COMPILING OF THE MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2023/2024 (CHIEF FINANCIAL OFFICER)

Purpose of the Report

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2023/2024 financial year, and to recommend whether an adjustments budget is necessary.

Legal Framework

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

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

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

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

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

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

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

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

Contents of this report

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

(a) A report on the performance assessment of service delivery against the SDBIP and the Capital Program following the performance reviews is attached as Appendix 1.
(b) The outcomes from these reports form the basis of this mid-year budget and performance assessment.

Recommendation

1. That Council take cognisance of the 2023/2024 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

2. That a revised budget for 2023/24 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

NOTE: The annexure was distributed as part of the agenda for the Statutory Council meeting of 23 January 2024 (pg. 170 – 222)

This item served before a Statutory Meeting of Council on 23 January 2024
Hierdie item het gedien voor 'n Statutêre Vergadering van die Raad op 23 Januarie 2024
Eenparig Besluit / Unanimously Resolved

1. That Council take cognisance of the 2023/2024 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

2. That a revised budget for 2023/24 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

In-Year Report of the Municipality

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

Mid Year Budget and Performance Assessment for the Period

01 July 2023 to 31 December 2023

Table of Contents

Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

Section 1 - Introduction

1.1 Purpose

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2023/2024 financial year, and to recommend whether an adjustments budget is necessary as required by S72(3)(a) of the MFMA.

1.2 Legal requirements

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

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

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

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

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

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

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

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

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

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

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

1.3 Contents of this report

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

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

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

Section 2 – Report of the Executive Mayor

The mid-year report is used as a management tool to assess the municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2023/2024 financial year, with a view of giving effect to the Mayor and Councils oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

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

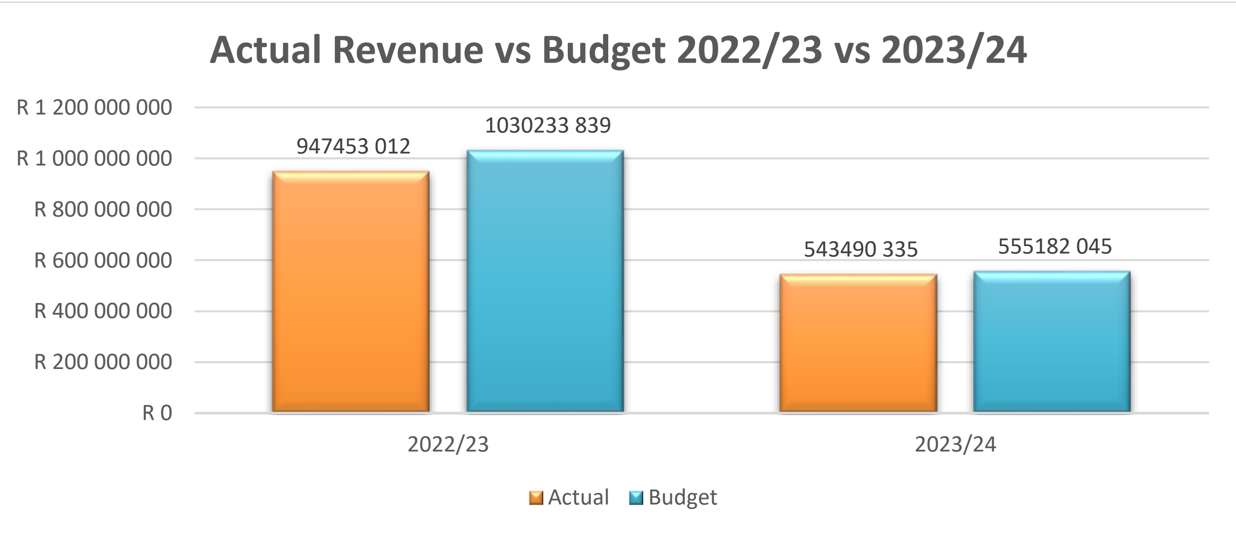
For the mid-year budget and performance assessment, the mayor's report must also provide-

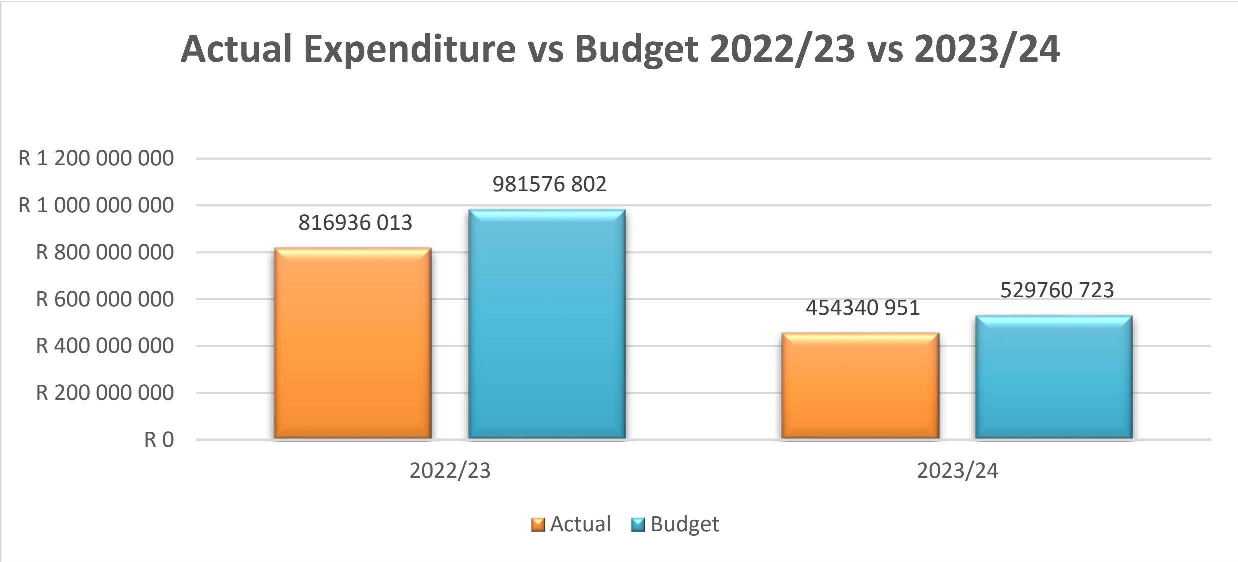
(a) A summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report
(b) Performance of the past six months of the current year against the projected SDBIP
(c) A summary of any potential impact of the national adjustments budget and the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

2.1.1 Summary of the 2022/23 and 2023/24 (provisional) Annual Report

The following is a summary of the past years annual report, 2022/23 & 2023/24 being provisional as the Annual Report will only be finalised end March.

