A4462

COMPILING OF THE MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2022/2023 (CHIEF FINANCIAL OFFICER)

Purpose of the Report

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2022/2023 financial year, and to recommend whether an adjustments budget is necessary.

Legal Framework

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

(1) The accounting officer of a municipality must by 25 January of each year –

- (a) Assess the performance of the municipality during the first half of the financial year, taking into account –
  - (i) The monthly statements referred to in section 71 for the first half of the financial year;
  - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
  - (iii) The past year's annual report, and progress on resolving problems identified in the annual report; and
  - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- (b) Submit a report on such assessment to –
  - (i) The mayor of the municipality
  - (ii) The National Treasury; and
  - (iii) The relevant Provincial Treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.

(3) The accounting officer must, as part of the review -
- (a) Make recommendations as to whether an adjustments budget is necessary; and
- (b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Thereafter, the mayor must, in terms of Section 54(1):

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in Accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
  - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
  - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or

impending financial problems; and

(f) Submit the report to the council by 31 January of each year.

Contents of this report

With the concurrence of the Director: Strategy and Social Development, it was agreed to include:

(a) A report on the performance assessment of service delivery against the SDBIP and the Capital Program following the performance reviews is attached as Appendix 1.

(b) The outcomes from these reports form the basis of this mid-year budget and performance assessment.

Recommendation

1. That Council take cognisance of the 2022/2023 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

2. That a revised budget for 2022/23 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

This item served before a Special Meeting of Council on 24 January 2023
Hierdie item het gedien voor 'n Spesiale Vergadering van die Raad op 24 Januarie 2023
Eenparig Besluit / Unanimously Resolved

1. That Council take cognisance of the 2022/2023 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

2. That a revised budget for 2022/23 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

In-Year Report of the Municipality

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

Mid Year Budget and Performance Assessment for the Period

01 July 2022 to 31 December 2022

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

Section 1 - Introduction

1.1 Purpose

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2022/2023 financial year, and to recommend whether an adjustments budget is necessary as required by S72(3)(a) of the MFMA.

1.2 Legal requirements

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

(1) The accounting officer of a municipality must by 25 January of each year –

- (a) Assess the performance of the municipality during the first half of the financial year, taking into account –
  - (i) the monthly statements referred to in section 71 for the first half of the financial year.
  - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
  - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
  - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- (b) submit a report on such assessment to –
  - (i) the mayor of the municipality
  - (ii) the National Treasury; and
  - (iii) the relevant Provincial Treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.

(3) The accounting officer must, as part of the review -
- (a) make recommendations as to whether an adjustments budget is necessary; and
- (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Thereafter, the mayor must, in terms of Section 54(1):

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service

delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-
   (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
   (ii) That spending of funds and revenue collection proceed in accordance with the budget;

(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) Submit the report to the council by 31 January of each year.

1.3 Contents of this report

With the concurrence of the Director: Strategy and Social Development, it was agreed to include:

(a) A report on the performance assessment of service delivery against the SDBIP and the Capital Program following the performance reviews is attached as Appendix 1.

(b) The outcomes from these reports form the basis of this mid-year budget and performance assessment.

Section 2 – Report of the Executive Mayor

The mid-year report is used as a management tool to assess the municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2022/2023 financial year, with a view of giving effect to the Mayor and Councils oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

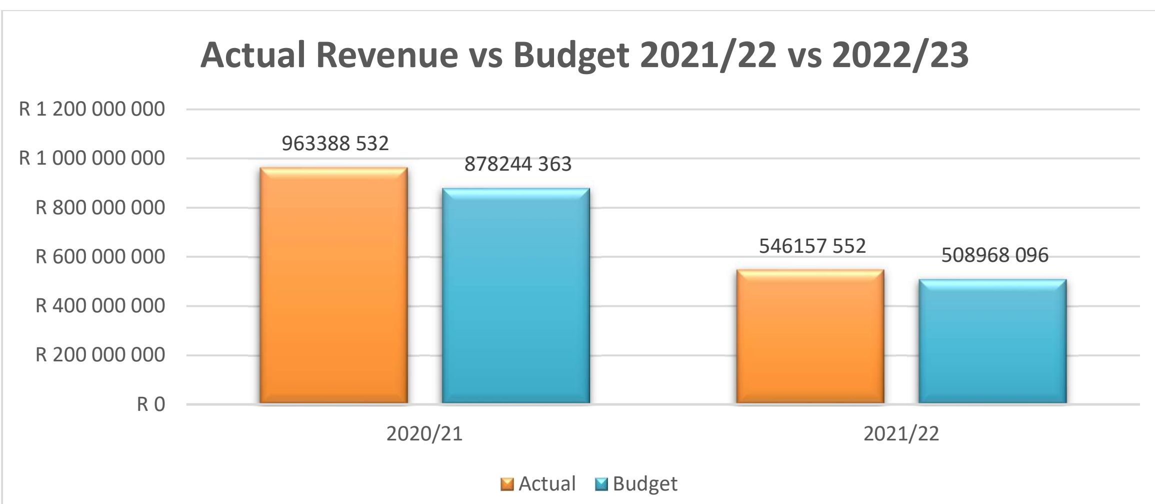
For the mid-year budget and performance assessment, the mayor's report must also provide-

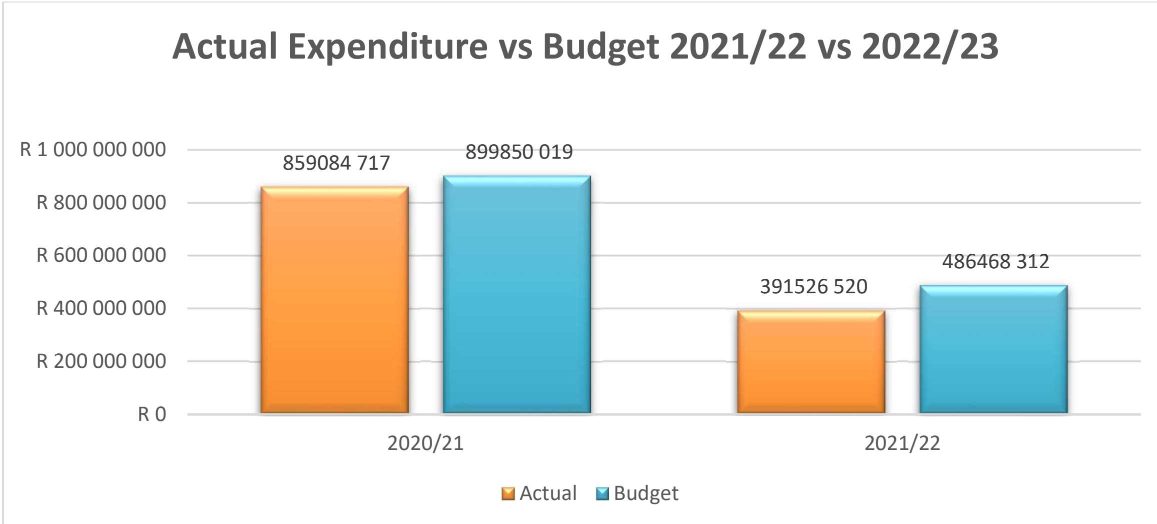
(a) A summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report
(b) Performance of the past six months of the current year against the projected SDBIP
(c) A summary of any potential impact of the national adjustments budget and the relevant provincial
(d) A recommendation as to whether an adjustments budget for the municipality is necessary.

2.1.1 Summary of the 2021/22 and 2022/23 (provisional) Annual Report

The following is a summary of the past years annual report, 2021/22 & 2022/23 being provisional as the Annual Report will only be finalised end March.

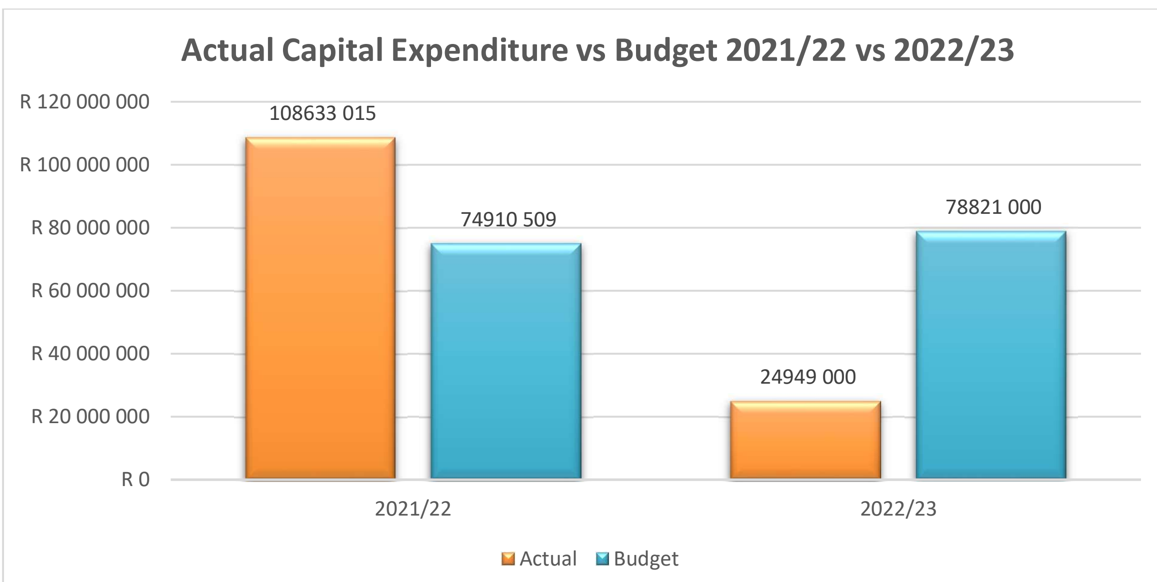
(a) Operating Budget vs Actuals (2021/22 and 2022/23)





Note that the 2022/2023 figures are as at 31 December 2022

(b) Capital Expenditure vs Budget (2021/22 and 2022/23)



Note that the 2022/2023 figures are as at 31 December 2022

2.1.2 Remedial action taken on prior period Audit Outcomes

Management Report Ref:	Audit Finding Title	AG Recommendation	Management comments on recommendation	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
Page 35 - 37	High level review of annual financial statements and annual performance report - Annual financial statements and annual performance report	Management should rigorously review the annual financial statements by reading each line in the statements to measure its relevance, accuracy and consistency. The annual financial statements and the annual report should be updated accordingly.	AFS and APR to be updated	CFO & Director SSD	Immediately	The reference to the material misstatement w.r.t. on the statement of comparison of budgeted to actual amounts have been removed. The amendments were verified on the amended
Page 38 - 39	Revenue from non -exchange transactions - Availability charges	Management should review the data generated by the Promun system against the valuation roll to ensure that only vacant land has been billed for availability charges. Management should also enhance the review controls to ensure that these are able to prevent, detect and correct misstatements and errors. Furthermore, management should update the annual financial statements accordingly.	Agreed with audit finding	CFO	Immediately	Management confirmed on 22 November 2022 that the financial statements will be updated accordingly. The amendments to the financial statements were verified in the updated financial statements.
Page 40 - 41	Liabilities - Provisions for Landfill site (Bonnievale Landfill site) - Incorrect discount rate used for Present Value calculation of Bonnievale Landfill site	Management should adequately review the landfill site report and related future obligation calculations for consistency between inputs used in the calculation and the inputs provided by the specialist reports. Management should update the annual financial statements accordingly.	Correction to the AFS to be done	CFO	Immediately	The amendments were verified in the amended annual financial statements.
Page 42 - 44	Revenue from non-exchange transactions- Provincial Fines	Management should review the data obtained from the provincial traffic departments to ensure that accurate amounts for provincial fines has been recorded in the financial statements. enhance the review controls of provincial fines to ensure that these are able to prevent, detect and correct misstatements and errors. establish controls to ensure that all provincial traffic fines are recorded in the financial statements where they relate to the financial year under review. investigate the population for similar misstatements and update the annual financial statements accordingly.	The Municipality disagrees with the recommendation as it is impractical. There is no way that the Municipality can review the controls of the province. This recommendation and finding should be directed by the AGSA to the province for it to add value as it will always reoccur if the province does not improve its control environment.	N/A	N/A	Management confirmed on 22 November 2022 that the amounts can be included in the schedule of uncorrected misstatements. The amounts were included in the schedule of uncorrected misstatements.

Management Report Ref:	Audit Finding Title	AG Recommendation	Management comments on recommendation	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
Page 45 - 47	Property plant and equipment - Asset incorrectly valued	Management should: Amend the Capitalised Restoration cost schedule to reflect the correct amount for the Bonnievale landfill site. Strengthen review controls to ensure findings of a similar nature does not re-occur. Consider amending the financial statements accordingly.	The journals below will be passed to correct the aforementioned misstatement.	CFO	Immediately	The amendments were verified in the amended annual financial statements.
Page 48 - 49	Borrowings and Cash and Bank - Incorrect disclosure	Management should consider amending the financial statements notes mentioned above accordingly and consider the impact on note 56- Financial instruments.	Agree with audit finding	CFO	Immediately	The amendments were verified on the amended annual financial statements.
Page 50 - 51	Supply chain management - Awards to close family members of persons in service of the state	Management should Disclose the details of the award in note 58 of the financial statements Establish controls to ensure that all supplier declarations are adequately reviewed with special attention to the requirements relating to disclosure of the awards in the financial statements.	Agree with audit finding	CFO	Immediately	The amendments were verified on the amended annual financial statements.
Page 52 - 53	IT Governance - Inadequate design of the Business Continuity Committee (BCC) Terms of Reference	Management should update the BCC Terms of Reference to include the roles and responsibilities of the IT Steering Committee and stipulate that meetings should be held on a quarterly basis. In addition, management should ensure that IT related matters are included as a standing agenda item for BCC meetings. The updated terms of reference should be communicated to all stakeholders to ensure compliance thereto. Minutes of the meetings should be maintained for audit purposes.	In agreement	CAE Senior Network Administrator	31-Dec-22	The Business Continuity Policy was updated to include the roles and responsibilities of the IT Steering Committee and that BCC meetings should be held on a quarterly basis. Actions are marked as in progress since the Policy still needs to be approved by Council.
Page 54 - 55	Application controls review - Lack of segregation of duties to capture, verify and approve indigent applications on PROMUN	Management should ensure that the access to capture, verify and approve indigent applications is assigned to different users. Where segregation of duties cannot be enforced due to business requirements, the activities of users with conflicting access should be monitored by the Chief Financial Officer (CFO) on a regular basis to ensure that only valid indigent applications are processed. Evidence of these reviews should be	In agreement	CFO	Immediately	Actions have been taken but the issue has not been resolved as yet and due date has past and therefore the finding is marked as outstanding / overdue.
Page 56 - 57	User access management - . Discrepancies in S3 password word reset audit trail	Management should follow up with the service provider to ensure that the correction of the audit trails is addressed. In the interim, management should add the risk to the risk register and monitor it through the municipality's internal risk management processes. Meeting minutes should be maintained for monitoring and audit purposes.	In agreement	CFO	Immediately	Actions have been taken but the issue has not been resolved as yet and due date has past and therefore the finding is marked as outstanding / overdue.
Page 58 - 59	Program change management - . No system generated change logs for PROMUN and S3	Management should investigate whether the service provider is able to address the system limitation through the development and implementation of additional system functionality. In the interim, management should add the risk to the risk register and monitor it through the municipality's internal risk management processes. Meeting minutes should be maintained for monitoring and audit purposes.	In agreement	CFO	30-Jun-23	Action is not yet due.

2.2 Performance of the past six months of the current year against SDBIP

Please refer to table C4 on page 20 of 48 and also page 21 -23 of 48 for detailed explanations.

Please also refer to C5 on page 24 of 48 and also page 25 of 48 for detailed explanations.

2.3 Impact of the national and provincial adjustments budget

Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget
Municipal Infrastructure Grant (MIG)	National	24 597 000	-	24 597 000
Neighbourhood Development Partnership Grant	National	5 000 000	10 000 000	15 000 000
Water Services Infrastructure Grant	National	-	10 141 337	10 141 337
Local Government Equitable Share	National	97 528 000	-	97 528 000
Financial Management Grant	National	1 550 000	-	1 550 000
EPWP Incentive	National	2 647 000	-	2 647 000
Total National		**131 322 000**	**20 141 337**	**151 463 337**

Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget
Development of sport and recreation facilities	Provincial	-	800 000	800 000
Fire Service Capacity Building Grant	Provincial	821 000	-	821 000
SMME Booster Fund	Provincial	2 221 000	-	2 221 000
Library Services-Replacement Funds	Provincial	6 866 000	-	6 866 000
Community Library Services Grant	Provincial	3 809 000	-	3 809 000
Municipal Library Support Fund	Provincial	-	-	-
Municipal Maintanance and construction of Transport Infrastructure	Provincial	125 000	-	125 000
Human Settlements Development Grant (Beneficiaries)	Provincial	17 888 708	-	17 888 708
Human Settlements Development Grant (Title Deed Restoration)	Provincial	-	-	-
WC Financial Management Capcity Building Grant	Provincial	-	62 000	62 000
Community Development Workers Operational Support Grant (CDW)	Provincial	38 000	-	38 000
Municipal Electrical Masterplan Grant	Provincial	-	-	-
Western Cape Financial Mangement Support Grant	Provincial	-	550 000	550 000
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	2 000 000	-	2 000 000
Local Government Public Employment Support Grant	Provincial	-	756 028	756 028
Total National		**33 768 708**	**2 168 028**	**35 936 736**
Total Grants		**165 090 708**	**22 309 365**	**187 400 073**

Langeberg Municipality has already approved a 1st Adjustment budget in August to accommodate National and Provincial roll-overs.

2.4 Accounting Officer's recommendation

Based on the mid-year performance assessment, it is thus recommended that the municipality revise the budget during January 2023 due to projected savings, additional revenues, and corrections to be made to the revenue and expenditure budgets.

Section 3 Resolution

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

RECOMMENDATION:

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

(b) That Council notes the quarterly report on the implementation of the budget and the financial affairs for Langeberg Municipality referred to in section 52(d) of the MFMA.

(c) That Council notes the in-year report for December 2022 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 16 January 2023, being the 10th working day after the end December 2022.

(d) That Council notes the 2022/23 Mid-Year Budget and Performance Assessment for Langeberg Municipality referred to in Section 72 of the MFMA.

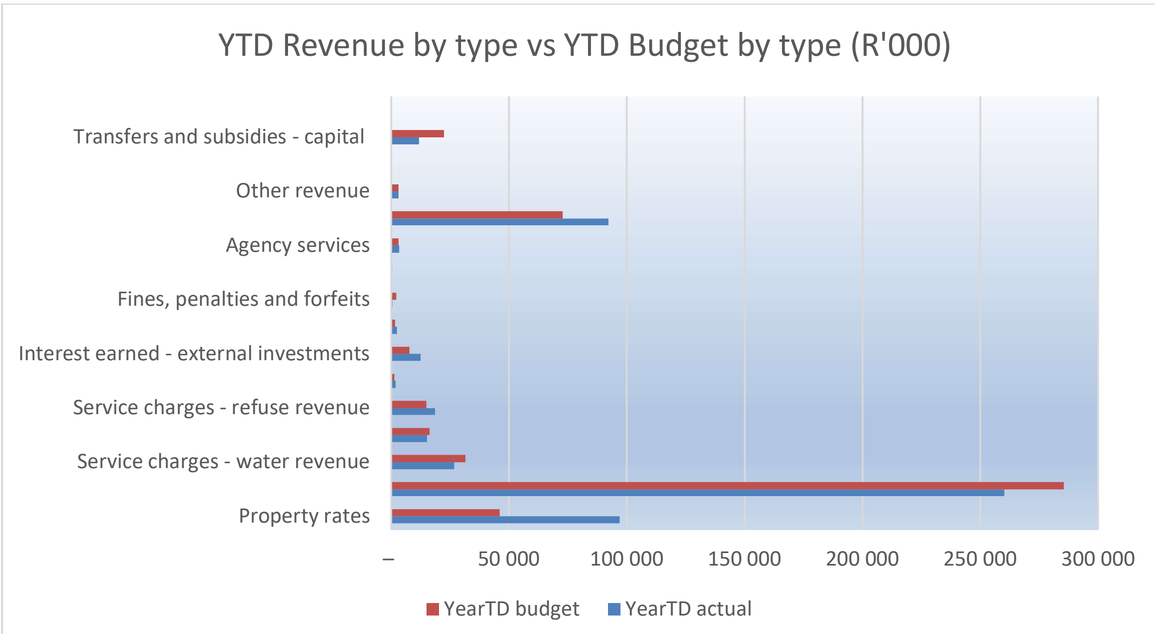
(e) That Council notes the Accounting Officers recommendation to the Executive Mayor that the municipal budget be revised in the February adjustment budget due to projected savings, additional revenues, and corrections to be made to the Revenue and Expenditure Budgets.

