	50	50	52	54	57
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		27	177	12	432	432	432	449	469	490
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	177	12	432	432	432	449	469	490
Distribution Layers		27	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		883	910	1 292	3 388	3 816	3 816	4 143	3 982	4 170
Community Facilities		770	660	976	2 553	2 931	2 931	3 614	2 950	3 092
Halls		62	72	283	412	392	392	1 147	426	445
Centres		8	12	36	42	42	42	46	48	50
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	11	2	78	78	78	81	85	89
Testing Stations		-	-	-	-	-	-	-	-	-



Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	128	64	13	1 217	1 044	1 044	806	791	836	
Cemeteries/Crematoria	10	9	12	28	28	28	29	30	32	
Police	-	-	-	-	-	-	-	-	-	
Parks	562	35	42	70	57	57	38	40	42	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	440	525	446	1 069	1 069	1 237	1 291	1 349	
Public Ablution Facilities	-	17	63	260	220	220	229	239	250	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	113	250	316	834	885	885	528	1 032	1 078	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	113	250	316	834	885	885	528	1 032	1 078	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	106	144	91	91	91	95	99	103	
Revenue Generating	-	106	144	91	91	91	95	99	103	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	106	144	91	91	91	95	99	103	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	942	725	762	1 091	1 066	1 066	1 113	1 162	1 214	
Operational Buildings	942	725	690	751	926	926	1 031	1 076	1 124	
Municipal Offices	940	725	690	751	926	926	1 031	1 076	1 124	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	2	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	73	340	140	140	82	86	89	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	73	340	140	140	82	86	89	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	107	2	-	45	45	45	197	206	215	
Computer Equipment	107	2	-	45	45	45	197	206	215	
Furniture and Office Equipment	996	450	1 058	607	784	784	1 094	1 128	1 181	
Furniture and Office Equipment	996	450	1 058	607	784	784	1 094	1 128	1 181	
Machinery and Equipment	307	291	337	512	634	634	502	524	547	
Machinery and Equipment	307	291	337	512	634	634	502	524	547	
Transport Assets	4 075	3 908	5 045	3 876	5 014	5 014	4 555	4 751	4 966	
Transport Assets	4 075	3 908	5 045	3 876	5 014	5 014	4 555	4 751	4 966	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	32 083	20 178	22 377	22 921	29 697	29 697	30 117	31 076	32 481
R&M as a % of PPE		4.6%	2.7%	2.9%	2.6%	3.5%	3.5%	3.5%	3.6%	3.9%
R&M as % Operating Expenditure		5.1%	2.9%	2.9%	2.6%	3.3%	3.3%	3.3%	3.3%	3.2%

