



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 August 2020

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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

1.1 In-Year Report - Monthly Budget Statement

The municipality is currently, in terms of S 126 (1) (a) of the MFMA, preparing the annual financial statements for the financial period ended 30 June 2020 thus the Audited outcome is currently not finalized and the information is not reflecting in the C schedules.

Disclaimer: Due to system challenges the data presented in the Cschedules may not be 100% accurate in certain reporting items

1.1.1 Implementation of budget in terms of SDBIP

No comments for August 2020.

1.1.2 Financial problems or risks facing the municipality

Currently the municipality is facing a financial viability threat due to the impact of Covid19.

1.1.3 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

IN-YEAR REPORTS 2020/2021

This is 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 in-year report for August 2020 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 14 September 2020, being the 10th working day after the end of August 2020.

Section 3 – Executive Summary

3.1 Introduction

The municipality is currently, in terms of S 126 (1) (a) of the MFMA, preparing the annual Financial statements for the financial period ended 30 June 2020 thus the Audited outcome is currently not finalized and the information is not reflecting in the C schedules.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Rates were levied in July 2020 for the 2020/2021 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

The total operating revenue to date excluding capital grants is R182, 694M compared to the year to date operating revenue budget to date of R135, 555M which brings about a positive variance of 35%. Furthermore, when including Capital grants the year to date revenue is R194, 877 million against a year to date budget of R141, 630M.

Operating expenditure by type

Total operating expenditure to date amounts to R113, 409M compared to total year to date operating expenditure Budget of R126,194M which brings about a negative variance of 10%.

Please refer to C4 on pg10 for detailed explanations

Capital expenditure

Total year to date capital expenditure is R13, 093M against a revised total budget of R88, 681M, which is 14.76% of the budget. Please refer to table C5 for more detail and explanations (page 14) for Capital Expenditure per Government Finance Statistics and table SC12 (page 25) for the monthly Capital Expenditure Trend.

3.2.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the August 2020 Monthly Budget Statement report.

3.3 Material variances from SDBIP

No comments.

3.4 Remedial or corrective steps

No comments.

3.5 Conclusion

Due to system challenges the data presented in the Cschedules may not be 100% accurate in certain reporting items. The system is currently also unable to generate a Cash Flow (C7) as per requirement by NT based on the MSCOA chart.

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC026 Langeberg - Table C1 Monthly Budget Statement Summary - M02 August

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	61 911	61 911	(515)	60 010	11 774	48 236	410%	61 911
Service charges	–	542 391	542 391	43 837	76 098	86 783	(10 685)	-12%	542 391
Investment revenue	–	14 716	14 716	946	1 791	2 355	(564)	-24%	14 716
Transfers and subsidies	–	114 771	126 788	1 427	41 669	31 262	10 407	33%	126 788
Other own revenue	–	21 133	21 133	2 132	3 126	3 381	(255)	-8%	21 133
Total Revenue (excluding capital transfers and contributions)	–	754 923	766 939	47 827	182 694	135 555	47 140	35%	766 939
Employee costs	–	208 382	208 382	14 783	28 181	33 315	(5 134)	-15%	208 382
Remuneration of Councillors	–	11 902	11 902	836	1 597	1 902	(305)	-16%	11 902
Depreciation & asset impairment	–	32 722	32 722	–	–	5 187	(5 187)	-100%	32 722
Finance charges	–	4 788	4 788	–	–	761	(761)	-100%	4 788
Materials and bulk purchases	–	390 831	392 917	37 385	74 799	64 450	10 349	16%	392 917
Transfers and subsidies	–	3 816	3 816	654	685	578	107	18%	3 816
Other expenditure	–	125 421	126 065	5 315	8 146	19 999	(11 853)	-59%	126 065
Total Expenditure	–	777 862	780 592	58 972	113 409	126 194	(12 785)	-10%	780 592
Surplus/(Deficit)	–	(22 939)	(13 653)	(11 145)	69 285	9 361	59 924	640%	(13 653)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	39 009	38 735	3 586	12 087	5 968	6 119	103%	38 735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	674	674	28	96	108	(12)	-11%	674
Surplus/(Deficit) after capital transfers & contributions	–	16 743	25 756	(7 532)	81 468	15 436	66 032	428%	25 756
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	16 743	25 756	(7 532)	81 468	15 436	66 032	428%	25 756
Capital expenditure & funds sources									
Capital expenditure	–	79 802	88 681	4 363	13 093	15 305	(2 213)	-14%	88 681
Capital transfers recognised	–	39 009	38 735	3 586	12 087	3 590	8 497	237%	38 735
Borrowing	–	10 866	13 127	27	98	2 804	(2 706)	-96%	13 127
Internally generated funds	–	29 928	36 819	750	907	8 911	(8 004)	-90%	36 819
Total sources of capital funds	–	79 802	88 681	4 363	13 093	15 305	(2 213)	-14%	88 681
Financial position									
Total current assets	–	219 858	224 622		392 129				224 622
Total non current assets	–	765 669	774 548		791 943				774 548
Total current liabilities	–	105 619	105 619		101 480				105 619
Total non current liabilities	–	103 120	103 120		184 884				103 120
Community wealth/Equity	–	760 045	790 431		897 707				790 431
Cash flows									
Net cash from (used) operating	–	(5 707)	–	33 038	144 993	–	(144 993)	#DIV/0!	–
Net cash from (used) investing	–	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	(102)	(118)	–	118	#DIV/0!	–
Cash/cash equivalents at the month/year end	–	20 233	–	–	202 291	25 940	(176 351)	-680%	57 416
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	18 412	4 690	3 588	2 388	2 043	1 369	22 485	(5 149)	49 826
Creditors Age Analysis									
Total Creditors	43 773	899	–	–	–	–	–	–	44 672

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

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

The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	158 834	165 661	4 007	92 272	34 378	57 895	168%	-
Executive and council		-	28 355	29 156	2 304	8 557	5 338	3 219	60%	-
Finance and administration		-	130 479	136 505	1 703	83 715	29 040	54 676	188%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	30 215	30 834	1 312	2 308	6 066	(3 758)	-62%	-
Community and social services		-	10 981	11 599	579	1 191	2 989	(1 798)	-60%	-
Sport and recreation		-	1 141	1 141	6	11	183	(171)	-94%	-
Public safety		-	9 393	9 393	716	1 084	1 503	(419)	-28%	-
Housing		-	8 701	8 701	11	22	1 392	(1 370)	-98%	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	23 627	23 627	2 256	8 648	3 780	4 868	129%	-
Planning and development		-	1 592	1 592	174	261	255	6	3%	-
Road transport		-	22 035	22 035	2 083	8 387	3 526	4 862	138%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	581 927	586 224	43 866	91 649	97 405	(5 757)	-6%	-
Energy sources		-	456 094	455 862	37 088	63 361	72 743	(9 382)	-13%	-
Water management		-	54 094	54 788	3 022	7 841	9 349	(1 508)	-16%	-
Waste water management		-	38 515	40 559	1 998	10 912	8 206	2 706	33%	-
Waste management		-	33 223	35 015	1 758	9 535	7 108	2 427	34%	-
<i>Other</i>	4	-	2	2	-	-	0	(0)	-100%	-
Total Revenue - Functional	2	-	794 605	806 348	51 441	194 877	141 630	53 247	38%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	131 651	131 651	8 242	15 646	20 643	(4 998)	-24%	-
Executive and council		-	24 898	24 898	1 595	3 244	3 952	(708)	-18%	-
Finance and administration		-	102 941	102 941	6 495	12 114	16 088	(3 973)	-25%	-
Internal audit		-	3 812	3 812	153	287	603	(316)	-52%	-
<i>Community and public safety</i>		-	93 458	94 113	4 625	8 652	15 491	(6 839)	-44%	-
Community and social services		-	17 439	18 048	935	1 770	3 387	(1 617)	-48%	-
Sport and recreation		-	28 969	28 969	1 499	2 977	4 592	(1 615)	-35%	-
Public safety		-	34 025	34 070	1 993	3 487	5 444	(1 957)	-36%	-
Housing		-	13 026	13 026	199	419	2 069	(1 650)	-80%	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	44 350	44 350	2 230	4 166	7 035	(2 870)	-41%	-
Planning and development		-	21 870	21 870	1 223	2 436	3 469	(1 034)	-30%	-
Road transport		-	22 480	22 480	1 008	1 730	3 566	(1 836)	-51%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	507 296	509 372	43 239	84 311	82 865	1 446	2%	-
Energy sources		-	403 831	403 831	36 754	74 898	64 557	10 341	16%	-
Water management		-	34 553	34 753	1 476	2 326	5 417	(3 091)	-57%	-
Waste water management		-	30 932	30 732	1 182	1 961	4 808	(2 847)	-59%	-
Waste management		-	37 981	40 056	3 826	5 125	8 082	(2 956)	-37%	-
<i>Other</i>		-	1 106	1 106	635	635	167	468	281%	-
Total Expenditure - Functional	3	-	777 862	780 592	58 972	113 409	126 201	(12 792)	-10%	-
Surplus/ (Deficit) for the year		-	16 743	25 756	(7 532)	81 468	15 430	66 039	428%	-