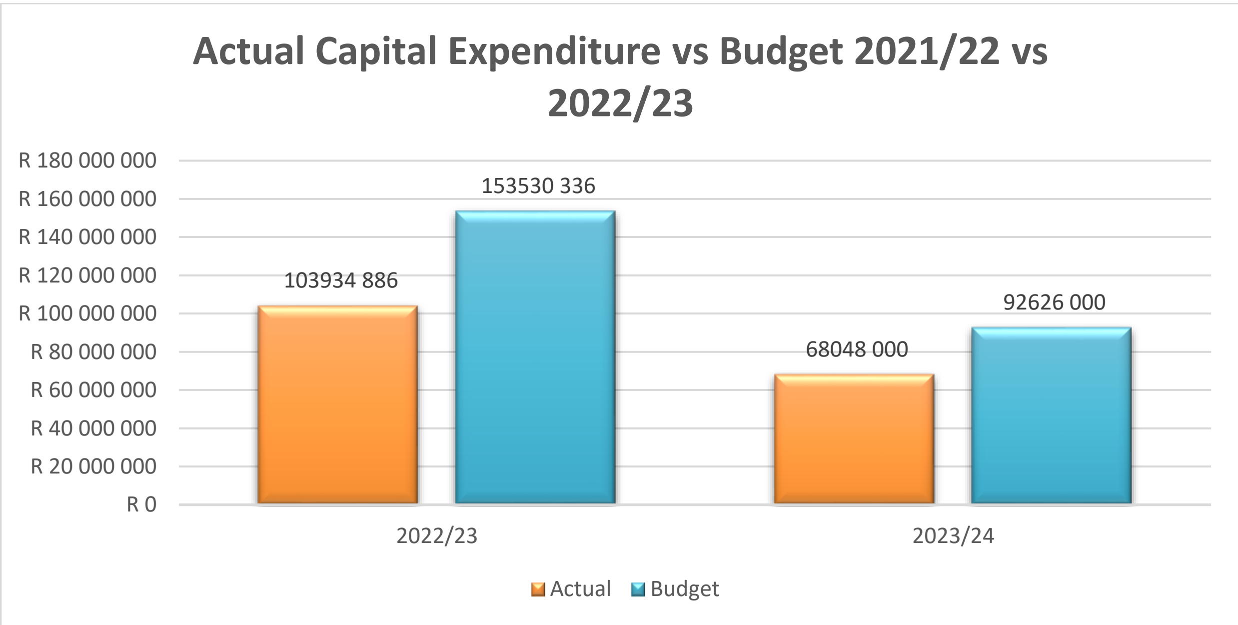
(a) Operating Budget vs Actuals (2022/23 and 2023/24)





Note that the 2023/2024 figures are as at 31 December 2023

(b) Capital Expenditure vs Budget (2022/23 and 2023/24)



Note that the 2023/2024 figures are as at 31 December 2023

2.1.2 Remedial action taken on prior period Audit Outcomes

Comaf Ref:	Audit Finding Title	AG Recommendation	Management comments on recommendation	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
1	Award to close family members	Management should: 1.Consider amending the notes 58 to correct the issues identified above and provide the auditors with the proposed adjustments along with the management responses to this communication. 2.Include a mechanism in its contract register to monitor declarations provided by winning suppliers. Once an award is made the details pertaining to a winning suppliers declaration can be included in the contract register and the register used as a tick box to ensure that the declaration of each winning supplier is captured and considered for inclusion in the AFS.	In agreement	CFO	Immediately	2022/23 AFS corrected and submitted to the AG. AG accepted management correction.
2	Contingent Assets	Management should : 1.Consider amending the notes 60 to correct the issue identified above and provide the auditors with the proposed adjustments along with the management responses to this communication. 2.Maintain a register of contingent liabilities and assets that is updated at least quarterly and communicated to relevant staff to ensure the contents thereof is accurate and reliable	In agreement	CFO	Immediately	2022/23 AFS corrected and submitted to the AG. AG accepted management correction.
3	Financial instruments incorrectly disclosed	Management should : 1.Consider amending the notes 8 and 56,to correct the issues identified above and provide the auditors with the proposed adjustments along with the management responses to this communication. 2.Review AFS in such a manner that allows for adequate time to process information being read and that allows sufficient time to cross reference information disclosed to other areas in the AFS.	In agreement	CFO	Immediately	2022/23 AFS corrected and submitted to the AG. AG accepted management correction.
4	Investment property accounting policy	Management should: 1.Communicate with council regarding the application of and accounting in the AFS that is different to the accounting policy approved in the asset management policy. 2.Consider amending the current asset management policy to be in line with the current accounting policy and municipal practices	In agreement	CFO	31-Oct-23	Asset Management Policy submitted to Council approval. Alignment done between the Asset Management Policy and Investment Property Accouting Policy in the AFS.

Comaf Ref:	Audit Finding Title	AG Recommendation	Management comments on recommendation	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
5	Inadequate Monitoring of Third Party-hosted Systems	Management should: • Update the SLAs to include a right to audit clause in order to be able to obtain assurance from the service providers via SOC 2 or similar reports that the controls that have been put in place are effective. • Define and implement a monitoring process where the reports or information provided by service providers are evaluated to determine if any control deficiencies have been identified that are relevant to the security, availability, or processing integrity of the systems being hosted. Evidence of this evaluation should be maintained for audit purposes	In agreement	-Senior Network Administrator -Manager: ICT -Ignite Advisory Services - R-Data	End of Quarter 3 March 2024.	
7	VAT on Library grants	Management should: 1.Consider amending the AFS, to correct the issues identified above and provide the auditors with the proposed adjustments along with the management responses to this communication. 2.Consider the VAT implications on all funding received and should ensure compliance with the VAT Act and apply the principles contained in the VAT 419 Guide for Municipalities. 3.Include the output VAT payable to SARS in the Business plan provided to DCAS. 4.Continue to recognise revenue and the related expenditure.	Disagrees with Finding	CFO	N/A	More clarity to be sought from Provincial Treasury, National Treasury and AG on this matter to ensure correct accounting treatment.
8	Long term receivables & Revenue journal	Management should: 1.Consider amending note 15 in the AFS to correct the issues identified above and provide the auditors with the proposed adjustments along with the management responses to this communication. 2.Process a correcting journal on the financial system to correct the issue 2. 3.Allow sufficient time to review the AFS in such a manner that allows for adequate time to process information being read and that allows sufficient time to cross reference information disclosed to other areas in the AFS and accounting system.	In agreement	CFO	Immediately	2022/23 AFS corrected and submitted to the AG. AG accepted management correction.

Comaf Ref:	Audit Finding Title	AG Recommendation	Management comments on recommendation	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
9	Differences in Cash flow Statement	Management should: 1.Consider amending the note 52 and the cash flow statement to correct the issues identified above and provide the auditors with the proposed adjustments along with the management responses to this communication. 2.Review AFS in such a manner that allows for adequate time to process information being read and that allows sufficient time to cross reference information disclosed to other areas in the AFS and accounting system.	In agreement	CFO	Immediately	2022/23 AFS corrected and submitted to the AG. AG accepted management correction.
10	Employee benefit incorrect opening balance	Management should: 1.Consider amending note 21.3 in the AFS to correct the issues identified above and provide the auditors with the proposed adjustments along with the management responses to this communication. 2.Allow sufficient time to review the AFS in such a manner that allows for adequate time to process information being read and that allows sufficient time to cross reference information disclosed to other areas in the AFS and accounting system.	In agreement	CFO	Immediately	2022/23 AFS corrected and submitted to the AG. AG accepted management correction.
11	Quotation processes PPR 2022	Management should: 1.Management should investigate this matter and disclose the possible irregular expenditure in the AFS. 2.Revise the Supply Chain Management Policy and practices applicable to written quotations below R30 000 to ensure compliance with the PPPFA and PPR 2022 and prevent further irregular expenditure from being incurred.	Disagrees with Finding	CFO	N/A	Updated SCM policy and PP policy to be submitted to January 2024 council for approval.
12	Quotation process- calculation incorrect	Management should: 1.Enhance review processes on the points calculation performed by SCM practitioners before including the results in the BAC report. Management should also ensure that the results captured in the BAC report agrees with points calculations performed manually and that the formula used Is free from error.	In agreement	CFO	Immediately	2022/23 AFS corrected and submitted to the AG. AG accepted management correction.

