



In-Year Report of the Municipality

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

Monthly Budget Statement

December 2023

Consolidated with the

Quarterly Budget Statement for December 2023

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023 CONSOLIDATED WITH THE QUARTERLY
BUDGET STATEMENT FOR DECEMBER 2023

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

This report represents the S71 MFMA monthly budget statement for December 2023 consolidated with the S52(d) MFMA quarterly budget statement for the first quarter from October 2023 to December 2023 and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

1.1 Implementation of budget in terms of SDBIP

Please refer to table C4 on page 13 of 43 and also page 14 -16 of 43 for detailed explanations.

Please also refer to C5 on page 17 of 43 and also page 17 of 43 for detailed explanations.

1.2 Financial problems or risks facing the municipality

Currently there are no immediate financial problems facing the municipality.

1.3 Other information

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

Section 2 – Resolutions

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

RECOMMENDATION:

- (a) That council notes the monthly budget statement and supporting documentation.
- (b) That Council notes the 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 2023 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 15 January 2024, being the 10th working day after the end December 2023.

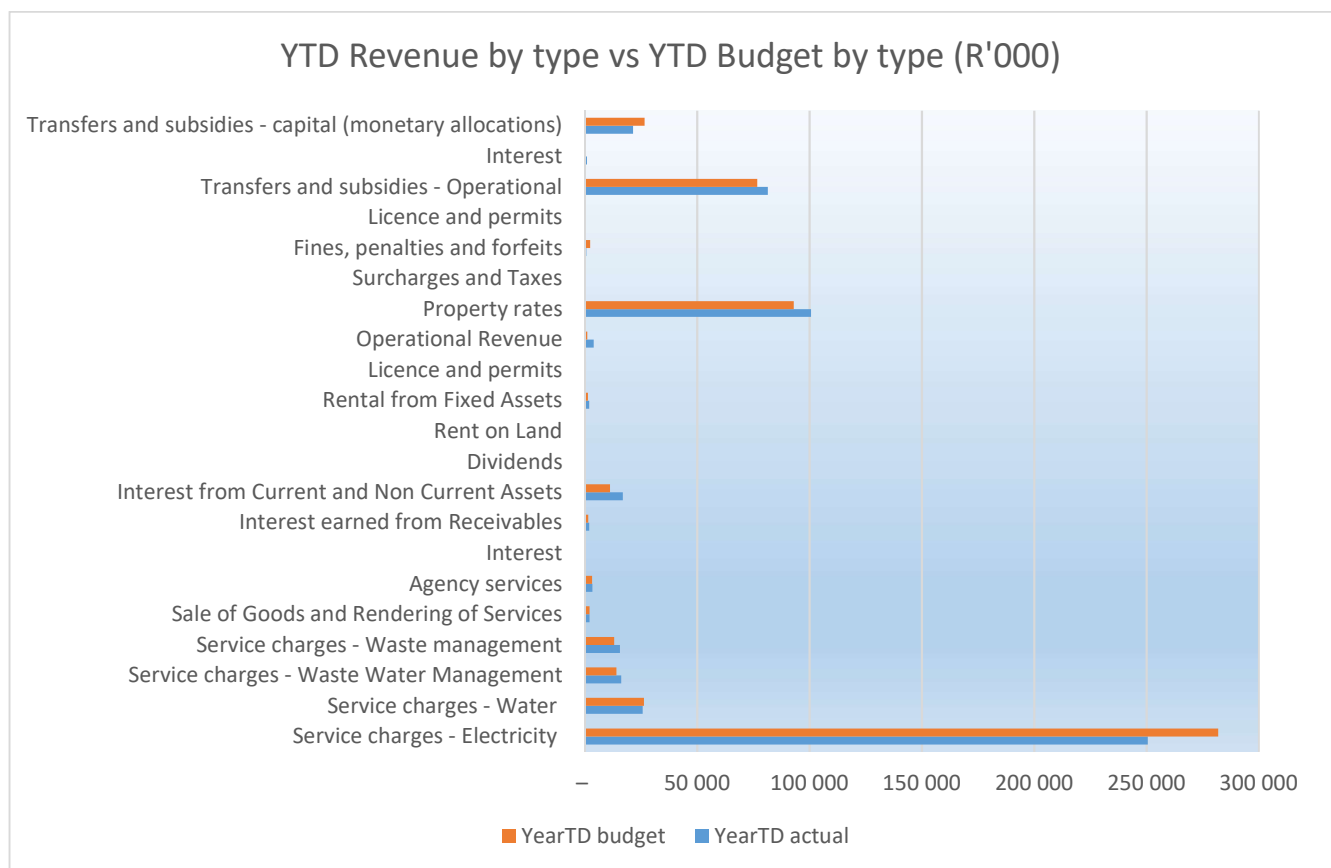
Section 3 – Executive Summary

The audit outcomes for the 2022/2023 financial year have been finalised. The Annual Financial Statements for the financial year ended 30 June 2023 and Annual Performance Report were submitted for audit on 31 August 2023 to the Auditor General of South Africa (AGSA) and the AGSA expressed an opinion on 30 November 2023. The municipality maintained an unqualified audit opinion with no findings relating to compliance with legislation and regulations and with no findings on predetermined objectives. This is due to the municipality's commitment to achieve clean governance and administration.

3.1 Consolidated performance

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

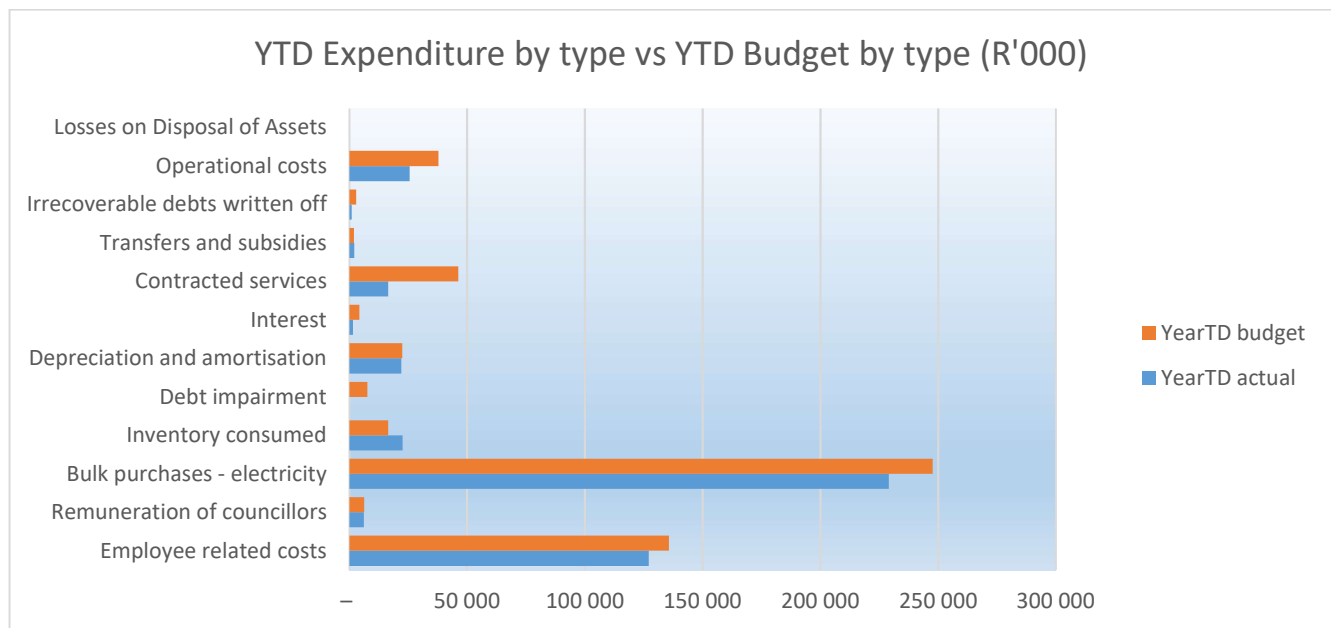
Revenue



The total operating revenue to date excluding capital grants is R522 118 386 compared to the year to date operating revenue budget of R528 673 045. Furthermore, when including Capital grants the year to date revenue is R543 490 335 against a year to date budget of R555 182 045. The graph above depicts the actual revenue to date compared to the year to date budget for all the income classes of the municipality.

Please refer to table C4 on page 13 of 43 for figures and page 14 – 15 of 43 for detailed explanations on variances.

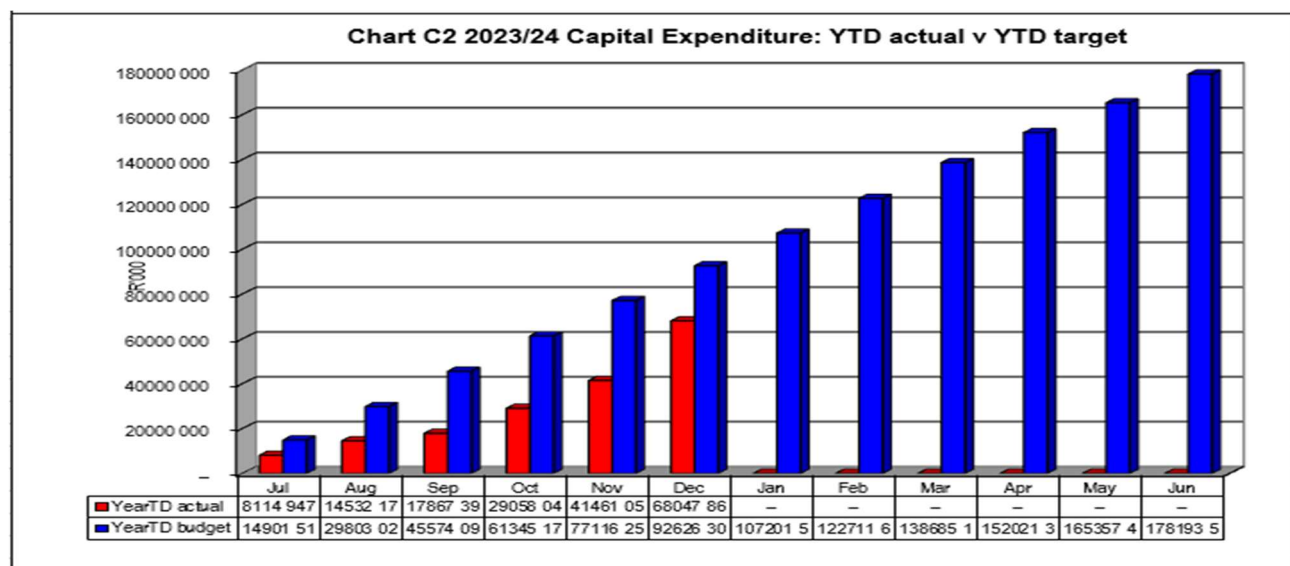
Operating expenditure



Total operating expenditure to date amounts to R454 340 951 compared to total year to date operating expenditure Budget of R529 760 723, which brings about a negative 14% variance. The graph above depicts the actual expenditure to date compared to the year to date budget for all the expenditure classes of the municipality.

Please refer to table C4 on page 13 of 43 for figures and page 15 - 16 of 43 for detailed explanations on variances.

Capital expenditure



The year-to-date capital expenditure is R68 048 000 against a year-to-date budget of R92 626 000, which brings a negative 27% variance.

Please refer to C5 on page 17 of 43 and page 17 of 43 for detailed explanations.

3.1.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the December 2023 Monthly Budget Statement consolidated with the first Quarterly Budget Statement report for the period October 2023 to December 2023.

3.2 Material variances from SDBIP

Please refer to table C4 on page 13 of 43 and also page 14 - 16 of 43 for detailed explanations.

3.3 Remedial or corrective steps

Please refer to table C4 on page 13 of 43 and also page 14 - 16 of 43 for detailed explanations.

3.4 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	4.02
		Cash and cash equivalents		328 978 259
		Unspent Conditional Grants		17 024 793
		Overdraft		-
		Short Term Investments		-
		Total Actual Operational Expenditure		77 653 785

The cash / cost coverage ratio is 4.02 in the month ended 31 December 2023. 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 four months at most.

Current Ratio

Current Ratio	Current Assets / Current Liabilities		1.5 - 2:1	2.44
		Current Assets		546 738 301
		Current Liabilities		224 400 505

The current ratio of 2.44:1 for the month ended 31 December 2023 is above the benchmark of 2:1, which means that the municipality is able to meet its short-term obligations.

Liquidity Ratio

Liquidity Ratio	Current Assets-Inventory / Current Liabilities		1.3 - 2:1	2.30
		Current Assets		515 078 808
		Current Liabilities		224 400 505

The liquidity ratio of 2.30:1 for the month ended 31 December 2023 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%	92%
		Gross Debtors closing balance		157 406 656
		Gross Debtors opening balance		123 934 893
		Bad debts written Off		1 222 232
		Billed Revenue		426 293 046

The collection rate is 92% in the month ended 31 December 2023. The collection ratio of 92% 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	68%
		Internally generated funds		46 123 573
		Borrowings		-
		Total Capital Expenditure		68 047 863

The own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure ratio is 68% for the month ended 31 December 2023. This ratio indicates that 68% 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	68%
		Internally generated funds		46 123 573
		Total Capital Expenditure		68 047 863

The own funded Capital Expenditure (Internally generated funds) to Total Capital Expenditure ratio is 68% for the month ended 31 December 2023. This ratio indicates that 68% of total capital expenditure is funded by own funded capital.

3.5 Conclusion

Year-to-date performance of revenue and expenditure compared to budget is reasonable at the end of December 2023 with the exception of the underspending of the capital budget.