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

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

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Finance, Executive and Council, Strategy and Social Development, Corporate Services and Engineering Services.

WC026 Langeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - FINANCIAL SERVICES		–	128 271	134 297	1 313	83 179	28 687	54 493	190.0%	134 297
Vote 2 - EXECUTIVE & COUNCIL		–	5 951	6 752	–	2 678	1 753	925	52.7%	6 752
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		–	22 026	22 026	2 304	5 879	3 524	2 355	66.8%	22 026
Vote 4 - CORPORATE SERVICES		–	11 472	11 472	1 098	1 608	1 835	(228)	-12.4%	11 472
Vote 5 - ENGINEERING SERVICES		–	605 553	609 850	46 122	100 297	101 186	(889)	-0.9%	609 850
Vote 6 - COMMUNITY SERVICES		–	21 332	21 951	604	1 237	4 645	(3 409)	-73.4%	21 951
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	794 605	806 348	51 441	194 877	141 630	53 247	37.6%	806 348
Expenditure by Vote	1									
Vote 1 - FINANCIAL SERVICES		–	51 232	51 232	3 149	6 320	8 020	(1 699)	-21.2%	51 232
Vote 2 - EXECUTIVE & COUNCIL		–	20 482	20 482	1 269	2 478	3 258	(780)	-23.9%	20 482
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		–	21 110	21 110	2 496	3 410	3 281	129	3.9%	21 110
Vote 4 - CORPORATE SERVICES		–	64 859	64 859	3 219	6 243	10 203	(3 960)	-38.8%	64 859
Vote 5 - ENGINEERING SERVICES		–	552 105	554 180	45 596	88 723	89 976	(1 253)	-1.4%	554 180
Vote 6 - COMMUNITY SERVICES		–	68 074	68 729	3 245	6 235	11 463	(5 228)	-45.6%	68 729
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	777 862	780 592	58 972	113 409	126 201	(12 792)	-10.1%	780 592
Surplus/ (Deficit) for the year	2	–	16 743	25 756	(7 532)	81 468	15 430	66 039	428.0%	25 756

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

WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			61 911	61 911	(515)	60 010	11 774	48 236	410%	61 911
Service charges - electricity revenue			450 997	450 997	37 060	62 957	72 159	(9 202)	-13%	450 997
Service charges - water revenue			48 930	48 930	3 022	5 517	7 829	(2 312)	-30%	48 930
Service charges - sanitation revenue			23 332	23 332	1 998	4 080	3 733	347	9%	23 332
Service charges - refuse revenue			19 133	19 133	1 757	3 544	3 061	483	16%	19 133
Rental of facilities and equipment			3 391	3 391	378	530	543	(12)	-2%	3 391
Interest earned - external investments			14 716	14 716	946	1 791	2 355	(564)	-24%	14 716
Interest earned - outstanding debtors			3 255	3 255	273	532	521	11	2%	3 255
Dividends received			—	—	—	—	—	—	—	—
Fines, penalties and forfeits			2 899	2 899	46	221	464	(242)	-52%	2 899
Licences and permits			722	722	35	56	115	(59)	-51%	722
Agency services			5 482	5 482	581	726	877	(151)	-17%	5 482
Transfers and subsidies			114 771	126 788	1 427	41 669	31 262	10 407	33%	126 788
Other revenue			5 385	5 385	788	1 029	862	167	19%	5 385
Gains			—	—	31	31	—	31	#DIV/0!	—
		—	754 923	766 939	47 827	182 694	135 555	47 140	35%	766 939
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs			208 382	208 382	14 783	28 181	33 315	(5 134)	-15%	208 382
Remuneration of councillors			11 902	11 902	836	1 597	1 902	(305)	-16%	11 902
Debt impairment			20 035	20 035	—	—	3 205	(3 205)	-100%	20 035
Depreciation & asset impairment			32 722	32 722	—	—	5 187	(5 187)	-100%	32 722
Finance charges			4 788	4 788	—	—	761	(761)	-100%	4 788
Bulk purchases			366 597	366 597	35 044	71 803	58 655	13 147	22%	366 597
Other materials			24 234	26 320	2 341	2 997	5 795	(2 798)	-48%	26 320
Contracted services			54 577	55 162	2 553	3 093	8 941	(5 848)	-65%	55 162
Transfers and subsidies			3 816	3 816	654	685	578	107	18%	3 816
Other expenditure			50 809	50 867	2 762	5 053	7 854	(2 800)	-36%	50 867
Losses			—	—	—	—	—	—	—	—
Total Expenditure		—	777 862	780 592	58 972	113 409	126 194	(12 785)	-10%	780 592
Surplus/(Deficit)		—	(22 939)	(13 653)	(11 145)	69 285	9 361	59 924	0	(13 653)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			39 009	38 735	3 586	12 087	5 968	6 119	0	38 735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			674	674	28	96	108	(12)	(0)	674
Transfers and subsidies - capital (in-kind - all)			—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		—	16 743	25 756	(7 532)	81 468	15 436			25 756
Taxation								—		
Surplus/(Deficit) after taxation		—	16 743	25 756	(7 532)	81 468	15 436			25 756
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		—	16 743	25 756	(7 532)	81 468	15 436			25 756
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		—	16 743	25 756	(7 532)	81 468	15 436			25 756

Revenue by Source

Property Rates

Levies for the year to date amounts to R60, 010 million, in comparison with the SDBIP projection of R11, 774 million (the projection is based on an even distribution of the annual budget over 12 months). Property rates are levied in July for the whole year and monthly corrections are made during the year. No deviation is expected at this stage.

Service Levies:

Electricity Service

Levies for the year to date stands at R62, 957 million, in comparison with the budgeted SDBIP amount of R72 159 million (the projection is based on an even distribution of the annual budget over 12 months). No deviation is expected at this stage.

Water Service

Levies for the year to date stands at R5, 517 million, in comparison with the budgeted SDBIP amount of R7, 829 million (the projection is based on an even distribution of the annual budget over 12 months). No deviation is expected at this stage.

Sewerage Service

Levies for the year to date stands at R4, 080 million, in comparison with the budgeted SDBIP amount of R3, 733 million. No deviation is expected at this stage.

Refuse Removal Service

Levies for the year to date stands at R3, 544 million, in comparison with the budgeted SDBIP amount of R3, 061 million. No deviation is expected at this stage.

Rent of Facilities & Equipment

Levies for the year to date stands at R0, 530 million, in comparison with the budgeted SDBIP amount of R0, 543 million. No deviation is expected at this stage.