Section 4 Executive Summary

4.1 Budget Performance Analysis for the six months ended 31 December 2022

Operating Budget Performance

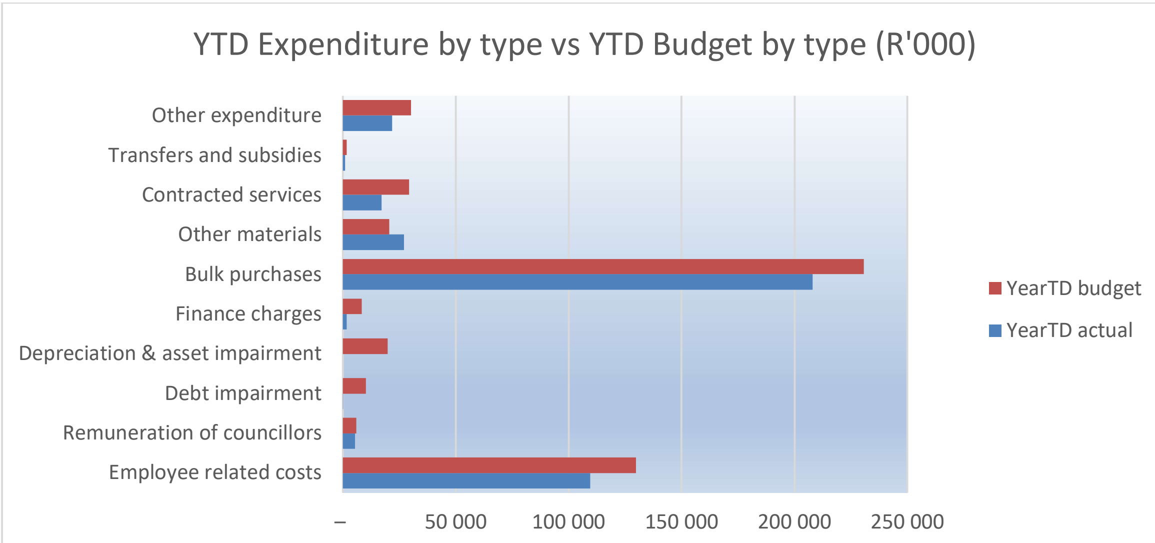
Revenue



The total operating revenue to date excluding capital grants is R534 311 444 compared to the year-to-date operating revenue budget of R486 532 230. Furthermore, when including Capital grants, the year to date revenue is R546 157 552 against a year to date budget of R508 968 096. The graph above depicts the actual revenue to date compared to the year to date budget for all the income classes of the municipality.

Please refer to table C4 on page 20 of 48 for figures and page 21 – 22 of 48 for detailed explanations on variances.

Operating expenditure

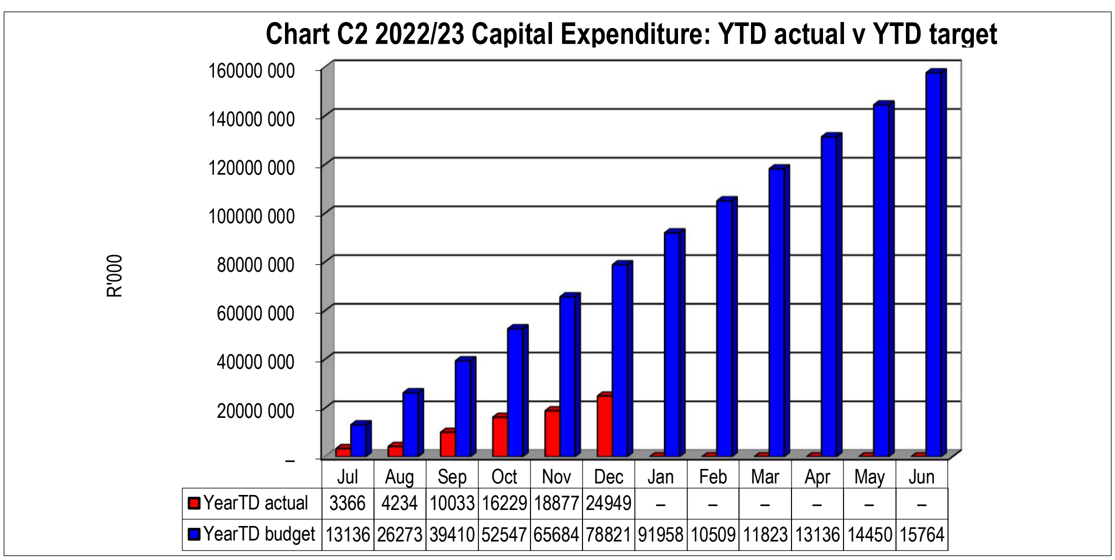


Total operating expenditure to date amounts to R391 526 520 compared to total year to date operating expenditure Budget of R486 468 312, which brings about a negative 20% variance. The graph above depicts the actual expenditure to date compared to the year-to-date budget for all the expenditure classes of the municipality.

Please refer to table C4 on page 20 of 48 for figures and page 22 - 23 of 48 for detailed explanations on variances.

Capital Budget Performance

Capital expenditure



The year-to-date capital expenditure is R16 723 000 against a year to date budget of R57 200 000, which brings a negative 71% variance. The variance is a concern. Measures have been implemented to mitigate this underspending.

4.2 Material variance from SDBIP

Please refer to table C4 on page 20 of 48 and also page 21 - 23 of 48 for detailed explanations.

4.3 Remedial or corrective steps

Please refer to table C4 on page 20 of 48 and also page 21 - 23 of 48 for detailed explanations.

4.4 Municipal Budgeting Reporting Regulations Ratios

Cash / Cost Coverage

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)		1 - 3 Months	5.77
		Cash and cash equivalents		190 729 948
		Unspent Conditional Grants		36 113 776
		Overdraft		-
		Short Term Investments		186 977 370
		Total ActualOperational Expenditure		59 208 450

The cash / cost coverage ratio is 5.77 in the month ended 31 December 2022. This ratio indicates that the municipality can meet its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue for five months at most.

Current Ratio

Current Ratio	Current Assets / Current Liabilities		1.5 - 2:1	2.99
		Current Assets		595 633 161
		Current Liabilities		199 432 465

The current ratio of 2.99:1 for the month ended 31 December 2022 is above the benchmark of 2:1, which means that the municipality can meet its short-term obligations.

Liquidity Ratio

Liquidity Ratio	Current Assets-Inventory / Current Liabilities		1.3 - 2:1	2.85
		Current Assets		568 033 192
		Current Liabilities		199 432 465

The liquidity ratio of 2.85:1 for the month ended 31 December 2022 is above the benchmark of 2:1.

Collection Rate

Collection Rate	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100		95%	83%
		Gross Debtors closing balance		189 647 613
		Gross Debtors opening balance		117 071 676
		Bad debts written Off		-
		Billed Revenue		420 149 694

The collection rate is 83% in the month ended 31 December 2022. This is below the benchmark of 95%. The collection ratio of 83% is caused by property rates that are levied in July for the whole year.

Own funded Capital Expenditure (Internally generated funds + Borrowings)

Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100		None	50%
		Internally generated funds		12 427 498
		Borrowings		-
		Total Capital Expenditure		24 949 445

The own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure ratio is 50% for the month ended 30 December 2022. This ratio indicates that 50% of total capital expenditure is funded by own funded capital and borrowings.

Own funded Capital Expenditure (Internally Generated Funds)

Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100		None	50%
		Internally generated funds		12 427 498
		Total Capital Expenditure		24 949 445

The own funded Capital Expenditure (Internally generated funds) to Total Capital Expenditure ratio is 50% for the month ended 31 December 2022. This ratio indicates that 50% of total capital expenditure is funded by own funded capital.

4.5 Conclusion

Year-to-date performance of revenue and expenditure compared to budget is reasonable at the end of December 2022, except the capital expenditure which is low due to majority of the projects that are still at the procurement stage.

S VAN EEDEN
EXECUTIVE MAYOR

24 JANUARY 2023

Section 5 – Financial Performance

5.1 Monthly budget statements

The tables included in Section 5 are from the section 71, December 2022 in-year monthly budget statements.

5.1.1 Table C1: S71 Monthly Budget Statement Summary

WC026 Langeberg - Table C1 Monthly Budget Statement Summary - M06 December

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	92 758	92 081	92 081	–	96 914	46 041	50 873	110%	92 081
Service charges	640 445	695 716	696 436	54 522	320 699	348 218	(27 519)	-8%	696 436
Investment revenue	15 637	15 444	15 444	2 345	12 597	7 722	4 875	63%	15 444
Transfers and subsidies	126 882	138 533	145 472	36 253	92 213	72 736	19 477	27%	145 472
Other own revenue	39 777	23 632	23 632	1 642	11 889	11 816	73	1%	23 632
Total Revenue (excluding capital transfers and contributions)	**915 498**	**965 406**	**973 064**	**94 761**	**534 311**	**486 532**	**47 779**	**10%**	**973 064**
Employee costs	222 433	259 813	259 517	18 438	109 466	129 759	(20 293)	-16%	259 517
Remuneration of Councillors	10 751	11 978	11 978	903	5 420	5 989	(569)	-9%	11 978
Depreciation & asset impairment	36 895	39 692	–	–	–	19 846	(19 846)	-100%	–
Finance charges	16 225	12 153	16 617	294	1 739	8 308	(6 570)	-79%	16 617
Inventory consumed and bulk purchases	459 049	500 289	502 279	34 573	234 934	251 154	(16 220)	-6%	502 279
Transfers and subsidies	2 501	3 278	3 340	113	969	1 670	(701)	-42%	3 340
Other expenditure	106 980	127 897	139 513	4 887	38 999	69 742	(30 743)	-44%	139 513
Total Expenditure	**854 835**	**955 099**	**933 243**	**59 208**	**391 527**	**486 468**	**(94 942)**	**-20%**	**933 243**
Surplus/(Deficit)	**60 664**	**10 306**	**39 821**	**35 553**	**142 785**	**64**	**142 721**	**223288%**	**39 821**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	49 583	26 558	44 872	4 878	11 846	22 436	###	-47%	44 872
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)	1 351	–	–	–	–	–	### –		–
Surplus/(Deficit) after capital transfers & contributions	**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**	**132 131**	**587%**	**84 693**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**	**132 131**	**587%**	**84 693**
Capital expenditure & funds sources									
Capital expenditure	**117 597**	**126 294**	**157 643**	**6 072**	**24 949**	**78 821**	**(53 872)**	**-68%**	**157 643**
Capital transfers recognised	77 669	28 779	47 883	5 381	12 522	23 941	(11 419)	-48%	47 883
Borrowing	–	47 800	47 800	–	–	23 900	(23 900)	-100%	47 800
Internally generated funds	**39 928**	**49 715**	**61 960**	**691**	**12 427**	**30 980**	**(18 553)**	**-60%**	**61 960**
Total sources of capital funds	**117 597**	**126 294**	**157 643**	**6 072**	**24 949**	**78 821**	**(53 872)**	**-68%**	**157 643**
Financial position									
Total current assets	563 723	351 145	303 096		595 633				389 816
Total non current assets	855 421	911 102	983 099		883 526				983 099
Total current liabilities	294 027	227 520	160 322		199 432				160 322
Total non current liabilities	155 994	143 257	188 459		155 947				188 459
Community wealth/Equity	**855 096**	**891 469**	**741 861**		**969 149**				**741 861**
Cash flows									
Net cash from (used) operating	25 109	22 254	(85 859)	21 689	(84 054)	(42 929)	41 125	-96%	(85 859)
Net cash from (used) investing	(59 247)	(126 294)	(149 621)	(5 196)	(24 627)	(74 811)	(50 183)	67%	(149 621)
Net cash from (used) financing	(48 952)	–	39 774	(2 884)	(5 593)	19 887	25 480	128%	39 774
Cash/cash equivalents at the month/year end	**358 569**	**253 637**	**207 550**	**9 752**	**377 707**	**245 302**	**(132 405)**	**-54%**	**71 156**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	47 657	7 216	5 341	3 793	7 571	2 883	14 655	49 808	138 925
Creditors Age Analysis									
Total Creditors	170	–	–	–	–	–	–	–	170

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

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

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		**182 845**	**177 716**	**178 328**	**22 511**	**158 451**	**89 164**	69 287	78%	**178 328**
Executive and council		8 684	9 474	9 474	2 485	6 598	4 737	1 861	39%	9 474
Finance and administration		174 161	168 242	168 304	20 026	151 853	84 152	67 701	80%	168 304
Internal audit		–	–	550	–	–	275	(275)	-100%	550
Community and public safety		**44 703**	**43 893**	**47 855**	**3 526**	**22 547**	**23 928**	(1 380)	-6%	**47 855**
Community and social services		12 416	11 260	11 500	772	5 931	5 750	181	3%	11 500
Sport and recreation		1 695	355	1 374	23	341	687	(346)	-50%	1 374
Public safety		16 512	12 216	12 216	750	4 325	6 108	(1 783)	-29%	12 216
Housing		14 080	20 062	22 766	1 981	11 951	11 383	568	5%	22 766
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**26 986**	**33 687**	**43 943**	**1 099**	**10 651**	**21 971**	(11 320)	-52%	**43 943**
Planning and development		2 522	3 938	3 938	469	1 990	1 969	21	1%	3 938
Road transport		24 464	29 750	40 005	630	8 661	20 003	(11 342)	-57%	40 005
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**714 319**	**736 664**	**747 808**	**72 502**	**354 501**	**373 904**	(19 403)	-5%	**747 808**
Energy sources		535 596	571 619	572 339	44 936	261 096	286 170	(25 074)	-9%	572 339
Water management		77 446	69 045	78 438	11 897	35 991	39 219	(3 228)	-8%	78 438
Waste water management		59 616	49 994	50 743	8 276	27 716	25 371	2 345	9%	50 743
Waste management		41 661	46 006	46 289	7 393	29 699	23 144	6 554	28%	46 289
Other	4	**9**	**2**	**2**	**–**	**7**	**1**	**6**	**565%**	**2**
Total Revenue - Functional	2	**968 862**	**991 963**	**1 017 936**	**99 639**	**546 158**	**508 968**	**37 189**	**7%**	**1 017 936**
Expenditure - Functional										
Governance and administration		**129 536**	**146 676**	**158 490**	**9 559**	**60 749**	**81 765**	(21 016)	-26%	**158 490**
Executive and council		20 676	24 598	25 430	1 546	10 392	13 264	(2 872)	-22%	25 430
Finance and administration		106 754	117 845	128 834	7 751	49 087	66 384	(17 297)	-26%	128 834
Internal audit		2 106	4 234	4 226	261	1 270	2 117	(847)	-40%	4 226
Community and public safety		**93 468**	**119 647**	**116 247**	**8 441**	**50 209**	**60 147**	(9 938)	-17%	**116 247**
Community and social services		16 159	21 404	17 794	1 228	8 213	9 417	(1 204)	-13%	17 794
Sport and recreation		26 769	32 808	31 089	2 210	12 361	16 562	(4 201)	-25%	31 089
Public safety		40 152	40 173	39 467	2 773	16 069	20 179	(4 110)	-20%	39 467
Housing		10 387	25 263	27 897	2 229	13 566	13 989	(423)	-3%	27 897
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**45 312**	**56 163**	**47 354**	**1 841**	**15 785**	**28 184**	(12 399)	-44%	**47 354**
Planning and development		20 159	30 492	30 061	1 564	10 333	15 249	(4 916)	-32%	30 061
Road transport		25 154	25 671	17 293	277	5 452	12 935	(7 483)	-58%	17 293
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**585 593**	**631 282**	**609 821**	**39 363**	**264 359**	**315 707**	(51 348)	-16%	**609 821**
Energy sources		456 226	506 526	501 300	32 217	221 681	253 263	(31 582)	-12%	501 300
Water management		41 862	36 139	30 598	2 045	14 870	18 891	(4 020)	-21%	30 598
Waste water management		36 129	37 142	28 853	2 766	12 604	17 772	(5 168)	-29%	28 853
Waste management		51 376	51 475	49 071	2 336	15 204	25 782	(10 578)	-41%	49 071
Other		**865**	**1 331**	**1 331**	**5**	**425**	**666**	**(241)**	**-36%**	**1 331**
Total Expenditure - Functional	3	**854 774**	**955 099**	**933 243**	**59 208**	**391 527**	**486 468**	**(94 942)**	**-20%**	**933 243**
Surplus/ (Deficit) for the year		**114 088**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**	**132 131**	**587%**	**84 693**

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

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

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

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

WC026 Langeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Area (0: IE)		5 458	4 221	6 178	390	788	3 089	(2 301)	-74.5%	6 178
Vote 2 - Financial Services (1: IE)		–	165 804	165 804	19 821	152 035	82 902	69 133	83.4%	165 804
Vote 3 - Executive AND Mayor (2: IE)		–	6 827	6 827	2 252	4 914	3 413	1 500	44.0%	6 827
Vote 4 - Strategic AND Social services (3: IE)		–	2 649	2 649	178	1 556	1 325	232	17.5%	2 649
Vote 5 - Corporate (4: IE)		–	13 689	13 689	945	5 796	6 845	(1 049)	-15.3%	13 689
Vote 6 - Engineering (5: IE)		1 351	768 131	778 851	68 081	357 806	389 425	(31 619)	-8.1%	778 851
Vote 7 - Community services (6: IE)		(1)	30 642	33 345	2 787	18 285	16 673	1 612	9.7%	33 345
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		165 065	–	62	(2)	(1 731)	31	(1 762)	-5683.3%	62
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		6 136	–	–	–	–	–	–		–
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: IE)		2 519	–	–	–	–	–	–		–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		19 997	–	–	–	1	–	1	#DIV/0!	–
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		38	–	–	–	–	–	–		–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		665 851	–	9 393	5 130	6 557	4 696	1 861	39.6%	9 393
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		73 707	–	98	–	–	49	(49)	-100.0%	98
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		28 742	–	1 040	55	151	520	(369)	-70.9%	1 040
Total Revenue by Vote	2	**968 862**	**991 963**	**1 017 936**	**99 639**	**546 158**	**508 968**	**37 189**	**7.3%**	**1 017 936**
Expenditure by Vote	1									
Vote 1 - Area (0: IE)		–	271	271	–	22	135	(114)	-83.9%	271
Vote 2 - Financial Services (1: IE)		–	52 047	60 508	4 829	24 804	30 408	(5 604)	-18.4%	60 817
Vote 3 - Executive AND Mayor (2: IE)		–	19 695	19 637	1 206	7 271	9 848	(2 577)	-26.2%	19 695
Vote 4 - Strategic AND Social services (3: IE)		–	30 931	29 429	1 121	9 288	16 019	(6 731)	-42.0%	32 037
Vote 5 - Corporate (4: IE)		–	73 689	71 512	3 788	27 833	37 005	(9 172)	-24.8%	74 010
Vote 6 - Engineering (5: IE)		–	687 080	655 814	40 371	275 213	343 194	(67 980)	-19.8%	685 521
Vote 7 - Community services (6: IE)		175	91 387	88 385	6 567	39 193	46 016	(6 823)	-14.8%	92 033
Vote 8 - Vote 1 - FINANCIAL SERVICES (110: IE)		60 662	–	4 657	19	91	2 328	(2 237)	-96.1%	4 657
Vote 9 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)		15 487	–	–	7	48	–	48	#DIV/0!	–
Vote 10 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: IE)		18 203	–	–	17	97	–	97	#DIV/0!	–
Vote 11 - Vote 4 - CORPORATE SERVICES (440: IE)		51 222	–	1 000	75	578	500	78	15.6%	1 000
Vote 12 - Vote 4 - CORPORATE SERVICES (441: IE)		13 209	–	–	30	167	–	167	#DIV/0!	–
Vote 13 - Vote 5 - ENGINEERING SERVICES (550: IE)		572 049	–	1 030	656	3 916	515	3 401	660.4%	1 430
Vote 14 - Vote 5 - ENGINEERING SERVICES (551: IE)		59 538	–	1 000	245	1 537	500	1 037	207.5%	1 460
Vote 15 - Vote 6 - COMMUNITY SERVICES (660: IE)		64 228	–	–	277	1 467	–	1 467	#DIV/0!	–
Total Expenditure by Vote	2	**854 774**	**955 099**	**933 243**	**59 208**	**391 527**	**486 468**	**(94 942)**	**-19.5%**	**972 929**
Surplus/ (Deficit) for the year	2	**114 088**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**	**132 131**	**587.3%**	**45 007**

