LANGEBERG

MUNISIPALITEIT MUNICIPALITY MASIPALA

DIENS - UKUKHONZA - SERVICE

# In-Year Report of the Municipality

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

# Monthly Budget Statement

# March 2024

# Consolidated with the

# Quarterly Budget Statement for March 2024

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# Glossary

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

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

**Budget –** The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement –** A transfer of budget.

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

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

# PART 1 – IN-YEAR REPORT

## Section 1 – Mayor's Report

This report represents the S71 MFMA monthly budget statement for March 2024 consolidated with the S52(d) MFMA quarterly budget statement for the third quarter from January 2024 to March 2024 and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

### 1.1 Implementation of budget in terms of SDBIP

Please refer to table C4 on page 13 of 44 and also page 14 -16 of 44 for detailed explanations.

Please also refer to C5 on page 17 of 44 and also page 17 of 44 for detailed explanations.

### 1.2 Financial problems or risks facing the municipality

Currently there are no immediate financial problems facing the municipality.

### 1.3 Other information

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

## Section 2 – Resolutions

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

**RECOMMENDATION:**

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

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

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

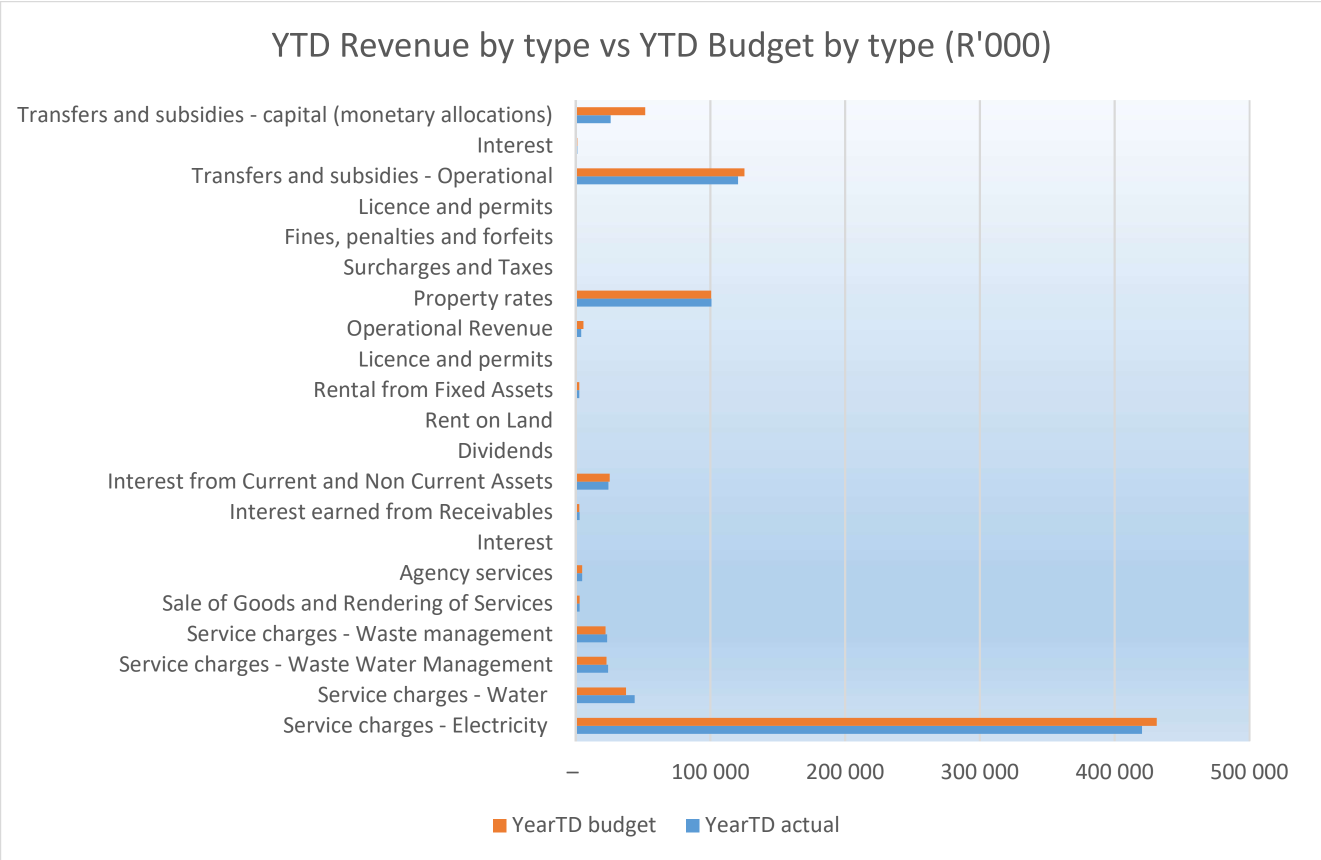
# Section 3 – Executive Summary

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

## 3.1 Consolidated performance

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

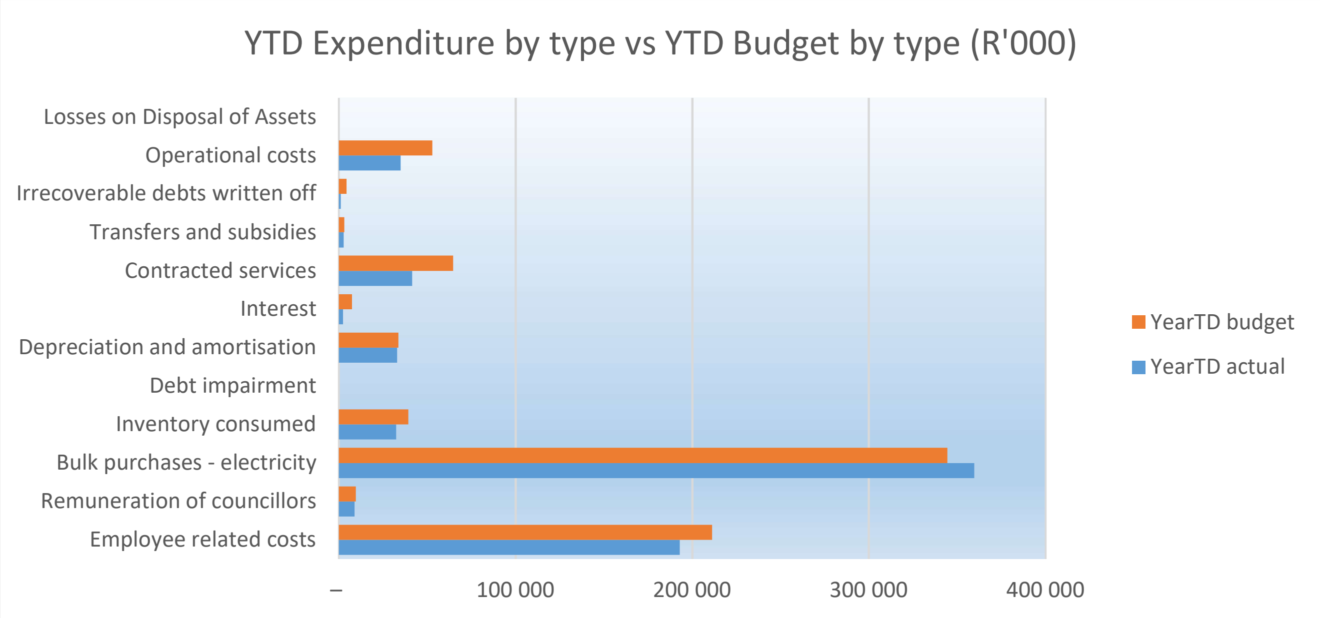
**Revenue**




The total operating revenue to date excluding capital grants is R779 538 093 compared to the year to date operating revenue budget of R788 324 731. Furthermore, when including Capital grants the year to date revenue is R805 718 980 against a year to date budget of R840 125 067. The graph above depicts the actual revenue to date compared to the year to date budget for all the income classes of the municipality.

Please refer to table C4 on page 13 of 44 for figures and page 14 – 15 of 44 for detailed explanations on variances.

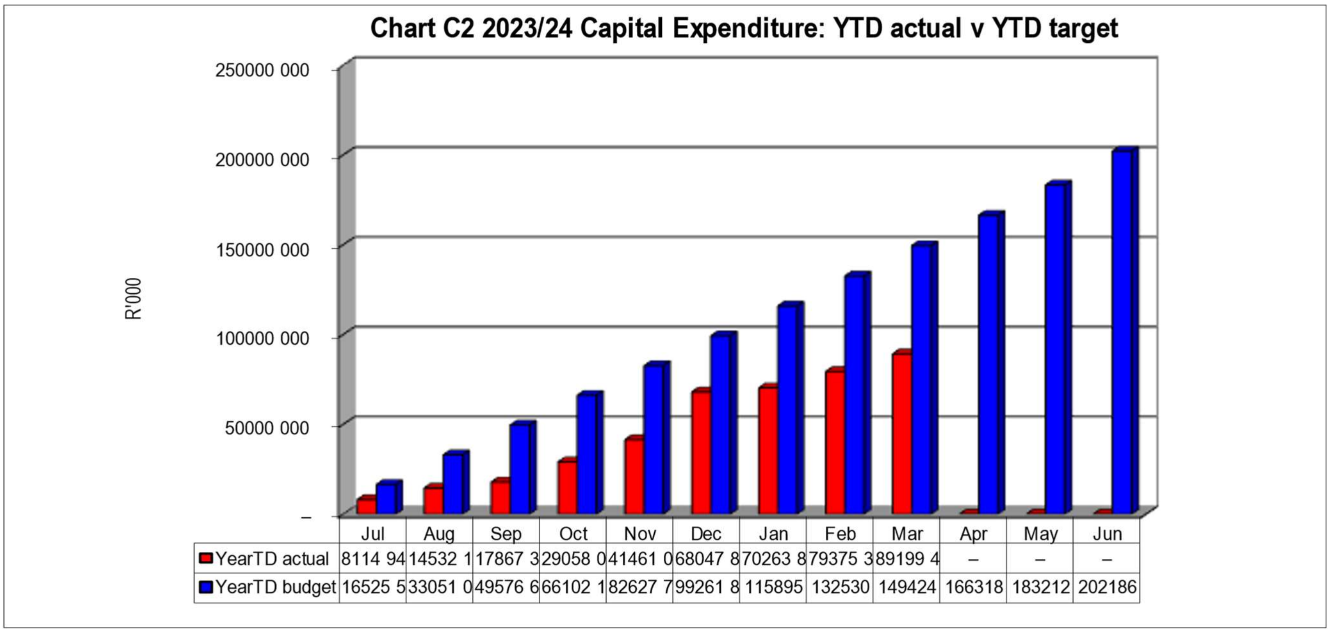
## Operating expenditure




Total operating expenditure to date amounts to R710 540 276 compared to total year to date operating expenditure Budget of R771 096 624, which brings about a negative 8% variance. The graph above depicts the actual expenditure to date compared to the year to date budget for all the expenditure classes of the municipality.

Please refer to table C4 on page 13 of 44 for figures and page 15 - 16 of 44 for detailed explanations on variances.

## Capital expenditure




| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| YearTD actual | 8114 94 | 14532 1 | 17867 3 | 29058 0 | 41461 0 | 68047 8 | 70263 8 | 79375 3 | 89199 4 | – | – | – |
| YearTD budget | 16525 5 | 33051 0 | 49576 6 | 66102 1 | 82627 7 | 99261 8 | 115895 | 132530 | 149424 | 166318 | 183212 | 202186 |

The year-to-date capital expenditure is R89 199 000 against a year-to-date budget of R149 424 000, which brings a negative 40% variance.

Please refer to C5 on page 17 of 44 and page 17 of 44 for detailed explanations.

### 3.1.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the March 2024 Monthly Budget Statement consolidated with the first Quarterly Budget Statement report for the period January 2024 to March 2024.

## 3.2 Material variances from SDBIP

Please refer to table C4 on page 13 of 44 and also page 14 - 16 of 44 for detailed explanations.

## 3.3 Remedial or corrective steps

Please refer to table C4 on page 13 of 44 and also page 14 - 16 of 44 for detailed explanations.

## 3.4 Municipal Budgeting Reporting Regulations Ratios

### Cash / Cost Coverage

| | | | | |
|---|---|---|---|---|
| Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants) | ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets) | | 1 - 3 Months | 3.96 |
| | | Cash and cash equivalents | | 371 672 888 |
| | | Unspent Conditional Grants | | 53 263 008 |
| | | Overdraft | | - |
| | | Short Term Investments | | - |
| | | Total ActualOperational Expenditure | | 80 405 083 |

The cash / cost coverage ratio is 3.96 in the month ended 31 March 2024. 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 three months at most.

### Current Ratio

| | | | | |
|---|---|---|---|---|
| Current Ratio | Current Assets / Current Liabilities | | 1.5 - 2:1 | 2.07 |
| | | Current Assets | | 616 425 303 |
| | | Current Liabilities | | 298 144 037 |

The current ratio of 2.07:1 for the month ended 31 March 2024 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 | 1.95 |
| | | Current Assets | | 581 954 794 |
| | | Current Liabilities | | 298 144 037 |

The liquidity ratio of 1.95:1 for the month ended 31 March 2024 is within the benchmark of 1.3:1 - 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 | | 171 319 473 |
| | | Gross Debtors opening balance | | 123 934 893 |
| | | Bad debts written Off | | 1 222 232 |
| | | Billed Revenue | | 646 575 013 |

The collection rate is 92% in the month ended 31 March 2024. 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 | 50% |
| | | Internally generated funds | | 44 643 954 |
| | | Borrowings | | - |
| | | Total Capital Expenditure | | 89 199 474 |

The own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure ratio is 50% for the month ended 31 March 2024. This ratio indicates that 50% of total capital expenditure is funded by own funded capital and borrowings.

**Own funded Capital Expenditure (Internally Generated Funds)**

| | | | | |
|---|---|---|---|---|
| Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure | Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100 | | None | 50% |
| | | Internally generated funds | | 44 643 954 |
| | | Total Capital Expenditure | | 89 199 474 |

The own funded Capital Expenditure (Internally generated funds) to Total Capital Expenditure ratio is 50% for the month ended 31 March 2024. This ratio indicates that 50% of total capital expenditure is funded by own funded capital.

## 3.5 Conclusion

Year-to-date performance of revenue and expenditure compared to budget is reasonable at the end of March 2024 with the exception of the underspending of the capital budget.

# Section 4 – In-year budget statement tables

## 4.1 Table C1: S71 Monthly Budget Statement Summary

**WC026 Langeberg - Table C1 Monthly Budget Statement Summary - M09 March**

| 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 | 100 673 | 348 | 101 013 | 100 673 | 340 | 0% | 100 673 |
| Service charges | 434 850 | 781 676 | 717 230 | 72 525 | 512 038 | 514 301 | (2 264) | -0% | 717 230 |
| Investment revenue | 25 027 | 22 461 | 33 849 | 2 594 | 24 556 | 25 387 | (831) | -3% | 33 849 |
| Transfers and subsidies - Operational | 93 922 | 142 696 | 160 744 | 31 030 | 120 552 | 125 393 | (4 841) | -4% | 160 744 |
| Other own revenue | 41 578 | 25 004 | 30 095 | 2 253 | 21 380 | 22 571 | (1 192) | -5% | 30 095 |
| **Total Revenue (excluding capital transfers and contributions)** | **696 203** | **1 064 867** | **1 042 591** | **108 750** | **779 538** | **788 325** | **(8 787)** | **-1%** | **1 042 591** |
| Employee costs | 197 226 | 270 374 | 280 251 | 21 643 | 193 052 | 211 290 | (18 238) | -9% | 280 251 |
| Remuneration of Councillors | 8 740 | 12 565 | 12 935 | 953 | 8 991 | 9 702 | (710) | -7% | 12 935 |
| Depreciation and amortisation | 46 992 | 44 909 | 44 889 | 7 175 | 32 941 | 33 667 | (726) | -2% | 44 889 |
| Interest | 19 436 | 11 674 | 9 874 | 266 | 2 433 | 7 439 | (5 005) | -67% | 9 874 |
| Inventory consumed and bulk purchases | 351 524 | 546 958 | 514 606 | 46 380 | 392 146 | 383 910 | 8 236 | 2% | 514 606 |
| Transfers and subsidies | 1 635 | 4 062 | 4 189 | 257 | 2 759 | 3 134 | (374) | -12% | 4 189 |
| Other expenditure | 76 185 | 180 416 | 171 839 | 10 906 | 78 218 | 121 957 | (43 739) | -36% | 171 839 |
| **Total Expenditure** | **701 739** | **1 070 958** | **1 038 584** | **87 580** | **710 540** | **771 097** | **(60 556)** | **-8%** | **1 038 584** |
| **Surplus/(Deficit)** | **(5 536)** | **(6 091)** | **4 007** | **21 170** | **68 998** | **17 228** | **51 770** | **300%** | **4 007** |
| Transfers and subsidies - capital (monetary | 34 629 | 35 265 | 60 731 | 1 873 | 26 181 | 51 800 | ### | -49% | 60 731 |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **29 093** | **29 174** | **64 738** | **23 043** | **95 179** | **69 028** | **26 150** | **38%** | **64 738** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **29 093** | **29 174** | **64 738** | **23 043** | **95 179** | **69 028** | **26 150** | **38%** | **64 738** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **169 943** | **119 474** | **202 186** | **10 308** | **86 673** | **149 424** | **(62 751)** | **-42%** | **202 186** |
| Capital transfers recognised | 37 755 | 30 665 | 52 505 | 1 873 | 44 556 | 39 243 | 5 312 | 14% | 52 505 |
| Borrowing | 19 534 | – | – | – | – | – | – | | – |
| Internally generated funds | **47 151** | **88 809** | **149 681** | **7 951** | **44 644** | **110 181** | **(65 537)** | **-59%** | **149 681** |
| **Total sources of capital funds** | **104 439** | **119 474** | **202 186** | **9 824** | **89 199** | **149 424** | **(60 225)** | **-40%** | **202 186** |
| **Financial position** | | | | | | | | | |
| Total current assets | 559 492 | 436 406 | 365 585 | | 616 425 | | | | 365 585 |
| Total non current assets | 927 793 | 927 389 | 1 010 433 | | 980 872 | | | | 1 010 433 |
| Total current liabilities | 282 679 | 199 237 | 199 249 | | 298 144 | | | | 199 249 |
| Total non current liabilities | 212 331 | 243 546 | 217 995 | | 212 331 | | | | 217 995 |
| Community wealth/Equity | **970 536** | **969 667** | **1 166 636** | | **1 036 760** | | | | **1 166 636** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 31 236 | 169 665 | 146 531 | 48 294 | 92 254 | 109 898 | 17 644 | 16% | 146 531 |
| Net cash from (used) investing | (77 105) | (119 474) | (202 491) | (8 757) | (81 986) | (151 868) | (69 882) | 46% | (202 491) |
| Net cash from (used) financing | (8 491) | 39 034 | 13 296 | (82) | (4 708) | 9 972 | 14 680 | 147% | 13 296 |
| **Cash/cash equivalents at the month/year end** | **366 113** | **352 777** | **315 892** | **34 596** | **371 673** | **334 115** | **(37 558)** | **-11%** | **315 892** |
| **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 | 63 608 | 8 354 | 4 899 | 3 707 | 3 358 | 4 937 | 22 304 | 60 153 | 171 321 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 3 422 | – | – | – | – | – | – | – | 3 422 |

