



**Raadslede van die Raad van die
Langeberg Munisipaliteit**

Kennis geskied hiermee van 'n Raadsvergadering
van die Raad van Langeberg Munisipaliteit wat gehou sal word op
06 DESEMBER 2022 om 10H00
in die Raadsaal, Munisipale Kantore, Kerkstraat, Robertson
om oorweging te verleen aan die items op die aangehegte agenda.

...

**Councillors of the Council of the
Langeberg Municipality**

Notice is hereby given of a Council Meeting
of the Municipal Council of the Langeberg Municipality to be held on
06 DECEMBER 2022 at 10H00
in the Council Chambers, Municipal Offices,
Church Street, Robertson to discuss the items on the appended agenda.


CLLR • RDL P HESS
SPEAKER

BIRTHDAY LIST 2022

JANUARY	
19	Cllr Owenita Simpson
26	Cllr Johnny Steenkamp
FEBRUARY	
09	Mr Dave van Schalkwyk
24	Mr Theuns Carstens
26	Mr Mike Mgajo
MARCH	
11	Mr Neil Albertyn
APRIL	
03	Cllr Yvonne Siegel
07	Mr Mava Shude
27	Mrs Celeste Matthys
MAY	
05	Cllr Danie September
12	Mrs Suzette Kotzé
20	Mr Anton Everson
26	Cllr Andisiwe Ndongeni
28	Cllr JJ Januarie
JUNE	
01	Cllr Maria Oostendorff-Kraukamp
19	Cllr Gideon Joubert
19	Cllr Catherin Pokwas
24	Ald Schalk van Eeden
30	Mr Kobus Brand

JULY	
07	Mr Carl Posthumus
11	Cllr Craig Steyn
AUGUST	
14	Mr Glenn Slingers
19	Mr Eugene Jooste
29	Cllr Theuns Coetzee
SEPTEMBER	
02	Cllr Denzil Felix
05	Cllr Lungani Gxowa
10	Mr Corné Franken
19	Cllr Dendeline B Janse
23	Cllr Lindiwe Kahla
24	Cllr Judy Mafilika
OCTOBER	
17	Cllr Pauline Hess
NOVEMBER	
02	Cllr Nicklaas Beginzel
DECEMBER	
05	Mr Sabelo Ngongolo
09	Cllr Johan Coetzee
25	Cllr Magdalena Gertse
25	Cllr Rosswell Henn
26	Cllr Christopher J Grootboom

AGENDA

~ 06 DESEMBER 2022 ~

1. Opening / Opening
2. Attendance / Bywoning
3. Applications for leave of Absence / Aansoeke vir verlof tot afwesigheid
4. Approval of Minutes / Goedkeuring van Notule
 - 4.1 Confirmation of the Minutes of an Ordinary Meeting of the Council of Langeberg Municipality held on 24 October 2022 at 09h59 in the Council Chambers, Church Street, Robertson **06 - 14**
Bekragtiging van die Notule van 'n Gewone Vergadering van die Raad van Langeberg Munisipaliteit gehou op 24 Oktober 2022 om 09h59 in die Raadsaal, Munisipale Kantore, Kerkstraat, Robertson.
 - 4.2 Confirmation of the Minutes of a Special Meeting of the Council of Langeberg Municipality held on 03 November 2022 at 09h01 in the Council Chambers, Church Street, Robertson **15 - 16**
Bekragtiging van die Notule van 'n Spesiale Vergadering van die Raad van Langeberg Munisipaliteit gehou op 03 November 2022 om 09h01 in die Raadsaal, Munisipale Kantore, Kerkstraat, Robertson.
 - 4.3 Confirmation of the Minutes of a Special Meeting of the Council of Langeberg Municipality held on 29 November 2022 at 14h00 in the Council Chambers, Church Street, Robertson **17 - 19**
Bekragtiging van die Notule van 'n Spesiale Vergadering van die Raad van Langeberg Munisipaliteit gehou op 29 November 2022 om 14h00 in die Raadsaal, Munisipale Kantore, Kerkstraat, Robertson.
5. Statements & Announcements by the Speaker / Verklarings & Mededelings deur die Speaker
6. Interviews with Delegations / Onderhoude met Afvaardigings
None / Geen
7. Statements & Announcements by the Mayor / Verklarings & Mededelings deur die Burgemeester
8. Urgent Matters & Reports, Statements & Announcements submitted by the Municipal Manager
Dringende Aangeleenthede & Verslae, Verklarings & Mededelings voorgelê deur die Munisipale Bestuurder

- 8.1 Matters which must be handled in terms of Section 30(5) of the Local Government: Municipal Structures Act, 1998 (Act No 117 of 1998), as amended. Aforesaid stipulation reads as follows: (5) Before a municipal council takes a decision on any of the following matters it must first require its executive committee or executive mayor, if it has such a committee or mayor, to submit to it a report and recommendation on the matter: (1) any matter mentioned in Section 160(2) of the Constitution; (2) the approval of an integrated development plan for the municipality, and any amendment to that plan; and (3) the appointment and conditions of service of the municipal manager and a head of a department of the municipality. *Sake wat hanteer moet word in terme van Artikel 30(5) van die Wet op Plaaslike Regering: Munisipale Strukture, 1998 (Wet No 117 van 1998), soos gewysig. Voormelde bepaling lees as volg: (5) Alvorens 'n munisipale raad 'n besluit oor enige van die volgende aangeleenthede neem, moet hy eers sy uitvoerende komitee of uitvoerende burgemeester, indien hy so 'n komitee of burgemeester het, versoek om 'n verslag en aanbeveling oor die aangeleentheid aan hom voor te lê: (1) enige aangeleentheid genoem in Artikel 160(2) van die Grondwet; (2) die goedkeuring van 'n geïntegreerde ontwikkelingsplan vir die munisipaliteit, en enige wysigings van daardie plan; (3) die aanstelling en diensvoorwaardes van die munisipale bestuurder en 'n hoof van 'n departement van die munisipaliteit.*
- 8.2 Matters which must be handled in terms of Section 32(1) and (2) of the Local Government: Municipal Structures Act, 1998 (Act No 117 of 1998) as amended, and approved per Council Resolution A82 of 19 March 2001. / *Sake wat hanteer moet word in terme van die delegasies toegestaan ingevolge Artikel 32(1) en (2) van die Wet op Plaaslike Regering: Munisipale Strukture, 1998 (Wet No 117 van 1998), soos gewysig en aanvaar per Raadsbesluit A82 van 19 Maart 2001.*
- 8.3 Report on matters of concern by representatives at the Cape Winelands District Municipality. / *Rapportering aangaande sake van belang deur verteenwoordigers by die Kaapse Wynland Distrikmunisipaliteit.*
- 8.4 Other Matters / *Ander Sake*

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TABLING OF THE DRAFT ANNUAL REPORT FOR 2021/2022 (5/14/1/1) (DIRECTOR: STRATEGY AND SOCIAL DEVELOPMENT)

1 PURPOSE

To obtain support from the Council for the 2021/2022 Annual report.

2 STRATEGIC INTENT

This report supports the Strategic Intent to achieve Good Governance, as well as facilitating the accomplishment of Council's other strategies.

3 FOR DECISION BY

Council.

4 EXECUTIVE SUMMARY

- 4.1 In terms of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA), the following action is necessary:
 - 4.1.1 the mayor of a municipality must, within seven months after the end of a financial year (i.e. by the end of January), table in the municipal council the annual report of the municipality and of any municipal entity under the municipality's sole or shared control [Section 127. (2)];
 - 4.1.2 immediately after the annual report is tabled, the report must, *inter alia*, be made public and representations invited from the local community [Section 127. (5)]; and
 - 4.1.3 Council must consider the annual report of the municipality / municipal entity and by no later than two months from the date on which the annual report was tabled in Council (i.e. by the end of March), adopt an oversight report containing the Council's comments [Section 129. (1)].

The latest version of the draft Annual Report is available via SharePoint which will be emailed to all councillors

5 DISCUSSION/CONTENTS

5.1 Constitutional and Policy Implications

- 5.1.1 The annual report process is currently driven by legislation.

5.2 Legal Implications

- 5.2.1 Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (Chapter 12) (MFMA).
- 5.2.2 Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) (Chapter 6), as read with the Local Government: Municipal Systems Amendment Act, 2003 (Act 44 of 2003) (hereinafter referred to as the Systems Act).

5.3 Background

- 5.3.1 In terms of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA), the following action is necessary:
 - (a) the mayor of a municipality must, within seven months after the end of a financial year (i.e. by the end of January), table in the municipal council the annual report of the municipality and of any municipal entity under the municipality's sole or shared control [Section 127. (2)];

- (b) immediately after the annual report is tabled, the report must, *inter alia*, be made public and representations invited from the local community [Section 127. (5)]; and
- (c) Council must consider the annual report of the municipality / municipal entity and by no later than two months from the date on which the annual report was tabled in Council (i.e. by the end of March), adopt an oversight report containing the Council's comments [Section 129. (1)].

5.3.2 According to Section 121. (2) of the MFMA, the purpose of an annual report is:

- (a) to provide a record of the activities of the municipality or municipal entity during the financial year to which the report relates;
- (b) to provide a report on performance against the budget of the municipality or municipal entity for that financial year; and
- (c) to promote accountability to the local community for the decisions made throughout the year by the municipality or municipal entity.

5.3.3 Section 121. (3) of the MFMA prescribes the contents of the annual report, which must include:

- (a) the annual financial statements of the municipality, and in addition, if section 122(2) applies, consolidated annual financial statements, as submitted to the Auditor-General for audit in terms of section 126(1);
- (b) the Auditor-General's audit report in terms of section 126(3) on those financial statements;
- (c) the annual performance report of the municipality prepared by the municipality in terms of section 46 of the Systems Act;
- (d) the Auditor-General's audit report in terms of section 45(b) of the Systems Act;
- (e) an assessment by the municipality's accounting officer of any arrears on municipal taxes and service charges;
- (f) an assessment by the municipality's accounting officer of the municipality's performance against the measurable performance objectives referred to in section 17(3)(b) for revenue collection from each revenue source and for each vote in the municipality's approved budget for the relevant financial year;
- (g) Particulars of any corrective action taken or to be taken in response to issues raised in the audit reports referred to in paragraphs (b) and (d);
- (h) Any explanations that may be necessary to clarify issues in connection with the financial statements;
- (i) Any information as determined by the municipality;
- (j) Any recommendations of the municipality's audit committee; and
- (k) Any other information as may be prescribed.

The latest version of the Draft Annual Report is available via SharePoint which will be emailed to all councillors

RECOMMENDATIONS

That the Annual Report for 2021/2022 be approved in principle by Council and that for oversight purposes, the report be advertised for public comment.

Dat die Jaarverslag vir 2021/2022 in beginsel deur die Raad goedgekeur word en dat dit vir oorsigdoeleinde, geadverteer word vir publieke kommentaar.

(A4454)



**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2022**

LANGEBERG LOCAL MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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The reports and statements set out below comprise the Annual Financial Statements presented to the council:

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LANGEBERG LOCAL MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

General Information

MEMBERS OF THE EXECUTIVE MAYORAL COMMITTEE AS AT 30 JUNE 2022

For the period 01 July 2021 to 31 October 2021:

SW van Eeden	Executive Mayor
Cllr DB Janse	Corporate Services
Cllr JD Burger	Strategy & Social Development
Cllr EMJ Scheffers	Financial Services
Cllr GD Joubert	Engineering Services
Cllr GD Joubert	Community Services

For the period 01 November 2021 to 30 June 2022:

SW van Eeden	Executive Mayor
Cllr C Steyn	Corporate Services
Cllr JG Steenkamp	Strategy & Social Development
Cllr DAT Felix	Financial Services
Cllr JCJ Coetzee	Engineering Services
Cllr RC Henn	Community Services

AUDITORS

Auditor-General of South Africa
19 Park Lane, Milnerton, Cape Town, 7441
Western Cape

BANKERS

ABSA
180 Commissioner Street, Johannesburg, 2001

REGISTERED OFFICE

28 Main Road
Ashton, Western Cape, 6715

REGISTRATION NUMBER

WC026

ACTING MUNICIPAL MANAGER

M Mgajo

CHIEF FINANCIAL OFFICER

M Shude

LANGEBERG LOCAL MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

General Information (Continued)

LEGAL FORM

Category B Municipality which operates in accordance with Chapter 7 of the Constitution of South Africa.

The Objects of Local Government are:

to provide democratic and accountable government for local communities;
to ensure the provision of services to communities in a sustainable manner;
to promote social and economic development;
to promote a safe and healthy environment; and
to encourage the involvement of communities and community organisations in the matters of local government
The Municipality must strive, within its financial and administrative capacity, to achieve the objects as set out

JURISDICTION

Greater Langeberg area which includes:

Ashton
Bonnievale
McGregor
Montagu
Robertson

LEGISLATION GOVERNING THE MUNICIPALITY'S OPERATIONS

Basic Conditions of Employment Act (Act no 75 of 1997)
Collective Agreements (Act no 66 of 1995)
Disaster Management Act (Act no 57 of 2002)
Division of Revenue Act (Act no 1 of 2005)
Electricity Act (Act no 41 of 1987)
Employment Equity Act (Act no 55 of 1998)
Housing Act (Act no 107 of 1997)
Municipal Budget and Reporting Regulations, 2009
Municipal Finance Management Act (Act no 56 of 2003)
Municipal Planning and Performance Management Regulations, 2006
Municipal Property Rates Act (Act no 6 of 2004)
Municipal Regulations on Standard Chart of Accounts
Municipal Structures Act (Act no 117 of 1998)
Municipal Systems Act (Act no 32 of 2000)
Municipal Systems Amendment Act (Act no 7 of 2011)
SALGBC Leave Regulations, 2019
Skills Development Levies Act (Act no 9 of 1999)
Supply Chain Management Regulations, 2005
Income Tax Act (Act 58 of 1962)
Unemployment Insurance Act (Act no 30 of 1966)
Value Added Tax Act (Act no 89 of 1991)
Water Services Act (Act no 108 of 1997)

LANGEBERG LOCAL MUNICIPALITY **ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

Approval of Annual Financial Statements

MEMBERS OF THE LANGEBERG LOCAL MUNICIPALITY

Executive Mayor	Ald SW van Eeden
Deputy Executive Mayor	Cllr JG Steenkamp
Speaker	Cllr P Hess

Ward	Councillor
1	Cllr C Steyn
2	Cllr L Gxowa
3	Cllr P Hess
4	Cllr JJS January
5	Cllr MG Oostendorff-Kraukamp
6	Cllr DB Janse
7	Cllr DAT Felix
8	Ald SW Van Eeden
9	Cllr Y Siegel
10	Cllr A Ndongeni
11	Cllr JCJ Coetzee
12	Cllr CJ Pokwas
Proportional	Cllr OC Simpson
Proportional	Cllr JS Mafilika
Proportional	Cllr LL Kahla
Proportional	Cllr GD Joubert
Proportional	Cllr JG Steenkamp
Proportional	Cllr RC Henn
Proportional	Cllr TV Coetzee
Proportional	Cllr NJ Beginsel
Proportional	Cllr CJ Grootboom
Proportional	Cllr D September
Proportional	Cllr M Gertse

LANGEBERG LOCAL MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Approval of Annual Financial Statements

The Accounting Officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and were given unrestricted access to all financial records and related data.

The annual financial statements were prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) as well as relevant interpretations, guidelines and directives issued by the Accounting Standards Board. The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

I, as the Accounting Officer acknowledge that I am ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable me to meet these responsibilities, I have set standards for internal control aimed at reducing the risk of error or deficit in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is of identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

I am of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

I have reviewed the municipality's cash flow forecast for the year to 30 June 2023 and, in the light of this review and the current financial position, I am satisfied that the municipality has access to adequate resources to continue in operational existence for the foreseeable future. The annual financial statements are prepared on the basis that the municipality is a going concern and that the Langeberg Local Municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although, I am primarily responsible for the financial affairs of the municipality, this is supported by the municipality's external auditors. I would like to bring to your attention the following material matters to your attention :

I certify that the salaries, allowances and benefits of councillors as disclosed in note 35 to these annual financial statements are within the upper limits of the framework envisaged in section 219 of the Constitution of the Republic of South Africa, read with the Remuneration of Public Office Bearers Act, Act 20 of 1998 and the Minister of Provincial and Local Government's determination in accordance with the Act.

The external auditor, being the Auditor General of South Africa, is responsible for independently reviewing and reporting on the municipality annual financial statements. The annual financial statements have been examined by the municipality's external auditors and their report is presented on page 7.

The annual financial statements for the year ended 30 June 2022, which have been prepared on the going concern basis, were approved on 31 August 2022.

M Mgajo
Acting Accounting Officer

31 August 2022
Date

LANGEBERG LOCAL MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Report of the Auditor General

- Insert Audit Report -

LANGEBERG LOCAL MUNICIPALITY
STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2022

	Note	2022 R	2021 Restated R
ASSETS			
Current Assets		456 700 271	365 651 403
Inventories	2.	19 074 281	15 465 679
Receivables from Exchange Transactions	3.	56 813 048	50 823 698
Statutory Receivables from Exchange Transactions	4.	2 586 256	1 155 500
Receivables from Non-exchange Transactions	5.	11 538 165	10 120 496
Statutory Receivables from Non-Exchange Transactions	6.	8 189 431	4 891 378
Cash and Cash Equivalents	7.	358 389 829	283 054 845
Lease Receivables	14.	109 261	139 807
Non-Current Assets		852 786 906	806 226 689
Property, Plant and Equipment	8.	822 753 869	775 625 855
Intangible Assets	9.	1 036 964	1 017 125
Investment Property	10.	28 183 133	28 511 536
Heritage Assets	11.	275 448	275 448
Non-current Investments	13.	137 205	135 546
Long-term Receivables	15.	400 287	661 179
Total Assets		1 309 487 177	1 171 878 092
LIABILITIES			
Current Liabilities		194 037 615	173 755 500
Consumer Deposits	16.	15 783 208	14 280 417
Payables from Exchange Transactions	17.	92 291 577	77 219 471
Unspent Conditional Grants and Receipts	18.	28 591 429	28 796 545
Lease Payables	19.	195 098	811 759
Borrowings	20.	4 062 325	4 059 825
Employee Benefit Liabilities	21.	24 056 510	22 672 088
Provisions	22.	29 057 468	25 915 395
Non-Current Liabilities		157 112 879	144 089 726
Lease Payables	19.	69 785	232 750
Borrowings	20.	31 912 840	35 847 706
Employee Benefit Liabilities	21.	60 995 000	61 444 000
Provisions	22.	64 135 254	46 565 270
Total Liabilities		351 150 494	317 845 226
Total Assets and Liabilities		958 336 683	854 032 867
NET ASSETS		958 336 682	854 032 867
Reserves	23.	62 920 999	62 920 999
Accumulated Surplus / (Deficit)	24.	895 415 683	791 111 868
Total Net Assets		958 336 682	854 032 867

LANGEBERG LOCAL MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

		Actual	
	Note	2022 R	2021 Restated R
REVENUE			
Revenue from Non-exchange Transactions		285 347 816	217 671 857
Property Rates	25.	92 757 614	59 485 886
Fines, Penalties and Forfeits	26.	10 710 360	7 537 290
Transfers and Subsidies	28.	177 815 768	146 587 651
Availability Charges	29.	2 979 461	3 420 436
Finance Income	33.	1 084 613	640 594
Revenue from Exchange Transactions		678 007 882	594 371 169
Licences and Permits	27.	2 132 063	2 157 771
Service Charges	29.	637 465 642	553 025 385
Sales of Goods and Rendering of Services	30.	6 038 475	5 916 600
Income from Agency Services	31.	5 106 265	5 166 816
Rental from Fixed Assets	32.	3 365 264	2 902 788
Finance Income	33.	18 309 708	12 708 522
Operational Revenue	34.	5 219 599	12 152 544
Gains on Disposal of Property, Plant and Equipment	49.	370 866	340 743
Total Revenue		963 355 698	812 043 026
EXPENDITURE			
		859 084 717	777 701 921
Employee Related Costs	35.	216 975 370	210 547 287
Remuneration of Councillors	36.	10 750 827	10 701 102
Depreciation and Amortisation	37.	36 769 399	33 018 166
Bad Debt Written Off	38.	25 808 416	10 679 186
Impairment Losses	39.	13 270 054	10 118 569
Finance Cost	41.	16 187 928	14 801 448
Bulk Purchases	42.	428 148 787	370 850 118
Contracted Services	43.	29 095 310	28 012 896
Inventory Consumed	44.	39 148 949	48 399 138
Transfers and Subsidies Paid	45.	2 501 004	2 131 699
Operating Leases	46.	277 912	-
Operational Costs	47.	40 150 761	38 442 312
Total Expenditure		859 084 717	777 701 921
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR		104 270 981	34 341 105
OTHER REVENUE / EXPENDITURE INCURRED			
Other Operations:			
Inventory Gains/(Losses)	40.	30 840	6 107
Gains on Other Fair Value Adjustments	48.	4 289	63 047
Losses on Fair Value Adjustment	48.	(2 295)	-
TOTAL OTHER REVENUE / EXPENDITURE INCURRED		32 834	69 154
SURPLUS / (DEFICIT) FOR THE YEAR		104 303 815	34 410 259

LANGEBERG LOCAL MUNICIPALITY
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

	Total Funds & Reserves	Accumulated Surplus/ (Deficit)	Total Net Assets
	R	R	R
2021			
Balance at 30 June 2020	62 920 999	756 702 379	819 623 378
Restated Balance	62 920 999	756 702 379	819 623 378
Surplus / (Deficit) for the year	-	34 410 259	34 410 259
<i>Surplus / (Deficit) as per prior 2020/21 AFS</i>		791 112 638	791 112 638
<i>Rounding Difference</i>		(771)	(771)
<i>Revenue & Expenditure Correction of Error (Note 48.)</i>			
Balance at 30 June 2021	62 920 999	791 111 867	854 032 866
2022			
Restated Balance	62 920 999	791 111 867	854 032 866
Surplus / (Deficit) for the year	-	104 303 815	104 303 815
Balance at 30 June 2022	62 920 999	895 415 682	958 336 681

LANGEBERG LOCAL MUNICIPALITY
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Note	Actual 2022 R	2021 Restated R
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Taxation		89 459 561	59 485 886
Service Charges		589 267 558	563 592 159
Sale of goods and services		32 602 572	20 274 599
Grants		176 259 599	168 263 672
Finance Income		19 394 321	13 349 117
Payments			
Employees		(232 989 775)	(216 847 983)
Transfer and grants		(2 501 004)	(2 131 698)
Suppliers Paid		(515 013 761)	(460 277 865)
Finance Costs		(3 689 144)	(5 155 901)
NET CASH FLOWS FROM OPERATING ACTIVITIES	52.	152 789 927	140 551 986
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property , plant and equipment	8.	(74 890 670)	(56 775 969)
Proceeds from sale of property ,plant and equipment		403 540	1 507 511
Purchase of other intangible assets		(19 839)	-
Proceeds from investments		335	
Decrease/(increase) in long term receivables		260 892	(64 208)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(74 245 742)	(55 332 666)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in consumer deposits		1 502 791	1 554 208
Increase/Repayment of borrowings		(3 932 366)	(3 938 992)
Finance lease payments		(779 626)	(753 296)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(3 209 201)	(3 138 080)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		75 334 984	82 081 240
Cash and Cash Equivalents at Beginning of Period		283 054 845	200 973 606
Cash and Cash Equivalents at End of Period	7.	358 389 829	283 054 846