Section 4 – In-year budget statement tables

4.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	100 825	93 030	93 002	(1)	100 673	93 002	7 670	8%	93 002
Service charges	434 850	781 676	776 102	58 672	308 039	335 149	(27 110)	-8%	776 102
Investment revenue	25 027	22 461	22 461	2 500	16 925	11 230	5 694	51%	22 461
Transfers and subsidies - Operational	93 922	142 696	143 734	25 345	81 435	76 789	4 645	6%	143 734
Other own revenue	41 578	25 004	25 004	2 006	15 048	12 502	2 546	20%	25 004
Total Revenue (excluding capital transfers and contributions)	696 203	1 064 867	1 060 303	88 521	522 118	528 673	(6 555)	-1%	1 060 303
Employee costs	197 226	270 374	270 383	21 096	127 186	135 696	(8 510)	-6%	270 383
Remuneration of Councillors	8 740	12 565	12 565	946	6 182	6 282	(100)	-2%	12 565
Depreciation and amortisation	46 992	44 909	44 909	3 679	22 088	22 455	(366)	-2%	44 909
Interest	19 436	11 674	8 434	262	1 637	4 267	(2 631)	-62%	8 434
Inventory consumed and bulk purchases	351 524	546 958	528 604	44 060	251 832	264 245	(12 413)	-5%	528 604
Transfers and subsidies	1 635	4 062	4 026	1 581	2 155	2 013	142	7%	4 026
Other expenditure	76 185	180 416	189 990	6 029	43 262	94 803	(51 541)	-54%	189 990
Total Expenditure	701 739	1 070 958	1 058 911	77 654	454 341	529 761	(75 420)	-14%	1 058 911
Surplus/(Deficit)	(5 536)	(6 091)	1 393	10 868	67 777	(1 088)	68 865	-6331%	1 393
Transfers and subsidies - capital (monetary)	34 629	35 265	36 589	3 215	21 372	26 509	###	-19%	36 589
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	29 093	29 174	37 981	14 083	89 149	25 421	63 728	251%	37 981
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	29 093	29 174	37 981	14 083	89 149	25 421	63 728	251%	37 981
Capital expenditure & funds sources									
Capital expenditure	122 084	119 474	178 194	26 587	68 048	92 626	(24 578)	-27%	178 194
Capital transfers recognised	57 092	30 665	31 512	3 006	21 924	20 035	1 889	9%	31 512
Borrowing	19 534	-	-	-	-	-	-	-	-
Internally generated funds	49 684	88 809	146 682	23 581	46 124	72 591	(26 467)	-36%	146 682
Total sources of capital funds	126 309	119 474	178 194	26 587	68 048	92 626	(24 578)	-27%	178 194
Financial position									
Total current assets	585 127	436 406	360 646		546 738				360 646
Total non current assets	924 864	927 389	986 420		970 767				986 420
Total current liabilities	244 639	199 237	199 249		224 401				199 249
Total non current liabilities	171 430	195 028	169 477		167 333				169 477
Community wealth/Equity	970 517	969 667	1 122 584		1 036 760				1 122 584
Cash flows									
Net cash from (used) operating	27 810	169 665	169 665	21 001	28 205	93 667	65 462	70%	169 665
Net cash from (used) investing	(77 105)	(119 474)	(119 474)	(19 689)	(60 883)	(59 737)	1 146	-2%	(119 474)
Net cash from (used) financing	(8 385)	(8 766)	(8 766)	(2 652)	(4 457)	728 678	733 134	101%	(8 766)
Cash/cash equivalents at the month/year end	366 113	352 777	352 777	(729)	328 978	407 426	78 448	19%	352 777
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	52 758	8 171	7 210	4 186	8 954	2 919	14 566	58 644	157 407
Creditors Age Analysis									
Total Creditors	7 121	-	-	-	-	-	-	-	7 121

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

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

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		189 274	188 288	188 260	17 317	163 526	141 303	22 223	16%	188 260
Executive and council		8 665	15 364	15 364	3 030	9 857	8 354	1 503	18%	15 364
Finance and administration		180 609	172 924	172 896	14 287	153 669	132 949	20 720	16%	172 896
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		30 359	44 610	45 422	1 711	11 885	26 961	(15 076)	-56%	45 422
Community and social services		8 142	11 376	11 376	946	6 169	5 688	481	8%	11 376
Sport and recreation		1 240	379	879	18	254	440	(186)	-42%	879
Public safety		17 598	12 170	12 482	736	4 418	6 241	(1 823)	-29%	12 482
Housing		3 379	20 685	20 685	11	1 044	14 593	(13 549)	-93%	20 685
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 379	36 901	38 125	3 472	26 566	27 047	(481)	-2%	38 125
Planning and development		3 252	1 933	2 283	47	1 363	1 317	46	4%	2 283
Road transport		30 128	34 967	35 841	3 425	25 203	25 730	(527)	-2%	35 841
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		472 711	830 331	825 083	69 236	341 504	359 870	(18 366)	-5%	825 083
Energy sources		356 452	658 291	658 291	49 579	258 055	285 729	(27 674)	-10%	658 291
Water management		47 646	70 787	71 113	7 436	31 672	31 069	603	2%	71 113
Waste water management		35 980	52 280	49 377	6 374	26 752	22 222	4 531	20%	49 377
Waste management		32 633	48 973	46 302	5 847	25 025	20 850	4 174	20%	46 302
<i>Other</i>	4	8	2	2	0	10	1	8	722%	2
Total Revenue - Functional	2	725 731	1 100 132	1 096 892	91 736	543 490	555 182	(11 692)	-2%	1 096 892
Expenditure - Functional										
<i>Governance and administration</i>		122 281	172 579	178 764	10 785	70 238	89 113	(18 875)	-21%	178 764
Executive and council		17 519	27 642	27 800	2 196	12 118	13 407	(1 289)	-10%	27 800
Finance and administration		101 563	140 333	146 361	8 335	56 629	73 404	(16 775)	-23%	146 361
Internal audit		3 200	4 604	4 604	253	1 491	2 302	(811)	-35%	4 604
<i>Community and public safety</i>		87 981	124 685	127 997	7 803	46 979	64 194	(17 215)	-27%	127 997
Community and social services		13 870	18 961	19 298	1 467	9 135	9 622	(487)	-5%	19 298
Sport and recreation		22 990	36 123	35 833	2 673	15 075	17 800	(2 725)	-15%	35 833
Public safety		40 104	43 490	46 872	3 383	19 944	23 759	(3 815)	-16%	46 872
Housing		11 016	26 111	25 994	281	2 826	13 014	(10 188)	-78%	25 994
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		44 463	69 801	66 631	3 753	25 590	33 376	(7 786)	-23%	66 631
Planning and development		18 424	29 982	30 552	2 173	11 952	15 329	(3 377)	-22%	30 552
Road transport		26 039	39 819	36 079	1 580	13 638	18 046	(4 408)	-24%	36 079
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		446 611	702 063	683 732	54 259	310 481	342 184	(31 703)	-9%	683 732
Energy sources		344 086	564 556	547 076	43 813	249 494	273 668	(24 174)	-9%	547 076
Water management		36 799	43 381	43 553	4 832	23 575	21 864	1 710	8%	43 553
Waste water management		32 426	35 821	37 353	2 560	17 621	18 766	(1 144)	-6%	37 353
Waste management		33 299	58 305	55 751	3 054	19 790	27 886	(8 096)	-29%	55 751
<i>Other</i>		403	1 830	1 786	1 053	1 053	893	160	18%	1 786
Total Expenditure - Functional	3	701 739	1 070 958	1 058 911	77 654	454 341	529 761	(75 420)	-14%	1 058 911
Surplus/ (Deficit) for the year		23 992	29 174	37 981	14 083	89 149	25 421	63 728	251%	37 981

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

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

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

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

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

Vote Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 1 - Area (0: IE)			–	–	100	–	–	50	(50)	-100.0%	100
Vote 5 - Vote 1 - FINANCIAL SERVICES (110: IE)			196 061	170 263	170 235	14 102	152 195	131 619	20 577	15.6%	170 235
Vote 6 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)			6 825	11 599	11 599	2 590	7 422	5 800	1 623	28.0%	11 599
Vote 7 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: IE)			5 546	3 464	3 364	371	2 259	2 354	(95)	-4.1%	3 364
Vote 8 - Vote 4 - CORPORATE SERVICES (440: IE)			23 192	14 642	14 642	921	5 824	7 321	(1 497)	-20.5%	14 642
Vote 9 - Vote 4 - CORPORATE SERVICES (441: IE)			549	38	350	–	–	175	(175)	-100.0%	350
Vote 10 - Vote 5 - ENGINEERING SERVICES (550: IE)			620 507	793 634	794 058	65 013	332 395	356 131	(23 736)	-6.7%	794 058
Vote 11 - Vote 5 - ENGINEERING SERVICES (551: IE)			63 943	73 495	69 047	7 695	35 675	30 734	4 941	16.1%	69 047
Vote 12 - Vote 6 - COMMUNITY SERVICES (660: IE)			29 121	32 997	33 497	1 044	7 721	20 998	(13 278)	-63.2%	33 497
Total Revenue by Vote		2	945 745	1 100 132	1 096 892	91 736	543 490	555 182	(11 692)	-2.1%	1 096 892
Expenditure by Vote		1									
Vote 1 - Area (0: IE)			–	–	100	–	–	50	(50)	-100.0%	100
Vote 3 - Engineering (5: IE)			–	–	194	–	–	194	(194)	-100.0%	194
Vote 5 - Vote 1 - FINANCIAL SERVICES (110: IE)			69 427	72 034	76 360	4 909	27 987	38 256	(10 270)	-26.8%	76 360
Vote 6 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE)			16 521	20 610	20 714	1 401	9 145	10 236	(1 090)	-10.7%	20 714
Vote 7 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: IE)			20 858	31 652	31 567	2 464	12 271	15 687	(3 416)	-21.8%	31 567
Vote 8 - Vote 4 - CORPORATE SERVICES (440: IE)			58 453	59 291	63 402	3 777	25 504	31 706	(6 202)	-19.6%	63 402
Vote 9 - Vote 4 - CORPORATE SERVICES (441: IE)			13 596	17 806	18 160	1 167	7 087	9 161	(2 074)	-22.6%	18 160
Vote 10 - Vote 5 - ENGINEERING SERVICES (550: IE)			545 138	692 643	672 288	51 563	301 211	336 282	(35 071)	-10.4%	672 288
Vote 11 - Vote 5 - ENGINEERING SERVICES (551: IE)			65 113	79 311	78 169	6 566	35 939	39 241	(3 302)	-8.4%	78 169
Vote 12 - Vote 6 - COMMUNITY SERVICES (660: IE)			85 927	97 611	97 955	5 806	35 197	48 948	(13 751)	-28.1%	97 955
Total Expenditure by Vote		2	875 034	1 070 958	1 058 911	77 654	454 341	529 761	(75 420)	-14.2%	1 058 911
Surplus/ (Deficit) for the year		2	70 710	29 174	37 981	14 083	89 149	25 421	63 728	250.7%	37 981

4.4 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	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		350 291	651 025	651 025	48 048	250 515	281 866	(31 351)	-11%	651 025
Service charges - Water		39 233	61 477	61 477	5 358	25 711	26 250	(539)	-2%	61 477
Service charges - Waste Water Management		23 406	35 796	32 894	2 693	16 202	13 980	2 223	16%	32 894
Service charges - Waste management		21 920	33 378	30 707	2 574	15 611	13 053	2 558	20%	30 707
Sale of Goods and Rendering of Services		2 144	4 121	4 121	151	2 050	2 061	(11)	-1%	4 121
Agency services		3 363	6 516	6 516	619	3 375	3 258	117	4%	6 516
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		2 975	2 882	2 882	347	1 874	1 441	433	30%	2 882
Interest from Current and Non Current Assets		25 027	22 461	22 461	2 500	16 925	11 230	5 694	51%	22 461
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		2 685	2 821	2 821	235	1 933	1 410	523	37%	2 821
Licence and permits		2 021	860	860	29	336	430	(94)	-22%	860
Operational Revenue		4 351	2 204	2 204	353	3 925	1 102	2 823	256%	2 204
Non-Exchange Revenue								—		
Property rates		100 825	93 030	93 002	(1)	100 673	93 002	7 670	8%	93 002
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		11 308	4 797	4 797	87	594	2 399	(1 805)	-75%	4 797
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		93 922	142 696	143 734	25 345	81 435	76 789	4 645	6%	143 734
Interest		1 248	803	803	184	962	401	560	140%	803
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		1 289	—	—	—	—	—	—	—	—
Other Gains		10 193	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		696 203	1 064 867	1 060 303	88 521	522 118	528 673	(6 555)	-1%	1 060 303
Expenditure By Type										
Employee related costs		197 226	270 374	270 383	21 096	127 186	135 696	(8 510)	-6%	270 383
Remuneration of councillors		8 740	12 565	12 565	946	6 182	6 282	(100)	-2%	12 565
Bulk purchases - electricity		314 116	495 378	495 378	40 591	229 144	247 689	(18 545)	-7%	495 378
Inventory consumed		37 409	51 580	33 227	3 470	22 687	16 556	6 131	37%	33 227
Debt impairment		11 037	—	15 337	—	—	7 668	(7 668)	-100%	15 337
Depreciation and amortisation		46 992	44 909	44 909	3 679	22 088	22 455	(366)	-2%	44 909
Interest		19 436	11 674	8 434	262	1 637	4 267	(2 631)	-62%	8 434
Contracted services		26 194	73 188	92 776	4 416	16 562	46 228	(29 666)	-64%	92 776
Transfers and subsidies		1 635	4 062	4 026	1 581	2 155	2 013	142	7%	4 026
Irrecoverable debts written off		17 598	33 433	6 014	—	1 078	3 007	(1 929)	-64%	6 014
Operational costs		20 763	73 795	75 863	1 614	25 621	37 899	(12 278)	-32%	75 863
Losses on Disposal of Assets		534	—	—	—	—	—	—	—	—
Other Losses		60	—	—	—	—	—	—	—	—
Total Expenditure		701 739	1 070 958	1 058 911	77 654	454 341	529 761	(75 420)	-14%	1 058 911
Surplus/(Deficit)		(5 536)	(6 091)	1 393	10 868	67 777	(1 088)	68 865	(0)	1 393
Transfers and subsidies - capital (monetary allocations)										
		34 629	35 265	36 589	3 215	21 372	26 509	(5 137)	(0)	36 589
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		29 093	29 174	37 981	14 083	89 149	25 421			37 981
Income Tax		—	—	—	—	—	—			—
Surplus/(Deficit) after income tax		29 093	29 174	37 981	14 083	89 149	25 421			37 981
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—			—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality		29 093	29 174	37 981	14 083	89 149	25 421			37 981
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—			—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—			—
Surplus/ (Deficit) for the year		29 093	29 174	37 981	14 083	89 149	25 421			37 981

Revenue by source

Exchange Revenue

Service Charges - Electricity

The year to date actual amounts to R250 514 670, compared to the year to date budget projection of R281 865 812. There is a negative variance of 11%. The variance is caused by load shedding and changes in consumer patterns.

Service Charges - Water

The year to date actual amounts to R25 711 085, compared to the year to date budget projection of R26 250 282. The variance is insignificant.

Service Charges - Waste Water Management

The year to date actual amounts to R16 202 362, in comparison with the year to date budget projection of R13 979 812. There is a positive variance of 16%. The variance is caused by changes in consumer patterns.

Service Charges - Waste management

The year to date actual amounts to R15 611 088 in comparison with the year to date budget projection of R13 053 002. There is a positive variance of 20%. The variance is caused by changes in consumer patterns.

Sale of Goods and Rendering of Services

The year to date actual amounts to R2 050 053, compared to the year to date budget projection of R2 060 628. The variance is insignificant.

Agency Fees

The year-to-date actual amounts to R3 374 724, compared to the year-to-date budget projection of R3 258 042. There is variance is insignificant.

Interest earned from Receivables

The year to date actual amounts to R1 873 890, compared to the year to date budget projection of R1 440 756. There is a positive variance of 30%. This is caused by more outstanding consumer debtor accounts than anticipated.

Interest earned from Current and Non-Current Assets

The year to date actual amounts to R16 924 534, compared to the year to date budget projection of R11 230 488. There is a positive variance of 51% that is caused by additional cash invested.

Rental from Fixed Assets

The year to date actual amounts to R1 932 932, in comparison with the year to date budget projection of R1 410 402. There is a positive variance of 37%. The municipality performed well against its targets.