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

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

**WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March**

| 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** | **209 195** | **18 987** | **190 003** | **182 825** | 7 178 | 4% | **209 195** |
| Executive and council | | 8 665 | 15 364 | 15 342 | 3 180 | 13 633 | 12 300 | 1 333 | 11% | 15 342 |
| Finance and administration | | 180 609 | 172 924 | 193 853 | 15 807 | 176 371 | 170 525 | 5 845 | 3% | 193 853 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **30 359** | **44 610** | **58 879** | **4 875** | **25 739** | **48 108** | (22 369) | -46% | **58 879** |
| Community and social services | | 8 142 | 11 376 | 11 990 | 857 | 8 816 | 8 992 | (176) | -2% | 11 990 |
| Sport and recreation | | 1 240 | 379 | 1 007 | 56 | 387 | 756 | (368) | -49% | 1 007 |
| Public safety | | 17 598 | 12 170 | 9 647 | 803 | 6 785 | 7 111 | (326) | -5% | 9 647 |
| Housing | | 3 379 | 20 685 | 36 235 | 3 159 | 9 750 | 31 249 | (21 499) | -69% | 36 235 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **33 379** | **36 901** | **63 051** | **2 415** | **32 640** | **53 550** | (20 910) | -39% | **63 051** |
| Planning and development | | 3 252 | 1 933 | 28 906 | 1 419 | 3 081 | 21 767 | (18 686) | -86% | 28 906 |
| Road transport | | 30 128 | 34 967 | 34 145 | 997 | 29 559 | 31 784 | (2 224) | -7% | 34 145 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | **472 711** | **830 331** | **772 178** | **84 345** | **557 326** | **555 628** | 1 698 | 0% | **772 178** |
| Energy sources | | 356 452 | 658 291 | 615 123 | 62 564 | 429 657 | 442 058 | (12 401) | -3% | 615 123 |
| Water management | | 47 646 | 70 787 | 62 220 | 8 699 | 52 239 | 44 764 | 7 475 | 17% | 62 220 |
| Waste water management | | 35 980 | 52 280 | 48 889 | 6 781 | 38 898 | 35 456 | 3 442 | 10% | 48 889 |
| Waste management | | 32 633 | 48 973 | 45 946 | 6 301 | 36 532 | 33 349 | 3 182 | 10% | 45 946 |
| ***Other*** | 4 | **8** | **2** | **19** | **1** | **11** | **14** | **(3)** | **-21%** | **19** |
| **Total Revenue - Functional** | 2 | **725 731** | **1 100 132** | **1 103 321** | **110 624** | **805 719** | **840 125** | **(34 406)** | **-4%** | **1 103 321** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **122 281** | **172 579** | **179 967** | **10 922** | **102 237** | **135 460** | (33 223) | -25% | **179 967** |
| Executive and council | | 17 519 | 27 642 | 26 897 | 1 916 | 18 054 | 20 246 | (2 192) | -11% | 26 897 |
| Finance and administration | | 101 563 | 140 333 | 148 843 | 8 759 | 81 992 | 112 044 | (30 051) | -27% | 148 843 |
| Internal audit | | 3 200 | 4 604 | 4 227 | 247 | 2 191 | 3 170 | (980) | -31% | 4 227 |
| ***Community and public safety*** | | **87 981** | **124 685** | **141 534** | **13 171** | **80 376** | **97 356** | (16 980) | -17% | **141 534** |
| Community and social services | | 13 870 | 18 961 | 19 266 | 1 558 | 13 403 | 14 375 | (971) | -7% | 19 266 |
| Sport and recreation | | 22 990 | 36 123 | 33 152 | 3 016 | 23 046 | 25 000 | (1 953) | -8% | 33 152 |
| Public safety | | 40 104 | 43 490 | 48 292 | 3 343 | 29 808 | 36 374 | (6 566) | -18% | 48 292 |
| Housing | | 11 016 | 26 111 | 40 824 | 5 254 | 14 118 | 21 608 | (7 490) | -35% | 40 824 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **44 463** | **69 801** | **64 453** | **6 386** | **41 511** | **48 530** | (7 020) | -14% | **64 453** |
| Planning and development | | 18 424 | 29 982 | 27 881 | 2 115 | 17 893 | 21 052 | (3 159) | -15% | 27 881 |
| Road transport | | 26 039 | 39 819 | 36 572 | 4 271 | 23 618 | 27 478 | (3 861) | -14% | 36 572 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | **446 611** | **702 063** | **651 085** | **57 076** | **485 335** | **488 592** | **(3 257)** | -1% | **651 085** |
| Energy sources | | 344 086 | 564 556 | 512 763 | 46 572 | 390 933 | 384 679 | 6 255 | 2% | 512 763 |
| Water management | | 36 799 | 43 381 | 52 880 | 3 653 | 35 300 | 39 741 | (4 442) | -11% | 52 880 |
| Waste water management | | 32 426 | 35 821 | 45 312 | 3 272 | 27 822 | 34 064 | (6 242) | -18% | 45 312 |
| Waste management | | 33 299 | 58 305 | 40 130 | 3 579 | 31 280 | 30 108 | 1 172 | 4% | 40 130 |
| ***Other*** | | **403** | **1 830** | **1 545** | **25** | **1 082** | **1 159** | **(77)** | **-7%** | **1 545** |
| **Total Expenditure - Functional** | 3 | **701 739** | **1 070 958** | **1 038 584** | **87 580** | **710 540** | **771 097** | **(60 556)** | **-8%** | **1 038 584** |
| **Surplus/ (Deficit) for the year** | | **23 992** | **29 174** | **64 738** | **23 043** | **95 179** | **69 028** | **26 150** | **38%** | **64 738** |

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

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

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

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

**WC026 Langeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March**

| 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) | | – | – | 29 460 | 1 120 | 1 120 | 21 313 | (20 192) | -94.7% | 29 460 |
| Vote 5 - Vote 1 - FINANCIAL SERVICES (110: IE) | | 196 061 | 170 263 | 190 737 | 15 525 | 174 207 | 168 221 | 5 986 | 3.6% | 190 737 |
| Vote 6 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE) | | 6 825 | 11 599 | 11 597 | 2 899 | 10 321 | 8 698 | 1 624 | 18.7% | 11 597 |
| Vote 7 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMEN | | 5 546 | 3 464 | 3 393 | 271 | 2 972 | 3 338 | (366) | -11.0% | 3 393 |
| Vote 8 - Vote 4 - CORPORATE SERVICES (440: IE) | | 23 192 | 14 642 | 11 647 | 1 011 | 8 791 | 8 735 | 56 | 0.6% | 11 647 |
| Vote 9 - Vote 4 - CORPORATE SERVICES (441: IE) | | 549 | 38 | 350 | 8 | 17 | 263 | (246) | -93.6% | 350 |
| Vote 10 - Vote 5 - ENGINEERING SERVICES (550: IE) | | 620 507 | 793 634 | 742 056 | 77 274 | 536 588 | 541 055 | (4 467) | -0.8% | 742 056 |
| Vote 11 - Vote 5 - ENGINEERING SERVICES (551: IE) | | 63 943 | 73 495 | 66 842 | 8 366 | 52 257 | 48 375 | 3 882 | 8.0% | 66 842 |
| Vote 12 - Vote 6 - COMMUNITY SERVICES (660: IE) | | 29 121 | 32 997 | 47 238 | 4 149 | 19 445 | 40 127 | (20 682) | -51.5% | 47 238 |
| **Total Revenue by Vote** | 2 | **945 745** | **1 100 132** | **1 103 321** | **110 624** | **805 719** | **840 125** | **(34 406)** | **-4.1%** | **1 103 321** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - Area (0: IE) | | – | – | 4 210 | 1 833 | 1 833 | 2 539 | (706) | -27.8% | 4 210 |
| Vote 3 - Engineering (5: IE) | | – | – | 194 | (53) | 116 | 146 | (30) | -20.5% | 194 |
| Vote 5 - Vote 1 - FINANCIAL SERVICES (110: IE) | | 69 427 | 72 034 | 77 626 | 3 165 | 40 375 | 58 362 | (17 987) | -30.8% | 77 626 |
| Vote 6 - Vote 2 - EXECUTIVE AND COUNCIL (220: IE) | | 16 521 | 20 610 | 20 825 | 1 415 | 13 399 | 15 679 | (2 281) | -14.5% | 20 825 |
| Vote 7 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMEN | | 20 858 | 31 652 | 31 245 | 2 670 | 18 052 | 23 578 | (5 526) | -23.4% | 31 245 |
| Vote 8 - Vote 4 - CORPORATE SERVICES (440: IE) | | 58 453 | 59 291 | 62 754 | 4 229 | 36 547 | 47 233 | (10 687) | -22.6% | 62 754 |
| Vote 9 - Vote 4 - CORPORATE SERVICES (441: IE) | | 13 596 | 17 806 | 17 017 | 1 179 | 10 670 | 12 814 | (2 143) | -16.7% | 17 017 |
| Vote 10 - Vote 5 - ENGINEERING SERVICES (550: IE) | | 545 138 | 692 643 | 626 532 | 58 266 | 474 083 | 470 227 | 3 856 | 0.8% | 626 532 |
| Vote 11 - Vote 5 - ENGINEERING SERVICES (551: IE) | | 65 113 | 79 311 | 89 420 | 5 519 | 54 358 | 67 207 | (12 848) | -19.1% | 89 420 |
| Vote 12 - Vote 6 - COMMUNITY SERVICES (660: IE) | | 85 927 | 97 611 | 108 761 | 9 357 | 61 108 | 73 312 | (12 204) | -16.6% | 108 761 |
| **Total Expenditure by Vote** | 2 | **875 034** | **1 070 958** | **1 038 584** | **87 580** | **710 540** | **771 097** | **(60 556)** | **-7.9%** | **1 038 584** |
| **Surplus/ (Deficit) for the year** | 2 | **70 710** | **29 174** | **64 738** | **23 043** | **95 179** | **69 028** | **26 150** | **37.9%** | **64 738** |

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

**WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March**

| 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 | 601 025 | 60 882 | 420 433 | 431 369 | (10 937) | -3% | 601 025 |
| Service charges - Water | | 39 233 | 61 477 | 52 578 | 6 374 | 43 953 | 37 532 | 6 420 | 17% | 52 578 |
| Service charges - Waste Water Management | | 23 406 | 35 796 | 32 405 | 2 660 | 24 227 | 23 093 | 1 134 | 5% | 32 405 |
| Service charges - Waste management | | 21 920 | 33 378 | 31 222 | 2 609 | 23 425 | 22 307 | 1 119 | 5% | 31 222 |
| Sale of Goods and Rendering of Services | | 2 144 | 4 121 | 4 100 | 467 | 3 104 | 3 075 | 29 | 1% | 4 100 |
| Agency services | | 3 363 | 6 516 | 6 749 | 551 | 5 069 | 5 062 | 7 | 0% | 6 749 |
| Interest | | – | – | – | – | – | – | – | | – |
| Interest earned from Receivables | | 2 975 | 2 882 | 3 758 | 371 | 3 009 | 2 819 | 191 | 7% | 3 758 |
| Interest from Current and Non Current Assets | | 25 027 | 22 461 | 33 849 | 2 594 | 24 556 | 25 387 | (831) | -3% | 33 849 |
| Dividends | | – | – | – | – | – | – | – | | – |
| Rent on Land | | – | – | – | – | – | – | – | | – |
| Rental from Fixed Assets | | 2 685 | 2 821 | 3 866 | 354 | 2 858 | 2 899 | (41) | -1% | 3 866 |
| Licence and permits | | 2 021 | 860 | 672 | 55 | 504 | 504 | (0) | 0% | 672 |
| Operational Revenue | | 4 351 | 2 204 | 7 849 | 145 | 4 311 | 5 887 | (1 575) | -27% | 7 849 |
| **Non-Exchange Revenue** | | | | | | | | – | | |
| Property rates | | 100 825 | 93 030 | 100 673 | 348 | 101 013 | 100 673 | 340 | 0% | 100 673 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | | – |
| Fines, penalties and forfeits | | 11 308 | 4 797 | 1 187 | 132 | 1 015 | 891 | 124 | 14% | 1 187 |
| Licence and permits | | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - Operational | | 93 922 | 142 696 | 160 744 | 31 030 | 120 552 | 125 393 | (4 841) | -4% | 160 744 |
| Interest | | 1 248 | 803 | 1 913 | 177 | 1 509 | 1 435 | 75 | 5% | 1 913 |
| 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** | **1 042 591** | **108 750** | **779 538** | **788 325** | **(8 787)** | **-1%** | **1 042 591** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 197 226 | 270 374 | 280 251 | 21 643 | 193 052 | 211 290 | (18 238) | -9% | 280 251 |
| Remuneration of councillors | | 8 740 | 12 565 | 12 935 | 953 | 8 991 | 9 702 | (710) | -7% | 12 935 |
| Bulk purchases - electricity | | 314 116 | 495 378 | 459 298 | 42 136 | 359 709 | 344 473 | 15 235 | 4% | 459 298 |
| Inventory consumed | | 37 409 | 51 580 | 55 308 | 4 244 | 32 437 | 39 437 | (7 000) | -18% | 55 308 |
| Debt impairment | | 11 037 | – | – | – | – | – | – | | – |
| Depreciation and amortisation | | 46 992 | 44 909 | 44 889 | 7 175 | 32 941 | 33 667 | (726) | -2% | 44 889 |
| Interest | | 19 436 | 11 674 | 9 874 | 266 | 2 433 | 7 439 | (5 005) | -67% | 9 874 |
| Contracted services | | 26 194 | 73 188 | 95 655 | 8 410 | 41 502 | 64 666 | (23 164) | -36% | 95 655 |
| Transfers and subsidies | | 1 635 | 4 062 | 4 189 | 257 | 2 759 | 3 134 | (374) | -12% | 4 189 |
| Irrecoverable debts written off | | 17 598 | 33 433 | 5 731 | – | 1 082 | 4 298 | (3 216) | -75% | 5 731 |
| Operational costs | | 20 763 | 73 795 | 70 453 | 2 496 | 35 036 | 52 992 | (17 956) | -34% | 70 453 |
| Losses on Disposal of Assets | | 534 | – | – | – | – | – | – | | – |
| Other Losses | | 60 | – | – | – | 598 | – | 598 | | – |
| **Total Expenditure** | | **701 739** | **1 070 958** | **1 038 584** | **87 580** | **710 540** | **771 097** | **(60 556)** | **-8%** | **1 038 584** |
| **Surplus/(Deficit)** | | **(5 536)** | **(6 091)** | **4 007** | **21 170** | **68 998** | **17 228** | **51 770** | **0** | **4 007** |
| Transfers and subsidies - capital (monetary allocations) | | 34 629 | 35 265 | 60 731 | 1 873 | 26 181 | 51 800 | (25 619) | **(0)** | 60 731 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **29 093** | **29 174** | **64 738** | **23 043** | **95 179** | **69 028** | | | **64 738** |
| Income Tax | | – | – | – | – | – | – | | | – |
| **Surplus/(Deficit) after income tax** | | **29 093** | **29 174** | **64 738** | **23 043** | **95 179** | **69 028** | | | **64 738** |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | | | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | | | – |
| **Surplus/(Deficit) attributable to municipality** | | **29 093** | **29 174** | **64 738** | **23 043** | **95 179** | **69 028** | | | **64 738** |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | | | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | | | – |
| **Surplus/ (Deficit) for the year** | | **29 093** | **29 174** | **64 738** | **23 043** | **95 179** | **69 028** | | | **64 738** |

## Revenue by source
## Exchange Revenue

***Service Charges - Electricity***

The year to date actual amounts to R420 432 760, compared to the year to date budget projection of R431 369 360. The variance is insignificant.

***Service Charges - Water***

The year to date actual amounts to R43 952 813, compared to the year to date budget projection of R37 532 324. There is a positive variance of 17%. The performed well against its target due to changes in consumer patterns.

***Service Charges - Waste Water Management***

The year to date actual amounts to R24 227 012, in comparison with the year to date budget projection of R23 093 226. The variance is insignificant.

***Service Charges - Waste management***

The year to date actual amounts to R23 425 365 in comparison with the year to date budget projection of R22 306 574. The variance is insignificant.

***Sale of Goods and Rendering of Services***

The year to date actual amounts to R3 103 830, compared to the year to date budget projection of R3 075 084. The variance is insignificant.

***Agency Fees***

The year-to-date actual amounts to R5 068 895, compared to the year-to-date budget projection of R5 062 095.

***Interest earned from Receivables***

The year to date actual amounts to R3 009 285, compared to the year to date budget projection of R2 818 710. There is a positive variance of 7%. 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 R24 556 107, compared to the year to date budget projection of R25 386 795. The variance is insignificant.

***Rental from Fixed Assets***

The year to date actual amounts to R2 858 379, in comparison with the year to date budget projection of R2 899 404. The variance is insignificant.

***Licenses & Permits***

The year-to-date actual amounts to R503 723, compared to the year-to-date revenue budget projection of R504 162. The variance is insignificant.

***Operational Revenue:***

The year-to-date actual amounts to R4 311 392, compared to the year-to-date budget projection of R5 886 873.

## Non-Exchange Revenue

***Property Rates revenue***

The year to date actual amounts to R101 012 692, compared to the year to date budget projection of R100 672 545.

***Fines, penalties and forfeits***

The year to date actual amounts to R1 014 981, in comparison with the year to date budget projection of R890 532. There is a positive variance of 14%. The municipality performed well against its target.

***Transfers and subsidies - Operational:***

The year-to-date Revenue stands at R120 551727, compared to the year-to-date budget projection of R125 392 546. The variance is insignificant.

***Transfers and subsidies - Capital*:**

The year-to-date Revenue stands at R26 180 887, compared to the year-to-date budget projection of R51 800 336. There is a negative variance of 49%. 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 R1 509 132, compared to the year-to-date budget projection of R1 434 501. The variance is insignificant.

**Expenditure by Type**

**Employee related costs:**

The year-to-date actual expenditure amounts to R193 052 014, compared to the year to date budget projection of R211 289 520. There is a negative variance of 9%. 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 March 2024.

**Councillors Remuneration:**

The year-to-date actual expenditure is R8 991 143, compared to the year to date budget projection of R9 701 541.

**Bulk purchases - Electricity:**

The year to date actual expenditure is R359 708 710, compared to the year to date budget projection of R3 444 479. The variance is insignificant.

**Inventory consumed**

The year to date actual expenditure is R32 436 902, compared to the year to date budget projection of R39 436 592. There is a negative variance of 18%. This is caused by slow moving capital projects.

**Depreciation & asset impairment:**

The year to date actual expenditure is R32 940 704, compared to the year to date budget projection of R33 666 579. The variance is insignificant.

**Interest:**

The year to date actual expenditure is R2 433 456, compared to the year to date budget projection of R7 438 705. There is a negative variance of 67%. This is cause by the interest on cost of employee benefits that is only recognised at year-end whilst the budget projection is based on an even distribution of the annual budget over 12 months.

**Contracted Services:**

The year to date actual expenditure is R41 502 413, compared to the year to date budget projection of R64 666 490. There is a negative variance of 36%. This is due to the slow implementation of capital projects.

**Irrecoverable debts written off:**

The year to date actual expenditure is R1 081 801, compared to the year to date budget projection of R4 298 283. There is a negative variance of 75%. The negative variance is caused by less indigent applications that meet the qualification criteria.

**Operational costs:**

The year to date actual expenditure is R35 036 142, compared to the year to date budget projection of R52 991 896. There is a negative variance of 34%. This is due to the implementation of the cost containment policy.