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD 01 JULY 2021 TO 30 JUNE 2022

30 June 2022

Reasons have been provided for all variance above +/-10%

Description	Original Budget	Adjustments	Final Budget	Actual Outcome	Difference between final budget and actual	Difference between final budget and actual	Reasons for variances
	R	R	R	R	R	%	
FINANCIAL POSITION							
Current Assets							
Cash	77 812 255,00	18 404 863	96 217 118	91 804 779	(4 412 339)	-5%	N/A
Call investment deposits	-	-	-	266 585 050	266 585 050	100%	Additional funds invested at year end on short term due to CAPEX underspending.
Consumer debtors	86 059 888	(30 637 455)	55 422 433	62 159 470	6 737 037	12%	Impact of Covid on collection rate not as severe as anticipated.
Other debtors	17 052 611	2 696 779	19 749 390	16 967 430	(2 781 960)	-14%	Less impairment on debtors as anticipated.
Current portion of long-term receivables	608 969	(652 348)	(43 379)	-	43 379	-100%	Due to provision for impairment on fines.
Inventory	40 895 223	(25 916 235)	14 978 988	19 074 281	4 095 293	27%	There was an error in the adjustment budget which led to a negative amount.
Lease Receivables	-	-	-	109 261	109 261	100%	Housing sites handed over to beneficiaries were less than anticipated. Moreover, underspending on CAPEX resulted in high inventory levels.
Non-Current Assets							No lease receivables anticipated during the budget process.
Long-term receivables	1 178 534	17 755 368	18 933 902	400 287	(18 533 615)	-98%	More debt impairment was processed on long-term receivables than anticipated.
Investments	72 499	63 048	135 547	137 205	1 658	1%	N/A
Investment property	27 931 363	580 173	28 511 536	28 183 133	(328 403)	-1%	N/A
Property, plant and equipment	877 202 187	(27 257 739)	849 944 448	822 753 869	(27 190 579)	-3%	N/A
Intangible	11 017 125	(10 000 000)	1 017 125	1 036 964	19 839	2%	N/A
Other non-current assets	275 448	-	275 448	275 448	-	0%	N/A
Total Assets	1 140 106 102	(54 963 546)	1 085 142 556	1 309 487 177	224 344 621		
Current Liabilities							
Borrowing	10 097 298	(5 225 713)	4 871 585	4 257 423	(614 162)	-13%	The decrease in borrowings is due to a planned loan for vehicles that was budgeted for which has not yet been finalised.
Consumer deposits	12 726 209	1 554 209	14 280 418	15 783 208	1 502 790	11%	Increase in consumer deposits is due to additional Municipal accounts that were opened during the FY than anticipated.
Trade and other payables	90 774 639	9 883 480	100 658 119	120 883 006	20 224 887	20%	Increase in unspent grants due to delay caused by the National Treasury Instruction to halt all Supply Chain Management processes and late June invoices received after financial year end.
Provisions	40 831 361	7 653 972	48 485 333	53 113 978	4 628 645	10%	This is due to an increase in the estimated costs per square meter of rehabilitating the Municipal Landfill Sites.
Non-Current Liabilities							
Borrowing	46 422 037	7 225 670	53 647 707	31 982 625	(21 665 082)	-40%	The decrease in borrowings is due to a planned loan for vehicles that was budgeted for which has not yet been finalised.
Provisions	100 856 286	6 195 755	107 052 041	125 130 254	18 078 213	17%	This is due to an increase in the estimated costs per square meter of rehabilitating the Municipal Landfill Sites.
Total Liabilities	301 707 830	27 287 373	328 995 203	351 150 494	22 155 291		
Total Assets and Liabilities	838 398 272	(82 259 919)	756 147 353	958 336 683	202 189 330		
Net Assets (Equity)							
Reserves	62 921 000	(1)	62 920 999	62 920 999	-	0%	N/A
Accumulated Surplus / (Deficit)	775 477 272	62 579 095	838 056 367	895 415 683	57 359 316	7%	N/A
Total Net Assets	838 398 272	62 579 094	900 600 366	958 336 682	57 359 316		

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD 01 JULY 2021 TO 30 JUNE 2022

30 June 2022

Description	Original Budget	Adjustments	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Original Budget	Reasons for variances
	R	R	R	R	R	%	
FINANCIAL PERFORMANCE							
Revenue							
Property Rates	86 145 806	3 854 194	90 000 000	92 757 614	2 757 614	3%	N/A
Service charges	615 623 854		615 623 854	640 445 103	24 821 249	4%	N/A
Rental of facilities and equipment	2 515 407		2 515 407	3 365 264	849 857	34%	Conservative Budgeting was done due to Covid Restrictions.
Interest earned - external investments	15 598 000	(1 500 000)	14 098 000	15 636 549	1 537 549	11%	More interest rates on investments than anticipated due to lifting of Covid-19 restrictions.
Interest earned - outstanding debtors	3 316 886		3 316 886	3 757 772	440 886	13%	Conservative Budgeting was done due to Covid Restrictions.
Dividends received	-		-	-	-	0%	N/A
Fines, penalties and forfeits	8 394 316		8 394 316	10 710 360	2 316 044	28%	There are more traffic infringements than anticipated as a result COVID-19 restrictions lifted.
Licences and permits	764 842		764 842	2 132 063	1 367 221	179%	Conservative Budgeting was done due to extension granted as result of the lockdown restrictions.
Agency services	5 810 659		5 810 659	5 106 265	(704 394)	-12%	Less revenue collected on behalf of the department consequent to extension granted as result of the lockdown restrictions.
Transfers and subsidies	111 025 262	21 475 145	132 500 407	177 815 768	45 315 361	34%	Projects that were not completed in the prior year were rolled over as approved by Treasury and implemented in the 2021/2022 year, which resulted in the revenue being recognised in the 2021/2022 year.
Other revenue	5 218 992	-	5 218 992	11 290 908	6 071 916	116%	Conservative Budgeting was done due to Covid Restrictions.
Gains	-		-	370 866	370 866	100%	Contribution Income from provision on landfill sites rehabilitation
Total Revenue	854 415 024	23 829 339	878 244 363	963 388 532	85 144 169		Land sales were not anticipated in previous high lockdown levels.
Expenditure							
Employee Related Costs	252 109 933	(4 693 878)	247 416 055	216 975 370	(30 440 685)	-12%	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 30 June 2022.
Remuneration of Councilors	11 568 404		11 568 404	10 750 827	(817 577)	-7%	N/A
Debt impairment	19 740 167		19 740 167	39 017 825	19 277 658	98%	Implementation of new indigent cycle, resulting in increased debt impairment or debt write-off.
Depreciation & asset impairment	34 314 395		34 314 395	36 830 044	2 515 649	7%	N/A
Finance charges	9 018 341	(1 447 916)	7 570 425	16 187 928	8 617 503	114%	Increase in actual Finance costs due to unwinding of Provision for landfill sites.
Bulk purchases	430 117 460		430 117 460	428 148 787	(1 968 673)	0%	N/A
Inventory consumed	20 782 452	16 505 087	37 287 539	39 148 949	1 861 410	5%	N/A
Contracted services	45 488 812	4 757 134	50 245 946	29 095 310	(21 150 636)	-42%	Due to unspending on slow moving CAPEX projects.
Transfers and subsidies	2 530 731	1 257 847	3 788 578	2 501 004	(1 287 574)	-34%	Reduction in actual costs due to implementation of cost containment measures.
Other expenditure	54 793 956	3 007 094	57 801 050	40 428 673	(17 372 377)	-30%	Reduction in actual costs due to implementation of cost containment measures.
Total Expenditure	880 464 651	19 385 368,00	899 850 019	859 084 717	(40 765 302)		
Surplus/(Deficit for the Year)	(26 049 627)	4 443 971	(21 605 656)	104 303 815	125 909 471		

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD 01 JULY 2021 TO 30 JUNE 2022

30 June 2022

Description	Original Budget	Budget Adjustments	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Original Budget	Reasons for variances
CASH FLOW	R	R	R	R	R	R	
Cash Flows from/(used in) Operating Activities							
Receipts							
Property Rates	82 699 974	(8 193 723)	74 506 251	89 459 561	14 953 310	20%	Collection rate improved despite COVID-19 restrictions indicating that the municipality's quality of credit control is strong as the municipality ensures that billed revenue is collected from consumers.
Transfers and Subsidies	161 161 016	39 316 884	200 477 900	176 259 599	(24 218 301)	-12%	Budget amount includes rollover of unspent grants that have already been in the 2020/21 financial year whilst the actual amount only includes the receipts for the 2021/22 allocation.
Service Charges	590 998 901	15 809 186	606 808 087	589 267 558	(17 540 529)	-3%	N/A
Interest	15 599 000	-	15 599 000	19 394 321	3 795 321	24%	More interest rates on investments than anticipated due to lifting of Covid-19 restrictions.
Other Receipts	22 704 216	820 685	23 524 901	32 602 572	9 077 671	39%	Conservative Budgeting was done due to Covid Restrictions.
Payments							
Suppliers and employees	(757 803 801)	(30 168 725)	(787 972 526)	(748 003 536)	(39 968 990)	-5%	N/A
Finance charges	(9 018 341)	-	(9 018 341)	(3 689 144)	(5 329 197)	-59%	This is due to a planned loan for vehicles that was budgeted for which has not yet been finalised.
Transfers and Grants	(2 530 731)	-	(2 530 731)	(2 501 004)	(29 727)	-1%	N/A
NET CASH FROM/(USED) OPERATING ACTIVITIES	103 810 234	17 584 307	121 394 541	152 789 927	(59 260 442)		
Cash Flows from/(used in) Investing Activities							
Receipts							
Proceeds on disposal of PPE	-	-	-	403 540	(403 540)	-100%	Land sales were not anticipated in previous high lockdown levels.
Decrease (increase) in non-current receivables	-	-	-	260 892	260 892	100%	Receivable was anticipated.
Decrease (increase) in non-current investments	-	-	-	335	335	100%	Investments were not taken into account in the approved budget.
Payments							
Capital assets	(101 758 738)	(6 874 277)	(108 633 015)	(74 910 509)	(33 722 506)	-31%	Underspending in the Capital Budget.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(101 758 738)	(6 874 277)	(108 633 015)	(74 245 742)	34 387 273		
CASH FLOWS FROM FINANCING ACTIVITIES							
Short term loans	-	-	-	-	-	0%	N/A
Borrowing long term/refinancing	17 800 000	-	17 800 000	-	(17 800 000)	100%	This is due to a planned loan for vehicles that was budgeted for which has not yet been finalised.
Increase (decrease) in consumer deposits	-	-	-	1 502 791	1 502 791	100%	Increase in consumer deposit is due to additional Municipal accounts that were opened during the FY.
Repayment of borrowing	(6 924 992)	2 861 042	(4 063 950)	(3 932 366)	(131 584)	-3%	N/A
	-	-	-	(779 626)	(779 626)	100%	Finance leases were not taken into account in the approved budget.
NET CASH FROM/(USED) FINANCING ACTIVITIES	10 875 008	2 861 042	13 736 050	(3 209 201)	(16 945 251)		
Cash and Cash Equivalents at Beginning of the Year	96 012 975	187 841 870	283 054 845	283 054 845	-		
Cash and Cash Equivalents at End of the Year	108 939 479	200 612 942	309 552 421	358 389 829	48 837 408		

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PRESENTATION

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP), as approved by the Minister of Finance, including any interpretations, guidelines and directives issued by the Accounting Standards Board and in accordance with the requirements of Section 122(3) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise.

The Statement of Financial Performance has been prepared to classify expenses by nature, whilst revenue is classified in a manner appropriate to the municipality's operations. The Cash Flow Statement has been prepared using the Direct Method.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

1.1 Presentation Currency

Amounts reflected in the financial statements are in South African Rand (which is the functional currency of the municipality) and at actual values. Financial values are rounded to the nearest Rand. No foreign exchange transactions are included in the statements.

1.2 Critical Judgements, Estimations and Assumptions

In the application of the municipality's Accounting Policies, which are described below, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

These estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the critical judgements and estimations that management have made in the process of applying the municipality's Accounting Policies and that have the most significant effect on the amounts recognised in Annual Financial Statements:

1.2.1 Revenue Recognition

Accounting Policy on Revenue from Non-Exchange Transactions and Accounting Policy on Revenue from Exchange Transactions describes the conditions under which revenue will be recognised by management of the municipality.

In making their judgement, management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and GRAP 23: Revenue from Non-Exchange Transactions. Specifically, whether the municipality, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of the goods and when services are rendered, whether the service has been performed. The management of the municipality is satisfied that recognition of the revenue in the current year is appropriate.

1.2.2 Provision for Landfill Sites

The provision for rehabilitation of the landfill site is recognised as and when the environmental liability arises. The provision is calculated by a qualified environmental engineer. The provision represents the best estimate or net present value of the expected future cash flows to rehabilitate the landfill site at year-end. To the extent that the obligations relate to an asset, it is capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset are charged to the Statement of Financial Performance.

a) Professional engineers were utilised to determine the cost of rehabilitation of landfill sites as well as the remaining useful life of each specific landfill site.

b) Interest rates (investment rate) linked to prime was used to calculate the effect of time value of money.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1.2.3 Provision for Staff Leave

Liabilities for annual leave are recognised as they accrue to employees. The liability is based on the total amount of leave days due to employees at year-end and also on the total remuneration package of the employee.

Accumulated leave is carried forward and can be used in future periods if the current period's entitlement is not used in full. All unused leave will be paid out to the specific employee at the end of that employee's employment term.

Accumulated leave is vesting.

1.2.4 Impairment of Statutory Receivables

Accounting Policy 5.3 on Impairment of Statutory Receivables describes the process followed to determine the value at which Statutory Receivables should be impaired. In making the estimation of the impairment, the management of the municipality considered the detailed criteria of impairment and used its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of the reporting period. The management of the municipality is satisfied that impairment of Statutory Receivables recorded during the year is appropriate.

The impairment loss is measured as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

In estimating the future cash flows, the municipality considers both the amount and timing of the cash flows that it will receive in future. Where the effect of the time value of money is material, the municipality discounts the estimated future cash flows using a rate that reflects the current risk-free rate and any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable are revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

1.2.5 Provision for Performance Bonuses

The provision for performance bonuses represents the best estimate of the obligation at year-end and is based on historic patterns of payment of performance bonuses. Performance bonuses are subject to an evaluation by Council.

1.2.6 Useful lives of Property, Plant and Equipment, Intangible Assets and Investment Property

Property, Plant and Equipment

The useful lives of property, plant and equipment are based on management's estimation. Infrastructure's useful lives are based on technical estimates of the practical useful lives for the different infrastructure types, given engineering technical knowledge of the infrastructure types and service requirements. For other assets and buildings, management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.

Management referred to the following when making assumptions regarding useful lives and residual values of property, plant and equipment:

- The useful life of movable assets was determined using the age of similar assets available for sale in the active market. Discussions with people within the specific industry were also held to determine useful lives.
- Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets. The municipality referred to buildings in other municipal areas to determine the useful life of buildings. The municipality also consulted with engineers to support the useful life of buildings, with specific reference to the structural design of buildings.

For deemed cost applied to other assets as per adoption of Directive 7, management used the depreciated replacement cost method which was based on assumptions about the remaining duration of the assets.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

The cost for depreciated replacement cost was determined by using either one of the following:

- Cost of items with a similar nature currently in the municipality's asset register.
- Cost of items with a similar nature in other municipalities' asset registers, given that the other municipality has the same geographical setting as the municipality and that the other municipality's asset register is considered to be accurate.
- Cost as supplied by suppliers.

For deemed cost applied to land and buildings as per adoption of Directive 7, management made use of an independent valuator. The valuator's valuation was based on assumptions about the market's buying and selling trends and the remaining duration of the assets.

The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate.

Reference was made to intangibles used within the municipality and other municipalities to determine the useful life of the assets.

For deemed cost applied to intangible assets as per adoption of Directive 7, management used the depreciation cost method which was based on assumptions about the remaining duration of the assets.

Investment Property

The useful lives of investment property are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their economic lives, and in what condition they will be at that time.

Management referred to the following when making assumptions regarding useful lives and valuation of investment property:

- The municipality referred to buildings in other municipal areas to determine the useful life of buildings.
- The municipality also consulted with professional engineers and qualified valuers to support the useful life of buildings.

For deemed cost applied to Investment Property as per adoption of Directive 7, management made use of an independent valuer. The valuer's valuation was based on assumptions about the market's buying and selling trends and the remaining duration of the assets.

1.2.7 Pre-paid Electricity Estimation

Pre-paid electricity is only recognised as income once the electricity is consumed. The prepaid electricity balance (included under payables) represents the best estimate of electricity sold at year-end, which is still unused. The average pre-paid electricity sold per day during the year under review is used and the estimate is calculated using between 5 and 10 days' worth of unused electricity.

1.2.8 Post-retirement medical obligations, long service awards and ex gratia gratuities

The cost of post-retirement medical obligations, long service awards and ex-gratia gratuities are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Major assumptions used are disclosed in note 17 of the Annual Financial Statements. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1.2.9 Provisions and Contingent Liabilities

Management judgement is required when recognising and measuring provisions and when measuring contingent liabilities. Provisions are discounted where the time value effect is material.

1.2.10 Componentisation of Infrastructure Assets

The municipality assesses whether it is a party to any principal-agent arrangements by considering the principles contained in GRAP 109. When the municipality is a party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

1.2.11 Impairment of Loans and Receivables

The calculation in respect of the impairment of debtors is based on an assessment of the extent to which debtors have defaulted on payments already due, and an assessment of their ability to make payments based on their creditworthiness. This was performed per service-identifiable categories across all classes of debtors.

The impairment for loans and receivables is considered first for individually significant loans and receivables and then calculated on a portfolio basis for the remaining balance, including those individually significant loans and receivables for which no indicators of impairment were found. For amounts due to the municipality, significant financial difficulties of the receivable, probability that the receivable will enter bankruptcy and default of payments are all considered indicators of impairment.

On loans and receivables, an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the loan's or receivable carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition (if practically determinable). Where the effective interest rate at initial recognition is not practically determinable, the government bond rate is used as the risk-free rate and adjusted for any risks specific to the loans and receivables.

1.3 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Conceptual Framework for General Purpose Financial Reporting states that users are assumed to have a reasonable knowledge of the municipality's activities and the environment in which it operates, to be able and prepared to read annual financial statements and to review and analyse the information presented with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

Materiality is determined as 1% of total operating expenditure. This materiality is from management's perspective and does not correlate with the auditor's materiality.

1.4 Going Concern Assumption

The Annual Financial Statements have been prepared on a Going Concern Assumption.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1.5 COMPARATIVE INFORMATION

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated, unless a standard of GRAP does not require the restatements of comparative information. The nature and reason for the reclassification are disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

The Municipal Regulations on Standard Chart of Accounts (mSCOA) came into effect on 1 July 2017. The mSCOA Charts are updated annually by National Treasury. The municipality has realigned items in the financial statements with the Item Segment of mSCOA Version 6.4, on which the municipality was required to transact for periods after 1 July 2020. The result of this process was a reclassification and naming of items in the annual financial statements.

2. BUDGET INFORMATION

The presentation of budget information is prepared in accordance with GRAP 24, and are consistent with the Accounting Policies

The approved budget covers the period from 1 July 2021 to 30 June 2022.

3. INVENTORIES

3.1 Recognition and Initial Measurement

Inventories comprise current assets held-for-sale, current assets for consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the Inventories to their current location and condition. Where Inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Water inventory is measured by multiplying the cost per kilolitre of purified water by the amount of water in storage.

Where Inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

Direct costs relating to properties that will be sold as Inventory are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs.

LANGEBERG LOCAL MUNICIPALITY
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3.2 Subsequent Measurement

Inventories, consisting of consumable stores, finished goods, housing stock, land, materials and supplies, water and work-in-progress, are measured at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed unless that cost qualifies for capitalisation to the cost of another asset.

In general, the basis of allocating cost to inventory items is the weighted average method or first-in-first-out method. The first-in-first-out method is applied to maintenance material inventory items. The weighted average method is applied to compost, low-cost housing, water for distribution and the remaining inventory items which are not maintenance related.

Water inventory is measured annually at the reporting date by way of dip readings and the calculated volume in the distribution network.

4. FINANCIAL INSTRUMENTS

The municipality has various types of Financial Instruments and these can be broadly categorised as Financial Assets, Financial Liabilities or Residual Interests in accordance with the substance of the contractual agreement.

Initial Recognition

Financial Assets and Financial Liabilities are recognised when it becomes party to the contractual provisions of the instrument.

The municipality does not offset a Financial Asset and a Financial Liability unless a legally enforceable right to set off the recognised amounts currently exist and the municipality intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

4.1 Financial Assets – Classification

The municipality has the following types of Financial Assets:

Type of Financial Asset	Classification in terms of GRAP 104
Investments – Listed Shares	Financial Assets at Fair Value
Investments – Unlisted Shares	Financial Assets at Amortised Cost
Long-term Receivables	Financial Assets at Amortised Cost
Receivables from Exchange Transactions	Financial Assets at Amortised Cost
Receivables from Non-exchange Transactions	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Fixed Deposits	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Call Deposits	Financial Assets at Amortised Cost
Bank, Cash and Cash Equivalents – Cash	Financial Assets at Amortised Cost

Trade and Other Receivables exclude Value Added Taxation, Prepayments and Operating Lease Receivables are classified as Financial Assets at Amortised Cost.

Cash includes cash-on-hand (including petty cash) and cash with banks (including call deposits). For the purposes of the Cash Flow Statement, Cash and Cash Equivalents comprise cash-on-hand and deposits held on call with banks, net of bank overdrafts.

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4.2 Financial Liabilities – Classification

The municipality has the following types of Financial Liabilities:

Type of Financial Liability	Classification in terms of GRAP 104
Borrowings	Financial Liabilities at Amortised Cost
Payables from Exchange Transactions	Financial Liabilities at Amortised Cost
Payables from Non-exchange Transactions	Financial Liabilities at Amortised Cost
Unspent Conditional Grants	Financial Liabilities at Amortised Cost
Bank Overdraft	Financial Liabilities at Amortised Cost

Bank Overdrafts are recorded based on the facility utilised. Finance charges on bank overdrafts are expensed as incurred.

4.3 Initial and Subsequent Measurement

4.3.1 Financial Assets:

Financial Assets measured at Amortised Cost

Financial Assets at Amortised Cost are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue of the Financial Asset. Subsequently, these assets are measured at amortised cost using the Effective Interest Method less any impairment, with interest recognised on an Effective Yield Basis.

Financial Assets measured at Cost

Financial Assets at Cost are initially measured at the transaction amount and transaction costs that are directly attributable to the acquisition or issue of the Financial Asset. Subsequently, these assets are measured at cost less any impairment.

Financial Assets measured at Fair Value

Financial Assets at Fair Value are initially measured at fair value, excluding directly attributable transaction costs. They are subsequently measured at fair value with unrealised gains or losses recognised directly in Surplus or Deficit.