References

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

	check balance	4 719	-	-	-	-	-	-	-	-
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WC026 Langeberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>16 245</b>	<b>19 233</b>	<b>22 494</b>	<b>22 789</b>	<b>22 789</b>	<b>22 789</b>	<b>27 202</b>	<b>27 277</b>	<b>28 505</b>
Roads Infrastructure		3 434	4 397	5 630	6 409	6 409	6 409	9 064	9 089	9 498
Roads		3 101	4 057	5 244	6 070	6 070	6 070	7 038	7 057	7 375
Road Structures		218	224	261	223	223	223	1 867	1 872	1 956
Road Furniture		116	116	125	116	116	116	159	159	166
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		921	1 302	1 357	1 323	1 323	1 323	1 452	1 456	1 521
Drainage Collection		921	1 302	1 357	1 323	1 323	1 323	1 452	1 456	1 521
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 440	3 626	4 141	5 039	5 039	5 039	4 681	4 694	4 906
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		211	212	212	211	211	211	113	114	119
HV Switching Station		377	401	689	690	690	690	699	701	733
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		809	841	849	846	846	846	829	831	868
MV Switching Stations		19	19	19	19	19	19	19	19	19
MV Networks		1 146	1 214	1 377	1 938	1 938	1 938	1 876	1 881	1 966
LV Networks		878	941	996	1 335	1 335	1 335	1 145	1 149	1 201
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 031	4 539	4 531	4 599	4 599	4 599	5 988	6 005	6 275
Dams and Weirs		218	218	218	218	218	218	218	218	228
Boreholes		5	33	33	33	33	33	33	33	35
Reservoirs		667	669	667	667	667	667	1 371	1 375	1 437
Pump Stations		655	853	851	851	851	851	951	953	996
Water Treatment Works		861	865	864	864	864	864	1 093	1 096	1 146
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 626	1 901	1 898	1 965	1 965	1 965	2 322	2 329	2 434
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 325	3 896	3 904	4 074	4 074	4 074	4 664	4 677	4 887
Pump Station		358	518	516	516	516	516	1 246	1 249	1 305
Reticalation		912	1 304	1 309	1 444	1 444	1 444	1 318	1 321	1 380
Waste Water Treatment Works		1 997	2 016	2 020	2 056	2 056	2 056	2 043	2 048	2 140
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		59	59	58	58	58	58	58	59	61
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 074	1 454	2 908	1 323	1 323	1 323	1 331	1 335	1 395
Landfill Sites		155	351	1 731	57	57	57	57	57	60
Waste Transfer Stations		919	1 102	1 177	1 266	1 266	1 266	1 274	1 278	1 335
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		20	20	22	22	22	22	22	22	23
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		20	20	22	22	22	22	22	22	23
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>1 864</b>	<b>2 630</b>	<b>2 609</b>	<b>2 781</b>	<b>2 781</b>	<b>2 781</b>	<b>2 954</b>	<b>2 962</b>	<b>3 095</b>
Community Facilities		1 404	1 430	1 429	1 438	1 438	1 438	1 526	1 530	1 599
Halls		203	232	233	252	252	252	288	289	302
Centres		305	306	306	305	305	305	306	307	320
Crèches		7	7	7	7	7	7	7	7	7
Clinics/Care Centres		45	45	45	45	45	45	45	45	47
Fire/Ambulance Stations		46	46	54	46	46	46	86	86	90
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		4	4	4	4	4	4	4	4	5
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		454	456	454	454	454	454	441	442	462
Cemeteries/Crematoria		94	95	94	94	94	94	113	113	118
Police		-	-	-	-	-	-	-	-	-
Parks		111	111	102	102	102	102	107	107	112

Public Open Space	1	1	1	1	1	1	1	1	1	
Nature Reserves	30	30	30	30	30	30	30	30	31	
Public Ablution Facilities	24	24	24	24	24	24	24	24	25	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	5	0	0	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	75	76	75	75	75	75	75	75	79	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	460	1 200	1 180	1 343	1 343	1 343	1 428	1 432	1 496	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	460	1 200	1 180	1 343	1 343	1 343	1 428	1 432	1 496	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	56	58	60	54	54	54	108	108	113	
Revenue Generating	56	58	60	54	54	54	108	108	113	
Improved Property	56	58	60	54	54	54	108	108	113	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	577	628	627	640	640	640	910	913	954	
Operational Buildings	553	604	603	616	616	616	637	638	667	
Municipal Offices	456	503	502	515	515	515	533	534	558	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	14	14	14	14	14	14	14	14	14	
Yards	-	-	-	-	-	-	-	-	-	
Stores	84	87	87	87	87	87	90	90	94	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	24	24	24	24	24	24	274	275	287	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	24	24	24	24	24	24	274	275	287	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	1 218	1 593	1 905	2 256	2 256	2 256	2 832	2 847	2 975	
Computer Equipment	1 218	1 593	1 905	2 256	2 256	2 256	2 832	2 847	2 975	
<b>Furniture and Office Equipment</b>	1 128	1 630	1 717	1 886	1 886	1 886	1 265	1 514	1 582	
Furniture and Office Equipment	1 128	1 630	1 717	1 886	1 886	1 886	1 265	1 514	1 582	
<b>Machinery and Equipment</b>	832	947	1 023	1 263	1 263	1 263	1 344	1 350	1 410	
Machinery and Equipment	832	947	1 023	1 263	1 263	1 263	1 344	1 350	1 410	
<b>Transport Assets</b>	2 558	2 660	2 610	2 645	2 645	2 645	3 076	3 085	3 223	
Transport Assets	2 558	2 660	2 610	2 645	2 645	2 645	3 076	3 085	3 223	
<b>Land</b>	161	-	-	-	-	-	-	-	-	
Land	161	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	1	24 639	29 380	33 045	34 314	34 314	34 314	39 692	40 056	41 858