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

**WC026 Langeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March**

| 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) | | – | – | 70 703 | 1 405 | 1 405 | 53 027 | (51 623) | -97% | 70 703 |
| Vote 14 - Strategic AND Social services (3: CAPEX) | | 8 005 | – | – | – | – | – | – | | – |
| Vote 15 - Community services (6: CAPEX) | | – | – | – | – | – | – | – | | – |
| Vote 16 - Vote 1 - FINANCIAL SERVICES (110: CAPEX) | | 8 005 | 6 400 | 2 921 | – | 2 921 | 2 191 | 730 | 33% | 2 921 |
| Vote 17 - Vote 2 - EXECUTIVE AND COUNCIL (220: CAPEX) | | 3 034 | – | – | 484 | – | – | – | | – |
| Vote 18 - Vote 3 - STRATEGY AND SOCIAL DEVELOPMENT (330: CAPEX) | | 10 553 | 9 000 | 10 042 | 475 | 2 055 | 5 451 | (3 396) | -62% | 10 042 |
| Vote 19 - Vote 4 - CORPORATE SERVICES (440: CAPEX) | | 41 989 | 770 | 770 | 21 | 210 | 578 | (367) | -64% | 770 |
| Vote 20 - Vote 4 - CORPORATE SERVICES (441: CAPEX) | | 2 556 | – | – | – | – | – | – | | – |
| Vote 21 - Vote 5 - ENGINEERING SERVICES (550: CAPEX) | | 56 750 | 50 914 | 61 788 | 5 998 | 44 955 | 46 205 | (1 251) | -3% | 61 788 |
| **Total Capital single-year expenditure** | 4 | 169 943 | 119 474 | 202 186 | 10 308 | 86 673 | 149 424 | **(62 751)** | **-42%** | 202 186 |
| **Total Capital Expenditure** | | **169 943** | **119 474** | **202 186** | **10 308** | **86 673** | **149 424** | **(62 751)** | **-42%** | **202 186** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | **9 750** | **13 675** | **10 712** | **496** | **5 231** | **8 034** | (2 803) | -35% | **10 712** |
| Executive and council | | 465 | 500 | 500 | 10 | 86 | 375 | (289) | -77% | 500 |
| Finance and administration | | 8 494 | 13 175 | 10 212 | 486 | 5 145 | 7 659 | (2 514) | -33% | 10 212 |
| Internal audit | | 791 | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **13 689** | **22 857** | **25 892** | **310** | **14 441** | **19 419** | (4 979) | -26% | **25 892** |
| Community and social services | | 2 543 | 1 485 | 1 259 | 69 | 260 | 944 | (684) | -72% | 1 259 |
| Sport and recreation | | 3 885 | 5 920 | 5 786 | 191 | 1 916 | 4 340 | (2 424) | -56% | 5 786 |
| Public safety | | 7 100 | 15 452 | 18 847 | 50 | 12 265 | 14 136 | (1 871) | -13% | 18 847 |
| Housing | | 160 | – | – | – | – | – | – | | – |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **12 570** | **20 583** | **90 314** | **5 734** | **27 969** | **65 656** | (37 686) | -57% | **90 314** |
| Planning and development | | 2 933 | 3 120 | 3 207 | – | – | 325 | (325) | -100% | 3 207 |
| Road transport | | 9 637 | 17 463 | 87 107 | 5 734 | 27 969 | 65 331 | (37 361) | -57% | 87 107 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | **68 672** | **62 360** | **75 267** | **3 285** | **41 558** | **56 315** | (14 757) | -26% | **75 267** |
| Energy sources | | 12 079 | 16 244 | 21 482 | 441 | 3 522 | 16 112 | (12 590) | -78% | 21 482 |
| Water management | | 15 233 | 11 287 | 8 627 | (178) | 1 395 | 6 471 | (5 076) | -78% | 8 627 |
| Waste water management | | 20 650 | 29 529 | 36 841 | 3 021 | 22 876 | 27 630 | (4 754) | -17% | 36 841 |
| Waste management | | 20 709 | 5 300 | 8 317 | 1 | 13 765 | 6 102 | 7 663 | 126% | 8 317 |
| ***Other*** | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure - Functional Classification** | 3 | **104 680** | **119 474** | **202 186** | **9 824** | **89 199** | **149 424** | **(60 225)** | **-40%** | **202 186** |
| **Funded by:** | | | | | | | | | | |
| National Government | | 33 008 | 30 665 | 51 549 | 1 873 | 44 556 | 38 526 | 6 030 | 16% | 51 549 |
| Provincial Government | | 4 506 | – | 435 | – | – | 326 | (326) | -100% | 435 |
| District Municipality | | 240 | – | 522 | – | – | 391 | (391) | -100% | 522 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | – | – | – | – | – | – | – | | – |
| **Transfers recognised - capital** | | **37 755** | **30 665** | **52 505** | **1 873** | **44 556** | **39 243** | **5 312** | **0** | **52 505** |
| **Borrowing** | 6 | 19 534 | – | – | – | – | – | – | | – |
| **Internally generated funds** | | 47 151 | 88 809 | 149 681 | 7 951 | 44 644 | 110 181 | (65 537) | -59% | 149 681 |
| **Total Capital Funding** | | **104 439** | **119 474** | **202 186** | **9 824** | **89 199** | **149 424** | **(60 225)** | **-40%** | **202 186** |

## Capital Expenditure

The year-to-date capital expenditure is R89 199 000 against a year-to-date budget of R149 424 000, which brings a negative 40% variance.

## 4.6 Table C6: Monthly Budget Statement - Financial Position

**WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M09 March**

| 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 | | 366 113 | 352 777 | 249 400 | 371 673 | 249 400 |
| Trade and other receivables from exchange transactions | | 54 109 | 30 638 | 57 780 | 84 336 | 57 780 |
| Receivables from non-exchange transactions | | 1 173 | 9 313 | 14 809 | 38 694 | 14 809 |
| Current portion of non-current receivables | | 665 | 589 | 589 | 782 | 589 |
| Inventory | | 27 282 | 27 323 | 27 323 | 34 471 | 27 323 |
| VAT | | 102 952 | 8 520 | 8 520 | 76 587 | 8 520 |
| Other current assets | | 7 198 | 7 245 | 7 165 | 9 883 | 7 165 |
| **Total current assets** | | **559 492** | **436 406** | **365 585** | **616 425** | **365 585** |
| **Non current assets** | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 28 035 | 28 183 | 28 183 | 27 987 | 28 183 |
| Property, plant and equipment | | 897 822 | 892 738 | 979 166 | 951 642 | 979 166 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 275 | 275 | 275 | 275 | 275 |
| Intangible assets | | 1 321 | 7 037 | 3 653 | 3 925 | 3 653 |
| Trade and other receivables from exchange transactions | | 166 | 2 000 | 2 000 | 483 | 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** | | **927 793** | **927 389** | **1 010 433** | **980 872** | **1 010 433** |
| **TOTAL ASSETS** | | **1 487 285** | **1 363 795** | **1 376 018** | **1 597 298** | **1 376 018** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | 7 550 | 4 257 | 4 379 | 5 575 | 4 379 |
| Consumer deposits | | 17 525 | 15 783 | 15 783 | 18 487 | 15 783 |
| Trade and other payables from exchange transactions | | 94 027 | 91 557 | 91 557 | 91 376 | 91 557 |
| Trade and other payables from non-exchange transactions | | 14 288 | 28 591 | 28 494 | 57 598 | 28 494 |
| Provision | | 49 682 | 50 341 | 50 341 | 41 552 | 50 341 |
| VAT | | 96 759 | 5 934 | 5 922 | 82 939 | 5 922 |
| Other current liabilities | | 2 848 | 2 773 | 2 773 | 616 | 2 773 |
| **Total current liabilities** | | **282 679** | **199 237** | **199 249** | **298 144** | **199 249** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | 41 551 | 71 017 | 45 466 | 41 551 | 45 466 |
| Provision | | 125 783 | 124 011 | 124 011 | 125 783 | 124 011 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 44 998 | 48 518 | 48 518 | 44 998 | 48 518 |
| **Total non current liabilities** | | **212 331** | **243 546** | **217 995** | **212 331** | **217 995** |
| **TOTAL LIABILITIES** | | **495 010** | **442 783** | **417 244** | **510 475** | **417 244** |
| **NET ASSETS** | 2 | **992 275** | **921 012** | **958 774** | **1 086 823** | **958 774** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated surplus/(deficit) | | 907 615 | 906 746 | 1 103 715 | 973 839 | 1 103 715 |
| Reserves and funds | | 62 921 | 62 921 | 62 921 | 62 921 | 62 921 |
| Other | | | | | | |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **970 536** | **969 667** | **1 166 636** | **1 036 760** | **1 166 636** |

# 4.7 Table C7: Monthly Budget Statement - Cash Flow

**WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March**

| 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 | 94 363 | 6 365 | 72 970 | 70 772 | 2 198 | 3% | 94 363 |
| Service charges | | 355 899 | 901 704 | 817 270 | 54 975 | 365 957 | 612 953 | (246 996) | -40% | 817 270 |
| Other revenue | | 171 451 | 21 611 | 16 552 | 1 439 | 11 727 | 12 414 | (687) | -6% | 16 552 |
| Transfers and Subsidies - Operational | | 249 871 | 96 494 | 120 884 | 69 562 | 327 920 | 90 663 | 237 256 | 262% | 120 884 |
| Transfers and Subsidies - Capital | | 32 168 | 35 265 | 60 731 | 3 554 | 61 589 | 45 548 | 16 041 | 35% | 60 731 |
| Interest | | 15 805 | 12 009 | 18 198 | 1 179 | 10 726 | 13 648 | (2 922) | -21% | 18 198 |
| Dividends | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (866 365) | (978 044) | (971 593) | (88 781) | (758 634) | (728 695) | 29 940 | -4% | (971 593) |
| Interest | | – | (11 674) | (9 874) | – | – | (7 406) | (7 406) | 100% | (9 874) |
| Transfers and Subsidies | | – | – | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **31 236** | **169 665** | **146 531** | **48 294** | **92 254** | **109 898** | **17 644** | **16%** | **146 531** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | – | – | – | – | 2 358 | – | 2 358 | #DIV/0! | – |
| Decrease (increase) in non-current receivables | | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Capital assets | | (77 105) | (119 474) | (202 491) | (8 757) | (84 344) | (151 868) | (67 524) | 44% | (202 491) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(77 105)** | **(119 474)** | **(202 491)** | **(8 757)** | **(81 986)** | **(151 868)** | **(69 882)** | **46%** | **(202 491)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | | 163 | 47 800 | 17 800 | – | (74) | 13 350 | (13 424) | -101% | 17 800 |
| Increase (decrease) in consumer deposits | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | (8 654) | (8 766) | (4 504) | (82) | (4 634) | (3 378) | 1 256 | -37% | (4 504) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(8 491)** | **39 034** | **13 296** | **(82)** | **(4 708)** | **9 972** | **14 680** | **147%** | **13 296** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **(54 361)** | **89 225** | **(42 664)** | **39 455** | **5 560** | **(31 998)** | | | **(42 664)** |
| Cash/cash equivalents at beginning: | | 420 474 | 263 552 | 358 556 | (4 859) | 366 113 | 366 113 | | | 358 556 |
| Cash/cash equivalents at month/year end: | | 366 113 | 352 777 | 315 892 | 34 596 | 371 673 | 334 115 | | | 315 892 |

## 4.8 Supporting Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows
## This supporting table gives a detailed breakdown of information summarised in Table C7.

**WC026 Langeberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March**

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year | Budget Year | Budget Year |
| R thousands | 1 | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | 2023/24 | +1 2024/25 | +2 2025/26 |
| **Cash Receipts By Source** | | | | | | | | | | | | | | | | |
| Property rates | | 10 366 | 15 043 | 7 883 | 9 583 | 6 308 | 5 365 | 5 976 | 6 081 | 6 365 | – | – | 19 331 | 92 300 | 98 577 | 105 280 |
| Service charges - Electricity revenue | | 31 415 | 36 108 | 33 097 | 41 798 | 34 773 | 34 186 | 46 382 | 51 584 | 54 797 | – | – | 340 786 | 704 926 | 871 861 | 999 883 |
| Service charges - Water revenue | | 38 | 68 | 35 | 74 | 81 | 58 | 49 | 64 | 38 | – | – | 77 195 | 77 701 | 90 815 | 93 128 |
| Service charges - Waste Water Management | | 68 | 101 | 65 | 80 | 94 | 63 | 130 | 112 | 75 | – | – | 61 116 | 61 905 | 66 154 | 70 653 |
| Service charges - Waste Mangement | | 2 | 1 | 38 | 127 | 66 | 67 | 83 | 73 | 65 | – | – | 56 651 | 57 171 | 61 315 | 63 189 |
| Rental of facilities and equipment | | 235 | 281 | 171 | 201 | 243 | 160 | 230 | 347 | 224 | – | – | 573 | 2 665 | 2 847 | 3 040 |
| Interest earned - external investments | | 1 238 | 1 086 | 1 190 | 1 651 | 1 586 | 1 068 | 756 | 972 | 1 179 | 2 821 | 2 821 | (4 359) | 12 009 | 12 825 | 13 697 |
| Interest earned - outstanding debtors | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Dividends received | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 71 | 88 | 102 | 123 | 116 | 87 | 129 | 161 | 134 | – | – | 3 787 | 4 797 | 5 124 | 5 472 |
| Licences and permits | | 66 | 82 | 59 | 73 | 70 | 32 | 61 | 76 | 60 | – | – | 239 | 818 | 874 | 934 |
| Agency services | | 120 | 146 | 124 | 139 | 134 | 99 | 116 | 137 | 136 | – | – | 5 364 | 6 516 | 6 959 | 7 432 |
| Transfers and Subsidies - Operational | | 64 615 | 27 785 | 18 608 | 20 413 | 24 579 | 50 932 | 21 352 | 30 073 | 69 562 | – | – | (231 425) | 96 494 | 100 348 | 105 968 |
| Other revenue | | 565 | 734 | 316 | 1 167 | 938 | 758 | 707 | 824 | 885 | – | – | (80) | 6 814 | 7 321 | 7 772 |
| **Cash Receipts by Source** | | **108 800** | **81 523** | **61 686** | **75 430** | **68 987** | **92 876** | **75 973** | **90 504** | **133 521** | **2 821** | **2 821** | **329 177** | **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 | – | 26 230 | 3 554 | – | – | (26 324) | 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 | | – | – | – | – | – | – | – | 2 358 | – | – | – | (2 358) | – | – | – |
| Short term loans | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | | | | | | | | | | | | – | | | |
| Increase (decrease) in consumer deposits | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current receivables | | – | – | (1) | – | – | – | – | – | – | – | – | 1 | – | – | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Cash Receipts by Source** | | **126 572** | **81 523** | **68 185** | **75 430** | **68 987** | **100 409** | **75 973** | **119 091** | **137 075** | **2 821** | **2 821** | **300 497** | **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 | 28 728 | 30 920 | 33 330 | 23 039 | 23 039 | (71 469) | 267 514 | 279 522 | 297 557 |
| Remuneration of councillors | | – | – | – | – | – | – | – | – | – | 1 078 | 1 078 | 22 974 | 25 130 | 26 361 | 27 653 |
| Interest | | – | – | – | – | – | – | – | – | – | 809 | 817 | 10 048 | 11 674 | 10 290 | 9 928 |
| Bulk purchases - Electricity | | 9 | 44 720 | 47 392 | 28 913 | 31 837 | 35 690 | 40 592 | 44 424 | 44 003 | 38 275 | 38 275 | 101 247 | 495 378 | 587 765 | 697 384 |
| Acquisitions - water & other inventory | | – | – | – | – | – | – | – | – | – | 5 217 | 5 217 | 41 146 | 51 580 | 55 835 | 48 901 |
| Contracted services | | 1 951 | 2 575 | 3 145 | 2 714 | 3 271 | 3 945 | 12 165 | 4 364 | 473 | – | – | 38 585 | 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 | 6 196 | 4 527 | 5 211 | 5 895 | 5 895 | 6 629 | 73 795 | 78 995 | 82 078 |
| **Cash Payments by Type** | | **40 454** | **81 083** | **92 089** | **70 338** | **82 159** | **79 408** | **87 681** | **84 235** | **83 017** | **74 313** | **74 321** | **149 160** | **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 | 6 517 | 8 187 | 8 757 | – | – | 35 131 | 119 474 | 129 309 | 93 621 |
| Repayment of borrowing | | 256 | 176 | 1 097 | 101 | 112 | 2 651 | 77 | 82 | 82 | 375 | 375 | 3 381 | 8 766 | 8 766 | 8 766 |
| Other Cash Flows/Payments | | – | – | – | 58 | 1 589 | – | – | 9 | 5 764 | (345) | (345) | (2 707) | 4 024 | 4 111 | 4 277 |
| **Total Cash Payments by Type** | | **52 769** | **85 874** | **97 140** | **79 792** | **95 134** | **101 748** | **94 275** | **92 513** | **97 620** | **74 344** | **74 351** | **184 964** | **1 130 523** | **1 255 819** | **1 348 041** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | | **73 803** | **(4 350)** | **(28 954)** | **(4 362)** | **(26 147)** | **(1 340)** | **(18 303)** | **26 578** | **39 455** | **(71 523)** | **(71 531)** | **115 533** | **28 860** | **115 730** | **168 973** |
| Cash/cash equivalents at the month/year beginning: | | 365 039 | – | – | – | – | – | – | – | – | – | – | (71 531) | | – | – |
| Cash/cash equivalents at the month/year end: | | 438 842 | (4 350) | (28 954) | (4 362) | (26 147) | (1 340) | (18 303) | 26 578 | 39 455 | (71 523) | (71 531) | 44 002 | 28 860 | 115 730 | 168 973 |

## 4.9 Supporting Table SC2 Performance Indicators

**WC026 Langeberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March**

| 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 | | 1.5% | 5.3% | 5.3% | 0.3% | 2.2% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 18.7% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Safety of Capital** | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 20.9% | 25.2% | 18.7% | 23.3% | 18.7% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Liquidity** | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 197.9% | 219.0% | 183.5% | 206.8% | 183.5% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 129.5% | 177.1% | 125.2% | 124.7% | 125.2% |
| **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 | | 9.1% | 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% | 26.9% | 24.8% | 26.9% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 4.3% | 3.7% | 4.3% | 3.3% | 4.3% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 9.5% | 5.3% | 5.3% | 0.3% | 2.2% |
| **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 | | | | | | |