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

WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		92 758	92 081	92 081	–	96 914	46 041	50 873	110%	92 081
Service charges - electricity revenue		527 717	570 143	570 863	44 677	260 135	285 432	(25 297)	-9%	570 863
Service charges - water revenue		54 286	63 129	63 129	4 959	26 733	31 564	(4 831)	-15%	63 129
Service charges - sanitation revenue		30 716	32 582	32 582	2 530	15 179	16 291	(1 111)	-7%	32 582
Service charges - refuse revenue		27 726	29 862	29 862	2 356	18 652	14 931	3 721	25%	29 862
Rental of facilities and equipment		3 365	2 641	2 641	246	2 004	1 321	684	52%	2 641
Interest earned - external investments		15 637	15 444	15 444	2 345	12 597	7 722	4 875	63%	15 444
Interest earned - outstanding debtors		3 758	3 450	3 450	428	2 523	1 725	798	46%	3 450
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		10 710	4 407	4 407	37	533	2 204	(1 671)	-76%	4 407
Licences and permits		2 132	803	803	36	344	402	(58)	-14%	803
Agency services		5 106	6 101	6 101	665	3 384	3 051	333	11%	6 101
Transfers and subsidies		126 882	138 533	145 472	36 253	92 213	72 736	19 477	27%	145 472
Other revenue		14 185	6 230	6 230	230	3 101	3 115	(14)	0%	6 230
Gains		520	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**915 498**	**965 406**	**973 064**	**94 761**	**534 311**	**486 532**	**47 779**	**10%**	**973 064**
Expenditure By Type										
Employee related costs		222 433	259 813	259 517	18 438	109 466	129 759	(20 293)	-16%	259 517
Remuneration of councillors		10 751	11 978	11 978	903	5 420	5 989	(569)	-9%	11 978
Debt impairment		39 018	20 530	20 530	–	3	10 265	(10 262)	-100%	20 530
Depreciation & asset impairment		36 895	39 692	–	–	–	19 846	(19 846)	-100%	–
Finance charges		16 225	12 153	16 617	294	1 739	8 308	(6 570)	-79%	16 617
Bulk purchases - electricity		422 442	462 247	461 247	29 976	207 956	230 623	(22 667)	-10%	461 247
Inventory consumed		36 607	38 043	41 032	4 597	26 978	20 531	6 447	31%	41 032
Contracted services		29 095	51 233	57 788	3 072	17 164	29 299	(12 135)	-41%	57 788
Transfers and subsidies		2 501	3 278	3 340	113	969	1 670	(701)	-42%	3 340
Other expenditure		38 745	56 134	61 196	1 815	21 831	30 178	(8 347)	-28%	61 196
Losses		121	–	–	–	–	–	–		–
Total Expenditure		**854 835**	**955 099**	**933 243**	**59 208**	**391 527**	**486 468**	**(94 942)**	**-20%**	**933 243**
Surplus/(Deficit)		**60 664**	**10 306**	**39 821**	**35 553**	**142 785**	**64**	**142 721**	**2**	**39 821**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		49 583	26 558	44 872	4 878	11 846	22 436	(10 590)	**(0)**	44 872
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)		1 351	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**			**84 693**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**			**84 693**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**			**84 693**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**			**84 693**

Revenue by source

Property Rates revenue

The year-to-date actual amounts to R96 913 766, compared to the year to date budget projection of R46 040 754. The positive variance is caused by the property rates being levied in July for the whole year whilst the budget projection is based on an even distribution of the annual budget over 12 months. The variance is improving as the financial year progresses.

Service Levies:

Electricity revenue

The year-to-date actual amounts to R260 134 747, compared to the year to date budget projection of R285 431 742. There is a negative variance of 9%. The variance is caused by the change in consumer patterns and the impact of the loadshedding.

Water revenue

The year-to-date actual amounts to R26 732 907, compared to the year to date budget projection of R31 564 338. There is a negative variance of 15%. The variance is caused by the change in consumer patterns.

Sanitation revenue

The year-to-date actual amounts to R15 179 404, in comparison with the year to date budget projection of R16 290 852. There is an insignificant negative variance of 7%.

Refuse revenue

The year-to-date actual amounts to R18 651 735, in comparison with the year to date budget projection of R14 930 832. There is a positive variance of 25%. The municipality performed well against its target.

Rent of Facilities & Equipment

The year-to-date actual amounts to R2 004 365, compared to the year to date budget projection of R1 320 594. There is a positive variance of 52%. The municipality performed well against its targets.

Interest earned – External Investments

The year-to-date actual amounts to R12 596 877, compared to the year to date budget projection of R7 721 910. There is a positive variance of 63% that is caused by additional cash invested as a result of some posts that are not yet filled.

Interest earned – Outstanding debtors

The year-to-date actual amounts to R2 523 343, compared to the year to date budget projection of R1 724 892. There is a positive variance of 46%. This is caused by more outstanding consumer debtor accounts than anticipated.

Fines, penalties and forfeits

The year-to-date actual amounts to R532 770, compared to the year to date budget projection of R2 203 512. There is a negative variance of 76%. There are less traffic infringements than anticipated resulting in less fines being issued.

Licenses & Permits

The year-to-date actual amounts to R343 853, compared to the year-to-date revenue budget projection of R401 550.

Agency Fees

The year-to-date actual amounts to R3 384 062, compared to the year-to-date budget projection of R3 050 592. There is a positive variance of 11%. The municipality performed well against its target.

Grants & Subsidies - Operating:

The year-to-date Revenue stands at R92 212 730, compared to the year-to-date budget projection of R72 735 828. There is a positive variance of 27%.

Grants & Subsidies - Capital:

The year-to-date Revenue stands at R11 846 108, compared to the year-to-date budget projection of R22 435 866. There is a negative variance of 47%. This is caused by slow moving capital projects as revenue is recognised when expenditure has been incurred.

Other Revenue:

The year-to-date actual amounts to R3 100 885, compared to the year-to-date budget projection of R3 114 834. The variance is insignificant.

Expenditure by Type

Employee related costs:

The year-to-date actual expenditure amounts to R109 465 683, compared to the year-to-date budget projection of R129 758 748. There is a negative variance of 16%. The variance is caused by budgeted vacant posts that could not yet be filled. There are also employees who resigned, and their positions are not filled as at 31 December 2022.

Councillors Remuneration:

The year-to-date actual expenditure is R5 420 427, compared to the year-to-date budget projection of R5 989 038. There is an insignificant variance of 9%.

Debt Impairment:

The year-to-date actual expenditure is R3 318, compared to the year to date budget projection of R10 264 896. There is a negative variance caused by less indigent applications that meet the qualification criteria.

Depreciation & asset impairment:

The year-to-date actual expenditure is Rnil, compared to the year to date budget projection of R19 845 900. There is a negative variance of 100%. The asset register has not been closed off for the 2021/22 financial year as the period 15 journals are being processed for the 2021/22 financial statements.

Finance charges:

The year-to-date actual expenditure is R1 738 643, compared to the year to date budget projection of R8 308 362. There is a negative variance of 79%. This is due to planned loans for vehicles and rehabilitation of roads projects which have not yet been finalised.

Bulk purchases - Electricity:

The year-to-date actual expenditure is R207 956 187, compared to the year to date budget projection of R230 623 434. There is an insignificant negative variance of 10%.

Inventory consumed

The year-to-date actual expenditure is R26 977 757, compared to the year to date budget projection of R20 530 950. There is a positive variance of 31%. This is due to electric cable theft which resulted in more cables being issued from the stores to repair the network.

Contracted Services:

The year-to-date actual expenditure is R17 164 244, compared to the year to date budget projection of R29 299 098. There is a negative variance of 41%. This is due to capital projects which are still in the planning phase.

Other Expenses:

The year-to-date actual expenditure is R21 831 181, compared to the year to date budget projection of R30 178 014. There is a negative variance of 28%.

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

WC026 Langeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 16 - (-10: CS)		–	–	–	–	–	–	–		–
Vote 17 - (-9: CS)		–	–	–	–	–	–	–		–
Vote 18 - (-7: CS)		–	–	–	–	–	–	–		–
Vote 19 - (-6: CS)		–	–	–	–	–	–	–		–
Vote 20 - (-5: CS)		–	–	–	–	–	–	–		–
Vote 21 - (-4: CS)		–	–	–	–	–	–	–		–
Vote 22 - Area (0: CS)		–	–	–	–	–	–	–		–
Vote 23 - Financial Services (1: CS)		–	–	–	–	–	–	–		–
Vote 24 - Executive AND Mayor (2: CS)		–	–	–	–	–	–	–		–
Vote 25 - Strategic AND Social services (3: CS)		–	–	–	–	–	–	–		–
Vote 26 - Corporate (4: CS)		–	–	–	–	–	–	–		–
Vote 27 - Engineering (5: CS)		–	–	–	–	–	–	–		–
Vote 28 - Community services (6: CS)		–	–	–	–	–	–	–		–
Vote 29 - Vote 1 - FINANCIAL SERVICES (110: CS)		–	–	–	–	–	–	–		–
Vote 30 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		–	–	–	–	–	–	–		–
Vote 31 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: CS)		–	–	–	–	–	–	–		–
Vote 32 - Vote 4 - CORPORATE SERVICES (440: CS)		–	–	–	–	–	–	–		–
Vote 33 - Vote 4 - CORPORATE SERVICES (441: CS)		–	–	–	–	–	–	–		–
Vote 34 - Vote 5 - ENGINEERING SERVICES (550: CS)		–	–	–	–	–	–	–		–
Vote 35 - Vote 5 - ENGINEERING SERVICES (551: CS)		–	–	–	–	–	–	–		–
Vote 36 - Vote 6 - COMMUNITY SERVICES (660: CS)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 16 - (-10: CS)		–	–	–	–	–	–	–		–
Vote 17 - (-9: CS)		–	–	–	–	–	–	–		–
Vote 18 - (-7: CS)		–	–	–	–	–	–	–		–
Vote 19 - (-6: CS)		–	–	–	–	–	–	–		–
Vote 20 - (-5: CS)		–	–	–	–	–	–	–		–
Vote 21 - (-4: CS)		–	–	–	–	–	–	–		–
Vote 22 - Area (0: CS)		(27)	103 014	120 989	1 193	17 512	60 494	(42 983)	-71%	120 989
Vote 23 - Financial Services (1: CS)		–	–	–	–	–	–	–		–
Vote 24 - Executive AND Mayor (2: CS)		–	–	–	–	–	–	–		–
Vote 25 - Strategic AND Social services (3: CS)		–	–	–	–	–	–	–		–
Vote 26 - Corporate (4: CS)		–	–	–	–	–	–	–		–
Vote 27 - Engineering (5: CS)		(205)	22 030	22 030	487	2 048	11 015	(8 967)	-81%	22 030
Vote 28 - Community services (6: CS)		–	1 250	1 250	–	–	625	(625)	-100%	1 250
Vote 29 - Vote 1 - FINANCIAL SERVICES (110: CS)		1 360	–	140	–	–	70	(70)	-100%	140
Vote 30 - Vote 2 - EXECUTIVE AND COUNCIL (220: CS)		–	–	–	–	–	–	–		–
Vote 31 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: CS)		5 458	–	–	–	–	–	–		–
Vote 32 - Vote 4 - CORPORATE SERVICES (440: CS)		1 573	–	–	–	–	–	–		–
Vote 33 - Vote 4 - CORPORATE SERVICES (441: CS)		–	–	–	–	–	–	–		–
Vote 34 - Vote 5 - ENGINEERING SERVICES (550: CS)		73 587	–	8 889	4 337	4 955	4 445	510	11%	8 889
Vote 35 - Vote 5 - ENGINEERING SERVICES (551: CS)		28 162	–	3 074	55	435	1 537	(1 103)	-72%	3 074
Vote 36 - Vote 6 - COMMUNITY SERVICES (660: CS)		7 689	–	1 270	–	–	635	(635)	-100%	1 270
Total Capital single-year expenditure	4	117 597	126 294	157 643	6 072	24 949	78 821	**(53 872)**	**-68%**	157 643
Total Capital Expenditure		**117 597**	**126 294**	**157 643**	**6 072**	**24 949**	**78 821**	**(53 872)**	**-68%**	**157 643**
Capital Expenditure - Functional Classification										
Governance and administration		**5 595**	**9 577**	**10 862**	**209**	**1 555**	**5 431**	(3 877)	-71%	**10 862**
Executive and council		612	320	605	–	21	303	(282)	-93%	605
Finance and administration		4 982	9 257	9 707	45	1 370	4 854	(3 484)	-72%	9 707
Internal audit		–	–	550	164	164	275	(111)	-40%	550
Community and public safety		**8 476**	**13 791**	**17 060**	**104**	**2 271**	**8 530**	(6 259)	-73%	**17 060**
Community and social services		2 376	1 590	2 230	–	1 273	1 115	158	14%	2 230
Sport and recreation		3 645	4 783	5 542	–	49	2 771	(2 722)	-98%	5 542
Public safety		2 455	7 183	9 102	104	949	4 551	(3 602)	-79%	9 102
Housing		–	236	186	–	–	93	(93)	-100%	186
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**40 686**	**45 069**	**56 816**	**880**	**6 466**	**28 408**	(21 942)	-77%	**56 816**
Planning and development		754	2 221	2 601	339	892	1 301	(408)	-31%	2 601
Road transport		39 932	42 848	54 215	541	5 574	27 108	(21 533)	-79%	54 215
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**62 840**	**57 857**	**72 904**	**4 879**	**14 657**	**36 452**	(21 795)	-60%	**72 904**
Energy sources		10 668	17 062	13 011	487	1 901	6 506	(4 604)	-71%	13 011
Water management		26 885	–	14 303	4 337	9 860	7 151	2 709	38%	14 303
Waste water management		20 082	21 979	25 623	55	2 415	12 812	(10 397)	-81%	25 623
Waste management		5 205	18 816	19 967	–	481	9 984	(9 503)	-95%	19 967
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**117 597**	**126 294**	**157 643**	**6 072**	**24 949**	**78 821**	**(53 872)**	**-68%**	**157 643**
Funded by:										
National Government		75 664	25 737	43 251	4 878	11 846	21 625	(9 779)	-45%	43 251
Provincial Government		2 005	3 042	4 392	503	676	2 196	(1 520)	-69%	4 392
District Municipality		–	–	240	–	–	120	(120)	-100%	240
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**77 669**	**28 779**	**47 883**	**5 381**	**12 522**	**23 941**	**(11 419)**	**-48%**	**47 883**
Borrowing	6	–	47 800	47 800	–	–	23 900	(23 900)	-100%	47 800
Internally generated funds		39 928	49 715	61 960	691	12 427	30 980	(18 553)	-60%	61 960
Total Capital Funding		**117 597**	**126 294**	**157 643**	**6 072**	**24 949**	**78 821**	**(53 872)**	**-68%**	**157 643**

Capital Expenditure

The year-to-date capital expenditure is R24 949 000 against a year to date budget of R78 821 000, which brings a negative 68% variance. This is due to projects that are in the procurement stage.

5.1.6 Table C6: Monthly Budget Statement - Financial Position

WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		91 984	108 574	62 487	190 730	62 487
Call investment deposits		266 585	145 063	145 063	186 977	145 063
Consumer debtors		69 832	60 791	60 329	135 595	60 329
Other debtors		107 419	19 749	20 281	54 053	107 018
Current portion of long-term receivables		580	(43)	(43)	678	(43)
Inventory		27 323	17 011	14 979	27 600	14 962
Total current assets		**563 723**	**351 145**	**303 096**	**595 633**	**389 816**
Non current assets						
Long-term receivables		1 616	18 934	18 934	2 059	18 934
Investments		137	136	136	137	136
Investment property		28 183	28 512	28 512	28 183	28 512
Investments in Associate		–	–	–	–	–
Property , plant and equipment		824 172	861 728	933 176	851 671	933 176
Biological		–	–	–	–	–
Intangible		1 037	1 517	2 067	1 201	2 067
Other non-current assets		275	275	275	275	275
Total non current assets		**855 421**	**911 102**	**983 099**	**883 526**	**983 099**
TOTAL ASSETS		**1 419 144**	**1 262 247**	**1 286 195**	**1 479 160**	**1 372 915**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		4 257	52 547	4 872	1 735	4 872
Consumer deposits		15 783	14 280	14 280	16 558	14 280
Trade and other payables		220 872	112 207	92 583	141 223	92 583
Provisions		53 114	48 485	48 587	39 917	48 587
Total current liabilities		**294 027**	**227 520**	**160 322**	**199 432**	**160 322**
Non current liabilities						
Borrowing		31 983	36 205	80 450	31 936	80 450
Provisions		124 011	107 052	108 009	124 011	108 009
Total non current liabilities		**155 994**	**143 257**	**188 459**	**155 947**	**188 459**
TOTAL LIABILITIES		**450 021**	**370 777**	**348 781**	**355 379**	**348 781**
NET ASSETS	2	**969 123**	**891 469**	**937 414**	**1 123 780**	**1 024 134**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		792 175	828 548	678 940	906 228	678 940
Reserves		62 921	62 921	62 921	62 921	62 921
TOTAL COMMUNITY WEALTH/EQUITY	2	**855 096**	**891 469**	**741 861**	**969 149**	**741 861**

5.1.7 Table C7: Monthly Budget Statement - Cash Flow

Disclaimer: Adjustment budget, Service chargers and transfers and subsidies receipts are not properly pulling through accurately to the C-Schedule due to mapping issues on the financial system.

WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		81 419	88 136	88 136	5 650	54 446	44 068	10 378	24%	88 136
Service charges		601 021	637 034	637 754	35 729	111 155	318 877	(207 723)	-65%	637 754
Other revenue		15 865	20 023	20 023	9 330	33 087	10 012	23 075	230%	20 023
Transfers and Subsidies - Operational		131 086	127 823	33 772	42 202	148 633	16 886	131 747	780%	33 772
Transfers and Subsidies - Capital		35 915	28 779	28 779	–	19 969	14 389	5 580	39%	28 779
Interest		–	15 329	15 329	1 381	7 449	7 665	(215)	-3%	15 329
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(840 058)	(879 441)	(889 758)	(76 457)	(334 760)	(444 879)	(110 119)	25%	(889 758)
Finance charges		–	(12 153)	(16 617)	–	–	(8 308)	(8 308)	100%	(16 617)
Transfers and Grants		(138)	(3 278)	(3 278)	(4)	(7)	(1 639)	(1 632)	100%	(3 278)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**25 109**	**22 254**	**(85 859)**	**17 832**	**39 972**	**(42 929)**	**(82 901)**	**193%**	**(85 859)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(59 247)	(126 294)	(149 621)	(5 196)	(24 627)	(74 811)	(50 183)	67%	(149 621)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(59 247)**	**(126 294)**	**(149 621)**	**(5 196)**	**(24 627)**	**(74 811)**	**(50 183)**	**67%**	**(149 621)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(40 006)	–	47 800	–	(0)	23 900	(23 900)	-100%	47 800
Increase (decrease) in consumer deposits		(2 563)	–	–	(104)	(1 348)	–	(1 348)	#DIV/0!	–
Payments										
Repayment of borrowing		(6 383)	–	(8 026)	(2 780)	(4 245)	(4 013)	232	-6%	(8 026)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(48 952)**	**–**	**39 774**	**(2 884)**	**(5 593)**	**19 887**	**25 480**	**128%**	**39 774**
NET INCREASE/ (DECREASE) IN CASH HELD		**(83 090)**	**(104 040)**	**(195 706)**	**9 752**	**9 752**	**(97 853)**			**(195 706)**
Cash/cash equivalents at beginning:		441 659	357 677	403 256	367 955	367 955	403 256			367 955
Cash/cash equivalents at month/year end:		358 569	253 637	207 550	377 707	377 707	245 302			71 156

5.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets for cash receipts and cash flows

This supporting table gives a detailed breakdown of information summarised in Table C7.