Comaf Ref:	Audit Finding Title	AG Recommendation	Management comments on recommendation	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
13	Finance cost, Cash and Cash equivalent and Gains on inventory	Management should: 1.Consider amending the notes 7, 41 and 49,to correct the issues identified above and provide the auditors with the proposed adjustments along with the management responses to this communication. 2.Review AFS in such a manner that allows for adequate time to process information being read and that allows sufficient time to cross reference information disclosed to other areas in the AFS.	In agreement	CFO	Immediately	2022/23 AFS corrected and submitted to the AG. AG accepted management correction.

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

Please refer to table C4 on page 22 of 50 and also page 23 -25 of 50 for detailed explanations.

Please also refer to C5 on page 26 of 50 and also page 26 of 50 for detailed explanations.

2.3 Impact of the national and provincial adjustments budget

NATIONAL GRANTS

Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget
Municipal Infrastructure Grant (MIG)	National	22 202 608.70	759 826.96	22 962 435.65
Integrated National Electrification Programme	National	400 000.00	-	400 000.00
Neighbourhood Development Partnership Grant	National	8 062 608.70	-	8 062 608.70
Water Services Infrastructure Grant	National	-	-	-
Local Government Equitable Share	National	106 265 000.00	-	106 265 000.00
Financial Management Grant	National	1 550 000.00	-	1 550 000.00
EPWP Incentive	National	3 362 000.00	-	3 362 000.00
Municipal Infrastructure Grant (MIG)	National	3 330 391.30	113 974.04	3 444 365.35
Integrated National Electrification Programme	National	60 000.00	-	60 000.00
Neighbourhood Development Partnership Grant	National	1 209 391.30	-	1 209 391.30
Water Services Infrastructure Grant	National	-	-	-
Total	**National**	**146 442 000.00**	**873 801.00**	**147 315 801.00**

PROVINCIAL GRANTS

Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget
Total	**National**	**115 776 782.61**	**113 974.04**	**115 890 756.65**
Municipal Loadshedding Relief Grant	Provincial	-	350 000.00	350 000.00
Replacement Funding For Most Vulnerable B3 Municipalities (MRF)	Provincial	6 792 000.00	-	6 792 000.00
Community Library Services Grant (CG)	Provincial	3 959 000.00	-	3 959 000.00
Community Development Workers Operational Support Grant (CDW)	Provincial	38 000.00	-	38 000.00
Human Settlements Development Grant (Beneficiaries)	Provincial	2 500 000.00	-	2 500 000.00
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	18 000 000.00	-	18 000 000.00
Municipal Maintanance and construction of Transport Infrastructure	Provincial	130 000.00	-	130 000.00
Local Government Public Employment Support Grant	Provincial	-	-	-
WC Financial Management Capability Grant - Bursaries	Provincial	-	-	-
WC Financial Management Capability Grant - Financial Management	Provincial	-	-	-
Total	**Provincial**	**31 419 000.00**	**-**	**31 419 000.00**
TOTAL GRANTS		**177 861 000.00**	**873 801.00**	**178 734 801.00**

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

2.4 Accounting Officer's recommendation

Based on the mid-year performance assessment, it is thus recommended that the municipality revise the budget during February 2024 due to projected savings, additional revenues, and corrections to be made to the revenue and expenditure budgets. Load-shedding has had a negative impact on the revenue from Service Charges: Electricity during the first six months of the 2023/24 financial year. It is therefore, recommended that the budget for revenue from Service Charges: Electricity be adjusted downwards in order to reflect realistically anticipated revenue.

Section 3 Resolution

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

RECOMMENDATION:

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

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

(c) That Council notes the in-year report for December 2023 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 15 January 2024, being the 10^{th} working day after the end December 2024.

(d) That Council notes the 2023/24 Mid-Year Budget and Performance Assessment for Langeberg Municipality referred to in Section 72 of the MFMA.

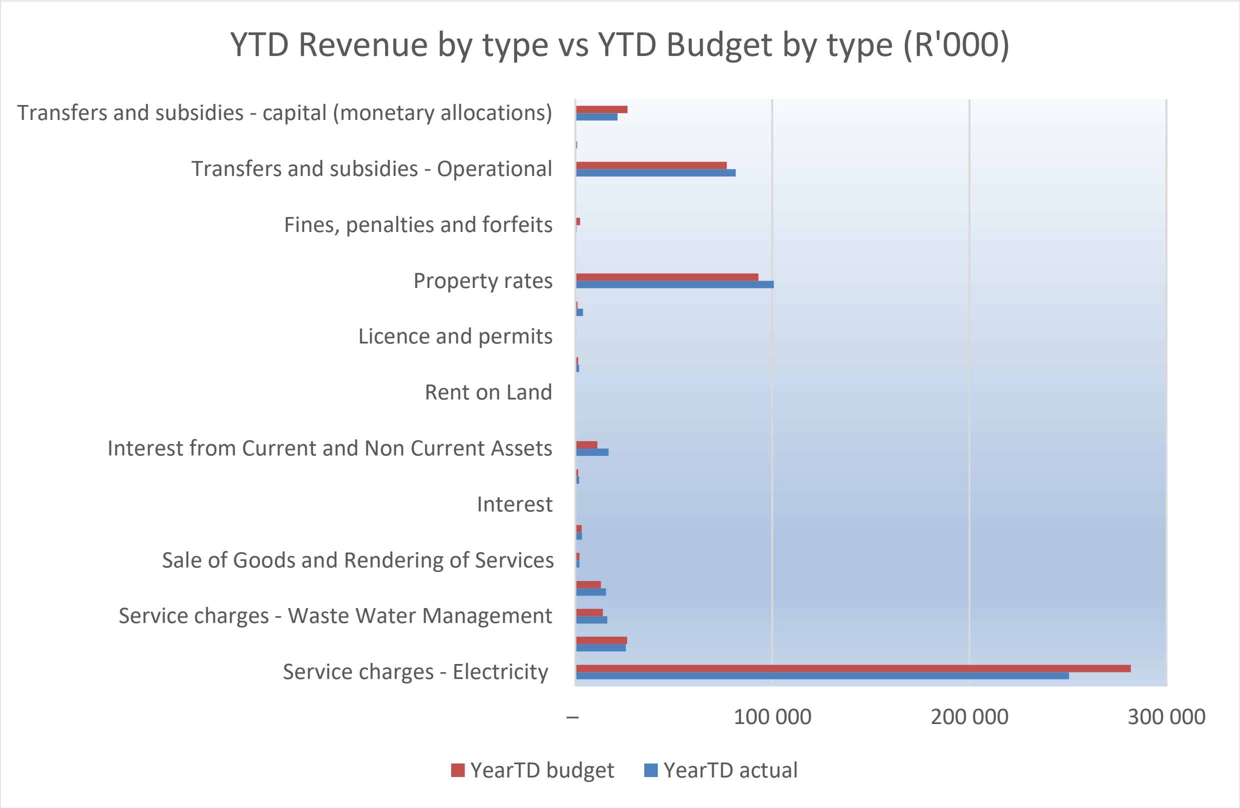
(e) That Council notes the Accounting Officers recommendation to the Executive Mayor that the municipal budget be revised in the February adjustment budget due to projected savings, additional revenues, and corrections to be made to the Revenue and Expenditure Budgets.