Interest earned – External Investments

The year to date Revenue amounts to R1, 791 million, in comparison with the budgeted SDBIP projection of R2, 355 million. A positive deviation is expected as the municipality is robustly investing funds the projection can be revised in an adjustment budget stage.

Interest earned – Outstanding debtors

Levies for the year to date stands at R0, 532 million, in comparison with the budgeted SDBIP amount of R0, 521 million. No deviation is expected at this stage.

Fines

The year to date Revenue amounts R0, 221 million, in comparison with the budgeted SDBIP amount of R0, 464 million. No material deviation is expected.

Licenses & Permits

The year to date Revenue stands at R0, 056 million, in comparison with the budgeted SDBIP amount of R0, 115 million. No deviation is expected at this stage.

Agency Fees

The year to date Revenue stands at R0, 726 million, in comparison with the budgeted SDBIP amount of R0, 877 million. No deviation is expected at this stage.

Grants & Subsidies - Operating:

The year to date Revenue stands at R41, 669 million, in comparison with the budgeted SDBIP amount of R31, 262 million. Recognition journals are processed as the expenditure is incurred. No deviation is expected at this stage.

Grants & Subsidies - Capital:

The year to date Revenue stands at R12, 183 million, in comparison with the budgeted SDBIP amount of R6, 076 million. The projection is less than actual.

Other Revenue:

The year to date Revenue stands at R1, 029 million, in comparison with the budgeted SDBIP amount of R0, 862 million. No deviation is expected at this stage.

Expenditure by Type

Personnel Expenditure:

The year to date expenditure amounts to R28, 181 million, in comparison with the budgeted SDBIP amount of R33, 315 million. The deviation is due to vacant posts which must still be filled.

Councillors Remuneration:

The expenditure for the period to date amounts to R1, 597 million in comparison with the budgeted SDBIP amount of R1, 902 million. No deviation is expected.

Provision for Debt Impairment:

The expenditure for the period to date amounts to R0 million, in comparison with the budgeted SDBIP amounts to R3, 205 million. The deviation due to the fact that no write offs have been done.

Depreciation:

The year to date expenditure is R0, million, in comparison with the budgeted SDBIP amount is R5, 187 million. Depreciation run will only be done after AFS Audit. The depreciation is done monthly, but the SDBIP was not adjusted accordingly.

Interest on External Borrowing:

The year to date expenditure is R0, million in comparison with the budgeted SDBIP amount of R0, 761 million. Finance Charges only paid in September, December and June.

Bulk purchases:

The year to date expenditure is R71, 803 million, in comparison with the budgeted SDBIP amount of R58, 655 million. The deviation is due to seasonal purchases and no deviation is expected.

Other Material

The year to date expenditure is R2, 997 million, in comparison with the budgeted SDBIP amount of R5, 797 million. The deviation is due to the fact that Operational projects are still in planning phase.

Contracted Services:

The year to date expenditure is R3, 093 million, in comparison with the budgeted SDBIP amount of R8, 941 million. The deviation is due to the fact that Operational projects are still in planning phase.

Transfers & Grants:

The expenditure for the year to date amounts to R0, 685 million in comparison with the budgeted SDBIP of R0, 578 million.

Other Expenses:

The year to date expenditure is R5, 053 million, in comparison with the budgeted SDBIP amount of R7, 854 million. Expenditure will increase during the course of the year as projects are still in their planning phase.

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

WC026 Langeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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 1 - FINANCIAL SERVICES		-	72	72	-	-	4	(4)	-100%	72
Vote 2 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		-	4 772	5 871	(0)	1	1 338	(1 337)	-100%	5 871
Vote 4 - CORPORATE SERVICES		-	1 150	1 150	14	30	113	(83)	-74%	1 150
Vote 5 - ENGINEERING SERVICES		-	67 174	72 096	4 349	13 062	10 663	2 400	23%	72 096
Vote 6 - COMMUNITY SERVICES		-	6 634	9 491	-	-	3 189	(3 189)	-100%	9 491
Total Capital single-year expenditure	4	-	79 802	88 681	4 363	13 093	15 305	(2 213)	-14%	88 681
Total Capital Expenditure		-	79 802	88 681	4 363	13 093	15 305	(2 213)	-14%	88 681
Capital Expenditure - Functional Classification										
Governance and administration		-	5 644	6 743	14	31	1 437	(1 406)	-98%	6 743
Executive and council			500	590	1	1	115	(114)	-99%	590
Finance and administration			5 144	6 154	13	30	1 322	(1 292)	-98%	6 154
Community and public safety		-	6 884	9 741	-	-	3 201	(3 201)	-100%	9 741
Community and social services			300	942	-	-	657	(657)	-100%	942
Sport and recreation			6 214	8 122	-	-	2 219	(2 219)	-100%	8 122
Public safety			370	677	-	-	326	(326)	-100%	677
Economic and environmental services		-	36 756	38 895	4 152	12 654	6 358	6 296	99%	38 895
Planning and development			3 600	3 600	-	-	180	(180)	-100%	3 600
Road transport			33 156	35 295	4 152	12 654	6 178	6 476	105%	35 295
Trading services		-	30 518	33 302	197	409	4 310	(3 901)	-91%	33 302
Energy sources			22 356	25 140	197	409	3 902	(3 493)	-90%	25 140
Water management			5 892	5 892	-	-	295	(295)	-100%	5 892
Waste water management			150	150	-	-	8	(8)	-100%	150
Waste management			2 120	2 120	-	-	106	(106)	-100%	2 120
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	79 802	88 681	4 363	13 093	15 305	(2 213)	-14%	88 681
Funded by:										
National Government			39 009	38 735	3 586	12 087	3 590	8 497	237%	38 735
Provincial Government			-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	-	-	-	-	-	-	-
Transfers recognised - capital		-	39 009	38 735	3 586	12 087	3 590	8 497	237%	38 735
Borrowing	6		10 866	13 127	27	98	2 804	(2 706)	-96%	13 127
Internally generated funds			29 928	36 819	750	907	8 911	(8 004)	-90%	36 819
Total Capital Funding		-	79 802	88 681	4 363	13 093	15 305	(2 213)	-14%	88 681

Capital Expenditure:

The **total capital expenditure** for the year amounts to R13, 093 million in comparison with the budgeted SDBIP amount of R15, 305 million. No major deviation is expected at this stage

External Loans:

The total year to date financing from loans is R0, 098 million, in comparison with the budgeted SDBIP amount of R2, 804 million.

Internal Financing:

The total year to date financing from CRR is R0, 907 million, in comparison with the budgeted SDBIP amount of R8, 911 million. Capital projects are financed as expenditure is incurred.

Grants and Subsidies:

The total year to date capital expenditure, financed from grants, is R12, 087 million, in comparison with the budgeted SDBIP amount of R3, 590 million.