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table SC3

#### Debtors' age analysis

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

**WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March**

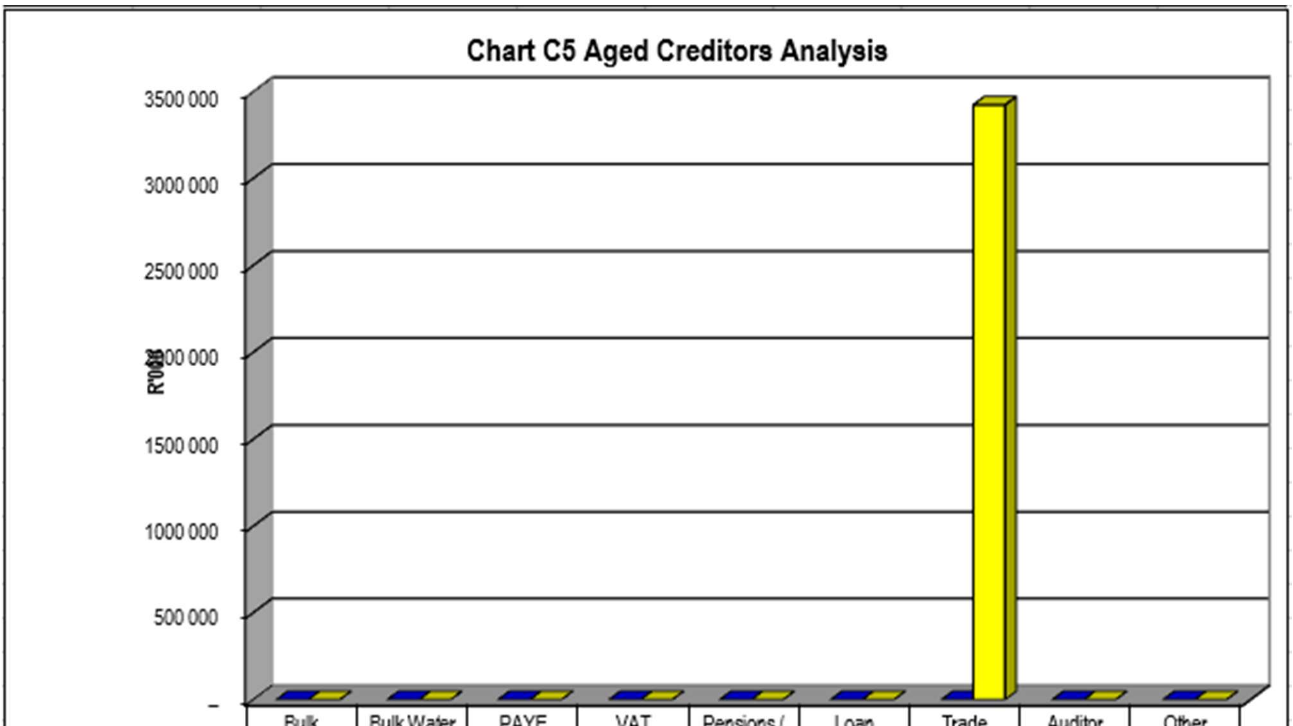
| Description | NT Code | Budget Year 2023/24 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | Actual Bad Debts Written 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 | 6 222 | 1 670 | 1 123 | 895 | 794 | 690 | 4 156 | 6 403 | 21 954 | 12 938 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 46 316 | 3 348 | 1 228 | 468 | 354 | 257 | 992 | 4 185 | 57 149 | 6 257 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 5 425 | 998 | 699 | 626 | 580 | 2 197 | 8 224 | 18 955 | 37 704 | 30 582 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 2 490 | 1 057 | 848 | 778 | 727 | 689 | 4 027 | 10 573 | 21 188 | 16 793 | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2 388 | 935 | 747 | 690 | 646 | 616 | 3 510 | 7 277 | 16 809 | 12 739 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 185 | 31 | 15 | 27 | 27 | 188 | 205 | 475 | 1 153 | 922 | – | – |
| Interest on Arrear Debtor Accounts | 1810 | – | – | – | – | – | – | – | – | – | – | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | 581 | 316 | 238 | 223 | 230 | 300 | 1 191 | 12 284 | 15 363 | 14 228 | – | – |
| **Total By Income Source** | **2000** | **63 608** | **8 354** | **4 899** | **3 707** | **3 358** | **4 937** | **22 304** | **60 153** | **171 321** | **94 459** | **–** | **–** |
| **2022/23 - totals only** | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | – | – | 0 | 0 |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 550 | 108 | 40 | 29 | 33 | 36 | 779 | (321) | 1 254 | 556 | – | – |
| Commercial | 2300 | 47 364 | 3 228 | 1 259 | 501 | 387 | 1 801 | 4 152 | 11 165 | 69 857 | 18 006 | – | – |
| Households | 2400 | 15 116 | 4 873 | 3 488 | 3 114 | 2 881 | 3 043 | 16 934 | 47 995 | 97 444 | 73 967 | – | – |
| Other | 2500 | 577 | 146 | 113 | 64 | 57 | 56 | 439 | 1 314 | 2 766 | 1 931 | – | – |
| **Total By Customer Group** | **2600** | **63 608** | **8 354** | **4 899** | **3 707** | **3 358** | **4 937** | **22 304** | **60 153** | **171 321** | **94 459** | **–** | **–** |

# Section 6 – Creditors' analysis

## 6.1 Supporting Table SC4

WC026 Langeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

| 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 | 3 422 | – | – | – | – | – | – | – | 3 422 | |
| Auditor General | 0800 | – | – | – | – | – | – | – | – | – | |
| Other | 0900 | – | – | – | – | – | – | – | – | – | |
| **Total By Customer Type** | **1000** | **3 422** | – | – | – | – | – | – | – | **3 422** | – |




| | 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 | – | – | – | – | – | – | 3422 370 | – | – |

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table SC5

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

## 7.2 Call Deposits Investments less than 90 days

The municipality has the following call deposit investments as at 31 March 2024:

| Trial Balance Figures | | | | | |
|---|---|---|---|---|---|
| Institution | Opening Balance | Deposits | Interest earned/Accrued | Withdrawals | Closing Balance |
| ABSA Depositor Plus | 25 161 717.57 | - | 1 477 379.64 | (1 473 000) | 25 166 097.21 |
| ABSA | 80 613 386.29 | 280 000 000 | 6 005 950.73 | (286 202 981) | 80 416 356.20 |
| Standard Bank | 40 826 449.36 | 80 000 000 | 1 764 986.31 | (81 764 986) | 40 826 449.37 |
| Nedbank | 40 307 397.26 | 40 000 000 | 1 478 027.40 | (81 785 425) | - |
| **Total** | **186 908 950** | **400 000 000** | **10 726 344** | **(451 226 392)** | **146 408 903** |

The municipality earned a total interest of R1 178 547 during the month of March 2024 (from July 2023 to March 2024 R10 726 344).

Call deposit investments with ABSA, Standard Bank and Nedbank matured during year to date March 2024 amounting to R449 753 392 and an additional amount of R1 473 000 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 R400 000 000

The year-to-date decreases in investments from R186 908 950 to R146 408 903 is as follows:

| Description | Amount |
|---|---|
| Actual investments as at 01 July 2023 | R186 908 950 |
| Investments made | R400 000 000 |
| Investments matured | (R451 226 392) |
| Interest Earned | R10 726 344 |
| **Actual investments as at 31 March 2024** | **R146 408 903** |

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table SC6 - Grant receipts

WC026 Langeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

| 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: | | 105 894 | 111 177 | 111 869 | 26 865 | 102 504 | 84 695 | 17 809 | 21.0% | 111 869 |
| Equitable Share | | 97 528 | 106 265 | 106 265 | 26 566 | 94 577 | 79 699 | 14 878 | 18.7% | 106 265 |
| Expanded Public Works Programme Integrated Grant | | 2 552 | 3 362 | 3 174 | 180 | 2 870 | 3 174 | (304) | -9.6% | 3 174 |
| Integrated National Electrification Programme Grant | | – | – | – | – | 4 | – | 4 | #DIV/0! | – |
| Local Government Financial Management Grant | | 870 | 1 550 | 1 550 | 6 | 700 | 1 163 | (463) | -39.8% | 1 550 |
| Municipal Disaster Response Grant | | – | – | 880 | – | – | 660 | (660) | -100.0% | 880 |
| Provincial Government: | | 26 046 | 31 419 | 47 737 | 4 165 | 18 048 | 39 844 | (21 796) | -54.7% | 47 737 |
| AHD Rev Recognition - Provincial Contribution Towards the Accelera | | – | – | 2 500 | – | – | 1 250 | (1 250) | -100.0% | 2 500 |
| Finansiele Bestuur | | 205 | – | 200 | 90 | 90 | 150 | (60) | -40.0% | 200 |
| Grant Income-CDW | | 549 | 38 | 38 | 8 | 17 | 29 | (12) | -41.0% | 38 |
| Housing Operational Revenue Recognised | | 14 210 | 2 500 | 7 425 | – | 21 | 3 723 | (3 702) | -99.4% | 7 425 |
| Libraries Conditional Grant | | 3 809 | 3 959 | 3 969 | 290 | 3 050 | 2 977 | 74 | 2.5% | 3 969 |
| Libraries MRF Operation Grant | | 6 866 | 6 792 | 7 169 | 504 | 5 115 | 5 377 | (262) | -4.9% | 7 169 |
| District Municipality: | | 15 | 100 | 1 138 | – | – | 854 | (854) | -100.0% | 1 138 |
| *Community Safety:Operating Revenue* | | – | – | 326 | – | – | 245 | (245) | -100.0% | 326 |
| *CWDM Grant - Community Safety Rev Recognition* | | – | – | – | – | – | – | – | | – |
| *CWDM Grant-Community Safety Operating Rev* | | – | – | 312 | – | – | 234 | (234) | -100.0% | 312 |
| *CWDM Grant-EPWP Projects Operating Rev* | | 15 | – | 500 | – | – | 375 | (375) | -100.0% | 500 |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| Total Operating Transfers and Grants | 5 | 131 955 | 142 696 | 160 744 | 31 030 | 120 552 | 125 393 | (4 841) | -3.9% | 160 744 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 33 008 | 35 265 | 59 281 | 1 873 | 26 181 | 50 750 | (24 569) | -48.4% | 59 281 |
| Integrated National Electrification Programme Grant | | – | 460 | 460 | – | 28 | 460 | (432) | -93.9% | 460 |
| Municipal Disaster Response Grant | | – | – | 24 850 | 1 120 | 1 120 | 18 638 | (17 517) | -94.0% | 24 850 |
| Municipal Infrastructure Grant | | 20 629 | 25 533 | 24 699 | 753 | 19 225 | 24 699 | (5 474) | -22.2% | 24 699 |
| Provincial Government: | | – | – | 1 350 | – | – | 975 | (975) | -100.0% | 1 350 |
| *MLSRG Rev Recognition - Municipal Load Shedding Relief Grant* | | – | – | 350 | – | – | 350 | (350) | -100.0% | 350 |
| District Municipality: | | – | – | 100 | – | – | 75 | (75) | -100.0% | 100 |
| *Photographic Frame - CWDM* | | – | – | 100 | – | – | 75 | (75) | -100.0% | 100 |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| Total Capital Transfers and Grants | 5 | 33 008 | 35 265 | 60 731 | 1 873 | 26 181 | 51 800 | (25 619) | -49.5% | 60 731 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 164 963 | 177 961 | 221 475 | 32 903 | 146 733 | 177 193 | (30 460) | -17.2% | 221 475 |

## 8.2 Supporting Table SC7 (1) – Grant expenditure

**WC026 Langeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March**

| 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** | **64 714** | **3 728** | **40 055** | **48 657** | **(8 603)** | **-17.7%** | **64 714** |
| Equitable Share | | (242) | 58 555 | 59 355 | 3 425 | 35 869 | 44 620 | (8 752) | -19.6% | 59 355 |
| Expanded Public Works Programme Integrated Grant | | 3 472 | 3 365 | 3 174 | 298 | 3 486 | 2 381 | 1 105 | 46.4% | 3 174 |
| Local Government Financial Management Grant | | 848 | 1 537 | 1 420 | 6 | 700 | 1 083 | (383) | -35.3% | 1 420 |
| **Provincial Government:** | | **–** | **21 333** | **37 006** | **5 005** | **12 370** | **18 794** | **(6 424)** | **-34.2%** | **37 006** |
| Administration Fee | | – | – | – | – | – | – | – | | – |
| Advertisement Cost | | – | – | – | – | – | – | – | | – |
| Behuising | | – | 26 | 26 | 2 | 19 | 19 | – | | 26 |
| Bonus | | – | 613 | 614 | – | 617 | 522 | 94 | 18.0% | 614 |
| Contracted Services - AHD | | – | – | 2 500 | 1 833 | 1 833 | 1 250 | 583 | 46.7% | 2 500 |
| Contractors | | – | 27 | 26 200 | 3 147 | 8 680 | 13 106 | (4 425) | -33.8% | 26 200 |
| Delegation Fees | | – | 0 | 0 | – | – | 0 | (0) | -100.0% | 0 |
| Fuel | | – | – | – | – | – | – | – | | – |
| Geboue | | – | 67 | 76 | 2 | 52 | 59 | (7) | -12.2% | 76 |
| Groepversekering | | – | – | – | – | – | – | – | | – |
| Insurance Claims | | – | – | 10 | 6 | 6 | 10 | (4) | -35.1% | 10 |
| Insurance Premiums | | – | 74 | 64 | – | 52 | 46 | 7 | 14.7% | 64 |
| Inventory consumed - Housing Stock | | – | 20 500 | 7 425 | – | 977 | 3 713 | (2 735) | -73.7% | 7 425 |
| Kontrakteurs | | – | 27 | 29 | 2 | 17 | 23 | (6) | -24.8% | 29 |
| Leave Reserves | | – | – | 61 | 12 | 115 | 46 | 69 | 150.7% | 61 |
| **LG Graduate internship grant** | | **–** | **–** | **200** | **90** | **90** | **150** | (60) | -40.0% | **200** |
| **Awareness Campaigns** | | – | 100 | – | – | – | – | – | | – |
| **Grant-in-aid** | | – | – | – | – | – | – | – | | – |
| **Kontrakteurs** | | – | – | 326 | – | 177 | 245 | (68) | -27.7% | 326 |
| **Marketing & Branding:Protection & Safety** | | – | – | 312 | – | 122 | 234 | (112) | -47.8% | 312 |
| **Registrasies** | | – | – | 2 | – | 0 | 2 | (1) | -87.2% | 2 |
| **Salarisse** | | – | – | 450 | 29 | 129 | 338 | (209) | -62.0% | 450 |
| **Unemployment Insurance** | | – | – | 5 | – | – | 4 | (4) | -100.0% | 5 |
| *Vaardigheidsontwikkeling* | | – | – | – | 0 | 2 | – | 2 | #DIV/0! | – |
| **Salarisse** | | **–** | **7 430** | **7 302** | **580** | **5 446** | **5 477** | (31) | -0.6% | **7 302** |
| **Awareness Campaigns** | | – | 100 | – | – | – | – | – | | – |
| **Grant-in-aid** | | – | – | – | – | – | – | – | | – |
| **Kontrakteurs** | | – | – | 326 | – | 177 | 245 | (68) | -27.7% | 326 |
| **Marketing & Branding:Protection & Safety** | | – | – | 312 | – | 122 | 234 | (112) | -47.8% | 312 |
| **Registrasies** | | – | – | 2 | – | 0 | 2 | (1) | -87.2% | 2 |
| **Salarisse** | | – | – | 450 | 29 | 129 | 338 | (209) | -62.0% | 450 |
| **Unemployment Insurance** | | – | – | 5 | – | – | 4 | (4) | -100.0% | 5 |
| *Vaardigheidsontwikkeling* | | – | – | – | 0 | 2 | – | 2 | #DIV/0! | – |
| **Total operating expenditure of Transfers and Grants:** | | **4 078** | **92 221** | **109 222** | **9 404** | **57 961** | **73 078** | **(15 117)** | **-20.7%** | **109 222** |
| **Capital expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | 33 007 | 30 665 | 51 549 | 1 873 | 26 699 | 38 526 | (11 827) | **-30.7%** | 51 549 |
| Integrated National Electrification Programme Grant | | – | 400 | 400 | – | 28 | 300 | (272) | -90.7% | 400 |
| Municipal Disaster Response Grant | | – | – | 21 609 | 1 120 | 1 120 | 16 207 | (15 086) | -93.1% | 21 609 |
| Municipal Infrastructure Grant | | 20 629 | 22 203 | 21 477 | 753 | 20 502 | 15 972 | 4 530 | 28.4% | 21 477 |
| Neighbourhood Development Partnership Grant | | 4 814 | 8 063 | 8 063 | – | 5 048 | 6 047 | (999) | -16.5% | 8 063 |
| **Provincial Government:** | | **821** | **–** | **435** | **–** | **683** | **326** | 357 | 109.5% | **435** |
| **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! | **–** |
| **Generators - MLSRG** | | – | – | – | – | – | – | – | | **–** |
| **Land Cruiser 4x4 Bakkie** | | 821 | – | – | – | 821 | – | 821 | #DIV/0! | **–** |
| **Resurfacing and Construction of netball courts** | | 720 | – | – | – | – | – | – | | **–** |
| **Resurfacing and Construction of netball courts CONTRA** | | (720) | – | – | – | – | – | – | | **–** |
| **Smoke Alarm** | | – | – | 435 | – | – | 326 | (326) | -100.0% | **435** |
| **District Municipality:** | | **–** | **–** | **522** | **–** | **–** | **391** | (391) | -100.0% | **522** |
| **LM High Mast Lighting** | | – | – | 435 | – | – | 326 | (326) | -100.0% | **435** |
| **Other grant providers:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| **Total capital expenditure of Transfers and Grants** | | **33 828** | **30 665** | **52 505** | **1 873** | **27 382** | **39 243** | **(11 861)** | **-30.2%** | **52 505** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **37 906** | **122 886** | **161 727** | **11 277** | **85 342** | **112 321** | **(26 979)** | **-24.0%** | **161 727** |

## 8.3 Supporting Table SC7 (2) – Grant expenditure rollovers

**WC026 Langeberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March**

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

# Section 9 – Councillor's allowance and employee benefits

## 9.1 Supporting Table SC8

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

**WC026 Langeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March**

| Summary of Employee and Councillor remuneration<br>R thousands | Ref | 2022/23<br>Audited Outcome | Budget Year 2023/24<br>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 | | 8 425 | 9 470 | 9 470 | 737 | 6 858 | 7 102 | (245) | -3% | 9 470 |
| Pension and UIF Contributions | | 650 | 1 219 | 1 219 | 56 | 523 | 914 | (391) | -43% | 1 219 |
| Medical Aid Contributions | | 69 | – | 55 | 5 | 47 | 42 | 6 | 14% | 55 |
| Motor Vehicle Allowance | | 735 | 753 | 1 068 | 65 | 616 | 801 | (186) | -23% | 1 068 |
| Cellphone Allowance | | 936 | 1 119 | 1 119 | 91 | 945 | 840 | 106 | 13% | 1 119 |
| Housing Allowances | | 3 | 3 | 3 | 0 | 2 | 2 | (0) | -9% | 3 |
| Other benefits and allowances | | – | – | – | – | – | – | – | | – |
| **Sub Total - Councillors** | | **10 817** | **12 565** | **12 935** | **953** | **8 991** | **9 702** | **(710)** | **-7%** | **12 935** |
| **% increase** | 4 | | **16.2%** | **19.6%** | | | | | | **19.6%** |
| **Senior Managers of the Municipality** | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 6 920 | 6 600 | 6 055 | 600 | 5 389 | 4 541 | 848 | 19% | 6 055 |
| Pension and UIF Contributions | | 764 | 813 | 714 | 59 | 535 | 535 | – | | 714 |
| Medical Aid Contributions | | 104 | 97 | 95 | 8 | 72 | 71 | 1 | 1% | 95 |
| Overtime | | – | – | – | – | – | – | – | | – |
| Performance Bonus | | 703 | 1 391 | 438 | – | 596 | 438 | 158 | 36% | 438 |
| Motor Vehicle Allowance | | 727 | 1 096 | 1 055 | 99 | 885 | 791 | 94 | 12% | 1 055 |
| Cellphone Allowance | | 209 | 274 | 238 | 20 | 178 | 178 | – | | 238 |
| Housing Allowances | | – | – | – | – | – | – | – | | – |
| Other benefits and allowances | | – | 118 | 118 | 0 | 0 | 88 | (88) | -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** | **8 712** | **786** | **7 656** | **6 644** | **1 013** | **15%** | **8 712** |
| **% increase** | 4 | | **10.2%** | **-7.6%** | | | | | | **-7.6%** |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 148 875 | 168 423 | 172 075 | 14 054 | 123 301 | 129 058 | (5 757) | -4% | 172 075 |
| Pension and UIF Contributions | | 26 627 | 30 518 | 29 303 | 2 414 | 21 937 | 21 986 | (48) | 0% | 29 303 |
| Medical Aid Contributions | | 7 900 | 8 574 | 8 447 | 795 | 6 589 | 6 335 | 254 | 4% | 8 447 |
| Overtime | | 14 932 | 9 515 | 17 557 | 1 290 | 12 162 | 13 168 | (1 005) | -8% | 17 557 |
| Performance Bonus | | 12 177 | 12 259 | 12 260 | 994 | 10 034 | 10 172 | (138) | -1% | 12 260 |
| Motor Vehicle Allowance | | 5 459 | 5 614 | 5 634 | 551 | 4 665 | 4 225 | 439 | 10% | 5 634 |
| Cellphone Allowance | | 661 | 646 | 709 | 69 | 540 | 532 | 8 | 1% | 709 |
| Housing Allowances | | 791 | 1 103 | 967 | 69 | 619 | 730 | (110) | -15% | 967 |
| 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** | **246 953** | **20 236** | **179 848** | **186 206** | **(6 358)** | **-3%** | **246 953** |
| **% increase** | 4 | | **8.8%** | **13.6%** | | | | | | **13.6%** |
| **Total Parent Municipality** | | **237 667** | **259 607** | **268 601** | **21 975** | **196 495** | **202 551** | **(6 056)** | **-3%** | **268 601** |
| **Unpaid salary, allowances & benefits in arrears:** | | | | | | | | | | |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | **237 667** | **259 607** | **268 601** | **21 975** | **196 495** | **202 551** | **(6 056)** | **-3%** | **268 601** |
| **% increase** | 4 | | **9.2%** | **13.0%** | | | | | | **13.0%** |
| **TOTAL MANAGERS AND STAFF** | | **226 850** | **247 042** | **255 665** | **21 022** | **187 504** | **192 850** | **(5 346)** | **-3%** | **255 665** |

## Section 10 – Material variances to the SDBIP

Please refer to table C4 on page 13 of 44 and also page 14 - 16 of 44 for detailed explanations.