WC026 Langeberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates		10 491	14 573	7 878	9 083	6 772	5 650	–	–	–	–	–	(54 446)	–	–	110 631
Service charges - electricity revenue		357	263	146	40 830	33 124	35 628	–	–	–	–	–	(110 349)	–	–	574 522
Service charges - water revenue		35	45	27	76	104	35	–	–	–	–	–	(322)	–	–	61 804
Service charges - sanitation revenue		80	81	60	74	115	66	–	–	–	–	–	(476)	–	–	43 058
Service charges - refuse		1	1	1	1	2	1	–	–	–	–	–	(8)	–	–	42 948
Rental of facilities and equipment		252	345	289	335	255	226	–	–	–	–	–	(1 702)	–	–	2 751
Interest earned - external investments		1 234	1 071	1 098	1 209	1 456	1 381	1 287	1 287	1 287	1 287	1 287	1 560	15 444	16 092	6 172
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		88	92	95	108	75	37	–	–	–	–	–	(495)	–	–	1 950
Licences and permits		18	39	73	46	69	31	78 303	78 303	78 303	78 303	78 303	547 844	939 634	1 071 822	842
Agency services		105	132	121	120	154	111	–	–	–	–	–	(743)	–	–	9 609
Transfers and Subsidies - Operational		51 556	16 075	8 906	19 478	10 415	42 202	–	–	–	–	–	(148 633)	–	–	123 619
Other revenue		353	886	761	9 769	9 177	8 924	–	–	–	–	–	(29 870)	–	–	6 918
Cash Receipts by Source		**64 572**	**33 602**	**19 456**	**81 130**	**61 717**	**94 292**	**79 590**	**79 590**	**79 590**	**79 590**	**79 590**	**202 359**	**955 078**	**1 087 913**	**984 824**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 248	2 221	6 500	5 000	–	–	–	–	–	–	–	(19 969)	–	–	39 784
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	(0)	–	3 983	3 983	3 983	3 983	3 983	27 883	47 800	–	–
Increase (decrease) in consumer deposits		(160)	(425)	(274)	(162)	(224)	(104)	–	–	–	–	–	1 348	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**70 659**	**35 398**	**25 683**	**85 969**	**61 493**	**94 188**	**83 573**	**83 573**	**83 573**	**83 573**	**83 573**	**211 622**	**1 002 878**	**1 087 913**	**1 024 608**
Cash Payments by Type													–			
Employee related costs		28 355	27 344	26 916	26 940	37 564	29 615	22 625	22 625	22 625	22 625	22 625	(18 362)	271 495	282 243	293 792
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest paid		–	–	–	–	–	–	1 385	1 385	1 385	1 385	1 385	9 693	16 617	9 832	9 511
Bulk purchases - Electricity		5	41 703	47 204	26 086	29 866	33 119	38 437	38 437	38 437	38 437	38 437	91 077	461 247	480 737	499 966
Acquisitions - water & other inventory		–	–	–	–	–	–	3 419	3 419	3 419	3 419	3 419	23 935	41 032	38 496	29 113
Contracted services		3 290	2 130	2 615	3 264	4 876	3 505	4 816	4 816	4 816	4 816	4 816	14 030	57 788	76 781	63 239
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		–	–	–	2	1	4	278	278	278	278	278	1 941	3 340	3 656	3 835
General expenses		49 055	10 619	3 442	4 691	10 319	6 359	5 100	5 100	5 100	5 100	5 100	(48 788)	61 196	62 943	64 552
Cash Payments by Type		**80 705**	**81 796**	**80 177**	**60 983**	**82 627**	**72 602**	**76 060**	**76 060**	**76 060**	**76 060**	**76 060**	**73 527**	**912 714**	**954 687**	**964 010**
Other Cash Flows/Payments by Type																
Capital assets		5 981	719	4 018	5 796	2 917	5 196	–	–	–	–	–	(24 627)	–	–	75 847
Repayment of borrowing		–	138	1 130	99	98	2 780	669	669	669	669	669	437	8 026	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**86 686**	**82 653**	**85 325**	**66 878**	**85 642**	**80 577**	**76 728**	**76 728**	**76 728**	**76 728**	**76 728**	**49 337**	**920 739**	**954 687**	**1 039 857**
NET INCREASE/(DECREASE) IN CASH HELD		**(16 027)**	**(47 254)**	**(59 643)**	**19 091**	**(24 148)**	**13 611**	**6 845**	**6 845**	**6 845**	**6 845**	**6 845**	**162 285**	**82 138**	**133 226**	**(15 249)**
Cash/cash equivalents at the month/year beginning:		384 232	368 205	320 951	261 308	280 399	256 250	269 861	276 706	283 551	290 395	297 240	304 085	384 232	466 370	599 596
Cash/cash equivalents at the month/year end:		368 205	320 951	261 308	280 399	256 250	269 861	276 706	283 551	290 395	297 240	304 085	466 370	466 370	599 596	584 347

5.1.9. Supporting Table SC2 Performance Indicators

WC026 Langeberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.2%	5.4%	1.8%	0.4%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	37.8%	30.3%	0.0%	30.3%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		30.1%	22.5%	24.0%	18.0%	24.0%
Gearing	Long Term Borrowing/ Funds & Reserves		50.8%	57.5%	127.9%	50.8%	127.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	191.7%	154.3%	189.1%	298.7%	243.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		122.0%	111.5%	129.5%	189.4%	129.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		19.6%	10.3%	10.2%	36.0%	19.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		24.3%	26.9%	26.7%	20.5%	26.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.8%	5.4%	1.7%	0.3%	2.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

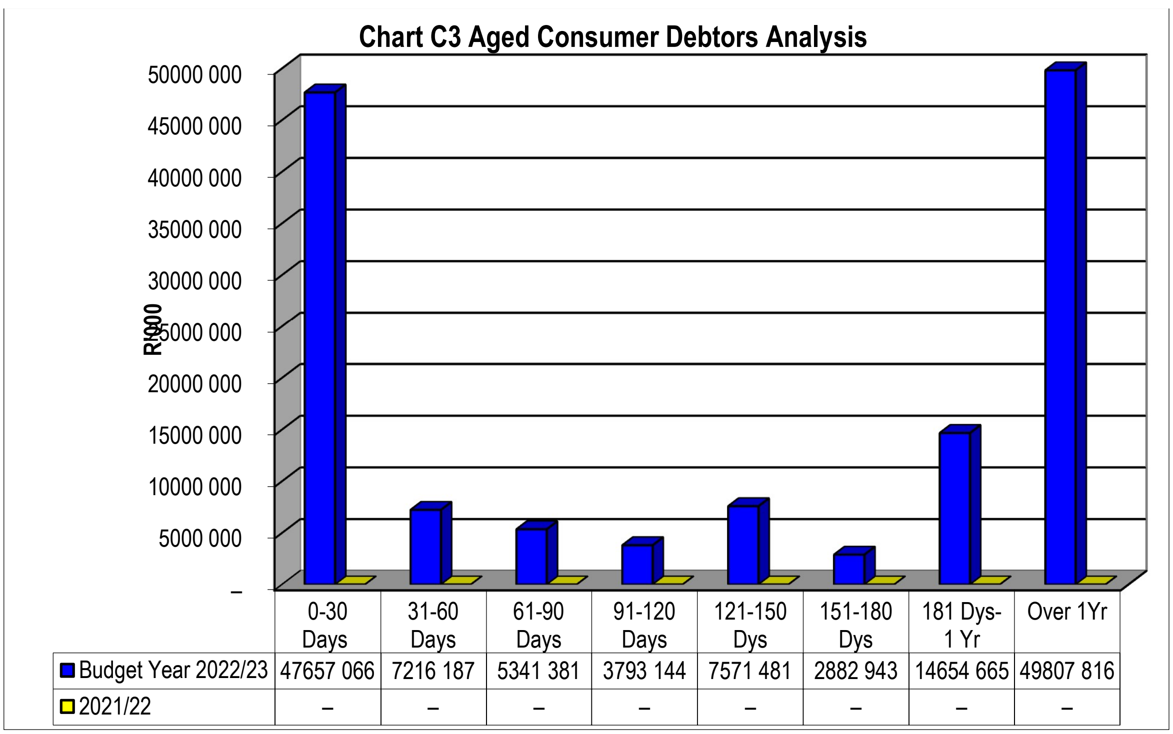
5.1.10. Debtors Information

5.1.10.1 Debtors Age Analysis as at 31 December 2022

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

WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

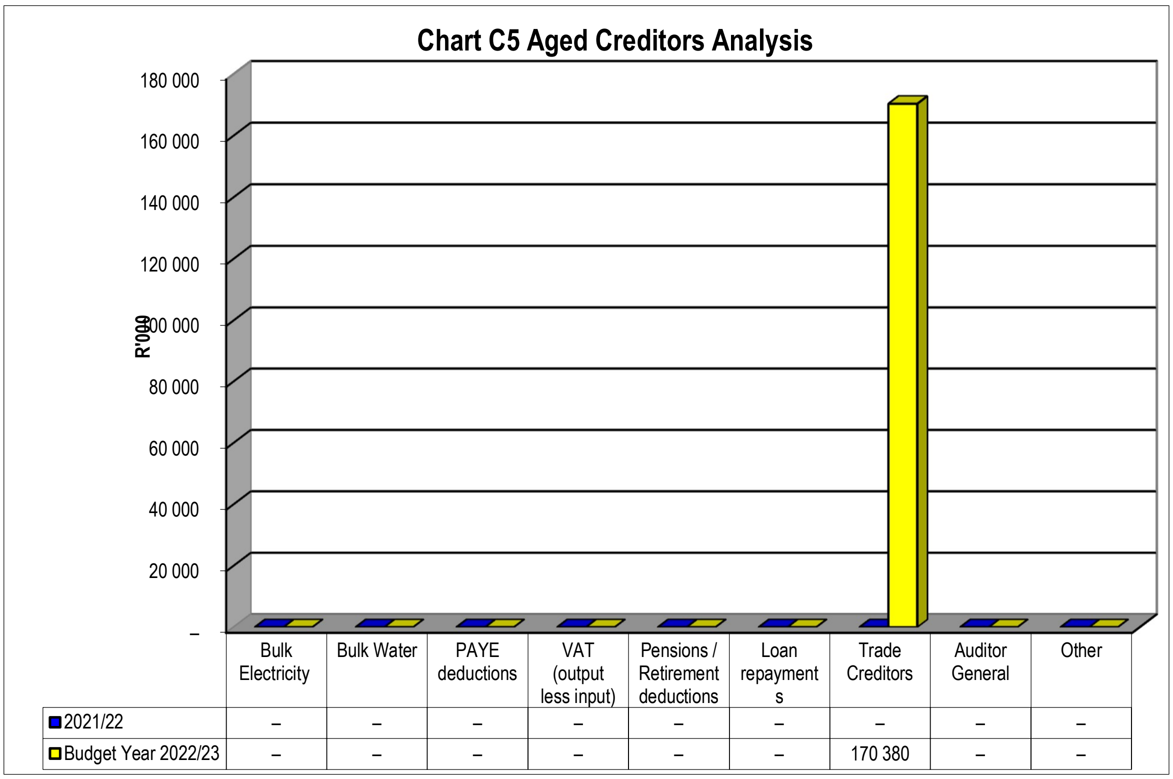
Description	NT Code	Budget Year 2022/23											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4 895	1 504	942	677	693	605	3 188	5 145	17 648	10 308	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32 986	2 109	1 243	910	522	434	1 729	4 217	44 150	7 813	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	4 484	1 268	1 196	664	4 982	491	2 774	14 556	30 417	23 468	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 485	1 068	811	671	622	585	3 126	8 161	17 528	13 165	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 361	959	716	596	551	519	2 703	6 187	14 591	10 556	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	101	41	258	71	23	23	137	339	993	593	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	346	267	176	203	177	226	997	11 203	13 597	12 807	–	–
Total By Income Source	**2000**	**47 657**	**7 216**	**5 341**	**3 793**	**7 571**	**2 883**	**14 655**	**49 808**	**138 925**	**78 710**	**–**	**–**
2021/22 - totals only		0	0	0	0	0	0	0	0	–	–	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	662	74	59	29	665	6	48	(79)	1 464	669	–	–
Commercial	2300	32 565	1 931	1 360	833	2 680	462	2 225	8 791	50 846	14 991	–	–
Households	2400	13 961	5 117	3 856	2 878	4 111	2 369	12 192	39 802	84 286	61 352	–	–
Other	2500	469	94	67	54	114	46	189	1 293	2 328	1 697	–	–
Total By Customer Group	**2600**	**47 657**	**7 216**	**5 341**	**3 793**	**7 571**	**2 883**	**14 655**	**49 808**	**138 925**	**78 710**	**–**	**–**



5.1.11. Creditors Information

WC026 Langeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	170	–	–	–	–	–	–	–	170	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	170	–	–	–	–	–	–	–	170	–



5.1.12. Cash and Investments

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

WC026 Langeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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

Call Deposit Investments less than 90 days:

The municipality has the following call deposit investments as at 31 December 2022:

Trial Balance Figures					
Institution	Opening Balance	Deposits	Interest earned/Accrued	Withdrawals	Closing Balance
ABSA Depositor Plus	25 087 159.29	-	697 324.77	(645 000)	25 139 484.06
ABSA	40 530 849.32	160 000 000.00	2 553 819.18	(202 976 756)	107 912.32
Standard Bank	160 674 986.30	200 000 000.00	3 976 164.41	(202 921 178)	161 729 972.64
Nedbank	40 292 054.79	-	221 961.64	(40 514 016)	- 0.01
Total	**266 585 050**	**360 000 000**	**7 449 270.00**	**(447 056 951)**	**186 977 369.01**

The municipality earned a total interest of R1 381 424 during the month of December 2022 (from October until December R7 449 270).

Call deposit investments with Standard Bank, Nedbank and ABSA matured during year-to-date September 2022 amounting to R446 411 951 and an additional amount of R645 000 that was also withdrawn from the ABSA Depositor Plus and deposited into the primary bank account.

Total investment deposits made for the year-to-date amount to R360 000 000

The year-to-date decreases in investments from R266 585 050 to 186 977 369 is as follows:

Description	Amount
Actual investments as at 01 July 2022	R266 585 050
Investments made	R360 000 000
Investments matured	(R447 056 951)
Interest Earned	R7 449 270
Actual investments as at 30 December 2022	**R186 977 369**

5.1.13. Allocation and Grant Receipts and Expenditure

5.1.13.1. Allocation and Grant Receipts

WC026 Langeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		98 769	105 585	108 213	33 160	74 082	54 106	19 976	36.9%	108 213
Equitable Share		87 617	97 528	97 528	32 184	70 219	48 764	21 455	44.0%	97 528
Expanded Public Works Programme Integrated Grant		2 210	2 647	2 647	178	1 549	1 323	226	17.0%	2 647
Integrated National Electrification Programme Grant		377	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 550	1 550	1 550	67	537	775	(238)	-30.7%	1 550
Municipal Infrastructure Grant		2 978	3 208	3 208	–	533	1 604	(1 071)	-66.8%	3 208
Neighbourhood Development Partnership Grant		–	652	1 957	81	594	978	(385)	-39.3%	1 957
Water Services Infrastructure Grant		4 037	–	1 323	651	651	661	(11)	-1.6%	1 323
Provincial Government:		25 837	32 948	37 019	3 092	18 115	18 510	(394)	-2.1%	37 019
Fire Services Capacity Building		–	–	–	–	–	–	–		–
Grant Income - Western Cape FMSG		–	–	550	–	–	275	(275)	-100.0%	550
Grant Income-CDW		38	38	38	4	7	19	(12)	-64.1%	38
Housing Operational Revenue Recognised		13 923	17 889	20 592	1 970	11 886	10 296	1 590	15.4%	20 592
Libraries Conditional Grant		3 042	3 809	3 809	304	2 135	1 905	230	12.1%	3 809
Libraries MRF Operation Grant		7 701	6 866	6 866	425	3 300	3 433	(133)	-3.9%	6 866
SMME Booster Fund rev recognition		301	2 221	2 221	390	788	1 110	(323)	-29.1%	2 221
Subsidie		–	125	125	–	–	63	(63)	-100.0%	125
Subsidie - Projekte		644	2 000	2 756	–	–	1 378	(1 378)	-100.0%	2 756
WC FMG Revenue Recognised		188	–	62	–	–	31	(31)	-100.0%	62
District Municipality:		480	–	240	–	15	120	(105)	-87.3%	240
CWDM Grant - Community Safety Rev Recognition		–	–	240	–	–	120	(120)	-100.0%	240
CWDM Grant-EPWP Projects Operating Rev		480	–	–	–	15	–	15	#DIV/0!	–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	125 086	138 533	145 472	36 253	92 213	72 736	19 477	26.8%	145 472
Capital Transfers and Grants										
National Government:		49 278	25 737	43 251	4 878	11 846	21 625	(9 779)	-45.2%	43 251
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		2 513	–	–	–	–	–	–		–
Municipal Infrastructure Grant		19 851	21 389	21 389	–	3 551	10 694	(7 143)	-66.8%	21 389
Neighbourhood Development Partnership Grant		–	4 348	13 043	541	3 958	6 522	(2 564)	-39.3%	13 043
Water Services Infrastructure Grant		26 914	–	8 819	4 337	4 337	4 409	(72)	-1.6%	8 819
Provincial Government:		305	821	1 621	–	–	811	(811)	-100.0%	1 621
Fire Services Capacity Building		–	821	821	–	–	411	(411)	-100.0%	821
Rev Recognition:Development of Sport and Recreation Faciliti		305	–	800	–	–	400	(400)	-100.0%	800
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	49 583	26 558	44 872	4 878	11 846	22 436	(10 590)	-47.2%	44 872
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	174 669	165 091	190 343	41 131	104 059	95 172	8 887	9.3%	190 343

5.1.13.2. Allocation and Grant Expenditure

WC026 Langeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4 118	4 026	4 026	384	2 046	2 013	33	1.6%	4 026
Equitable Share		–	–	–	–	(242)	–	(242)	#DIV/0!	–
Expanded Public Works Programme Integrated Grant		2 643	2 535	2 535	317	1 751	1 267	484	38.1%	2 535
Local Government Financial Management Grant		1 475	1 491	1 491	67	537	746	(209)	-28.0%	1 491
Provincial Government:		17 706	34 731	35 744	2 702	17 270	17 872	(602)	-3.4%	35 744
Acceleration Of Housing Delivery		7 130	17 889	20 592	1 970	11 886	10 296	1 590	15.4%	20 592
Community		–	78	78	4	7	39	(32)	-82.4%	78
Dev Sport Rec facilts		749	3 430	2 000	–	–	1 000	(1 000)	-100.0%	2 000
Fire Services Capacity Building		–	–	–	–	–	–	–		–
Humanitarian Relief Grant		644	1 456	1 456	–	–	728	(728)	-100.0%	1 456
LG PESG		–	–	756	–	–	378	(378)	-100.0%	756
Library Services Grant		2 980	4 042	3 809	304	2 135	1 905	230	12.1%	3 809
MRF		6 016	7 712	6 866	425	3 242	3 433	(191)	-5.6%	6 866
Onderhoud Hoofpad		–	125	125	–	–	63	(63)	-100.0%	125
WC FMG		188	–	62	–	–	31	(31)	-100.0%	62
District Municipality:		480	1 074	1 074	–	15	537	(522)	-97.2%	1 074
CDWM-TourismRouteDevelopmentProjectGrant		–	200	200	–	–	100	(100)	-100.0%	200
CWDM EPWP Projects Grant		480	624	624	–	15	312	(297)	-95.1%	624
Local Government Graduate Internship		–	250	250	–	–	125	(125)	-100.0%	250
Other grant providers:		480	1 074	1 074	–	15	537	(522)	-97.2%	1 074
CDWM-TourismRouteDevelopmentProjectGrant		–	200	200	–	–	100	(100)	-100.0%	200
CWDM EPWP Projects Grant		480	624	624	–	15	312	(297)	-95.1%	624
Local Government Graduate Internship		–	250	250	–	–	125	(125)	-100.0%	250
Total operating expenditure of Transfers and Grants:		22 785	40 905	41 917	3 086	19 346	20 959	(1 613)	-7.7%	41 917
Capital expenditure of Transfers and Grants										
National Government:		49 172	25 737	43 251	4 878	11 846	21 625	(9 779)	-45.2%	43 251
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		2 407	–	–	–	–	–	–		–
Municipal Infrastructure Grant		19 851	21 389	21 389	–	3 551	10 694	(7 143)	-66.8%	21 389
Neighbourhood Development Partnership Grant		–	4 348	13 043	541	3 958	6 522	(2 564)	-39.3%	13 043
Water Services Infrastructure Grant		26 914	–	8 819	4 337	4 337	4 409	(72)	-1.6%	8 819
Provincial Government:		261	3 042	4 392	503	676	2 196	(1 520)	-69.2%	4 392
Computer Software		–	–	550	164	164	275	(111)	-40.4%	550
Contra Fencing Ashton Library		(290)	–	–	–	–	–	–		–
Contra Fencing Mountain View Library- Robertson		(84)	–	–	–	–	–	–		–
Contra Fencing Sunnyside Library- Montagu		(108)	–	–	–	–	–	–		–
Fencing Ashton Library		290	–	–	–	–	–	–		–
Fencing Mountain View Library- Robertson		84	–	–	–	–	–	–		–
Fencing Sunnyside Library- Montagu		108	–	–	–	–	–	–		–
Land Cruiser 4x4 Bakkie		–	821	821	–	–	411	(411)	-100.0%	821
Resurfacing and Construction of netball courts		305	–	800	–	–	400	(400)	-100.0%	800
Resurfacing and Construction of netball courts CONTRA		(305)	–	–	–	–	–	–		–
SMME Booster		261	2 221	2 221	339	512	1 110	(598)	-53.9%	2 221
District Municipality:		–	–	240	–	–	120	(120)	-100.0%	240
CWDM Boundary Walls		–	–	240	–	–	120	(120)	-100.0%	240
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		49 433	28 779	47 883	5 381	12 522	23 941	(11 419)	-47.7%	47 883
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		72 218	69 683	89 800	8 467	31 868	44 900	(13 032)	-29.0%	89 800