4.3.2 Financial Liabilities:

Financial Liabilities measured at Fair Value

Financial Liabilities at Fair Value are stated at fair value, with any resulted gain or loss recognised in Surplus or Deficit.

Financial Liabilities held at Amortised Cost

Any other Financial Liabilities are classified as Other Financial Liabilities (All Payables, Loans and Borrowings are classified as Other Liabilities) and are initially measured at fair value, net of transaction costs. Trade and Other Payables, Interest-bearing Debt including Finance Lease Liabilities, Non-interest-bearing Debt and Bank Borrowings are subsequently measured at amortised cost using the Effective Interest Rate Method. Interest expense is recognised in Surplus or Deficit by applying the effective interest rate.

Bank Borrowings, consisting of interest-bearing short-term bank loans, repayable on demand and overdrafts are recorded at the proceeds received. Finance costs are accounted for using the Accrual Basis and are added to the carrying amount of the bank borrowing to the extent that they are not settled in the period that they arise.

Prepayments are carried at cost less any accumulated impairment losses.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

4.4 Impairment of Financial Assets

Financial Assets, other than those at fair value, are assessed for indicators of impairment at the end of each reporting period. Financial Assets are impaired where there is objective evidence of impairment of Financial Assets (such as the probability of insolvency or significant financial difficulties of the debtor). If there is such evidence the recoverable amount is estimated and an impairment loss is recognised through the use of an allowance account.

4.4.1 Financial Assets at Amortised Cost

A provision for impairment of Accounts Receivables is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of receivables. The provision is made whereby the recoverability of accounts receivable is assessed individually and then collectively after grouping the assets in financial assets with similar credit risk characteristics. The amount of the provision is the difference between the Financial Asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Future cash flows in a group of Financial Assets that are collectively evaluated for impairment are estimated on the basis of historical loss experience for assets with credit risk characteristics similar to those in the group. Cash flows relating to short-term receivables are not discounted where the effect of discounting is immaterial.

4.4.2 Financial Assets at Cost

If there is objective evidence that an impairment loss has been incurred on an investment in a Residual Interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the Financial Asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses shall not be reversed.

4.5 Derecognition of Financial Assets

The municipality derecognises Financial Assets only when the contractual rights to the cash flows from the asset expires or it transfers the Financial Asset and substantially all the risks and rewards of ownership of the asset to another entity, except when Council approves the write-off of Financial Assets due to non-recoverability.

If the municipality neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the municipality recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the municipality retains substantially all the risks and rewards of ownership of a transferred Financial Asset, the municipality continues to recognise the Financial Asset and also recognises a collateralised borrowing for the proceeds received.

4.6 Derecognition of Financial Liabilities

The municipality derecognises Financial Liabilities when, and only when, the municipality's obligations are discharged, cancelled or they expire.

The municipality recognises the difference between the carrying amount of the Financial Liability (or part of a Financial Liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, in Surplus or Deficit.

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5. STATUTORY RECEIVABLES

Statutory Receivables are receivables that arise from legislation, supporting regulations, or similar means and require settlement by another entity in cash or another financial asset.

Statutory receivables arise from the following legislation:

- Property Rates - Municipal Property Rates Act (6 of 2004)
- Fines - Criminal procedures Act (51 of 1977)

5.1 Recognition and Initial Measurement

The municipality recognises statutory receivables as follows:

- a) If the transaction is an exchange transaction, using the policy on revenue from exchange transactions.
- b) If the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers)
- c) If the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

The municipality recognises Statutory Receivables when they arise.

Statutory Receivables are initially measured at their transaction amount. The transaction amount would be the amount that is determined on initial measurement in accordance with the relevant Standard of GRAP.

The transaction amounts of the Statutory Receivables of the municipality are determined as follows:

- Assessment Rates are levied in terms of the stipulations contained in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) at rates determined each year by Council.
- Fines - Criminal procedures Act (51 of 1977)

5.2 Subsequent Measurement

Statutory Receivables are measured after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- Interest or other charges that may have accrued on the receivable, where applicable;
- Impairment losses; and
- Amounts derecognised.

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

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5.3 Impairment

The municipality assesses at each reporting date whether there is any indication that a statutory receivable may be impaired. In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial reorganisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable is reduced, through the use of an allowance account. The amount of the loss is recognised in the Statement of Financial Performance. In estimating the future cash flows, the municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the municipality discounts the estimated future cash flows using a rate that reflects the current risk-free rate and any risks specific to the statutory receivable for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows. Any previously recognised impairment loss is adjusted by adjusting the allowance account. The amount of any adjustment is recognised in the Statement of Financial Performance.

5.4 Derecognition

The municipality derecognises a statutory receivable when:

- a) The rights to the cash flows from the receivable are settled, expire or are waived.
- b) The municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable.
- c) The municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

In this case, the municipality:

- d) derecognises the receivable; and
- e) recognises separately any rights and obligations created or retained in the transfer.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

6. CONSTRUCTION CONTRACTS

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the reporting date, as measured by either the proportion that contract costs incurred for work performed to date bear to the estimated total contract costs or surveys of work done or completion of a physical proportion of the contract work.

Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent that contract costs incurred are recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

7. PROPERTY, PLANT AND EQUIPMENT

7.1 Initial Recognition

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year.

The cost of an item of property, plant and equipment is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the municipality, and the cost or fair value of the item can be measured reliably.

Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the assets acquired is initially measure at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Where an asset is acquired through a non-exchange transaction, any transaction cost incurred is recognised as part of the cost of the asset.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

7.2 Subsequent Measurement - Cost Model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

7.3 Depreciation and Impairment

Depreciation on assets other than land is calculated on cost, using the Straight-line Method, to allocate their cost or revalued amounts to their residual values over the estimated useful lives of the assets. Each part of an item of Property, Plant and Equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation rates are based on the following estimated useful lives:

Asset Class	Years	Asset Class	Years
Buildings		Community	
Improvements	1 - 105	Community Facilities	5 - 50
		Recreational Facilities	7 - 100
Infrastructure		Security	5
Electricity	1 - 80	Halls	1 - 105
Roads and Paving	1 - 100	Libraries	1 - 100
Sewerage / Solid Waste	1 - 100	Parks and gardens	1 - 100
Water	1 - 125	Other assets	7 - 100
Housing	1 - 105		
		Other	
		Computer Equipment	2 - 20
		Specialised vehicles	10 - 20
		Furniture and Fittings	1 - 100
		Transport Assets	4 - 45
		Office Equipment	2 - 22
		Plant and Equipment	1 - 40
		Other Assets	2 - 22
		Quarries	25
		Landfill sites	1-15

Changes to the useful life of assets are reviewed if there is an indication that a change may have occurred in the estimated useful life. If the expectation differs from the previous estimates, the change is accounted for in accordance with GRAP 3 either prospectively as a change in the accounting estimate or retrospectively as a prior period error depending on the specific circumstances.

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Property, plant and equipment are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable service amount is estimated. The impairment charged to the Statement of Financial Performance is the difference between the carrying value and the recoverable service amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of impairment is recognised in the Statement of Financial Performance.

7.4 Land

Land is stated at historical cost and is not depreciated as it is deemed to have an indefinite useful life.

7.5 Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance. Gains are not classified as Revenue.

8. INTANGIBLE ASSETS

8.1 Initial Recognition

Identifiable non-monetary assets without physical substance are classified and recognised as Intangible Assets.

Intangible Assets are initially recognised at cost.

Where an Intangible Asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

The cost of an Intangible Asset acquired in exchange for non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets, is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset given up. If the acquired item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Repairs and Maintenance are expenses incurred through servicing equipment or repairing of existing assets. These expenses are not recognised in the carrying value of the asset, but directly recognised in Surplus or Deficit and measured at cost against the attributing segments of the Municipal Standard Chart of Accounts (mSCOA).

LANGEBERG LOCAL MUNICIPALITY
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8.2 Amortisation and Impairment

Amortisation is charged on a Straight-line Method over the Intangible Assets' useful lives. The residual value of Intangible Assets with finite useful lives is zero, unless an active market exists. Where Intangible Assets are deemed to have indefinite useful lives, such Intangible Assets are not amortised. However, such Intangible Assets are subject to an annual impairment test.

The amortisation rates are based on the following estimated useful lives:

Asset Class	Years	Asset Class	Years
Computer Software Purchased	Indefinite	Servitudes	Indefinite

Changes to the useful life of assets are reviewed if there is an indication that a change may have occurred in the estimated useful life. If the expectation differs from the previous estimates, the change is accounted for in accordance with GRAP 3 either prospectively as a change in the accounting estimate or retrospectively as a prior period error depending on the specific circumstances.

8.3 Derecognition

Intangible assets are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance. Gains are not classified as Revenue.

9. INVESTMENT PROPERTY

9.1 Initial Recognition

Investment property is recognised as an asset when and only when:

- It is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality and
- The cost or fair value of the investment property can be measured reliably.

Investment property includes property (land or a building, or part of a building, or both land and buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations. Property with a currently undetermined use is also classified as investment property.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition. The cost of self-constructed investment property is measured at cost. Where an asset is acquired through a non-exchange transaction, any transaction cost incurred are recognised as part of the cost of the asset.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner-occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the municipality accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

Repairs and Maintenance are expenses incurred through servicing equipment or repairing of existing assets. These expenses are not recognised in the carrying value of the asset, but directly recognised in Surplus or Deficit and measured at cost against the attributing segments of the Municipal Standard Chart of Accounts (mSCOA).

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9.2 Subsequent Measurement - Cost Model

Subsequent to initial recognition, items of investment property are measured at cost less accumulated depreciation and accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life. Depreciation is calculated on cost, using the Straight-line Method over the useful life of the property, which is estimated at 1 - 100 years. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately.

The gain or loss arising on the disposal of an Investment Property is recognised in Surplus or Deficit.

9.3 Derecognition

Investment property is derecognised when it is disposed or when there are no further economic benefits expected from the use of the investment property. The gain or loss arising on the disposal or retirement of an item of investment property is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

The annual depreciation rates are based on the following estimated useful lives:

Asset Class	Years	Asset Class	Years
Buildings	1-100	Land	Indefinite

10. HERITAGE ASSETS

Heritage Assets are not depreciated owing to uncertainty regarding to their estimated useful lives. The municipality assess at each reporting date if there is an indication of impairment.

10.1 Initial Recognition

Heritage Assets are initially recognised at cost.

A heritage asset is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

A heritage asset that qualifies for recognition as an asset is measured at its cost. Where a heritage asset is acquired through a non-exchange transaction, its cost is deemed to be its fair value as at the date of acquisition.

10.2 Subsequent Measurement

Subsequently all Heritage Assets are measured at cost, less accumulated impairment losses.

Heritage assets are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's or recoverable service amount is estimated. The impairment recognised in the Statement of Financial Performance is the excess of the carrying value or recoverable service amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of impairment is recognised in the Statement of Financial Performance.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

10.3 Derecognition

Heritage assets are derecognised when it is disposed or when there are no further economic benefits expected from the use of the heritage asset. The gain or loss arising on the disposal or retirement of a heritage asset is determined as the difference between the sales proceeds and the carrying value of the heritage asset and is recognised in the Statement of Financial Performance.

11. LIVING AND NON-LIVING RESOURCES

Living Resources are defined as living organisms such as animals and plants that are used or held for the delivery or provision of goods and services, research, conservation, recreation, agricultural activities, education and training and rehabilitation or breeding processes.

Agricultural Assets are excluded from the scope of this Standard and are accounted for by the municipality in accordance with GRAP 27 (Agricultural Assets).

Living Resources are assets that undergo biological transformation and are those organisms that can grow, reproduce and degenerate. These assets include fruit trees, cattle and seed-bearing plants.

Non-living Resources are those resources, other than living resources, that occur naturally and have not been extracted from their source. These assets includes minerals, oils, etc.

Agricultural Assets are assets that are produced from living resources through agricultural activity and biological transformation through growth, degeneration and procreation. These assets are fruit from fruit-bearing plants, eggs from feathered animals and seeds from seed-bearing plants.

11.1 Initial Recognition and Measurement

A Living Resource shall be recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and when the cost or fair value of the asset can be measured reliably.

A Living Resource that qualifies for recognition as an asset shall be recognised at its cost.

Where a Living Resource is acquired through a non-exchange transaction, its cost shall be recognised at its fair value as at the date of the acquisition.

12. IMPAIRMENT OF ASSETS

The municipality classifies all assets held with the primary objective of generating a commercial return as Cash Generating Assets. All other assets are classified as Non-cash Generating Assets.

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12.1 Impairment of Cash Generating Assets

The municipality assesses at each reporting date whether there is any indication that an asset may be impaired.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash generating unit to which the asset belongs is determined.

The recoverable amount of an asset or a cash generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in Surplus or Deficit.

An impairment loss is recognised for cash generating units if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit pro rata on the basis of the carrying amount of each asset in the unit.

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in Surplus or Deficit.

12.2 Impairment of Non-cash Generating Assets

The municipality assesses at each reporting date whether there is any indication that an asset may be impaired.

If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the non-cash generating unit to which the asset belongs is determined. An impairment loss is recognised immediately in surplus or deficit.

The recoverable service amount of a non-cash generating asset is the higher of its fair value less costs to sell and its value in use.

If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in Surplus or Deficit.

An impairment loss is recognised for non-cash generating units if the recoverable service amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit pro rata on the basis of the carrying amount of each asset in the unit.

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable service amounts of those assets are estimated.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

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13. CONSUMER DEPOSITS

Consumer deposits are partial security for a future payment of an account. All consumers are therefore required to pay a deposit equal to two months of consumption of electricity and water services. Deposits are considered a liability as the deposit is only refunded once the service is terminated. No interest is paid on deposits.

14. PROVISIONS

Provisions are reviewed at reporting date and adjusted to reflect the current best estimate of future outflows of resources. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met:

- The municipality has a detailed formal plan for the restructuring identifying at least:
 - the business or
 - the principal
 - the location,
 - the expenditures
 - when the plan
- The municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the reporting date.

If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision is derecognised.

15. LEASES

15.1 The Municipality as Lessee

15.1.1 Finance Leases

Property, plant and equipment or intangible assets subject to finance lease agreements are capitalised at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. Corresponding liabilities are recognised at equal amounts. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments to the fair value of the asset, plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant and equipment, investment property or intangibles assets. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to derecognition of financial instruments are applied to lease payables.

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15.1.2 Operating Leases

The municipality recognises operating lease rentals as an expense in Surplus or Deficit on a Straight-line Basis over the term of the relevant lease. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability. Any lease incentives are included as part of the net consideration agreed.

15.2 The Municipality as Lessor

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-lined revenue and actual payments received will give rise to an asset or liability. The municipality recognises the aggregate cost of incentives as a reduction of rental revenue over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern over which the benefit of the leased asset is diminished.

16. BORROWING COSTS

All borrowing costs are treated as an expense in the period in which they are incurred.

17. EMPLOYEE BENEFIT LIABILITIES

17.1 Short-term Employee Benefits

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- As a liability (accrued expense), after deducting any amount already paid.
If the amount already paid exceeds the undiscounted amount of the benefits, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.
- As an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

17.1.1 Provision for Staff Leave

Staff leave is accrued to employees according to collective agreements. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave or when employment is terminated.

17.1.2 Staff Bonuses Accrued

Liabilities for staff bonuses are recognised as they accrue to employees. The liability at year-end is based on bonus accrued at year-end for each employee.

17.1.3 Provision for Performance Bonuses

A provision, in respect of the liability relating to the anticipated costs of performance bonuses payable to Section 57 employees, is recognised as it accrues to Section 57 employees. The performance bonus provisions are based on the employment contract stipulations as well as previous performance bonus payment trends.

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17.2 Post-employment Benefits

The municipality provides retirement benefits for its employees and councillors, and has both defined benefit and defined contribution post-employment plans.

17.2.1 Defined Contribution Plans

In measuring its defined benefit liability, the municipality recognises past service cost as an expense in the reporting period in which the plan is amended. For defined contribution plans, the municipality pays contributions to publicly or privately administered pension insurance plans on a mandatory, contractual or voluntary basis. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

17.2.2 Defined Benefit Plans

Post-retirement Health Care Benefits

The municipality provides post-retirement medical benefits by subsidising the medical aid contributions of certain retired staff according to the rules of the medical aid funds. Council pays 60% as a contribution and the remaining 40% is paid by the members. The entitlement to these benefits is usually conditional on the employee remaining in service up to retirement age and the completion of a minimum service period. The present value of the defined benefit liability is actuarially determined in accordance with GRAP 25 – Employee benefits (using a discount rate applicable to high-quality government bonds). The plan is unfunded.

These contributions are charged to the Statement of Financial Performance when employees have rendered the service entitling them to the contribution. The interest cost of the defined benefit obligation is recognised as finance cost in the Statement of Financial Performance, as it meets the definition of Interest Cost in GRAP 25. The liability was calculated by means of the projected unit credit actuarial valuation method.

The liability in respect of current pensioners is regarded as fully accrued and is therefore not split between a past (or accrued) and future in-service element.

The liability is recognised at the fair value of the obligation. Payments made by the municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee benefits upon valuation.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

Past-service costs are recognised immediately in Surplus or Deficit.

Long-service Allowance

Long service awards are provided to employees who achieve certain predetermined milestones of service within the municipality. The municipality's obligation under these plans is valued by independent qualified actuaries periodically and the corresponding liability is raised.

Payments are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as finance cost upon valuation, as it meets the definition of interest cost in GRAP 25.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

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Ex-Gratia Pension Benefits

Ex-gratia gratuities are provided to employees that were not previously members of a pension fund. The municipality's obligation under these plans is valued by independent qualified actuaries and the corresponding liability is raised. Payments made by the municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as financial cost upon valuation as it meets the definition of interest cost in GRAP 25.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically by independent qualified actuaries.

18. NET ASSETS

Included in the Net Assets of the municipality are the following items that are maintained in terms of specific requirements:

18.1 Accumulated Surplus

Included in the Accumulated Surplus of the municipality are the following Reserves that are maintained in terms of specific requirements.

18.1.1 Capital Replacement Reserve (CRR)

In order to finance the provision of Infrastructure and other items of Property, Plant and Equipment from internal sources, amounts are transferred from the Accumulated Surplus/(Deficit) to the CRR in terms of delegated powers.

The following provisions are set for the creation and utilisation of the CRR:

- The cash funds that back up the CRR are invested until utilised. The cash may only be invested in accordance with the Investment Policy of the municipality.
- The CRR may only be utilised for the purpose of purchasing items of Property, Plant and Equipment and may not be used for the maintenance of these items.
- Whenever an asset is purchased out of the CRR, an amount equal to the cost price of the asset is transferred from the CRR and the Accumulated Surplus/(Deficit) is credited by a corresponding amount.
- If a profit is made on the sale of assets other than land, the profit on these assets is reflected in Surplus or Deficit and is then transferred, via the Statement of Changes in Net Assets, to the CRR, provided that it is cash backed. Profit on the sale of land is not transferred to the CRR as it is regarded as revenue.

19. REVENUE RECOGNITION

19.1 Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

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Revenue from property rates is recognised when the legal entitlement to this revenue arises.

At the time of initial recognition, the full amount of revenue is recognised. If the municipality does not enforce its obligation to collect the revenue, this would be considered as a subsequent event. Collection charges are recognised when such amounts are legally enforceable. Rebates and discounts are offset against the related revenue, in terms of IGRAP 1, as there is no intention of collecting this revenue.

Fine Revenue constitutes both spot fines and summonses. Fine revenue is recognised when the spot fine or summons is issued. In cases where fines and summonses are issued by another government institute, revenue will only be recognised by the municipality when the receivable meets the definition of an asset. All unpaid receivables relating to traffic fines as at 30 June 2021 was written off in the 2021/2022 financial year.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment when such items of property, plant and equipment qualify for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).

Revenue from third parties i.e. insurance payments for assets impaired, are recognised when it can be measured reliably and is not being offset against the related expenses of repairs or renewals of the impaired assets.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualify for recognition and become available for use by the municipality.

All unclaimed deposits are initially recognised as a liability until 36 months expires when all unclaimed deposits into the municipality's bank account will be treated as revenue. This policy is in line with the prescribed debt principle as enforced by the law.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the MFMA (Act No. 56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Revenue is measured at the fair value of the consideration received or receivable.

When, as a result of a non-exchange transaction, a municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability.

Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the present obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue.

When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability will be recognised as revenue.

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Services in-kind that are significant to the municipality's operations are recognised as assets and the related revenue when:

- It is probable that the future economic benefits or service potential will flow to the Municipality and
- The fair value of the assets can be measured reliably.

If the services in-kind are not significant to the municipality's operations or does not satisfy the above-mentioned criteria, the municipality only discloses the nature and type of services in-kind received during the reporting period. When the criteria for recognition is satisfied, services in-kind are measured on initial recognition at their fair value as at the date of acquisition. Services in-kind include services provided by individuals to the municipality and the right to use assets in a non-exchange transaction. These services meet the definition of an asset because the municipality controls the resource from which future economic benefits or service potential is expected to flow to the municipality. The assets are immediately consumed and a transaction of equal value is also recognised to reflect the consumption of these services in-kind, resulting in a decrease of the asset and an increase in an expense. The municipality therefore recognises an expense and related revenue for the consumption of services in-kind.

19.1.1 Rates and Taxes

Revenue from property rates is recognised when the legal entitlement to this revenue arises. At the time of initial recognition, the full amount of revenue is recognised. If the municipality does not enforce its obligation to collect the revenue, this would be considered as a subsequent event. Collection charges are recognised when such amounts are legally enforceable. Rebates and discounts are offset against the related revenue, in terms of IGRAP 1, as there is no intention of collecting this revenue.

19.1.2 Fines

Fine Revenue constitutes both spot fines and summonses. Fine revenue is recognised when the spot fine or summons is issued. In cases where fines and summonses are issued by another government institute, revenue will only be recognised by the municipality when the receivable meets the definition of an asset.

19.1.3 Government Grants and Receipts

Equitable share allocations are recognised in revenue at the start of the financial year if no time-based restrictions exist.

Conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the municipality with no future related costs, are recognised in Surplus or Deficit in the period in which they become receivable.

Interest earned on investments is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the municipality's interest, it is recognised as interest earned in Surplus or Deficit.

19.1.4 Public Contributions

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment when such items of property, plant and equipment qualify for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).

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19.1.5 Other Donations and Contributions

Donations are recognised on a cash receipt basis or where the donation is in the form of property, plant and equipment, when such items of property, plant and equipment are available for use.

19.1.6 Rentals Received

Revenue from the rental of facilities and equipment is recognised on a Straight-line Basis over the term of the lease agreement.

19.1.7 Tariff Charges

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant authorised tariff. This includes the issuing of licences and permits.

19.2 Revenue from Exchange Transactions

19.2.1 Service Charges

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable.

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

At the time of initial recognition, the full amount of revenue is recognised where the municipality has an enforceable legal obligation to collect, unless the individual collectability is considered to be improbable. If the municipality does not successfully enforce its obligation to collect the revenue this would be considered a subsequent event.

Service charges relating to electricity and water are based on consumption and a basic charge as per Council resolution. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale. It is estimated that pre-paid electricity is consumed within 5 to 7 days after the date of purchase. The pre-paid electricity sold, but not consumed yet at year-end is disclosed under Payables from Exchange Transactions in the Statement of Financial Position.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage and are levied monthly based on the recorded number of refuse points per property.