#### References

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

Check	(71)	(2 722)	(3 557)	-	-	-	-	-	-
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Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	1 000	1 120	1 120	-	1 810	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	1 000	1 120	1 120	-	1 810	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	37 924	38 324	38 324	29 746	40 381	27 515
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	37.3%	35.3%	35.3%	23.3%	45.3%	36.3%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	110.5%	111.7%	111.7%	74.9%	100.8%	65.7%

check balance	-	-	-665 234	-	-	-	-	-	-	-
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**WC026 Langeberg - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 16 - Area (0: CS)		54 780	18 985	59 003				
Vote 17 - Financial Services (1: CS)		-	-	-				
Vote 18 - Executive AND Mayor (2: CS)		-	-	-				
Vote 19 - Strategic AND Social services (3: CS)		-	-	-				
Vote 20 - Corporate (4: CS)		-	-	-				
Vote 21 - Engineering (5: CS)		-	-	-				
Vote 22 - Community services (6: CS)		-	-	-				
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)		35 757	38 024	3 800				
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		-	-	-				
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: CS)		200	-	-				
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)		13 290	8 966	13 043				
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)		-	-	-				
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)		12 430	-	-				
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)		4 015	17 283	-				
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)		7 100	5 878	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>127 572</b>	<b>89 136</b>	<b>75 847</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 16 - Area (0: CS)								
Vote 17 - Financial Services (1: CS)								
Vote 18 - Executive AND Mayor (2: CS)								
Vote 19 - Strategic AND Social services (3: CS)								
Vote 20 - Corporate (4: CS)								
Vote 21 - Engineering (5: CS)								
Vote 22 - Community services (6: CS)								
Vote 23 - Vote 1 - FINANCIAL SERVICES (110: CS)								
Vote 24 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)								
Vote 25 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: CS)								
Vote 26 - Vote 4 - CORPORATE SERVICES (440: CS)								
Vote 27 - Vote 4 - CORPORATE SERVICES (441: CS)								
Vote 28 - Vote 5 - ENGINEERING SERVICES (550: CS)								
Vote 29 - Vote 5 - ENGINEERING SERVICES (551: CS)								
Vote 30 - Vote 6 - COMMUNITY SERVICES (660: CS)								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>127 572</b>	<b>89 136</b>	<b>75 847</b>	-	-	-	-

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC026 Langeberg - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			2022/23 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality: <i>List all capital projects grouped by Function</i>																	
Parent Capital expenditure													-	-	-	-	-
Entities: <i>List all capital projects grouped by Entity</i>																	
Entity A <i>Water project A</i>																	
Entity B <i>Electricity project B</i>																	
Entity Capital expenditure													-	-	-	-	-
Total Capital expenditure													-	-	-	-	-

References  
Must reconcile with Budgeted Capital Expenditure  
Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function  
Asset class as per table A9 and asset sub-class as per table SA34  
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13  
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)



WC026 Langeberg - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand													Previous target year to complete	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Original Budget		Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Parent municipality:																		
List all capital projects grouped by Function																		
Entities:																		
List all capital projects grouped by Entity																		
Entity Name																		
Project name																		

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

**WC026 Langeberg - Supporting Table SA38 Consolidated detailed operational projects**

[illegible]

## References

*Must reconcile with Budgeted Operating Expenditure*

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002 00066)

check	766 492	899 650	948 499
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## LANGEBERG MUNICIPALITY