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			25 940	30 703	57 416	30 703
Call investment deposits			106 328	106 328	185 024	106 328
Consumer debtors			43 855	43 855	91 071	43 855
Other debtors			14 439	14 439	17 170	14 439
Current portion of long-term receivables			570	570	570	570
Inventory			28 726	28 726	40 877	28 726
Total current assets		–	219 858	224 622	392 129	224 622
Non current assets						
Long-term receivables			1 160	1 160	1 148	1 160
Investments			113	113	72	113
Investment property			28 238	28 238	28 040	28 238
Investments in Associate			–	–	–	–
Property, plant and equipment			735 635	744 514	761 390	744 514
Biological			–	–	–	–
Intangible			247	247	1 017	247
Other non-current assets			275	275	275	275
Total non current assets		–	765 669	774 548	791 943	774 548
TOTAL ASSETS		–	985 527	999 169	1 184 071	999 169
LIABILITIES						
Current liabilities						
Bank overdraft			–	–	–	–
Borrowing			4 069	4 069	6 466	4 069
Consumer deposits			14 282	14 282	12 837	14 282
Trade and other payables			50 993	50 993	90 248	50 993
Provisions			36 274	36 274	(8 071)	36 274
Total current liabilities		–	105 619	105 619	101 480	105 619
Non current liabilities						
Borrowing			35 714	35 714	39 007	35 714
Provisions			67 406	67 406	145 877	67 406
Total non current liabilities		–	103 120	103 120	184 884	103 120
TOTAL LIABILITIES		–	208 738	208 738	286 364	208 738
NET ASSETS	2	–	776 789	790 431	897 707	790 431
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			702 008	732 393	834 786	732 393
Reserves			58 038	58 038	62 921	58 038
TOTAL COMMUNITY WEALTH/EQUITY	2	–	760 045	790 431	897 707	790 431

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC026 Langeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description		Budget Year 2020/21												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	1 776	1 056	1 075	437	344	302	3 240	(3 814)	4 417	509				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 397	1 651	1 169	752	622	168	1 430	(443)	10 745	2 528				
Receivables from Non-exchange Transactions - Property Rates	1400	8 753	447	286	379	270	201	6 891	(453)	16 775	7 288				
Receivables from Exchange Transactions - Waste Water Management	1500	964	586	428	362	334	281	3 203	(103)	6 065	4 077				
Receivables from Exchange Transactions - Waste Management	1600	888	524	389	326	305	256	2 641	(84)	5 245	3 445				
Receivables from Exchange Transactions - Property Rental Debtors	1700	197	37	48	27	28	30	430	(106)	690	409				
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
Other	1900	437	389	192	106	140	130	4 650	(146)	5 899	4 880				
Total By Income Source	2000	18 412	4 690	3 588	2 388	2 043	1 369	22 485	(5 149)	49 826	23 136	-	-		
2019/20 - totals only		40 528	2 181	1 600	1 361	1 218	1 098	14 158	50 913	113 057	68 748	-	2 431		
Debtors Age Analysis By Customer Group															
Organs of State	2200	1 981	258	60	37	40	37	707	(188)	2 932	633				
Commercial	2300	8 080	1 350	1 167	754	674	227	3 984	(1 576)	14 660	4 063				
Households	2400	8 056	3 022	2 300	1 565	1 295	1 059	17 137	(3 187)	31 247	17 869				
Other	2500	295	61	60	32	34	46	657	(199)	986	570				
Total By Customer Group	2600	18 412	4 690	3 588	2 388	2 043	1 369	22 485	(5 149)	49 826	23 136	-	-		

Table SC3 is the only debtors report required by the MBRR and is in the format as required by National Treasury to be implemented from July 2013.

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.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC026 Langeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	40 247								40 247	40 420
Bulk Water	0200									-	-
PAYE deductions	0300									-	-
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700	3 506	899							4 406	1 249
Auditor General	0800	19								19	-
Other	0900									-	-
Total By Customer Type	1000	43 773	899	-	-	-	-	-	-	44 672	41 668

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC026 Langeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA 9299946707			Depositer plus		70		24 954	70	25 024
ABSA 2079243550		70 days	Call Deposit	18/08/2020	87	4.68%	40 000	(40 000)	–
NEDBANK 03/7881034971/000046		85 days	Call Deposit	02/09/2020	157	4.62%	40 000		40 000
STANDARD BANK 288476905-004		82 days	Call Deposit	28/09/2020	157	4.63%	40 000		40 000
STANDARD BANK 288476905-003		86 days	Call Deposit	23/10/2020	152	4.48%	40 000		40 000
NEDBANK 03/788103497/000047		88 days	Call Deposit	09/11/2020	84	4.1%	–	40 000	40 000
Municipality sub-total					708		184 954	70	185 024

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 - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	94 464	106 481	2 056	43 821	17 747	26 074	146.9%	106 481
Local Government Equitable Share			85 039	96 488	–	38 268	16 081	22 187	138.0%	96 488
Municipal Disaster Relief Grant			–	610	–	–	102	(102)	-100.0%	610
Municipal Infrastructure Grant (MIG)			2 851	2 851	–	889	475	413	87.0%	2 851
Financial Management Grant			1 550	1 550	1 550	1 550	258	1 292	500.0%	1 550
EPWP Incentive			2 024	2 024	506	506	337	169	50.0%	2 024
Integrated National Electrification Programme	3		391	349	–	–	58	(58)	-100.0%	349
Neighbourhood Development Partnership Grant (Technical Assistance)			2 609	2 609	–	2 609	435	2 174	500.0%	2 609
Provincial Government:		–	19 567	19 567	–	770	3 261	(2 491)	-76.4%	19 567
Library Services-Replacement Funds			6 380	6 380	–	–	1 063	(1 063)	-100.0%	6 380
Community Library Services Grant			3 539	3 539	–	–	590	(590)	-100.0%	3 539
Municipal Maintenance and construction of Transport Infrastructure			150	150	–	–	25	(25)	-100.0%	150
Human Settlements Development Grant (Beneficiaries)			8 290	8 290	–	–	1 382	(1 382)	-100.0%	8 290
WC Financial Management Capacity Building Grant			400	400	–	–	67	(67)	-100.0%	400
Community Development Workers Grant			38	38	–	–	6	(6)	-100.0%	38
Municipal Electrical Masterplan Grant Revenue recognised			770	770	–	770	128	642	500.0%	770
District Municipality:		–	740	740	–	–	123	(123)	-100.0%	740
CWDM Grant-Community Safety Operating Rev			240	240	–	–	40	(40)	-100.0%	240
CDWM -EPWP			500	500	–	–	83	(83)	-100.0%	500
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	–	114 771	126 788	2 056	44 591	21 131	23 460	111.0%	126 788
Capital Transfers and Grants										
National Government:		–	39 009	38 735	–	23 315	6 456	16 859	261.1%	38 735
Municipal Infrastructure Grant (MIG)			19 009	19 009	–	5 923	3 168	2 755	87.0%	19 009
Integrated National Electrification Programme (Municipal Grant)			2 609	2 326	–	17 391	388	17 004	4385.7%	2 326
Neighbourhood Development Partnership Grant (Capital)			17 391	17 391	–	–	2 899	(2 899)	-100.0%	17 391
Municipal Disaster Relief Grant			–	9	–	–	1	(1)	-100.0%	9
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	39 009	38 735	–	23 315	6 456	16 859	261.1%	38 735
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	153 780	165 523	2 056	67 906	27 587	40 319	146.2%	165 523

8.2 Supporting Table SC7 (1) – Grant expenditure

WC026 Langeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	94 464	106 481	868	40 564	27 131	13 131	48.4%	106 481
Local Government Equitable Share			85 039	96 488	–	38 268	25 055	13 213	52.7%	96 488
Municipal Disaster Relief Grant			–	610	–	–	610	(610)	-100.0%	610
Municipal Infrastructure Grant (MIG)			2 851	2 851	271	1 093	456	637	139.6%	2 851
Financial Management Grant			1 550	1 550	70	127	248	(121)	-49.0%	1 550
EPWP Incentive			2 024	2 024	261	357	324	33	10.1%	2 024
Integrated National Electrification Programme			391	349	–	–	20	(20)	-100.0%	349
Neighbourhood Development Ptnrship Grant (Technical Assistance)			2 609	2 609	266	720	417			2 609
Provincial Government:		–	19 567	19 567	606	1 161	3 123	(371)	-11.9%	19 567
Library Services-Replacement Funds			6 697	6 697	373	694	1 065	(371)	-34.8%	6 697
Community Library Services Grant			3 222	3 222	233	466	515			3 222
Municipal Maintanance and construction of Transport Infrastructure			150	150	–	–	24			150
Human Settlements Development Grant (Beneficiaries)			8 290	8 290	–	–	1 326			8 290
WC Financial Management Capcity Building Grant			400	400	–	–	64			400
Community Development Workers Grant			38	38	–	–	6			38
Municipal Electrical Masterplan Grant			770	770	–	–	123			770
District Municipality:		–	740	740	–	–	111	(111)	-100.0%	740
CDWM - Community Safety			240	240	–	–	36			240
CDWM - EPWP Projects			500	500	–	–	75	(75)	-100.0%	500
Other grant providers:		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		–	114 771	126 788	1 474	41 725	30 365	12 649	41.7%	126 788
Capital expenditure of Transfers and Grants										
National Government:		–	39 009	38 735	3 586	12 087	3 590	8 497	236.7%	38 735
Municipal Infrastructure Grant (MIG)			19 009	19 009	1 809	7 286	950	6 336	666.6%	19 009
Integrated National Electrification Programme (Municipal Grant)			2 609	2 326	–	–	(152)	152	-100.0%	2 326
Neighbourhood Development Partnership Grant (Capital)			17 391	17 391	1 777	4 801	2 783	2 019	72.5%	17 391
Municipal Disaster Relief Grant			–	9	–	–	9	(9)	-100.0%	9
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	39 009	38 735	3 586	12 087	3 590	8 497	236.7%	38 735
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	153 780	165 523	5 060	53 812	33 955	21 146	62.3%	165 523