Licenses & Permits

The year-to-date actual amounts to R336 098, compared to the year-to-date revenue budget projection of R430 182. There is a negative variance of 22%. There are less sales of licenses and permits than anticipated.

Operational Revenue:

The year-to-date actual amounts to R3 924 578, compared to the year-to-date budget projection of R1 101 762.

Non-Exchange Revenue

Property Rates revenue

The year to date actual amounts to R100 672 545, compared to the year to date budget projection of R93 002 277. 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 will improve as the financial year progresses.

Fines, penalties and forfeits

The year to date actual amounts to R593 687, in comparison with the year to date budget projection of R2 398 692. There is a negative variance of 75%. There are less traffic infringements than anticipated resulting in less fines being issued.

Transfers and subsidies - Operational:

The year-to-date Revenue stands at R81 434 560, compared to the year-to-date budget projection of R76 789 178. The variance is insignificant.

Transfers and subsidies - Capital:

The year-to-date Revenue stands at R21 371 949, compared to the year-to-date budget projection of R26 509 000. There is a negative variance of 19%. This is caused by slow moving capital projects as revenue is recognised when expenditure has been incurred.

Interest:

The year-to-date Revenue stands at R961 580, compared to the year-to-date budget projection of R401 430. There is a positive variance of 140%. This is caused by more outstanding consumer debtor accounts on property rates than anticipated.

Expenditure by Type

Employee related costs:

The year-to-date actual expenditure amounts to R127 185 594, compared to the year to date budget projection of R135 695 948. There is a negative variance of 6%. 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 2023.

Councillors Remuneration:

The year-to-date actual expenditure is R6 182 376, compared to the year to date budget projection of R6 282 498.

Bulk purchases - Electricity:

The year to date actual expenditure is R229 144 248, compared to the year to date budget projection of R247 688 790. There is a negative variance of 7%. The variance is caused by load shedding and changes in consumer patterns.

Inventory consumed

The year to date actual expenditure is R22 687 413, compared to the year to date budget projection of R16 555 985. There is a positive variance of 37%. The municipality performed well against its target.

Depreciation & asset impairment:

The year to date actual expenditure is R22 088 161, compared to the year to date budget projection of R22 454 586. The variance is insignificant.

Interest:

The year to date actual expenditure is R1 636 713, compared to the year to date budget projection of R4 267 489. There is a negative variance of 62%. This is caused by the loan for the refurbishment of roads which was not finalised.

Contracted Services:

The year to date actual expenditure is R16 562 175, compared to the year to date budget projection of R46 227 761. There is a negative variance of 64%. This is due to the slow implementation of capital projects.

Irrecoverable debts written off:

The year to date actual expenditure is R1 078 491, compared to the year to date budget projection of R3 007 116. There is a negative variance of 64%. The negative variance is caused by less indigent applications that meet the qualification criteria.

Operational costs:

The year to date actual expenditure is R25 620 952, compared to the year to date budget projection of R37 899 322. There is a negative variance of 32%. This is due to the implementation of the cost containment policy.

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

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 13 - Area (0: CAPEX)		–	–	87	–	–	43	(43)	-100%	87
Vote 14 - Vote 1 - FINANCIAL SERVICES (110: CAPEX)		8 005	6 400	3 016	–	2 616	1 508	1 108	73%	3 016
Vote 15 - Vote 2 - EXECUTIVE AND COUNCIL (220: CAPEX)		1 111	–	–	–	–	–	–	–	–
Vote 16 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: CAPEX)		10 553	9 000	10 372	–	871	4 436	(3 565)	-80%	10 372
Vote 17 - Vote 4 - CORPORATE SERVICES (440: CAPEX)		5 317	770	770	22	167	385	(218)	-57%	770
Vote 18 - Vote 4 - CORPORATE SERVICES (441: CAPEX)		1 296	–	–	–	–	–	–	–	–
Vote 19 - Vote 5 - ENGINEERING SERVICES (550: CAPEX)		56 750	50 914	107 740	18 602	37 149	53 599	(16 450)	-31%	107 740
Vote 20 - Vote 5 - ENGINEERING SERVICES (551: CAPEX)		27 336	29 584	30 927	2 336	17 074	20 014	(2 941)	-15%	30 927
Vote 21 - Vote 6 - COMMUNITY SERVICES (660: CAPEX)		11 716	22 807	25 282	5 627	10 172	12 641	(2 469)	-20%	25 282
Total Capital single-year expenditure	4	122 084	119 474	178 194	26 587	68 048	92 626	(24 578)	-27%	178 194
Total Capital Expenditure		122 084	119 474	178 194	26 587	68 048	92 626	(24 578)	-27%	178 194
Capital Expenditure - Functional Classification										
Governance and administration		16 292	13 675	11 662	49	3 699	5 831	(2 132)	-37%	11 662
Executive and council		495	500	500	–	52	250	(198)	-79%	500
Finance and administration		15 013	13 175	11 162	49	3 646	5 581	(1 935)	-35%	11 162
Internal audit		784	–	–	–	–	–	–	–	–
Community and public safety		17 896	22 857	25 332	5 627	10 172	12 666	(2 494)	-20%	25 332
Community and social services		6 785	1 485	1 485	–	–	743	(743)	-100%	1 485
Sport and recreation		3 945	5 920	5 435	–	108	2 717	(2 609)	-96%	5 435
Public safety		7 007	15 452	18 412	5 627	10 063	9 206	857	9%	18 412
Housing		160	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		11 701	20 583	73 561	18 261	28 629	36 030	(7 402)	-21%	73 561
Planning and development		5 020	3 120	3 207	–	–	853	(853)	-100%	3 207
Road transport		6 681	17 463	70 354	18 261	28 629	35 177	(6 548)	-19%	70 354
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		80 661	62 360	67 638	2 649	25 549	38 099	(12 550)	-33%	67 638
Energy sources		10 991	16 244	17 162	205	2 526	8 581	(6 055)	-71%	17 162
Water management		13 313	11 287	11 287	11	942	5 644	(4 701)	-83%	11 287
Waste water management		31 294	29 529	30 872	2 309	17 028	19 987	(2 959)	-15%	30 872
Waste management		25 063	5 300	8 317	124	5 052	3 887	1 165	30%	8 317
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	126 550	119 474	178 194	26 587	68 048	92 626	(24 578)	-27%	178 194
Funded by:										
National Government		44 509	30 665	31 425	3 006	21 924	19 992	1 932	10%	31 425
Provincial Government		6 828	–	–	–	–	–	–	–	–
District Municipality		5 755	–	87	–	–	43	(43)	-100%	87
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		57 092	30 665	31 512	3 006	21 924	20 035	1 889	9%	31 512
Borrowing	6	19 534	–	–	–	–	–	–	–	–
Internally generated funds		49 684	88 809	146 682	23 581	46 124	72 591	(26 467)	-36%	146 682
Total Capital Funding		126 309	119 474	178 194	26 587	68 048	92 626	(24 578)	-27%	178 194

Capital Expenditure

The year-to-date capital expenditure is R68 048 000 against a year-to-date budget of R92 626 000, which brings a negative 27% variance.

4.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		366 126	352 777	246 804	328 978	246 804
Trade and other receivables from exchange transactions		76 587	30 638	56 769	69 272	56 769
Receivables from non-ex change transactions		823	9 313	13 477	56 304	13 477
Current portion of non-current receiv ables		699	589	589	624	589
Inventory		30 971	27 323	27 323	31 659	27 323
VAT		102 049	8 520	8 520	50 951	8 520
Other current assets		7 871	7 245	7 165	8 950	7 165
Total current assets		585 127	436 406	360 646	546 738	360 646
Non current assets						
Investments		-	-	-	-	-
Investment property		28 119	28 183	28 183	28 003	28 183
Property, plant and equipment		892 707	892 738	955 153	941 465	955 153
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		275	275	275	275	275
Intangible assets		1 828	7 037	3 653	3 925	3 653
Trade and other receivables from exchange transactions		1 760	2 000	2 000	539	2 000
Non-current receiv ables from non-ex change transactions		174	(2 844)	(2 844)	(3 441)	(2 844)
Other non-current assets		-	-	-	-	-
Total non current assets		924 864	927 389	986 420	970 767	986 420
TOTAL ASSETS		1 509 991	1 363 795	1 347 066	1 517 505	1 347 066
LIABILITIES						
Current liabilities						
Bank ov erdraft		-	-	-	-	-
Financial liabilities		(860)	4 257	4 379	5 031	4 379
Consumer deposits		17 525	15 783	15 783	18 173	15 783
Trade and other payables from exchange transactions		79 553	91 557	91 557	89 636	91 557
Trade and other payables from non-ex change transactions		16 413	28 591	28 494	17 924	28 494
Provision		35 152	50 341	50 341	40 632	50 341
VAT		96 771	5 934	5 922	51 588	5 922
Other current liabilities		85	2 773	2 773	1 417	2 773
Total current liabilities		244 639	199 237	199 249	224 401	199 249
Non current liabilities						
Financial liabilities		47 420	71 017	45 466	41 551	45 466
Provision		124 011	124 011	124 011	125 783	124 011
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		171 430	195 028	169 477	167 333	169 477
TOTAL LIABILITIES		416 069	394 265	368 726	391 734	368 726
NET ASSETS	2	1 093 922	969 530	978 340	1 125 772	978 340
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		907 596	906 746	1 059 663	973 839	1 059 663
Reserves and funds		62 921	62 921	62 921	62 921	62 921
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	970 517	969 667	1 122 584	1 036 760	1 122 584

4.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		72 408	92 300	92 300	5 365	54 547	46 150	8 397	18%	92 300
Service charges		355 899	901 704	901 704	34 374	212 504	450 852	(238 348)	-53%	901 704
Other revenue		171 451	21 611	21 611	1 137	7 500	10 806	(3 306)	-31%	21 611
Transfers and Subsidies - Operational		249 871	96 494	96 494	50 932	206 932	48 247	158 685	329%	96 494
Transfers and Subsidies - Capital		32 168	35 265	35 265	7 533	31 805	17 633	14 173	80%	35 265
Interest		15 805	12 009	12 009	1 068	7 819	11 230	(3 411)	-30%	12 009
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(869 790)	(978 044)	(978 044)	(79 408)	(492 902)	(486 983)	5 919	-1%	(978 044)
Interest		–	(11 674)	(11 674)	–	–	(4 267)	(4 267)	100%	(11 674)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		27 810	169 665	169 665	21 001	28 205	93 667	65 462	70%	169 665
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		(77 105)	(119 474)	(119 474)	(19 689)	(60 883)	(59 737)	1 146	-2%	(119 474)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(77 105)	(119 474)	(119 474)	(19 689)	(60 883)	(59 737)	1 146	-2%	(119 474)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		163	–	–	(1)	(64)	730 930	(730 993)	-100%	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		(8 548)	(8 766)	(8 766)	(2 651)	(4 393)	(2 252)	2 141	-95%	(8 766)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8 385)	(8 766)	(8 766)	(2 652)	(4 457)	728 678	733 134	101%	(8 766)
NET INCREASE/ (DECREASE) IN CASH HELD		(57 680)	41 425	41 425	(1 340)	(37 135)	762 608			41 425
Cash/cash equivalents at beginning:		423 793	311 352	311 352	611	366 113	311 352			311 352
Cash/cash equivalents at month/year end:		366 113	352 777	352 777	(729)	328 978	407 426			352 777

4.8 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 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		10 366	15 043	7 883	9 583	6 308	5 365	—	—	—	—	—	37 753	92 300	98 577	105 280
Service charges - Electricity revenue		31 415	36 108	33 097	41 798	34 773	34 186	—	—	—	—	—	493 548	704 926	871 861	999 883
Service charges - Water revenue		38	68	35	74	81	58	—	—	—	—	—	77 347	77 701	90 815	93 128
Service charges - Waste Water Management		68	101	65	80	94	63	—	—	—	—	—	61 434	61 905	66 154	70 653
Service charges - Waste Mangement		2	1	38	127	66	67	—	—	—	—	—	56 872	57 171	61 315	63 189
Rental of facilities and equipment		235	281	171	201	243	160	—	—	—	—	—	1 374	2 665	2 847	3 040
Interest earned - external investments		1 238	1 086	1 190	1 651	1 586	1 068	1 872	1 872	1 872	1 872	1 872	(5 169)	12 009	12 825	13 697
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		71	88	102	123	116	87	—	—	—	—	—	4 211	4 797	5 124	5 472
Licences and permits		66	82	59	73	70	32	—	—	—	—	—	436	818	874	934
Agency services		120	146	124	139	134	99	—	—	—	—	—	5 754	6 516	6 959	7 432
Transfers and Subsidies - Operational		64 615	27 785	18 608	20 413	24 579	50 932	—	—	—	—	—	(110 438)	96 494	100 348	105 968
Other revenue		565	734	316	1 167	938	758	—	—	—	—	—	2 336	6 814	7 321	7 772
Cash Receipts by Source		108 800	81 523	61 686	75 430	68 987	92 876	1 872	1 872	1 872	1 872	1 872	625 457	1 124 118	1 325 020	1 476 448
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		17 772	—	6 500	—	—	7 533	—	—	—	—	—	3 460	35 265	46 529	40 566
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source		126 572	81 523	68 186	75 430	68 987	100 409	1 872	1 872	1 872	1 872	1 872	628 917	1 159 383	1 371 549	1 517 014
Cash Payments by Type																
Employee related costs		31 135	29 182	33 156	31 378	40 250	34 825	22 125	23 516	22 125	22 125	22 125	(44 430)	267 514	279 522	297 557
Remuneration of councillors		—	—	—	—	—	—	1 047	1 047	1 047	1 047	1 047	19 895	25 130	26 361	27 653
Interest		—	—	—	—	—	—	703	686	703	689	697	8 197	11 674	10 290	9 928
Bulk purchases - Electricity		9	44 720	47 392	28 913	31 837	35 690	41 281	41 281	41 281	41 281	41 281	100 409	495 378	587 765	697 384
Acquisitions - water & other inventory		—	—	—	—	—	—	2 778	2 778	2 778	2 778	2 778	37 688	51 580	55 835	48 901
Contracted services		1 951	2 575	3 145	2 714	3 271	3 945	7 767	7 767	7 767	7 767	7 767	16 750	73 188	74 865	77 878
Transfers and subsidies - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure		7 360	4 606	8 396	7 333	6 800	4 947	6 327	6 327	6 327	6 327	6 327	2 716	73 795	78 995	82 078
Cash Payments by Type		40 454	81 083	92 089	70 338	82 159	79 408	82 030	83 404	82 030	82 016	82 024	141 224	998 259	1 113 634	1 241 378
Other Cash Flows/Payments by Type																
Capital assets		12 059	4 614	3 954	9 295	11 273	19 689	—	—	—	—	—	58 591	119 474	129 309	93 621
Repayment of borrowing		256	176	1 097	101	112	2 651	375	375	375	375	375	2 496	8 766	8 766	8 766
Other Cash Flows/Payments		—	—	—	58	1 589	—	(332)	(332)	(332)	(332)	(332)	4 037	4 024	4 111	4 277
Total Cash Payments by Type		52 769	85 874	97 140	79 792	95 134	101 748	82 073	83 447	82 073	82 059	82 067	206 348	1 130 523	1 255 819	1 348 041
NET INCREASE/(DECREASE) IN CASH HELD		73 803	(4 350)	(28 953)	(4 362)	(26 147)	(1 340)	(80 201)	(81 575)	(80 201)	(80 187)	(80 195)	422 568	28 860	115 730	168 973
Cash/cash equivalents at the month/year beginning:		365 039	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end:		438 842	(4 350)	(28 953)	(4 362)	(26 147)	(1 340)	(80 201)	(81 575)	(80 201)	(80 187)	(80 195)	342 373	28 860	115 730	168 973