### 8. Procurement Plan

- Will be finalised in Final Budget

## LANGEBERG MUNICIPALITY

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

Ref	Directorate [R]	National KPA [R]	IDP Objective [R]	KPI Name [R]	Unit of Measurement	Ward	Area [R]	Baseline	POE	Target Type	Annual Target		Q1	Q2	Q3	Q4
	List	List	List	500 characters	500 characters	Mun Ref ;	List	200 characters	200 characters	List	Number		Number	Number	Number	Number
1	Community Services	Basic Service Delivery	SO4: An efficient, effective, responsive and accountable administration	Review the Disaster Management Plan and submit for assessment to the District by 31 March 2023	Reviewed plan and submitted to council	All	Director: Community Services	1	Submission to the District and Agenda of the Council meeting during which report was discussed	Number	1		0	0	1	0
2	Community Services	Basic Service Delivery	SO1: Housing: Effective approach to integrated human settlements and improved living conditions of all households	Submit quarterly reports on the progress with the implementation of the housing delivery plan to the Portfolio committee	Number of quarterly reports submitted to the portfolio committee	All	Director: Community Services	12	Proof of submission of the report	Number	4		1	1	1	1
3	Community Services	Basic Service Delivery	SO2: Basic Service Delivery: Provide basic services to all citizens	Spend 95% of the community services maintenance budget by 30 June 2023 (Total actual maintenance expenditure/Total maintenance budget)	Percentage (%) of the community services maintenance budget spent	All	Director: Community Services	New KPI	Operational expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%
4	Community Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to Community facilities department by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved capital budget spent for community facilities department	7,8,9,10	Director: Community Services	95.00%	Monthly capital expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%
5	Community Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to Fire services department by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved capital budget spent for Fire services	11	Director: Community Services	95.00%	Monthly capital expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%
6	Community Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to Park and Amenities by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved capital budget spent for Park and Amenities	1, 10	Director: Community Services	95.00%	Monthly capital expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%

7	Corporate Services	Municipal Transformation and Institutional Development	SO4: An efficient, effective, responsive and accountable administration	Percentage of municipality's personnel budget actually spent on implementing its workplace skills plan measured as at 30 June 2023 ((Total Actual Training Expenditure/Total Personnel Budget)x100	Percentage (%) of municipality's personnel budget actually spent on implementing its workplace skills plan	All	Director: Corporate Services	1.00%	PROMUN financial system Annual Budget Variance report (Refer to Promun skills levy vote number)	Number	1.00%		0.00%	0.00%	0.00%	1.00%
8	Corporate Services	Good Governance and Public Participation	SO6: Effective stakeholder engagements to promote civic education	Arrange and attend the monthly meetings of ward committees	Number of monthly ward committee meetings held	All	Director: Corporate Services	120	Minutes of Ward Committee meetings	Number	108		36	12	24	36
9	Corporate Services	Municipal Transformation and Institutional Development	SO4: An efficient, effective, responsive and accountable administration	Limit vacancy rate to 15% of budgeted posts by 30 June 2023 [(Number of funded posts vacant/ budgeted posts)x100)	Percentage (%) of vacancy rate	All	Director: Corporate Services	New KPI	Updated Organogram and Draft Annual financial statements	Percentage	15%		0.00%	0.00%	0.00%	15%
10	Corporate Services	Municipal Transformation and Institutional Development	SO4: An efficient, effective, responsive and accountable administration	Number of people from the EE target groups employed by 30 June 2023 in the 3 highest levels of management in compliance with the approved EE plan	Number of people from the EE target groups employed in the highest 3 levels of management by 30 June 2023	All	Director: Corporate Services	1	Appointment letter and approval dates for the filling of the vacancy	Number	1		0	0	0	1
11	Corporate Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the corporate services maintenance budget by 30 June 2023(Total actual maintenance expenditure/Total maintenance budget)	Percentage (%) of the corporate services maintenance budget spent	All	Director: Corporate Services	New KPI	Operational expenditure report	Percentage	95%		0.00%	30.00%	60.00%	95.00%
12	Corporate Services	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Develop and submit a safety and security plan to council for approval by 30 June 2023	Approved safety and security plan submitted to council	All	Director: Corporate Services	New KPI	Approved safety and security plan and the minutes of the council meeting during which the document was discussed	Number	0		0	0	0	1
13	Corporate Services	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Review staff establishment and submit to council for approval by 30 June 2023	Reviewed staff establishment submitted to council for approval	All	Director: Corporate Services	New KPI	Reviewed staff establishment and Minutes of the council meeting during which the document was discussed	Number	0		0	0	0	1
14	Engineering Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Limit unaccounted electricity to less than 7.5% as at 30 June 2023 ((Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) x 100)	Percentage (%) unaccounted electricity captured in the report	All	Director: Engineering Services	7.50%	Electricity losses report generated from an Excel database maintained for the calculation of the electricity losses	Percentage	7.50%		7.50%	7.50%	7.50%	7.50%