Section 9 – Employee related costs

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 - M02 August

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			8 872	8 872	627	1 188	1 420	(231)	-16%	8 872
Pension and UIF Contributions			1 153	1 153	81	152	184	(33)	-18%	1 153
Medical Aid Contributions			91	91	5	15	15	0	1%	91
Motor Vehicle Allowance			644	644	38	75	103	(28)	-27%	644
Cellphone Allowance			1 138	1 138	85	167	180	(13)	-7%	1 138
Housing Allowances			3	3	0	0	0	(0)	-1%	3
Other benefits and allowances			–	–	–	–	–	–		–
Sub Total - Councillors			11 902	11 902	836	1 597	1 902	(305)	-16%	11 902
% increase	4									
Senior Managers of the Municipality	3									
Basic Salaries and Wages			7 136	7 136	496	992	1 142	(150)	-13%	7 136
Pension and UIF Contributions			1 285	1 285	91	183	206	(23)	-11%	1 285
Medical Aid Contributions			98	98	8	17	16	1	8%	98
Performance Bonus			990	990	–	–	158	(158)	-100%	990
Motor Vehicle Allowance			608	608	45	89	95	(5)	-5%	608
Cellphone Allowance			283	283	20	40	45	(6)	-12%	283
Sub Total - Senior Managers of Municipality			10 401	10 401	660	1 321	1 661	(341)	-21%	10 401
% increase	4									
Other Municipal Staff										
Basic Salaries and Wages			132 667	132 667	10 204	20 029	21 219	(1 190)	-6%	132 667
Pension and UIF Contributions			22 773	22 773	1 773	3 535	3 644	(109)	-3%	22 773
Medical Aid Contributions			3 722	3 722	567	1 126	594	532	90%	3 722
Overtime			6 257	6 257	638	639	1 001	(362)	-36%	6 257
Performance Bonus			10 567	10 567	–	–	1 690	(1 690)	-100%	10 567
Motor Vehicle Allowance			4 037	4 037	364	712	644	68	11%	4 037
Cellphone Allowance			593	593	35	69	95	(26)	-27%	593
Housing Allowances			1 973	1 973	156	303	316	(12)	-4%	1 973
Other benefits and allowances			3 974	3 974	380	442	635	(193)	-30%	3 974
Payments in lieu of leave			4 057	4 057	6	6	649	(643)	-99%	4 057
Long service awards			1 303	1 303	–	–	207	(207)	-100%	1 303
Post-retirement benefit obligations			6 057	6 057	–	–	960	(960)	-100%	6 057
Sub Total - Other Municipal Staff			197 982	197 982	14 123	26 860	31 654	(4 793)	-15%	197 982
% increase	4									
Total Parent Municipality			220 284	220 284	15 619	29 778	35 217	(5 439)	-15%	220 284
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			220 284	220 284	15 619	29 778	35 217	(5 439)	-15%	220 284
% increase	4									
TOTAL MANAGERS AND STAFF			208 382	208 382	14 783	28 181	33 315	(5 134)	-15%	208 382

Section 10 – Capital programme performance

10.1 Supporting Table SC12

WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		3 501	3 501	8 730	8 730	3 501	(5 228)	-149.3%	11%
August		2 925	11 804	4 363	13 093	15 305	2 213	14.5%	16%
September		3 501	3 501			18 807	-		
October		4 655	4 655			23 461	-		
November		5 231	5 231			28 692	-		
December		4 299	4 299			32 992	-		
January		5 453	5 453			38 444	-		
February		4 521	4 521			42 965	-		
March		7 537	7 537			50 503	-		
April		10 198	10 198			60 701	-		
May		12 150	12 150			72 851	-		
June		15 830	15 830			88 681	-		
Total Capital expenditure	-	79 802	88 681	13 093					

Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target

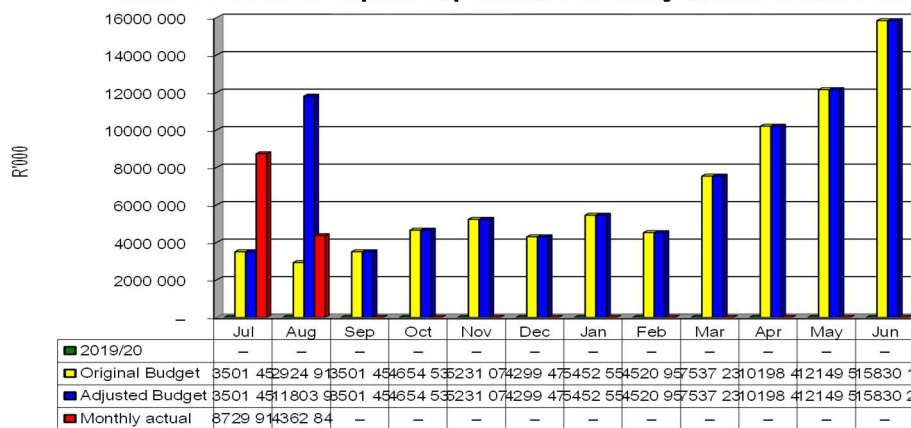
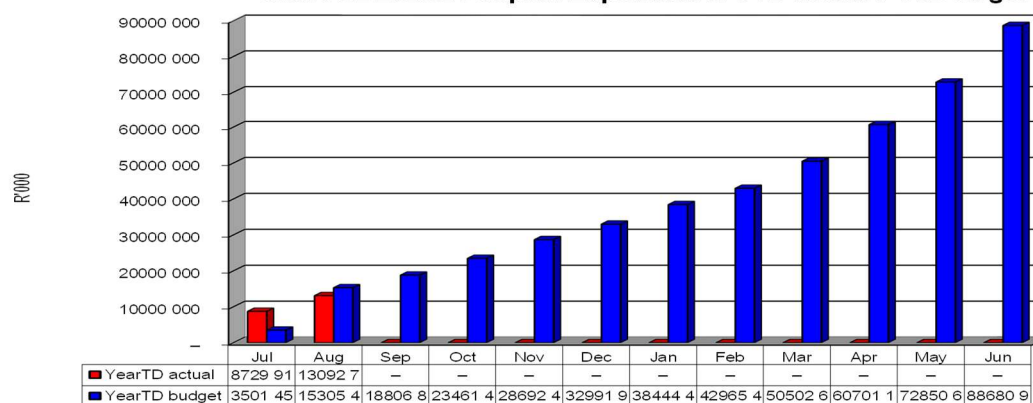