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023 CONSOLIDATED WITH THE QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

4.9 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	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	5.3%	5.0%	0.4%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.4%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		14.7%	20.2%	15.1%	14.9%	15.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	239.2%	219.0%	181.0%	243.6%	181.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		149.7%	177.1%	123.9%	146.6%	123.9%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		12.6%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		28.3%	25.4%	25.5%	24.4%	25.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.3%	3.7%	3.7%	2.7%	3.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.5%	5.3%	5.0%	0.3%	2.0%
<u>IDP regulation financial viability indicators</u>							
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						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

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

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

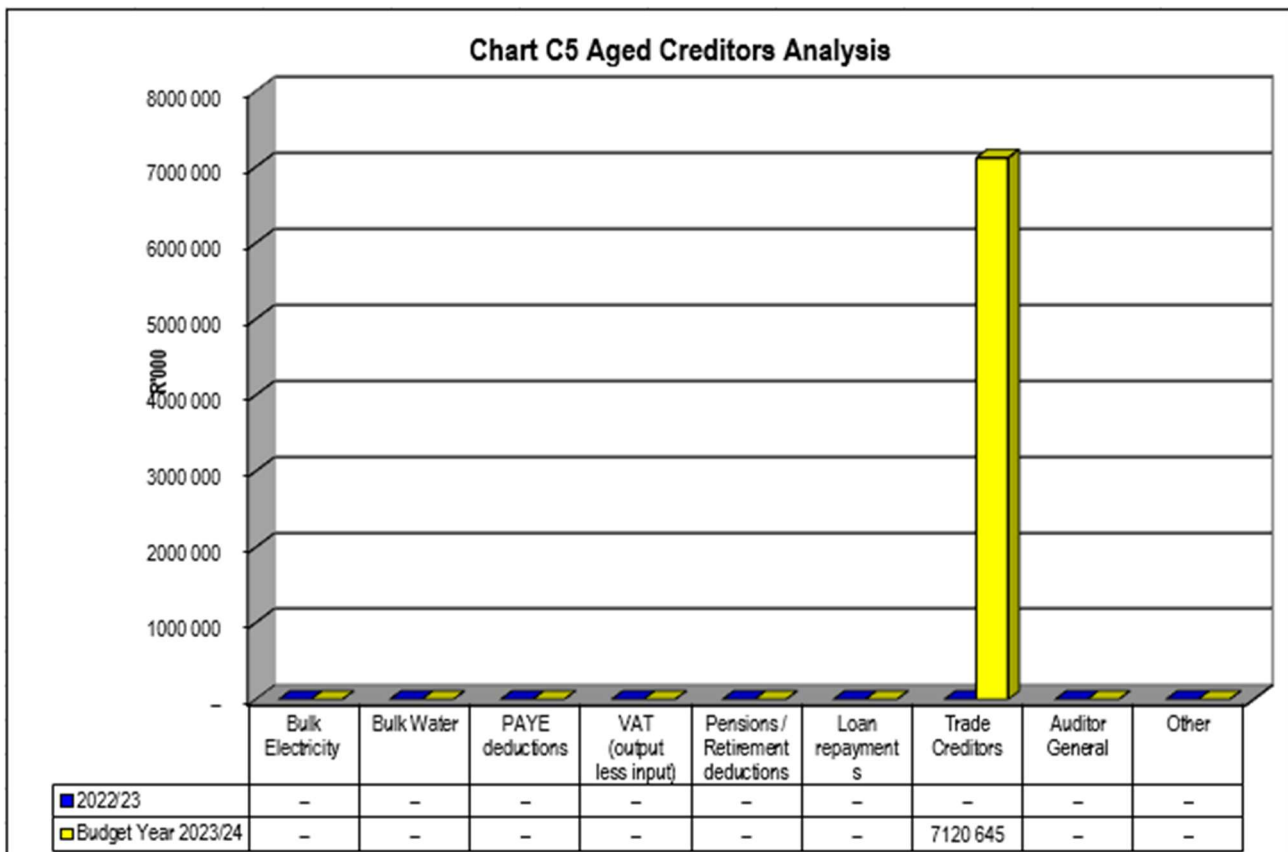
Description		Budget Year 2023/24												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	5 742	1 574	1 051	915	752	692	3 352	6 523	20 600	12 234	–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	36 588	2 834	1 249	896	684	218	606	3 282	46 357	5 686	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	4 719	1 204	2 608	635	5 815	521	3 340	19 447	38 289	29 758	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	2 587	1 147	918	772	728	670	3 312	9 728	19 862	15 210	–	–		
Receivables from Exchange Transactions - Waste Management	1600	2 485	1 032	820	688	646	596	2 901	6 890	16 059	11 722	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	145	62	202	41	87	10	117	441	1 107	697	–	–		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–		
Other	1900	493	318	362	238	241	212	937	12 334	15 134	13 961	–	–		
Total By Income Source	2000	52 758	8 171	7 210	4 186	8 954	2 919	14 566	58 644	157 407	89 268	–	–		
2022/23 - totals only										–	–				
Debtors Age Analysis By Customer Group															
Organs of State	2200	769	143	112	53	688	23	146	1	1 935	911	–	–		
Commercial	2300	36 924	2 848	2 802	891	3 624	357	1 376	10 747	59 570	16 997	–	–		
Households	2400	14 425	5 072	4 207	3 170	4 416	2 481	12 837	46 540	93 148	69 444	–	–		
Other	2500	639	109	89	72	225	57	206	1 355	2 754	1 917	–	–		
Total By Customer Group	2600	52 758	8 171	7 210	4 186	8 954	2 919	14 566	58 644	157 407	89 268	–	–		

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

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

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	7 121	-	-	-	-	-	-	-	7 121	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	7 121	-	-	-	-	-	-	-	7 121	-



Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

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

7.2 Call Deposits Investments less than 90 days

The municipality has the following call deposit investments as at 30 September 2023:

Trial Balance Figures					
Institution	Opening Balance	Deposits	Interest earned/Accrued	Withdrawals	Closing Balance
ABSA Depositor Plus	25 161 717.57	-	987 012.72	(983 000)	25 165 730.29
ABSA	80 613 386.29	160 000 000	4 044 350.71	(245 299 353)	641 616.42
Standard Bank	40 826 449.36	80 000 000	1 339 232.88	(40 872 932)	81 292 750.73
Nedbank	40 307 397.26	40 000 000	1 448 569.86	(40 901 699)	40 854 268.49
Total	186 908 950	280 000 000	7 819 166	(328 056 984)	146 671 133

The municipality earned a total interest of R1 067 515 during the month of December 2023 (from July 2023 to December 2023 R7 819 166).

Call deposit investments with ABSA, Standard Bank and Nedbank matured during year to date September 2023 amounting to R327 073 984 and an additional amount of R983 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 R280 000 000

The year-to-date decreases in investments from R186 908 950 to R146 671 133 is as follows:

Description	Amount
Actual investments as at 01 July 2023	R186 908 950
Investments made	R280 000 000
Investments matured	(R328 056 984)
Interest Earned	R7 819 166
Actual investments as at 30 December 2023	R146 671 133

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 - Grant receipts

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		104 045	111 177	111 177	24 443	74 714	56 260	18 453	32.8%	111 177
Equitable Share		97 528	106 265	106 265	23 734	68 011	53 132	14 879	28.0%	106 265
Expanded Public Works Programme Integrated Grant		2 552	3 362	3 362	371	2 249	2 353	(104)	-4.4%	3 362
Integrated National Electrification Programme Grant		–	–	–	4	4	–	4	#DIV/0!	–
Local Government Financial Management Grant		870	1 550	1 550	96	612	775	(163)	-21.0%	1 550
Municipal Infrastructure Grant		3 094	–	–	238	3 837	–	3 837	#DIV/0!	–
Provincial Government:		25 841	31 419	31 419	901	6 721	19 960	(13 239)	-66.3%	31 419
Grant Income-CDW		549	38	38	–	–	19	(19)	-100.0%	38
Housing Operational Revenue Recognised		14 210	2 500	2 500	–	21	2 500	(2 479)	-99.2%	2 500
Libraries Conditional Grant		3 809	3 959	3 959	361	2 179	1 980	200	10.1%	3 959
Libraries MRF Operation Grant		6 866	6 792	6 792	541	3 564	3 396	168	5.0%	6 792
Subsidie		–	130	130	–	–	65	(65)	-100.0%	130
Subsidie - Projekte		407	18 000	18 000	–	956	12 000	(11 044)	-92.0%	18 000
District Municipality:		15	100	1 138	–	–	569	(569)	-100.0%	1 138
Community Safety: Operating Revenue		–	–	326	–	–	163	(163)	-100.0%	326
CWDM Grant-Community Safety Operating Rev		–	–	312	–	–	156	(156)	-100.0%	312
CWDM Grant-EPWP Projects Operating Rev		15	–	500	–	–	250	(250)	-100.0%	500
R:NER - T S - O - MA - PG - WC - Cape Winelands		–	100	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	129 901	142 696	143 734	25 345	81 435	76 789	4 645	6.0%	143 734
Capital Transfers and Grants										
National Government:		25 443	35 265	36 139	3 215	21 372	26 109	(4 737)	-18.1%	36 139
Integrated National Electrification Programme Grant		–	460	460	28	28	460	(432)	-93.9%	460
Municipal Infrastructure Grant		20 629	25 533	26 407	1 586	15 789	21 013	(5 224)	-24.9%	26 407
Neighbourhood Development Partnership Grant		4 814	9 272	9 272	1 601	5 555	4 636	919	19.8%	9 272
Provincial Government:		–	–	350	–	–	350	(350)	-100.0%	350
MLSRG Rev Recognition - Municipal Load Shedding Relief Grant		–	–	350	–	–	350	(350)	-100.0%	350
District Municipality:		–	–	100	–	–	50	(50)	-100.0%	100
Photographic Frame - CWDM		–	–	100	–	–	50	(50)	-100.0%	100
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	25 443	35 265	36 589	3 215	21 372	26 509	(5 137)	-19.4%	36 589
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	155 344	177 961	180 323	28 560	102 807	103 298	(492)	-0.5%	180 323

8.2 Supporting Table SC7 (1) - Grant expenditure

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4 078	63 457	63 678	5 634	28 610	31 990	(3 380)	-10.6%	63 678
Equitable Share		(242)	58 555	58 779	5 119	25 439	29 505	(4 066)	-13.8%	58 779
Expanded Public Works Programme Integrated Grant		3 472	3 365	3 362	419	2 558	1 681	877	52.2%	3 362
Local Government Financial Management Grant		848	1 537	1 537	96	612	804	(191)	-23.8%	1 537
Provincial Government:		–	30 874	30 897	861	6 461	15 578	(9 117)	-58.5%	30 897
Behuising		–	26	26	2	13	13	–		26
Bonus		–	613	613	3	617	430	187	43.5%	613
Contractors		–	27	18 038	–	–	9 019	(9 019)	-100.0%	18 038
Delegation Fees		–	0	0	–	–	0	(0)	-100.0%	0
Geboue		–	67	76	–	–	43	(43)	-100.0%	76
Insurance Premiums		–	74	74	–	52	37	15	41.1%	74
Inventory consumed - Housing Stock		–	20 500	2 500	–	977	1 250	(273)	-21.8%	2 500
Kontrakteurs		–	27	29	2	11	16	(5)	-33.7%	29
Leav e Reserves		–	–	–	74	103	–	103	#DIV/0!	–
Long Service Awards		–	105	105	16	32	52	(21)	-39.3%	105
Mediese Hulp		–	550	550	47	278	275	3	1.1%	550
Onderhoud Hoofpad		–	113	113	–	–	57	(57)	-100.0%	113
Pensioenfondse		–	1 338	1 338	109	657	669	(12)	-1.8%	1 338
Registrasies		–	5	5	0	5	3	3	101.5%	5
Salarisse		–	7 430	7 430	606	3 717	3 715	2	0.0%	7 430
Sundry Expenditure		–	148	125	6	54	57	(3)	-4.9%	125
Awareness Campaigns		–	100	–	–	–	–	–		–
Kontrakteurs		–	–	326	–	–	163	(163)	-100.0%	326
Marketing & Branding:Protection & Safety		–	–	312	40	121	156	(35)	-22.7%	312
Registrasies		–	–	2	0	0	1	(1)	-87.5%	2
Salarisse		–	–	493	–	–	246	(246)	-100.0%	493
Unemployment Insurance		–	–	5	–	–	3	(3)	-100.0%	5
Vaardigheidsontwikkeling		–	–	–	0	1	–	1	#DIV/0!	–
Community Safety:Operating Revenue								–		
Other grant providers:		–	100	1 138	41	122	569	(447)	-78.6%	1 138
Awareness Campaigns		–	100	–	–	–	–	–		–
Kontrakteurs		–	–	326	–	–	163	(163)	-100.0%	326
Marketing & Branding:Protection & Safety		–	–	312	40	121	156	(35)	-22.7%	312
Registrasies		–	–	2	0	0	1	(1)	-87.5%	2
Salarisse		–	–	493	–	–	246	(246)	-100.0%	493
Unemployment Insurance		–	–	5	–	–	3	(3)	-100.0%	5
Vaardigheidsontwikkeling		–	–	–	0	1	–	1	#DIV/0!	–
[insert description]								–		
Total operating expenditure of Transfers and Grants:		4 078	94 579	95 838	6 541	35 247	48 194	(12 947)	-26.9%	95 838
Capital expenditure of Transfers and Grants										
National Government:		33 007	30 665	31 425	3 006	21 924	19 992	1 932	9.7%	31 425
Integrated National Electrification Programme Grant		–	400	400	28	28	200	(172)	-86.0%	400
Municipal Infrastructure Grant		20 629	22 203	22 962	1 586	17 066	15 761	1 305	8.3%	22 962
Neighbourhood Development Partnership Grant		4 814	8 063	8 063	1 392	4 831	4 031	799	19.8%	8 063
Water Services Infrastructure Grant		7 564	–	–	–	–	–	–		–
Provincial Government:		821	–	–	–	683	–	683	#DIV/0!	–
Computer Software		550	–	–	–	550	–	550	#DIV/0!	–
Contra Computer Software		(550)	–	–	–	(550)	–	(550)	#DIV/0!	–
Contra Upgrading of Bonnievale Informal trading area		–	–	–	–	–	–	–		–
contra Upgrading of Informal trading area - CRR		–	–	–	–	(138)	–	(138)	#DIV/0!	–
Land Cruiser 4x4 Bakkie		821	–	–	–	821	–	821	#DIV/0!	–
Resurfacing and Construction of netball courts		720	–	–	–	–	–	–		–
Resurfacing and Construction of netball courts CONTRA		(720)	–	–	–	–	–	–		–
Upgrading of Bonnievale Informal trading area		–	–	–	–	–	–	–		–
Upgrading of Montagu Informal trading area		–	–	–	–	–	–	–		–
District Municipality:		–	–	87	–	–	43	(43)	-100.0%	87
Photographic Frame		–	–	87	–	–	43	(43)	-100.0%	87
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		33 828	30 665	31 512	3 006	22 607	20 035	2 572	12.8%	31 512
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		37 906	125 245	127 350	9 547	57 854	68 229	(10 375)	-15.2%	127 350