Section 4 Executive Summary

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

Operating Budget Performance

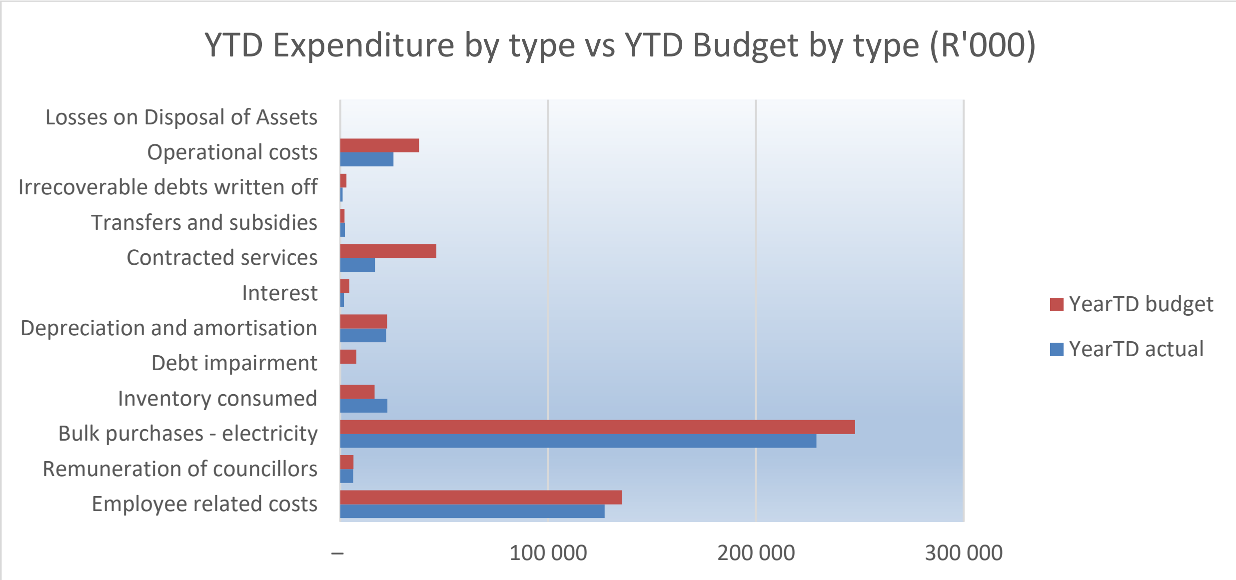
Revenue



The total operating revenue to date excluding capital grants is 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 22 of 50 for figures and page 23 – 24 of 50 for detailed explanations on variances.

Operating expenditure

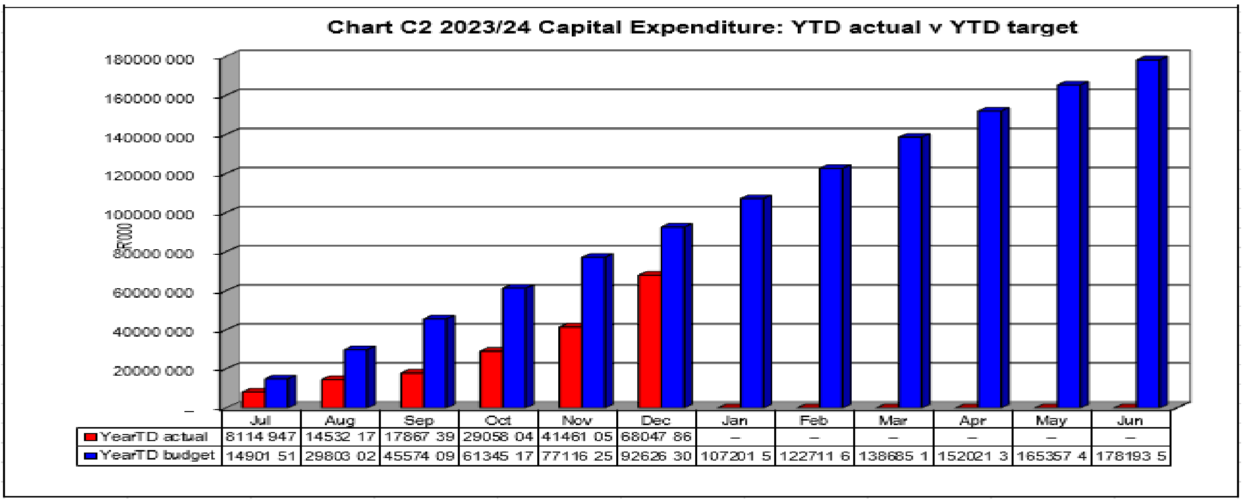


Total operating expenditure to date amounts to R454 340 951 compared to total year to date operating expenditure Budget of R529 760 723, which brings about a negative 14% variance. The graph above depicts the actual expenditure to date compared to the year to date budget for all the expenditure classes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

Please refer to table C4 on page 22 of 50 for figures and page 24 - 25 of 50 for detailed explanations on variances.

Capital Budget Performance

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.

4.2 Material variance from SDBIP

Please refer to table C4 on page 22 of 50 and also page 23 - 25 of 50 for detailed explanations.

4.3 Remedial or corrective steps

Please refer to table C4 on page 22 of 50 and also page 23 - 25 of 50 for detailed explanations.

4.4 Municipal Budgeting Reporting Regulations Ratios

Cash / Cost Coverage

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)		1 - 3 Months	4.02
		Cash and cash equivalents		328 978 259
		Unspent Conditional Grants		17 024 793
		Overdraft		-
		Short Term Investments		-
		Total ActualOperational 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.

4.5 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.

S VAN EEDEN
EXECUTIVE MAYOR

25 JANUARY 2025

Section 5 - Financial Performance

5.1 Monthly budget statements

The tables included in Section 5 are from the section 71, December 2023 in-year monthly budget statements.

5.1.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	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

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

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

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**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		–	–	–	–	–	–	–		–
Community and public safety		**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		–	–	–	–	–	–	–		–
Economic and environmental services		**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		–	–	–	–	–	–	–		–
Trading services		**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
Other	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										
Governance and administration		**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
Community and public safety		**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		–	–	–	–	–	–	–		–
Economic and environmental services		**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	(3 378)	-22%	30 552
Road transport		26 039	39 819	36 079	1 580	13 638	18 046	(4 408)	-24%	36 079
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**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
Other		**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**

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

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

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

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

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Area (0: IE)		–	–	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**

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

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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. The 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 cause 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.

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

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

Vote Description	Ref	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.

5.1.6 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			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
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-exchange transactions		823	9 313	13 477	56 304	13 477
Current portion of non-current receivables		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 receivables from non-exchange 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 overdraft		–	–	–	–	–
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-exchange 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**

5.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		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

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

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

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

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	–	–	–	–	–	–	–	–	–	–	(80 195)	–	–	–
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

5.1.9. Supporting Table SC2 Performance Indicators

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

Description of financial indicator	Basis of calculation	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
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%
Safety of Capital							
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%
Liquidity							
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%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		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%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