Please also refer to C5 on page 17 of 44 and also page 17 of 44 for detailed explanations.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

**WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March**

| Month | 2022/23 | Budget Year 2023/24 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| **Monthly expenditure performance trend** | | | | | | | | | |
| July | 8 723 | 9 956 | 16 526 | 25 589 | 25 589 | 16 526 | (9 063) | -54.8% | 21% |
| August | 8 723 | 9 956 | 16 526 | 6 417 | 32 006 | 33 051 | 1 045 | 3.2% | 27% |
| September | 8 723 | 9 956 | 16 526 | 3 335 | 35 341 | 49 577 | 14 236 | 28.7% | 30% |
| October | 8 723 | 9 956 | 16 526 | 11 191 | 46 532 | 66 102 | 19 570 | 29.6% | 39% |
| November | 8 723 | 9 956 | 16 526 | 12 403 | 58 935 | 82 628 | 23 693 | 28.7% | 49% |
| December | 8 723 | 9 956 | 16 634 | 26 587 | 85 522 | 99 262 | 13 740 | 13.8% | 72% |
| January | 8 723 | 9 956 | 16 634 | 2 216 | 87 738 | 115 896 | 28 158 | 24.3% | 73% |
| February | 8 723 | 9 956 | 16 634 | 9 112 | 96 849 | 132 530 | 35 681 | 26.9% | 81% |
| March | 8 723 | 9 956 | 16 894 | 9 824 | 89 199 | 149 424 | 60 225 | 40.3% | 75% |
| April | 8 723 | 9 956 | 16 894 | – | | 166 318 | – | | |
| May | 8 723 | 9 956 | 16 894 | – | | 183 212 | – | | |
| June | 8 723 | 9 956 | 18 974 | – | | 202 186 | – | | |
| **Total Capital expenditure** | **104 680** | **119 474** | **202 186** | **106 673** | | | | | |

## 11.2 Supporting Tables SC13

### 11.2.1 Supporting Table SC13a

**WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March**

| 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** | **27 559** | **962** | **22 798** | **20 534** | (2 264) | **-11.0%** | **27 559** |
| Roads Infrastructure | | 13 | – | – | – | – | – | – | | – |
| *Road Structures* | | 13 | – | – | – | – | – | – | | – |
| Storm water Infrastructure | | – | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | 8 188 | 15 494 | 20 447 | 441 | 3 949 | 15 336 | 11 387 | **74.3%** | 20 447 |
| *HV Substations* | | – | 7 200 | 6 015 | – | – | 4 511 | 4 511 | **100.0%** | 6 015 |
| *MV Networks* | | 554 | 4 144 | 4 144 | – | 554 | 3 108 | 2 554 | **82.2%** | 4 144 |
| *LV Networks* | | 7 634 | 4 150 | 10 288 | 441 | 3 395 | 7 716 | 4 321 | **56.0%** | 10 288 |
| *Capital Spares* | | – | – | – | – | – | – | – | | – |
| Water Supply Infrastructure | | 14 959 | – | 1 345 | 520 | 1 238 | 1 009 | (230) | **-22.8%** | 1 345 |
| *Reservoirs* | | 14 458 | – | – | – | – | – | – | | – |
| *Pump Stations* | | 501 | – | 1 345 | 520 | 1 238 | 1 009 | (230) | **-22.8%** | 1 345 |
| Sanitation Infrastructure | | 728 | 250 | 250 | – | 728 | 187 | (541) | **-288.4%** | 250 |
| *Reticulation* | | 728 | – | – | – | 728 | – | (728) | **#DIV/0!** | – |
| Solid Waste Infrastructure | | 11 830 | 2 500 | 5 517 | 1 | 16 883 | 4 002 | (12 881) | **-321.9%** | 5 517 |
| *Waste Processing Facilities* | | 11 830 | 2 500 | 5 517 | 1 | 16 883 | 4 002 | (12 881) | **-321.9%** | 5 517 |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **7 885** | **19 084** | **21 517** | **–** | **16 074** | **16 138** | **64** | **0.4%** | **21 517** |
| Community Facilities | | 6 958 | 16 084 | 18 931 | – | 15 837 | 14 198 | (1 638) | **-11.5%** | 18 931 |
| *Halls* | | 1 236 | 250 | 250 | – | 350 | 187 | (163) | -86.7% | 250 |
| *Fire/Ambulance Stations* | | 1 940 | 14 859 | 17 819 | – | 14 119 | 13 364 | (755) | -5.6% | 17 819 |
| *Cemeteries/Crematoria* | | 1 230 | 975 | 775 | – | 1 230 | 581 | (649) | -111.6% | 775 |
| *Public Open Space* | | – | – | 87 | – | – | 65 | 65 | 100.0% | 87 |
| *Markets* | | 2 553 | – | – | – | 138 | – | (138) | #DIV/0! | – |
| Sport and Recreation Facilities | | 927 | 3 000 | 2 586 | – | 237 | 1 939 | 1 702 | **87.8%** | 2 586 |
| *Outdoor Facilities* | | 927 | 3 000 | 2 586 | – | 237 | 1 939 | 1 702 | 87.8% | 2 586 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **1 251** | **1 050** | **6 202** | **3** | **1 155** | **4 652** | **3 496** | 75.2% | **6 202** |
| Operational Buildings | | 1 251 | 1 050 | 550 | 3 | 1 155 | 413 | (743) | **-180.0%** | 550 |
| *Municipal Offices* | | 1 111 | 550 | 550 | 3 | 1 155 | 413 | (743) | -180.0% | 550 |
| *Stores* | | 140 | 500 | – | – | – | – | – | | – |
| Housing | | – | – | 5 652 | – | – | 4 239 | 4 239 | **100.0%** | 5 652 |
| *Capital Spares* | | – | – | 5 652 | – | – | 4 239 | 4 239 | 100.0% | 5 652 |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **550** | **6 000** | **2 616** | **–** | **3 166** | **1 962** | **(1 204)** | -61.4% | **2 616** |
| Licences and Rights | | 550 | 6 000 | 2 616 | – | 3 166 | 1 962 | (1 204) | **-61.4%** | 2 616 |
| *Computer Software and Applications* | | 550 | 6 000 | 2 616 | – | 3 166 | 1 962 | (1 204) | -61.4% | 2 616 |
| **Computer Equipment** | | **5 555** | **4 000** | **4 437** | **465** | **7 149** | **3 328** | **(3 821)** | -114.8% | **4 437** |
| Computer Equipment | | 5 555 | 4 000 | 4 437 | 465 | 7 149 | 3 328 | (3 821) | -114.8% | 4 437 |
| **Furniture and Office Equipment** | | **799** | **1 010** | **984** | **97** | **1 185** | **738** | **(447)** | -60.5% | **984** |
| Furniture and Office Equipment | | 799 | 1 010 | 984 | 97 | 1 185 | 738 | (447) | -60.5% | 984 |
| **Machinery and Equipment** | | **3 265** | **6 818** | **8 990** | **494** | **3 067** | **6 742** | **3 675** | 54.5% | **8 990** |
| Machinery and Equipment | | 3 265 | 6 818 | 8 990 | 494 | 3 067 | 6 742 | 3 675 | 54.5% | 8 990 |
| **Transport Assets** | | **22 600** | **500** | **405** | **–** | **22 905** | **304** | **(22 601)** | -7440.7% | **405** |
| Transport Assets | | 22 600 | 500 | 405 | – | 22 905 | 304 | (22 601) | -7440.7% | 405 |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Living resources** | | – | – | – | – | – | – | – | | – |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on new assets** | 1 | **77 624** | **56 706** | **72 710** | **2 020** | **77 498** | **54 397** | **(23 101)** | **-42.5%** | **72 710** |

## 11.2.2 Supporting Table SC13b

**WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March**

| 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 renewal of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **449** | **14 457** | **62 879** | **5 553** | **34 473** | **47 159** | 12 686 | **26.9%** | **62 879** |
| Roads Infrastructure | | 449 | 3 350 | 55 360 | 5 734 | 33 120 | 41 520 | 8 400 | **20.2%** | 55 360 |
| *Roads* | | 449 | 3 350 | 55 360 | 5 734 | 33 120 | 41 520 | 8 400 | **20.2%** | 55 360 |
| Storm water Infrastructure | | – | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | – | – | – | – | – | – | – | | – |
| Water Supply Infrastructure | | – | 11 107 | 7 519 | (180) | 1 353 | 5 639 | 4 286 | **76.0%** | 7 519 |
| *Distribution* | | – | 11 107 | 7 519 | (180) | 1 353 | 5 639 | 4 286 | **76.0%** | 7 519 |
| 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** | **62 879** | **5 553** | **35 750** | **47 159** | **11 409** | 24.2% | **62 879** |

## 11.2.3 Supporting Table SC13c

**WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March**

| 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** | **30 245** | **1 941** | **19 130** | **22 693** | 3 563 | **15.7%** | **30 245** |
| Roads Infrastructure | | 3 806 | 9 874 | 10 777 | 1 411 | 5 032 | 8 083 | 3 051 | **37.7%** | 10 777 |
| *Roads* | | 3 806 | 9 874 | 10 777 | 1 411 | 5 032 | 8 083 | 3 051 | **37.7%** | 10 777 |
| Storm water Infrastructure | | 493 | 711 | 1 301 | 20 | 439 | 975 | 536 | **55.0%** | 1 301 |
| *Drainage Collection* | | 493 | 711 | 1 301 | 20 | 439 | 975 | 536 | **55.0%** | 1 301 |
| Electrical Infrastructure | | 2 602 | 2 502 | 3 333 | 147 | 1 722 | 2 500 | 778 | **31.1%** | 3 333 |
| *HV Substations* | | 650 | 414 | 326 | 35 | 137 | 223 | 86 | **38.6%** | 326 |
| *HV Transmission Conductors* | | 17 | 11 | 11 | – | 2 | 8 | 6 | **71.6%** | 11 |
| *MV Substations* | | 231 | 210 | 297 | 8 | 125 | 223 | 98 | **44.1%** | 297 |
| *MV Switching Stations* | | 23 | 49 | 52 | – | 15 | 39 | 24 | **61.6%** | 52 |
| *MV Networks* | | 397 | 392 | 597 | 19 | 336 | 469 | 134 | **28.5%** | 597 |
| *LV Networks* | | 1 284 | 1 427 | 2 049 | 84 | 1 108 | 1 537 | 430 | **27.9%** | 2 049 |
| Water Supply Infrastructure | | 9 824 | 9 002 | 10 148 | 197 | 8 437 | 7 648 | (789) | **-10.3%** | 10 148 |
| *Dams and Weirs* | | 1 117 | 2 833 | 2 833 | – | 2 833 | 2 125 | (708) | **-33.3%** | 2 833 |
| *Pump Stations* | | 8 074 | 5 791 | 6 936 | 116 | 5 252 | 5 239 | (13) | **-0.2%** | 6 936 |
| *Water Treatment Works* | | 535 | 256 | 256 | – | 253 | 192 | (61) | **-31.9%** | 256 |
| *Distribution* | | 99 | 123 | 123 | 81 | 99 | 92 | (7) | **-7.4%** | 123 |
| Sanitation Infrastructure | | 2 656 | 3 695 | 4 042 | 163 | 3 313 | 2 994 | (319) | **-10.7%** | 4 042 |
| *Pump Station* | | 1 702 | 1 659 | 2 006 | 24 | 1 386 | 1 467 | 81 | **5.5%** | 2 006 |
| *Reticulation* | | 682 | 1 134 | 1 134 | – | 1 134 | 851 | (284) | **-33.3%** | 1 134 |
| *Waste Water Treatment Works* | | 272 | 902 | 902 | 139 | 793 | 676 | (116) | **-17.2%** | 902 |
| Solid Waste Infrastructure | | 40 | 219 | 224 | – | 108 | 178 | 69 | **39.1%** | 224 |
| *Landfill Sites* | | 35 | 165 | 186 | – | 106 | 149 | 43 | **28.9%** | 186 |
| *Waste Processing Facilities* | | 5 | 54 | 39 | – | 2 | 29 | 27 | **91.8%** | 39 |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | 154 | 467 | 421 | 3 | 78 | 315 | 237 | **75.2%** | 421 |
| *Core Layers* | | 154 | 467 | 421 | 3 | 78 | 315 | 237 | **75.2%** | 421 |
| **Community Assets** | | **2 559** | **3 620** | **3 370** | **369** | **1 556** | **2 528** | **972** | **38.5%** | **3 370** |
| Community Facilities | | 2 072 | 3 071 | 2 321 | 334 | 1 071 | 1 727 | 656 | **38.0%** | 2 321 |
| *Halls* | | 504 | 1 277 | 732 | 32 | 234 | 549 | 315 | 57.4% | 732 |
| *Centres* | | 28 | 48 | 48 | – | 45 | 36 | (9) | -26.3% | 48 |
| *Fire/Ambulance Stations* | | 14 | 85 | 78 | 0 | 47 | 59 | 11 | 19.0% | 78 |
| *Libraries* | | 561 | 67 | 76 | 2 | 52 | 59 | 7 | 12.2% | 76 |
| *Cemeteries/Crematoria* | | 7 | 30 | 6 | 1 | 4 | 4 | 0 | 10.5% | 6 |
| *Purls* | | 26 | 40 | 34 | 1 | 33 | 25 | (8) | -32.4% | 34 |
| *Nature Reserves* | | 884 | 1 286 | 1 201 | 298 | 640 | 885 | 246 | 27.7% | 1 201 |
| *Public Ablution Facilities* | | 47 | 238 | 146 | 1 | 16 | 110 | 94 | 85.9% | 146 |
| Sport and Recreation Facilities | | 488 | 549 | 1 049 | 34 | 485 | 801 | 316 | **39.4%** | 1 049 |
| *Outdoor Facilities* | | 488 | 549 | 1 049 | 34 | 485 | 801 | 316 | 39.4% | 1 049 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Investment properties** | | **94** | **98** | **67** | **2** | **2** | **50** | 48 | 95.5% | **67** |
| Revenue Generating | | 94 | 98 | 67 | 2 | 2 | 50 | 48 | **95.5%** | 67 |
| *Unimproved Property* | | 94 | 98 | 67 | 2 | 2 | 50 | 48 | 95.5% | 67 |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **700** | **1 826** | **1 874** | **98** | **357** | **1 400** | **1 043** | **74.5%** | **1 874** |
| Operational Buildings | | 700 | 1 741 | 1 874 | 98 | 357 | 1 400 | 1 043 | **74.5%** | 1 874 |
| *Municipal Offices* | | 700 | 1 741 | 1 874 | 98 | 357 | 1 400 | 1 043 | 74.5% | 1 874 |
| Housing | | – | 85 | – | – | – | – | – | | – |
| *Social Housing* | | – | 85 | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | | – |
| **Intangible Assets** | | – | – | – | – | – | – | – | | – |
| Licences and Rights | | – | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **13** | **205** | **193** | **24** | **57** | **145** | **87** | 60.5% | **193** |
| Computer Equipment | | 13 | 205 | 193 | 24 | 57 | 145 | 87 | 60.5% | 193 |
| **Furniture and Office Equipment** | | **1 021** | **1 089** | **1 066** | **107** | **408** | **800** | **392** | 49.0% | **1 066** |
| Furniture and Office Equipment | | 1 021 | 1 089 | 1 066 | 107 | 408 | 800 | 392 | 49.0% | 1 066 |
| **Machinery and Equipment** | | **333** | **525** | **501** | **36** | **290** | **390** | **101** | 25.8% | **501** |
| Machinery and Equipment | | 333 | 525 | 501 | 36 | 290 | 390 | 101 | 25.8% | 501 |
| **Transport Assets** | | **5 514** | **5 925** | **7 160** | **721** | **3 827** | **5 381** | **1 554** | 28.9% | **7 160** |
| Transport Assets | | 5 514 | 5 925 | 7 160 | 721 | 3 827 | 5 381 | 1 554 | 28.9% | 7 160 |
| **Land** | | – | – | – | – | – | – | – | | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | | – |
| **Living resources** | | – | – | – | – | – | – | – | | – |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Repairs and Maintenance Expenditure** | 1 | **29 809** | **39 759** | **44 476** | **3 298** | **25 627** | **33 388** | **7 761** | **23.2%** | **44 476** |