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023 CONSOLIDATED WITH THE QUARTERLY
BUDGET STATEMENT FOR DECEMBER 2023

8.3 Supporting Table SC7 (2) - Grant expenditure rollovers

WC026 Langeberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Equitable Share					-	
Expanded Public Works Programme Integrated Grant					-	
Integrated National Electrification Programme Grant					-	
Local Government Financial Management Grant					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Grant Income-CDW					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
Community Safety: Operating Revenue					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme Grant					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Section 9 – Councillor’s allowance and employee benefits

9.1 Supporting Table SC8

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

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

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 051	9 072	9 072	693	4 492	4 536	(44)	-1%	9 072
Pension and UIF Contributions		650	1 109	1 109	56	356	554	(198)	-36%	1 109
Medical Aid Contributions		69	–	–	5	32	–	32	#DIV/0!	–
Motor Vehicle Allowance		735	550	550	70	413	275	138	50%	550
Cellphone Allowance		895	1 071	1 071	86	649	535	114	21%	1 071
Housing Allowances		3	3	3	0	1	2	(0)	-9%	3
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		10 403	11 804	11 804	910	5 944	5 902	42	1%	11 804
% increase	4		13.5%	13.5%						13.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 920	6 600	6 600	604	3 589	3 300	289	9%	6 600
Pension and UIF Contributions		764	813	813	59	357	407	(50)	-12%	813
Medical Aid Contributions		104	97	97	8	48	48	(1)	-2%	97
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		703	1 391	1 391	–	–	–	–		1 391
Motor Vehicle Allowance		727	1 096	1 096	99	590	548	42	8%	1 096
Cellphone Allowance		209	274	274	20	119	137	(18)	-13%	274
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	118	118	0	0	59	(59)	-100%	118
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		9 427	10 390	10 390	790	4 702	4 500	203	5%	10 390
% increase	4		10.2%	10.2%						10.2%
Other Municipal Staff										
Basic Salaries and Wages		148 875	168 423	168 209	13 332	81 577	84 104	(2 527)	-3%	168 209
Pension and UIF Contributions		26 627	30 518	30 474	2 450	14 704	15 270	(566)	-4%	30 474
Medical Aid Contributions		7 900	8 574	8 574	698	4 221	4 295	(74)	-2%	8 574
Overtime		14 932	9 515	9 592	1 417	7 744	4 796	2 948	61%	9 592
Performance Bonus		12 177	12 259	12 259	999	7 059	7 286	(227)	-3%	12 259
Motor Vehicle Allowance		5 459	5 614	5 614	531	3 053	2 807	246	9%	5 614
Cellphone Allowance		661	646	646	63	342	323	19	6%	646
Housing Allowances		791	1 103	1 124	74	415	565	(149)	-26%	1 124
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		217 422	236 653	236 492	19 565	119 115	119 446	(331)	0%	236 492
% increase	4		8.8%	8.8%						8.8%
Total Parent Municipality		237 252	258 847	258 687	21 266	129 762	129 847	(86)	0%	258 687
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		237 252	258 847	258 687	21 266	129 762	129 847	(86)	0%	258 687
% increase	4		9.1%	9.0%						9.0%
TOTAL MANAGERS AND STAFF		226 850	247 042	246 882	20 356	123 817	123 945	(128)	0%	246 882

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023 CONSOLIDATED WITH THE QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

Section 10 – Material variances to the SDBIP

Please refer to table C4 on page 13 of 43 and also page 14 - 16 of 43 for detailed explanations.

Please also refer to C5 on page 17 of 43 and also page 17 of 43 for detailed explanations.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

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

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	10 174	9 956	14 902	8 115	8 115	14 902	6 787	45.5%	7%
August	10 174	9 956	14 902	6 417	14 532	29 803	15 271	51.2%	12%
September	10 174	9 956	15 771	3 335	17 867	45 574	27 707	60.8%	15%
October	10 174	9 956	15 771	11 191	29 058	61 345	32 287	52.6%	24%
November	10 174	9 956	15 771	12 403	41 461	77 116	35 655	46.2%	35%
December	10 174	9 956	15 510	26 587	68 048	92 626	24 578	26.5%	57%
January	10 174	9 956	14 575	–		107 202	–		
February	10 174	9 956	15 510	–		122 712	–		
March	10 174	9 956	15 974	–		138 685	–		
April	10 174	9 956	13 336	–		152 021	–		
May	10 174	9 956	13 336	–		165 357	–		
June	10 174	9 956	12 836	–		178 194	–		
Total Capital expenditure	122 084	119 474	178 194	68 048					

11.2 Supporting Tables SC13

11.2.1 Supporting Table SC13a

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

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		35 718	18 244	23 264	1 042	21 281	11 360	(9 921)	-87.3%	23 264
Roads Infrastructure		13	—	—	—	—	—	—		—
<i>Road Structures</i>		13	—	—	—	—	—	—		—
Storm water Infrastructure		—	—	—	—	—	—	—		—
Electrical Infrastructure		8 188	15 494	16 412	200	2 953	8 206	5 253	64.0%	16 412
<i>HV Substations</i>		—	7 200	7 200	—	—	3 600	3 600	100.0%	7 200
<i>MV Networks</i>		554	4 144	4 144	—	554	2 072	1 518	73.3%	4 144
<i>LV Networks</i>		7 634	4 150	5 068	200	2 399	2 534	135	5.3%	5 068
Water Supply Infrastructure		14 959	—	1 084	718	718	542	(176)	-32.5%	1 084
<i>Reservoirs</i>		14 458	—	—	—	—	—	—		—
<i>Pump Stations</i>		501	—	1 084	718	718	542	(176)	-32.5%	1 084
Sanitation Infrastructure		728	250	250	—	728	125	(603)	-482.6%	250
<i>Reticulation</i>		728	—	—	—	728	—	(728)	#DIV/0!	—
<i>Waste Water Treatment Works</i>		—	250	250	—	—	125	125	100.0%	250
Solid Waste Infrastructure		11 830	2 500	5 517	124	16 882	2 487	(14 395)	-578.8%	5 517
<i>Waste Processing Facilities</i>		11 830	2 500	5 517	124	16 882	2 487	(14 395)	-578.8%	5 517
Rail Infrastructure		—	—	—	—	—	—	—		—
Coastal Infrastructure		—	—	—	—	—	—	—		—
Information and Communication Infrastructure		—	—	—	—	—	—	—		—
Community Assets		7 885	19 084	21 531	5 619	13 923	10 766	(3 157)	-29.3%	21 531
Community Facilities		6 958	16 084	19 131	5 619	13 686	9 566	(4 120)	-43.1%	19 131
<i>Halls</i>		1 236	250	250	—	350	125	(225)	-180.0%	250
<i>Fire/Ambulance Stations</i>		1 940	14 859	17 819	5 619	11 968	8 910	(3 058)	-34.3%	17 819
<i>Cemeteries/Crematoria</i>		1 230	975	975	—	1 230	488	(742)	-152.3%	975
<i>Public Open Space</i>		—	—	87	—	—	43	43	100.0%	87
<i>Markets</i>		2 553	—	—	—	138	—	(138)	#DIV/0!	—
Sport and Recreation Facilities		927	3 000	2 400	—	237	1 200	963	80.2%	2 400
<i>Indoor Facilities</i>		—	—	—	—	—	—	—		—
<i>Outdoor Facilities</i>		927	3 000	2 400	—	237	1 200	963	80.2%	2 400
<i>Capital Spares</i>		—	—	—	—	—	—	—		—
Heritage assets		—	—	—	—	—	—	—		—
Investment properties		—	—	—	—	—	—	—		—
Revenue Generating		—	—	—	—	—	—	—		—
Non-revenue Generating		—	—	—	—	—	—	—		—
Other assets		1 251	1 050	1 050	22	1 141	525	(616)	-117.2%	1 050
Operational Buildings		1 251	1 050	1 050	22	1 141	525	(616)	-117.2%	1 050
<i>Municipal Offices</i>		1 111	550	550	22	1 141	275	(866)	-314.7%	550
<i>Stores</i>		140	500	500	—	—	250	250	100.0%	500
<i>Laboratories</i>		—	—	—	—	—	—	—		—
Housing		—	—	—	—	—	—	—		—
Biological or Cultivated Assets		—	—	—	—	—	—	—		—
Intangible Assets		550	6 000	2 616	—	3 166	1 308	(1 858)	-142.1%	2 616
Servitudes		—	—	—	—	—	—	—		—
Licences and Rights		550	6 000	2 616	—	3 166	1 308	(1 858)	-142.1%	2 616
<i>Computer Software and Applications</i>		550	6 000	2 616	—	3 166	1 308	(1 858)	-142.1%	2 616
Computer Equipment		5 555	4 000	4 437	—	5 998	2 219	(3 780)	-170.4%	4 437
Computer Equipment		5 555	4 000	4 437	—	5 998	2 219	(3 780)	-170.4%	4 437
Furniture and Office Equipment		799	1 010	1 010	8	1 018	505	(513)	-101.7%	1 010
Furniture and Office Equipment		799	1 010	1 010	8	1 018	505	(513)	-101.7%	1 010
Machinery and Equipment		3 265	6 818	8 194	42	2 551	4 097	1 545	37.7%	8 194
Machinery and Equipment		3 265	6 818	8 194	42	2 551	4 097	1 545	37.7%	8 194
Transport Assets		22 600	500	500	—	22 600	250	(22 350)	-8940.1%	500
Transport Assets		22 600	500	500	—	22 600	250	(22 350)	-8940.1%	500
Land		—	—	—	—	—	—	—		—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—		—
Living resources		—	—	—	—	—	—	—		—
Mature		—	—	—	—	—	—	—		—
Immature		—	—	—	—	—	—	—		—
Total Capital Expenditure on new assets	1	77 624	56 706	62 601	6 734	71 678	31 029	(40 649)	-131.0%	62 601

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023 CONSOLIDATED WITH THE QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

11.2.2 Supporting Table SC13b

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

Description	Ref	2022/23	Budget Year 2023/24							
		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		449	14 457	67 257	16 875	24 552	33 629	9 077	27.0%	67 257
Roads Infrastructure		449	3 350	56 150	16 869	23 627	28 075	4 448	15.8%	56 150
Roads		449	3 350	56 150	16 869	23 627	28 075	4 448	15.8%	56 150
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	11 107	11 107	6	925	5 554	4 629	83.3%	11 107
Distribution		-	11 107	11 107	6	925	5 554	4 629	83.3%	11 107
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		720	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		720	-	-	-	-	-	-		-
Outdoor Facilities		720	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		1 277	-	-	-	1 277	-	(1 277)	#DIV/0!	-
Operational Buildings		1 277	-	-	-	1 277	-	(1 277)	#DIV/0!	-
Municipal Offices		1 277	-	-	-	1 277	-	(1 277)	#DIV/0!	-
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		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	2 446	14 457	67 257	16 875	25 829	33 629	7 800	23.2%	67 257

11.2.3 Supporting Table SC13c

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

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		19 576	26 470	26 412	2 471	9 925	13 206	3 281	24.8%	26 412
Roads Infrastructure		3 806	9 874	9 874	492	2 237	4 937	2 700	54.7%	9 874
Roads		3 806	9 874	9 874	492	2 237	4 937	2 700	54.7%	9 874
Storm water Infrastructure		493	711	711	6	386	355	(31)	-8.7%	711
Drainage Collection		493	711	711	6	386	355	(31)	-8.7%	711
Electrical Infrastructure		2 602	2 502	2 502	109	1 175	1 251	76	6.1%	2 502
HV Substations		650	414	414	1	58	207	150	72.2%	414
HV Transmission Conductors		17	11	11	-	2	6	3	57.4%	11
MV Substations		231	210	210	6	98	105	7	6.2%	210
MV Switching Stations		23	49	49	-	15	24	9	38.2%	49
MV Networks		397	392	392	26	197	196	(1)	-0.3%	392
LV Networks		1 284	1 427	1 427	76	806	714	(92)	-12.9%	1 427
Water Supply Infrastructure		9 824	9 002	9 152	1 600	5 138	4 651	(486)	-10.5%	9 152
Dams and Weirs		1 117	2 833	2 833	1 075	1 407	1 416	9	0.7%	2 833
Pump Stations		8 074	5 791	5 941	282	3 459	3 045	(414)	-13.6%	5 941
Water Treatment Works		535	256	256	241	253	128	(125)	-97.8%	256
Distribution		99	123	123	1	19	62	43	69.9%	123
Sanitation Infrastructure		2 656	3 695	3 545	219	860	1 698	838	49.4%	3 545
Pump Station		1 702	1 659	1 509	152	793	680	(113)	-16.7%	1 509
Reticulation		682	1 134	1 134	43	43	567	524	92.4%	1 134
Waste Water Treatment Works		272	902	902	24	24	451	427	94.7%	902
Solid Waste Infrastructure		40	219	207	0	67	104	37	35.5%	207
Landfill Sites		35	165	157	0	64	78	14	17.9%	157
Waste Processing Facilities		5	54	50	-	2	25	23	90.5%	50
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		154	467	421	45	63	210	148	70.2%	421
Core Layers		154	467	421	45	63	210	148	70.2%	421
Community Assets		2 559	3 620	3 513	171	937	1 491	554	37.1%	3 513
Community Facilities		2 072	3 071	2 483	105	613	996	383	38.5%	2 483
Halls		504	1 277	777	58	177	138	(38)	-27.7%	777
Centres		28	48	48	4	37	24	(13)	-54.7%	48
Fire/Ambulance Stations		14	85	78	4	46	39	(7)	-18.3%	78
Libraries		561	67	76	-	-	43	43	100.0%	76
Cemeteries/Crematoria		7	30	6	-	3	3	(0)	-9.0%	6
Parks		26	40	36	0	31	18	(13)	-75.1%	36
Nature Reserves		884	1 286	1 286	37	309	643	334	51.9%	1 286
Public Ablution Facilities		47	238	177	2	10	88	79	89.2%	177
Sport and Recreation Facilities		488	549	1 029	66	324	495	170	34.5%	1 029
Outdoor Facilities		488	549	1 029	66	324	495	170	34.5%	1 029
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		94	98	98	-	0	49	49	99.9%	98
Revenue Generating		94	98	98	-	0	49	49	99.9%	98
Unimproved Property		94	98	98	-	0	49	49	99.9%	98
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		700	1 826	1 698	87	232	839	607	72.4%	1 698
Operational Buildings		700	1 741	1 698	87	232	839	607	72.4%	1 698
Municipal Offices		700	1 741	1 698	87	232	839	607	72.4%	1 698
Housing		-	85	-	-	-	-	-	-	-
Social Housing		-	85	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		13	205	193	-	15	96	81	84.4%	193
Computer Equipment		13	205	193	-	15	96	81	84.4%	193
Furniture and Office Equipment		1 021	1 089	1 088	47	235	544	309	56.9%	1 088
Furniture and Office Equipment		1 021	1 089	1 088	47	235	544	309	56.9%	1 088
Machinery and Equipment		333	525	470	37	179	235	56	24.0%	470
Machinery and Equipment		333	525	470	37	179	235	56	24.0%	470
Transport Assets		5 514	5 925	5 962	578	2 378	3 011	633	21.0%	5 962
Transport Assets		5 514	5 925	5 962	578	2 378	3 011	633	21.0%	5 962
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	29 809	39 759	39 434	3 391	13 901	19 472	5 571	28.6%	39 434