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Tables SC13

10.2.1 Supporting Table SC13a

WC026 Langeberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		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		-	23 839	24 853	170	310	2 206	1 895	85.9%	24 853
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	16 308	17 321	170	310	1 829	1 519	83.0%	17 321
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	7 658	8 241	-	-	966	966	100.0%	8 241
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	314	-	-	314	314	100.0%	314
MV Networks		-	3 000	3 194	-	-	344	344	100.0%	3 194
LV Networks		-	5 650	5 571	170	310	204	(106)	-52.0%	5 571
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5 392	5 392	-	-	270	270	100.0%	5 392
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	65	65	-	-	3	3	100.0%	65
Bulk Mains		-	3 500	3 500	-	-	175	175	100.0%	3 500
Distribution		-	1 827	1 827	-	-	91	91	100.0%	1 827
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	20	20	-	-	1	1	100.0%	20
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	20	20	-	-	1	1	100.0%	20
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 120	2 120	-	-	106	106	100.0%	2 120
Landfill Sites		-	2 120	2 120	-	-	106	106	100.0%	2 120
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	4 225	4 225	-	-	211	211	100.0%	4 225
Community Facilities		-	420	420	-	-	21	21	100.0%	420
Halls		-	210	210	-	-	11	11	100.0%	210
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	90	90	-	-	5	5	100.0%	90
Police		-	-	-	-	-	-	-	-	-
Parks		-	120	120	-	-	6	6	100.0%	120
Public Open Space		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	3 805	3 805	-	-	190	190	100.0%	3 805
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	3 805	3 805	-	-	190	190	100.0%	3 805
Capital Spares		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	300	300	-	-	15	15	100.0%	300
Operational Buildings		-	300	300	-	-	15	15	100.0%	300
Municipal Offices		-	300	300	-	-	15	15	100.0%	300
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Computer Equipment		-	3 207	3 217	(1)	-	170	170	100.0%	3 217
Computer Equipment		-	3 207	3 217	(1)	-	170	170	100.0%	3 217
Furniture and Office Equipment		-	700	790	14	31	125	94	75.5%	790
Furniture and Office Equipment		-	700	790	14	31	125	94	75.5%	790
Machinery and Equipment		-	2 228	3 344	-	-	1 228	1 228	100.0%	3 344
Machinery and Equipment		-	2 228	3 344	-	-	1 228	1 228	100.0%	3 344
Transport Assets		-	500	500	-	-	80	80	100.0%	500
Transport Assets		-	500	500	-	-	80	80	100.0%	500
Total Capital Expenditure on new assets	1	-	35 000	37 229	183	341	4 034	3 693	91.6%	37 229

10.2.2 Supporting Table SC13b

WC026 Langeberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	13 856	17 765	594	665	5 446	4 782	87.8%	17 765
Roads Infrastructure		-	7 678	9 817	566	566	3 367	2 801	83.2%	9 817
Roads			7 678	9 817	566	566	3 367	2 801	83.2%	9 817
Road Structures			-	-	-	-	-	-		-
Road Furniture			-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-		-
Electrical Infrastructure		-	5 778	7 548	27	98	2 059	1 961	95.2%	7 548
Power Plants			-	-	-	-	-	-		-
HV Substations			4 929	5 022	-	-	340	340	100.0%	5 022
HV Switching Station			-	-	-	-	-	-		-
HV Transmission Conductors			-	-	-	-	-	-		-
MV Substations			-	-	-	-	-	-		-
MV Switching Stations			-	-	-	-	-	-		-
MV Networks			849	2 526	27	98	1 720	1 621	94.3%	2 526
LV Networks			-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-		-
Water Supply Infrastructure		-	400	400	-	-	20	20	100.0%	400
Dams and Weirs			-	-	-	-	-	-		-
Boreholes			-	-	-	-	-	-		-
Reservoirs			-	-	-	-	-	-		-
Pump Stations			-	-	-	-	-	-		-
Water Treatment Works			400	400	-	-	20	20	100.0%	400
Total Capital Expenditure on renewal of existing assets	1	-	13 856	17 765	594	665	5 446	4 782	87.8%	17 765

10.2.3 Supporting Table SC13c

WC026 Langeberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
Description	Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	17 435	17 535	51	84	2 633	2 549	96.8%	17 535
Roads Infrastructure		–	2 061	2 061	–	0	311	311	100.0%	2 061
Roads			2 061	2 061	–	0	311	311	100.0%	2 061
Storm water Infrastructure		–	659	659	(0)	–	101	101	100.0%	659
Drainage Collection			659	659	(0)	–	101	101	100.0%	659
Electrical Infrastructure		–	3 834	3 834	52	84	584	500	85.6%	3 834
Power Plants			–	–	–	–	–	–	–	–
HV Substations			1 261	1 261	–	–	196	196	100.0%	1 261
HV Switching Station			–	–	–	–	–	–	–	–
HV Transmission Conductors			18	18	–	–	3	3	100.0%	18
MV Substations			308	308	–	0	47	47	100.0%	308
MV Switching Stations			79	79	–	–	12	12	100.0%	79
MV Networks			478	478	0	(0)	72	72	100.0%	478
LV Networks			1 688	1 688	52	84	255	171	67.0%	1 688
Capital Spares			–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	5 881	5 881	(1)	(0)	886	887	100.0%	5 881
Dams and Weirs			140	140	–	–	21	21	100.0%	140
Boreholes			–	–	–	–	–	–	–	–
Reservoirs			–	–	–	–	–	–	–	–
Pump Stations			5 540	5 540	(1)	(1)	835	836	100.1%	5 540
Water Treatment Works			–	–	–	–	–	–	–	–
Bulk Mains			–	–	–	–	–	–	–	–
Distribution			201	201	–	1	30	30	98.3%	201
Distribution Points			–	–	–	–	–	–	–	–
PRV Stations			–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	4 041	4 041	0	0	606	606	100.0%	4 041
Pump Station			2 809	2 809	0	0	421	421	100.0%	2 809
Reticulation			–	–	–	–	–	–	–	–
Waste Water Treatment Works			1 232	1 232	–	–	185	185	100.0%	1 232
Outfall Sewers			–	–	–	–	–	–	–	–
Toilet Facilities			–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	198	298	–	–	30	30	100.0%	298
Landfill Sites			110	210	–	–	17	17	100.0%	210
Waste Transfer Stations			–	–	–	–	–	–	–	–
Waste Processing Facilities			88	88	–	–	13	13	100.0%	88
Information and Communication Infrastructure		–	761	761	–	–	114	114	100.0%	761
Data Centres			–	–	–	–	–	–	–	–
Core Layers			761	761	–	–	114	114	100.0%	761
Distribution Layers			–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–
Community Assets		–	4 695	4 695	(0)	0	717	717	100.0%	4 695
Community Facilities		–	3 487	3 487	(0)	(0)	536	536	100.0%	3 487
Halls			726	726	–	–	109	109	100.0%	726
Centres			62	62	–	–	9	9	100.0%	62
Crèches			–	–	–	–	–	–	–	–
Clinics/Care Centres			–	–	–	–	–	–	–	–
Fire/Ambulance Stations			138	138	–	–	21	21	100.0%	138
Testing Stations			–	–	–	–	–	–	–	–
Museums			–	–	–	–	–	–	–	–
Galleries			–	–	–	–	–	–	–	–
Theatres			–	–	–	–	–	–	–	–
Libraries			1 049	1 049	–	–	167	167	100.0%	1 049
Cemeteries/Crematoria			43	43	–	–	7	7	100.0%	43
Police			–	–	–	–	–	–	–	–
Parks			192	192	–	(0)	29	29	100.0%	192
Public Open Space			–	–	–	–	–	–	–	–
Nature Reserves			818	818	(0)	(0)	125	125	100.0%	818
Public Ablution Facilities			458	458	–	–	69	69	100.0%	458
Markets			–	–	–	–	–	–	–	–
Stalls			–	–	–	–	–	–	–	–
Abattoirs			–	–	–	–	–	–	–	–
Airports			–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals			–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	1 208	1 208	(0)	0	181	181	100.0%	1 208
Indoor Facilities			–	–	–	–	–	–	–	–
Outdoor Facilities			1 208	1 208	(0)	0	181	181	100.0%	1 208
Capital Spares			–	–	–	–	–	–	–	–
Investment properties		–	160	160	–	(0)	24	24	100.0%	160
Revenue Generating		–	160	160	–	(0)	24	24	100.0%	160
Improved Property			–	–	–	–	–	–	–	–
Unimproved Property			160	160	–	(0)	24	24	100.0%	160
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property			–	–	–	–	–	–	–	–
Unimproved Property			–	–	–	–	–	–	–	–
Other assets		–	1 334	1 334	0	0	201	201	99.9%	1 334
Operational Buildings		–	1 084	1 084	0	0	164	164	99.9%	1 084
Municipal Offices			1 084	1 084	0	0	164	164	99.9%	1 084
Housing		–	250	250	–	–	38	38	100.0%	250
Staff Housing			–	–	–	–	–	–	–	–
Social Housing			250	250	–	–	38	38	100.0%	250
Capital Spares			–	–	–	–	–	–	–	–
Computer Equipment		–	80	80	–	–	12	12	100.0%	80
Computer Equipment			80	80	–	–	12	12	100.0%	80
Furniture and Office Equipment		–	879	879	0	0	132	132	99.9%	879
Furniture and Office Equipment			879	879	0	0	132	132	99.9%	879
Machinery and Equipment		–	953	953	–	(0)	138	139	100.3%	953
Machinery and Equipment			953	953	–	(0)	138	139	100.3%	953
Transport Assets		–	7 052	7 627	(5)	(5)	1 660	1 666	100.3%	7 627
Transport Assets			7 052	7 627	(5)	(5)	1 660	1 666	100.3%	7 627
Total Repairs and Maintenance Expenditure	1	–	32 589	33 264	46	78	5 518	5 439	98.6%	33 264