## 11.2.4 Supporting Table SC13d

**WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March**

| 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 | 30 576 | 4 653 | 21 456 | 22 932 | 1 476 | 6.4% | 30 576 |
| Roads Infrastructure | | 8 222 | 9 632 | 9 632 | 1 346 | 6 181 | 7 224 | 1 043 | 14.4% | 9 632 |
| *Roads* | | 7 773 | 9 188 | 9 188 | 1 269 | 5 829 | 6 891 | 1 061 | 15.4% | 9 188 |
| *Road Structures* | | 291 | 285 | 285 | 50 | 232 | 214 | (18) | -8.3% | 285 |
| *Road Furniture* | | 159 | 159 | 159 | 26 | 120 | 119 | (0) | -0.2% | 159 |
| Storm water Infrastructure | | 1 442 | 1 444 | 1 444 | 238 | 1 091 | 1 083 | (7) | -0.7% | 1 444 |
| *Drainage Collection* | | 1 442 | 1 444 | 1 444 | 238 | 1 091 | 1 083 | (7) | -0.7% | 1 444 |
| Electrical Infrastructure | | 5 105 | 5 291 | 5 288 | 892 | 4 089 | 3 966 | (123) | -3.1% | 5 288 |
| *HV Substations* | | 371 | 349 | 349 | 64 | 293 | 262 | (32) | -12.1% | 349 |
| *HV Switching Station* | | 720 | 782 | 778 | 118 | 543 | 584 | 41 | 7.0% | 778 |
| *MV Substations* | | 917 | 868 | 868 | 185 | 849 | 651 | (198) | -30.4% | 868 |
| *MV Switching Stations* | | 19 | 82 | 82 | 3 | 14 | 62 | 48 | 77.3% | 82 |
| *MV Networks* | | 1 792 | 1 959 | 1 959 | 318 | 1 458 | 1 469 | 12 | 0.8% | 1 959 |
| *LV Networks* | | 1 287 | 1 251 | 1 251 | 203 | 933 | 939 | 6 | 0.6% | 1 251 |
| Water Supply Infrastructure | | 7 184 | 6 955 | 6 955 | 1 216 | 5 682 | 5 216 | (466) | -8.9% | 6 955 |
| *Dams and Weirs* | | 218 | 218 | 218 | 36 | 164 | 164 | (0) | -0.2% | 218 |
| *Boreholes* | | 33 | 33 | 33 | 5 | 25 | 25 | (0) | -0.6% | 33 |
| *Reservoirs* | | 668 | 1 396 | 1 396 | 217 | 996 | 1 047 | 51 | 4.8% | 1 396 |
| *Pump Stations* | | 858 | 850 | 850 | 208 | 960 | 638 | (322) | -50.5% | 850 |
| *Water Treatment Works* | | 3 107 | 2 170 | 2 170 | 345 | 1 678 | 1 628 | (50) | -3.1% | 2 170 |
| *Distribution* | | 2 299 | 2 286 | 2 286 | 405 | 1 858 | 1 715 | (143) | -8.4% | 2 286 |
| Sanitation Infrastructure | | 4 559 | 5 158 | 5 158 | 774 | 3 489 | 3 869 | 380 | 9.8% | 5 158 |
| *Pump Station* | | 875 | 489 | 489 | 170 | 714 | 367 | (347) | -94.5% | 489 |
| *Reticulation* | | 1 588 | 1 688 | 1 688 | 261 | 1 196 | 1 266 | 70 | 5.5% | 1 688 |
| *Waste Water Treatment Works* | | 2 038 | 2 923 | 2 923 | 334 | 1 535 | 2 192 | 657 | 30.0% | 2 923 |
| *Toilet Facilities* | | 58 | 57 | 57 | 9 | 43 | 43 | (0) | -0.2% | 57 |
| Solid Waste Infrastructure | | 8 109 | 2 086 | 2 086 | 168 | 839 | 1 565 | 726 | 46.4% | 2 086 |
| *Landfill Sites* | | 6 874 | 56 | 56 | 9 | 42 | 42 | (0) | -0.2% | 56 |
| *Waste Transfer Stations* | | 1 235 | 2 030 | 2 030 | 159 | 797 | 1 522 | 726 | 47.7% | 2 030 |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | 69 | 12 | 12 | 18 | 86 | 9 | (77) | -841.1% | 12 |
| *Distribution Layers* | | 69 | 12 | 12 | 18 | 86 | 9 | (77) | -841.1% | 12 |
| **Community Assets** | | 3 270 | 3 152 | 3 147 | 557 | 2 583 | 2 360 | (223) | -9.5% | 3 147 |
| Community Facilities | | 1 840 | 1 713 | 1 707 | 324 | 1 501 | 1 280 | (221) | -17.3% | 1 707 |
| *Halls* | | 250 | 261 | 261 | 45 | 206 | 196 | (10) | -5.2% | 261 |
| *Centres* | | 318 | 303 | 303 | 58 | 265 | 228 | (37) | -16.5% | 303 |
| *Crèches* | | 7 | 7 | 7 | 1 | 5 | 5 | (0) | -0.1% | 7 |
| *Clinics/Care Centres* | | 45 | 45 | 45 | 7 | 34 | 34 | (0) | -0.2% | 45 |
| *Fire/Ambulance Stations* | | 105 | 261 | 261 | 15 | 74 | 196 | 122 | 62.3% | 261 |
| *Museums* | | 4 | 4 | 4 | 1 | 3 | 3 | (0) | -0.1% | 4 |
| *Libraries* | | 460 | 426 | 426 | 69 | 321 | 320 | (1) | -0.4% | 426 |
| *Cemeteries/Crematoria* | | 417 | 131 | 131 | 94 | 432 | 98 | (334) | -340.2% | 131 |
| *Purls* | | 96 | 73 | 73 | 12 | 56 | 55 | (2) | -3.4% | 73 |
| *Public Open Space* | | 1 | 98 | 92 | 0 | 0 | 69 | 69 | 99.4% | 92 |
| *Nature Reserves* | | 30 | 18 | 18 | 3 | 14 | 13 | (1) | -4.8% | 18 |
| *Public Ablution Facilities* | | 32 | 12 | 12 | 7 | 35 | 9 | (26) | -296.5% | 12 |
| *Taxi Ranks/Bus Terminals* | | 75 | 74 | 74 | 12 | 55 | 55 | (0) | -0.2% | 74 |
| Sport and Recreation Facilities | | 1 429 | 1 440 | 1 440 | 232 | 1 082 | 1 080 | (2) | -0.2% | 1 440 |
| *Outdoor Facilities* | | 1 429 | 1 440 | 1 440 | 232 | 1 082 | 1 080 | (2) | -0.2% | 1 440 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| **Investment properties** | | 64 | 64 | 64 | 10 | 48 | 48 | 1 | 1.4% | 64 |
| Revenue Generating | | 64 | 64 | 64 | 10 | 48 | 48 | 1 | 1.4% | 64 |
| *Improved Property* | | 64 | 64 | 64 | 10 | 48 | 48 | 1 | 1.4% | 64 |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | 656 | 744 | 743 | 122 | 556 | 557 | 2 | 0.3% | 743 |
| Operational Buildings | | 632 | 719 | 719 | 117 | 537 | 539 | 3 | 0.5% | 719 |
| *Municipal Offices* | | 530 | 618 | 617 | 100 | 460 | 463 | 3 | 0.6% | 617 |
| *Workshops* | | 14 | 14 | 14 | 2 | 10 | 10 | (0) | -0.2% | 14 |
| *Stores* | | 88 | 88 | 88 | 14 | 66 | 66 | (0) | -0.2% | 88 |
| Housing | | 24 | 24 | 24 | 5 | 19 | 18 | (1) | -4.9% | 24 |
| *Social Housing* | | 24 | 24 | 24 | 5 | 19 | 18 | (1) | -4.9% | 24 |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | | – |
| **Intangible Assets** | | – | – | – | – | – | – | – | | – |
| Licences and Rights | | – | – | – | – | – | – | – | | – |
| **Computer Equipment** | | 2 392 | 3 000 | 2 996 | 488 | 2 233 | 2 247 | 15 | 0.7% | 2 996 |
| Computer Equipment | | 2 392 | 3 000 | 2 996 | 488 | 2 233 | 2 247 | 15 | 0.7% | 2 996 |
| **Furniture and Office Equipment** | | 1 559 | 803 | 798 | 250 | 1 126 | 599 | (528) | -88.1% | 798 |
| Furniture and Office Equipment | | 1 559 | 803 | 798 | 250 | 1 126 | 599 | (528) | -88.1% | 798 |
| **Machinery and Equipment** | | 1 306 | 1 533 | 1 533 | 274 | 1 149 | 1 150 | 1 | 0.1% | 1 533 |
| Machinery and Equipment | | 1 306 | 1 533 | 1 533 | 274 | 1 149 | 1 150 | 1 | 0.1% | 1 533 |
| **Transport Assets** | | 3 055 | 5 034 | 5 031 | 823 | 3 791 | 3 773 | (18) | -0.5% | 5 031 |
| Transport Assets | | 3 055 | 5 034 | 5 031 | 823 | 3 791 | 3 773 | (18) | -0.5% | 5 031 |
| **Land** | | – | – | – | – | – | – | – | | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | | – |
| **Living resources** | | – | – | – | – | – | – | – | | – |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Depreciation** | 1 | 46 992 | 44 909 | 44 889 | 7 175 | 32 941 | 33 667 | 726 | 2.2% | 44 889 |

## 11.2.5 Supporting Table SC13e

**WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March**

| 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** | **44 233** | **833** | **38 872** | **33 175** | (5 697) | **-17.2%** | **44 233** |
| Roads Infrastructure | | 6 005 | 14 033 | 15 707 | – | 11 055 | 11 780 | 725 | **6.2%** | 15 707 |
| *Roads* | | 6 005 | 14 033 | 15 707 | – | 11 055 | 11 780 | 725 | **6.2%** | 15 707 |
| Storm water Infrastructure | | – | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | – | 450 | – | – | – | – | – | | – |
| *MV Networks* | | – | 450 | – | – | – | – | – | | – |
| Water Supply Infrastructure | | – | – | – | – | – | – | – | | – |
| Sanitation Infrastructure | | 17 851 | 29 159 | 28 527 | 833 | 27 816 | 21 395 | (6 421) | **-30.0%** | 28 527 |
| *Waste Water Treatment Works* | | 17 851 | 29 159 | 28 527 | 833 | 27 816 | 21 395 | (6 421) | **-30.0%** | 28 527 |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **197** | **4 670** | **5 466** | **13** | **431** | **2 019** | **1 588** | **78.6%** | **5 466** |
| Community Facilities | | – | 500 | 500 | – | – | 375 | 375 | **100.0%** | 500 |
| *Purls* | | – | 500 | 500 | – | – | 375 | 375 | 100.0% | 500 |
| Sport and Recreation Facilities | | 197 | 4 170 | 4 966 | 13 | 431 | 1 644 | 1 213 | **73.8%** | 4 966 |
| *Indoor Facilities* | | – | 2 850 | 3 470 | – | – | 523 | 523 | 100.0% | 3 470 |
| *Outdoor Facilities* | | 197 | 1 320 | 1 496 | 13 | 431 | 1 122 | 690 | 61.5% | 1 496 |
| **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** | | – | – | – | – | – | – | – | | – |
| **Living resources** | | – | – | – | – | – | – | – | | – |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on upgrading of existing assets** | 1 | **24 052** | **48 312** | **49 699** | **845** | **39 303** | **35 194** | **(4 109)** | **-11.7%** | **49 699** |

# Section 12 – Grant Register 31 March 2024

**Langeberg Capital Grant Register - (2023/24)**

| Grant Description | Government Sphere | Original Budget | Adjustment Budget | Total Budget | Opening Balance July 2023 | Monthly Expenditure | Monthly Received | YTD Received | YTD Expenditure | Repayments | Unspent Budget (Budget vs Expenditure) | Unspent Receipts (Receipts vs Expenditure) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Municipal Infrastructure Grant (MIG) | National | 22 202 608.70 | (725 390.43) | 21 477 218.26 | 759 826.10 | 752 976.07 | 2 655 652.17 | 22 249 565.22 | 20 502 044.06 | - | 975 174.20 | 2 507 347.25 |
| Integrated National Electrification Programme | National | 400 000.00 | - | 400 000.00 | - | - | - | 400 000.00 | 32 125.48 | - | 367 874.52 | 367 874.52 |
| Neighbourhood Development Partnership Grant | National | 8 062 608.70 | - | 8 062 608.70 | 8 229 327.99 | - | - | 8 062 608.70 | 5 807 466.31 | 8 229 327.99 | 2 255 142.39 | 2 255 142.39 |
| Water Services Infrastructure Grant | National | - | - | - | 1 259 985.73 | - | - | - | - | 1 259 985.73 | - | - |
| Municipal Disaster Response Grant | National | - | 21 608 730.43 | 21 608 730.43 | - | 974 246.29 | - | 22 373 913.04 | 1 120 383.23 | - | 20 488 347.20 | 21 253 529.81 |
| **Total** | **National** | **30 665 217.39** | **20 883 340.00** | **51 548 557.39** | **10 249 139.82** | **1 727 222.36** | **2 655 652.17** | **53 086 086.96** | **27 462 019.08** | **9 489 313.72** | **24 086 538.31** | **26 383 893.97** |
| Municipal Loadshedding Relief Grant | Provincial | - | 350 000.00 | 350 000.00 | 350 000.00 | - | - | - | 350 000.00 | - | - | - |
| Municipal Service Delivery and Capacity Building Grant - Smoke Alarm | Provincial | - | 500 000.00 | 500 000.00 | - | - | - | 500 000.00 | - | - | 500 000.00 | 500 000.00 |
| Municipal Service Delivery and Capacity Building Grant - LM High Mast Lighting | Provincial | - | 500 000.00 | 500 000.00 | - | - | - | - | - | - | 500 000.00 | - |
| **Total** | **Provincial** | **-** | **1 350 000.00** | **1 350 000.00** | **350 000.00** | **-** | **-** | **500 000.00** | **350 000.00** | **-** | **1 000 000.00** | **500 000.00** |
| **Total Capital** | | **30 665 217.39** | **22 233 340.00** | **52 898 557.39** | **10 599 139.82** | **1 727 222.36** | **2 655 652.17** | **53 586 086.96** | **27 812 019.08** | **9 489 313.72** | **25 086 538.31** | **26 883 893.97** |

**Langeberg Operational Grant Register - (2023/24)**

| Grant Description | Government Sphere | Original Budget | Adjustment Budget | Total Budget | Opening Balance July 2023 | Monthly Expenditure | Monthly Received | YTD Received | YTD Expenditure | Repayment | Unspent Budget (Budget vs Expenditure) | Unspent Receipts (Receipts vs Expenditure) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Local Government Equitable Share | National | 106 265 000.00 | - | 106 265 000.00 | - | - | 26 566 000.00 | 94 577 000.00 | 94 577 000.00 | - | 11 688 000.00 | - |
| Financial Management Grant | National | 1 550 000.00 | - | 1 550 000.00 | 679 619.86 | 5 598.77 | - | 1 550 000.00 | 700 000.00 | 679 619.86 | 850 000.00 | 850 000.00 |
| EPWP Incentive | National | 3 362 000.00 | (188 000.00) | 3 174 000.00 | 95 189.10 | 180 216.30 | - | 3 174 000.00 | 2 830 987.22 | 95 189.10 | 343 012.78 | 343 012.78 |
| Municipal Infrastructure Grant (MIG) | National | 3 330 391.30 | (108 808.57) | 3 221 582.74 | 113 973.91 | 112 946.41 | 398 347.83 | 3 337 434.78 | 3 075 306.61 | - | 146 276.13 | 376 102.09 |
| Integrated National Electrification Programme | National | 60 000.00 | - | 60 000.00 | - | - | - | 60 000.00 | 4 818.82 | - | 55 181.18 | 55 181.18 |
| Neighbourhood Development Partnership Grant | National | 1 209 391.30 | - | 1 209 391.30 | 1 234 399.20 | - | - | 1 209 391.30 | 871 119.95 | 1 234 399.20 | 338 271.36 | 338 271.36 |
| Water Services Infrastructure Grant | National | - | - | - | 188 997.86 | - | - | - | - | 188 997.86 | - | - |
| Municipal Disaster Response Grant | National | - | 3 241 309.57 | 3 241 309.57 | - | 146 136.94 | - | 3 356 086.96 | 168 057.48 | - | 3 073 252.08 | 3 188 029.47 |
| **Total** | **National** | **115 776 782.61** | **2 944 501.00** | **118 721 283.61** | **2 312 179.93** | **444 898.42** | **26 964 347.83** | **107 263 913.04** | **102 227 290.08** | **2 198 206.02** | **16 493 993.53** | **5 150 596.88** |
| Replacement Funding For Most Vulnerable B3 Municipalities (MRF) | Provincial | 6 792 000.00 | 377 000.00 | 7 169 000.00 | - | 504 205.73 | - | 7 169 000.00 | 5 114 530.67 | - | 2 054 469.33 | 2 054 469.33 |
| Community Library Services Grant (CG) | Provincial | 3 959 000.00 | 10 000.00 | 3 969 000.00 | - | 289 915.93 | - | 3 969 000.00 | 3 050 344.46 | - | 918 655.54 | 918 655.54 |
| Community Development Workers Operational Support Grant (CDW) | Provincial | 38 000.00 | - | 38 000.00 | - | 7 693.50 | - | 38 000.00 | 16 811.85 | - | 21 188.15 | 21 188.15 |
| Human Settlements Development Grant (Beneficiaries) | Provincial | 2 500 000.00 | 4 925 000.00 | 7 425 000.00 | - | - | - | 414 514.57 | 977 347.00 | - | 6 447 653.00 | (562 832.43) |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries) | Provincial | 18 000 000.00 | 8 176 000.00 | 26 176 000.00 | - | 3 147 416.00 | 16 357 397.00 | 25 979 600.00 | 8 672 681.00 | - | 17 503 319.00 | 17 306 919.00 |
| Municipal Maintanance and construction of Transport Infrastructure | Provincial | 130 000.00 | - | 130 000.00 | - | 126 135.45 | - | 130 000.00 | 126 135.45 | - | 3 864.55 | 3 864.55 |
| Local Government Public Employment Support Grant | Provincial | - | - | - | 349 431.26 | - | - | - | - | - | - | 349 431.26 |
| WC Financial Management Capability Grant - Bursaries | Provincial | - | 200 000.00 | 200 000.00 | 157 000.00 | 90 000.00 | - | 200 000.00 | 90 000.00 | - | 110 000.00 | 267 000.00 |
| WC Financial Management Capability Grant - Financial Management | Provincial | - | - | - | 130 110.55 | - | - | - | - | - | - | 130 110.55 |
| **Total** | **Provincial** | **31 419 000.00** | **13 688 000.00** | **45 107 000.00** | **636 541.81** | **4 165 366.61** | **16 357 397.00** | **37 900 114.57** | **18 047 850.43** | **-** | **27 059 149.57** | **20 488 805.95** |
| Cape Winelands LED Support Grant | District | 100 000.00 | 400 000.00 | 500 000.00 | - | - | - | - | - | - | 500 000.00 | - |
| Bakery Project | District | - | - | - | 168 874.86 | - | - | - | - | - | - | 168 874.86 |
| CDWM - Community Safety | District | - | 326 353.00 | 326 353.00 | 566 352.87 | - | - | - | - | - | 326 353.00 | 566 352.87 |
| CDWM - EPWP Projects | District | - | 312 000.00 | 312 000.00 | 4 483.81 | - | - | - | - | - | 312 000.00 | 4 483.81 |
| | District | - | - | - | - | - | - | - | - | - | - | - |
| **Total** | **District** | **100 000.00** | **1 038 353.00** | **1 138 353.00** | **739 711.54** | **-** | **-** | **-** | **-** | **-** | **1 138 353.00** | **739 711.54** |
| **Total Operating** | | **147 295 782.61** | **17 670 854.00** | **164 966 636.61** | **3 688 433.28** | **4 610 265.03** | **43 321 744.83** | **145 164 027.61** | **120 275 140.51** | **2 198 206.02** | **44 691 496.10** | **26 379 114.37** |
| **Total Grants** | | **177 961 000.00** | **39 904 194.00** | **217 865 194.00** | **14 287 573.10** | **6 337 487.39** | **45 977 397.00** | **198 750 114.57** | **148 087 159.59** | **11 687 519.74** | **69 778 034.41** | **53 263 008.34** |

# Section 13 – Top 10 Capital Project as at 31 March 2024

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

| Number | Vote number | Project description | Original Budget R'000 | Adjusted budget R'000 | YTD Expenditure R'000 | YTD Budget R'000 | Variance R'000 | % Variance | Status of the project | At what stage is each project currently | Any challenges identified that is resulting in delays? | What measures are in place to remedy the existing challenges. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Various votes | Rehabilitation of roads | 3 350 | 55 360 | 31 813 | 43 372 | (11 559) | (27%) | Construction started on 11 September 2023. Contractor is currently working in Robertson and Montagu. Contractor will start construction in Bonnievale during April | Construction | None | None |
| 2 | Various votes | Upg Robertson WWTW | 29 159 | 28 527 | 19 965 | 21 395 | (1 430) | (7%) | Construction | Construction | None | None |
| 3 | 9/154-48508-342 | Fire Station Robertson Building | 14 859 | 17 819 | 12 180 | 13 364 | (1 185) | (9%) | Project Complete | Completion achieved | None | None |
| 4 | 9/135-24120-293 | NDPG : Upgrading of bus route - August Street-Nkqubela | 8 063 | 8 063 | 9 864 | 6 047 | 3 817 | 63% | Completion was issued on 19 March 2024 for the road section. | Completion Achieved | None | None |
| 5 | 9/132-30712-130 | Replacement and Repairs Network | 2 000 | 7 570 | 1 480 | 5 677 | (4 197) | (74%) | In progress | Construction | Replacement of Copper lines: it is peak season for the farmers and scheduling an outage to replace the lines is challenging | Work to continue on lines where we can schedule outages. Planning in place for when peak season ends towards mid-May |
| 6 | 9/132-30125-119 | Replace 66Kv Transformers at Robertson Main Substation | 7 200 | 6 015 | – | 4 511 | (4 511) | (100%) | Tender | Tender | Due to the large size of the project, the project will be executed over multiple years. | The tender readvertised. |
| 7 | 9/135-14131-386 | Road Infra, Pumpstation, Water Ret-bridge Tanner street - Montagu West | – | 5 652 | – | 4 239 | (4 239) | (100%) | Emergency grant funding for flood damage. Project preparation is currently done. | Tender preparation phase | None | None |
| 8 | 9/133-33151-231 | Generators for WTW and pumps | 8 957 | 5 369 | 1 347 | 4 027 | (2 679) | (67%) | T50/2023 was awarded. Awaiting award letter from SCM. | Awarded | None | None |
| 9 | 9/135-53831-321 | Nkqubela diversion weir upgrade | 3 500 | 5 174 | – | 3 881 | (3 881) | (100%) | T28/2023 was awarded on 12 February 2023. Construction to commence in April 2023 | Construction | None | None |
| 10 | 9/138-31106-327 | CRR: Material Recovery Facility | 2 500 | 4 757 | 4 536 | 3 568 | 968 | 27% | Project Complete | Completion achieved | None | None |
| **Totals** | | | **79 588** | **144 306** | **81 186** | **110 082** | **(28 896)** | **(26%)** | | | | |