5.1.14 Expenditure on councillor allowances and employee benefits

WC026 Langeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 559	8 648	8 648	671	4 022	4 324	(302)	-7%	8 648
Pension and UIF Contributions		684	1 057	1 057	56	334	528	(195)	-37%	1 057
Medical Aid Contributions		51	–	–	5	37	–	37	#DIV/0!	–
Motor Vehicle Allowance		502	524	524	62	370	262	108	41%	524
Cellphone Allowance		830	1 021	1 021	75	449	510	(62)	-12%	1 021
Housing Allowances		3	3	3	0	1	2	(0)	-4%	3
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**9 629**	**11 253**	**11 253**	**869**	**5 213**	**5 627**	**(413)**	**-7%**	**11 253**
% increase	4		**16.9%**	**16.9%**						**16.9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 555	6 656	6 656	404	2 848	3 328	(480)	-14%	6 656
Pension and UIF Contributions		1 059	1 058	1 058	58	396	529	(133)	-25%	1 058
Medical Aid Contributions		135	143	143	8	58	71	(13)	-18%	143
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		703	725	725	–	–	362	(362)	-100%	725
Motor Vehicle Allowance		773	764	764	43	290	382	(92)	-24%	764
Cellphone Allowance		283	283	283	15	100	141	(41)	-29%	283
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**9 507**	**9 630**	**9 630**	**528**	**3 692**	**4 815**	**(1 122)**	**-23%**	**9 630**
% increase	4		**1.3%**	**1.3%**						**1.3%**
Other Municipal Staff										
Basic Salaries and Wages		138 896	161 442	161 624	11 873	71 290	80 812	(9 523)	-12%	161 624
Pension and UIF Contributions		23 165	27 932	27 834	2 178	12 860	13 917	(1 057)	-8%	27 834
Medical Aid Contributions		7 201	10 794	10 730	625	3 740	5 365	(1 626)	-30%	10 730
Overtime		14 631	12 958	12 956	1 529	7 570	6 478	1 093	17%	12 956
Performance Bonus		10 335	12 060	12 013	952	6 012	6 006	5	0%	12 013
Motor Vehicle Allowance		4 530	5 151	5 151	435	2 674	2 576	99	4%	5 151
Cellphone Allowance		526	547	547	55	325	274	52	19%	547
Housing Allowances		690	1 768	1 768	67	387	884	(496)	-56%	1 768
Other benefits and allowances		865	1 669	1 640	105	561	820	(259)	-32%	1 640
Payments in lieu of leave		9 123	8 006	7 993	91	281	3 997	(3 716)	-93%	7 993
Long service awards		1 226	1 549	1 556	–	73	778	(705)	-91%	1 556
Post-retirement benefit obligations	2	1 741	6 308	6 076	–	–	3 038	(3 038)	-100%	6 076
Sub Total - Other Municipal Staff		**212 927**	**250 183**	**249 888**	**17 911**	**105 773**	**124 944**	**(19 171)**	**-15%**	**249 888**
% increase	4		**17.5%**	**17.4%**						**17.4%**
Total Parent Municipality		**232 062**	**271 066**	**270 770**	**19 307**	**114 679**	**135 385**	**(20 707)**	**-15%**	**270 770**
			16.8%	**16.7%**						**16.7%**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**232 062**	**271 066**	**270 770**	**19 307**	**114 679**	**135 385**	**(20 707)**	**-15%**	**270 770**
% increase	4		**16.8%**	**16.7%**						**16.7%**
TOTAL MANAGERS AND STAFF		**222 433**	**259 813**	**259 517**	**18 438**	**109 466**	**129 759**	**(20 293)**	**-16%**	**259 517**

Section 6 – Service Delivery Performance

6.1.1 Introduction

The SDBIP is essentially the municipality's operational plan and is an integral part of the financial planning, implementation, and measurement process. The SDBIP functions as the connection between the strategic plan "IDP", budget and management performance agreements, and includes detailed information on how the budget will be implemented, by means of forecast cash flows, service delivery targets and performance indicators. Please refer to Appendix 1: Service Delivery Performance Report

6.1.2 Progress on implementation of the operating expenditure and revenue budgets 2022/2023

Financial performance as indicated in the section 71 high level monthly budget statement of 31 December 2022 indicates that actual operating revenue are not in line against budgeted revenue. In terms therefore, any performance indicators using operating revenue measurement must be adjusted.

Projected revenue and operating expenditure

WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		92 758	92 081	92 081	–	96 914	46 041	50 873	110%	92 081
Service charges - electricity revenue		527 717	570 143	570 863	44 677	260 135	285 432	(25 297)	-9%	570 863
Service charges - water revenue		54 286	63 129	63 129	4 959	26 733	31 564	(4 831)	-15%	63 129
Service charges - sanitation revenue		30 716	32 582	32 582	2 530	15 179	16 291	(1 111)	-7%	32 582
Service charges - refuse revenue		27 726	29 862	29 862	2 356	18 652	14 931	3 721	25%	29 862
Rental of facilities and equipment		3 365	2 641	2 641	246	2 004	1 321	684	52%	2 641
Interest earned - external investments		15 637	15 444	15 444	2 345	12 597	7 722	4 875	63%	15 444
Interest earned - outstanding debtors		3 758	3 450	3 450	428	2 523	1 725	798	46%	3 450
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		10 710	4 407	4 407	37	533	2 204	(1 671)	-76%	4 407
Licences and permits		2 132	803	803	36	344	402	(58)	-14%	803
Agency services		5 106	6 101	6 101	665	3 384	3 051	333	11%	6 101
Transfers and subsidies		126 882	138 533	145 472	36 253	92 213	72 736	19 477	27%	145 472
Other revenue		14 185	6 230	6 230	230	3 101	3 115	(14)	0%	6 230
Gains		520	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**915 498**	**965 406**	**973 064**	**94 761**	**534 311**	**486 532**	**47 779**	**10%**	**973 064**
Expenditure By Type										
Employee related costs		222 433	259 813	259 517	18 438	109 466	129 759	(20 293)	-16%	259 517
Remuneration of councillors		10 751	11 978	11 978	903	5 420	5 989	(569)	-9%	11 978
Debt impairment		39 018	20 530	20 530	–	3	10 265	(10 262)	-100%	20 530
Depreciation & asset impairment		36 895	39 692	–	–	–	19 846	(19 846)	-100%	–
Finance charges		16 225	12 153	16 617	294	1 739	8 308	(6 570)	-79%	16 617
Bulk purchases - electricity		422 442	462 247	461 247	29 976	207 956	230 623	(22 667)	-10%	461 247
Inventory consumed		36 607	38 043	41 032	4 597	26 978	20 531	6 447	31%	41 032
Contracted services		29 095	51 233	57 788	3 072	17 164	29 299	(12 135)	-41%	57 788
Transfers and subsidies		2 501	3 278	3 340	113	969	1 670	(701)	-42%	3 340
Other expenditure		38 745	56 134	61 196	1 815	21 831	30 178	(8 347)	-28%	61 196
Losses		121	–	–	–	–	–	–		–
Total Expenditure		**854 835**	**955 099**	**933 243**	**59 208**	**391 527**	**486 468**	**(94 942)**	**-20%**	**933 243**
Surplus/(Deficit)		**60 664**	**10 306**	**39 821**	**35 553**	**142 785**	**64**	**142 721**	**2**	**39 821**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		49 583	26 558	44 872	4 878	11 846	22 436	(10 590)	**(0)**	44 872
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)		1 351	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**			**84 693**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**			**84 693**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**			**84 693**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**111 597**	**36 864**	**84 693**	**40 431**	**154 631**	**22 500**			**84 693**

6.1.3 Progress on the implementation of the capital program 2022/2023

Capital Expenditure as at 31 December 2022:

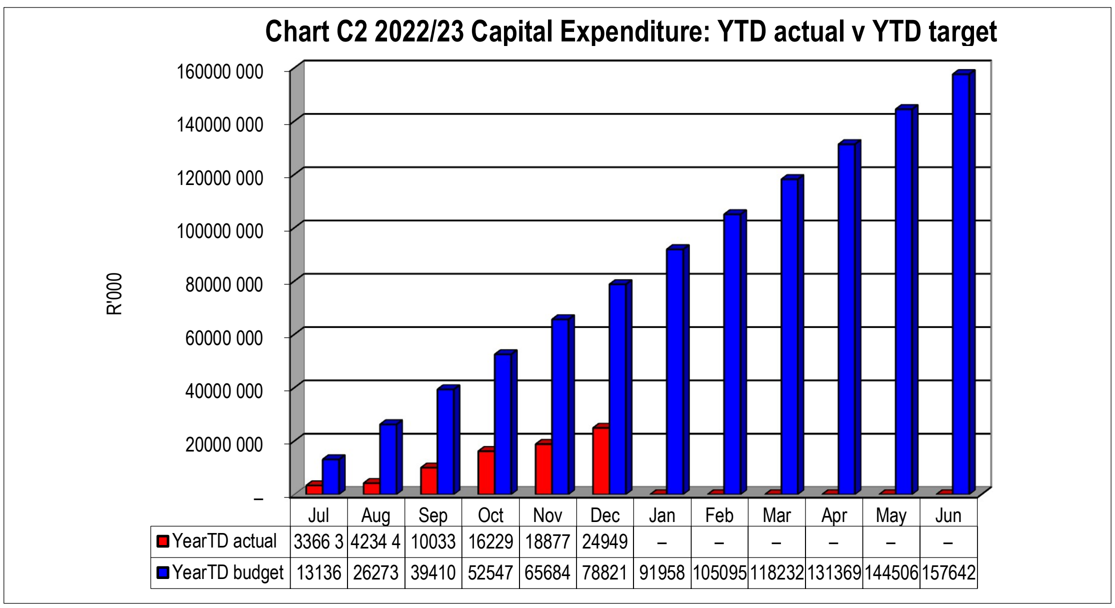
The year-to-date capital expenditure is R24 949 000 against a year to date budget of R78 821 000, which brings a negative 68% variance. This is due to projects that are in the procurement stage.

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	0.00	0.00	0.00	0.00
WATER	9 860 381.51	0.00	4 337 190.44	14 302 625.00	4 442 243.49
ELECTRICAL SERVICES	1 901 309.08	372 027.77	487 190.00	13 011 337.00	10 738 000.15
SEWERAGE	2 414 930.00	1 302 068.23	54 680.00	25 623 313.00	21 906 314.77
ROADS	5 574 305.10	2 048 369.58	540 822.41	54 215 193.00	46 592 518.32
Sub-Total at Service Level	**19 750 925.69**	**3 722 465.58**	**5 419 882.85**	**107 152 468.00**	**83 679 076.73**
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	163 787.50	386 212.50	163 787.50	570 000.00	20 000.00
CORPORATE SERVICES	1 498 685.37	47 213.08	16 190.00	4 484 248.00	2 938 349.55
STRATEGY AND SOCIAL DEVELOPMENT	1 052 634.40	3 797 366.07	368 282.44	10 382 402.00	5 532 401.53
FINANCE	5 452.08	140 000.00	0.00	424 900.00	279 447.92
COMMUNITY SERVICES	1 617 383.70	1 081 980.53	103 945.00	14 281 760.00	11 582 395.77
INFRASTRUCTURE DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
Mechanical Workshop	0.00	0.00	0.00	0.00	0.00
Dir ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00
CLEANSING	480 571.89	7 369 382.52	0.00	19 967 096.00	12 117 141.59
TOWN PLANNING	380 000.00	0.00	0.00	380 000.00	0.00
Sub-Total at Department Level	**5 198 514.94**	**12 822 154.70**	**652 204.94**	**50 490 406.00**	**32 469 736.36**
	24 949 440.63	**16 544 620.28**	**6 072 087.79**	**157 642 874.00**	**116 148 813.09**

6.1.4 Capital expenditure trend

WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget %
Monthly expenditure performance trend									
July	6 296	10 525	13 137	3 366	3 366	13 137	9 771	74.4%	3%
August	6 296	10 525	13 137	868	4 234	26 274	22 039	83.9%	3%
September	6 296	10 525	13 137	5 799	10 034	39 411	29 377	74.5%	8%
October	6 296	10 525	13 137	6 196	16 230	52 548	36 318	69.1%	13%
November	6 296	10 525	13 137	2 648	18 877	65 685	46 807	71.3%	15%
December	6 296	10 525	13 137	6 072	24 949	78 821	53 872	68.3%	20%
January	6 296	10 525	13 137	–		91 958	–		
February	6 296	10 525	13 137	–		105 095	–		
March	6 296	10 525	13 137	–		118 232	–		
April	6 296	10 525	13 137	–		131 369	–		
May	6 296	10 525	13 137	–		144 506	–		
June	6 296	10 525	13 137	–		157 643	–		
Total Capital expenditure	**75 548**	**126 294**	**157 643**	**24 949**					



6.1.5 Capital expenditure on new assets by asset class

WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**33 640**	**16 940**	**33 789**	**4 824**	**11 565**	**16 894**	5 329	**31.5%**	**33 789**
Roads Infrastructure		5	–	–	–	13	–	(13)	**#DIV/0!**	–
Road Structures		5	–	–	–	13	–	(13)	**#DIV/0!**	–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		7 133	5 550	6 154	487	1 804	3 077	1 273	**41.4%**	6 154
MV Networks		1 496	1 500	2 104	–	254	1 052	798	**75.9%**	2 104
LV Networks		5 637	4 050	4 050	487	1 550	2 025	475	**23.5%**	4 050
Water Supply Infrastructure		14 466	–	15 594	4 337	9 728	7 797	(1 931)	**-24.8%**	15 594
Reservoirs		7 934	–	12 252	4 337	9 728	6 126	(3 602)	**-58.8%**	12 252
Pump Stations		399	–	2 011	–	–	1 006	1 006	**100.0%**	2 011
Bulk Mains		4 833	–	1 331	–	–	665	665	**100.0%**	1 331
Distribution		1 300	–	–	–	–	–	–		–
Sanitation Infrastructure		11 605	–	651	–	–	325	325	**100.0%**	651
Reticulation		11 605	–	651	–	–	325	325	**100.0%**	651
Solid Waste Infrastructure		412	11 390	11 390	–	21	5 695	5 675	**99.6%**	11 390
Waste Processing Facilities		412	11 390	11 390	–	21	5 695	5 675	**99.6%**	11 390
Rail Infrastructure		19	–	–	–	–	–	–		–
Drainage Collection		19	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**2 099**	**9 721**	**10 661**	**339**	**1 742**	**5 331**	**3 589**	67.3%	**10 661**
Community Facilities		1 915	8 671	9 261	339	1 742	4 631	2 889	**62.4%**	9 261
Halls		620	550	790	–	–	395	395	100.0%	790
Fire/Ambulance Stations		661	4 900	4 900	–	–	2 450	2 450	100.0%	4 900
Cemeteries/Crematoria		192	1 000	1 350	–	1 230	675	(555)	-82.2%	1 350
Purls		78	–	–	–	–	–	–		–
Markets		261	2 221	2 221	339	512	1 110	598	53.9%	2 221
Stalls		102	–	–	–	–	–	–		–
Sport and Recreation Facilities		184	1 050	1 400	–	–	700	700	**100.0%**	1 400
Outdoor Facilities		184	1 050	1 400	–	–	700	700	100.0%	1 400
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**356**	**1 200**	**1 354**	**16**	**650**	**677**	**27**	**4.0%**	**1 354**
Operational Buildings		356	1 200	1 354	16	650	677	27	**4.0%**	1 354
Municipal Offices		286	1 200	1 214	16	650	607	(43)	-7.1%	1 214
Stores		70	–	140	–	–	70	70	100.0%	140
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**500**	**1 050**	**164**	**164**	**525**	**361**	68.8%	**1 050**
Licences and Rights		–	500	1 050	164	164	525	361	**68.8%**	1 050
Computer Software and Applications		–	500	1 050	164	164	525	361	68.8%	1 050
Computer Equipment		**2 057**	**4 015**	**5 066**	**29**	**520**	**2 533**	**2 013**	79.5%	**5 066**
Computer Equipment		2 057	4 015	5 066	29	520	2 533	2 013	79.5%	5 066
Furniture and Office Equipment		**632**	**570**	**905**	**–**	**264**	**453**	**188**	41.6%	**905**
Furniture and Office Equipment		632	570	905	–	264	453	188	41.6%	905
Machinery and Equipment		**1 431**	**2 600**	**3 344**	**159**	**508**	**1 672**	**1 164**	69.6%	**3 344**
Machinery and Equipment		1 431	2 600	3 344	159	508	1 672	1 164	69.6%	3 344
Transport Assets		**3 422**	**21 821**	**22 851**	**–**	**973**	**11 426**	**10 453**	91.5%	**22 851**
Transport Assets		3 422	21 821	22 851	–	973	11 426	10 453	91.5%	22 851
Land		**482**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		482	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on new assets	1	**44 119**	**57 367**	**79 020**	**5 531**	**16 386**	**39 510**	**23 124**	**58.5%**	**79 020**

6.1.6 Capital expenditure on renewal of existing assets by asset class

WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**1 010**	**38 380**	**38 380**	**–**	**401**	**19 190**	18 790	**97.9%**	**38 380**
Roads Infrastructure		–	35 080	35 080	–	401	17 540	17 140	**97.7%**	35 080
Roads		–	35 080	35 080	–	401	17 540	17 140	**97.7%**	35 080
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	3 300	3 300	–	–	1 650	1 650	**100.0%**	3 300
HV Substations		–	3 300	3 300	–	–	1 650	1 650	**100.0%**	3 300
Water Supply Infrastructure		1 010	–	–	–	–	–	–		–
Distribution		1 010	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**305**	**–**	**800**	**–**	**–**	**400**	**400**	**100.0%**	**800**
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		305	–	800	–	–	400	400	**100.0%**	800
Outdoor Facilities		305	–	800	–	–	400	400	100.0%	800
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**500**	**800**	**800**	**–**	**654**	**400**	**(254)**	**-63.5%**	**800**
Operational Buildings		500	800	800	–	654	400	(254)	**-63.5%**	800
Municipal Offices		500	800	800	–	654	400	(254)	-63.5%	800
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on renewal of existing ass	1	**1 815**	**39 180**	**39 980**	**–**	**1 055**	**19 990**	**18 936**	**94.7%**	**39 980**