10.2.4 Supporting Table SC13d

WC026 Langeberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August										
Description	Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		—	21 132	21 132	—	—	3 346	3 346	100.0%	21 132
Roads Infrastructure		—	5 783	5 783	—	—	925	925	100.0%	5 783
Roads		—	5 444	5 444	—	—	871	871	100.0%	5 444
Road Structures		—	223	223	—	—	36	36	100.0%	223
Road Furniture		—	116	116	—	—	18	18	100.0%	116
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	1 197	1 197	—	—	192	192	100.0%	1 197
Drainage Collection		—	1 197	1 197	—	—	192	192	100.0%	1 197
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	4 507	4 507	—	—	721	721	100.0%	4 507
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	211	211	—	—	34	34	100.0%	211
HV Switching Station		—	377	377	—	—	60	60	100.0%	377
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	835	835	—	—	134	134	100.0%	835
MV Switching Stations		—	19	19	—	—	3	3	100.0%	19
MV Networks		—	1 781	1 781	—	—	285	285	100.0%	1 781
LV Networks		—	1 283	1 283	—	—	205	205	100.0%	1 283
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	4 536	4 536	—	—	717	717	100.0%	4 536
Dams and Weirs		—	218	218	—	—	35	35	100.0%	218
Boreholes		—	33	33	—	—	5	5	100.0%	33
Reservoirs		—	667	667	—	—	107	107	100.0%	667
Pump Stations		—	852	852	—	—	136	136	100.0%	852
Water Treatment Works		—	861	861	—	—	130	130	100.0%	861
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		—	1 905	1 905	—	—	305	305	100.0%	1 905
Distribution Points		—	—	—	—	—	—	—	—	—
PIPV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	3 919	3 919	—	—	601	601	100.0%	3 919
Pump Station		—	516	516	—	—	77	77	100.0%	516
Reticulation		—	1 309	1 309	—	—	209	209	100.0%	1 309
Waste Water Treatment Works		—	2 035	2 035	—	—	305	305	100.0%	2 035
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	59	59	—	—	9	9	100.0%	59
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	1 170	1 170	—	—	186	186	100.0%	1 170
Landfill Sites		—	162	162	—	—	26	26	100.0%	162
Waste Transfer Stations		—	1 008	1 008	—	—	160	160	100.0%	1 008
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	20	20	—	—	3	3	100.0%	20
Data Centres		—	—	—	—	—	—	—	—	—
Cable Lanes		—	—	—	—	—	—	—	—	—
Distribution Layers		—	20	20	—	—	3	3	100.0%	20
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		—	2 766	2 766	—	—	441	441	100.0%	2 766
Community Facilities		—	1 423	1 423	—	—	226	226	100.0%	1 423
Halls		—	252	252	—	—	40	40	100.0%	252
Centres		—	305	305	—	—	49	49	100.0%	305
Crèches		—	7	7	—	—	1	1	100.0%	7
Clinics/Care Centres		—	45	45	—	—	7	7	100.0%	45
Fire/Ambulance Stations		—	46	46	—	—	7	7	100.0%	46
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	4	4	—	—	1	1	100.0%	4
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	454	454	—	—	73	73	100.0%	454
Cemeteries/Crematoria		—	78	78	—	—	12	12	100.0%	78
Police		—	—	—	—	—	—	—	—	—
Parks		—	102	102	—	—	15	15	100.0%	102
Public Open Space		—	1	1	—	—	0	0	100.0%	1
Nature Reserves		—	30	30	—	—	4	4	100.0%	30
Public Ablution Facilities		—	24	24	—	—	4	4	100.0%	24
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	0	0	—	—	—	—	—	0
Taxi Ranks/Bus Terminals		—	75	75	—	—	12	12	100.0%	75
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	1 343	1 343	—	—	215	215	100.0%	1 343
Indoor Facilities		—	1 343	1 343	—	—	215	215	100.0%	1 343
Outdoor Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Investment properties		—	83	83	—	—	8	8	100.0%	83
Revenue Generating		—	83	83	—	—	8	8	100.0%	83
Improved Property		—	53	53	—	—	8	8	100.0%	53
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		—	663	663	—	—	106	106	100.0%	663
Operational Buildings		—	639	639	—	—	102	102	100.0%	639
Municipal Offices		—	539	539	—	—	86	86	100.0%	539
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	14	14	—	—	2	2	100.0%	14
Yards		—	—	—	—	—	—	—	—	—
Stores		—	87	87	—	—	14	14	100.0%	87
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	24	24	—	—	4	4	100.0%	24
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	24	24	—	—	4	4	100.0%	24
Capital Spares		—	—	—	—	—	—	—	—	—
Intangible Assets		—	108	108	—	—	17	17	100.0%	108
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	108	108	—	—	17	17	100.0%	108
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licences		—	—	—	—	—	—	—	—	—
Solid Waste Licences		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	108	108	—	—	17	17	100.0%	108
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		—	1 877	1 877	—	—	299	299	100.0%	1 877
Computer Equipment		—	1 877	1 877	—	—	299	299	100.0%	1 877
Furniture and Office Equipment		—	1 716	1 716	—	—	274	274	100.0%	1 716
Furniture and Office Equipment		—	1 716	1 716	—	—	274	274	100.0%	1 716
Machinery and Equipment		—	1 854	1 854	—	—	264	264	100.0%	1 854
Machinery and Equipment		—	1 854	1 854	—	—	264	264	100.0%	1 854
Transport Assets		—	2 752	2 752	—	—	432	432	100.0%	2 752
Transport Assets		—	2 752	2 752	—	—	432	432	100.0%	2 752
Total Depreciation	1	—	32 722	32 722	—	—	5 187	5 187	100.0%	32 722