# Section 14 – Detailed Capital Expenditure as at 31 March 2024

## CAPITAL EXPENDITURE REPORT 31 MARCH 2024

| 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 | 75% | 100% |
| | **Total Directorate Financial Services** | | | 2 615 828.00 | - | 2 615 827.23 | - | 2 615 827.23 | 100% | 0.77 | 75% | 100% |
| **Budget office** | | | | | | | | | | | | |
| 9/103-53960-401 | Furniture & Office Equipment | CRR | | 95 000.00 | - | - | 0 | 0 | 0% | 95 000.00 | 0% | 0% |
| 9/103-53959-400 | Forklift | CRR | | 305 000.00 | - | 305 000.00 | 0 | 305000 | 100% | - | 75% | 100% |
| | **Total Budget Office** | | | 400 000.00 | - | 305 000.00 | - | 305 000.00 | 76% | 95 000.00 | 38% | 76% |
| **TOTAL: FINANCIAL SERVICES DIRECTORATE** | | | | 3 015 828.00 | - | 2 920 827.23 | - | 2 920 827.23 | 97% | 95 000.77 | 56% | 97% |
| **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 | 9 600.00 | 86 239.32 | 0 | 86239.32 | 17% | 413 760.68 | 75% | 17% |
| | **Total Strategy & Social Development** | | | 500 000.00 | 9 600.00 | 86 239.32 | - | 86 239.32 | 17% | 413 760.68 | 75% | 17% |
| **Information Technology** | | | | | | | | | | | | |
| 9/113-52001-104 | General ICT Needs | CRR | All | 1 547 295.00 | 1 618.00 | 719 734.00 | 1317933.15 | 2037667.15 | 132% | - 490 372.15 | 75% | 47% |
| 9/113-52002-105 | Upgrade ICT Infrastructure | CRR | All | 2 889 891.00 | 463 568.57 | 873 509.60 | 485219.14 | 1358728.74 | 47% | 1 531 162.26 | 75% | 30% |
| 9/113-53804-233 | Machinery and Equipment_Generators | CRR | All | 1 984 373.00 | - | 375 434.36 | 204723.83 | 580158.19 | 29% | 1 404 214.81 | 75% | 19% |
| | **Total Information Technology** | | | 6 421 559.00 | 465 186.57 | 1 968 677.96 | 2 007 876.12 | 3 976 554.08 | 62% | 2 445 004.92 | 75% | 31% |
| **STRATEGY SOCIAL LED** | | | | | | | | | | | | |
| 9/111-49706-413 | Upgrading of Robertson Informal Trading Area - CRR | CRR | All | 3 119 962.00 | - | - | 0 | 0 | 0% | 3 119 962.00 | 75% | 0% |
| 9/111-49710-414 | Photographic Frame | CWDM | All | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/111-49711-415 | Upgrading of Robertson Informal Trading Area - CWDM | CWDM | All | 86 957.00 | - | - | 0 | 0 | 0% | 86 957.00 | 0% | 0% |
| | **Total Strategy Social LED** | | | 3 206 919.00 | - | - | - | - | 0% | 3 206 919.00 | 25% | 0% |
| **TOTAL: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE** | | | | 10 128 478.00 | 474 786.57 | 2 054 917.28 | 2 007 876.12 | 4 062 793.40 | 40% | 6 065 684.60 | 58% | 20% |
| **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 | 75% | 0% |
| | **Total Traffic** | | | 50 000.00 | - | - | - | - | 0% | 50 000.00 | 75% | 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 | 2 600.00 | 44 186.40 | 65264.69 | 109451.09 | 22% | 390 548.91 | 75% | 9% |
| | **Total Property Building and Maintenance** | | | 500 000.00 | 2 600.00 | 44 186.40 | 65 264.69 | 109 451.09 | 22% | 390 548.91 | 75% | 9% |
| **Admin Support** | | | | | | | | | | | | |
| 9/120-52101-106 | Office Furniture & Equipment | CRR | All | 220 000.00 | 18 173.91 | 166 099.68 | 2776.16 | 168875.84 | 77% | 51 124.16 | 75% | 75% |
| | **Total Admin** | | | 220 000.00 | 18 173.91 | 166 099.68 | 2 776.16 | 168 875.84 | 77% | 51 124.16 | 75% | 75% |
| **Governance Support** | | | | | | | | | | | | |
| | **Total Corporate Services** | | | - | - | - | - | - | - | - | - | 0% |
| **TOTAL: CORPORATE SERVICES DIRECTORATE** | | | | 770 000.00 | 20 773.91 | 210 286.08 | 68 040.85 | 278 326.93 | 36% | 491 673.07 | 75% | 27% |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | 75% | 0% |
| 9/133-33126-373 | Breede river pumps | CRR | | 450 441.00 | - | - | 0 | 0 | 0% | 450 441.00 | 0% | 0% |
| 9/133-53825-313 | Breede River Pumstation | CRR | | 478 261.00 | - | - | 0 | 0 | 0% | 478 261.00 | 0% | 0% |
| 9/133-33151-231 | Generators for WTW and pumps | CRR | | 5 368 793.00 | -180 467.68 | 1 347 423.27 | -241446.03 | 1105977.24 | 21% | 4 262 815.76 | 75% | 25% |
| 9/133-33152-232 | Water Pipe Replacement | CRR | | 2 000 000.00 | - | 5 694.00 | 0 | 5694 | 0% | 1 994 306.00 | 75% | 0% |
| 9/133-53821-312 | Equipment | CRR | | 180 000.00 | 2 141.75 | 41 807.78 | 7762.09 | 49569.87 | 28% | 130 430.13 | 75% | 23% |
| | **Total Water** | | | 8 627 495.00 | -178 325.93 | 1 394 925.05 | -233 683.94 | 1 161 241.11 | 13% | 7 466 253.89 | 50% | 49% |
| **Sewerage** | | | | | | | | | | | | |
| 9/140-53812-313 | Equipment | CRR | All | 378 742.00 | 262 987.70 | 267 396.40 | 19168.6 | 286565 | 76% | 92 177.00 | 75% | 71% |
| 9/140-53815-373 | Generators WWTW and sewer pump stations | CRR | 1,3,11 | 588 207.00 | - | - | 588206.96 | 588206.96 | 100% | 0.04 | 0% | 0% |
| 9/140-53918-375 | McGregor Sewer Plant Repair (Flood Damage) | CRR | 4 | 491 304.00 | 284 426.00 | 284 426.00 | 177362 | 461788 | 94% | 29 516.00 | 0% | 58% |
| 9/140-53818-380 | McGregor Sewer Plant Repair (Flood Damage)-MDRG | CRR | 1,3,11 | 2 608 696.00 | 1 120 383.23 | 1 120 383.23 | 1920767.33 | 3041150.56 | 117% | -432 454.56 | 0% | 43% |
| 9/140-53818-381 | Pumpstation-Montagu | CRR | 1,3,11 | 937 000.00 | - | - | 0 | 0 | 0% | 937 000.00 | 0% | 0% |
| 9/140-53818-382 | Pumpstation-Avalon Springs | CRR | 4 | 240 000.00 | - | - | 0 | 0 | 0% | 240 000.00 | 0% | 0% |
| 9/140-53818-383 | Ashton Train Bridge Pumpstation and fencing | CRR | 1,3,11 | 1 304 348.00 | - | - | 0 | 0 | 0% | 1 304 348.00 | 0% | 0% |
| 9/140-53818-384 | Bulk Sewer-Montagu | CRR | 4 | 86 860.00 | - | - | 0 | 0 | 0% | 86 860.00 | 0% | 0% |
| 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 | 75% | 0% |
| 9/141-33501-374 | New Telemetry System Bvale Sewerage Pumpstation | CRR | 4 | 1 344 706.00 | 520 260.72 | 1 238 480.94 | 130000 | 1368480.94 | 102% | -23 774.94 | 0% | 92% |
| 9/140-23708-179 | Upg Robertson WWTW - MIG | MIG | 1,2,3,6,11 | 20 717 391.00 | 752 976.07 | 19 742 044.06 | 1986448.34 | 21728492.4 | 105% | -1 011 101.40 | 75% | 95% |
| 9/140-23709-197 | Upg Robertson WWTW - CRR | CRR | 1,2,3,6,11 | 7 809 351.00 | 79 793.92 | 223 418.05 | 6049148.7 | 6272566.75 | 80% | 1 536 784.25 | 75% | 3% |
| | **Total Sewerage** | | | 36 756 605.00 | 3 020 827.64 | 22 876 148.68 | 10 871 101.93 | 33 747 250.61 | 92% | 3 009 354.39 | 25% | 62% |
| **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 | 75% | 0% |
| 9/137-54300-460 | Purchase of 2 AXLE SINGLE BIN TRAILER | CRR | All | 450 000.00 | - | - | 368750 | 368 750.00 | 82% | 81 250.00 | 75% | 0% |
| 9/137-54301-461 | Purchase of Equipment for the New Material Recovery Facility | CRR | All | 350 000.00 | - | - | 0 | - | 0% | 350 000.00 | 75% | 0% |
| | **Total Solid Waste** | | | 2 800 000.00 | - | - | 368 750.00 | 368 750.00 | 13% | 2 431 250.00 | 75% | 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% | 1.000227683 |
| 9/138-31106-327 | Material Recovery Facility | CRR | All | 4 757 002.00 | 886.96 | 4 292 553.30 | 2436.21 | 4294989.51 | 90% | 462 012.49 | 75% | 90% |
| | **Total Cleansing** | | | 5 516 829.00 | 886.96 | 5 052 553.30 | 2 436.21 | 5 054 989.51 | 92% | 461 839.49 | 37% | 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 | 75% | 0% |
| 9/136-15132-330 | Bulk Stormwater-Montagu | CRR | 2 | 84 000.00 | - | - | 0 | 0 | 0% | 84 000.00 | 0% | 0% |
| 9/135-53831-321 | Nkqubela diversion weir upgrade | CRR | 2 | 5 174 000.00 | - | - | 0 | 0 | 0% | 5 174 000.00 | 75% | 0% |
| 9/135-24120-293 | NDPG : Upgrading of bus route - August Street-Nkqubela | NDPG | 2 | 8 062 609.00 | - | 5 050 224.50 | 821570.1 | 5871794.6 | 73% | 2 190 814.40 | 75% | 63% |
| 9/135-53825-315 | Equipment | CRR | All | 171 257.00 | - | 171 257.00 | 0 | 171257 | 100% | - | 75% | 100% |
| 9/135-13599-209 | The Rehabilitation/Upgrading of existing tar roads in Robertson | CRR | 9 | 17 741 265.00 | - | - | 0 | 0 | 0% | 17 741 265.00 | 0% | 0% |
| 9/135-13600-210 | The Rehabilitation/Upgrading of existing tar roads in Montagu | CRR | 4 | 16 097 610.00 | - | - | 0 | 0 | 0% | 16 097 610.00 | 0% | 0% |
| 9/135-13601-211 | The Rehabilitation/Upgrading of existing tar roads in Bonnievale | CRR | 4 | 8 090 183.00 | - | - | 0 | 0 | 0% | 8 090 183.00 | 0% | 0% |
| 9/135-13602-213 | The Rehabilitation/Upgrading of existing tar roads in Ashton | CRR | 4 | 3 984 030.00 | - | - | 0 | 0 | 0% | 3 984 030.00 | 0% | 0% |
| 9/135-14131-381 | Road Infrastructure-R62 Road near bridge - Montagu | CRR | 4 | 3 913 043.00 | - | - | 0 | 0 | 0% | 3 913 043.00 | 0% | 0% |
| 9/135-14131-382 | Road Infrastructure-Kohler Street at bridge - Montagu | CRR | 4 | 1 130 435.00 | - | - | 0 | 0 | 0% | 1 130 435.00 | 0% | 0% |
| 9/135-14131-383 | Road Infrastructure-Middel Street Montagu West | CRR | 4 | 4 173 913.00 | - | - | 0 | 0 | 0% | 4 173 913.00 | 0% | 0% |
| 9/135-14131-384 | Road Infrastructure-Low water bridge in Graaf street -Montagu West | CRR | 11 | 434 783.00 | - | - | 0 | 0 | 0% | 434 783.00 | 0% | 0% |
| 9/135-14131-385 | Road Infrastructure-Low water bridge in Bath street -Montagu West | CRR | 11 | 565 217.00 | - | - | 0 | 0 | 0% | 565 217.00 | 0% | 0% |
| 9/135-14131-386 | Road Infra, Pumpstation, Water Reti-water bridge Tanner street - Montagu West | CRR | 11 | 5 652 174.00 | - | - | 0 | 0 | 0% | 5 652 174.00 | 0% | 0% |
| 9/135-13573-170 | Rehabilitation Middel Street Ashton | CRR | 9 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13574-171 | Rehabilitation Malherbe Street Bonnievale | CRR | 4 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13575-172 | Rehabilitation Malherbe Street Bonnievale | CRR | 4 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13576-173 | Rehabilitation Waterkant Street Bonnievale | CRR | 4 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13577-174 | Rehabilitation Almeria Street Bonnievale | CRR | 4 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13578-175 | Rehabilitation Landbou Street Bonnievale | CRR | 4 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13579-197 | Rehabilitation Milner Street Bonnievale | CRR | 4 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13580-198 | Rehabilitation Voortrekker Street Bonnievale | CRR | 11 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13581-178 | Rehabilitation Denne Street Montagu | CRR | 11 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13582-179 | Rehabilitation Van Wyk Street Montagu | CRR | 11 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13583-180 | Rehabilitation Visser Street Montagu | CRR | 7 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13584-181 | Rehabilitation Aster Street Montagu | CRR | 7 | - | 2 091 660.87 | 2 091 660.87 | 0 | 2091660.87 | 0% | -2 091 660.87 | 0% | 0% |
| 9/135-13585-182 | Rehabilitation Bath Street Montagu | CRR | 7 | - | 1 389 695.65 | 1 389 695.65 | 0 | 1389695.65 | 0% | -1 389 695.65 | 0% | 0% |
| 9/135-13586-183 | Rehabilitation Du Toit Street Montagu | CRR | 7 | - | 1 229 613.68 | 1 229 613.68 | 0 | 1229613.68 | 0% | -1 229 613.68 | 0% | 0% |
| 9/135-13587-184 | Rehabilitation Eike Street Montagu | CRR | 7 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13588-185 | Rehabilitation kerk Street Montagu | CRR | 7 | - | - | - | 439606.03 | 439606.03 | 0% | -439 606.03 | 0% | 0% |
| 9/135-13589-200 | Rehabilitation Protea Street Montagu | CRR | 7 | - | - | - | 0 | 0 | 0% | - | 0% | 0% |
| 9/135-13590-201 | Rehabilitation Uitvlucht Street Montagu | CRR | 11 | - | - | 1 407 130.43 | 0 | 1407130.43 | 0% | -1 407 130.43 | 0% | 0% |
| 9/135-13591-202 | Rehabilitation Van Riebeeck Street Montagu | CRR | 7 | - | - | 3 092 347.83 | 0 | 3092347.83 | 0% | -3 092 347.83 | 0% | 0% |
| 9/135-13592-203 | Rehabilitation Wilhelm Thys Street Montagu | CRR | 11 | - | - | 1 808 510.43 | 0 | 1808510.43 | 0% | -1 808 510.43 | 0% | 0% |
| 9/135-13593-190 | Rehabilitation Dirkie Uys Street Robertson | CRR | 1 | - | - | 3 776 434.14 | 0 | 3776434.14 | 0% | -3 776 434.14 | 0% | 0% |
| 9/135-13594-204 | Rehabilitation Adderley Street Robertson | CRR | 1 | - | - | 1 036 326.09 | 0 | 1036326.09 | 0% | -1 036 326.09 | 0% | 0% |
| 9/135-13595-205 | Rehabilitation Van Zyl Street Robertson | CRR | 3 | - | - | 1 318 506.96 | 0 | 1318506.96 | 0% | -1 318 506.96 | 0% | 0% |
| 9/135-13596-206 | Rehabilitation Jasmyn Street Robertson | CRR | 11 | - | - | 5 263 227.34 | 0 | 5263227.34 | 0% | -5 263 227.34 | 0% | 0% |
| 9/135-13597-207 | Rehabilitation Johan de Jongh Street Robertson | CRR | 11 | - | - | 3 932 858.26 | 0 | 3932858.26 | 0% | -3 932 858.26 | 0% | 0% |
| 9/135-13598-208 | Rehabilitation Kerk Street Robertson | CRR | 3 | - | - | 1 479 744.35 | 0 | 1479744.35 | 0% | -1 479 744.35 | 0% | 0% |
| 9/135-14128-374 | Rehabilitation Paddy Street Robertson | CRR | 1,3 | - | - | 906 226.09 | 0 | 906226.09 | 0% | -906 226.09 | 0% | 0% |
| 9/135-14130-380 | Refurbish Paul Kruger Street Robertson | CRR | 9 | - | - | 394 335.65 | 0 | 394335.65 | 0% | -394 335.65 | 0% | 0% |
| 9/135-14130-376 | Faure Street, Ashton | CRR | 9 | - | 401 729.69 | 912 156.52 | 0 | 912156.52 | 0% | -912 156.52 | 0% | 0% |
| 9/135-14101-134 | The Rehabilitation/Upgrading of existing tar roads in 5 towns | CRR | All | 9 446 903.00 | 621 150.73 | 3 080 731.65 | 0 | 3080731.65 | 33% | 6 366 171.35 | 75% | 33% |
| | **Total Roads and Storm Water** | | | 87 191 405.00 | 5 733 850.62 | 38 340 987.44 | 1 261 176.13 | 39 602 163.57 | 45% | 47 589 241.43 | 19% | 44% |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Electrical Engineering** | | | | | | | | | | | | |
| 9/132-53810-133 | Replace Safety Equipment - Electrical Services | CRR | All | 400 000.00 | - | 127 017.09 | 300363.89 | 427380.98 | 107% | - 27 380.98 | 75% | 32% |
| 9/132-20641-247 | Upgrade Goedemoed 11Kv Line | CRR | 12 | - | - | - | 0 | 0 | 0% | - | 75% | 0% |
| 9/132-30125-119 | Replace 66Kv Transformers at Robertson Main Substation | CRR | 1 | 6 015 000.00 | - | - | 0 | 0 | 0% | 6 015 000.00 | 75% | 0% |
| 9/132-30716-129 | New Elect Connections | INEP | 4 | - | - | 27 935.20 | 161100.45 | 189035.65 | 0% | - 189 035.65 | 75% | 0% |
| 9/132-30717-130 | Replacement and Repairs Network | INEP | 3,6 | - | - | - | - | 0 | 0% | - | 75% | 0% |
| 9/132-30711-129 | New Elect Connections | CRR | All | 300 000.00 | 32 139.79 | 283 085.14 | 0 | 283085.14 | 94% | 16 914.86 | 75% | 94% |
| 9/132-30746-292 | LM High Mast Lighting | CRR | All | 434 783.00 | - | - | 0 | 0 | 0% | 434 783.00 | 0% | 0% |
| 9/132-30747-293 | LM High Mast Lighting - CRR | CRR | All | 200 000.00 | - | - | 0 | 0 | 0% | 200 000.00 | 0% | 0% |
| 9/132-30712-130 | Replacement and Repairs Network | CRR | All | 7 570 000.00 | 205 689.46 | 1 480 109.93 | 1927825.12 | 3407935.05 | 45% | 4 162 064.95 | 75% | 20% |
| 9/132-30643-257 | Boekenhoutskloof Elect Pre-Eng | CRR | All | 217 391.00 | - | - | 0 | 0 | 0% | 217 391.00 | 0% | 0% |
| 9/132-30644-258 | Robertson Heights Elect Pre-Eng | CRR | All | 182 609.00 | - | - | 0 | 0 | 0% | 182 609.00 | 0% | 0% |
| 9/132-30713-131 | Replacements and Repairs Street Lights | CRR | All | 550 000.00 | 92 357.62 | 533 226.29 | 99109.3 | 632335.59 | 115% | - 82 335.59 | 75% | 97% |
| 9/132-30715-132 | Replacement of Prepaid Meters Bulk Supply Meters to reduce losses | CRR | All | 1 468 463.00 | 110 942.70 | 1 070 525.34 | 34553.94 | 1105079.28 | 75% | 363 383.72 | 75% | 73% |
| 9/132-30636-242 | Electrification Bonnievale Boekenhoutskloof | CRR | 4 | 4 144 000.00 | - | - | 0 | 0 | 0% | 4 144 000.00 | 75% | 0% |
| | **Total Electrical Engineering** | | | 21 482 246.00 | 441 129.57 | 3 521 898.99 | 2 522 952.70 | 6 044 851.69 | 28% | 15 437 394.31 | 54% | 16% |
| **Infrastructure Development** | | | | | | | | | | | | |
| | **Total Infrastructure Development** | | | | | | | | | | | |
| **Mechanical Workshop** | | | | | | | | | | | | |
| 9/142-53811-316 | Equipment | CRR | All | 55 000.00 | - | 45 438.40 | 8314.43 | 53752.83 | 98% | 1 247.17 | 75% | 83% |
| | **Total Mechanical Workshop** | | | 55 000.00 | - | 45 438.40 | 8 314.43 | 53 752.83 | 98% | 1 247.17 | 75% | 83% |
| **Civil Eng Services** | | | | | | | | | | | | |
| 9/131-51105-395 | Reconstruction of Bonnievale Stores | CRR | All | - | - | - | 0 | 0 | 0% | - | 75% | 0% |
| 9/131-51106-396 | Backup Power at the Civil Engineering Offices | CRR | All | - | - | - | 0 | 0 | 0% | - | 75% | 0% |
| 9/131-51105-234 | Generators - MLSRG | MLSRG | All | 304 348.00 | - | - | 304348 | 304348 | 100% | - | 0% | 0% |
| | **Total Civil Eng Services** | | | 304 348.00 | - | - | 304 348.00 | 304 348.00 | 100% | - | 50% | 0% |
| **TOTAL: ENGINEERING SERVICES DIRECTORATE** | | | | 162 733 928.00 | 9 018 368.86 | 71 231 951.86 | 15 105 395.46 | 86 337 347.32 | 53% | 76 396 580.68 | 44% | 44% |
| **VOTE 5: COMMUNITY SERVICES DIRECTORATE** | | | | | | | | | | | | |
| **Community Housing** | | | | | | | | | | | | |
| | **Total Community Housing** | | | | | | | | | | | |
| **Community Halls** | | | | | | | | | | | | |
| 9/156-52122-333 | Furniture | CRR | All | 134 000.00 | 69 000.00 | 103 500.00 | 0 | 103500 | 77% | 30 500.00 | 75% | 77% |
| 9/156-35921-257 | Robertson Civic Roof refurbishment | CRR | 3 | 250 000.00 | - | - | 250000 | 250000 | 100% | - | 75% | 0% |
| 9/156-52123-334 | Appliances | CRR | All | 100 000.00 | - | - | 0 | 0 | 0% | 100 000.00 | 75% | 0% |
| | **Total Community Halls** | | | 484 000.00 | 69 000.00 | 103 500.00 | 250 000.00 | 353 500.00 | 73% | 130 500.00 | 75% | 21% |
| **Community Facilities** | | | | | | | | | | | | |
| 9/150-53857-418 | Equipment Community Facilities | CRR | All | 211 459.00 | 13 565.22 | 13 565.22 | 120712.2 | 134277.42 | 64% | 77 181.58 | 75% | 6% |
| 9/150-44307-159 | Swimming pool old pipe system replacement | CRR | All | 200 000.00 | - | - | 0 | 0 | 0% | 200 000.00 | 75% | 0% |
| 9/150-44308-158 | Callie de Wet hall roof refurbishment | CRR | 1,3,11 | 350 000.00 | - | - | 320041.7 | 320041.7 | 91% | 29 958.30 | 75% | 0% |
| 9/150-53834-258 | Appliances | CRR | All | 123 000.00 | - | - | 137571.99 | 137571.99 | 112% | - 14 571.99 | 75% | 0% |
| | **Total Community Facilities** | | | 884 459.00 | 13 565.22 | 13 565.22 | 578 325.89 | 591 891.11 | 67% | 292 567.89 | 75% | 2% |
| **Sportsfields** | | | | | | | | | | | | |
| 9/150-44334-258 | Upgrading floodlights Cogmanskloof Sportsfield | CRR | 9 | 162 600.00 | - | 108 400.00 | 0 | 108400 | 67% | 54 200.00 | 0% | 67% |
| 9/150-50437-262 | Happy Valley sportsground soccer field high mast lighting | CRR | 8 | 185 960.00 | - | - | 0 | 0 | 0% | 185 960.00 | 75% | 0% |
| 9/150-44306-160 | Upgrading sport field lighting - Bonnievale | CRR | 8 | 600 000.00 | - | - | 576105 | 576105 | 96% | 23 895.00 | 75% | 0% |
| 9/150-44310-156 | Supply & delivery & installation of cricket nets X 2 King Edward sports field, Montagu | CRR | 8 | 133 000.00 | 12 634.19 | 126 341.91 | 6292.28 | 132634.19 | 100% | 365.81 | 75% | 95% |
| 9/150-44324-206 | Sportsfield Boundary Wall: Van Zyl Street, Robertson - CRR | CRR | 8 | 2 400 000.00 | - | - | 1739130.43 | 1739130.43 | 72% | 660 869.57 | 75% | 0% |
| 9/150-44350-336 | Boundary wall Happy Valley sportsground completion with precast walling | CRR | 8 | 400 000.00 | - | - | 133229.57 | 133229.57 | 33% | 266 770.43 | 75% | 0% |
| | **Total Sportsfields** | | | 3 881 560.00 | 12 634.19 | 234 741.91 | 2 454 757.28 | 2 689 499.19 | 69% | 1 192 060.81 | 0% | 6% |
| **Fire Services** | | | | | | | | | | | | |
| 9/154-53803-161 | 3 X PPE (Protective Personal Ensemble) | CRR | All | 103 795.00 | 27 200.00 | 27 200.00 | 75322.02 | 102522.02 | 99% | 1 272.98 | 75% | 26% |
| 9/154-52107-318 | Furniture - Fire Station | CRR | All | 30 000.00 | - | 29 558.02 | 0 | 29558.02 | 99% | 441.98 | 75% | 99% |
| 9/154-53802-160 | Air Conditioners - Fire Services | CRR | All | 30 000.00 | - | - | 0 | 0 | 0% | 30 000.00 | 75% | 0% |
| 9/154-53812-381 | Smoke Alarm | CRR | All | 434 782.00 | - | - | 0 | 0 | 0% | 434 782.00 | 0% | 0% |
| 9/154-53805-181 | Small equipment - Fire Services | CRR | All | 374 000.00 | 23 010.00 | 23 010.00 | 648834.18 | 671844.18 | 180% | - 297 844.18 | 75% | 6% |
| 9/154-48508-342 | Fire Station Robertson Building | CRR | All | 17 819 292.00 | - | 12 179 634.26 | 125095.46 | 12304729.72 | 69% | 5 514 562.28 | 75% | 68% |
| 9/154-53811-380 | Fire Extinguishers and Fire Hose Reels above 500 | CRR | All | 5 530.00 | - | 5 530.00 | - | 5 530.00 | 100% | - | 75% | 100% |
| | **Total Fire Services** | | | 18 797 399.00 | 50 210.00 | 12 264 932.28 | 849 251.66 | 13 114 183.94 | 70% | 5 683 215.06 | 64% | 65% |
| **Environmental Services** | | | | | | | | | | | | |
| 9/153-53839-343 | Purchase of replacement horticultural equipment | CRR | All | 300 000.00 | 164 751.68 | 164 751.68 | 91579.99 | 256331.67 | 85% | 43 668.33 | 75% | 55% |
| 9/153-53929-415 | Truck Canopies | CRR | | 100 000.00 | - | - | 0 | 0 | 0% | 100 000.00 | 75% | 0% |
| | **Total Environmental Services** | | | 400 000.00 | 164 751.68 | 164 751.68 | 91 579.99 | 256 331.67 | 64% | 143 668.33 | 75% | 41% |
| **Cemetries** | | | | | | | | | | | | |
| 9/155-49104-348 | Purchasing of Cemetery Management software | CRR | All | - | - | - | 0 | 0 | 0% | - | 75% | 0% |
| 9/155-49105-349 | Purchasing of land at White Street Cemetery Complex | CRR | 1 | 275 000.00 | - | - | 0 | 0 | 0% | 275 000.00 | 75% | 0% |
| 9/155-49102-346 | Development of Ashton Silos cemetery expansion | CRR | 10 | 500 000.00 | - | - | - | - | 0% | 500 000.00 | 75% | |
| | **Total Cemetries** | | | 775 000.00 | - | - | - | - | 0% | 775 000.00 | 75% | 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 | 75% | 0% |
| 9/153-53969-436 | upgrade of parks | CRR | All | 500 000.00 | - | - | 0 | 0 | 0% | 500 000.00 | 75% | 0% |
| | **Total Amenities** | | | 620 000.00 | - | - | - | - | 0% | 620 000.00 | 75% | 0% |
| **TOTAL: COMMUNITY SERVICES DIRECTORATE** | | | | 25 842 418.00 | 310 161.09 | 12 781 491.09 | 4 223 914.82 | 17 005 405.91 | 66% | 8 837 012.09 | 63% | 49% |
| **GRAND TOTAL** | | | | **202 490 652.00** | **9 824 090.43** | **89 199 473.54** | **21 405 227.25** | **110 604 700.79** | **55%** | **91 885 951.21** | **59%** | **44%** |