15	Engineering Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Achieve 95% of water samples comply with SANS241 micro biological indicators on a monthly basis {(Number of water samples that comply with SANS241 indicators/Number of water samples tested) x 100}	Percentage (%) of water samples comply with SANS241 micro biological indicators	All	Director: Engineering Services	95.00%	Monthly Lab results	Percentage	95.00%		95.00%	95.00%	95.00%	95.00%	95.00%
16	Engineering Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Limit unaccounted water to less than 15% as at 30 June 2023 {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100}	Percentage (%) of unaccounted water captured in the report	All	Director: Engineering Services	15.00%	Water Losses Excel database maintained by the Manager: Civil Engineering Services	Percentage	15.00%		15.00%	15.00%	15.00%	15.00%	15.00%
17	Engineering Services	Municipal Transformation and Institutional Development	SO4: An efficient, effective, responsive and accountable administration	Development of Municipal Spatial Development Framework (SDF) and submit to Council for approval by 31 March 2023	Spatial Development Framework submitted to council	All	Director: Engineering Services	0	Approved SDF and Council meeting minutes where SDF was discussed	Number	1		0	0	1	0	
18	Engineering Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Achieve 80% of effluent samples comply with permit values on a monthly basis {(Number of effluent samples that comply with permit values/Number of effluent samples tested) x 100}	Percentage (%) of effluent samples comply with permit values	All	Director: Engineering Services	75.00%	Monthly Lab results	Percentage	80.00%		80.00%	80.00%	80.00%	80.00%	80.00%
19	Engineering Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to Civil engineering department by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved capital budget spent for Civil engineering department	1,2,3,6,4,7,11,12	Director: Engineering Services	95.00%	Monthly capital expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%	
20	Engineering Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to Solid waste management department by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved capital budget spent for Solid waste management department	10	Director: Engineering Services	95.00%	Monthly capital expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%	
21	Engineering Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the Engineering maintenance budget by 30 June 2023 (Total actual maintenance expenditure/Total maintenance budget)	Percentage (%) of the electricity assets maintenance budget spent	All	Director: Engineering Services	New KPI	Operational expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%	

22	Engineering Services	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Review streets by law and solid waste management by law and submit to council for approval by 30 June 2023	Approved street and solid waste management by law	All	Director: Engineering Services	New KPI	Reviewed street by law and solid waste management by law, minutes of the council meeting during which the by law were discussed	Number	1		0	0	0	1
23	Engineering Services	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to Electrical engineering department by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved capital budget spent for Electrical engineering department	All	Director: Engineering Services	95.00%	Monthly capital expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%
24	Financial Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Provide water to the formal residential properties that are connected to the municipal water infrastructure network as at 30 June 2023	Number of formal residential properties connected to the water infrastructure network and provided with water	All	Director: Financial Services	15000	MUN837 report from the Promun financial system	Number	14500		14500	14500	14500	14500
25	Financial Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Provide electricity to the formal residential properties connected to the municipal electrical infrastructure network as at 30 June 2023	Number of formal residential properties connected to the electrical infrastructure network and provided with electricity	All	Director: Financial Services	19000	MUN837 report from the Promun financial system	Number	16800		16800	16800	16800	16800
26	Financial Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Provide waste water services (sanitation/sewerage) to the formal residential properties connected to the municipal waste water network service as at 30 June 2023, irrespective of the number of water closets (toilets) and which are billed for sanitation/sewerage	Number of formal residential properties connected to the municipal waste water (sanitation/sewerage) services and are provided with sanitation/sewerage services	All	Director: Financial Services	15000	MUN837 report from the Promun financial system	Number	14500		14500	14500	14500	14500
27	Financial Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Provide refuse removal once per week to formal residential properties which are billed for refuse removal as at 30 June 2023	Number of residential properties which are billed for refuse removal	All	Director: Financial Services	15000	MUN837 report from the Promun financial system	Number	14500		14500	14500	14500	14500
28	Financial Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Provide free basic water to indigent households as at 30 June 2023	Number of indigent households provided with free basic water	All	Director: Financial Services	7000	Mun837 report from the Promun financial system	Number	7000		7000	7000	7000	7000
29	Financial Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Provide free basic electricity to indigent households as at 30 June 2023	Number of indigent households provided with free basic electricity	All	Director: Financial Services	7000	Mun837 report from the Promun financial system	Number	7000		7000	7000	7000	7000