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023 CONSOLIDATED WITH THE QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

11.2.4 Supporting Table SC13d

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		34 690	30 579	30 579	2 398	14 406	15 289	883	5.8%	30 579
Roads Infrastructure		8 222	9 632	9 632	695	4 140	4 816	676	14.0%	9 632
Roads		7 773	9 188	9 188	656	3 904	4 594	690	15.0%	9 188
Road Structures		291	285	285	26	156	143	(13)	-9.0%	285
Road Furniture		159	159	159	13	80	80	(0)	-0.6%	159
Storm water Infrastructure		1 442	1 444	1 444	123	730	722	(8)	-1.0%	1 444
Drainage Collection		1 442	1 444	1 444	123	730	722	(8)	-1.0%	1 444
Electrical Infrastructure		5 105	5 291	5 291	461	2 737	2 646	(91)	-3.4%	5 291
HV Substations		371	349	349	33	196	174	(22)	-12.5%	349
HV Switching Station		720	782	782	61	363	391	28	7.1%	782
MV Substations		917	868	868	96	568	434	(134)	-30.9%	868
MV Switching Stations		19	82	82	2	9	41	32	77.2%	82
MV Networks		1 792	1 959	1 959	164	976	980	4	0.4%	1 959
LV Networks		1 287	1 251	1 251	105	624	626	2	0.3%	1 251
Water Supply Infrastructure		7 184	6 955	6 955	632	3 834	3 477	(357)	-10.3%	6 955
Dams and Weirs		218	218	218	18	110	109	(1)	-0.5%	218
Boreholes		33	33	33	3	17	17	(0)	-1.6%	33
Reservoirs		668	1 396	1 396	112	667	698	31	4.4%	1 396
Pump Stations		858	850	850	108	644	425	(219)	-51.4%	850
Water Treatment Works		3 107	2 170	2 170	180	1 153	1 085	(68)	-6.3%	2 170
Distribution		2 299	2 286	2 286	209	1 244	1 143	(100)	-8.8%	2 286
Sanitation Infrastructure		4 559	5 158	5 158	390	2 324	2 579	255	9.9%	5 158
Pump Station		875	489	489	78	466	245	(221)	-90.4%	489
Reticulation		1 588	1 688	1 688	135	800	844	44	5.2%	1 688
Waste Water Treatment Works		2 038	2 923	2 923	173	1 029	1 462	433	29.6%	2 923
Toilet Facilities		58	57	57	5	29	29	(0)	-0.7%	57
Solid Waste Infrastructure		8 109	2 086	2 086	87	584	1 043	459	44.0%	2 086
Landfill Sites		6 874	56	56	5	28	28	(0)	-0.7%	56
Waste Transfer Stations		1 235	2 030	2 030	82	555	1 015	460	45.3%	2 030
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		69	12	12	10	58	6	(52)	-849.8%	12
Distribution Layers		69	12	12	10	58	6	(52)	-849.8%	12
Community Assets		3 270	3 152	3 152	288	1 739	1 576	(163)	-10.3%	3 152
Community Facilities		1 840	1 713	1 713	168	1 009	856	(153)	-17.9%	1 713
Halls		250	261	261	23	138	130	(7)	-5.6%	261
Centres		318	303	303	30	177	152	(26)	-16.9%	303
Crèches		7	7	7	1	3	3	(0)	-0.5%	7
Clinics/Care Centres		45	45	45	4	23	22	(0)	-0.5%	45
Fire/Ambulance Stations		105	261	261	8	50	130	80	61.5%	261
Museums		4	4	4	0	2	2	(0)	-0.5%	4
Libraries		460	426	426	36	216	213	(3)	-1.3%	426
Cemeteries/Crematoria		417	131	131	48	290	65	(224)	-343.0%	131
Parks		96	73	73	6	39	36	(2)	-6.2%	73
Public Open Space		1	98	98	0	0	49	49	99.4%	98
Nature Reserves		30	18	18	1	10	9	(1)	-14.5%	18
Public Ablution Facilities		32	12	12	4	24	6	(18)	-303.8%	12
Taxi Ranks/Bus Terminals		75	74	74	6	37	37	(0)	-0.5%	74
Sport and Recreation Facilities		1 429	1 440	1 440	120	729	720	(9)	-1.3%	1 440
Outdoor Facilities		1 429	1 440	1 440	120	729	720	(9)	-1.3%	1 440
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		64	64	64	5	32	32	0	1.0%	64
Revenue Generating		64	64	64	5	32	32	0	1.0%	64
Improved Property		64	64	64	5	32	32	0	1.0%	64
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		656	744	744	63	371	372	1	0.2%	744
Operational Buildings		632	719	719	60	359	360	1	0.2%	719
Municipal Offices		530	618	618	52	308	309	1	0.3%	618
Workshops		14	14	14	1	7	7	(0)	-0.5%	14
Stores		88	88	88	7	44	44	(0)	-0.5%	88
Housing		24	24	24	2	12	12	(0)	-0.5%	24
Social Housing		24	24	24	2	12	12	(0)	-0.5%	24
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		2 392	3 000	3 000	251	1 494	1 500	7	0.4%	3 000
Computer Equipment		2 392	3 000	3 000	251	1 494	1 500	7	0.4%	3 000
Furniture and Office Equipment		1 559	803	803	126	751	401	(349)	-87.0%	803
Furniture and Office Equipment		1 559	803	803	126	751	401	(349)	-87.0%	803
Machinery and Equipment		1 306	1 533	1 533	126	749	767	17	2.2%	1 533
Machinery and Equipment		1 306	1 533	1 533	126	749	767	17	2.2%	1 533
Transport Assets		3 055	5 034	5 034	422	2 547	2 517	(30)	-1.2%	5 034
Transport Assets		3 055	5 034	5 034	422	2 547	2 517	(30)	-1.2%	5 034
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Depreciation	1	46 992	44 909	44 909	3 679	22 088	22 455	366	1.6%	44 909

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023 CONSOLIDATED WITH THE QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

11.2.5 Supporting Table SC13e

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		23 856	43 642	43 642	2 978	34 992	26 372	(8 621)	-32.7%	43 642
Roads Infrastructure		6 005	14 033	14 033	1 392	10 836	7 016	(3 820)	-54.4%	14 033
Roads		6 005	14 033	14 033	1 392	10 836	7 016	(3 820)	-54.4%	14 033
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	450	450	-	-	225	225	100.0%	450
MV Networks		-	450	450	-	-	225	225	100.0%	450
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		17 851	29 159	29 159	1 586	24 157	19 130	(5 026)	-26.3%	29 159
Waste Water Treatment Works		17 851	29 159	29 159	1 586	24 157	19 130	(5 026)	-26.3%	29 159
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		197	4 670	4 693	-	305	1 597	1 292	80.9%	4 693
Community Facilities		-	500	500	-	-	250	250	100.0%	500
Purfs		-	500	500	-	-	250	250	100.0%	500
Sport and Recreation Facilities		197	4 170	4 193	-	305	1 347	1 042	77.4%	4 193
Indoor Facilities		-	2 850	2 850	-	-	675	675	100.0%	2 850
Outdoor Facilities		197	1 320	1 343	-	305	672	367	54.6%	1 343
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		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	24 052	48 312	48 335	2 978	35 297	27 968	(7 329)	-26.2%	48 335

Section 12 – Grant Register 31 December 2023

Langeberg Capital Grant Register - (2023/24)												
Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget	Opening Balance July 2023	Monthly Expenditure	Monthly Received	YTD Received	YTD Expenditure	Repayments	Unspent Budget (Budget vs Expenditure)	Unspent Receipts (Receipts vs Expenditure)
Municipal Infrastructure Grant (MIG)	National	22 202 608.70	759 826.96	22 962 435.65	759 826.10	1 586 091.60	6 550 434.78	19 593 913.04	17 065 691.88	-	5 896 743.77	3 288 047.26
Integrated National Electrification Programme	National	400 000.00	-	400 000.00	-	27 935.20	-	400 000.00	32 125.48	-	367 874.52	367 874.52
Neighbourhood Development Partnership Grant	National	8 062 608.70	-	8 062 608.70	8 229 327.99	1 392 195.39	-	8 062 608.70	5 555 263.51	8 229 327.99	2 507 345.19	2 507 345.19
Water Services Infrastructure Grant	National	-	-	-	1 259 985.73	-	-	-	-	1 259 985.73	-	-
Total	National	30 665 217.39	759 826.96	31 425 044.35	10 249 139.82	3 006 222.19	6 550 434.78	28 056 521.74	22 653 080.87	9 489 313.72	8 771 963.48	6 163 266.97
Municipal Loadshedding Relief Grant	Provincial	-	350 000.00	350 000.00	350 000.00	-	-	-	-	-	350 000.00	350 000.00
Total	Provincial	-	350 000.00	350 000.00	350 000.00	-	-	-	-	-	350 000.00	350 000.00
Total Capital		30 665 217.39	1 109 826.96	31 775 044.35	10 599 139.82	3 006 222.19	6 550 434.78	28 056 521.74	22 653 080.87	9 489 313.72	9 121 963.48	6 513 266.97

Langeberg Operational Grant Register - (2023/24)												
Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget	Opening Balance July 2023	Monthly Expenditure	Monthly Received	YTD Received	YTD Expenditure	Repayment	Unspent Budget (Budget vs Expenditure)	Unspent Receipts (Receipts vs Expenditure)
Local Government Equitable Share	National	106 265 000.00	-	106 265 000.00	-	-	23 734 000.00	68 011 000.00	68 011 000.00	-	38 254 000.00	-
Financial Management Grant	National	1 550 000.00	-	1 550 000.00	679 619.86	96 052.36	-	1 550 000.00	612 492.14	679 619.86	937 507.86	937 507.86
EPWP Incentive	National	3 362 000.00	-	3 362 000.00	95 189.10	371 035.91	-	2 353 000.00	2 207 509.53	95 189.10	1 154 490.47	145 490.47
Municipal Infrastructure Grant (MIG)	National	3 330 391.30	113 974.04	3 444 365.35	113 973.91	237 913.74	962 565.22	2 939 086.96	2 559 653.78	-	884 511.57	493 207.09
Integrated National Electrification Programme	National	60 000.00	-	60 000.00	-	4 190.28	-	60 000.00	4 818.82	-	55 181.18	55 181.18
Neighbourhood Development Partnership Grant	National	1 209 391.30	-	1 209 391.30	1 234 399.20	208 829.31	-	1 209 391.30	833 289.53	1 234 399.20	376 101.78	376 101.78
Water Services Infrastructure Grant	National	-	-	-	188 997.86	-	-	-	-	188 997.86	-	-
Total	National	115 776 782.61	113 974.04	115 890 756.65	2 312 179.93	918 021.60	24 716 565.22	76 122 478.26	74 228 963.80	2 198 206.02	41 661 792.85	2 007 488.38
Replacement Funding For Most Vulnerable B3 Municipalities (MRF)	Provincial	6 792 000.00	-	6 792 000.00	-	540 865.86	-	4 662 000.00	3 564 186.99	-	3 227 813.01	1 097 813.01
Community Library Services Grant (CG)	Provincial	3 959 000.00	-	3 959 000.00	-	360 554.50	-	2 646 000.00	2 179 293.76	-	1 779 706.24	466 706.24
Community Development Workers Operational Support Grant (CDW)	Provincial	38 000.00	-	38 000.00	-	-	-	38 000.00	-	-	38 000.00	38 000.00
Human Settlements Development Grant (Beneficiaries)	Provincial	2 500 000.00	-	2 500 000.00	-	-	-	21 000.00	977 347.00	-	1 522 653.00	(956 347.00)
Informal Settlements Upgrading Partnership Grant- Provinces (Beneficiaries)	Provincial	18 000 000.00	-	18 000 000.00	-	-	6 481 612.00	6 481 612.00	-	-	18 000 000.00	6 481 612.00
Municipal Maintenance and construction of Transport Infrastructure	Provincial	130 000.00	-	130 000.00	-	-	-	-	-	-	130 000.00	-
Local Government Public Employment Support Grant	Provincial	-	-	-	349 431.26	-	-	-	-	-	-	349 431.26
WC Financial Management Capability Grant- Bursaries	Provincial	-	-	-	157 000.00	-	-	-	-	-	-	157 000.00
WC Financial Management Capability Grant- Financial Management	Provincial	-	-	-	130 110.55	-	-	-	-	-	-	130 110.55
Total	Provincial	31 419 000.00	-	31 419 000.00	636 541.81	901 420.36	6 481 612.00	13 848 612.00	6 720 827.75	-	24 698 172.25	7 764 326.06
Cape Winelands LED Support Grant	District	100 000.00	400 000.00	500 000.00	-	-	-	-	-	-	500 000.00	-
Bakery Project	District	-	-	-	168 874.86	-	-	-	-	-	-	168 874.86
CDWM - Community Safety	District	-	326 353.00	326 353.00	566 352.87	-	-	-	-	-	326 353.00	566 352.87
CDWM - EPWP Projects	District	-	312 000.00	312 000.00	4 483.81	-	-	-	-	-	312 000.00	4 483.81
CDWM-Tourism Route Development Project	District	-	-	-	-	-	-	-	-	-	-	-
Total	District	100 000.00	1 038 353.00	1 138 353.00	739 711.54	-	-	-	-	-	1 138 353.00	739 711.54
Total Operating		147 295 782.61	1 152 327.04	148 448 109.65	3 688 433.28	1 819 441.96	31 198 177.22	89 971 090.26	80 949 791.55	2 198 206.02	67 498 318.10	10 511 525.98
Total Grants		177 961 000.00	2 262 154.00	180 223 154.00	14 287 573.10	4 825 664.15	37 748 612.00	118 027 612.00	103 602 872.42	11 687 519.74	76 620 281.58	17 024 792.94

Section 13 – Top 10 Capital Project as at 31 December 2023

LANGEBERG MUNICIPALITY
CAPITAL EXPENDITURE -JULY 2023 - JUNE 2024
REPORT FOR: December 2023

Number	Vote number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	YTD Budget R'000	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Various votes	Rehabilitation of roads	–	52 800	21 608	26 400	(4 792)	(18%)	Construction started on 11 September 2023. Contractor is currently working in Robertson and Ashton	Construction	None	None
2	Various votes	Upg Robertson WWTW	29 159	29 159	16 306	19 130	(2 825)	(15%)	Construction	Construction	None	None
3	9/154-48508-342	Fire Station Robertson Building	14 859	17 819	10 028	8 910	1 119	13%	Construction	Practical Completion	Snag lists to be completed	None
4	9/133-33151-231	Generators for WTW and pumps	8 957	8 957	919	4 479	(3 559)	(79%)	T50/2023 was adverticed on 1 dec 2023 with a closing date of 12 January 2023	Tender stage	None	None
5	9/135-24120-293	NDPG : Upgrading of bus route - August Street-Nkqubela	8 063	8 063	4 831	4 031	799	20%	Project is 81% completed.	Construction	Contractor behind shedule	Contractor paying penalties for being behind schedule.
6	9/132-30125-119	Replace 66kv Transformers at Robertson Main Substation	7 200	7 200	–	3 600	(3 600)	(100%)	BAC adjudicating the tender.	Adjudication in process	1)Long lead time of Transformer could delay project. 2)Costing higher than anticipated (R10.9m)	1) Project to be executed over two FY's. 2)Request additional funds in Adjustment budget
7	9/138-31106-327	CRR: Material Recovery Facility	2 500	4 757	4 292	2 379	1 913	80%	Construction	Completion achieved	None	None
8	9/132-30636-242	Electrification Bonnievale Boekenhoutskloof	4 144	4 144	–	2 072	(2 072)	(100%)	Adjudication in process	Adjudication in process	Scope increase as houses increase.	Applied to DMRE for additional INEP funding. Project executed in 2 phases of 2 financial years
9	9/135-53831-321	Nkqubela diversion weir upgrade	3 500	3 500	–	1 750	(1 750)	(100%)	Awaiting BAC Approval	Tender evaluation phase completed awaiting BAC approval.	None	None
10	9/113-53804-233	Machinery and Equipment Generators	2 000	2 934	375	1 467	(1 092)	(74%)	Advertising	Advertising	No	Not applicable
Totals			80 382	139 333	58 359	74 218	(15 858)	(21%)				

Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc.)