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

| | |
|---|---|
| **Percentage of actual expenditure =** | **44.05%** |
| **Percentage of outstanding orders =** | **10.57%** |
| **Total** | **54.62%** |

| | ACTUAL | ORDERS | EXP/MONTH | BUDGET | BALANCE |
|---|---|---|---|---|---|
| **HOUSING** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **WATER** | 1 394 925.05 | -233 683.94 | -178 325.93 | 8 627 495.00 | 7 466 253.89 |
| **ELECTRICAL SERVICES** | 3 521 898.99 | 2 522 952.70 | 441 129.57 | 21 482 246.00 | 15 437 394.31 |
| **SEWERAGE** | 22 876 148.68 | 10 871 101.93 | 3 020 827.64 | 36 756 605.00 | 3 009 354.39 |
| **ROADS** | 38 340 987.44 | 1 261 176.13 | 5 733 850.62 | 87 191 405.00 | 47 589 241.43 |
| **Sub-Total at Service Level** | **66 133 960.16** | **14 421 546.82** | **9 017 481.90** | **154 057 751.00** | **73 502 244.02** |
| | **ACTUAL** | **ORDERS** | **EXP/MONTH** | **BUDGET** | **BALANCE** |
| **EXECUTIVE & COUNCIL** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CORPORATE SERVICES** | 210 286.08 | 68 040.85 | 20 773.91 | 770 000.00 | 491 673.07 |
| **STRATEGY AND SOCIAL DEVELOPMENT** | 2 054 917.28 | 2 007 876.12 | 474 786.57 | 10 128 478.00 | 6 065 684.6 |
| **FINANCE** | 2 920 827.23 | 0.00 | 0.00 | 3 015 828.00 | 95 000.77 |
| **COMMUNITY SERVICES** | 12 781 491.09 | 4 223 914.82 | 310 161.09 | 25 842 418.00 | 8 837 012.09 |
| **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 | 304 348.00 | 0.00 | 304 348.00 | 0.00 |
| **INFRASTRUCTURE DEVELOPMENT** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **MECHANICAL WORKSHOP** | 45 438.40 | 8 314.43 | 0.00 | 55 000.00 | 1 247.17 |
| **Dir ENGINEERING SERVICES** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CLEANSING** | 5 052 553.30 | 2 436.21 | 886.96 | 5 516 829.00 | 461 839.49 |
| **SOLID WASTE** | 0.00 | 368 750.00 | 0.00 | 2 800 000.00 | 2 431 250.00 |
| **Sub-Total at Department Level** | **23 065 513.38** | **6 983 680.43** | **806 608.53** | **48 432 901.00** | **18 383 707.19** |
| | **89 199 473.54** | **21 405 227.25** | **9 824 090.43** | **202 490 652.00** | **91 885 951.21** |

**Total Budget per Funding Source**

| | Budgeted |
|---|---|
| CRR | 173 319 347.00 |
| MLSRG | 304 348.00 |
| Provincial Grant / Conditional Libraries | 0.00 |
| Provincial Grant/MRF | 0.00 |
| MIG | 20 717 391.00 |
| CWDM | 86 957.00 |
| FSCBG | 0.00 |
| SMME | 0.00 |
| INEP | 0.00 |
| 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 |
| | **202 490 652.00** |

**Total Actual per Funding Source**

| | Actual |
|---|---|
| CRR | 64 379 269.78 |
| SMME | 0.00 |
| FSCBG | 0.00 |
| DSRF | 0.00 |
| MIG | 19 742 044.06 |
| CWDM | 0.00 |
| INEP | 27 935.20 |
| NDPG | 5 050 224.50 |
| FMG | 0.00 |
| MRF | 0.00 |
| MRF & Conditional Grant | 0.00 |
| EFF | 0.00 |
| FMSG | 0.00 |
| WSIG | 0.00 |
| CWDM_Safety | 0.00 |
| | **89 199 473.54** |

# Section 15 – Cost Containment 31 March 2024

**WC026**

| Cost Containment In-Year Report | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Measures | Annual | | | | | | Quarter 1 | | | Quarter 2 | | | Quarter 3 | | | |
| | Budget | Q1 Actual | Q2 Actual | Q3 Actual | Q4 Actual | Savings | Q1 Budget | Q1 Actual | Q1 Savings | Q2 Budget | Q2 Actual | Q2 Savings | Q3 Budget | Q3 Actual | Q3 Savings | |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | | R'000 | R'000 | | R'000 | R'000 | | R'000 | |
| Use of consultants | 25 860 | 822 | 2 506 | 12 945 | – | 9 587 | 6 465 | 822 | 5 643 | 10 916 | 2 506 | 8 410 | 18 173 | 12 945 | 5 228 | |
| Travel and subsistence | 708 | 64 | 61 | 38 | – | 545 | 227 | 64 | 163 | 221 | 61 | 160 | 215 | 38 | 177 | |
| Domestic accommodation | 438 | 91 | 37 | 24 | – | 287 | 128 | 91 | 38 | 142 | 37 | 105 | 130 | 24 | 106 | |
| Sponsorships, events and catering | 75 | – | 7 | 4 | – | 64 | 19 | – | 19 | 19 | 7 | 12 | 14 | 4 | 10 | |
| Communication | 3 310 | 377 | 696 | 435 | – | 1 802 | 828 | 377 | 450 | 828 | 696 | 132 | 818 | 435 | 384 | |
| Other related expenditure items | 193 | 18 | 1 | – | – | 174 | 48 | 18 | 31 | 48 | 1 | 47 | 39 | – | 39 | |
| **Total** | **30 585** | **1 372** | **3 309** | **13 447** | **–** | **12 458** | **7 715** | **1 372** | **6 344** | **12 174** | **3 309** | **8 866** | **19 390** | **13 447** | **5 944** | |

## Section 16 – Withdrawals from municipal bank accounts

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

**PROVINCIAL TREASURY**
**Withdrawals from Municipal Bank Accounts**
**In accordance with Section 11, Sub-section 1 (b) to (j)**

| | | |
|---|---|---|
| NAME OF MUNICIPALITY: | LANGEBERG | |
| MUNICIPAL DEMARCATION CODE: | WC 026 | |
| QUARTER ENDED: | MARCH 2024 | |
| | **Amount** | **Reason for withdrawal** |
| **MFMA section 11.** (1) Only the *accounting officer* or the *chief financial officer* of a *municipality*, or any other senior financial *official* of the *municipality* acting on the written authority of the *accounting officer* may withdraw money or authorise the withdrawal of money from any of the *municipality*'s bank accounts, and may do so only - | | |
| (b) to defray expenditure authorised in terms of section 26(4); | Nil | |
| (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); | Nil | |
| (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; | Nil | |
| (e) to pay over to a person or organ of state money received by the *municipality* on behalf of that person or organ of state, including - | Nil | |
| (i) money collected by the *municipality* on behalf of that person or organ of state by agreement; or | R 8 050 114.72 | E-Natis (Vehicle licenses) |
| (ii) any insurance or other payments received by the *municipality* for that person or organ of state; | Nil | |
| (f) to refund money incorrectly paid into a bank account; | R 1 775.00 | Money incorrectly deposited |
| (g) to refund guarantees, sureties and *security* deposits; | R 764 894.74 | Refund of security deposits |
| (h) for cash management and *investment* purposes in accordance with section 13; | R 120 000 000.00 | Investment of funds |
| (i) to defray increased expenditure in terms of section 31; or | Nil | |
| (j) for such other purposes as may be *prescribed*. | Nil | |
| (4) The *accounting officer* must within 30 days after the end of each *quarter* - | **Name and Surname:** | M SHUDE |
| (a) table in the *municipal council* a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that *quarter*; and | **Rank/Position:** | DIRECTOR: FINANCIAL SERVICES |
| (b) submit a copy of the report to the relevant *provincial treasury* and the *Auditor-General*. | **Signature:** | |

| **Tel number** | **Fax number** | **Email Address** |
|---|---|---|
| 023 615 8030 | 023 615 1563 | unakasa@langeberg.gov.za |

**The completed form must reach Mr Edwin Nkuna at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: enkuna@pgwc.gov.za on or before the 15th of the month following the end of each quarter.**

## Section 17 – Municipal Manager's quality certificate

**QUALITY CERTIFICATE**

I, Daniël Petrus Lubbe, the Municipal Manager of Langeberg Municipality, hereby certify that

(Mark as appropriate)

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

For the month of March 2024 of 2023/2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name D P Lubbe

Municipal Manager of Langeberg Municipality (WC026)

Signature ____________________

Date 15 April 2024

## Section 18 – Financial Reporting in Terms of Section 71

**FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – MARCH 2024 (9/2/1/3) (CHIEF FINANCIAL OFFICER)**

**Purpose of report**

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

**Comments**

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

**Aanbeveling / Recommendation**

That the content of the report be noted.

*Dat kennis geneem word van die inhoud van die verslag.*

S VAN EEDEN
EXECUTIVE MAYOR

DATE: 15 APRIL 2024