5.1.10. Debtors Information

5.1.10.1 Debtors Age Analysis as at 31 December 2023

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

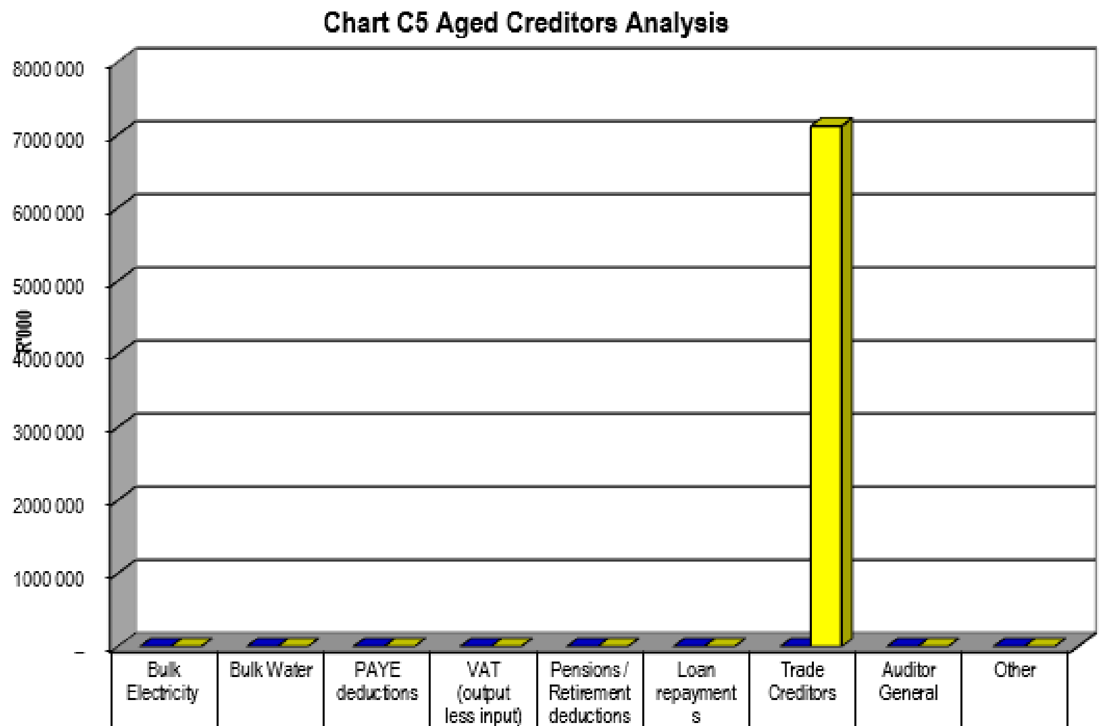
WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2023/24											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	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**	**–**	**–**

5.1.11. Creditors Information

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)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	7 121	–	–	–	–	–	–	–	7 121	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Total By Customer Type	**1000**	7 121	–	–	–	–	–	–	–	7 121	–



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2022/23	–	–	–	–	–	–	–	–	–
Budget Year 2023/24	–	–	–	–	–	–	7120 645	–	–

5.1.12. Cash and Investments

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

Call Deposit Investments less than 90 days:

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

5.1.13. Allocation and Grant Receipts and Expenditure

5.1.13.1. Allocation and Grant Receipts

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**104 045**	**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

5.1.13.2. Allocation and Grant Expenditure

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4 078	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
Leave 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
Pensioenfonds		–	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

5.1.14 Expenditure on councillor allowances and employee benefits

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

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		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**

Section 6 - Service Delivery Performance

6.1.1 Introduction

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

6.1.2 Progress on implementation of the operating expenditure and revenue budgets 2023/2024

Financial performance as indicated in the section 71 high level monthly budget statement of 31 December 2023 indicates that actual operating revenue are not in line against budgeted revenue. In terms therefore, any performance indicators using operating revenue measurement must be adjusted.

Projected revenue and operating expenditure

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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**

6.1.3 Progress on the implementation of the capital program 2023/2024

Capital Expenditure as at 31 December 2023:

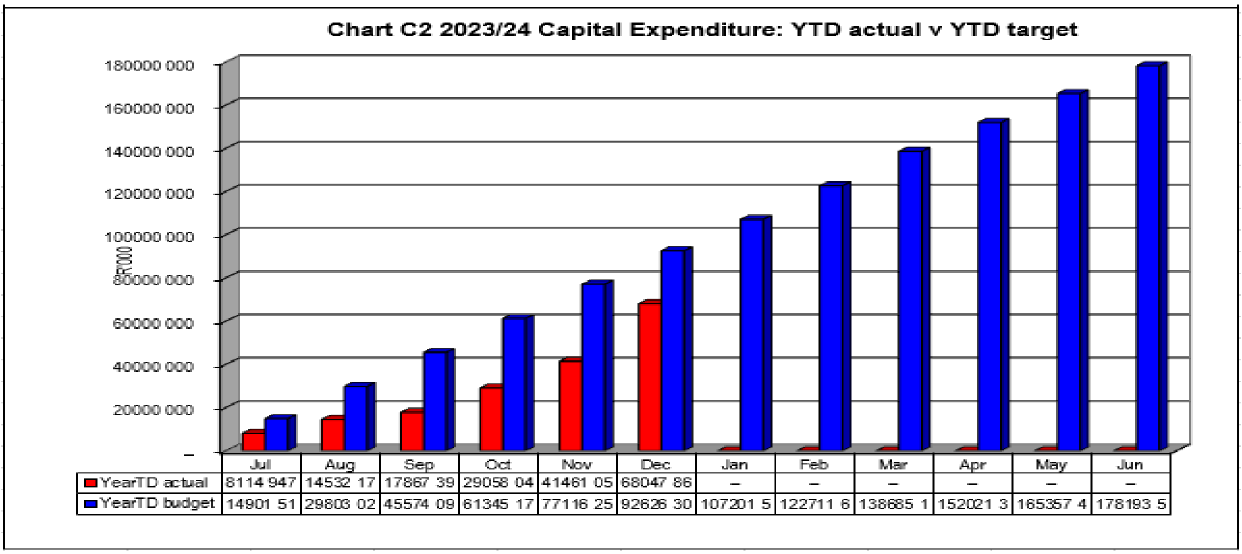
The year-to-date capital expenditure is R68 048 000 against a year-to-date budget of R92 626 000, which brings a negative 27% variance.

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	0.00	0.00	0.00	0.00
WATER	942 481.32	462 632.83	11 437.80	11 287 000.00	9 881 885.85
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	EXP/MONTH	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	45 438.40	0.00	27 382.36	55 000.00	9 561.60
Dir 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**

6.1.4 Capital expenditure trend

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

Month R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
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**					



6.1.5 Capital expenditure on new assets by asset class

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

Description	Ref	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 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	–	–	–	–	–	–		–
Road Structures		13	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		8 188	15 494	16 412	200	2 953	8 206	5 253	**64.0%**	16 412
HV Substations		–	7 200	7 200	–	–	3 600	3 600	**100.0%**	7 200
MV Networks		554	4 144	4 144	–	554	2 072	1 518	**73.3%**	4 144
LV Networks		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
Reservoirs		14 458	–	–	–	–	–	–		–
Pump Stations		501	–	1 084	718	718	542	(176)	**-32.5%**	1 084
Sanitation Infrastructure		728	250	250	–	728	125	(603)	**-482.6%**	250
Reticulation		728	–	–	–	728	–	(728)	**#DIV/0!**	–
Waste Water Treatment Works		–	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
Waste Processing Facilities		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
Halls		1 236	250	250	–	350	125	(225)	-180.0%	250
Fire/Ambulance Stations		1 940	14 859	17 819	5 619	11 968	8 910	(3 058)	-34.3%	17 819
Cemeteries/Crematoria		1 230	975	975	–	1 230	488	(742)	-152.3%	975
Public Open Space		–	–	87	–	–	43	43	100.0%	87
Markets		2 553	–	–	–	138	–	(138)	#DIV/0!	–
Sport and Recreation Facilities		927	3 000	2 400	–	237	1 200	963	**80.2%**	2 400
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		927	3 000	2 400	–	237	1 200	963	80.2%	2 400
Capital Spares		–	–	–	–	–	–	–		–
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
Municipal Offices		1 111	550	550	22	1 141	275	(866)	-314.7%	550
Stores		140	500	500	–	–	250	250	100.0%	500
Laboratories		–	–	–	–	–	–	–		–
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
Computer Software and Applications		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**

6.1.6 Capital expenditure on renewal of existing assets by asset class

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

6.1.7 Expenditure on repairs and maintenance by asset class

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

Description	Ref	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								%	
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
Purls		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**

6.1.8 Depreciation by asset class

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		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
Purls		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