Section 14 – Detailed Capital Expenditure as at 31 December 2023



CAPITAL EXPENDITURE REPORT
31 DECEMBER 2023

Vote number	Vote Description	SOURCE	Ward	ADJ Budget 2023/2024	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												
Directorate Financial Services												
9/101-53101-319	ERP System	CRR		2 615 828.00	-	2 615 827.23	0	2 615 827.23	100%	0.77	50%	100%
	Total Directorate Financial Services			2 615 828.00	-	2 615 827.23	-	2 615 827.23	100%	0.77	50%	100%
Budget office												
9/103-53959-400	Forklift	CRR		400 000.00	-	-	0	0	0%	400 000.00	50%	0%
	Total Budget Office			400 000.00	-	-	-	-	0%	400 000.00	50%	0%
TOTAL: FINANCIAL SERVICES DIRECTORATE				3 015 828.00	-	2 615 827.23	-	2 615 827.23	87%	400 000.77	50%	87%
VOTE 2: EXECUTIVE & COUNCIL												
Municipal Manager												
	Total Municipal Manager											
	Total Audit Services											
TOTAL: EXECUTIVE & COUNCIL												
VOTE 2: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE												
Strategy & Social Development												
9/110-52101-103	Equipment	CRR	All	500 000.00	-	52 271.40	18517.92	70789.32	14%	429 210.68	50%	10%
	Total Strategy & Social Development			500 000.00	-	52 271.40	18 517.92	70 789.32	14%	429 210.68	50%	10%
Information Technology												
9/113-52001-104	General ICT Needs	CRR	All	1 547 295.00	-	33 066.00	699266.1	732332.1	47%	814 962.90	50%	2%
9/113-52002-105	Upgrade ICT Infrastructure	CRR	All	2 889 891.00	-	409 941.03	455320.58	865261.61	30%	2 024 629.39	50%	14%
9/113-53904-233	Machinery and Equipment, Generators	CRR	All	2 934 373.00	-	375 434.36	204723.83	580158.19	20%	2 354 214.81	50%	13%
	Total Information Technology			7 371 559.00	-	818 441.39	1 359 310.51	2 177 751.90	30%	5 193 807.10	50%	11%
STRATEGY SOCIAL LED												
9/111-49706-413	Upgrading of Robertson Informal Trading Area - CRR	CRR	All	2 500 000.00	-	-	0	0	0%	2 500 000.00	50%	0%
9/111-49710-414	Photographic Frame	CWDM	All	86 957.00	-	-	0	0	0%	86 957.00	0%	0%
	Total Strategy Social LED			2 586 957.00	-	-	-	-	0%	2 586 957.00	25%	0%
TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE				10 458 516.00	-	870 712.79	1 377 828.43	2 248 541.22	21%	8 309 974.78	42%	8%
VOTE 3: CORPORATE SERVICES DIRECTORATE												
Traffic												
9/123-50906-395	VTS roll up doors	CRR	All	50 000.00	-	-	0	0	0%	50 000.00	50%	0%
	Total Traffic			50 000.00	-	-	-	-	0%	50 000.00	50%	0%
Law Enforcement												
	Total Law Enforcement			-	-	-	-	-	-	-	-	0%
Property Building and Maintenance												
9/125-50601-108	Alterations/Upgrading of Municipal Offices	CRR	All	500 000.00	21 836.40	29 586.40	0	29586.4	6%	470 413.60	50%	6%
	Total Property Building and Maintenance			500 000.00	21 836.40	29 586.40	-	29 586.40	6%	470 413.60	50%	6%
Admin Support												
9/120-52101-106	Office Furniture & Equipment	CRR	All	220 000.00	234.60	137 177.77	0	137177.77	62%	82 822.23	50%	62%
	Total Admin			220 000.00	234.60	137 177.77	-	137 177.77	62%	82 822.23	50%	62%
Governance Support												
	Total Corporate Services			-	-	-	-	-	-	-	-	0%
TOTAL: CORPORATE SERVICES DIRECTORATE				720 000.00	22 071.00	166 764.17	-	166 764.17	22%	603 235.83	50%	22%

VOTE 4: ENGINEERING SERVICES DIRECTORATE													
Dir Engineering Services													
Total Dir Engineering Services													
Water													
9/133-33150-230	Montagu reservoir	CRR			150 000.00	-	-	0	0	0%	150 000.00	50%	0%
9/133-33151-231	Generators for WTW and pumps	CRR			8 957 000.00	-	919 162.86	459996.48	1379159.34	15%	7 577 840.66	50%	10%
9/133-33152-232	Water Pipe Replacement	CRR			2 000 000.00	5 694.00	-	0	5 694	0%	1 994 306.00	50%	0%
9/133-53821-312	Equipment	CRR			180 000.00	17 624.46	-	2636.35	202 624.81	11%	159 739.19	50%	10%
Total Water					11 287 000.00	11 437.80	942 481.32	462 632.83	1 405 114.15	12%	9 881 885.85	50%	20%
Sewerage													
9/140-53812-313	Equipment	CRR	All		378 742.00	4 408.70	4 408.70	0	4 408.7	1%	374 333.30	50%	1%
9/140-53917-370	Construction and alterations to the sewer networks in Hospital Street, Robertson	CRR	1,3,11		250 000.00	-	-	0	0	0%	250 000.00	50%	0%
9/141-53501-374	New Telemetry System Bvule Sewerage Pumpstation	CRR	4		1 084 293.00	-	718 220.22	88242.22	806642.64	74%	277 829.56	0%	66%
9/140-23708-179	Upp Robertson WWTW - MIG	MIG	1,2,3,6,11		22 202 607.00	1 586 091.60	16 305 691.88	5264529.18	21570221.06	97%	632 385.94	50%	73%
9/140-23709-197	Upp Robertson WWTW - CRR	CRR	1,2,3,6,11		6 956 521.00	-	-	6049148.7	6049148.7	87%	907 372.30	50%	0%
Total Sewerage					30 872 162.00	2 308 720.52	17 028 320.80	11 401 920.10	28 430 240.90	92%	2 441 921.10	40%	53%
Solid Waste													
9/137-53802-139	Purchase Of Skips For Transfer Stations - Whole of Municipality	CRR	All		2 000 000.00	-	-	0	-	0%	2 000 000.00	50%	0%
9/137-54300-460	Purchase of 2 AXLE SINGLE BIN TRALER	CRR	All		450 000.00	-	-	0	-	0%	450 000.00	50%	0%
9/137-54301-461	Purchase of Equipment for the New Material Recovery Facility	CRR	All		350 000.00	-	-	0	-	0%	350 000.00	50%	0%
Total Solid Waste					2 800 000.00	-	-	0	-	0%	2 800 000.00	50%	0%
Cleansing													
9/138-31105-325	Material Recovery Facility	CRR	All		709 827.00	-	760 000.00	0	760 000.00	100%	173.00	0%	100%
9/138-31106-327	Material Recovery Facility	CRR	All		4 757 002.00	124 443.02	4 291 666.34	3323.17	4294899.53	90%	462 012.49	50%	90%
Total Cleansing					5 516 829.00	124 443.02	5 051 666.34	3 323.17	5 054 989.53	92%	461 839.49	25%	92%
Roads & Storm Water													
9/135-53830-320	Rehabilitation of MR219 Bonnievale	CRR	4,8		2 469 983.00	-	-	0	0	0%	2 469 983.00	50%	0%
9/135-53831-321	Nkqubela diversion weir upgrade	CRR	2		3 500 000.00	-	-	0	0	0%	3 500 000.00	50%	0%
9/135-24120-293	NDPG: Upgrading of bus route - August Street-Nkqubela	NDPG	2		8 062 609.00	1 392 195.39	4 830 663.92	2750981.61	7581245.53	94%	481 363.47	50%	60%
9/135-53825-315	Equipment	CRR	All		171 257.00	-	171 257.00	0	171257	100%	-	50%	100%
9/135-13573-170	Bridge River Crossing McGregor	CRR	9		3 079 118.00	-	-	2677493.91	2677493.91	87%	401 624.09	0%	0%
9/135-13574-171	Rehabilitation Middl Street Ashton	CRR	4		2 269 317.00	-	-	1973136.52	1973136.52	87%	296 000.48	0%	0%
9/135-13575-172	Rehabilitation Malherbe Street Bonnievale	CRR	4		2 711 884.00	-	-	3229429.57	3229429.57	87%	484 414.43	0%	0%
9/135-13576-173	Rehabilitation Waterkant Street Bonnievale	CRR	4		1 559 609.00	-	-	1356181.74	1356181.74	87%	203 427.26	0%	0%
9/135-13577-174	Rehabilitation Almeria Street Bonnievale	CRR	4		625 060.00	-	-	543547.83	543547.83	87%	81 532.17	0%	0%
9/135-13578-175	Rehabilitation Landbou Street Bonnievale	CRR	4		781 200.00	-	-	679304.35	679304.35	87%	101 895.65	0%	0%
9/135-13579-197	Rehabilitation Milner Street Bonnievale	CRR	4		354 640.00	-	-	308382.61	308382.61	87%	46 257.39	0%	0%
9/135-13580-198	Rehabilitation Voortrekker Street Bonnievale	CRR	11		630 920.00	-	-	539913.04	539913.04	87%	80 986.96	0%	0%
9/135-13581-178	Rehabilitation Denne Street Montagu	CRR	11		595 035.00	-	-	517421.74	517421.74	87%	77 613.26	0%	0%
9/135-13582-179	Rehabilitation Van Wyk Street Montagu	CRR	11		355 956.00	-	-	309526.96	309526.96	87%	46 429.04	0%	0%
9/135-13583-180	Rehabilitation Visser Street Montagu	CRR	7		817 400.00	-	-	710782.61	710782.61	87%	106 617.39	0%	0%
9/135-13584-181	Rehabilitation Asar Street Montagu	CRR	7		2 405 410.00	-	-	2091620.87	2091620.87	87%	313 789.13	0%	0%
9/135-13585-182	Rehabilitation Bath Street Montagu	CRR	7		1 516 283.00	-	-	1386955.65	1386955.65	87%	208 454.35	0%	0%
9/135-13586-183	Rehabilitation Du Toit Street Montagu	CRR	7		1 493 100.00	-	-	1296608.7	1296608.7	87%	194 491.30	0%	0%
9/135-13587-184	Rehabilitation Elke Street Montagu	CRR	7		1 434 100.00	-	-	2986173.91	2986173.91	87%	447 926.09	0%	0%
9/135-13588-185	Rehabilitation kerf Street Montagu	CRR	7		1 289 600.00	-	-	1121391.3	1121391.3	87%	168 208.70	0%	0%
9/135-13589-200	Rehabilitation Protea Street Montagu	CRR	7		1 190 200.00	-	-	1034956.52	1034956.52	87%	155 243.48	0%	0%
9/135-13590-201	Rehabilitation Lijnacht Street Montagu	CRR	11		1 618 200.00	1 407 130.43	1 407 130.43	0	1407130.43	87%	211 069.57	0%	87%
9/135-13591-202	Rehabilitation Van Riebeeck Street Montagu	CRR	7		3 096 200.00	3 092 347.83	3 092 347.83	0	3092347.83	100%	3 852.17	0%	100%
9/135-13592-203	Rehabilitation Wilhelm Thys Street Montagu	CRR	11		2 079 787.00	1 808 510.43	1 808 510.43	0	1808510.43	87%	271 276.57	0%	87%
9/135-13593-190	Rehabilitation Dirkie Uys Street Robertson	CRR	1		3 795 250.00	1 269 761.51	3 776 434.14	0	3776434.14	100%	18 815.86	0%	100%
9/135-13594-204	Rehabilitation Adderley Street Robertson	CRR	1		1 191 775.00	-	1 096 326.09	0	1036326.09	87%	155 448.91	0%	87%
9/135-13595-205	Rehabilitation Van Zyl Street Robertson	CRR	3		1 516 283.00	-	1 318 506.96	0	1318506.96	87%	197 776.04	0%	87%
9/135-13596-206	Rehabilitation Jasmyn Street Robertson	CRR	11		5 241 438.76	5 241 438.76	5 241 438.76	0	5241438.76	98%	123 132.24	0%	98%
9/135-13597-207	Rehabilitation Johan de Jongh Street Robertson	CRR	11		3 932 873.00	3 927 529.34	3 927 529.34	5328.92	392858.26	100%	14.74	0%	100%
9/135-13598-208	Rehabilitation Kerk Street Robertson	CRR	3		1 479 756.00	-	-	1286744.35	1286744.35	87%	193 011.65	0%	0%
9/135-14128-374	Rehabilitation Paddy Street Robertson	CRR	1,3		1 042 160.00	-	-	906226.09	906226.09	87%	135 933.91	0%	0%
9/135-14130-380	Refurbish Paul Kruger Street Robertson	CRR	9		408 486.00	-	-	394355.65	394355.65	87%	9 150.35	0%	0%
9/135-14130-376	Faure Street, Ashton	CRR	9		1 048 980.00	-	-	912156.52	912156.52	87%	136 823.48	0%	0%
9/135-14101-134	The Rehabilitation/Upgrading of existing tar roads in 5 towns	CRR	All		3 350 000.00	122 189.38	2 018 420.07	0	2018420.07	60%	1 331 579.93	50%	60%
Total Roads and Storm Water					70 353 849.00	18 261 103.07	28 628 564.97	29 021 180.97	57 649 745.94	82%	12 704 103.06	40%	41%
Electrical Engineering													
9/132-53810-133	Replace Safety Equipment - Electrical Services	CRR	All		300 000.00	4 880.00	127 017.09	0	127017.09	42%	172 982.91	50%	42%
9/132-20641-247	Upgrade Goedemoed 11kV Line	CRR	12		450 000.00	-	-	0	0	0%	450 000.00	50%	0%
9/132-30125-119	Replace 60kV Transformers at Robertson Main Substation	CRR	1		7 200 000.00	-	-	0	0	0%	7 200 000.00	50%	0%
9/132-30716-129	New Elect Connections	NEP	4		217 391.00	27 935.20	27 935.20	161100.45	189035.65	87%	28 355.35	50%	13%
9/132-30717-130	Replacement and Repairs Network	NEP	3,6		460 000.00	-	-	0	0	0%	460 000.00	50%	0%
9/132-30711-129	New Elect Connections	CRR	All		400 000.00	38 656.26	206 231.68	0	206231.68	52%	193 768.32	50%	52%
9/132-30712-130	Replacement and Repairs Network	CRR	All		2 000 000.00	61 801.51	1 220 621.39	0	1220621.39	61%	779 378.61	50%	61%
9/132-30713-131	Replacements and Repairs Street Lights	CRR	All		350 000.00	11 043.67	408 985.12	6521.05	415106.17	119%	65 106.17	50%	117%
9/132-30715-132	Replacement of Prepaid Meters Bulk Supply Meters to reduce losses	CRR	All		1 918 463.00	60 374.16	535 823.23	11663.31	547486.54	29%	1 370 976.46	50%	28%
9/132-30636-242	Electrification Bonnievale Boekenhoutskloof	CRR	4		414 000.00	-	-	0	0	0%	414 000.00	50%	0%
Total Electrical Engineering					17 162 463.00	204 690.80	2 526 213.71	179 284.81	2 705 498.52	16%	14 456 964.48	50%	15%
Infrastructure Development													
Total Infrastructure Development													
Mechanical Workshop													
9/142-53811-316	Equipment	CRR	All		55 000.00	27 382.36	45 438.40	0	45 438.4	83%	9 561.60	50%	83%
Total Mechanical Workshop					55 000.00	27 382.36	45 438.40	-	45 438.40	83%	9 561.60	50%	83%
Civil Eng Services													
9/131-51105-395	Reconstruction of Bonnievale Stores	CRR	All		300 000.00	-	-	0	0	0%	300 000.00	50%	0%
9/131-51106-396	Backup Power at the Civil Engineering Offices	CRR	All		120 000.00	-	-	0	0	0%	120 000.00	50%	0%
9/131-51105-234	Generators - MLSRG	MLSRG	All		304 348.00	-	-	0	0	0%	304 348.00	50%	0%
Total Civil Eng Services					924 348.00	-	-	-	-	0%	924 348.00	33%	0%
TOTAL - ENGINEERING SERVICES DIRECTORATE													
					138 971 651.00	20 937 777.57	54 222 685.54	41 068 341.88	96 391 027.43	69%	43 680 623.58	41%	39%