30	Financial Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Provide free basic sanitation to indigent households as at 30 June 2023	Number of indigent households provided with free basic sanitation services	All	Director: Financial Services	7000	Mun837 report from the Promun financial system	Number	7000		7000	7000	7000	7000
31	Financial Services	Basic Service Delivery	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Provide free basic refuse removal to indigent households as at 30 June 2023	Number of indigent households provided with free basic refuse removal services	All	Director: Financial Services	7000	Mun837 report from the Promun financial system	Number	7000		7000	7000	7000	7000
32	Financial Services	Municipal Financial Viability and Management	SO4: An efficient, effective, responsive and accountable administration	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2023 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue	Percentage (%) of debt coverage	All	Director: Financial Services	45.00%	Annual financial statements	Percentage	25.00%		0.00%	0.00%	0.00%	25.00%
33	Financial Services	Municipal Financial Viability and Management	SO4: An efficient, effective, responsive and accountable administration	Financial viability measured in terms of the outstanding service debtors as at 30 June 2023 (Total outstanding service debtors, including property rates/revenue received for services, including property rates and rental from fixed assets)x 100)	Percentage (%) of outstanding service debtors	All	Director: Financial Services	12.00%	Annual financial statements	Percentage	12.00%		0.00%	0.00%	0.00%	12.00%
34	Financial Services	Municipal Financial Viability and Management	SO4: An efficient, effective, responsive and accountable administration	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2023 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl	Number of months operational expenditure covered by available cash	All	Director: Financial Services	2	Annual financial statements	Number	2.2		2.2	2.2	2.2	2.2
35	Financial Services	Good Governance and Public Participation	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Submit the final annual budget to Council by 31 May 2023	Final budget submitted to Council	All	Director: Financial Services	1	Minutes of council meeting during which the Budget was submitted for approval	Number	1		0	0	0	1
36	Financial Services	Good Governance and Public Participation	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Submit monthly reports in terms of Section 71 of the MFMA to Council	Number of reports submitted to Council	All	Director: Financial Services	12	Minutes of council meeting during which report was discussed	Number	12		3	3	3	3

37	Financial Services	Good Governance and Public Participation	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Submit the Annual Financial Statements to the Auditor-General by 31 August 2022	Annual Financial Statements submitted to Auditor General by 31 August 2022	All	Director: Financial Services	1	Acknowledgement of receipt by Auditor General - Score a 1 if no financial statements are submitted/ or audit opinion is a disclaimer - Score a 2 if submitted late - Score a 3 if Submitted on time or audit opinion is adverse - Score a 4 if submitted on time and opinion is unqualified - Score a 5 if submitted on time and audit opinion is clean	Number	1	1	0	0	0
38	Financial Services	Municipal Financial Viability and Management	SO4: An efficient, effective, responsive and accountable administration	Achieve a debtor payment percentage of 95% as at 30 June 2022 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100)	Payment % achieved	All	Director: Financial Services	95.00%	Annual financial statements	Percentage	95.00%	35.00%	80.00%	85.00%	95.00%
39	Municipal Manager	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Conduct two (2) formal evaluations of directors in terms of their signed agreements	Number of formal evaluations conducted	All	Municipal Manager	2	Evaluation report and signed scoring sheets	Number	2	0	1	1	0
40	Municipal Manager	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	The percentage of the municipal capital budget spent on projects as at 30 June 2023 {(Actual amount spent on capital projects excluding orders/Total amount budgeted for capital projects) x 100}	Percentage (%) of capital budget spent	All	Municipal Manager	90.00%	Monthly section 71 reports submitted and annual financial statements	Percentage	95.00%	0.00%	20.00%	60.00%	95.00%
41	Municipal Manager	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Develop an Audit Action Plan by 31 January 2023 from the final management report issued by the AG and submit to the MM and Audit Committee for approval	Approved Audit Action Plan	All	Municipal Manager	1	Approved Audit Action Plan by MM and AC, minutes of the meeting of AC	Number	1	0	0	1	0
42	Municipal Manager	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Develop a Risk Based Audit Plan and submit to the MM and Audit Committee by 30 June 2023	Approved Risk Based Audit Plan	All	Municipal Manager	1	Submission of the Risk Based Audit Plan to MM and Minutes of Audit Committee meeting during which risk based audit plan was discussed	Percentage	1	0	0	0	1
43	Strategic & Social Development	Local Economic Development	SO3: Local Economic Development: Create an enabling environment for economic growth and decent employment	Create job opportunities through the Expanded Public Works Programme (EPWP) by 30 June 2023	Number of job opportunities created through EPWP	All	Director: Strategy & Social Development	400	Signed appointment contracts	Number	400	150	50	150	50