6.1.9 Capital expenditure on upgrading of existing assets by asset class

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		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
Purls		–	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 7 – Municipal manager’s quality certificate

Appendix 1: Service Delivery Performance Report

Appendix 2: 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%
9/113-53804-233	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%	8 209 974.78	42%	8%
VOTE 3: CORPORATE SERVICES DIRECTORATE												
Traffic												
9/123-50606-395	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				770 000.00	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	5 694.00	0	5694	0%	1 994 306.00	50%	0%
9/133-53821-312	Equipment	CRR		180 000.00	5 743.80	17 624.46	2636.35	20260.81	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	4408.7	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%
9/141-33501-374	New Telemetry System Bvale Sewerage Pumpstation	CRR	4	1 084 292.00	718 220.22	718 220.22	88242.22	806462.44	74%	277 829.56	0%	66%
9/140-23708-179	Upg 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	Upg 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%	55%
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 TRAILER	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%	2 800 000.00	50%	0%
Cleansing												
9/138-31105-325	Material Recovery Facility	CRR	All	759 827.00	-	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	4294989.51	90%	462 012.49	50%	90%
	Total Cleansing			5 516 829.00	124 443.02	5 051 666.34	3 323.17	5 054 989.51	92%	461 839.49	25%	92%
Roads & Storm Water												
9/135-53830-320	Rehabilitation of MR219 Bonnivale	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	2750581.61	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 Middel Street Ashton	CRR	4	2 269 337.00	-	-	1973336.52	1973336.52	87%	296 000.48	0%	0%
9/135-13575-172	Rehabilitation Malherbe Street Bonnievale	CRR	4	3 713 844.00	-	-	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	625 080.00	-	-	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	620 900.00	-	-	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 Aster Street Montagu	CRR	7	2 405 410.00	-	-	2091660.87	2091660.87	87%	313 749.13	0%	0%
9/135-13585-182	Rehabilitation Bath Street Montagu	CRR	7	1 598 150.00	-	-	1389695.65	1389695.65	87%	208 454.35	0%	0%
9/135-13586-183	Rehabilitation Du Toit Street Montagu	CRR	7	1 491 100.00	-	-	1296608.7	1296608.7	87%	194 491.30	0%	0%
9/135-13587-184	Rehabilitation Eike Street Montagu	CRR	7	3 434 100.00	-	-	2986173.91	2986173.91	87%	447 926.09	0%	0%
9/135-13588-185	Rehabilitation kerk 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 Uitvlucht 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	-	1 036 326.09	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	5 364 571.00	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	3932858.26	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	453 486.00	-	-	394335.65	394335.65	87%	59 150.35	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 66Kv 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	INEP	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	INEP	3,6	182 609.00	-	-	0	0	0%	182 609.00	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	408 585.12	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	4 144 000.00	-	-	0	0	0%	4 144 000.00	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	45438.4	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	500 000.00	-	-	0	0	0%	500 000.00	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	MID V	All	304 348.00	-	-	0	0	0%	304 348.00	0%	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	95 291 027.42	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 sport 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	Callie 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 Cogmanskloof Sportsfield	CRR	9	23 360.00	-	108 400.00	0	108400	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	7 564.26	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	17 819 292.00	5 619 391.97	10 028 386.27	2430752.42	12459138.69	70%	5 360 153.31	50%	56%
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	12 494 226.71	68%	5 867 860.29	50%	55%
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%
Cemetries												
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%
9/155-49102-346	Development of Ashton Silos cemetery expansion	CRR	10	500 000.00	-	-	433555.5	433555.5	87%	66 444.50	50%	
	Total Cemetries			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%	40%
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	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	0.00	0.00	0.00	0.00
WATER	942 481.32	462 632.83	11 437.80	11 287 000.00	9 881 885.85
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**	**EXP/MONTH**	**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	45 438.40	0.00	27 382.36	55 000.00	9 561.60
Dir 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	
	Budgeted
CRR	147 441 380.00
MLSRG	304 348.00
Provincial Grant / Conditional Libraries	0.00
Provincial Grant/MRF	0.00
MIG	22 202 607.00
CWDM	86 957.00
FSCBG	0.00
SMME	0.00
INEP	400 000.00
NDPG	8 062 609.00
FMG	0.00
MRF	0.00
MRF & Conditional Grant	0.00
MDRG	0.00
WSIG	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

Total Actual per Funding Source	
	Actual
CRR	46 883 573.02
SMME	0.00
FSCBG	0.00
DSRF	0.00
MIG	16 305 691.88
CWDM	0.00
INEP	27 935.20
NDPG	4 830 663.92
FMG	0.00
MRF	0.00
MRF & Conditional Grant	0.00
EFF	0.00
FMSG	0.00
WSIG	0.00
CWDM_Safety	0.00
	68 047 864.02

Langeberg Municipality

SDBIP 2023/24: Top Layer KPI Report

SO1: Ensure efficient administration for good governance

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2023							Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
										Target	Actual	R	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL11	Corporate Services	SO1: Ensure efficient administration for good governance	Percentage of municipality's training budget actually spent on implementing its workplace skills plan measured as at 30 June 2024	Percentage (%) of municipality's training budget actually spent	Director: Corporate Services	1%	PROMUN financial system Annual Budget Variance report (Refer to Promun skills levy vote number)	Last Value	Percentage	0%	0%	N/A					0%	0%	N/A			0%	0%	N/A
TL12	Corporate Services	SO1: Ensure efficient administration for good governance	Limit vacancy rate to 15% of budgeted posts by 30 June 2024	Percentage (%) of vacancy rate	Director: Corporate Services	0%	Advertisement Process Excel Sheet	Reverse Last Value	Percentage	15%	4.93%	B					15%	3.92%	B			15%	3.92%	B
TL13	Corporate Services	SO1: Ensure efficient administration for good governance	Number of people from the EE target groups employed by 30 June 2024 in the 3 highest levels of management in compliance with the approved EE plan	Number of people from the EE target groups employed in the highest 3 levels of management by 30 June 2024	Director: Corporate Services	1	Appointment letter and approval dates for the filling of the vacancy	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL14	Corporate Services	SO1: Ensure efficient administration for good governance	Review the Organisational Structure and submit to Council for approval by 31 March 2024	Reviewed Structure submitted to Council for approval	Director: Corporate Services	1	Agenda of the Council meeting	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL31	Engineering Services	SO1: Ensure efficient administration for good governance	Review the Zoning Scheme Regulations Bylaw and submit to Council for approval by 30 June 2024	Bylaw reviewed and submitted	Director: Engineering Services	1	Minutes of the Council Meeting	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL43	Financial Services	SO1: Ensure efficient administration for good governance	Submit the Annual Financial Statements to the Auditor-General by 31 August 2023	Annual Financial Statements submitted to Auditor-General	Director: Financial Services	1	Proof of submission	Last Value	Number	1	1	G					0	0	N/A			1	1	G
TL46	Financial Services	SO1: Ensure efficient administration for good governance	Limit misstatements in the Annual Financial Statements (No more than four (4) material findings)	No more than four (4) material misstatements as per Auditor General's audit report	Director: Financial Services	0	Auditor General audit report	Reverse Last Value	Number	0	0	N/A					4	0	B			4	0	B
TL49	Office of the Municipal Manager	SO1: Ensure efficient administration for good governance	Develop a Risk Based Audit Plan and submit to the Audit Committee by 30 June 2024	Developed and submitted Plan	Municipal Manager	1	Submission of the Risk Based Audit Plan to MM and Minutes of Audit Committee meeting during which risk based audit plan was discussed	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL51	Strategy & Social Development	SO1: Ensure efficient administration for good governance	Submit reviewed IDP to Council by 31 May 2024	Reviewed IDP submitted to council	Director: Strategy & Social Development	1	Reviewed IDP and Minutes of Council meeting during which IDP was discussed	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL52	Strategy & Social Development	SO1: Ensure efficient administration for good governance	Submit the draft Annual Report to Council by 31 January 2024	Draft annual report submitted to Council by 31 January 2023	Director: Strategy & Social Development	1	Draft Annual Report and Minutes of Council meeting during which report was discussed	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A