VOTE 5: COMMUNITY SERVICES DIRECTORATE

Community Housing												
Total Community Housing												
Community Halls												
9/156-52122-333	Furniture	CRR	All	160 000.00	-	-	108675	108675	68%	51 325.00	50%	0%
9/156-35921-257	Robertson Civic Roof refurbishment	CRR	3	250 000.00	-	-	0	0	0%	250 000.00	50%	0%
9/156-52123-334	Appliances	CRR	All	100 000.00	-	-	0	0	0%	100 000.00	50%	0%
Total Community Halls				510 000.00	-	-	108 675.00	108 675.00	21%	401 325.00	50%	0%
Community Facilities												
9/150-53857-418	Equipment Community Facilities	CRR	All	211 459.00	-	-	0	0	0%	211 459.00	50%	0%
9/150-44306-160	Upgrading spot field lighting - Bonnievale	CRR	4,8	600 000.00	-	-	0	0	0%	600 000.00	50%	0%
9/150-44307-159	Swimming pool old pipe system replacement	CRR	All	200 000.00	-	-	0	0	0%	200 000.00	50%	0%
9/150-44308-158	Calle de Wet hall roof refurbishment	CRR	1,3,11	350 000.00	-	-	28242.2	28242.2	8%	321 757.80	50%	0%
9/150-44310-156	Supply & delivery and installation of cricket nets X 2 King Edward sports field, Montagu	CRR	7	120 000.00	-	-	120000	120000	100%	-	50%	0%
9/150-44350-336	Boundary wall Happy Valley sportsground completion with precast walling	CRR	4	400 000.00	-	-	31680.28	31680.28	8%	368 319.72	50%	0%
9/150-53834-258	Appliances	CRR	All	110 000.00	-	-	0	0	0%	110 000.00	50%	0%
9/150-44324-206	Sportsfield Boundary Wall: Van Zyl Street, Robertson - CRR	CRR	1,2,3,6,11	2 400 000.00	-	-	0	0	0%	2 400 000.00	50%	0%
Total Community Facilities				4 391 459.00	-	-	179 922.48	179 922.48	4%	4 211 536.52	50%	0%
Sportsfields												
9/150-44334-258	Upgrading floodlights Cogmanekloof Sportsfield	CRR	9	23 360.00	-	-	108 400.00	108 400	464%	85 040.00	0%	464%
9/150-50437-262	Happy Valley sportsground soccer field high mast lighting	CRR	8	-	-	-	0	0	0%	-	50%	0%
Total Sportsfields				23 360.00	-	-	108 400.00	108 400.00	464%	85 040.00	0%	464%
Fire Services												
9/154-53803-161	3 X PPE (Protective Personal Ensemble)	CRR	All	103 795.00	-	-	0	0	0%	103 795.00	50%	0%
9/154-52107-318	Furniture - Fire Station	CRR	All	30 000.00	7 564.36	29 558.02	0	29558.02	99%	441.98	50%	99%
9/154-53802-160	Air Conditioners - Fire Services	CRR	All	30 000.00	-	-	0	0	0%	30 000.00	50%	0%
9/154-53805-181	Small equipment - Fire Services	CRR	All	374 000.00	-	-	0	0	0%	374 000.00	50%	0%
9/154-48508-342	Fire Station Robertson Building	CRR	All	17 815 293.00	5 619 393.97	10 028 286.27	2430752.42	12 4591 38.69	70%	5 390 153.31	50%	60%
9/154-53811-380	Fire Extinguishers and Fire Hose Reels above 500	CRR	All	5 000.00	-	5 530.00	-	5 530.00	111%	530.00	50%	111%
Total Fire Services				18 362 087.00	5 626 956.23	10 063 474.29	2 430 752.42	12 484 226.73	68%	5 897 860.29	50%	53%
Environmental Services												
9/153-53839-343	Purchase of replacement horticultural equipment	CRR	All	300 000.00	-	-	0	0	0%	300 000.00	50%	0%
9/153-53929-415	Truck Canopies	CRR	-	100 000.00	-	-	0	0	0%	100 000.00	50%	0%
Total Environmental Services				400 000.00	-	-	-	-	0%	400 000.00	50%	0%
Cemeteries												
9/155-49104-348	Purchasing of Cemetery Management software	CRR	All	200 000.00	-	-	0	0	0%	200 000.00	50%	0%
9/155-49105-349	Purchasing of land at White Street Cemetery Complex	CRR	1	275 000.00	-	-	0	0	0%	275 000.00	50%	0%
9/155-49102-348	Development of Ashton Silos cemetery expansion	CRR	10	500 000.00	-	-	433555.5	433555.5	87%	66 444.50	50%	0%
Total Cemeteries				975 000.00	-	-	-	-	0%	541 444.50	50%	0%
Housing												
Total Housing												
Amenities												
9/153-53931-417	Purchasing of Ride on mower	CRR	All	120 000.00	-	-	0	0	0%	120 000.00	50%	0%
9/153-53969-436	upgrade of parks	CRR	All	500 000.00	-	-	0	0	0%	500 000.00	50%	0%
Total Amenities				620 000.00	-	-	-	-	0%	620 000.00	50%	0%
TOTAL - COMMUNITY SERVICES DIRECTORATE				25 281 906.00	5 626 956.23	10 171 874.29	2 719 349.90	12 891 224.19	51%	11 957 126.31	43%	48%
GRAND TOTAL				178 497 901.00	26 586 804.80	68 047 864.02	45 165 520.21	113 213 384.23	63%	65 284 516.77	45%	38%

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

Percentage of actual expenditure = 38.12%
 Percentage of outstanding orders = 25.30%
 Total = 63.43%

	ACTUAL	ORDERS	EXPMONTH	BUDGET	BALANCE
HOUSING	0.00	0.00	0.00	0.00	0.00
WATER	942 481.32	462 632.88	11 437.80	11 287 000.00	9 881 885.86
ELECTRICAL SERVICES	2 526 213.71	179 284.81	204 690.80	17 162 463.00	14 456 964.48
SEWERAGE	17 028 320.80	11 401 920.10	2 308 720.52	30 872 162.00	2 441 921.10
ROADS	28 628 564.97	29 021 180.97	18 261 103.07	70 353 849.00	12 704 103.06
Sub-Total at Service Level	49 125 580.80	41 065 018.71	20 785 952.19	129 675 474.00	39 484 874.49
	ACTUAL	ORDERS	EXPMONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	0.00	0.00	0.00	0.00	0.00
CORPORATE SERVICES	166 764.17	0.00	22 071.00	770 000.00	603 235.83
STRATEGY AND SOCIAL DEVELOPMENT	870 712.79	1 377 828.43	0.00	10 458 516.00	8 209 974.8
FINANCE	2 615 827.23	0.00	0.00	3 015 828.00	400 000.77
COMMUNITY SERVICES	10 171 874.29	2 719 349.90	5 626 956.23	25 281 906.00	12 390 681.81
ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00	0.00
INFORMATION & COMMUNICATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
CIVIL ENG SERVICES	0.00	0.00	0.00	924 348.00	924 348.00
INFRASTRUCTURE DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
MECHANICAL WORKSHOP	45 438.46	0.00	27 382.36	55 000.00	9 561.60
Dr ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00
CLEANSING	5 051 666.34	3 323.17	124 443.02	5 516 829.00	461 839.49
SOLID WASTE	0.00	0.00	0.00	2 800 000.00	2 800 000.00
Sub-Total at Department Level	18 922 283.22	4 100 501.50	5 800 852.61	48 822 427.00	25 799 642.28
	68 047 864.02	45 165 520.21	26 586 804.80	178 497 901.00	65 284 516.77

Total Budget per Funding Source		Total Actual per Funding Source	
	Budgeted		Actual
CRR	147 441 380.00	CRR	46 883 573.02
MLSRG	304 348.00	SMME	0.00
Provincial Grant / Conditional Libraries	0.00	FSCBG	0.00
Provincial Grant/MRF	0.00	DSRF	0.00
MIG	22 202 607.00	MIG	16 305 691.88
CWDM	86 957.00	CWDM	0.00
FSCBG	0.00	NEP	27 935.20
SMME	0.00	NDPG	4 830 663.92
INEP	400 000.00	FMG	0.00
NDPG	8 062 609.00	MRF	0.00
FMG	0.00	MRF & Conditional Grant	0.00
MRF	0.00	EFF	0.00
MRF & Conditional Grant	0.00	FMSG	0.00
MDRG	0.00	WSIG	0.00
WSIG	0.00	CWDM_Safety	0.00
EFF	0.00		
DSRF	0.00		
FMSG	0.00		
CWDM_Safety	0.00		
Provincial Grant for the Acceleration of Housing Delivery (Roll-Over)	0.00		
	178 497 901.00		68 047 864.02

Section 15 – Cost Containment 31 December 2023

WC026

Cost Containment In-Year Report												
Measures	Annual						Quarter 1			Quarter 2		
	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Savings	Q1 Budget	Q1 Actual	Q1 Savings	Q2 Budget	Q2 Actual	Q2 Savings
	R'000	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000		R'000
Use of consultants	25 860	822	2 506	—	—	22 532	6 465	822	5 643	10 916	2 506	8 410
Travel and subsistence	708	64	61	—	—	583	227	64	163	221	61	160
Domestic accommodation	438	91	37	—	—	310	128	91	38	142	37	105
Sponsorships, events and catering	75	—	7	—	—	68	19	—	19	19	7	12
Communication	3 310	377	696	—	—	2 237	828	377	450	828	696	132
Other related expenditure items	193	18	1	—	—	174	48	18	31	48	1	47
Total	30 585	1 372	3 309	—	—	25 905	7 715	1 372	6 344	12 174	3 309	8 866

Section 16 – Withdrawals from municipal bank accounts

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

 PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j) 		
NAME OF MUNICIPALITY:	LANGEBERG	
MUNICIPAL DEMARCATION CODE:	WC 026	
QUARTER ENDED:	DECEMBER 2023	
MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only -	Amount	Reason for withdrawal
(b) to defray expenditure authorised in terms of section 26(4);	Nil	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	Nil	
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	Nil	
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	Nil	
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or	R 8 325 118.76	E-Natis (Vehicle licenses)
(ii) any insurance or other payments received by the municipality for that person or organ of state;	Nil	
(f) to refund money incorrectly paid into a bank account;	R 7 000.00	Money incorrectly deposited
(g) to refund guarantees, sureties and security deposits;	R 450 844.56	Refund of security deposits
(h) for cash management and investment purposes in accordance with section 13;	R 120 000 000.00	Investment of funds
(i) to defray increased expenditure in terms of section 31; or	Nil	
(j) for such other purposes as may be prescribed.	Nil	
(4) The accounting officer must within 30 days after the end of each quarter -	Name and Surname: M SHUDE	
(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and	Rank/Position: DIRECTOR: FINANCIAL SERVICES	
(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.	Signature: 	
Tel number	Fax number	Email Address
023 615 8030	023 615 1563	tarendse@langeberg.gov.za
The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.		

Section 17 – Municipal Manager’s quality certificate

QUALITY CERTIFICATE

I, Daniël Petrus Lubbe, the 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 2023 of 2023/2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name D P Lubbe

Municipal Manager of Langeberg Municipality (WC026)

Signature



Date

15 January 2024

Section 18 – Financial Reporting in Terms of Section 71

FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – DECEMBER 2023 (9/2/1/3) (CHIEF FINANCIAL OFFICER)

Purpose of report

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

Comments

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

Aanbeveling / Recommendation

That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.



S VAN EEDEN
EXECUTIVE MAYOR

DATE: 15 JANUARY 2024