44	Strategic & Social Development	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Compile the new 5th Generation IDP and submit to Council for consideration by 31 March 2023	Approved 5th generation IDP and submission to council for consideration	All	Director: Strategy & Social Development	1	Minutes of council meeting during which IDP was discussed	Number	1		0	0	1	0
45	Strategic & Social Development	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Submit the Mid-Year Performance Report in terms of Section 72 of the MFMA to Council by 31 January 2023	Mid-year performance report submitted to council by 31 January 2023	All	Director: Strategy & Social Development	1	Mid-year performance report and minutes of Council meeting during which the report was discussed	Number	1		0	0	1	0
46	Strategic & Social Development	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Submit the draft Annual Report to Council by 31 January 2023	Draft annual report submitted to council by 31 January 2023	All	Director: Strategy & Social Development	1	Draft Annual Report document and Minutes of council meeting during which report was discussed	Number	1		0	0	1	0
47	Strategic & Social Development	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Submit the Oversight Report on the Annual Report to Council by 31 March 2023	Oversight report submitted to council by 31 March 2023	All	Director: Strategy & Social Development	1	Oversight Report document and Minutes of the council meeting during which report was discussed	Number	1		0	0	1	0
48	Strategic & Social Development	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Submit the Top Layer SDBIP to the Mayor for approval within 14 days after the annual budget has been approved	Approved Top Layer SDBIP submitted to the Mayor within 14 days after the annual budget has been approved	All	Director: Strategy & Social Development	1	Acknowledgement of receipt from the Mayor and approved Top layer SDBIP	Number	1		0	0	0	1
49	Strategic & Social Development	Good Governance and Public Participation	SO4: An efficient, effective, responsive and accountable administration	Review the communication strategy and submit to council for approval by 31 May 2023	Reviewed communication strategy submitted to council for approval	All	Director: Strategy & Social Development	1	Reviewed communication strategy and minutes of the council meeting during which the document was discussed	Number	1		0	0	0	1
50	Strategic & Social Development	Local Economic Development	SO3: Local Economic Development: Create an enabling environment for economic growth and decent employment	Develop a Local Economic Development Strategy and submit to Council for approval by 31 May 2023	Approved Local Economic Development Strategy by council	All	Director: Strategy & Social Development	1	Approved Local Economic Development Strategy and minutes of the council meeting during which the document was discussed	Number	1		0	0	0	1
51	Strategic & Social Development	Local Economic Development	SO3: Local Economic Development: Create an enabling environment for economic growth and decent employment	Sign service level agreements (SLA's) with 3 Local Tourism Associations (LTA's) for their annual tourism operational expenditure by 30 September 2022	Number of signed service level agreements (SLA's)	All	Director: Strategy & Social Development	3	Signed service level agreements (SLA's)	Number	3		3	0	0	0

52	Strategic & Social Development	Municipal Transformation and Institutional Development	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to ICT department by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved capital budget spent for ICT department	All	Director: Strategy & Social Development	95.00%	Monthly capital expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%
53	Strategic & Social Development	Basic Service Delivery	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to Local Economic Development by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved capital budget spent for Local Economic Development	11	Director: Strategy & Social Development	95.00%	Monthly capital expenditure report	Percentage	95.00%		0.00%	30.00%	60.00%	95.00%