6.1.7 Expenditure on repairs and maintenance by asset class

WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**16 085**	**14 419**	**14 419**	**1 881**	**8 596**	**7 275**	(1 321)	**-18.2%**	**14 419**
Roads Infrastructure		3 549	2 454	2 454	506	637	1 227	590	**48.1%**	2 454
Roads		3 549	2 454	2 454	506	637	1 227	590	**48.1%**	2 454
Storm water Infrastructure		381	462	462	7	303	231	(72)	**-31.4%**	462
Drainage Collection		381	462	462	7	303	231	(72)	**-31.4%**	462
Electrical Infrastructure		2 353	2 341	2 341	132	848	1 236	387	**31.3%**	2 341
HV Substations		182	398	398	14	37	199	162	**81.5%**	398
HV Transmission Conductors		5	11	11	–	9	5	(3)	**-58.3%**	11
MV Substations		96	201	201	–	53	101	48	**47.9%**	201
MV Switching Stations		1	47	47	–	5	23	18	**77.8%**	47
MV Networks		364	377	377	3	143	188	46	**24.3%**	377
LV Networks		1 704	1 307	1 307	115	603	719	116	**16.1%**	1 307
Water Supply Infrastructure		6 371	4 818	5 818	1 031	5 307	2 909	(2 398)	**-82.4%**	5 818
Dams and Weirs		114	166	1 166	–	1 117	583	(534)	**-91.7%**	1 166
Pump Stations		5 918	4 288	4 288	988	3 907	2 144	(1 762)	**-82.2%**	4 288
Water Treatment Works		237	246	246	19	241	123	(117)	**-95.4%**	246
Distribution		102	118	118	23	43	59	16	**27.9%**	118
Sanitation Infrastructure		3 318	3 685	2 685	205	1 364	1 342	(22)	**-1.6%**	2 685
Pump Station		2 284	1 902	1 402	162	1 149	701	(448)	**-64.0%**	1 402
Reticulation		–	416	416	–	37	208	171	**82.2%**	416
Waste Water Treatment Works		1 034	1 367	867	42	178	433	255	**58.9%**	867
Solid Waste Infrastructure		112	210	210	–	2	105	103	**98.4%**	210
Landfill Sites		100	158	158	–	1	79	78	**99.0%**	158
Waste Processing Facilities		12	52	52	–	1	26	25	**96.4%**	52
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		0	449	449	–	135	224	90	**39.9%**	449
Core Layers		0	449	449	–	135	224	90	**39.9%**	449
Community Assets		**1 463**	**4 143**	**3 586**	**149**	**763**	**1 793**	**1 031**	**57.5%**	**3 586**
Community Facilities		1 192	3 614	3 058	118	568	1 529	961	**62.9%**	3 058
Halls		257	1 147	1 228	9	58	614	556	90.6%	1 228
Centres		34	46	46	2	27	23	(3)	-14.9%	46
Fire/Ambulance Stations		48	81	81	0	2	41	39	95.1%	81
Libraries		126	806	170	–	7	85	78	92.3%	170
Cemeteries/Crematoria		5	29	29	–	7	15	8	53.5%	29
Purls		30	38	38	0	18	19	1	4.4%	38
Nature Reserves		687	1 237	1 237	106	408	618	211	34.1%	1 237
Public Ablution Facilities		6	229	229	–	42	114	72	63.0%	229
Sport and Recreation Facilities		271	528	528	31	195	264	69	**26.2%**	528
Outdoor Facilities		271	528	528	31	195	264	69	26.2%	528
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**90**	**95**	**95**	**–**	**88**	**47**	(41)	-86.8%	**95**
Revenue Generating		90	95	95	–	88	47	(41)	**-86.8%**	95
Unimproved Property		90	95	95	–	88	47	(41)	-86.8%	95
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**646**	**1 113**	**1 113**	**47**	**393**	**556**	**164**	**29.4%**	**1 113**
Operational Buildings		645	1 031	1 031	47	393	515	123	**23.8%**	1 031
Municipal Offices		645	1 031	1 031	47	393	515	123	23.8%	1 031
Housing		0	82	82	–	–	41	41	**100.0%**	82
Social Housing		0	82	82	–	–	41	41	100.0%	82
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**1**	**197**	**197**	**–**	**10**	**99**	**89**	90.1%	**197**
Computer Equipment		1	197	197	–	10	99	89	90.1%	197
Furniture and Office Equipment		**563**	**1 094**	**1 094**	**36**	**513**	**547**	**34**	6.2%	**1 094**
Furniture and Office Equipment		563	1 094	1 094	36	513	547	34	6.2%	1 094
Machinery and Equipment		**361**	**502**	**502**	**17**	**141**	**251**	**109**	43.7%	**502**
Machinery and Equipment		361	502	502	17	141	251	109	43.7%	502
Transport Assets		**4 240**	**4 555**	**5 553**	**250**	**2 616**	**2 777**	**160**	5.8%	**5 553**
Transport Assets		4 240	4 555	5 553	250	2 616	2 777	160	5.8%	5 553
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Repairs and Maintenance Expenditure	1	**23 449**	**26 117**	**26 559**	**2 379**	**13 121**	**13 345**	**224**	**1.7%**	**26 559**

6.1.8 Depreciation by asset class

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**25 769**	**27 202**	**–**	**–**	**–**	**13 601**	13 601	**100.0%**	**–**
Roads Infrastructure		7 488	9 064	–	–	–	4 532	4 532	**100.0%**	–
Roads		7 038	7 038	–	–	–	3 519	3 519	**100.0%**	–
Road Structures		291	1 867	–	–	–	933	933	**100.0%**	–
Road Furniture		159	159	–	–	–	79	79	**100.0%**	–
Storm water Infrastructure		1 452	1 452	–	–	–	726	726	**100.0%**	–
Drainage Collection		1 452	1 452	–	–	–	726	726	**100.0%**	–
Electrical Infrastructure		4 686	4 681	–	–	–	2 341	2 341	**100.0%**	–
HV Substations		222	113	–	–	–	57	57	**100.0%**	–
HV Switching Station		700	699	–	–	–	350	350	**100.0%**	–
MV Substations		848	829	–	–	–	414	414	**100.0%**	–
MV Switching Stations		19	19	–	–	–	9	9	**100.0%**	–
MV Networks		1 727	1 876	–	–	–	938	938	**100.0%**	–
LV Networks		1 172	1 145	–	–	–	573	573	**100.0%**	–
Water Supply Infrastructure		5 125	5 988	–	–	–	2 994	2 994	**100.0%**	–
Dams and Weirs		218	218	–	–	–	109	109	**100.0%**	–
Boreholes		33	33	–	–	–	17	17	**100.0%**	–
Reservoirs		667	1 371	–	–	–	686	686	**100.0%**	–
Pump Stations		853	951	–	–	–	475	475	**100.0%**	–
Water Treatment Works		1 282	1 093	–	–	–	547	547	**100.0%**	–
Distribution		2 072	2 322	–	–	–	1 161	1 161	**100.0%**	–
Sanitation Infrastructure		3 993	4 664	–	–	–	2 332	2 332	**100.0%**	–
Pump Station		516	1 246	–	–	–	623	623	**100.0%**	–
Reticulation		1 380	1 318	–	–	–	659	659	**100.0%**	–
Waste Water Treatment Works		2 038	2 043	–	–	–	1 021	1 021	**100.0%**	–
Toilet Facilities		58	58	–	–	–	29	29	**100.0%**	–
Solid Waste Infrastructure		3 003	1 331	–	–	–	666	666	**100.0%**	–
Landfill Sites		1 768	57	–	–	–	29	29	**100.0%**	–
Waste Transfer Stations		1 235	1 274	–	–	–	637	637	**100.0%**	–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		22	22	–	–	–	11	11	**100.0%**	–
Distribution Layers		22	22	–	–	–	11	11	**100.0%**	–
Community Assets		**2 754**	**2 954**	**–**	**–**	**–**	**1 477**	**1 477**	100.0%	**–**
Community Facilities		1 476	1 526	–	–	–	763	763	**100.0%**	–
Halls		250	288	–	–	–	144	144	100.0%	–
Centres		306	306	–	–	–	153	153	100.0%	–
Crèches		7	7	–	–	–	3	3	100.0%	–
Clinics/Care Centres		45	45	–	–	–	22	22	100.0%	–
Fire/Ambulance Stations		99	86	–	–	–	43	43	100.0%	–
Museums		4	4	–	–	–	2	2	100.0%	–
Libraries		443	441	–	–	–	220	220	100.0%	–
Cemeteries/Crematoria		94	113	–	–	–	56	56	100.0%	–
Purls		98	107	–	–	–	53	53	100.0%	–
Public Open Space		1	1	–	–	–	0	0	100.0%	–
Nature Reserves		30	30	–	–	–	15	15	100.0%	–
Public Ablution Facilities		24	24	–	–	–	12	12	100.0%	–
Taxi Ranks/Bus Terminals		75	75	–	–	–	38	38	100.0%	–
Sport and Recreation Facilities		1 278	1 428	–	–	–	714	714	**100.0%**	–
Outdoor Facilities		1 278	1 428	–	–	–	714	714	100.0%	–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**73**	**108**	**–**	**–**	**–**	**54**	54	100.0%	**–**
Revenue Generating		73	108	–	–	–	54	54	**100.0%**	–
Improved Property		73	108	–	–	–	54	54	100.0%	–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**631**	**910**	**–**	**–**	**–**	**455**	**455**	**100.0%**	**–**
Operational Buildings		607	637	–	–	–	318	318	**100.0%**	–
Municipal Offices		506	533	–	–	–	266	266	100.0%	–
Workshops		14	14	–	–	–	7	7	100.0%	–
Stores		88	90	–	–	–	45	45	100.0%	–
Housing		24	274	–	–	–	137	137	**100.0%**	–
Social Housing		24	274	–	–	–	137	137	100.0%	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**2 352**	**2 832**	**–**	**–**	**–**	**1 416**	**1 416**	100.0%	**–**
Computer Equipment		2 352	2 832	–	–	–	1 416	1 416	100.0%	–
Furniture and Office Equipment		**1 334**	**1 265**	**–**	**–**	**–**	**633**	**633**	100.0%	**–**
Furniture and Office Equipment		1 334	1 265	–	–	–	633	633	100.0%	–
Machinery and Equipment		**1 196**	**1 344**	**–**	**–**	**–**	**672**	**672**	100.0%	**–**
Machinery and Equipment		1 196	1 344	–	–	–	672	672	100.0%	–
Transport Assets		**2 726**	**3 076**	**–**	**–**	**–**	**1 538**	**1 538**	100.0%	**–**
Transport Assets		2 726	3 076	–	–	–	1 538	1 538	100.0%	–
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Depreciation	1	**36 834**	**39 692**	**–**	**–**	**–**	**19 846**	**19 846**	**100.0%**	**–**

6.1.9 Capital expenditure on upgrading of existing assets by asset class

WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**28 634**	**29 746**	**38 442**	**541**	**7 509**	**19 221**	11 712	**60.9%**	**38 442**
Roads Infrastructure		22 557	7 767	16 463	541	5 149	8 232	3 083	**37.5%**	16 463
Roads		22 557	7 767	16 463	541	5 149	8 232	3 083	**37.5%**	16 463
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		6 077	–	–	–	–	–	–		–
Pump Stations		2 000	–	–	–	–	–	–		–
Water Treatment Works		4 077	–	–	–	–	–	–		–
Sanitation Infrastructure		–	21 979	21 979	–	2 360	10 989	8 629	**78.5%**	21 979
Waste Water Treatment Works		–	21 979	21 979	–	2 360	10 989	8 629	**78.5%**	21 979
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**980**	**–**	**200**	**–**	**–**	**100**	**100**	**100.0%**	**200**
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		980	–	200	–	–	100	100	**100.0%**	200
Outdoor Facilities		980	–	200	–	–	100	100	100.0%	200
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on upgrading of existing	1	**29 614**	**29 746**	**38 642**	**541**	**7 509**	**19 321**	**11 812**	**61.1%**	**38 642**

Section 7 – Municipal manager’s quality certificate

QUALITY CERTIFICATE

I, Anton Everson, the Acting Municipal Manager of Langeberg Municipality, hereby certify that

(Mark as appropriate)

- ☐ the monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☒ mid-year budget and performance assessment

For the month of December 2022 of 2022/2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name A W J Everson

Acting Municipal Manager of Langeberg Municipality (WC026)

Signature

Date 18 January 2023

Appendix 1: Service Delivery Performance Report

Langeberg Municipality

2022-2023: Top Layer KPI Report

SO1: Housing: Effective approach to integrated human settlements and improved living conditions of all households

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2022					Quarter ending December 2022					Overall Performance for Quarter ending September 2022 to Quarter ending December 2022		
									Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	Community Services	SO1: Housing: Effective approach to integrated human settlements and improved living conditions of all households	Complete the construction of 112 IRDP units (top structures) for Phase 2 Nkqubela (erf 136) by 30 June 2023	Number of IRDP units constructed	60	Practical completion certificate	Accumulative	Number	0	172	B			0	0	N/A			**0**	**172**	B

Summary of Results: SO1: Housing: Effective approach to integrated human settlements and improved living conditions of all households

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		**1**

SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2022					Quarter ending December 2022					Overall Performance for Quarter ending September 2022 to Quarter ending December 2022		
									Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL3	Community Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Complete the construction of the boundary wall for the Van Zyl Street Sport Facility by 30 June 2023	Project completed by 30 June 2023	0	Completion certificate	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL4	Community Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to construct a Fire Station in Robertson 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	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A			0%	0%	N/A			**0%**	**0%**	N/A
TL5	Community Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated for the expansion of the silo cemetery in Ashton 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	95%	Monthly capital expenditure report	Last Value	Percentage	0%	14.59%	B			30%	91.10%	B			**30%**	**91.10%**	B
TL14	Engineering Services	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	7.50%	Electricity losses report generated from an Excel database maintained for the calculation of the electricity losses	Reverse Last Value	Percentage	7.50%	5.63%	B			7.50%	3.86%	B			**7.50%**	**3.86%**	B
TL15	Engineering Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	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 (%) compliance of samples tested	95%	Monthly Lab results	Last Value	Percentage	95%	90%	O			95%	90%	O	The country is currently experiencing the shortage of chlorine	New ways to improve compliance in terms of SANS241 micro biological indicators will be investigated	**95%**	**90%**	O
TL16	Engineering Services	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	15%	Water Losses Excel database maintained by the Manager: Civil Engineering Services	Reverse Last Value	Percentage	15%	10.57%	B			15%	14.80%	B			**15%**	**13.38%**	B
TL18	Engineering Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	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 (%) compliance of samples	75%	Monthly Lab results	Last Value	Percentage	80%	56.25%	R			80%	47.92%	R	The plants are not properly working properly due to load shedding and the country is currently experiencing the shortage of chlorine	New ways to improve compliance in terms of the permit values will be investigated and the Municipality is currently in the process of purchasing generators	**80%**	**47.92%**	R
TL19	Engineering Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated for the upgrade of the Waste Water Treatment Works in Robertson by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the budget spent	95%	Monthly capital expenditure report	Last Value	Percentage	10%	9.39%	O			30%	10.74%	R	Tenders came in above available budget	MIG approved additional funding to award the tender ,as the budget was insufficuient	**30%**	**10.74%**	R
TL20	Engineering Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to rehabilitate roads in the municipal area by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the budget spent	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A			30%	1.20%	R	Delay in complilation of technical specifications	The relevant department will compile technical specifications	**30%**	**1.20%**	R
TL21	Engineering Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the grant allocated for the construction of a second entrance in Nkqubela by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the grant spent	95%	Monthly capital expenditure report	Last Value	Percentage	0%	78.59%	B			30%	30.34%	G2			**30%**	**30.34%**	G2
TL22	Engineering Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Complete the reconstruction of the MRF in Ashton by 30 June 2023	Project completed	0	Completion certificate	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL25	Engineering Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budget allocated to the 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	95%	Monthly capital expenditure report	Last Value	Percentage	0%	2.70%	B			30%	19.90%	R			**30%**	**19.90%**	R
TL27	Financial Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	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	15 000	MUN837 report from the Promun financial system	Last Value	Number	14 500	15 156	G2			14 500	15 254	G2			**14 500**	**15 254**	G2

TL28	Financial Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	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	19 000	MUN837 report from the Promun financial system	Last Value	Number	16 800	18 551	G2			16 800	18 117	G2			**16 800**	**18 117**	G2
TL29	Financial Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	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	15 000	MUN837 report from the Promun financial system	Last Value	Number	14 500	15 511	G2			14 500	15 594	G2			**14 500**	**15 594**	G2
TL30	Financial Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	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	15 000	MUN837 report from the Promun financial system	Last Value	Number	14 500	15 486	G2			14 500	15 623	G2			**14 500**	**15 623**	G2
TL31	Financial Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Provide free basic water to indigent households as at 30 June 2023	Number of indigent households provided with free basic water	7 000	MUN837 report from the Promun financial system	Reverse Last Value	Number	7 000	5 815	B			7 000	5 801	B			**7 000**	**5 801**	B
TL32	Financial Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Provide free basic electricity to indigent households as at 30 June 2023	Number of indigent households provided with free basic electricity	7 000	MUN837 report from the Promun financial system	Reverse Last Value	Number	7 000	5 924	B			7 000	5 797	B			**7 000**	**5 797**	B
TL33	Financial Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Provide free basic sanitation to indigent households as at 30 June 2023	Number of indigent households provided with free basic sanitation services	7 000	MUN837 report from the Promun financial system	Reverse Last Value	Number	7 000	5 823	B			7 000	5 809	B			**7 000**	**5 809**	B
TL34	Financial Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Provide free basic refuse removal to indigent households as at 30 June 2023	Number of indigent households provided with free basic refuse removal services	7 000	MUN837 report from the Promun financial system	Reverse Last Value	Number	7 000	5 826	B			7 000	5 814	B			**7 000**	**5 814**	B
TL40	Office of the Municipal Manager	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	90%	Monthly section 71 reports submitted and annual financial statements	Last Value	Percentage	0%	7.16%	B			20%	15.83%	O		The progress on corrective measures provided will be presented by relevant directors in the weekly SMT meeting	**20%**	**15.83%**	O
TL52	Engineering Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the capital budgeted amount for construction of reservoir at Robertson Heights by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the budget spent	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A			30%	79.40%	B			**30%**	**79.40%**	B
TL53	Community Services	SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens	Spend 95% of the total amount budgeted for the resurface of the netball courts 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	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A			30%	0%	R	The project has been finilised however, the service provider still finishing the rectifications identified during the site visit	The expenditure will increase once all rectifications are done	**30%**	**0%**	R

Summary of Results: SO2: Basic Service Delivery: Maintain infrastructure to provide basic services to all citizens

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	5
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	8
		Total KPIs:	**23**

SO3: Local Economic Development: Create an enabling environment for economic growth and decent employment

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2022					Quarter ending December 2022					Overall Performance for Quarter ending September 2022 to Quarter ending December 2022		
									Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL42	Strategy & Social 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	400	Signed appointment contracts	Accumulative	Number	150	329	B			50	110	B			**200**	**439**	B
TL46	Strategy & Social 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 March 2023	Developed Strategy submitted for approval	1	Strategy and minutes of the Council meeting during which the document was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL47	Strategy & Social 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)	3	Signed service level agreements (SLA's)	Accumulative	Number	3	1	R			0	2	B			**3**	**3**	G
TL50	Strategy & Social Development	SO3: Local Economic Development: Create an enabling environment for economic growth and decent employment	Complete the upgrade of the informal trading areas in Bonnievale and Montagu by 30 June 2023	Number of upgrades completed	0	Completion certificate	Accumulative	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A

Summary of Results: SO3: Local Economic Development: Create an enabling environment for economic growth and decent employment