10.2.5 Supporting Table SC13e

WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	28 678	28 678	3 586	12 087	2 971	(9 117)	-306.9%	28 678
Roads Infrastructure		-	25 078	25 078	3 586	12 087	2 791	(9 297)	-333.1%	25 078
Roads			25 078	25 078	3 586	12 087	2 791	(9 297)	-333.1%	25 078
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	3 600	3 600	-	-	180	180	100.0%	3 600
Water Treatment Works			3 600	3 600	-	-	180	180	100.0%	3 600
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Waste Drop-off Points			-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		-	2 269	5 010	-	-	2 854	2 854	100.0%	5 010
Community Facilities		-	-	633	-	-	633	633	100.0%	633
Halls			-	633	-	-	633	633	100.0%	633
Sport and Recreation Facilities		-	2 269	4 377	-	-	2 222	2 222	100.0%	4 377
Indoor Facilities			-	129	-	-	129	129	100.0%	129
Outdoor Facilities			2 269	4 248	-	-	2 093	2 093	100.0%	4 248
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	-	30 946	33 687	3 586	12 087	5 825	(6 262)	-107.5%	33 687

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

I, Anton Everson, the acting municipal manager of Langeberg Municipality, hereby certify that -

(mark as appropriate)

☒ the monthly budget statement

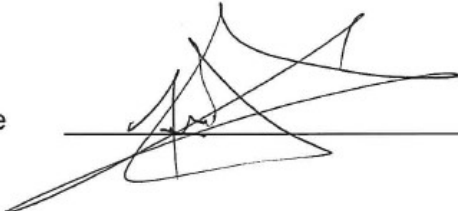
☐ quarterly report on the implementation of the budget and financial state of affairs of the municipality

☐ mid-year budget and performance assessment

for the month of August 2020 of 2020/2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name _ A W J Everson _____

Acting Municipal Manager of Langeberg Municipality (WC026)

Signature 

Date 14 September 2020

Section 12 – Top 10 Capital Projects 31 August 2020

		LANGEBERG MUNICIPALITY										
		CAPITAL EXPENDITURE - JULY 2020 - JUNE 2021										
		REPORT FOR: AUGUST 2020										
Number	Vote number	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Year to date Budget	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	9/135-14121-294	NDPG-Reconstruction of Church Street	7 678	7 678	-	1 229	1 229	100%	Detailed designs are being compiled by Engineering services - tender to be advertised October 2020	Design	None	
2	9/132-30123-117	Replace 66kV Transformers at Robertson Main Substation	7 508	7 508	-	465	465	100%	User department have not provided the progress update			
3	9/135-24110-191	Construction of paved roads to upgrade gravel roads-Ashbury	6 809	6 809	4 470	340	(4 129)	(1213%)	Project nearing completion	Construction		
4	9/135-24119-292	NDPG -Reconstruction of Woluter Street-Nkqubela	6 461	6 461	695	1 034	338	33%	Installation of layeworks, kerbs and paving	Construction	Relative slow pace of the contractor.	Act in accordance with the contract.
5	9/135-24111-192	Construct paved roads to upgr gravel roads Cogmanski Zolani	4 299	4 299	1 007	215	(792)	(369%)	Installation of layeworks, kerbs and paving	Construction	None	
6	9/135-24114-195	Construct paved roads to upgr gravel roads Cogmanski Zolani	4 257	4 257	-	681	681	100%	Installation of layeworks, kerbs and paving	Construction	None	
7	9/146-22901-150	Upgrading Filters in Montagu WTW	3 600	3 600	-	180	180	100%	Tender to be advertised by the end of September 2020	Design and Tender	None	
8	9/144-33001-148	Bulk Services for Housing Projects	3 500	3 500	-	175	175	100%	Project to be implemented as and when required			
9	9/135-24120-293	NDPG: Upgrading of bus route - August Street-Nkqubela	3 252	3 252	2 329	520	(1 809)	(348%)	Project Complete	Practical completion achieved		
10	9/132-30636-242	Electrification Bonnievale Boekenhoutskloof	3 000	3 000	-	150	150	100%	User department have not provided the progress update			
Totals			50 364	50 454	8 502	4 989	(3 512)	(70%)				
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc.)												

Section 13 – Grant Register 31 August 2020

Langeberg Capital Grant Register - (2020/2021)										
Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget	Opening Balance	Monthly Received	YTD Received	Monthly Expenditure	YTD Expenditure	Unspent
Municipal Infrastructure Grant (MIG)	National	19,008,696.00		19,008,696.00	446,374.27	-	5,923,478.26	1,808,985.87	7,286,089.86	-1,362,611.60
Integrated National Electrification Programme	National	2,608,696.00	-282,472.00	2,326,224.00	-	-	-	-	-	-
Municipal Disaster Relief Grant	National	-	8,946.00	8,946.00	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	National	17,391,305.00		17,391,305.00	14,366,751.41	-	17,391,304.35	1,776,621.31	4,801,174.25	12,590,130.10
Total Capital	National	39,008,697.00	-273,526.00	38,735,171.00	14,813,125.68	-	23,314,782.61	3,585,607.18	12,087,264.11	11,227,518.50

Langeberg Operational Grant Register - (2020/2021)										
Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget	Opening Balance	Monthly Received	YTD Received	Monthly Expenditure	YTD Expenditure	Unspent
Local Government Equitable Share	National	85,039,000.00	11,449,000.00	96,488,000.00	-	-	38,268,000.00	-	38,268,000.00	-
Municipal Infrastructure Grant (MIG)	National	2,851,304.00		2,851,304.00	66,956.14	-	888,521.74	271,347.88	1,092,913.48	-204,391.74
Financial Management Grant	National	1,550,000.00		1,550,000.00	-46,943.00	1,550,000.00	1,550,000.00	69,502.92	116,445.92	1,433,554.08
EPWP Incentive	National	2,024,000.00		2,024,000.00	-96,770.64	506,000.00	506,000.00	260,869.44	357,640.08	148,359.92
Integrated National Electrification Programme	National	391,304.00	-42,370.00	348,934.00	-	-	-	-	-	-
Municipal Disaster Relief Grant	National	-	609,674.00	609,674.00	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	National	2,608,695.00		2,608,695.00	2,155,012.71	-	2,608,695.65	266,493.20	720,176.14	1,888,519.51
Total	National	94,464,303.00	12,016,304.00	106,480,607.00	2,078,255.21	2,056,000.00	43,821,217.39	868,213.44	40,555,175.62	3,266,041.77
Library Services-Replacement Funds	Provincial	6,380,000.00		6,380,000.00	-321,320.28	-	-	326,194.06	647,514.34	-647,514.34
Community Library Services Grant	Provincial	3,539,000.00		3,539,000.00	-233,490.86	-	-	232,688.23	466,179.09	-466,179.09
Municipal Maintenance and construction of Transport Infrastructure	Provincial	150,000.00		150,000.00	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)	Provincial	8,290,000.00		8,290,000.00	-	-	-	-	-	-
WC Financial Management Capacity Building Grant	Provincial	400,000.00		400,000.00	-	-	-	-	-	-
Community Development Workers Grant	Provincial	38,000.00		38,000.00	-	-	-	-	-	-
Municipal Electrical Masterplan Grant	Provincial	770,000.00		770,000.00	-	-	770,000.00	-	-	-
Total	Provincial	19,567,000.00	-	19,567,000.00	-554,811.14	-	770,000.00	558,882.29	1,113,693.43	-1,113,693.43
CDWM - Community Safety	District	240,000.00		240,000.00	-	-	-	-	-	-
CDWM - EPWP Projects	District	500,000.00		500,000.00	-	-	-	-	-	-
Total	District	740,000.00	-	740,000.00	-	-	-	-	-	-
Total Operating		114,771,303.00	12,016,304.00	126,787,607.00	1,523,444.07	2,056,000.00	44,591,217.39	1,427,095.73	41,668,869.05	2,152,348.34
Total Grants		153,780,000.00	11,742,778.00	165,522,778.00	16,336,569.75	2,056,000.00	67,906,000.00	5,012,702.91	53,756,133.16	13,379,866.84

FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – AUGUST 2020 (9/2/1/3) (ACTING 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 contents of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.



S VAN EEDEN
EXECUTIVE MAYOR

DATE: 14/09/2020