Summary of Results: SO1: Ensure efficient administration for good governance

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	7
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
	Total KPIs:		10

SO2: Provide infrastructure for sustainable and affordable basic services

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2023							Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
										Target	Actual	R	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to construct boundary wall at Van Zyl Street sport field by 30 June 2024	Percentage (%) of the approved budget spent	Director: Community Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					30%	0%	R	Tender was awarded construction will start in January 2024	Proper contract management will be put in place, Budget and SDBIP will be aligned	30%	0%	R
TL3	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for the expansion of the silo cemetery in Ashton by 30 June 2024	Percentage (%) of the approved budget spent	Director: Community Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					30%	0%	R	Tender awarded and the project construction will commence in February 2024	Proper contract management will be put in place, Budget and SDBIP will be aligned	30%	0%	R
TL4	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for the replacement of the Dirkie Uys Swimming Pool pipe system by 30 June 2024	Percentage (%) of the approved budget spent	Director: Community Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					30%	0%	R	Tender closed and still at the evaluation stage. Once the tender is awarded the project will commence	Proper contract management will be put in place, Budget and SDBIP will be aligned	30%	0%	R
TL5	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Complete the refurbishment of the Callie De Wet Hall by 30 June 2024	Project completed	Director: Community Services	0	Practical completion certificate	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL6	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Complete the refurbishment of the Robertson Civic Roof by 30 June 2024	Project completed	Director: Community Services	0	Practical completion certificate	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL7	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Complete the upgrade of the Bonnievale Sport fields lights by 30 June 2024	Project completed	Director: Community Services	0	Practical completion certificate	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL8	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Complete the construction of the Happy Valley boundary walls on the front side by 30 June 2024	Project completed	Director: Community Services	0	Practical completion certificate	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL9	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Complete the upgrade of the Happy Valley Sport fields lights by 30 June 2024	Project completed	Director: Community Services	0	Practical completion certificate	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL10	Community Services	SO2: Provide infrastructure for sustainable and affordable basic services	Review the Human Settlement Plan and submit to Council for approval by 31 March 2024	Reviewed plan submitted to Council for approval	Director: Community Services	1	Agenda of the Council meeting	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL15	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Limit unaccounted electricity to less than 7.5% as at 30 June 2024	Percentage (%) unaccounted electricity captured in the report	Director: Engineering Services	7.50%	Electricity losses report generated from an Excel database maintained for the calculation of the electricity losses	Reverse Last Value	Percentage	7.50%	2.20%	B					7.50%	6.06%	B			7.50%	6.06%	B
TL16	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	95% of Water samples comply with SANS241 micro biological indicators on a monthly basis	Percentage (%) compliance of samples tested	Director: Engineering Services	95%	Monthly Lab results	Last Value	Percentage	95%	100%	G2			The water sales for Ashton for the month of July, Aug and September is exceptionally low compared to the treated water. Also the sale of water is lower than the same period last year.	This will be referred to the Finance Department for investigation.	95%	100%	G2			95%	100%	G2
TL17	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Limit unaccounted water to less than 15% as at 30 June 2024	Percentage (%) of unaccounted water captured in the report	Director: Engineering Services	15%	Water Losses Excel database maintained by the Manager: Civil Engineering Services	Reverse Last Value	Percentage	15%	16.54%	R			Vandalism occurred in Montagu, continuous load shedding has an impact an the compliance. During wet rainy seasons also had a negative impact on the WWTW compliance to inadequate wasting.	Backup generators is required at all WWTW. Capital funding is required to upgrade the plants. Alternative chlorination has been installed. Continuous monitoring will be done.	15%	18.04%	R	Few months were reported incorrect	Finance in the process of rectifying the issue	15%	18.04%	R
TL18	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	80% of Effluent samples comply with permit values on a monthly basis	Percentage (%) compliance of samples	Director: Engineering Services	75%	Monthly Lab results	Last Value	Percentage	80%	62.50%	O					80%	59.03%	R	Loadshedding has an impact on effluent quality, constant break down, alternative chlorination was done however it is less effective	Breakdown attended to as soon as possible, consultant appointed to assist with quality control of fluent	80%	59.03%	R
TL19	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to purchase generators for WTW,WWTW and pumps by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					30%	10.26%	R	Tender 50- 2023 was closed on the 12 January 2024 and the tender is currently at evaluation phase	Tender process will commence at the beginning of financial year	30%	10.26%	R
TL20	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to replace waterpipe in Jasmyn Street by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					0%	0%	N/A			0%	0%	N/A
TL21	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade Robertson WWTW by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	31.22%	B					30%	55.92%	B			30%	55.92%	B
TL22	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Complete the construction of the material recovery facility by 30 June 2024	Project completed	Director: Engineering Services	95	Practical completion certificate	Last Value	Number	0	0	N/A					0	0	N/A			0	0	N/A
TL23	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for rehabilitation of roads in all 5 towns by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	10%	0.19%	R			Due to capacity problems specifications are behind in order to start the tender process. Also T01/2023 Rehabilitation of Roads only started in September.	PMU to assist with specifications. T01/2023 road rehabilitation expenditure to start increasing. T28/2023 Diversion Weir currently in evaluation. Contractor should be on site by January 2023.	30%	45.82%	B			30%	45.82%	B
TL24	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade weir diversion in Nkqubela by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					0%	0%	N/A			0%	0%	N/A