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
		Total KPIs:	**4**

SO4: An efficient, effective, responsive and accountable administration

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2022					Quarter ending December 2022					Overall Performance for Quarter ending September 2022 to Quarter ending December 2022		
									Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL2	Community Services	SO4: An efficient, effective, responsive and accountable administration	Develop a preventative maintenance plan for community facilities and submit to Council for approval by 30 November 2022	Maintenance plan developed and submitted for approval	0	Maintenance Plan and the minutes of the Council meeting during which the document was discussed	Last Value	Number	0	0	N/A			1	1	G			**1**	**1**	G
TL6	Corporate Services	SO4: An efficient, effective, responsive and accountable administration	Percentage of municipality's training budget actually spent on implementing its workplace skills plan measured as at 30 June 2023 ((Total Actual Training Expenditure/Total training Budget)x100	Percentage (%) of municipality's training budget actually spent	1%	PROMUN financial system Annual Budget Variance report (Refer to Promun skills levy vote number)	Last Value	Percentage	0%	0%	N/A			0%	0%	N/A			**0%**	**0%**	N/A
TL7	Corporate Services	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	0%	Advertisement Process Excel Sheet	Reverse Last Value	Percentage	15%	12.93%	B			15%	6.77%	B			**15%**	**6.77%**	B
TL8	Corporate Services	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	1	Appointment letter and approval dates for the filling of the vacancy	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL9	Corporate Services	SO4: An efficient, effective, responsive and accountable administration	Develop a preventative maintenance plan for all administrative offices and submit to Council for approval by 30 November 2022	Plan developed and submitted for approval	0	Maintenance Plan and the minutes of the Council meeting during which the document was discussed	Last Value	Number	0	0	N/A			1	1	G			**1**	**1**	G
TL12	Corporate Services	SO4: An efficient, effective, responsive and accountable administration	Review staff establishment and submit to Council for approval by 31 January 2023	Reviewed staff establishment submitted for approval	0	Reviewed staff establishment and Minutes of the Council meeting during which the document was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL13	Corporate Services	SO4: An efficient, effective, responsive and accountable administration	Develop an HR Strategy and submit to Council for approval by 31 March 2023	Strategy developed and submitted for approval	0	HR Strategy and Minutes of the Council meeting during which the document was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL17	Engineering Services	SO4: An efficient, effective, responsive and accountable administration	Develop a Municipal Spatial Development Framework (SDF) and submit to Council for approval by 31 March 2023	Spatial Development Framework developed and submitted for approval	0	Approved SDF and Council meeting minutes where SDF was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL23	Engineering Services	SO4: An efficient, effective, responsive and accountable administration	Develop preventative maintenance plans for water, electricity, sanitation and solid waste and submit to Council for approval by 30 November 2022	Number of plans developed and submitted for approval	0	Maintenance plans and minutes of the Council meeting during which the plans were discussed	Accumulative	Number	0	0	N/A			4	0	R			**4**	**0**	R
TL24	Engineering Services	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	Number of By-laws reviewed and submitted for approval	0	Reviewed Streets By-law and Solid Waste Management By-law, minutes of the Council meeting during which the By-laws were discussed	Accumulative	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL26	Engineering Services	SO4: An efficient, effective, responsive and accountable administration	Purchase fleet for the municipality in terms of the approved budget by 30 June 2023	Number of vehicles purchased	0	Order and delivery note	Accumulative	Number	0	5	B			0	0	N/A			**0**	**5**	B
TL41	Office of the Municipal Manager	SO4: An efficient, effective, responsive and accountable administration	Develop a Risk Based Audit Plan and submit to the Audit Committee by 30 June 2023	Developed and submitted Plan	1	Submission of the Risk Based Audit Plan to MM and Minutes of Audit Committee meeting during which risk based audit plan was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL44	Strategy & Social Development	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	1	Draft Annual Report and Minutes of Council meeting during which report was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL45	Strategy & Social Development	SO4: An efficient, effective, responsive and accountable administration	Review the Communication Strategy and submit to Council for approval by 31 March 2023	Reviewed Strategy submitted for approval	1	Reviewed communication strategy and minutes of the Council meeting during which the document was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL48	Strategy & Social Development	SO4: An efficient, effective, responsive and accountable administration	Purchase three generators by 30 June 2023	Number of generators purchased	0	Order and delivery note	Accumulative	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL49	Strategy & Social Development	SO4: An efficient, effective, responsive and accountable administration	Spend 95% of the budget allocated to purchase security cameras by 30 June 2023 (Total actual expenditure for the project/Total amount budgeted for the project) x 100	Percentage (%) of the approved budget spent	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A			30%	0%	R		The funds will be moved with the adjustment budget to operational budget	**30%**	**0%**	R
TL51	Strategy & Social Development	SO4: An efficient, effective, responsive and accountable administration	Spend 95% of the total amount budgeted to upgrade ICT infrastructure and General ICT needs by 30 June 2023 {(Actual expenditure/ Approved budget allocation) x 100}	Percentage (%) of the approved budget spent	95%	Monthly capital expenditure report	Last Value	Percentage	0%	12.91%	B			30%	16.95%	R		The tender has been been awarded and the shortfall is budgeted in the adjustment budget	**30%**	**16.95%**	R

Summary of Results: SO4: An efficient, effective, responsive and accountable administration

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	10
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
	Total KPIs:		**17**

SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2022					Quarter ending December 2022					Overall Performance for Quarter ending September 2022 to Quarter ending December 2022		
									Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL35	Financial Services	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	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 - Operating Conditional Grant)	Percentage (%) of debt coverage	45%	Annual financial statements	Last Value	Percentage	0%	0%	N/A			0%	0%	N/A			**0%**	**0%**	N/A
TL36	Financial Services	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	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	12%	Annual financial statements	Last Value	Percentage	0%	0%	N/A			0%	0%	N/A			**0%**	**0%**	N/A
TL37	Financial Services	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	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 excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months operational expenditure covered by available cash	2	Annual financial statements	Last Value	Number	2.20	6.08	B			2.20	5.77	B			**2.20**	**5.77**	B
TL38	Financial Services	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	1	Acknowledgement of receipt by Auditor General	Last Value	Number	1	1	G			0	0	N/A			**1**	**1**	G
TL39	Financial Services	SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG	Achieve a debtor payment percentage of 95% as at 30 June 2023 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100}	Payment % achieved	95%	Annual financial statements	Last Value	Percentage	35%	77.80%	B			80%	82.73%	G2			**80%**	**82.73%**	G2

Summary of Results: SO5: Sound Financial Management: Adherence to all laws and regulations applicable to LG

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		**5**

SO6: Effective stakeholder engagements to promote civic education

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2022					Quarter ending December 2022					Overall Performance for Quarter ending September 2022 to Quarter ending December 2022		
									Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL10	Corporate Services	SO6: Effective stakeholder engagements to promote civic education	Develop a Safety and Security Plan and submit to Council for approval by 30 September 2022	Plan developed and submitted for approval	0	Safety and Security Plan and the minutes of the Council meeting during which the document was discussed	Last Value	Number	1	1	G			0	0	N/A			**1**	**1**	G
TL11	Corporate Services	SO6: Effective stakeholder engagements to promote civic education	Develop a Service Charter and submit to Council for approval by 31 March 2023	Service Charter developed and submitted for approval	0	Service Charter and Minutes of the Council meeting during which the document was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL43	Strategy & Social Development	SO6: Effective stakeholder engagements to promote civic education	Compile the 5th Generation IDP and submit to Council for consideration by 31 March 2023	IDP compiled and submitted for consideration	1	Draft IDP and Minutes of Council meeting during which IDP was discussed	Last Value	Number	0	0	N/A			0	0	N/A			**0**	**0**	N/A

Summary of Results: SO6: Effective stakeholder engagements to promote civic education

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		**3**

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	19
R	KPI Not Met	0% <= Actual/Target <= 74.999%	8
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	5
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	6
B	KPI Extremely Well Met	150.000% <= Actual/Target	13
	Total KPIs:		**53**

Report generated on 18 January 2023 at 08:02.

Appendix 2: Detailed Capital Expenditure as at 31 December 2022

LANGEBERG MUNISIPALITEIT MUNICIPALITY MASIPALA

CAPITAL EXPENDITURE REPORT 31 DECEMBER 2022

Vote number	Vote Description	SOURCE	Ward	Adjusted Budget 2022/2023	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure	Actual Expenditure vs
VOTE 1: FINANCIAL SERVICES DIRECTORATE												
Budget office												
9/103-51104-382	NEW SURVEILLANCE CAMERA SYSTEM	CRR		140 000.00	-	-	140000	140 000.00	100%	-	0%	0%
9/103-52105-396	Label Maker	CRR		6 000.00	-	2 826.00	0	2826	47%	3174	50%	47%
9/103-53907-361	Vehicles - EFF	EFF		210 000.00	-	-	0	0	0%	210000	50%	0%
9/103-52106-397	Fold up Ladder	CRR		4 000.00	-	2 626.08	0	2626.08	66%	1373.92	50%	66%
9/103-53959-426	Vehicles - CRR	CRR		64 900.00	-	-	0	0	0%	64900	50%	0%
	Total Budget Office			424 900.00	-	5 452.08	140 000.00	145 452.08	34%	279 447.92	40%	1%
TOTAL: FINANCIAL SERVICES DIRECTORATE				424 900.00	-	5 452.08	140 000.00	145 452.08	34%	279 447.92	40%	1%
VOTE 2: EXECUTIVE & COUNCIL												
Municipal Manager												
9/108-52103-398	Furniture	CRR		20 000.00	-	-	0	0	0%	20000	50%	0%
	Total Municipal Manager			20 000.00	-	-	-	-	0%	20 000.00	50%	0%
Audit Services												
9/109-161006-110	Computer Software - Acquisitions	FMSG		550 000.00	163 787.50	163 787.50	386212.5	550000	100%	0	0%	30%
	Total Audit Services			550 000.00	163 787.50	163 787.50	386 212.50	550 000.00	100%	-	0%	30%
TOTAL: EXECUTIVE & COUNCIL				570 000.00	163 787.50	163 787.50	386 212.50	550 000.00	96%	20 000.00	25%	29%
VOTE 3: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE												
Strategy & Social Development												
9/110-52101-103	Equipment	CRR	All	585 000.00	-	20 744.45	407459	428203.45	73%	156796.55	50%	4%
	Total Strategy & Social Development			585 000.00	-	20 744.45	407 459.00	428 203.45	73%	156 796.55	50%	4%
Information Technology												
9/113-52001-104	General ICT Needs	CRR	All	566 402.00	-	46 324.00	520078	566402	100%	0	50%	8%
9/113-52002-105	Upgrade ICT Infrastructure	CRR	All	2 500 000.00	29 050.00	473 515.89	100000	573515.89	23%	1926484.11	50%	19%
9/113-53804-233	Machinery and Equipment_Generators	CRR	All	2 010 000.00	-	-	364207.5	364207.5	18%	1645792.5	50%	0%
9/113-52007-411	Security Cameras	CRR	All	2 000 000.00	-	-	0	0	0%	2000000	50%	0%
9/113-53106-399	AMR system	CRR	All	500 000.00	-	-	0	0	0%	500000	50%	0%
	Total Information Technology			7 576 402.00	29 050.00	519 839.89	984 285.50	1 504 125.39	20%	6 072 276.61	50%	7%
STRATEGY SOCIAL LED												
9/111-49802-323	Fencing at Informal Trading areas	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/111-49703-378	Upgrading of Bonnievale Informal trading area	SMME	All	364 500.00	289 755.61	445 291.47	980165.05	1425456.52	391%	-1060956.52	50%	122%
9/111-49705-412	Upgrading of Robertson Informal trading area	SMME	All	-	-	-	0	0	0%	0	0%	0%
9/111-49704-379	Upgrading of Montagu Informal trading area	SMME	All	1 856 500.00	49 476.83	66 758.59	1425456.52	1492215.11	80%	364284.89	50%	4%
	Total Strategy Social LED			2 221 000.00	339 232.44	512 050.06	2 405 621.57	2 917 671.63	131% -	696 671.63	25%	126%
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE				10 382 402.00	368 282.44	1 052 634.40	3 797 366.07	4 850 000.47	47%	5 532 401.53	50%	10%
VOTE 4: CORPORATE SERVICES DIRECTORATE												
Traffic												
9/123-53819-239	Equipment	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/123-53820-240	Motorbike Skills Test Unit	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/123-38404-298	Alterations of Robertson Offices	CRR	All	800 000.00	-	653 909.91	0	653909.91	82%	146090.09	50%	82%
9/123-53912-364	Vehicles - EFF	EFF		840 000.00	-	-	0	0	0%	840000	50%	0%
9/123-53960-427	Vehicles - CRR	CRR		19 800.00	-	-	0	0	0%	19800	50%	0%
9/123-50606-395	VTS roll up doors	CRR		-	-	-	0	0	0%	0	0%	0%
	Total Traffic			1 659 800.00	-	653 909.91	-	653 909.91	39%	1 005 890.09	25%	39%
Law Enforcement												
9/129-53911-363	Vehicles - EFF	EFF		1 100 000.00	-	-	0	0	0%	1100000	50%	0%
9/129-53961-428	Vehicles - CRR	CRR		18 480.00	-	-	0	0	0%	18480	50%	0%
	Total Law Enforcement			1 118 480.00	-	-	-	-	0%	1 118 480.00	50%	0%
Property Building and Maintenance												
9/125-50601-108	Alterations/Upgrading of Municipal Offices	CRR	All	1 214 348.00	16 190.00	650 033.58	42561.48	692595.06	57%	521752.94	50%	54%
	Total Property Building and Maintenance			1 214 348.00	16 190.00	650 033.58	42 561.48	692 595.06	57%	521 752.94	50%	54%
Admin Support												
9/120-52101-106	Office Furniture & Equipment	CRR	All	200 000.00	-	194 741.88	4651.6	199393.48	100%	606.52	50%	97%
9/120-53927-413	Vehicles - EFF	EFF		-	-	-	0	0	0%	0	50%	0%
9/120-53962-429	Vehicles - CRR	CRR		61 820.00	-	-	0	0	0%	61820	50%	0%
	Total Corporate Services			261 820.00	-	194 741.88	4 651.60	199 393.48	76%	62 426.52	50%	74%
Governance Support												
9/124-53908-362	Vehicles - EFF	EFF		210 000.00	-	-	0	0	0%	210000	50%	0%
9/124-53963-430	Vehicles - CRR	CRR		19 800.00	-	-	0	0	0%	19800	50%	0%
	Total Governance Support			229 800.00	-	-	-	-	0%	229 800.00	50%	0%
TOTAL: CORPORATE SERVICES DIRECTORATE				4 484 248.00	16 190.00	1 498 685.37	47 213.08	1 545 898.45	34%	2 938 349.55	45%	33%

VOTE 5: ENGINEERING SERVICES DIRECTORATE												
Water												
9/146-22901-150	Upgrading filters in Montagu WTW	CRR	7,11,12	-	-	-	0	0	0%	0	0%	0%
9/133-13111-303	Water network - Zolani - CRR	CRR		-	-	-	0	0	0%	0	0%	0%
9/133-13113-306	Rehabilitate Water Networks Ph 4 - Robertson	CRR		-	-	-	0	0	0%	0	0%	0%
9/133-13115-308	Rehabilitate Water Networks Ph 4 - Bonnievale	CRR		-	-	-	0	0	0%	0	0%	0%
9/133-13117-311	Rehabilitate Water Networks Ph 4 - Montagu	CRR		-	-	-	0	0	0%	0	0%	0%
9/133-53821-312	Equipment	CRR		-	-	-	0	0	0%	0	0%	0%
9/134-32701-371	New Reservoir Robertson Heights	WSIG		6 837 072.00	4 337 190.44	4 337 190.44	0	4337190.44	63%	2499881.56	0%	63%
9/134-32702-396	New Reservoir Robertson Heights - CRR	CRR		5 415 000.00	-	5 390 412.40	0	5390412.4	100%	24587.6	0%	100%
9/133-33125-372	Install New Pipeline Reservoir Robertson Heights	WSIG		-	-	-	0	0	0%	0	0%	0%
9/146-22804-373	Upgrade Pumpstation Waterworks Robertson	WSIG		-	-	-	0	0	0%	0	0%	0%
9/146-32905-383	Walkway at filters Bonnievale WTW (H&S)	CRR		-	-	-	0	0	0%	0	0%	0%
9/133-53926-384	1 x 1600 LDV	CRR		190 000.00	-	132 778.67	0	132778.67	70%	57221.33	0%	70%
9/146-32906-421	New WTW McGregor - MIG	MIG		-	-	-	0	0	0%	0	0%	0%
9/146-32907-422	New WTW McGregor - CRR	CRR		-	-	-	0	0	0%	0	0%	0%
9/133-33023-353	WSIG Mandela Square Montagu - Install water main	WSIG		387 727.00	-	-	0	0	0%	387727	0%	0%
9/133-53927-385	2L LDV	EFF		530 000.00	-	-	0	0	0%	530000	0%	0%
9/133-32827-423	New sump and pumps at Breede River pump station (Ashton)	CRR		-	-	-	0	0	0%	0	0%	0%
9/133-33024-354	WSIG Boekenhoutskloof Bonnievale - Install water main	WSIG		942 826.00	-	-	0	0	0%	942826	0%	0%
	Total Water			14 302 625.00	4 337 190.44	9 860 381.51	-	9 860 381.51	69%	4 442 243.49	0%	233%
Sewerage												
9/140-53812-313	Equipment	CRR	All	32 502.00	54 680.00	54 680.00	0	54680	168%	-22178	0%	168%
9/140-53915-365	New Sewer Truck	CRR		-	-	-	0	0	0%	0	0%	0%
9/141-33501-374	New Telemetry System Bvale Sewerage Pumpstation	CRR		2 011 068.00	-	-	1302068.23	1302068.23	65%	708999.77	0%	0%
9/140-33613-385	60m sewer line LeRoux Street Robertson	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/140-33614-386	Sewer line Tienvoet Street Robertson	CRR		-	-	-	0	0	0%	0	0%	0%
9/140-33515-387	Stairs at Avalon Springs sewer pump station (H&S)	CRR		-	-	-	0	0	0%	0	0%	0%
9/140-33613-355	WSIG Mandela Square Montagu - Construct Install sewer pump line	WSIG		545 759.00	-	-	0	0	0%	545759	0%	0%
9/140-33701-143	Purchase submersible pumps for WWTW Ashton	CRR		-	-	-	0	0	0%	0	0%	0%
9/140-33702-144	Purchase submersible pumps for WWTW Robertson	CRR		-	-	-	0	0	0%	0	0%	0%
9/140-33703-145	Purchase submersible pumps for WWTW Montagu	CRR		-	-	-	0	0	0%	0	0%	0%
9/140-33704-146	Purchase submersible pumps for WWTW Bonnievale	CRR		-	-	-	0	0	0%	0	0%	0%
9/140-23708-179	Upg Robertson WWTW - MIG	MIG		11 978 814.00	-	2 360 250.00	0	2360250	20%	9618564	50%	20%
9/140-23709-197	Upg Robertson WWTW - CRR	CRR		10 000 000.00	-	-	0	0	0%	10000000	50%	0%
9/140-53915-388	Sewer Removal	EFF		950 000.00	-	-	0	0	0%	950000	0%	0%
9/140-33614-356	WSIG Boekenhoutskloof Bonnievale - Construct Install sewer pump line	WSIG		105 170.00	-	-	0	0	0%	105170	0%	0%
	Total Sewerage			25 623 313.00	54 680.00	2 414 930.00	1 302 068.23	3 716 998.23	15%	21 906 314.77	7%	9%
Cleansing												
9/138-31105-325	Material Recovery Facility	MIG	All	7 890 236.00	-	-	7101212.4	7101212.4	90%	789023.6	50%	0%
9/137-53913-366	Refuse Compactor	CRR		-	-	-	0	0	0%	0	0%	0%
9/137-53916-388	2 x 1600 LDV base petrol	CRR		460 000.00	-	460 000.00	0	460000	100%	0	0%	100%
9/137-53964-431	Vehicles - CRR	CRR		816 860.00	-	-	0	0	0%	816860	50%	0%
9/137-53903-359	Vehicles - EFF	EFF		7 300 000.00	-	-	0	0	0%	7300000	50%	0%
9/138-31106-327	Material Recovery Facility	CRR		3 500 000.00	-	20 571.89	268170.12	288742.01	8%	3211257.99	50%	1%
9/138-31007-423	New cell at Landfillsite Ashton - MIG	MIG		-	-	-	0	0	0%	0	0%	0%
9/138-31008-424	New cell at Landfillsite Ashton - CRR	CRR		-	-	-	0	0	0%	0	0%	0%
	Total Cleansing			19 967 096.00	-	480 571.89	7 369 382.52	7 849 954.41	39%	12 117 141.59	25%	2%
Town Planning												
9/143-53917-389	2 x 1600 LDV	CRR		380 000.00	-	380 000.00	0	380000	100%	0	0%	100%
	Total Town Planning			380 000.00	-	380 000.00	-	380 000.00	100%	-	0%	100%
Roads & Storm Water												
9/135-24117-220	MIG: Upgrading of Roads and Stormwater in Robertson	MIG	1,2	1 519 646.00	-	1 190 999.28	0	1190999.28	78%	328646.72	50%	78%
9/135-24126-328	CRR Upgrading of Roads and Stormwater in Robertson	CRR	1,2	1 900 000.00	-	-	0	0	0%	1900000	50%	0%
9/135-24116-212	Robertson: Upgrading of Roads & Stormwater in Robertson	CRR	1,2	-	-	-	0	0	0%	0	0%	0%
9/135-24120-293	NDPG : Upgrading of bus route - August Street-Nkqubela	NDPG	2	13 043 478.00	540 822.41	3 957 669.05	723612.1	4681281.15	36%	8362196.85	50%	30%
9/135-53825-315	Equipment	CRR	All	71 589.00	-	12 108.61	0	12108.61	17%	59480.39	0%	17%
9/135-34230-390	Bridge River Crossing McGregor	CRR		-	-	12 935.64	0	12935.64	0%	-12935.64	0%	0%
9/135-13571-136	The Rehabilitation/Upgrading of existing tar roads in 5 towns	EFF		-	-	-	0	0	0%	0	50%	0%
9/135-13572-137	Reconstruction of Bonnievale Stores	EFF		-	-	-	0	0	0%	0	50%	0%
9/135-13573-138	Rehabilitation Middel Street Ashton	EFF		1 091 200.00	-	-	0	0	0%	1091200	50%	0%
9/135-13574-139	Rehabilitation Malherbe Street Bonnievale	EFF		1 311 960.00	-	-	0	0	0%	1311960	50%	0%
9/135-13575-140	Rehabilitation Waterkant Street Bonnievale	EFF		2 238 200.00	-	-	0	0	0%	2238200	50%	0%
9/135-13576-141	Rehabilitation Almeria Street Bonnievale	EFF		585 900.00	-	-	0	0	0%	585900	50%	0%
9/135-13577-142	Rehabilitation Landbou Street Bonnievale	EFF		424 080.00	-	-	0	0	0%	424080	50%	0%
9/135-13578-143	Rehabilitation Milner Street Bonnievale	EFF		781 200.00	-	-	0	0	0%	781200	50%	0%
9/135-13579-144	Rehabilitation Voortrekker Street Bonnievale	EFF		354 640.00	-	-	0	0	0%	354640	50%	0%
9/135-13580-145	Rehabilitation Denne Street Montagu	EFF		226 200.00	-	-	0	0	0%	226200	50%	0%
9/135-13581-146	Rehabilitation Van Wyk Street Montagu	EFF		504 600.00	-	-	0	0	0%	504600	50%	0%
9/135-13582-147	Rehabilitation Visser Street Montagu	EFF		295 800.00	-	-	0	0	0%	295800	50%	0%
9/135-13583-148	Rehabilitation Aster Street Montagu	EFF		694 400.00	-	-	0	0	0%	694400	50%	0%
9/135-13584-149	Rehabilitation Bath Street Montagu	EFF		406 410.00	-	-	0	0	0%	406410	50%	0%
9/135-13585-150	Rehabilitation Du Toit Street Montagu	EFF		1 253 020.00	-	-	0	0	0%	1253020	50%	0%
9/135-13586-151	Rehabilitation Eike Street Montagu	EFF		745 550.00	-	-	0	0	0%	745550	50%	0%
9/135-13587-152	Rehabilitation kerk Street Montagu	EFF		2 886 100.00	-	-	0	0	0%	2886100	50%	0%
9/135-13588-153	Rehabilitation Protea Street Montagu	EFF		644 800.00	-	-	0	0	0%	644800	50%	0%
9/135-13589-154	Rehabilitation Uitvlucht Street Montagu	EFF		595 200.00	-	-	0	0	0%	595200	50%	0%
9/135-13590-155	Rehabilitation Van Riebeeck Street Montagu	EFF		1 432 200.00	-	-	0	0	0%	1432200	50%	0%
9/135-13591-156	Rehabilitation Wilhelm Thys Street Montagu	EFF		1 711 200.00	-	-	0	0	0%	1711200	50%	0%
9/135-13592-157	Rehabilitation Dirkie Uys Street Robertson	EFF		487 200.00	-	-	0	0	0%	487200	50%	0%
9/135-13593-158	Rehabilitation Adderley Street Robertson	EFF		2 505 600.00	-	-	0	0	0%	2505600	50%	0%
9/135-13594-159	Rehabilitation Van Zyl Street Robertson	EFF		412 000.00	-	-	0	0	0%	412000	50%	0%
9/135-13595-160	Rehabilitation Jasmyn Street Robertson	EFF		1 380 430.00	-	-	0	0	0%	1380430	50%	0%
9/135-13596-161	Rehabilitation Johan de Jongh Street Robertson	EFF		2 365 670.00	-	-	0	0	0%	2365670	50%	0%
9/135-13597-162	Rehabilitation Kerk Street Robertson	EFF		2 236 960.00	-	-	0	0	0%	2236960	50%	0%
9/135-13598-163	Rehabilitation Paddy Street Robertson	EFF		642 320.00	-	-	0	0	0%	642320	50%	0%
9/135-14127-368	Refurbish Piet Retief Street Robertson	EFF		403 000.00	-	-	0	0	0%	403000	0%	0%
9/135-14128-369	Refurbish Paul Kruger Street Robertson	EFF		392 160.00	-	-	0	0	0%	392160	50%	0%
9/135-14129-370	Refurbish Barry Street Robertson	EFF		992 000.00	-	-	0	0	0%	992000	0%	0%
9/135-24110-191	Upgrading of Roads Stormwater: Ashbury Montagu - MIG	MIG		-	-	-	0	0	0%	0	0%	0%
9/135-24111-192	Upgrading of Roads Stormwater: Ashton (Cogmanskloof / Zolani) - MIG	MIG		-	-	-	0	0	0%	0	0%	0%
9/135-24112-193	Upgrading of Roads Stormwater: Bonnievale (Happy Valley) - MIG	MIG		-	-	-	0	0	0%	0	0%	0%
9/135-24113-194	Upgrading of Roads Stormwater: Ashbury Montagu - CRR	CRR		-	-	-	0	0	0%	0	0%	0%
9/135-24114-195	Upgrading of Roads Stormwater: Ashton (Cogmanskloof / Zolani) - CRR	CRR		-	-	-	0	0	0%	0	0%	0%
9/135-53901-392	Vehicles - EFF	EFF		2 600 000.00	-	-	0	0	0%	2600000	0%	0%
9/135-24115-196	Upgrading of Roads Stormwater: Bonnievale (Happy Valley) - CRR	CRR		-	-	-	0	0	0%	0	0%	0%
9/135-14101-134	The Rehabilitation/Upgrading of existing tar roads in 5 towns	CRR		5 080 480.00	-	400 592.52	1324757.48	1725350	34%	3355130	50%	8%
9/135-38905-137	Reconstruction of Bonnievale Stores	CRR		-	-	-	0	0	0%	0	0%	0%
9/136-34501-391	Stormwater Van Zyl Street Bonnievale	CRR		-	-	-	0	0	0%	0	0%	0%
	Total Roads & Storm Water			54 215 193.00	540 822.41	5 574 305.10	2 048 369.58	7 622 674.68	14%	46 592 518.32	35%	10%