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Service charges relating to sanitation (sewerage) are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage. In the case of residential property, a fixed monthly tariff is levied and in the case of commercial property, a tariff is levied based on the number of sewerage connection on the property. Service charges based on a basic charge as per Council resolution.

Interest revenue is recognised using the effective interest rate method.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Dividends are recognised on the date that the municipality becomes entitled to receive the dividend.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant tariff. This includes the issuing of licences and permits.

The amount of revenue arising on a transaction is usually determined by agreement between the municipality and the purchaser or user of the asset or service. It is measured at the fair value of the consideration received or receivable taking into account the amount of any trade discounts and volume rebates allowed by the municipality.

In most cases, the consideration is in the form of cash or cash equivalents and the amount of revenue is the amount of cash or cash equivalents received or receivable. However, when the inflow of cash or cash equivalents is deferred, the fair value of the consideration may be less than the nominal amount of cash received or receivable. When the arrangement effectively constitutes a financing transaction, the fair value of the consideration is determined by discounting all future receipts using an imputed rate of interest. The imputed rate of interest is the more clearly determinable of either:

- The prevailing rate for a similar instrument of an issuer with a similar credit rating or
- A rate of interest that discounts the nominal amount of the instrument to the current cash sales price of the goods or services.

The difference between the fair value and the nominal amount of the consideration is recognised as interest revenue.

When goods or services are exchanged or swapped for goods or services which are of a similar nature and value, the exchange is not regarded as a transaction that generates revenue. When goods are sold or services are rendered in exchange for dissimilar goods or services, the exchange is regarded as a transaction that generates revenue. The revenue is measured at the fair value of the goods or services received, adjusted by the amount of any cash or cash equivalents transferred. When the fair value of the goods or services received cannot be measured reliably, the revenue is measured at the fair value of the goods or services given up, adjusted by the amount of any cash or cash equivalents transferred.

19.2.2 Prepaid Electricity

Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale. It is estimated that pre-paid electricity is consumed within 5 to 7 days after the date of purchase. The pre-paid electricity sold, but not consumed yet at year-end is disclosed under Payables from Exchange Transactions in the Statement of Financial Position.

19.2.3 Rentals Received

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

19.2.4 Dividends

Dividends are recognised on the date that the municipality becomes entitled to receive the dividend.

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19.2.5 Interest Earned

Interest revenue is recognised using the effective interest rate method.

Interest earned on the following investments is not recognised in Surplus or Deficit:

- Interest earned on Trust Funds is allocated directly to the fund.
- Interest earned on unutilised Conditional Grants is allocated directly to the Creditor: Unutilised Conditional Grants, if the grant conditions indicate that interest is payable to the funder.

19.2.6 Dividends

Dividends are recognised on the date that the municipality becomes entitled to receive the dividend in accordance with the substance of the relevant agreement, where applicable.

19.2.7 Royalties

Royalties are recognised on an Accrual Basis in accordance with the substance of the relevant agreement. Royalties determined on a time basis are recognised on a Straight-line Basis over the period of the agreement. Royalty arrangements that are based on production, sales and other measures are recognised by reference to the underlying arrangement.

19.2.8 Tariff Charges

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant authorised tariff. This includes the issuing of licences and permits.

20. GRANTS-IN-AID

The municipality transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the municipality does not:

- (a) Receive any goods or services directly in return, as would be expected in a purchase or sale transaction;
- (b) Expect to be repaid in future; or
- (c) Expect a financial return, as would be expected from an investment.

These transfers are recognised in Surplus or Deficit as expenses in the period that the events giving rise to the transfer occurred.

21. ACCOUNTING BY PRINCIPALS AND AGENTS

21.1 Identifying whether an entity is a principal or an agent

When the municipality is a party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether the municipality is the principal or the agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or its own benefit.

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21.2 Binding arrangement

The municipality assesses whether it is the agent or the principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as the principal or the agent.

Assessing which entity benefits from the transactions with third parties

The municipality is the agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that it is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

The municipality is an agent for the Western Cape Provincial Department and receives a commission of 12% per signed agreement.

21.3 Recognition

The municipality, as the agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

22. SEGMENT REPORTING

A segment is an activity of a municipality:

- a) that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- b) whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- c) for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

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22.1 Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the municipality's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management.

Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the municipality's financial statements.

23. UNAUTHORISED EXPENDITURE

Unauthorised Expenditure is expenditure that has not been budgeted for, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state, and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No 56 of 2003).

All expenditure relating to Unauthorised Expenditure is accounted for as an expense in Surplus or Deficit in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in Surplus or Deficit.

24. IRREGULAR EXPENDITURE

Irregular Expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No 56 of 2003), the Municipal Systems Act (Act No 32 of 2000), the Public Office Bearers Act (Act No 20 of 1998), or is in contravention of the Municipality or Municipal Entities' Supply Chain Management Policies. Irregular Expenditure excludes Unauthorised Expenditure.

Irregular Expenditure is accounted for as an expense in Surplus or Deficit in the period it occurred and where recovered, it is subsequently accounted for as revenue in Surplus or Deficit.

25. FRUITLESS AND WASTEFUL EXPENDITURE

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

All expenditure relating to Fruitless and wasteful expenditure is accounted for as expenditure in Surplus or Deficit in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in Surplus or Deficit.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

26. COMMITMENTS

- Items are classified as capital commitments when the municipality has committed itself to future transactions that will normally result in the outflow of cash.
- Disclosures are required in respect of unrecognised contractual future capital commitments relating to property, plant and equipment, investment property, intangible assets and heritage assets, as applicable. Refer to note - Commitments.
- Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements if both the following criteria are met:
 - Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services).
 - Contracts should relate to something other than the routine, steady, state business of the municipality – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.
- Capital commitments disclosed in the financial statements represent the balance committed to capital projects on reporting date that will be incurred in the period subsequent to the specific reporting date.

27. RELATED PARTIES

The objective of this Standard is to ensure that a reporting entity's annual financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

An entity that prepares and presents financial statements under the accrual basis of accounting (in this Standard referred to as the reporting entity) shall apply this Standard in:

- a) Identifying related party relationships and transactions;
- b) Identifying outstanding balances, including commitments, between an entity and its related parties;
- c) Identifying the circumstances in which disclosure of the items in (a) and (b) is required; and
- d) Determining the disclosures to be made about those items

This Standard requires disclosure of related party relationships, transactions and outstanding balances, including commitments, in the consolidated and separate financial statements of the reporting entity in accordance with the Standard of GRAP on Consolidated and Separate Financial Statements. This Standard also applies to individual annual financial statements.

Disclosure of related party transactions, outstanding balances, including commitments, and relationships with related parties may affect users' assessments of the financial position and performance of the reporting entity and its ability to deliver agreed services, including assessments of the risks and opportunities facing the entity. This disclosure also ensures that the reporting entity is transparent about its dealings with related parties.

The Standard states that a related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control. As a minimum, the following are regarded as related parties of the reporting entity:

A person or a close member of that person's family is related to the reporting entity if that person:

- a) has control or joint control over the reporting entity;
- b) has significant influence over the reporting entity or is a member of the management of the entity or its controlling entity.
- c) is a member of the management of the entity or its controlling entity.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

An entity is related to the reporting entity if any of the following conditions apply:

a) the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled entity is related to the others);

One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member);

a) both entities are joint ventures of the same third party;

b) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;

c) the entity is a post-employment benefit plan for the benefit of employees of either the entity or an entity

Related to the entity. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity;

a) the entity is controlled or jointly controlled by a person identified in (a); and

b) a person identified in (a)(i) has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

The Standard furthermore states that related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

28. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality. A contingent liability could also be a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to the obligation or the amount of the obligation cannot be measured with sufficient reliability.

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the probability of an outflow of resources embodying economic benefits or service potential is remote. A contingent asset is disclosed where the inflow of economic benefits or service potential is probable.

29. EVENTS AFTER THE REPORTING DATE

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

The events after the reporting date that are classified as Non-adjusting Events after the Reporting Date have been disclosed in Notes to the Annual Financial Statements.

- Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date).
- Those are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

If non-adjusting events after the reporting date are material, the municipality discloses the nature and an estimate of the financial effect.

30. VALUE ADDED TAX

Revenue, expenses and assets are recognised net of the amounts of value added tax. The net amount of value added tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

LANGEBERG LOCAL MUNICIPALITY
ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

31. STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

Standard of GRAP / Nature of Impending Changes / Expected Impact		Effective Date	Expected impact
• Guideline	GRAP 25 – Employee Benefits	Not yet determined	Unlikely impact will be material
• Guideline	The Application of Materiality to Financial Statements No changes expected	Not yet determined	Unlikely impact will be material
• IGRAP 21	The effect of Past Decisions on Materiality No changes expected	01 April 2023	Unlikely impact will be material
• Guideline	Accounting for Landfill Sites None, Standard not applicable to Municipality	Not yet determined	Unlikely impact will be material
• Guideline	GRAP 104 - Financial Instruments	01 April 2025	Unlikely impact will be material
• GRAP 1	Presentation of Financial Statements	01 April 2023	Unlikely impact will be material
• GRAP	Improvements to Standards of GRAP 2020	01 April 2023	Unlikely impact will be material
• GRAP 7	The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	01 April 2023	Unlikely impact will be material

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. GENERAL INFORMATION

Langeberg Local Municipality is a local government institution in Ashton, Western Cape, and is one of five local municipalities under the jurisdiction of the Cape Winelands District Municipality. The address of its registered office and principal place of business are disclosed under "General Information" included in the Annual Financial Statements and in the introduction of the Annual Report. The principal activities of the municipality are disclosed in the Annual Report and are prescribed by the Municipal Finance Management Act (MFMA, Act no 56 of 2003).

2. INVENTORIES

	2022 R	2021 R
Consumables	3 807 715	5 243 136
Finished Goods	1 275 323	830 350
Housing Stock	4 859 205	609 401
Land	2 714 025	1 982 546
Materials and Supplies	6 236 040	6 620 903
Water - At Cost	181 973	179 343
Total Inventories	19 074 281	15 465 679

The cost of Inventories recognised as an expense amounted to R39 148 949 (2021: R48 399 138)

3. RECEIVABLES FROM EXCHANGE TRANSACTIONS

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2022			
Service Debtors:	82 169 131	27 379 741	54 789 390
Electricity	36 358 469	4 092 097	32 266 372
Refuse	10 443 726	5 876 881	4 566 845
Sewerage	12 385 801	7 506 608	4 879 193
Merchandising, Jobbing and Contracts	4 412	-	4 412
Other Service Charges	7 380 836	2 130 514	5 250 322
Water	15 595 887	7 773 641	7 822 246
Other Receivables	1 271 512	730 483	541 029
Other Debtors	44 536	-	44 536
Prepayments and Advances	1 437 718	-	1 437 718
Control, Clearing and Interface Accounts	375	-	375
Total Receivables from Exchange Transactions	84 923 272	28 110 224	56 813 048

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2021			
Service Debtors:	70 670 417	21 977 025	48 693 392
Electricity	26 834 541	2 425 422	24 409 119
Refuse	8 114 899	5 055 275	3 059 624
Sewerage	9 863 896	6 532 607	3 331 289
Merchandising, Jobbing and Contracts	5 272	-	5 272
Other Service Charges	13 581 705	1 576 586	12 005 119
Water	12 270 104	6 387 135	5 882 969
Other Receivables	1 021 753	697 429	324 324
Other Debtors	40 391	-	40 391
Prepayments and Advances	1 765 216	-	1 765 216
Control, Clearing and Interface Accounts	375	-	375
Total Receivables from Exchange Transactions	73 498 152	22 674 454	50 823 698

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3.1 Ageing of Receivables from Exchange Transactions

As at 30 June 2022

	Current 0 - 30 days	Past Due			Total
		31 - 60 Days	61 - 90 Days	+ 90 Days	
Electricity:					
Gross Balances	29 980 666	1 500 972	795 542	4 081 289	36 358 469
Less: Provision for Impairment	-	-	-	4 092 097	4 092 097
Net Balances	29 980 666	1 500 972	795 542	(10 808)	32 266 372
Refuse:					
Gross Balances	2 923 421	761 327	684 970	6 074 007	10 443 726
Less: Provision for Impairment	-	-	-	5 876 881	5 876 881
Net Balances	2 923 421	761 327	684 970	197 126	4 566 845
Sewerage:					
Gross Balances	3 174 427	860 324	776 571	7 574 479	12 385 801
Less: Provision for Impairment	-	-	-	7 506 608	7 506 608
Net Balances	3 174 427	860 324	776 571	67 871	4 879 193
Merchandising, Jobbing and Contracts					
Gross Balances	4 412	-	-	-	4 412
Less: Provision for Impairment	-	-	-	-	-
Net Balances	4 412	-	-	-	4 412
Other Service Charges:					
Gross Balances	3 648 982	128 855	106 302	3 496 697	7 380 836
Less: Provision for Impairment	-	-	-	2 130 514	2 130 514
Net Balances	3 648 982	128 855	106 302	1 366 183	5 250 322
Water:					
Gross Balances	5 518 997	1 213 346	1 027 472	7 836 073	15 595 887
Less: Provision for Impairment	-	-	-	7 773 641	7 773 641
Net Balances	5 518 997	1 213 346	1 027 472	62 432	7 822 246
Other Receivables:					
Gross Balances	1 271 512	-	-	-	1 271 512
Less: Provision for Impairment	730 483	-	-	-	730 483
Net Balances	541 029	-	-	-	541 029
Other Debtors:					
Gross Balances	44 536	-	-	-	44 536
Less: Provision for Impairment	-	-	-	-	-
Net Balances	44 536	-	-	-	44 536
Prepayments and Advances:					
Gross Balances	1 437 718	-	-	-	1 437 718
Less: Provision for Impairment	-	-	-	-	-
Net Balances	1 437 718	-	-	-	1 437 718

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Control, Clearing and Interface Accounts:

Gross Balances	375	-	-	-	375
Less: Provision for Impairment	-	-	-	-	-
Net Balances	375	-	-	-	375

Current	Past Due			Total
0 - 30 days	31 - 60 Days	61 - 90 Days	+ 90 Days	

All Receivables:

Gross Balances	48 005 046	4 464 824	3 390 857	29 062 545	84 923 272
Less: Provision for Impairment	730 483	-	-	27 379 741	28 110 224
Net Balances	47 274 563	4 464 824	3 390 857	1 682 804	56 813 048

As at 30 June 2021

Current	Past Due			Total
0 - 30 days	31 - 60 Days	61 - 90 Days	+ 90 Days	

Electricity:

Gross Balances	23 597 217	348 913	178 344	2 710 067	26 834 541
Less: Provision for Impairment	-	-	-	2 425 422	2 425 422
Net Balances	23 597 217	348 913	178 344	284 645	24 409 119

Refuse:

Gross Balances	2 181 189	383 240	325 259	5 225 211	8 114 899
Less: Provision for Impairment	-	-	-	5 055 275	5 055 275
Net Balances	2 181 189	383 240	325 259	169 936	3 059 624

Sewerage:

Gross Balances	2 473 755	455 419	372 539	6 562 183	9 863 896
Less: Provision for Impairment	-	-	-	6 532 607	6 532 607
Net Balances	2 473 755	455 419	372 539	29 576	3 331 289

Merchandising, Jobbing and Contracts:

Gross Balances	5 272	-	-	-	5 272
Less: Provision for Impairment	-	-	-	-	-
Net Balances	5 272	-	-	-	5 272

Other Service Charges:

Gross Balances	4 866 116	2 592 781	2 375 504	3 747 304	13 581 705
Less: Provision for Impairment	-	-	-	1 576 586	1 576 586
Net Balances	4 866 116	2 592 781	2 375 504	2 170 718	12 005 119

Water:

Gross Balances	4 316 666	827 937	603 698	6 521 803	12 270 104
Less: Provision for Impairment	-	-	-	6 387 135	6 387 135
Net Balances	4 316 666	827 937	603 698	134 668	5 882 969

Other Receivables:

Gross Balances	1 021 753	-	-	-	1 021 753
Less: Provision for Impairment	697 429	-	-	-	697 429
Net Balances	324 324	-	-	-	324 324

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Other Debtors:

Gross Balances	40 391	-	-	-	40 391
Less: Provision for Impairment	-	-	-	-	-
Net Balances	40 391	-	-	-	40 391

Prepayments and Advances:

Gross Balances	1 765 216	-	-	-	1 765 216
Less: Provision for Impairment	-	-	-	-	-
Net Balances	1 765 216	-	-	-	1 765 216

Control, Clearing and Interface Accounts:

Gross Balances	375	-	-	-	375
Less: Provision for Impairment	-	-	-	-	-
Net Balances	375	-	-	-	375

Current	Past Due			Total
0 - 30 days	31 - 60 Days	61 - 90 Days	+ 90 Days	

All Receivables:

Gross Balances	40 267 950	4 608 290	3 855 344	24 766 568	73 498 152
Less: Provision for Impairment	697 429	-	-	21 977 025	22 674 454
Net Balances	39 570 521	4 608 290	3 855 344	2 789 543	50 823 698

In determining the recoverability of Receivables, the municipality has placed strong emphasis on verifying the indigent status of consumers. Provision for impairment of Receivables has been made for all consumer balances outstanding based on the payment ratio over 12 months per service type. No further credit provision is required in excess of the Provision for Impairment.

No provision has been made in respect of government debt as these amounts are considered to be fully recoverable. The municipality holds collateral over these balances in the form of Consumer Deposits / Guarantees, which are not covering the total outstanding debt and vacant property respectively.

4. STATUTORY RECEIVABLES FROM EXCHANGE TRANSACTIONS

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2022			
VAT Receivable	2 586 256	-	2 586 256
Total Statutory Receivables from Exchange Transactions	2 586 256	-	2 586 256

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2021			
VAT Receivable	1 155 500	-	1 155 500
Total Statutory Receivables from Exchange Transactions	1 155 500	-	1 155 500

VAT is claimable on the payment basis.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

5. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2022			
Accrued Income	3 341	-	3 341
Accrued Interest	-	-	-
Administration Cost	258 078	-	258 078
Availability Charges	8 428 722	7 645 518	783 205
Insurance Claims	240 711	-	240 711
Other	1 847 985	-	1 847 985
Security Deposits	8 158 511	-	8 158 511
Provincial Government Housing Loans - at amortised cost	187 324	-	187 324
Staff Bursaries and other advances - at amortised cost	59 011	-	59 011
Total Receivables from Non-exchange Transactions	19 183 683	7 645 518	11 538 165
	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2021			
Accrued Income	3 341	-	3 341
Accrued Interest	827 027	-	827 027
Administration Cost	258 078	-	258 078
Availability Charges	7 780 913	7 051 453	729 460
Insurance Claims	236 940	-	236 940
Other	222 714	-	222 714
Security Deposits	6 907 975	-	6 907 975
Provincial Government Housing Loans - at amortised cost	655 889	-	655 889
Staff Bursaries and other advances - at amortised cost	279 072	-	279 072
Total Receivables from Non-exchange Transactions	17 171 949	7 051 453	10 120 496
		2022 R	2021 R

5.1 Ageing of Receivables from Non-exchange Transactions

As at 30 June 2022

	Current 0 - 30 days	Past Due 31 - 60 Days	61 - 90 Days	+ 90 Days	Total
Insurance Claims:					
Gross Balances	240 711	-	-	-	240 711
Less: Provision for Impairment	-	-	-	-	-
Net Balances	240 711	-	-	-	240 711
Other Receivables:					
Gross Balances	2 874 293	124 844	117 781	7 687 357	10 804 274
Less: Provision for Impairment	-	-	-	7 645 518	7 645 518
Net Balances	2 874 293	124 844	117 781	41 839	3 158 756
Accrued Income:					
Gross Balances	3 341	-	-	-	3 341
Less: Provision for Impairment	-	-	-	-	-
Net Balances	3 341	-	-	-	3 341

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Security Deposits:

Gross Balances	8 158 511	-	-	-	8 158 511
Less: Provision for Impairment	-	-	-	-	-
Net Balances	8 158 511	-	-	-	8 158 511

Current	Past Due			Total
0 - 30 days	31 - 60 Days	61 - 90 Days	+ 90 Days	

All Receivables:

Gross Balances	11 253 702	124 844	117 781	7 687 357	19 183 683
Less: Provision for Impairment	-	-	-	7 645 518	7 645 518
Net Balances	11 253 702	124 844	117 781	41 839	11 538 165

As at 30 June 2021

Current	Past Due			Total
0 - 30 days	31 - 60 Days	61 - 90 Days	+ 90 Days	

Insurance Claims:

Gross Balances	229 461	-	-	-	229 461
Less: Provision for Impairment	-	-	-	-	-
Net Balances	229 461	-	-	-	229 461

Other Receivables:

Gross Balances	2 499 528	114 109	104 382	7 313 153	10 031 172
Less: Provision for Impairment	-	-	-	7 051 453	7 051 453
Net Balances	2 499 528	114 109	104 382	261 700	2 979 719

Accrued Income:

Gross Balances	3 341	-	-	-	3 341
Less: Provision for Impairment	-	-	-	-	-
Net Balances	3 341	-	-	-	3 341

Security Deposits:

Gross Balances	6 907 975	-	-	-	6 907 975
Less: Provision for Impairment	-	-	-	-	-
Net Balances	6 907 975	-	-	-	6 907 975

Current	Past Due			Total
0 - 30 days	31 - 60 Days	61 - 90 Days	+ 90 Days	

All Receivables:

Gross Balances	9 640 305	114 109	104 382	7 313 153	17 171 949
Less: Provision for Impairment	-	-	-	7 051 453	7 051 453
Net Balances	9 640 305	114 109	104 382	261 700	10 120 496

The Provision for Impairment on Receivables exists predominantly due to the possibility that these debts will not be recovered. The Provision for Impairment was calculated after grouping all the financial assets of similar nature and risk ratings and assessing the recoverability.