TL25	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade bus route in Nkqubela by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	17.39%	B					30%	59.91%	B			**30%**	**59.91%**	B
TL26	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for electrification by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					30%	0%	R	Tender was cancelled and must be re advertised A new Tender number 01-2024 was generated		**30%**	**0%**	R
TL27	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for replacement and repair of electricity networks by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	15.71%	B					30%	55.92%	B			**30%**	**55.92%**	B
TL28	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated for replacement of electricity meters by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	12.29%	B					30%	27.93%	O	Replacement take place as received or identified Tender 09 -2023 TID roll over is underway and a progress will be made		**30%**	**27.93%**	O
TL29	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to replace 66Kv transformers at Robertsons main substation by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					30%	0%	R	Tender was closed , and it was served before BAC however further clarity was required by the BAC		**30%**	**0%**	R
TL30	Engineering Services	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to purchase skips for transfer stations by 30 June 2024	Percentage (%) of the approved budget spent	Director: Engineering Services	95%	Monthly capital expenditure report	Last Value	Percentage	0%	0%	N/A					30%	0%	R	Tender 42- 2023 still at the evaluation stage	Proper contract management will be put in place, Budget and SDBIP will be aligned	**30%**	**0%**	R
TL32	Financial Services	SO2: Provide infrastructure for sustainable and affordable basic services	Provide water to the formal residential properties that are connected to the municipal water infrastructure network as at 30 June 2024	Number of formal residential properties connected to the water infrastructure network and provided with water	Director: Financial Services	15 000	MUN837 report from the Promun financial system	Last Value	Number	14 500	15 350	G2					14 500	14 721	G2			**14 500**	**14 721**	G2
TL33	Financial Services	SO2: Provide infrastructure for sustainable and affordable basic services	Provide electricity to the formal residential properties connected to the municipal electrical infrastructure network as at 30 June 2024	Number of formal residential properties connected to the electrical infrastructure network and provided with electricity	Director: Financial Services	19 000	MUN837 report from the Promun financial system	Last Value	Number	16 800	18 032	G2					16 800	18 237	G2			**16 800**	**18 237**	G2
TL34	Financial Services	SO2: Provide infrastructure for sustainable and affordable basic services	Provide waste water services (sanitation/sewerage) to the formal residential properties connected to the municipal waste water network service as at 30 June 2024, irrespective of the number of water closets (toilets) and which are billed for sanitation/sewerage	Number of formal residential properties connected to the municipal waste water (sanitation/sewerage) services and are provided with sanitation/sewerage services	Director: Financial Services	15 000	MUN837 report from the Promun financial system	Last Value	Number	14 500	15 473	G2					14 500	15 727	G2			**14 500**	**15 727**	G2
TL35	Financial Services	SO2: Provide infrastructure for sustainable and affordable basic services	Provide refuse removal once per week to formal residential properties which are billed for refuse removal as at 30 June 2024	Number of residential properties which are billed for refuse removal	Director: Financial Services	15 000	MUN837 report from the Promun financial system	Last Value	Number	14 500	15 734	G2					14 500	16 285	G2			**14 500**	**16 285**	G2
TL36	Financial Services	SO2: Provide infrastructure for sustainable and affordable basic services	Provide free basic water to indigent households as at 30 June 2024	Number of indigent households provided with free basic water	Director: Financial Services	7 000	MUN837 report from the Promun financial system	Reverse Last Value	Number	7 000	6 105	B					7 000	5 945	B			**7 000**	**5 945**	B
TL37	Financial Services	SO2: Provide infrastructure for sustainable and affordable basic services	Provide free basic electricity to indigent households as at 30 June 2024	Number of indigent households provided with free basic electricity	Director: Financial Services	7 000	MUN837 report from the Promun financial system	Reverse Last Value	Number	7 000	6 090	B					7 000	6 071	B			**7 000**	**6 071**	B
TL38	Financial Services	SO2: Provide infrastructure for sustainable and affordable basic services	Provide free basic sanitation to indigent households as at 30 June 2024	Number of indigent households provided with free basic sanitation services	Director: Financial Services	7 000	MUN837 report from the Promun financial system	Reverse Last Value	Number	7 000	6 104	B					7 000	5 960	B			**7 000**	**5 960**	B
TL39	Financial Services	SO2: Provide infrastructure for sustainable and affordable basic services	Provide free basic refuse removal to indigent households as at 30 June 2024	Number of indigent households provided with free basic refuse removal services	Director: Financial Services	7 000	MUN837 report from the Promun financial system	Reverse Last Value	Number	7 000	6 104	B					7 000	5 962	B			**7 000**	**5 962**	B
TL54	Strategy & Social Development	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to upgrade ICT infrastructure and general ICT needs by 30 June 2024	Percentage (%) of the approved budget spent	Director: Strategy & Social Development	95%	Monthly capital expenditure report	Last Value	Percentage	0%	9.24%	B					30%	9.98%	R	PO issued - ETA End Jan 2024 Tender 48 & 49/2023 - Evaluation Phase	Tender process will commence at the beginning of financial year	**30%**	**9.98%**	R
TL55	Strategy & Social Development	SO2: Provide infrastructure for sustainable and affordable basic services	Spend 95% of the budget allocated to purchase generators and equipment 30 June 2024	Percentage (%) of the approved budget spent	Director: Strategy & Social Development	95%	Monthly capital expenditure report	Last Value	Percentage	0%	7.67%	B					30%	12.79%	R	Tender 50/2023 closed on 12 January 2024 The tender is currently at Evaluation phase.	Tender process will commence at the beginning of financial year	**30%**	**12.79%**	R

Summary of Results: SO2: Provide infrastructure for sustainable and affordable basic services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	9
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	9
	Total KPIs:		**35**

SO3:Promote a safe and secure environment

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2023							Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
										Target	Actual	R	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL2	Community Services	SO3:Promote a safe and secure environment	Complete the construction of the Robertson Fire station by 30 June 2024	Project completed	Director: Community Services	95	Practical completion certificate	Last Value	Number	0	0	N/A					0	0	N/A			**0**	**0**	N/A

Summary of Results: SO3:Promote a safe and secure environment

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

SO4: Promote and facilitate investment and local economic development

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2023							Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
										Target	Actual	R	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL50	Strategy & Social Development	SO4: Promote and facilitate investment and local economic development	Create job opportunities through the Expanded Public Works Programme (EPWP) by 30 June 2024	Number of job opportunities created through EPWP	Director: Strategy & Social Development	400	Signed appointment contracts	Accumulative	Number	150	296	B					50	107	B			**200**	**403**	B
TL53	Strategy & Social Development	SO4: Promote and facilitate investment and local economic development	Complete the upgrade of the informal trading areas in Robertson by 30 June 2024	Number of upgrades completed	Director: Strategy & Social Development	2	Practical completion certificate	Last Value	Number	0	0	N/A					0	0	N/A			**0**	**0**	N/A

Summary of Results: SO4: Promote and facilitate investment and local economic development

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

SO5: Provide sustainable financial management

Internal Ref / Indicator Code	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Quarter ending September 2023							Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
										Target	Actual	R	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL40	Financial Services	SO5: Provide sustainable financial management	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024	Percentage (%) of debt coverage	Director: Financial Services	45%	Annual financial statements	Reverse Last Value	Percentage	0%	0%	N/A					0%	0%	N/A			**0%**	**0%**	N/A

TL41	Financial Services	SO5: Provide sustainable financial management	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024	Percentage (%) of outstanding service debtors	Director: Financial Services	12%	Annual financial statements	Reverse Last Value	Percentage	0%	0%	N/A					0%	0%	N/A			**0%**	**0%**	N/A
TL42	Financial Services	SO5: Provide sustainable financial management	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024	Number of months operational expenditure covered by available cash	Director: Financial Services	2	Annual financial statements	Last Value	Number	2.20	5.38	B					2.20	4.02	B			**2.20**	**4.02**	B
TL44	Financial Services	SO5: Provide sustainable financial management	Achieve a debtor payment percentage of 95% as at 30 June 2024	Payment % achieved	Director: Financial Services	95%	Annual financial statements	Last Value	Percentage	35%	117.05%	B					80%	100.14%	G2			**80%**	**100.14%**	G2
TL45	Financial Services	SO5: Provide sustainable financial management	Maintain the asset register in terms of GRAP standards (No more than four (4) material findings)	No more than four (4) material findings in the external Audit report on non-compliance with GRAP	Director: Financial Services	0	Auditor General audit report	Reverse Last Value	Number	0	0	N/A					4	0	B			**4**	**0**	B
TL47	Financial Services	SO5: Provide sustainable financial management	Submit the final budget to Council for approval by 31 May 2024	Final budget submitted to Council for approval	Director: Financial Services	0	Approved annual budget and minutes of the council meeting where the budget was approved	Last Value	Number	0	0	N/A					0	0	N/A			**0**	**0**	N/A
TL48	Office of the Municipal Manager	SO5: Provide sustainable financial management	The percentage of the municipal capital budget spent on projects as at 30 June 2024	Percentage (%) of capital budget spent	Municipal Manager	90%	Monthly section 71 reports submitted and annual financial statements	Last Value	Percentage	0%	10.02%	B					20%	38.12%	B			**20%**	**38.12%**	B

Summary of Results: SO5: Provide sustainable financial management

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
	Total KPIs:		**7**

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	21
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	6
B	KPI Extremely Well Met	150.000% <= Actual/Target	15
	Total KPIs:		**55**

Report generated on 17 January 2024 at 16:25.