Electrical Engineering												
9/132-30706-128	Electrification Kenana	INEP	2	-	-	-	0	0	0%	0	0%	0%
9/132-53810-133	Replace Safety Equipment - Electrical Services	CRR	All	100 000.00	-	97 426.85	191.22	97618.07	98%	2381.93	50%	97%
9/132-30711-129	New Elect Connections	CRR	All	400 000.00	33 788.50	136 346.92	1549	137895.92	34%	262104.08	50%	34%
9/132-30712-130	Replacement and Repairs Network	CRR	All	1 500 000.00	423 561.51	1 142 798.00	356699.55	1499497.55	100%	502.45	50%	76%
9/132-30713-131	Replacements and Repairs Street Lights	CRR	All	250 000.00	12 979.56	185 514.74	13588	199102.74	80%	50897.26	50%	74%
9/132-30715-132	Replacement of Prepaid Meters Bulk Supply Meters to reduce losses	CRR	All	1 400 000.00	16 860.43	85 465.07	0	85465.07	6%	1314534.93	50%	6%
9/132-30122-116	Replace 66Kv Switchgear (Goudmyn Le Chasseur Substation)	EFF	5	-	-	-	0	0	0%	0	0%	0%
9/132-53965-432	Vehicles - CRR	CRR		892 320.00	-	-	0	0	0%	892320	50%	0%
9/132-10138-244	Move exsisting 66/11 Kv, 15MVA Muiskraalskop Transformer to Noree Substation	CRR		3 300 000.00	-	-	0	0	0%	3300000	50%	0%
9/132-30636-242	Electrification Bonnievale Boekenhoutskloof	CRR		1 500 000.00	-	-	0	0	0%	1500000	50%	0%
9/132-30730-198	Electrification Erf 136 Nkqubela - CRR	CRR		500 000.00	-	-	0	0	0%	500000	50%	0%
9/132-53947-358	Vehicles - EFF	EFF		2 565 000.00	-	-	0	0	0%	2565000	50%	0%
9/132-30125-119	Replace 66Kv Transformers at Robertson Main Substation	CRR	1	-	-	-	0	0	0%	0	0%	0%
9/132-30637-245	Replace 11Kv Oil Insulated Switchgear	CRR	ALL	604 017.00	-	253 757.50	0	253757.5	42%	350259.5	0%	42%
	Total Electrical Engineering			13 011 337.00	487 190.00	1 901 309.08	372 027.77	2 273 336.85	17%	10 738 000.15	36%	15%
Infrastructure Development												
	Total Infrastructure Development											
Mechanical Workshop												
9/142-53811-316	Equipment	CRR	All	-	-	-	0	0	0%	0	0%	0%
	Total Mechanical Workshop			-	-	-	-	-	0%	-	0%	0%
Civil Eng Services												
9/131-51102-392	Handrail at stores in Ashton (H&S)	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/131-51103-393	Handrail at stores in Robertson (H&S)	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/131-51104-394	Storage facility for PPE when not in use	CRR	All	-	-	-	0	0	0%	0	0%	0%
	Total Civil Eng Services			-	-	-	-	-	0%	-	0%	0%
TOTAL: ENGINEERING SERVICES DIRECTORATE				127 499 564.00	5 419 882.85	20 611 497.58	11 091 848.10	31 703 345.68	25%	95 796 218.32	13%	16%
VOTE6: COMMUNITY SERVICES DIRECTORATE												
Community Halls												
9/156-48115-251	Zolani Hall Roof Refurbishment	CRR	10	-	-	-	0	0	0%	0	0%	0%
9/156-48116-252	Ashton Town Hall Roof Refurbishment	CRR	9	-	-	-	0	0	0%	0	0%	0%
9/156-48121-329	Barnard hall roof partial replacement	CRR		-	-	-	0	0	0%	0	0%	0%
9/156-52122-333	Furniture	CRR		90 000.00	-	43 428.00	0	43428	48%	46572	50%	48%
9/156-48124-425	Hofmeyer hall roof partial replacement	CRR		350 000.00	-	-	0	0	0%	350000	50%	0%
9/156-48117-253	Security Fencing completion Montagu Civic	CRR		200 000.00	-	-	0	0	0%	200000	50%	0%
9/156-48123-381	Community Halls Camera System	CWDM_Safety		240 000.00	-	-	240000	240000	100%	0	0%	0%
	Total Community Halls			880 000.00	-	43 428.00	240 000.00	283 428.00	32%	596 572.00	21%	5%
Community Facilities												
9/150-53857-418	Equipment Community Facilities	CRR		360 000.00	-	-	0	0	0%	360000	50%	0%
9/150-53931-417	TRACTOR	CRR		100 000.00	-	-	0	0	0%	100000	50%	0%
9/150-53958-419	Vehicle purchase	CRR		350 000.00	-	-	0	0	0%	350000	50%	0%
9/150-44324-206	Sportsfield Boundary Wall: Van Zyl Street, Robertson - CRR	CRR		1 050 000.00	-	-	0	0	0%	1050000	50%	0%
9/150-53955-356	Vehicles - EFF	EFF		525 000.00	-	-	0	0	0%	525000	50%	0%
9/150-53966-433	Vehicles - CRR	CRR		137 940.00	-	-	0	0	0%	137940	50%	0%
	Total Community Facilities			2 522 940.00	-	-	-	-	0%	2 522 940.00	50%	0%
Sportsfields												
9/150-38255-352	Resurfacing and Construction of netball courts	DSRF	All	800 000.00	-	-	722975	722975	90%	77025	0%	0%
9/150-44334-258	Upgrading floodlights Cogmanskloof Sportsfield	CRR	9	200 000.00	-	-	0	0	0%	200000	0%	0%
9/150-50435-259	Nqubela Sportsground security fencing for pumps and Jojo tanks	CRR	2	-	-	-	0	0	0%	0	0%	0%
9/150-50436-261	Van Zyl Street Cloakroom roof replacement	CRR	1	-	-	-	0	0	0%	0	0%	0%
9/150-50437-262	Happy Valley sportsground soccer field high mast lighting	CRR	8	350 000.00	-	-	0	0	0%	350000	0%	0%
9/150-53838-263	Nqubela sportsground machinery for sinthetic surface maintenance	CRR	2	230 000.00	-	-	0	0	0%	230000	0%	0%
9/150-44349-335	Boundary wall Happy Valley sportsground completion with precast walling	CRR	8	-	-	-	0	0	0%	0	0%	0%
9/153-53910-355	Vehicles - EFF	EFF		650 000.00	-	-	0	0	0%	650000	50%	0%
9/150-50452-338	New Spectator Ablution Cogmanskloof Sport field	CRR	9	-	-	-	0	0	0%	0	0%	0%
9/150-53854-341	1x Blower Mower	CRR	All	80 000.00	-	-	0	0	0%	80000	50%	0%
	Total Sportsfields			2 310 000.00	-	-	722 975.00	722 975.00	31%	1 587 025.00	10%	0%
Fire Services												
9/154-53802-160	Air Conditioners - Fire Services	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/154-53803-161	3 X PPE (Protective Personal Ensemble)	CRR	All	309 740.00	-	191 020.00	116410	307430	99%	2310	0%	62%
9/154-53805-181	Small equipment - Fire Services	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/154-52107-318	Furniture - Fire Station	CRR	All	-	-	-	0	0	0%	0	0%	0%
9/154-48508-342	Fire Station Robertson Building	CRR	All	4 900 000.00	-	-	2595.53	2595.53	0%	4897404.47	50%	0%
9/154-53928-414	Land Cruiser 4x4 Bakkie	FSCBG		821 000.00	-	-	0	0	0%	821000	50%	0%
9/154-53909-357	Vehicles - EFF	EFF		160 000.00	-	-	0	0	0%	160000	50%	0%
9/154-53967-434	Vehicles - CRR	CRR		33 440.00	-	-	0	0	0%	33440	50%	0%
9/154-53811-380	Fire Extinguishers and Fire Hose Reels above 500	CRR	All	100 000.00	103 945.00	103 945.00	0	103945	104%	-3945	50%	104%
	Total Fire Services			6 324 180.00	103 945.00	294 965.00	119 005.53	413 970.53	7%	5 910 209.47	28%	5%
Environmental Services												
9/153-49304-275	Replace fence around park at the corner of Cross and Bath streets Montagu with concrete Bollards	CRR	7	-	-	-	0	0	0%	0	0%	0%
9/153-53839-343	Purchase of replacement horticultural equipment	CRR	All	50 000.00	-	49 204.70	0	49204.7	98%	795.3	50%	98%
9/153-50607-344	Purchase new electronic aluminium roller doors for the Montagu Parks stores	CRR	11	-	-	-	0	0	0%	0	0%	0%
9/153-53929-415	Truck Canopies	CRR		150 000.00	-	-	0	0	0%	150000	50%	0%
9/153-53930-416	Tractor Parks and Amenities	CRR		400 000.00	-	-	0	0	0%	400000	50%	0%
9/153-53968-435	Vehicles - CRR	CRR		108 680.00	-	-	0	0	0%	108680	50%	0%
9/153-49308-345	Fencing of lower cave in Montagu Mountain Reserve	CRR	7	-	-	-	0	0	0%	0	0%	0%
9/153-53840-353	Air conditioner	CRR		-	-	-	0	0	0%	0	0%	0%
	Total Environmental Services			708 680.00	-	49 204.70	-	49 204.70	7%	659 475.30	25%	7%

Cemetries												
9/155-49101-278	Pave the entrance of McGregor cemetery	CRR	5	-	-	-	0	0	0%	0	0%	0%
9/155-49102-346	Development of Ashton Silos cemetery expansion	CRR	10	1 350 000.00	-	1 229 786.00	0	1229786	91%	120214	50%	91%
	Total Cemetries			1 350 000.00	-	1 229 786.00	-	1 229 786.00	91%	120 214.00	25%	91%
Housing												
9/152-53906-354	Vehicles - EFF	EFF		160 000.00	-	-	0	0	0%	160000	50%	0%
9/152-53969-436	Vehicles - CRR	CRR		25 960.00	-	-	0	0	0%	25960	50%	0%
	Total Housing			185 960.00	-	-	-	-	0%	185 960.00	50%	0%
Libraries												
9/151-49001-375	Fencing Mountain View Library- Robertson	MRF		-	-	-	0	0	0%	0	0%	0%
9/151-49002-376	Fencing Ashton Library	MRF		-	-	-	0	0	0%	0	0%	0%
9/151-49003-377	Fencing Sunnyside Library- Montagu	MRF		-	-	-	0	0	0	0	0%	0%
	Total Libraries			-	-	-	-	-	0%	-	0%	0%
TOTAL: COMMUNITY SERVICES DIRECTORATE				14 281 760.00	103 945.00	1 617 383.70	1 081 980.53	2 699 364.23	19%	11 582 395.77	26%	11%
GRAND TOTAL				**157 642 874.00**	**6 072 087.79**	**24 949 440.63**	**16 544 620.28**	**41 494 060.91**	**26%**	**116 148 813.09**	**33%**	**16%**

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

Percentage of actual expenditure =	**15.83%**
Percentage of outstanding orders =	**10.50%**
Total	**26.32%**

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	0.00	0.00	0.00	0.00
WATER	9 860 381.51	0.00	4 337 190.44	14 302 625.00	4 442 243.49
ELECTRICAL SERVICES	1 901 309.08	372 027.77	487 190.00	13 011 337.00	10 738 000.15
SEWERAGE	2 414 930.00	1 302 068.23	54 680.00	25 623 313.00	21 906 314.77
ROADS	5 574 305.10	2 048 369.58	540 822.41	54 215 193.00	46 592 518.32
Sub-Total at Service Level	**19 750 925.69**	**3 722 465.58**	**5 419 882.85**	**107 152 468.00**	**83 679 076.73**
	ACTUAL	**ORDERS**	**EXP/MONTH**	**BUDGET**	**BALANCE**
EXECUTIVE & COUNCIL	163 787.50	386 212.50	163 787.50	570 000.00	20 000.00
CORPORATE SERVICES	1 498 685.37	47 213.08	16 190.00	4 484 248.00	2 938 349.55
STRATEGY AND SOCIAL DEVELOPMENT	1 052 634.40	3 797 366.07	368 282.44	10 382 402.00	5 532 401.53
FINANCE	5 452.08	140 000.00	0.00	424 900.00	279 447.92
COMMUNITY SERVICES	1 617 383.70	1 081 980.53	103 945.00	14 281 760.00	11 582 395.77
INFRASTRUCTURE DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
Mechanical Workshop	0.00	0.00	0.00	0.00	0.00
Dir ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00
CLEANSING	480 571.89	7 369 382.52	0.00	19 967 096.00	12 117 141.59
TOWN PLANNING	380 000.00	0.00	0.00	380 000.00	0.00
Sub-Total at Department Level	**5 198 514.94**	**12 822 154.70**	**652 204.94**	**50 490 406.00**	**32 469 736.36**
	24 949 440.63	**16 544 620.28**	**6 072 087.79**	**157 642 874.00**	**116 148 813.09**

Total Budget per Funding Source

	Budgeted
CRR	61 960 146.00
MSIG	0.00
Provincial Grant / Conditional Libraries	0.00
Provincial Grant/MRF	0.00
MIG	21 388 696.00
CWDM	0.00
FSCBG	821 000.00
SMME	2 221 000.00
INEP	0.00
NDPG	13 043 478.00
FMG	0.00
MRF	0.00
MRF & Conditional Grant	0.00
MDRG	0.00
WSIG	8 818 554.00
EFF	47 800 000.00
DSRF	800 000.00
FMSG	550 000.00
CWDM_Safety	240 000.00
Provincial Grant for the Acceleration of Housing Delivery (Roll-Over)	0.00
	157 642 874.00

Total Actual per Funding Source

	Actual
CRR	12 427 494.30
SMME	512 050.06
FSCBG	0.00
DSRF	0.00
MIG	3 551 249.28
CWDM	0.00
INEP	0.00
NDPG	3 957 669.05
FMG	0.00
MRF	0.00
MRF & Conditional Grant	0.00
EFF	0.00
FMSG	163 787.50
WSIG	4 337 190.44
CWDM_Safety	0.00
	24 949 440.63