No Provision for Impairment has been made in respect of government debt as these amounts are considered to be fully recoverable. The municipality holds collateral over these balances in the form of Rates Assessment Deposits / Guarantees, which are not covering the total outstanding debt and vacant property respectively.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

6. STATUTORY RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2022			
Property Rates	24 126 424	16 756 344	7 370 080
Fines	8 122 018	7 302 667	819 351
Total Statutory Receivables from Non-Exchange Transactions	32 248 442	24 059 011	8 189 431

	Gross Balances R	Provision for Impairment R	Net Balances R
As at 30 June 2021			
Property Rates	15 749 612	11 334 469	4 415 143
Fines	6 021 203	5 544 968	476 235
Total Statutory Receivables from Non-Exchange Transactions	21 770 815	16 879 437	4 891 378

6.1 Ageing of Statutory Receivables from Non-Exchange Transactions

As at 30 June 2022

	Current 0 - 30 days	Past Due 31 - 60 Days	61 - 90 Days	+ 90 Days	Total
Property Rates:					
Gross Balances	5 087 404	738 812	646 639	17 653 568	24 126 424
Less: Provision for Impairment	-	-	-	16 756 344	16 756 344
Net Balances	5 087 404	738 812	646 639	897 224	7 370 080

Fines:					
Gross Balances	8 122 018	-	-	-	8 122 018
Less: Provision for Impairment	7 302 667	-	-	-	7 302 667
Net Balances	819 351	-	-	-	819 351

	Current 0 - 30 days	Past Due 31 - 60 Days	61 - 90 Days	+ 90 Days	Total
All Receivables:					
Gross Balances	13 209 422	738 812	646 639	17 653 568	32 248 442
Less: Provision for Impairment	7 302 667	-	-	16 756 344	24 059 011
Net Balances	5 906 755	738 812	646 639	897 224	8 189 431

As at 30 June 2021

	Current 0 - 30 days	Past Due 31 - 60 Days	61 - 90 Days	+ 90 Days	Total
Property Rates:					
Gross Balances	2 996 622	293 321	265 410	12 194 259	15 749 612
Less: Provision for Impairment	-	-	-	11 334 469	11 334 469
Net Balances	2 996 622	293 321	265 410	859 790	4 415 143

Fines:					
Gross Balances	6 021 203	-	-	-	6 021 203
Less: Provision for Impairment	5 544 968	-	-	-	5 544 968
Net Balances	476 235	-	-	-	476 235

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Current 0 - 30 days	Past Due			Total
		31 - 60 Days	61 - 90 Days	+ 90 Days	
All Receivables:					
Gross Balances	9 017 825	293 321	265 410	12 194 259	21 770 815
Less: Provision for Impairment	5 544 968	-	-	11 334 469	16 879 437
Net Balances	3 472 857	293 321	265 410	859 790	4 891 378

7. CASH AND CASH EQUIVALENTS

Current Investments	266 585 050	145 062 763
Bank Accounts	91 795 579	137 982 882
Cash on Hand	9 200	9 200
Total Bank, Cash and Cash	358 389 829	283 054 845

For the purposes of the Statement of Financial Position and the Cash Flow Statement, Cash and Cash Equivalents include Cash-on-Hand, Cash in Banks and Investments in Money Market Instruments, net of outstanding Bank Overdrafts.

7.1 Current Investment Deposits

Call Deposits	266 585 050	145 062 763
Total Current Investment Deposits	266 585 050	145 062 763

Call Deposits are investments with a maturity period of less than 3 months. The average interest rate for the year was 3.72% (2021:4.28 %).

7.2 Bank Accounts

Cash in Bank	91 795 579	137 982 882
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The Municipality has the following operational bank accounts:

Primary Bank Account

Cash book balance at beginning of year	137 982 882	96 001 974
Cash book balance at end of year	91 795 579	137 982 882

7.3 Cash and Cash Equivalents

Cash Floats and Advances	9 200	9 200
Total Cash on hand in Cash Floats, Advances and Equivalents	9 200	9 200

LANGEBERG LOCAL MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT

30 June 2022

Reconciliation of Carrying Value Description	Land and Buildings	Infrastructure	Community	Other	Transport Assets	Leased Assets	Total
	R	R	R	R	R	R	R
Carrying values at 01 July 2021	98 314 103	572 634 202	56 989 082	21 076 124	25 477 285	1 135 059	775 625 855
Cost	108 704 688	831 984 572	87 463 666	50 693 266	50 964 997	4 269 936	1 134 081 125
Accumulated Impairment Losses	(511 737)	(16 900 962)	(4 242)	(86 378)	(10 910)	-	(17 514 229)
Accumulated Depreciation	(9 878 848)	(242 449 408)	(30 470 342)	(29 530 764)	(25 476 802)	(3 134 877)	(340 941 041)
Acquisition of Assets	858 887	71 972 817	3 812 843	7 070 054	3 422 124	-	87 136 725
- Capital Under Construction	46 500	94 925	171 280	-	-	-	312 705
Depreciation	(631 260)	(25 703 428)	(2 753 740)	(4 133 319)	(2 726 181)	(748 884)	(36 696 812)
Carrying value of Disposals:		68 492	-	(36 965)	(15 742)	(48 459)	(32 674)
- Cost		(4 595 097)	-	(74 954)	(18 696)	(2 094 981)	(6 783 728)
- Accumulated Impairment Losses		3 691 936	-	-	-	-	3 691 936
- Accumulated Depreciation		971 653	-	37 989	2 954	2 046 522	3 059 118
Impairment Losses	-	-	-	(58 452)	(2 192)	-	(60 644)
Other Movements	244 420	(1 582 407)	750 294	(2 943 593)	-	35 261	(3 531 286)
- Cost	244 420	(1 582 407)	656 079	(2 978 854)	-	35 261	(3 625 501)
- Transfers Received	1 438 104	52 415 666	5 217 500	3 673 740	3 422 124	35 261	66 202 395
- Transfers Made	(1 193 684)	(53 998 073)	(4 561 421)	(6 652 594)	(3 422 124)	-	(69 827 896)
- Accumulated Depreciation		-	94 215	-	-	-	94 215
Carrying values at 30 June 2022	98 832 650	617 484 601	58 969 759	20 938 588	26 155 294	372 976	822 753 869
Cost	109 854 495	897 874 810	92 103 868	54 709 512	54 368 425	2 210 216	1 211 121 326
Accumulated Impairment Losses	(511 737)	(13 209 026)	(4 242)	(144 830)	(13 102)	-	(13 882 937)
Accumulated Depreciation	(10 510 108)	(267 181 183)	(33 129 867)	(33 626 094)	(28 200 029)	(1 837 240)	(374 484 520)



Auditing to build public confidence
30 November 2022

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT

30 June 2021

Reconciliation of Carrying Value Description	Land and Buildings	Infrastructure	Community	Other	Transport Assets	Leased Assets	Total
	R	R	R	R	R	R	R
Carrying values at 01 July 2020	98 839 653	544 443 471	55 903 464	19 831 714	27 571 827	1 971 255	748 561 384
Cost	108 603 586	778 434 400	83 768 799	46 806 041	51 681 959	4 022 165	1 073 316 950
Accumulated Impairment Losses	(511 737)	(13 210 278)	(4 242)	(128 946)	(83 303)	-	(13 938 506)
Accumulated Depreciation	(9 252 196)	(220 780 651)	(27 861 093)	(26 845 381)	(24 026 829)	(2 050 910)	(310 817 060)
Acquisition of Assets	220 000	53 575 667	5 064 716	4 235 191	744 106	247 771	64 087 451
Depreciation	(626 652)	(22 466 827)	(2 609 249)	(3 560 998)	(2 610 400)	(1 083 967)	(32 958 093)
Carrying value of Disposals:		(622 737)	-	(206 031)	(338 000)	-	(1 166 768)
- Cost		(1 414 447)	-	(1 198 024)	(1 570 820)	-	(4 183 291)
- Accumulated Impairment Losses	-	1 252	-	116 378	72 393	-	190 023
- Accumulated Depreciation	-	790 458	-	875 615	1 160 427	-	2 826 500
Impairment Losses	-	(3 691 936)	-	(73 810)	-	-	(3 765 746)
Other Movements	(118 898)	1 396 564	(1 369 849)	850 058	109 752	-	867 627
- Cost	(118 898)	1 388 952	(1 369 849)	850 058	109 752	-	860 015
- Transfers Received	95 603	102 464 221	3 202 368	5 390 721	878 609	-	112 031 522
- Transfers Made	(214 501)	(101 075 269)	(4 572 217)	(4 540 663)	(768 857)	-	(111 171 507)
- Accumulated Depreciation	-	7 612	-	-	-	-	7 612
Carrying values at 30 June 2021	98 314 103	572 634 202	56 989 082	21 076 124	25 477 285	1 135 059	775 625 855
Cost	108 704 688	831 984 572	87 463 666	50 693 266	50 964 997	4 269 936	1 134 081 125
Accumulated Impairment Losses	(511 737)	(16 900 962)	(4 242)	(86 378)	(10 910)	-	(17 514 229)
Accumulated Depreciation	(9 878 848)	(242 449 408)	(30 470 342)	(29 530 764)	(25 476 802)	(3 134 877)	(340 941 041)

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 R	2021 R		
8. (Continued)				
8.1 Assets pledged as security				
Leased Assets are pledged as security for the finance liability.				
8.2 Impairment of Property, Plant and Equipment				
Impairment Losses on Property, Plant and Equipment to the amount of R60 644 (2021: R3 765 746) has been recognised in operating surplus and are included in Impairment Losses in the Statement of Financial Performance as indicated in Note 39				
Infrastructure	-	3 691 936		
Other Assets	58 452	73 810		
Transport Assets	2 192	-		
Total Impairment of Property, Plant and Equipment	60 644	3 765 746		
8.3 Work-in-Progress				
The municipality has incurred expenditure on capital projects which were not completed at year-end. The details of the carrying amounts of expenditure included in each class of assets are listed below:				
June 2022	Infrastructure	Community	Building	Total
Opening Balance	18 907 185	540 153	275 706	19 723 044
Additions	54 996 200	269 460	3 459 776	58 725 436
Completed Assets	(26 561 017)	(5 913)	(2 015 236)	(28 582 166)
Closing Balance	47 342 368	803 700	1 720 246	49 866 314
June 2021	Infrastructure	Community	Building	Total
Opening Balance	50 951 456	15 813	25 825	50 993 094
Additions	45 467 799	830 009	1 313 783	47 611 592
Completed Assets	(77 512 070)	(305 669)	(1 063 902)	(78 881 641)
Closing Balance	18 907 185	540 153	275 706	19 723 044
8.4 Delayed Projects				
Project Details (Unspent Balance)		2022	2021	
Infrastructure Assets		27 868 932	15 942 953	
2022: Due to delay caused by the National Treasury Instruction to halt all SCM processes.				
2021: Due to various suppliers delays, regulation and legislation technicalities.				
Community Asset		3 373 949	1 417 691	
2022: Due to delay caused by the National Treasury Instruction to halt all SCM processes.				
2021: Due to various regulation and legislation technicalities the projects were delayed.				
Other Assets		2 286 519	10 894 906	
2022: Due to delay caused by the National Treasury Instruction to halt all SCM processes.				
2021: Due to various regulation, legislation and Covid pandemic restraints.				
Total balance at year end		33 529 399	28 255 550	

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

8.5 Expenditure incurred for Repairs and Maintenance

The following specific costs included in the amount of repairs and maintenance were incurred by municipality during the reporting period:

Electrical Infrastructure	2 352 626	3 037 051
- Contracted Services	217 015	754 054
- Inventory Consumed	2 135 611	2 282 997
Information and Communication	154	12 436
- Contracted Services	-	9 816
- Inventory Consumed	154	2 620
Roads Infrastructure	3 549 017	997 129
- Contracted Services	464 001	48 174
- Inventory Consumed	3 085 016	948 955
Sanitation Infrastructure	3 318 451	2 828 959
- Contracted Services	3 035 574	2 283 283
- Inventory Consumed	282 877	545 676
Solid Waste Disposal	112 479	109 195
- Contracted Services	79 252	96 758
- Inventory Consumed	33 227	12 437
Stormwater Infrastructure	381 286	475 825
- Contracted Services	228 573	246 636
- Inventory Consumed	152 713	229 189
Water Supply Infrastructure	6 371 065	6 278 151
- Contracted Services	5 468 985	5 200 222
- Inventory Consumed	902 080	1 077 929
Community Assets	1 462 672	1 291 525
- Contracted Services	716 297	564 234
- Inventory Consumed	746 375	727 291
Computer Equipment	885	-
- Inventory Consumed	885	-
Furniture and Office Equipment	563 497	1 057 815
- Contracted Services	393 435	903 993
- Inventory Consumed	170 062	153 822
Machinery and Equipment	360 748	336 800
- Contracted Services	257 808	198 455
- Inventory Consumed	102 940	138 345
Other Assets - Buildings	735 970	906 581
- Contracted Services	542 526	712 326
- Inventory Consumed	193 444	194 255
Transport Assets	4 239 852	5 045 225
- Contracted Services	2 524 370	3 248 739
- Inventory Consumed	1 714 665	1 795 298
- Other Operational Costs	817	1 188
Total Expenditure related to Repairs and Maintenance Projects	22 448 702	22 376 692

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 R	2021 R
9. INTANGIBLE ASSETS		
At Cost	1 036 964	1 017 125

The movement in Intangible Assets is reconciled as follows:

Intangible Assets

Carrying values at 01 July 2021

Opening Balance - Computer Software	1 017 125	1 017 125
Opening Balance - Servitudes	964 125	964 125
	53 000	53 000

Acquisitions:

Purchased

19 839	-
19 839	

Carrying values at 30 June 2022

Closing Balance - Computer Software	1 036 964	1 017 125
Closing Balance - Servitudes	983 964	964 125
	53 000	53 000

9.1 Significant Intangible Assets

Material intangible assets included in the carrying value:

Internal audit and risk management	507 307	507 307
Omron Scada software - vehicle testing	3 018	3 018
Other intangible assets	218 454	218 454
Servitude Bonnievale	53 000	53 000
Software Bytes NBD	100	100
Website costs	235 246	235 246
Sonicwall - Analytics	19 839	-
	1 036 964	1 017 125

9.2 Intangible Assets with Indefinite Useful Lives

The municipality regards all of its Intangible Assets as having indefinite useful lives.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 R	2021 R
10. INVESTMENT PROPERTY		
At Cost less Accumulated Depreciation	28 183 133	28 511 536
The movement in Investment Property is reconciled as follows:		
Carrying values at 1 July 2021	28 511 536	28 040 106
Cost	30 541 705	30 218 581
Accumulated Depreciation	(2 030 169)	(1 970 096)
Accumulated Impairment Losses	-	(208 379)
Acquisitions during the Year	-	-
Cost	-	-
Depreciation during the Year	(72 587)	(60 073)
Impairment Losses during the Year	-	-
Disposals during the Year:	-	-
Reversal of Impairment Losses during the Year	-	-
Transfers during the Year:	(255 816)	323 124
At Cost	(280 000)	323 124
At Accumulated Depreciation	24 184	-
Other Changes:	-	208 379
At Accumulated Impairment	-	208 379
Carrying values at 30 June 2022	28 183 133	28 511 536
Cost	30 261 705	30 541 705
Accumulated Depreciation	(2 078 572)	(2 030 169)
Accumulated Impairment	-	-

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

11. HERITAGE ASSETS

30 June 2022

Reconciliation of Carrying Value

Description	Significant Land and Buildings	Total
	R	R
Carrying values at 01 July 2021	275 448	275 448
Cost	664 448	664 448
Under Construction	-	-
Revaluation	-	-
Accumulated Impairment Losses	(389 000)	(389 000)
Acquisitions	-	-
Impairment Losses	-	-
Reversal of Impairment Loss	-	-
Carrying value of Disposals:	-	-
- Cost	-	-
- Revaluation	-	-
- Accumulated Impairment Losses	-	-
Carrying values at 30 June 2022	275 448	275 448
Cost	664 448	664 448
Under Construction	-	-
Revaluation	-	-
Accumulated Impairment Losses	(389 000)	(389 000)

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

11. HERITAGE ASSETS

30 June 2021

Reconciliation of Carrying Value

Description	Significant Land and Buildings	Total
	R	R
Carrying values at 01 July 2020	275 448	275 448
Cost	664 448	664 448
Under Construction	-	-
Revaluation	-	-
Accumulated Impairment Losses	(389 000)	(389 000)
Acquisitions	-	-
Impairment Losses	-	-
Reversal of Impairment Loss	-	-
Carrying value of Disposals:	-	-
- Cost	-	-
- Revaluation	-	-
- Accumulated Impairment Losses	-	-
Carrying values at 30 June 2021	275 448	275 448
Cost	664 448	664 448
Under Construction	-	-
Revaluation	-	-
Accumulated Impairment Losses	(389 000)	(389 000)

Assets declared as heritage assets:

According to the South African Heritage Resources Agency, the following assets are declared as heritage sites. However, Langeberg Municipality classifies such assets as follows based on their use:

- a) Montagu Municipal Offices - Administrative Use - Property, plant and equipment
- b) Hofmeyer Hall - Community Hall - Property, Plant and equipment
- c) McGregor Municipal Offices - Mixed Use - Investment property
- d) Robertsons Old Library - Administrative Use - Property, Plant and equipment

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2022
R

2021
R

12. LIVING AND NON-LIVING RESOURCES

GRAP 110 Living and Non-living Resources became effective on 1 April 2020 and, in accordance with the transitional provisions for the Standard provided in Directive 3, entities are not required to recognise and/or measure living resources for reporting periods beginning on or after a date within three years following the date of initial adoption of the Standard of GRAP subject to the provisions in Directive 3.

The municipality is taking advantage of the transitional provisions by not recognising or measuring its Living Resources in accordance with GRAP 110, and, therefore, no disclosures required by GRAP 110 has been made in respect of Living Resources.

No Living Resources are recognised and no preliminary amounts are presented at reporting date.

The municipality intends to fully apply the requirements of GRAP 110 by 30 June 2023.

The Municipality extracts the water from the following non-living resources:

NON-LIVING RESOURCES

DAM

As at 30 June 2022

TOWN	OWNER	VOLUME % 30 June 2022	VOLUME m³	LOCATION - (S)	LOCATION - (E)
Groter Brandvlei	Department of Water : 43%		194 780 000	Worcester	
Dassieshoekdam	Langeberg Mun	52%	433 333	33°45'26"	19°52'37"
Kooskokdam	Langeberg Mun	83%	86 000	33°45'00"	19°53'36"
Montagu Bo-Dam	Langeberg Mun	59%	139 000	33°48'00"	20°07'57"
Montagu Onderdam	Langeberg Mun	34%	116 400	33°47'45"	20°07'45"
McGregor Vaaldam	Langeberg Mun	100%	111 343	33°57'13"	19°49'06"
McGregor Rooidam	Langeberg Mun	92%	65 885	33°57'18"	19°49'17"
McGregor Drinkwaterdam	Langeberg Mun	97%	79 000	33°57'24"	19°49'13"
Ashton Stoordam	Langeberg Mun	50%	55 000	33°50'05"	20°01'59"

As at 30 June 2021

DAM

TOWN	OWNER	VOLUME % 30 June 2021	VOLUME m³	LOCATION - (S)	LOCATION - (E)
Groter Brandvlei	Department of Water Services	36%	164 000 000	Worcester	
Dassieshoekdam	Langeberg Mun	58%	480 000	33°45'26"	19°52'37"
Kooskokdam	Langeberg Mun	66%	68 200	33°45'00"	19°53'36"
Montagu Bo-Dam	Langeberg Mun	3%	8 000	33°48'00"	20°07'57"
Montagu Onderdam	Langeberg Mun	49%	168 200	33°47'45"	20°07'45"
McGregor Vaaldam	Langeberg Mun	86%	127 295	33°57'13"	19°49'06"
McGregor Rooidam	Langeberg Mun	79%	56 759	33°57'18"	19°49'17"
McGregor Drinkwaterdam	Langeberg Mun	88%	73 050	33°57'24"	19°49'13"
Ashton Stoordam	Langeberg Mun	80%	88 000	33°50'05"	20°01'59"

As at 30 June 2022

BOREHOLES

TOWN	BOREHOLE NUMBER	OWNER	YIELD/YEAR m³	LOCATION - (S)	LOCATION - (E)
Montagu	Old Borehole 1	Langeberg Mun	0	33°46'47"	20°06'45"
Montagu	New Borehole 1	Langeberg Mun	0	33°46'45"	20°06'36"
Montagu	Old Borehole 3	Langeberg Mun	0	33°46'46"	20°06'37"
Montagu	Old Borehole 4	Langeberg Mun	0	33°46'46"	20°06'33"
Montagu	New Borehole 5	Langeberg Mun	0	33°46'38"	20°07'53"

LANEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

As at 30 June 2021

BOREHOLES

TOWN	BOREHOLE NUMBER	OWNER	YIELD/YEAR m³	LOCATION - (S)	LOCATION - (E)
Montagu	Old Borehole 1	Langeberg Mun	47 300	33°46'47"	20°06'45"
Montagu	New Borehole 1	Langeberg Mun	21 020	33°46'45"	20°06'36"
Montagu	Old Borehole 3	Langeberg Mun	31 500	33°46'46"	20°06'37"
Montagu	Old Borehole 4	Langeberg Mun	26 200	33°46'46"	20°06'33"
Montagu	New Borehole 5	Langeberg Mun	985	33°46'38"	20°07'53"

RIVER ABSTRACTION NAME	LOCATION S	LOCATION E
Ashton Breede River Pump Station	33°52'08"	19°59'13"
Bonnievale Breede River Pump Station	33°56'27"	20°04'22"

The municipality adheres to the National Water Act with regards to the dams that the municipality is a custodian of.

	2022 R	2021 R
13. INVESTMENTS		
Non-current Investments	137 205	135 546
Total Investments	137 205	135 546
13.1 Non-current Investments		
Listed		
Listed Shares	137 205	135 546
Total Non-current Portion of	137 205	135 546
Total Investments		
Non-current Portion	137 205	135 546
Short-term Portion	-	-
Total Investments	137 205	135 546

Financial assets are recognised at the following hierarchy:

Level 1 - represents those assets which are measured using unadjusted quoted prices in active markets for identical assets.

Listed shares are held in public companies. No specific maturity dates and interest rates are applicable to those shares.

Listed investments represent 270 Sanlam shares, 685 Distell shares.

The market value per share at year end: Sanlam shares R 52.87 (2021: R61.37).

The market value per share at year end: Distell shares R 171.35 (2021: R 167.00)

Unlisted Investments comprise the following:

(i) Unlisted investments comprise 1309 Hosken Passenger Logistics & Retail Ltd shares held at fair value, available for sale.

Valuations of investments supplied by council are:

The market value per share at year end: Hosken Passenger Logistics & Retail Ltd R4.50 (2021: R3.50).

The share prices are publicly available and are not appended on valuations.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

14. LEASE RECEIVABLES

Current Lease Receivables	109 261	139 807
Non-current Lease Receivables	-	-
Total Lease Receivables	109 261	139 807

14.1.1 Leasing Arrangements

The Municipality as Lessor:

All operating lease contracts contain market review clauses in the event that the lessee exercises its option to renew. The lessee does not have an option to purchase the property at the expiry of the lease period.

14.1.2 Amounts receivable under Operating Leases

At the Reporting Date the following minimum lease payments were receivable under non-cancellable Operating Leases for Property, Plant and Equipment, which are receivable as follows:

Up to 1 year	1 116 261	2 139 748
2 to 5 years	1 068 441	2 093 252
More than 5 years	100 039	227 655
Total Operating Lease Arrangements	2 284 741	4 460 655

15. LONG-TERM RECEIVABLES

Non-Current Portion of Long Term Receivables

Receivable from exchange transactions	12 395	284 305
Receivable from non-exchange transactions	387 892	376 874
	400 287	661 179

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 R	2021 R
16. CONSUMER DEPOSITS		
Electricity	13 196 425	12 994 298
Water	381 745	147 917
Other Deposits:-	2 205 038	1 138 202
- Land Sales	1 606 048	906 484
- Posters	43 201	18 744
- Refuse	208 548	83 036
- Rental Properties	116 834	39 572
- Sewer	230 407	90 366
Total Consumer Deposits	15 783 208	14 280 417
17. PAYABLES FROM EXCHANGE TRANSACTIONS		
Other Payables	4 762 679	3 523 277
Retentions	6 449 823	5 757 785
Trade Creditors	68 181 899	56 801 484
Deposits	12 897 176	11 136 925
Total Payables from Exchange Transactions	92 291 577	77 219 471
18. UNSPENT CONDITIONAL GRANTS AND RECEIPTS		
Total Unspent Conditional Grants and Receipts	28 591 429	28 796 545
The Unspent Conditional Grants and Receipts are invested in investment accounts until utilised.		
Unspent conditional grants and receipts comprises of:		
<i>Unspent conditional grants and receipts</i>		
Municipal Infrastructure Grant (MIG)	196 824	-
Integrated National Electrification Grant	-	276 314
Neighbourhood Development Partnership Grant	10 000 000	399 442
Water Services Infrastructure Grant	10 141 338	21 093 000
Development of Sport and Recreation Facilities	1 295 420	800 000
SMME Booster Fund 2021	556 337	-
CWDM- Boundary Walls	32 199	32 199
Library Services-Replacement Funds	-	970 044
Municipal Library Support Fund	545 304	-
Human Settlements Development Grant (Beneficiaries)	-	292 344
Human Settlements Development Grant (Title Deed Restoration)	3 208 411	3 227 756
Western Cape Financial Management Capacity Building Grant	62 000	135 000
Municipal Electrical Master Plan Grant	427 391	770 000
Western Cape Financial Management Support Grant	550 000	-
Bakery Project Grant	168 875	168 875
CWDM - Community Safety	566 353	566 353
CDWM - EPWP Projects	19 730	-
CWDM Councillors laptops	65 217	65 217
Local Government Public Employment Support Grant	756 028	-
	28 591 427	28 796 544

See Note 28 for the reconciliation of Grants from Government and other sources.

The municipality complied with the conditions attached to all grants received to the extent of revenue recognised.
No grants were withheld.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

19. LEASE PAYABLES

Current Lease Payables	195 098	811 759
Non-current Lease Payables	69 785	232 750
Total Lease Payables	264 883	1 044 509
19.1 Finance Lease Payables		
Finance Lease Liability	264 883	1 044 509
Total Non-current Lease Payables	264 883	1 044 509
Less: Current Portion transferred to Current Lease Payables:- Finance Lease Liability	(195 098) (195 098)	(811 759) (811 759)
Non-Current Portion of Finance Lease Payables	69 785	232 750

19.1.1 Obligations under Leases

The Municipality as Lessee:

The obligations under Finance Leases are as follows:

Amounts payable under Finance leases:

	Amount Payable	2022 Future Finance Obligation	Present Value of Annuity
Payable within one year	208 308	13 210	195 098
Payable within two to five years	72 859	3 074	69 785
Payable after five years	-	-	-
	281 167	16 284	264 883
	Amount Payable	2021 Future Finance Obligation	Present Value of Annuity
Payable within one year	869 925	58 166	811 759
Payable within two to five years	243 424	10 674	232 750
Payable after five years	-	-	-
	1 113 349	68 839	1 044 509

The above finance leases have no escalation over the period of the lease. After the initial period the finance leases will continue indefinite until terminated by either party with a 30 day notice period. Hire purchases and leases are secured by property, plant and equipment. Leased assets are equipment which lease terms are approximately 1 to 36 months.

Defaults and breaches: No finance leases were in default during the financial year.
There are no finance leases which are subject to any restrictions.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

20. BORROWINGS

Long-Term Borrowings	35 975 165	39 907 531
Annuity and Bullet Loans	35 975 165	39 907 531
Less: Current Portion transferred to Current Borrowings:-	(4 062 325)	(4 059 825)
Current Annuity Loans	(4 062 325)	(4 059 825)
Non-Current Portion of Borrowings	31 912 840	35 847 706

20.1 Summary of Arrangements

The municipality have the following annuity loans:

- a) DBSA @ 9.54% average interest rate redeemed on 31 December 2020
- b) DBSA @ 9.54% average interest rate redeemed on 31 December 2020
- c) DBSA @ 7.51% average interest rate redeemable on 31 December 2024
- d) DBSA @ 6.08% average interest rate redeemable on 31 March 2027
- e) Standard Bank @ 10.52% redeemable on 30 June 2034

Average interest rate for 2022: 6.80% (2021: 6.17%) for DBSA loans. The Standard bank loan has a fixed interest rate.

Amounts payable under annuity

	Amount Payable	2022 Future Finance Obligation	Present Value of Annuity
Payable within one year	7 336 942	3 274 617	4 062 325
Payable within two to five years	25 680 466	10 100 959	15 579 507
Payable after five years	22 784 399	6 451 066	16 333 333
Present value of annuity loans obligations	55 801 807	19 826 642	35 975 165

	Amount Payable	2021 Future Finance Obligation	Present Value of Annuity
Payable within one year	7 563 436	3 503 610	4 059 825
Payable within two to five years	33 187 301	11 702 991	21 484 311
Payable after five years	22 784 399	8 421 003	14 363 396
Present value of annuity loans obligations	63 535 136	23 627 605	39 907 532

Assets pledged as security:

There are no assets pledged as security.

20.2 Obligations under Borrowings

Non - Current Annuity Loans	31 912 840	35 847 706
Current Portion transferred to Current Liabilities:	4 062 325	4 059 825
Total Borrowings	35 975 165	39 907 531

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

21. EMPLOYEE BENEFIT LIABILITIES

Employee Benefit Liabilities	85 051 510	84 116 088
Post-retirement Health Care Benefits Liability	51 291 000	52 257 000
Long Service Awards Liability	13 991 000	13 212 000
Staff Bonus	6 845 214	6 485 354
Staff Leave	12 924 296	12 161 734
Less: Current Portion of Employee Benefit Liabilities	24 056 510	22 672 088
Post-retirement Health Care Benefits Liability	2 773 000	2 705 000
Long Service Awards Liability	1 514 000	1 320 000
Staff Bonus	6 845 214	6 485 354
Staff Leave	12 924 296	12 161 734
Non-Current Portion of Employee Benefit Liabilities	60 995 000	61 444 000

21.1 Current Portion of Employee Benefit Liabilities

The movement in Current Portion of Employee Benefit Liabilities is reconciled as follows:

	Post-retirement Health Care Benefits Liability	Long-term Service
30 June 2022		
Balance at end of year	2 773 000	1 514 000
30 June 2021		
Balance at end of year	2 705 000	1 320 000

Staff Bonus:

Opening Balance	6 485 354	6 320 450
Increases	10 385 805	10 846 902
Payments made	(10 025 945)	(10 681 998)
Balance at end of year	6 845 214	6 485 354

Leave Provision

Opening Balance	12 161 734	11 770 231
Increases	8 102 788	8 077 476
Payments Made	(7 340 226)	(7 685 973)
Balance at end of year	12 924 296	12 161 734

21.2 Post-retirement Health Care Benefits Liability

Opening Balance	52 256 999	45 051 000
Interest Cost	5 012 000	4 418 002
Current Service Cost	1 741 000	1 422 999
Actual Employer Benefit Payments	(2 652 676)	(2 543 326)
Actuarial Loss/ (Gain) recognised in the year	(5 066 323)	3 908 324
Balance at end of Year	51 291 000	52 256 999
Transfer to Current Provisions	2 773 000	2 705 000
Non-Current Portion Post-retirement Health Care Benefits Liability	48 518 000	49 551 999

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

The members of the Post-employment Health Care Benefit Plan are made up as follows:

In-service Members (Employees)	211	201
In-service Non-members (Employees)	487	497
Continuation Members (Retirees, widowers and orphans)	70	70
Total Members	768	768

The liability in respect of past service has been estimated as follows:

In-service Members	15 014 000	15 917 000
In-service Non-members	6 163 000	5 917 000
Continuation Members	30 114 000	30 423 000
Total Liability	51 291 000	52 257 000

The municipality makes monthly contributions for health care arrangements to the following Medical Aid Schemes:

- Bonitas
- Keyhealth
- LA Health
- Hosmed
- SAMWU Medical Aid
- Discovery Health

The Current-Service Cost for the year ending 30 June 2022 is estimated at R1 741 000. It is estimated to be R1 793 000 for the ensuing year.

The principal assumptions used for the purposes of the actuarial valuations were as follows:

Discount Rate	11,74%	10,08%
Health Care Cost Inflation Rate	8,37%	6,19%
Net Effective Discount Rate	3,11%	3,66%
Expected Retirement Age - Females	62	62
Expected Retirement Age - Males	62	62

Movements in the present value of the Defined Benefit Obligation were as follows:

Opening Balance	52 257 000	45 051 000
Interest Cost	5 012 000	4 418 000
Current Service Cost	1 741 000	1 423 000
Expenditure for the year	(2 705 000)	(2 508 000)
Actuarial Losses / (Gains)	(5 014 000)	3 873 000
Total Recognised Benefit Liability	51 291 000	52 257 000

The amounts recognised in the Statement of Financial Performance are as follows:

Current service cost	1 741 000	1 423 000
Interest cost	5 012 000	4 418 000
Actuarial losses / (gains)	(5 014 000)	3 873 000
Total Post-retirement Benefit included in Employee Related Costs (Note 35.)	1 739 000	9 714 000

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Tables below summarises the results of the sensitivity analysis

Sensitivity Analysis on the Accrued Liability

Assumption	Change	Eligible Employees	Continuation Members	Total	% Change
Central assumptions		21 177 000	30 114 000	51 291 000	
Health care inflation rate	+1%	23 345 000	31 798 000	55 143 000	8%
Health care inflation rate	-1%	18 457 000	28 241 000	46 698 000	-9%
Discount rate	+1%	17 763 000	27 828 000	45 591 000	-11%
Discount rate	-1%	25 545 000	32 769 000	58 314 000	14%
Post-employment mortality	+1 year	20 670 000	29 110 000	49 780 000	-3%
Post-employment mortality	- 1 year	21 673 000	31 119 000	52 792 000	3%
Average retirement age	- 1 year	23 257 000	30 114 000	53 371 000	4%
Membership continuation	-10%	18 515 000	30 114 000	48 629 000	-5%

Sensitivity Analysis on Current-Service and Interest Costs for year ending 30 June 2022

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central assumptions		1 741 000	5 012 000	6 753 000	
Health care inflation rate	+1%	1 997 000	5 499 000	7 496 000	11%
Health care inflation rate	-1%	1 445 000	4 475 000	5 920 000	-12%
Discount rate	+1%	1 425 000	4 871 000	6 296 000	-7%
Discount rate	-1%	2 151 000	5 160 000	7 311 000	8%
Post-employment mortality	- 1 year	1 784 000	5 170 000	6 954 000	3%
Average retirement age	- 1 year	1 943 000	5 204 000	7 147 000	6%
Membership continuation	-10%	1 528 000	4 742 000	6 270 000	-7%

Sensitivity Analysis on Current-Service and Interest Costs for year ending 30 June 2023

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central assumptions		1 793 000	5 863 000	7 656 000	
Health care inflation rate	+1%	1 979 000	6 315 000	8 294 000	8%
Health care inflation rate	-1%	1 548 000	5 325 000	6 873 000	-10%
Discount rate	+1%	1 483 000	5 637 000	7 120 000	-7%
Discount rate	-1%	2 195 000	6 118 000	8 313 000	9%
Post-employment mortality	+1 year	1 752 000	5 686 000	7 438 000	-3%
Post-employment mortality	- 1 year	1 831 000	6 039 000	7 870 000	3%
Average retirement age	- 1 year	1 990 000	6 107 000	8 097 000	6%
Membership continuation	-10%	1 572 000	5 551 000	7 123 000	-7%

Refer to Note 57., "Multi-employer Retirement Benefit Information", to the Annual Financial Statements for more information regarding the municipality's other retirement funds that is Provincially and Nationally administered.

The principal assumptions used for the purposes of the actuarial valuations were as follows:

Discount Rate	11,74%	7,41%
Health Care Cost Inflation Rate	8,37%	2,57%
Net Effective Discount Rate	3,11%	4,72%
Expected Retirement Age - Females	62	62
Expected Retirement Age - Males	62	62

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 R	2021 R
21.3 Long Service Awards Liability		
Opening Balance	13 212 000	12 156 000
Current Service Cost	1 179 000	1 045 000
Interest Cost	1 187 000	837 000
Actuarial Gain	(391 736)	980 195
Payments Made	(1 195 264)	(1 806 195)
Balance at end of Year	13 991 000	13 212 000
Transfer to Current Provisions	1 514 000	1 320 000
Total Long Service Awards Liability	12 477 000	11 892 000

The Current-Service Cost for the year ending 30 June 2022 is R 1,179,000. The Current-Service Cost for the ensuing year has been estimated to be R 1,373,000.

Long Service Award - The principal assumptions used for the purposes of the actuarial valuations were as follows:

Discount Rate	11,21%	9,44%
General salary inflation	7,38%	5,84%
Net Effective Discount Rate	3,56%	3,40%
Expected Rate of Salary Increase	7,00%	7,00%
(Plus Additional 0.5% for employees who earn a basic salary of R 9000 or less)		
(Three-year salary and wage collective agreement ends on 30 June 2024)		
Expected Retirement Age - Females	62	62
Expected Retirement Age - Males	62	62

Sensitivity Analysis on the Unfunded Accrued Liability

Assumption	Change	Liability	% Change
Central assumptions		13 991 000	
General earnings inflation rate	+1%	14 881 000	6%
General earnings inflation rate	-1%	13 186 000	-6%
Discount rate	+1%	13 163 000	-6%
Discount rate	-1%	14 921 000	7%
Average retirement age	+2 Years	16 141 000	15%
Average retirement age	-2 Years	12 325 000	-12%
Withdrawal rates	x2	11 270 000	-19%
Withdrawal rates	x0.5	15 887 000	14%

Sensitivity Analysis on Current-Service and Interest Costs for year ending 30 June 2022

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central assumptions		1 179 000	1 187 000	2 366 000	
General earnings inflation rate	+1%	1 280 000	1 269 000	2 549 000	8%
General earnings inflation rate	-1%	1 089 000	1 113 000	2 202 000	-7%
Discount rate	+1%	1 097 000	1 228 000	2 325 000	-2%
Discount rate	-1%	1 273 000	1 137 000	2 410 000	2%
Average retirement age	+2 Years	1 310 000	1 376 000	2 686 000	14%
Average retirement age	-2 Years	1 062 000	1 041 000	2 103 000	-11%
Withdrawal rates	x2	846 000	940 000	1 786 000	-25%
Withdrawal rates	x0.5	1 433 000	1 358 000	2 791 000	18%

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Sensitivity Analysis on Current-Service and Interest Costs for year ending 30 June 2023

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central assumptions		1 273 000	1 485 000	2 758 000	
General earnings inflation rate	+1%	1 380 000	1 585 000	2 965 000	8%
General earnings inflation rate	-1%	1 177 000	1 395 000	2 572 000	-7%
Discount rate	+1%	1 186 000	1 517 000	2 703 000	-2%
Discount rate	-1%	1 372 000	1 447 000	2 819 000	2%
Average retirement age	+2 Years	1 415 000	1 726 000	3 141 000	14%
Average retirement age	-2 Years	1 144 000	1 303 000	2 447 000	-11%
Withdrawal rates	x2	914 000	1 180 000	2 094 000	-24%
Withdrawal rates	x0.5	1 546 000	1 698 000	3 244 000	18%

22. PROVISIONS

Current Provisions	29 057 468	25 915 395
Non-current Provisions	64 135 254	46 565 270
Total Provisions	93 192 722	72 480 665

22.1 Current Provisions

Current Portion of Non-Current	29 057 468	25 915 395
Decommissioning, Restoration and Similar Liabilities: Landfill Sites	29 057 468	25 915 395
Total Provisions	29 057 468	25 915 395

Decommissioning of Landfill Sites

R

30 June 2022

Opening Balance	25 915 395
Increases	3 142 072
Balance at end of year	29 057 467

Decommissioning of Landfill Sites

R

30 June 2021

Opening Balance	21 053 680
Increases	4 861 715
Balance at end of year	25 915 395

22.2 Non-current Provisions

Decommissioning, Restoration and Similar Liabilities: Landfill Sites	64 135 254	46 565 270
Total Non-current Provisions	64 135 254	46 565 270

Decommissioning of Landfill Sites:

Opening Balance	46 565 270	44 118 303
Increase/Decrease in Asset	7 676 422	9 920 435
Contribution to Provision	6 735 850	(7 839 297)
Other Reductions	-	-
Reversals	(3 142 072)	(4 861 715)
Increases (Passage of Time/Discounted Rate)	6 299 784	5 227 544
	64 135 254	46 565 270

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

LANDFILL SITES - USEFUL LIFE

	Montagu	Bonnievale	McGregor	Ashton
	Landfill Site	Landfill Site	Transfer Station	Transfer Station
Remaining Useful Life 30 June 2022	-	7,09	-	1,75

	Montagu	Bonnievale	McGregor	Ashton
Area (m)	17 190	28 890	35 752	48 517
Actual estimated closure date	2015	2029	2015	2024
Estimated decommission date	2041	2061	2030	2024
CPI	5,11%	5,11%	5,11%	5,11%
Discount Rate	8,62%	10,17%	8,62%	11,29%

The landfill rehabilitation is created for the rehabilitation of the current operational sites which are evaluated at each year- end to reflect the best estimate at reporting date. The sites under consideration are the Montagu, Bonnievale, McGregor and Ashton landfill sites.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 R	2021 R
23. RESERVES		
Capital Replacement Reserve	62 920 999	62 920 999
Total Reserves	62 920 999	62 920 999
Reconciliation of the Capital Replacement Reserve:		
Opening Balance	62 920 999	62 920 999
Balance at end of year	62 920 999	62 920 999
24. ACCUMULATED SURPLUS		
Accumulated Surplus / (Deficit) due to the results of Operations	895 415 683	791 111 868
Accumulated Surplus / (Deficit)	791 111 871	756 701 614
Accumulated Surplus as per Financial Performance	104 303 815	34 410 259
Rounding Difference as per Trial Balance	(3)	(5)
Total Accumulated Surplus	895 415 683	791 111 868

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

25. PROPERTY RATES

	2022 R	2021 R
Total Property Rates	92 757 614	59 485 886

The above property rates includes

Property Rates are levied on the value of land and improvements, which valuation is performed every five years. The last valuation came into effect on 1 July 2014.

Approval in terms of Section 32(2) (b) (ii) of the Municipal Property Rates Act, 2004, (no 6 of 2004) was granted for the extension of the current valuation roll of Langeberg Municipality to six (6) financial years. The implementation of the valuation roll of Langeberg Municipality will be 1 July 2021.

Valuations

Rateable Land and Building

Business and Commercial Property	1 861 185 660	1 500 878 077
Municipal Properties	571 204 361	315 272 628
Residential Properties	8 405 463 993	5 742 672 163
State-owned Properties	364 625 700	289 685 700
Agricultural Properties	7 943 784 250	6 497 282 578
Other Categories	513 791 981	327 743 400
Total Value	19 660 055 945	14 673 534 546

Interim valuations are processed on a continuous basis to take into account changes in individual property values due to alterations and subdivisions.

Tariffs

	2022	2021
Residential	0.0067c	0.0068c
Commercial, Industrial & Government	0.0133c	0.0101c
Public Benefit Organisation	0.0017c	0.0014c
Agriculture	0.0017c	0.0014c

Rebates were granted on land with buildings used solely for dwellings purposes as follows:

In terms of the Rates Policy of the municipality the first R80 000.00 of the market value of a property is exempted from paying rates. The first R15 000 on the valuation is exempted in terms section 17(1)(h) of the Municipal Property Rates Act, the subsequent R65 000 is a discretionary rebate.

Rebates can be defined as any income that the Municipality is entitled by law to levy, but which has subsequently been foregone by way of rebate or remission.

26. FINES, PENALTIES AND FORFEITS

Traffic Fines:	9 133 750	7 362 540
Other Fines:	1 576 610	174 750
Total Fines, Penalties and Forfeits	10 710 360	7 537 290

27. LICENCES AND PERMITS

Hiking Trails	213 996	132 052
Road and Transport:	1 914 367	2 023 371
Trading	3 700	2 348
Total Licences and Permits	2 132 063	2 157 771

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

28. TRANSFERS AND SUBSIDIES

Capital Grants	50 933 753	28 839 951
Allocations In-kind	1 351 053	477 987
Monetary Allocations	49 582 700	28 361 964
Operational Grants	126 882 015	117 747 700
Monetary Allocations	126 882 015	117 747 700
Total Transfers and Subsidies Received	177 815 768	146 587 651

28.1 Summary of Grants:

28.1.1 Capital Grants

	Allocations In-kind		Monetary Allocations	
	2022	2021	2022	2021
Total Capital Grants Received	1 351 053	477 987	49 582 700	28 361 964

28.1.2 Operational Grants

	Allocations In-kind		Monetary Allocations	
	2022	2021	2022	2021
Total Operational Grants Received	-	-	126 882 015	117 747 700

28.2 Detailed Summaries

Operating Grants

Equitable Share	87 617 000	96 488 000
Expanded Public Works Programme	2 210 000	2 024 000
Local Government Financial	1 550 000	1 550 000
Municipal Infrastructure Grant	2 977 588	2 560 633
Integrated National Electrification Grant	376 957	3 611
Community Library Services Grant	3 042 000	3 539 000
Municipal Disaster Relief Grant	-	141 620
Western Cape Financial Management Capacity Building	188 000	165 000
Library Services Grant: MRF	7 219 494	5 792 504
Human Settlements Development Grant - Beneficiaries	13 923 409	2 406 869
CWDM: Community Safety	-	151 200
Neighbourhood Development Partnership Grant	-	1 690 051
LG SETA	575 289	608 621
Human Settlements Development Grant - Title Deed Restoration	19 346	88 591
Community Development Workers Grant	38 000	38 000
CWDM: EPWP Projects	480 270	500 000
Municipal Library Support Fund	758 696	-
Local Government Public Employment	643 972	-
Water Services Infrastructure Grant	4 037 173	-
Development of sport and recreation	304 580	-
Municipal Electrical Masterplan Grant	342 609	-
CDWM-Tourism Route Development	100 000	-
	126 404 383	117 747 700

Capital Grants

Municipal Infrastructure Grant	19 850 588	17 070 885
Integrated National Electrification Programme Grant	2 513 043	24 075
Neighbourhood Development Partnership Grant	-	11 267 004
Private Enterprises	-	477 987
Water Services Infrastructure Grant	26 914 488	-
SMME Booster Fund	300 663	-
Library Services Grant: MRF	481 550	-
	50 060 332	28 839 951
Total Receipts for Government	176 464 715	146 587 651

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

28.2.1 Equitable Share

Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	87 617 000	96 488 000
Transferred to Revenue: Operating	(87 617 000)	(96 488 000)
Unspent Balance at the End of the Year	-	-

In terms of the Constitution, the grant is used to subsidise the provision of basic services to indigent community members. This grant is unconditional.

28.2.2 National: Expanded Public Works Programme Grant

Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	2 210 000	2 024 000
Conditions Met - Transferred to Revenue: Operating	(2 210 000)	(2 024 000)
Unspent Balance at the End of the Year	-	-

The Expanded Public Works Programme Grant is used to be an incentive to the expand work creation efforts through the use of the labour intensive delivery methods.

28.2.3 National: Financial Management Grant

Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	1 550 000	1 550 000
Conditions Met - Transferred to Revenue: Operating	(1 550 000)	(1 550 000)
Unspent Balance at the End of the Year	-	-

The Financial Management Grant is paid by National Treasury to municipalities to help implement the financial management reforms required by the Municipal Finance Management Act (MFMA), 2003. The FMG Grant also pays for the cost of the Financial Management Internship Programme (eg. salary cost of the Financial Management Interns).

28.2.4 National: Municipal Infrastructure Grant

Debtors - Transfers and Subsidies	-	(2 960 482)
Current Year Receipts	23 025 000	22 592 000
Conditions Met - Transferred to Revenue - Operating	(2 977 588)	(2 560 633)
Conditions Met - Transferred to Revenue - Capital	(19 850 588)	(17 070 885)
Unspent Balance at the End of the Year	196 824	-

The Municipal Infrastructure Grant (MIG) was used to upgrade infrastructure in previously disadvantaged areas.

28.2.5 National: Integrated National Electrification Grant

Unspent Balance at the Beginning of the Year	276 314	675 158
Current Year Receipts	2 890 000	-
Conditions Met - Transferred to Revenue - Operating	(376 957)	(3 611)
Conditions Met - Transferred to Revenue - Capital	(2 513 043)	(24 075)
Repayment	(276 314)	(371 158)
Unspent Balance at the End of the Year	-	276 314

Then National Electrification Grant is used to address the electrification backlog of all existing and planned residential dwellings (including the upgrading informal settlements, new and normalisation of existing dwellings)

28.2.6 National: Neighbourhood Development Partnership Grant

Balance unspent at the beginning of the year	399 441	144 191
Current-year receipts	10 000 000	20 000 000
Conditions met - Transferred to revenue: Operating	-	(1 690 051)
Conditions met - Transferred to revenue: Capital	-	(11 267 004)
Repayment	(399 441)	(6 787 695)
Unspent Balance at the End of the Year	10 000 000	399 441

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

28.2.7 National: Water Services Infrastructure Grant

Balance unspent at the beginning of the year	21 093 000	-
Current year receipts	20 000 000	21 093 000
Conditions Met - Transferred to Revenue - Operating	(4 037 173)	-
Conditions met - Transferred to revenue: Capital	(26 914 488)	-
Unspent Balance at the End of the Year	10 141 338	21 093 000

28.2.8 Provincial: Development of sport and recreation facilities

Balance unspent at the beginning of the year	800 000	-
Current year receipts	800 000	800 000
Conditions Met - Transferred to Revenue - Capital	(304 580)	-
Unspent Balance at the End of the Year	1 295 420	800 000

28.2.9 Provincial: SMME Booster Fund 2021

Balance unspent at the beginning of the year	857 000	-
Current year receipts	(300 663)	-
Conditions Met - Transferred to Revenue - Capital	556 337	-
Unspent Balance at the End of the Year		

28.2.10 CWD: Construction of Boundary Walls of Sports Fields

Balance unspent at the beginning of the year	32 199	32 199
Current year receipts	-	-
Conditions Met - Transferred to Revenue - Operating	-	-
Unspent Balance at the End of the Year	32 199	32 199

28.2.11 Provincial: Library Services Grant - MRF

Unspent Balance at the Beginning of the Year	970 044	382 548
Current Year Receipts	6 731 000	6 380 000
Conditions Met - Transferred to Revenue - Operating	(7 219 494)	(5 792 504)
Conditions Met - Transferred to Revenue - Capital	(481 550)	-
Unspent Balance at the End of the Year	0	970 044

The Community Library Services MRF grant is used to transform urban and rural community library infrastructure, facilities and service (primarily targeting previously disadvantaged communities) through a recapitalise programme at provincial level in support of local government and national initiatives. Eg (Salaries and operational costs).

28.2.12 Provincial: Community Library Services Grant

Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	3 042 000	3 539 000
Conditions Met - Transferred to Revenue - Operating	(3 042 000)	(3 539 000)
Unspent Balance at the End of the Year	-	-

The Community Library Services Grant is used to pay costs relating to library services. Eg: Employee related costs of library staff.

28.2.13 Provincial: Municipal Library Support Fund

Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	1 304 000	-
Conditions Met - Transferred to Revenue	(758 696)	-
Unspent Balance at the End of the Year	545 304	-

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

28.2.14 Provincial: Municipal Maintenance and construction of Transport Infrastructure

Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	-	-
Conditions Met - Transferred to Revenue	-	-
Unspent Balance at the End of the Year	-	-

28.2.15 Provincial: Department Human Settlement (Beneficiaries)

Balance unspent at the beginning of the year	292 344	208 344
Current year receipts	13 631 065	2 490 869
Conditions Met - Transferred to Revenue - Operating	(13 923 409)	(2 406 869)
Repayment	-	-
Unspent Balance at the End of the Year	-	292 344

This grant is for the building of low cost housing. The municipality is only the agent of the department of Human Settlement for the construction of low cost houses. No funds have been withheld. The municipality received more than what was appropriated in the extraordinary Gazette 8531 dated 15 December 2021. Approval was granted by the transferring department to spend the allocation of 2022/23 in the 2021/22 financial year.

28.2.16 Provincial: Department Human Settlement (Title Deed Restoration)

Balance unspent at the beginning of the year	3 227 757	3 316 348
Current year receipts	-	-
Conditions Met - Transferred to Revenue - Operating	(19 346)	(88 591)
Unspent Balance at the End of the Year	3 208 411	3 227 757

28.2.17 Provincial: Western Cape Financial Management Capacity Building Grant

Unspent Balance at the Beginning of the Year	135 000	739 000
Current Year Receipts	250 000	300 000
Conditions Met - Transferred to Revenue - Operating	(188 000)	(165 000)
Repaid to Treasury Revenue Fund	(135 000)	(739 000)
Unspent Balance at the End of the Year	62 000	135 000

28.2.18 Provincial: Community Development Workers Grant

Balance unspent at the beginning of the year	-	-
Current year receipts	38 000	38 000
Conditions Met - Transferred to Revenue - Operating	(38 000)	(38 000)
Unspent Balance at the End of the Year	-	-

28.2.19 Provincial: Municipal Electrical Masterplan Grant

Balance unspent at the beginning of the year	770 000	-
Current year receipts	-	770 000
Conditions Met - Transferred to Revenue - Operating	(342 609)	-
Unspent Balance at the End of the Year	427 391	770 000

28.2.20 Provincial: Western Cape Financial Management Support Grant

Balance unspent at the beginning of the year	-	-
Current year receipts	550 000	-
Conditions Met - Transferred to Revenue - Operating	-	-
Unspent Balance at the End of the Year	550 000	-

Western Cape Financial Management Support Grant is used to provide financial assistance to municipalities to improve the overall financial governance within municipalities inclusive of optimising and administration of revenue, improving credibility and responsiveness of municipal budgets, improving of municipal audit outcomes and addressing institutional challenges.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

28.2.21 Provincial: Local Government Public Employment Support Grant

Balance unspent at the beginning of the year	-	-
Current year receipts	1 400 000	-
Conditions Met - Transferred to Revenue - Operating	(643 972)	-
Unspent Balance at the End of the Year	756 028	-

28.2.22 Bakery Project

Balance unspent at the beginning of the year	168 875	168 875
Current-year receipts	-	-
Conditions Met - Transferred to Revenue - Operating	-	-
Conditions met - Transferred to revenue: Capital	-	-
Unspent Balance at the End of the Year	168 875	168 875

28.2.23 Community Safety

Balance unspent at the beginning of the year	566 353	477 553
Current year receipts	-	240 000
Conditions Met - Transferred to Revenue - Operating	-	(151 200)
Unspent Balance at the End of the Year	566 353	566 353

The grant was used to repair the water pipelines and to detect the water pipelines by CCTV cameras.

28.2.24 CDWM: EPWP Projects

Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	500 000	500 000
Conditions Met - Transferred to Revenue - Operating	(480 270)	(500 000)
Unspent Balance at the End of the Year	19 730	-

28.2.25 CWD: Tourism Route Development Project

Unspent Balance at the Beginning of the Year	-	-
Current Year Receipts	100 000	-
Conditions Met - Transferred to Revenue - Operating	(100 000)	-
Repaid to National Treasury Revenue Fund	-	-
Unspent Balance at the End of the Year	-	-

28.2.26 Councillors Laptops

Balance unspent at the beginning of the year	65 217	-
Debtor raised - Transferred to non-exchange transactions	-	500 000
Laptops bought - Funds not yet received: Capital	-	(434 783)
Unspent Balance at the End of the Year	65 217	65 217

The grant was used to purchase the necessary electronic equipment for councillors. A Receivable from Non-Exchange transactions was raised for this amount in 2020.

28.2.27 SETA Grant

Unspent Balance at the Beginning of the Year	0	356789
Current Year Receipts	575 289	251832
Conditions Met - Transferred to Revenue - Operating	(575 289)	(608 621)
Unspent Balance at the End of the Year	0	0

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

29. SERVICE CHARGES

Availability Charges From Non-Exchange Transactions

Electricity Availability Charges	1 463 204	1 329 482
Water Availability Charges	511 408	1 109 513
Sewerage and Sanitation Availability Charges	1 004 849	981 441

Total Non-Exchange Service Charges	2 979 461	3 420 436
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Service Charges From Exchange Transactions

Sale of Electricity	526 253 501	462 635 342
Sale of Water	53 774 639	45 260 081
Refuse Removal	27 726 338	21 508 056
Sewerage and Sanitation Charges	29 711 164	23 621 906

Total Exchange Service Charges	637 465 642	553 025 385
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Total Service Charges	640 445 103	556 445 821
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The above service charges includes free basic services and revenue foregone for the different services. The revenue foregone amounts to R 26,123,195 (2021: R 43,213,037).

The amounts disclosed above for revenue from Service Charges are in respect of services rendered which are billed to the consumers

30. SALES OF GOODS AND RENDERING OF SERVICES

Advertisements	8 598	6 161
Building Plan Approval	1 274 620	1 126 684
Cemetery and Burial	497 063	459 879
Cleaning and Removal	65 150	-
Development Charges	2 425 511	1 955 485
Encroachment Fees	65 275	80 355
Entrance Fees	338 473	-
Fire Services	211 063	82 738
Legal Fees	-	314 935
Photocopies and Faxes	63 252	15 781
Removal of Restrictions	7 286	8 695
Sale of Goods	719 882	447 413
Scrap, Waste & Other Goods	51 338	1 187 334
Traffic Control	31 270	11 875
Valuation Services	279 694	219 265

Total Sales of Goods and Rendering of Services	6 038 475	5 916 600
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LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

31. INCOME FROM AGENCY SERVICES

Commission on Vehicle Registration	5 106 265	5 166 816
Total Income from Agency Services	5 106 265	5 166 816

The municipality is party to a principal / agent agreement.

The municipality is an agent on behalf of the Western Cape Provincial Department of Transport and Public Works in collecting motor vehicle licences at an agency fee of 12%, VAT inclusive.

There were no significant changes in the agreement which occurred during the reporting period.

No material risks were identified on the agreement for the municipality.

The municipality does not incur any expenses on behalf of the principal.

R718 889 (2021: R741 899), Revenue due to the Principal not paid over at year end is included in Payables from Exchange transactions.

Amount of revenue retained by the municipality

Income from Agency Fees	5 106 265	5 166 816
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Amount of revenue received on behalf of the principle during the reporting period

Motor vehicle licence fees	26 132 666	25 970 026
RTMC transaction fees	2 056 176	1 954 584

32. RENTAL FROM FIXED ASSETS

Straight-lined Operating Lease

Other Fixed Assets:

Property Plant and Equipment

3 178 764	2 795 556
3 178 764	2 795 556

Ad-hoc Rental Income from Other Fixed

Property Plant and Equipment

186 500	107 232
186 500	107 232

Total Rental of Facilities and

3 365 264	2 902 788
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Rental income generated are at market related premiums. All rental income recognised is therefore market related.

33. FINANCE INCOME

Non-exchange Receivables:

Outstanding Billing Debtors

1 084 613	640 594
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Total Non-exchange Finance Income

1 084 613	640 594
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External Investments:

Bank Account

5 827 676	3 917 938
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Investments

9 808 873	6 524 900
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15 636 549	10 442 838
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LANGEBERG LOCAL MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Outstanding Exchange Receivables:

Long-term Debtors	15 415	6 593
Housing & Housing Selling Schemes	15 415	6 593
Outstanding Billing Debtors	2 657 744	2 259 091
Electricity	843 499	809 415
Property Rental Debtors	18 422	18 287
Service Charges	68 685	129 742
Waste Management	493 728	380 591
Waste Water Management	594 440	450 631
Water	638 970	470 425
	2 673 159	2 265 684
Total Exchange Finance Income	18 309 708	12 708 522
Total Finance Income	19 394 321	13 349 116

34. OPERATIONAL REVENUE

Administrative Handling Fees	247 490	61 227
Bad Debts Recovered	549 045	-
Commission	307 141	295 172
Incidental Cash Surpluses	17 751	25 807
Insurance Refund	3 719 999	4 486 594
Merchandising, Jobbing and Contracts	54 076	58 945
Registration Fees	227 732	333 247
Request for Information	5 974	7 865
Staff Recoveries	90 391	28 535
Contribution to Provision	-	6 855 152
Total Operational Revenue	5 219 599	12 152 544

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

35. EMPLOYEE RELATED COSTS

	2022 R	2021 R
Salaries and Wages:		
Basic	145 450 495	132 990 000
Long Service Awards	1 225 776	1 045 001
Bonuses	702 840	616 319
Leave Payments	9 122 619	8 458 627
Overtime	10 372 920	8 440 636
Allowances:		
Acting and Post Related Allowances	145 797	227 745
Bonus Allowance	10 334 810	10 273 299
Cellular and Telephone	808 990	671 570
Fire Brigade	443 828	381 700
Housing Benefits	690 149	1 922 262
Standby Allowance	4 257 640	3 906 022
Travel or Motor Vehicle	5 302 269	4 649 811
Uniform/Special/Protective Clothing	39	78
Social Contributions:		
Bargaining Council	92 690	87 952
Group Life Insurance	182 236	181 485
Medical	7 335 428	7 177 093
Pension	23 312 068	22 008 419
Unemployment Insurance	911 836	1 197 750
Post-retirement Benefits:		
Current Service Cost	1 741 000	1 422 999
Actuarial Gains and Losses	(5 458 060)	4 888 519
Total Employee Related	216 975 370	210 547 287

35.1 Remuneration of Section 57 Employees:

Remuneration of the Municipal Manager: SA Mokweni (Retired on the 31 August 2020)

Annual Remuneration	-	273 969
Performance Bonus	-	267 537
Car and Other Allowances	-	18 000
Cell Phone Allowance	-	9 818
Company Contributions to UIF and Pension Funds	-	46 433
Payments in lieu of leave	-	124 201
Total	-	739 959

Remuneration of the Municipal Manager: ASA de Klerk (Resigned on the 30 June 2022)

Annual Remuneration	1 093 760	385 455
Performance Bonus	218 056	-
Car and Other Allowances	96 000	32 000
Cell Phone Allowance	58 909	-
Company Contributions to UIF and Pension Funds	196 877	70 117
Payments in lieu of leave	111 998	19 636
Total	1 775 600	507 209

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Remuneration of the Chief Financial Officer: B Brown (Resigned on the 31 May 2020)

Annual Remuneration	-	-
Performance Bonus	-	189 331
Car and Other Allowances	-	-
Cell Phone Allowance	-	-
Payments in lieu of leave	-	-
Company Contributions to UIF and Pension Funds	-	-
Total	-	189 331

Remuneration of the Chief Financial Officer: M Shude (Appointed on the 01 October 2020)

Annual Remuneration	912 917	685 705
Performance Bonus	151 340	-
Car and Other Allowances	264 625	180 000
Cell Phone Allowance	44 746	33 559
Company Contributions to UIF and Pension Funds	-	17 452
Payments in lieu of leave	81 522	58 877
Total	1 455 151	975 593

Remuneration of the Director: Corporate Services - AWJ Everson

Annual Remuneration	1 350 138	1 348 325
Performance Bonus	57 395	63 841
Car and Other Allowances	102 603	102 603
Cell Phone Allowance	44 746	44 746
Company Contributions to UIF and Pension Funds	243 025	244 838
Payments in lieu of leave	130 444	161 525
Total	1 928 351	1 965 878

Remuneration of Director: Infrastructure and Engineering - M Johnson

Annual Remuneration	851 320	901 581
Cell Phone Allowance	44 746	44 746
Medical Aid contributions	53 003	49 072
Car and Other Allowances	176 666	176 666
Company Contributions to UIF and Pension Funds	176 904	189 538
Performance Bonus	113 210	117 403
Total	1 415 850	1 479 007

Remuneration of Director: Community Services - M Mgajo

Annual Remuneration	1 101 092	1 099 279
Performance Bonus	70 282	145 525
Medical Aid Allowance	57 277	57 277
Car and Other Allowances	49 068	49 068
Cell Phone Allowance	44 746	44 746
Company Contributions to UIF and Pension Funds	198 197	200 010
Total	1 520 662	1 595 905

Remuneration of Director: Strategy and Social Development - CO Matthys

Annual Remuneration	1 354 722	1 352 909
Performance Bonus	50 957	63 946
Car and Other Allowances	100 000	100 000
Cell Phone Allowance	44 746	44 746
Company Contributions to UIF, Medical and Pension Funds	243 850	245 663
Payments in lieu of leave	-	64 723
Total	1 794 275	1 871 987

Summary of Remuneration of Section 57 Employees:

All Directors	9 889 889	9 324 868
Total Remuneration of Section 57 Employees	9 889 889	9 324 868

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

36. REMUNERATION OF COUNCILLORS

Executive Mayor	937 436	938 250
Deputy Executive Mayor	484 440	759 478
Speaker	760 196	759 478
Mayoral Committee Members	2 529 276	2 859 148
Total for All Other Councillors	6 039 478	5 384 748

Total Councillors' Remuneration	10 750 827	10 701 102
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Remuneration of Councillors:

30 June 2022	Basic salary	Travel allowance	Other allowances	Pension and	Total
Executive mayor	669 554	96 440	40 880	130 563	937 436
Deputy executive mayor	388 181	70 000	26 259	0	484 440
Speaker	526 624	90 000	40 880	102 692	760 196
Executive mayoral committee members	2 125 594	153 032	147 683	102 967	2 529 276
Section 79 committee chairperson	662 903	36 842	88 050	24 577	812 372
Councillors	4 085 874	117 616	607 412	416 205	5 227 107
	8 458 730	563 930	951 164	777 003	10 750 826

30 June 2021	Basic salary	Travel allowance	Other allowances	Pension and	Total
Executive mayor	600 806	85 033	36 823	120 090	842 753
Deputy executive mayor	648 445	18 000	44 400	48 633	759 478
Speaker	61 575	11 407	8 426	12 007	93 415
Executive mayoral committee members	2 014 718	117 661	177 600	390 794	2 700 774
Section 79 committee chairperson	2 216 287	235 707	242 320	105 998	2 800 311
Councillors	2 439 377	99 094	503 581	462 319	3 504 372
	7 981 207	566 902	1 013 150	1 139 842	10 701 102

Initial(s) and Surname - Council Members	Designation 2022	Designation 2021	2022 Total	2021 Total
HM Jansen	-	-		17 945
Ald SW van Eeden	Mayor	Mayor	937 436	918 224
Cllr D Joubert	Deputy Mayor	Deputy Mayor	490 528	759 478
Cllr JD Burger	Member of Mayoral Committee	Member of Mayoral Committee	182 902	677 444
Cllr DB Janse	Member of Mayoral Committee	Member of Mayoral Committee	473 728	677 443
Cllr EMJ Scheffers	Member of Mayoral Committee	Member of Mayoral Committee	259 905	677 443
Cllr SW Strauss	Member of Mayoral Committee	Member of Mayoral Committee	-	-
Cllr SW van Zyl	Member of Mayoral Committee	Member of Mayoral Committee	259 905	677 443
NJ Beginsel	Member of Council and Section 79	Member of Council and Section 79	213 778	118 552
Cllr P Hess	Speaker	Speaker	760 196	712 840
Cllr J Kriel	Member of Council and Section 79	Member of Council and Section 79	147 326	407 417
Cllr DJW Kuhn	Member of Council and Section 79	Member of Council and Section 79	147 325	407 417

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Cllr H Mangenengene	-	-	67 903
Cllr SD Beginsel	Member of Council and Section 79	Member of Council and Section 79	211 121
Cllr LM Swanepoel	Member of Council	Member of Council	339 423
Cllr JDF van Zyl	Member of Council	Member of Council	327 270
Cllr E Bosjan	Member of Council	Member of Council	327 270
S du Plessis	Member of Council	Member of Council	327 270
Cllr CJ Grootboom	Member of Council	Member of Council	327 270
Cllr JJS Januarie	Member of Council	Member of Council	327 270
Cllr JS Maflika	Member of Council	Member of Council	327 270
Cllr LJ Prince	Member of Council and Section 79	Member of Council and Section 79	325 454
Cllr BH Nteta	Member of Council	Member of Council	327 270
Cllr AJ Shibili	Member of Council	Member of Council	327 270
Cllr OC Simpson	Member of Council	Member of Council	327 270
Cllr TM van der Merwe	Member of Council and Section 79	Member of Council and Section 79	395 264
Cllr EW Hohlo	Section 79	Member of Council and Section 79	364 861
Cllr LM Papa	Member of Council	-	-
Cllr SD Janse	Member of Council	-	-
Cllr L Gxowa	Member of Council	-	-
Cllr A Ndongeni	Member of Council	-	-
Cllr LL Kahla	Member of Council	-	-
Cllr C Steyn	Mayco Member	-	-
Cllr MG Oostendorff	Member of Council	-	-
Cllr DAT Felix	Mayco Member	-	-
Cllr Y Siegel	Member of Council	-	-
Cllr JCJ Coetzee	Mayco Member	-	-
Cllr CJ Pokwas	Member of council	-	-
Cllr JG Steenkamp	Deputy Mayor	-	-
Cllr RC Henn	Speaker	-	-
Cllr TV Coetzee	Member of Council	-	-
Cllr D September	Section 79 MPAC	-	-
Cllr M Gertse	Member of Council	-	-
Cllr HF Arendse	Member of Council	-	-
		10 750 826	10 701 101

In-kind Benefits

The Executive Mayor, Speaker and all the Mayoral committee members are full-time. The Mayor is provided with secretarial support and an office at the cost of the municipality.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

37. DEPRECIATION AND AMORTISATION

Depreciation: Property, Plant and Equipment	36 696 812	32 985 035
Depreciation: Investment Property	72 587	60 073
Total Depreciation and Amortisation	36 769 399	33 018 166

38. BAD DEBT WRITTEN OFF

Bad Debts Written Off	25 808 416	10 679 186
Total Bad Debts Written Off	25 808 416	10 679 186

Implementation of new indigent cycle, resulting in increased debt impairment or debt write-off

39. IMPAIRMENT LOSSES

Property, Plant and Equipment	60 645	3 765 746
Receivables from Exchange Transactions	4 883 349	5 387 292
Receivables from Non-Exchange Transactions	7 773 639	1 614 170
Reversal of Impairment	552 421	(648 639)
Total Impairment Losses	13 270 054	10 118 569

40. INVENTORY LOSSES

Inventory Gains\ (Losses)	30 840	6 107
Total Inventory Gains\ (Losses)	30 840	6 107

41. Finance Cost

Interest Paid:	16 187 928	14 801 448
Borrowings	3 630 348	4 156 149
Finance Leases	58 796	162 753
Interest costs Non-Current Provisions	6 299 784	5 227 544
Employee Benefits Interest	6 199 000	5 255 002
Total Finance Cost	16 187 928	14 801 448

42. BULK PURCHASES

Electricity	422 441 810	364 560 122
Water	5 706 977	6 289 996
Total Bulk Purchases	428 148 787	370 850 118

43. CONTRACTED SERVICES

Outsourced Services	2 403 034	3 294 768
Consultants and Professional Services	5 043 492	3 557 491
Contractors	21 648 784	21 160 637
Total Contracted Services	29 095 310	28 012 896

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

43.1 Outsourced Services

Burial Services	195 590	181 548
Business and Advisory	965 046	2 621 374
Cleaning Services	-	38
Personnel and Labour	36 350	37 000
Security Services	1 123 108	418 508
Transport Services	82 940	36 300
	2 403 034	3 294 768

43.2 Consultants and Professional Services

Business and Advisory	2 537 196	2 126 754
Infrastructure and Planning	872 989	-
Laboratory Services	381 887	292 440
Legal Cost	1 251 420	1 138 297
	5 043 492	3 557 491

43.3 Contractors

Artists and Performers	118 036	125 500
Catering Services	10 860	5 420
Chipping	165 726	26 246
Electrical	2 672 682	3 504 528
Event Promoters	90 099	39 004
Fire Protection	13 800	-
Inspection Fees	707	40 652
Maintenance of Buildings and Facilities	927 420	1 272 280
Maintenance of Equipment	672 606	313 604
Maintenance of Computer Software	9 699 015	9 246 099
Management of Informal Settlements	2 237 340	2 185 755
Medical Services	42 879	60 174
Pest Control and Fumigation	1 800	-
Photographer	-	6 500
Plants, Flowers and Other Decorations	-	400
Prepaid Electricity Vendors	4 971 901	4 208 834
Preservation/Restoration/Dismantling/Cleaning Services	-	100 687
Safeguard and Security	23 913	23 196
Transportation	-	1 758
	21 648 784	21 160 637

44. INVENTORY CONSUMED

Consumables	11 969 598	2 913 088
Housing Stock	9 674 157	28 886 858
Materials and Supplies	17 505 194	16 599 192
Total Inventory Consumed	39 148 949	48 399 138

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

45. TRANSFERS AND SUBSIDIES PAID

Operational Grants	2 501 004	2 131 699
Allocations In-kind	63 653	43 578
Monetary Allocations	2 437 351	2 088 121
Total Transfers and Subsidies Paid	2 501 004	2 131 699

46. OPERATING LEASES

Other Assets	277 912	-
Total Operating Leases	277 912	-

47. OPERATIONAL COSTS

Included in Operational Expenses are the following:

Advertising, Publicity and Marketing	1 148 938	939 714
Bank Charges, Facility and Card Fees	881 854	845 330
Bursaries (Employees)	172 008	162 622
Cleaning Services	817	1 742
Commission	186 954	220 016
Communication	2 149 290	2 299 471
Contribution to Provisions	8 419 136	-
Courier and Delivery Services	3 167	688
Drivers Licences and Permits	14 658	12 340
External Audit Fees	4 538 801	4 624 676
External Computer Service	6 981 714	7 241 728
Full Time Union Representative	42 302	143 225
Hire Charges	1 425 146	550 034
Insurance Underwriting	3 573 663	4 276 862
Land Alienation Costs	93 355	-
Licences	574 370	597 930
Management Fee	125 000	-
Permits	-	330
Printing, Publications and Books	751 783	1 001 538
Professional Bodies, Membership and Subscription	2 439 549	2 403 981
Registration Fees	96 056	48 618
Remuneration to Ward Committees	539 015	567 500
Resettlement Cost	4 183	147 092
Roadworthy Test	5 338	9 112
Skills Development Fund Levy	1 920 266	1 484 033
System Access and Information Fees	118 890	91 668
Toll Gate Fees	5 230	-
Travel and Subsistence	224 636	317 636
Uniform and Protective Clothing	1 193 046	1 596 804
Wet Fuel	1 142 648	7 540 810
Witness Fees	-	420
Workmen's Compensation Fund	1 378 948	1 316 392
Total Operational Costs	40 150 761	38 442 312

47.1 Travel and Subsistence

Domestic	84 380	217 344
Non-employees	140 255	100 292
Total Travel and Subsistence	224 635	317 636

No other extraordinary expenses were incurred.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

48. GAINS AND LOSSES ON OTHER OPERATIONS

Fair Value Gains on Investments	4 289	63 047
Total Gains on Other Operations	4 289	63 047
Fair Value Losses on Investments	2 295	-
Total Losses on Other Operations	2 295	-

49. GAINS / LOSSES ON DISPOSAL OF CAPITAL ASSETS

Property, Plant and Equipment	370 866	340 743
Total Gains / (Losses) on Disposal of Capital Assets	370 866	340 743

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

50. CORRECTION OF ANNUAL FINANCIAL STATEMENTS

50.1 Reclassification and Correction Error - Revenue

The prior year figures of Revenue Classes have been restated to correctly classify the nature of Revenue of the municipality.

The effect of the Correction of Error is as follows:

	Prior Year 2020/21 Audited	Reclassification of Revenue	Correction of Error	Restated Amount 2020/2021
Property Rates	59 485 886	-	-	59 485 886
Fines, Penalties and Forfeits	7 537 290	-	-	7 537 290
Availability Charges	3 420 436	-	-	3 420 436
Transfers and Subsidies	146 587 651	-	-	146 587 651
Finance Cost - Non- Exchange	640 594	-	-	640 594
Licences and Permits - Exchange	2 157 771	-	-	2 157 771
Service Charges	553 025 385	-	-	553 025 385
Sales of Goods and Rendering of Services	5 916 600	-	-	5 916 600
Income from Agency Services	5 166 816	-	-	5 166 816
Rental from Fixed Assets	2 902 788	-	-	2 902 788
Finance Cost - Exchange	12 708 523	-	-	12 708 522
Operational Revenue (Note 3)	13 136 689	-	(984 145)	12 152 544
Gains on Disposal of PPE	340 743	-	-	340 743
Gains on Other Operations	63 047	-	-	63 047
	813 090 219	-	(984 145)	812 106 073

50.2 Reclassification and Correction of Error - Expenditure

The prior year figures of Expenditure Classes have been restated to correctly classify the nature of Expenditure of the municipality.

The effect of the Correction of Error is as follows:

	Prior Year 2020/21 Audited	Reclassification of Expenditure	Correction of Error	Restated Amount 2020/21
Employee Related Costs (Note 1)	214 863 139	(4 418 002)	102 150	210 547 287
Remuneration of Councillors	10 701 102	-	-	10 701 102
Depreciation and Amortisation (Note 3)	33 045 108	-	(26 942)	33 018 166
Inventory losses	6 107	-	-	6 107
Bad Debt Written Off	10 679 186	-	-	10 679 186
Impairment Losses	10 118 569	-	-	10 118 569
Finance Cost (Note 1)	10 383 446	4 418 002	-	14 801 448
Bulk Purchases	370 850 118	-	-	370 850 118
Contracted Services	28 012 896	-	-	28 012 896
Inventory Consumed (Note 2)	48 885 829	-	(486 691)	48 399 138
Transfers and Subsidies Paid	2 131 699	-	-	2 131 699
Operational Costs	38 442 312	-	-	38 442 312
	778 119 511	-	(411 483)	777 708 028

Note 1: Reclassification of Employee Cost - Finance Cost, based on evaluation of the nature of transactions

Note 2: Incorrectly expensed, should have been recognised as inventory, effected the movement of the inventory cash flow

Note 3: Capitalised restorations cost (asset) and increase in profits incorrectly recognised resulting in overstatement

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

50.3 Reclassification of Statement of Financial Position

The prior year figures of Classes in the Statement of Financial Position have been restated to correctly classify the nature of Assets, Liabilities and Net Assets of the municipality.

The effect of the Correction of Error is as follows:

	Prior Year 2020/21 Audited	Reclassification of Financial Position	Correction of Error	Restated Amount 2020/21
Current Assets				
Inventories (Note 3)	14 978 988	-	486 691	15 465 679
Receivables from Exchange Transactions	50 823 698	-	-	50 823 698
Statutory Receivables from Exchange Transactions	1 155 500	-	-	1 155 500
Receivables from Non-exchange Transactions	10 120 496	-	-	10 120 496
Statutory Receivables from Non-exchange Transactions	4 891 378	-	-	4 891 378
Cash and Cash Equivalents	283 054 845	-	-	283 054 845
Lease Receivables	139 807	-	-	139 807
Non-Current Assets				
Property, Plant and Equipment	775 625 828	-	-	775 625 855
Intangible Assets	1 017 125	-	-	1 017 125
Investment Property	28 511 536	-	-	28 511 536
Heritage Assets	275 448	-	-	275 448
Investments	135 546	-	-	135 546
Long-term Receivables	661 179	-	-	661 179
Current Liabilities				
Consumer Deposits	14 280 417	-	-	14 280 417
Payables from Exchange Transactions	77 219 471	-	-	77 219 471
Unspent Conditional Grants and Receipts	28 796 545	-	-	28 796 545
Borrowings	4 059 825	-	-	4 059 825
Employee Benefit Liabilities (Note 2)	22 569 938	-	102 150	22 672 088
Provisions	25 915 395	-	-	25 915 395
Lease Payables	811 759	-	-	811 759
Non-Current Liabilities				
Lease Payables	232 750	-	-	232 750
Borrowings	35 847 706	-	-	35 847 706
Employee Benefit Liabilities	61 444 000	-	-	61 444 000
Provisions (Note 1)	45 608 041	-	957 230	46 565 270
Net Assets				
Reserves	62 920 999	-	-	62 920 999
Accumulated Surplus / (Deficit)	791 684 535	-	(572 667)	791 111 868
	7	-	(5)	1

Note 1: Reversal of Landfill Site - Bonnievale after re-evaluation. (Non-Cash Item, no effect on Cash Flow Statement)

Note 2: Reversal of Bonus after re-evaluation (Non-Cash Item, no effect on Cash flow Statement)

Note 3: Recognising inventory incorrectly expensed (Non-Cash Item, no effect on Cash flow Statement)

51. CHANGE IN ACCOUNTING POLICY

The municipality adopted the following Accounting Standards for the first time during the financial year 2019/2020 in order to comply with the basis of preparation of the Annual Financial Statements as disclosed in Accounting Policy 1:

- GRAP 110 Living and Non-living Resources

The municipality adopted the exempted portions of the following International Accounting Standards for the first time during the financial year 2019/2020 in order to comply with the basis of preparation of the Annual Financial Statements as disclosed in Accounting Policy 1.

51.1 GRAP 110 - Living and Non-living Resources

The Accounting Standard for Living and Non-living Resources not recognised under previous basis of accounting, has been considered for inclusion in the Annual Financial Statements of the municipality as at 30 June 2022 in terms of GRAP 110.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Management has evaluated the requirements of the Standard and it was found that it is not applicable to the municipality at this stage. Therefore, no adjustments need to be made and no Accounting Policies need to be developed to fully comply with GRAP 110.

52. CASH GENERATED BY OPERATIONS

	2022	2021
	R	R
Surplus	104 303 815	34 410 259
Adjustments for:		
Depreciation and amortisation	36 769 399	33 045 109
(Gain)/loss on sale of assets and liabilities	(370 866)	(340 743)
Fair value adjustments	(1 994)	(63 047)
PPE - Impairment loss	60 645	3 765 746
Debtors Impairment	12 953 593	6 352 823
Bad debts written off	25 808 416	10 679 186
Movements in retirement benefit assets and liabilities	21 301 951	30 586 167
Movements in provisions	14 718 920	(2 611 753)
Impairment of movement of Investment Property	255 816	(531 503)
Other - Movements	1	101 477
Donated Assets - Public contributions	(1 351 053)	(477 897)
Operating lease income accrued	30 546	(31 212)
Inventories losses	(30 840)	(6 107)
Accumulated Surplus - Opening Balance adjustment	-	
Changes in working capital:		
Decrease/(Increase) in Inventories	(3 577 762)	25 713 502
Decrease/(Increase) in Receivables from exchange transactions	(36 977 720)	(3 193 448)
Decrease/(Increase) in Receivables from non-exchange transactions	(9 191 308)	1 835 748
Decrease / (Increase) in Statutory receivables from non-exchange transactions	(3 298 053)	-
Decrease/(Increase) in Payables from exchange transactions	15 072 106	(286 896)
Decrease/(Increase) in VAT statutory receivables	(1 430 756)	363 364
Decrease/(Increase) in Unspent conditional grants and receipts	(205 116)	22 153 918
Decrease/(Increase) in Movement in employee benefit liability	(20 366 529)	(21 869 909)
Decrease/(Increase) in Movement in provisions	(1 683 285)	1
OPERATING ACTIVITIES	152 789 926	139 594 785

53. UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

53.1 Unauthorised Expenditure

Reconciliation of Unauthorised Expenditure:

Opening Balance:	14 763 598	10 055 780
Unauthorised Expenditure Current Year:	-	4 707 818
Written-off by Council:	(14 763 598)	-
Unauthorised Expenditure awaiting authorisation	(0)	14 763 598

Unauthorised expenditure can be summarised as follows:

Incident

Over expenditure of operating budget on Corporate services - 2019 (R8 445 384)	-	-
Over expenditure of operating budget on Engineering services - 2019 (R1 610 395)	-	-
Over expenditure of operating budget on Community services due to transfer of serviced sites to beneficiaries - 2021 (Non Cash item) - (R4 707 818)	-	4 707 818

No Unauthorised Expenditure was incurred during the 2021/22 financial year.

-	4 707 818
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The over expenditure incurred by the Community Services on their operating budgets during the year is attributable to the following non-cash items: Transfer of serviced sites to beneficiaries.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

53.2 Fruitless and Wasteful Expenditure

	2022 R	2021 R
Reconciliation of Fruitless and Wasteful Expenditure:		
Opening Balance as restated:	54 643	74 766
Fruitless and Wasteful Expenditure Incurred	71 303	77 599
Transfers to Receivables for recovery	(125 946)	(97 722)
Closing Balance	-	54 643

53.3 Irregular Expenditure

Reconciliation of Irregular Expenditure:		
Opening Balance as restated:	1 096 656	-
- As previously stated	1 096 656	-
Irregular Expenditure Incurred	245 184	1 096 656
- Identified in the current year relating to Current Year	125 000	1 096 656
- Identified in the current year relating to Prior Year	120 184	-
Written-off by Council:	(1 341 840)	-
- Current Year	(1 341 840)	-
- Prior Year	-	-
Transfer to Receivables for Recovery	-	-
Closing Balance	-	1 096 656

54. ADDITIONAL DISCLOSURES IN TERMS OF APPLICABLE LEGISLATION

54.1 MUNICIPAL FINANCE MANAGEMENT ACT

54.1.1 Contributions to Organised Local Government - SALGA

Opening Balance	-	-
Council Subscriptions	2 243 610	2 352 030
Amount Paid - current year	(2 243 610)	(2 352 030)
Balance Unpaid (included in Creditors)	-	-

54.1.2 Pension and Medical Aid Deductions

Opening Balance	-	-
Current Year Contributions	31 106 465	28 534 111
Amount Paid - current year	(31 106 465)	(28 534 111)
Balance Unpaid (included in Creditors)	-	-

54.1.3 Audit Fees

Opening Balance	693 701	-
Current year Audit Fees	5 219 621	5 318 378
Audit Committee	(5 216 936)	(4 624 677)
Amount Paid - current year	-	-
Balance Unpaid (included in Creditors)	696 387	693 701

54.1.4 PAYE, Skills Development Levy and UIF

Opening Balance	15 816	15 816
Current year Payroll Deductions	29 750 532	27 462 501
Amount Paid - current year	(29 750 532)	(27 462 501)
Balance Unpaid (included in Creditors)	15 816	15 816

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

54.1.5 VAT

The net of VAT input receivables and VAT output payables are shown in Note 5. All VAT returns have been submitted by the due date throughout the year.

54.1.6 Councillor's arrear Consumer Accounts

During the financial year under review no Councillor (present or past) was in arrear with the settlement of their municipal accounts for more than 90 days.

30 June 2022	Total	Outstanding up to 90 days	Outstanding more than 90 days
Dr GD Joubert	26 842	26 842	-
JG CD Steenkamp	681	681	-
CS Steyn	(550)	(550)	-
OC Jansen	5 140	5 140	-
AP Hess	773	773	-
SM Jansen	832	832	-
SW Van Eeden	1 510	1 510	-
Total Councillor Arrear Consumer Accounts	35 229	35 229	-

No councillors was in arrears up to or more than 90 days for the current year 2022

30 June 2021	Total	Outstanding up to 90 days	Outstanding more than 90 days
Dr GD Joubert	2 655	2 655	-
JD Burger	2 286	2 286	-
JDF van Zyl	456	456	-
J Kriel	6 131	6 131	-
ME Esther	99	99	-
SW van Eeden	1 260	1 260	-
SW Strauss	(912)	(912)	-
TM van Der Merwe	(215)	(215)	-
Total Councillor Arrear Consumer Accounts	11 760	11 760	-

54.1.7 Deviation from, and ratification of minor breaches of, the Procurement Processes

In terms of section 36(1) of the Municipal Supply Chain Management Policy approved by the Council, any deviation from the Supply Chain Management Policy needs to be approved / condoned by the Municipal Manager, noted by Council and bids where the formal procurement processes could not be followed must be noted in the Annual Financial Statements.

The following deviations from the tender stipulations in terms of the municipality's Supply Chain Management Policy were ratified by the Municipal Manager and reported to Council:

30 June 2022

Months
July
August
September
October
November
December
January
February
March
April
May
June

Single Supplier	Impractical	Emergency	Amount
1	12	4	306 142
5	10	6	958 222
2	5	4	587 849
5	18	12	1 342 966
3	20	8	1 081 579
0	17	10	1 529 382
2	14	9	1 070 632
1	13	10	1 124 634
1	30	7	1 991 878
0	23	7	1 317 780
3	26	18	2 866 515
3	20	5	1 947 054
26	208	100	16 104 632

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

30 June 2021

Months
July
August
September
October
November
December
January
February
March
April
May
June

Single Supplier	Impractical	Emergency	Amount
2	2	5	961 831
3	3	2	147 344
2	9	7	873 467
2	7	3	269 839
1	7	1	103 985
1	16	9	1 385 047
3	18	2	918 268
1	21	4	1 664 141
2	15	2	1 354 536
1	9	8	1 017 798
3	9	1	523 879
1	4	8	740 619
22	120	52	9 960 754

54.1.8)(d)(i) of the MFMA

Material Electricity and Water Losses were as follows and are not recoverable:

Electricity:

	Lost Units	Tariff	Value
30 June 2022	21 417 789	1,9578	41 931 747
30 June 2021	16 312 776	1,2797	20 874 970

Electricity Losses occur due to *inter alia*, technical and non-technical losses (Technical losses - inherent resistance of conductors, transformers and other electrical equipment; Non-technical losses - the tampering of meters, the incorrect ratios used on bulk meters, faulty meters and illegal electricity connections). The problem with tampered meters and illegal connections is an ongoing process, with regular action being taken against defaulters. Faulty meters are replaced as soon as they are reported.

	2022	2021
Volumes in kWh/year:		
System Input Volume	320 087 930	326 193 668
Billed Consumption	298 670 141	309 880 892
Unaccounted	21 417 789	16 312 776
Normal distribution losses - 8% of electricity purchases	21 417 789	16 312 776
Percentage Distribution Loss	6,69%	5,00%

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Water:

	Lost Units	Tariff	Value
30 June 2022	<u>712 510</u>	<u>7,5600</u>	<u>5 386 577</u>
30 June 2021	<u>1 031 320</u>	<u>7,2000</u>	<u>7 425 504</u>

Water Losses occur due to *inter alia*, leakages, the tampering of meters, the incorrect ratios used on bulk meters, faulty meters and illegal water connections. The problem with tampered meters and illegal connections is an ongoing process, with regular action being taken against defaulters. Faulty meters and leakages are replaced/repared as soon as they are reported.

	2022	2021
Volumes in KI/year:		
System Input Volume	7 644 907	7 719 360
Billed Consumption	<u>(6 932 397)</u>	<u>(6 688 040)</u>
Distribution Loss	<u>712 510</u>	<u>1 031 320</u>
Percentage Distribution Loss	9,32%	13,36%

54.2 BROAD-BASED BLACK ECONOMIC EMPOWERMENT ACT

Information on compliance with the B-BBEE Act is included in the Annual Report under the section titled B-BBEE Compliance Performance Information.

55. COMMITMENTS FOR EXPENDITURE

55.1 Capital Commitments

- Already Contracted for but not provided (Incl VAT) :-

Property, Plant and Equipment
Community
Other

35 658 463	59 507 590
<u>24 540 272</u>	<u>55 964 562</u>
<u>5 502 230</u>	<u>1 482 258</u>
<u>5 615 961</u>	<u>2 060 769</u>

- Already Contracted for but not provided (Exl VAT):-

Property, Plant and Equipment
Community Assets
Other Assets

31 007 359	51 745 730
<u>21 339 367</u>	<u>48 664 837</u>
<u>4 784 548</u>	<u>1 288 920</u>
<u>4 883 444</u>	<u>1 791 973</u>

LANGEBERG LOCAL MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

56. FINANCIAL INSTRUMENTS

**2022
R**

**2021
R**

56.1 Classification

FINANCIAL ASSETS:

In accordance with GRAP 104.13 the Financial Assets of the municipality are classified as follows:

Financial Assets at Amortised Cost:

Non-current Long-term Receivables	Trading Service Debtors	400 287	661 179
Receivables from Exchange Transactions	Electricity	32 266 372	24 409 119
Receivables from Exchange Transactions	Refuse	4 566 845	3 059 624
Receivables from Exchange Transactions	Sewerage	4 879 193	3 331 289
Receivables from Exchange Transactions	Merchandising, Jobbing and Contracts	4 412	5 272
Receivables from Exchange Transactions	Other Service Charges	5 250 322	12 005 119
Receivables from Exchange Transactions	Water	7 822 246	5 882 969
Receivables from Exchange Transactions	Affiliated/Related Parties/Associated	-	-
Receivables from Exchange Transactions	Property Rental Debtors	541 029	324 324
Receivables from Exchange Transactions	Housing Selling Scheme	-	-
Receivables from Exchange Transactions	Other Debtors	44 536	40 391
Receivables from Exchange Transactions	Control, Clearing and Interface Accounts	375	375
Receivables from Non-exchange Transactions	Insurance Claims	240 711	229 461
Receivables from Non-exchange Transactions	Unauthorised, Irregular, Fruitless and	(23 154)	-
Receivables from Non-exchange Transactions	Other Receivables	3 158 756	2 979 719
Receivables from Non-exchange Transactions	Accrued Income	3 341	3 341
Receivables from Non-exchange Transactions	Deposits	8 158 511	6 907 975
Cash and Cash Equivalents	Call Deposits	266 585 050	145 062 763
Cash and Cash Equivalents	Bank Balances	91 795 579	137 982 882
Cash and Cash Equivalents	Cash Floats and Advances	9 200	9 200
Investments	Listed Shares	137 205	135 546

Total Financial Assets

425 840 816

343 030 548

FINANCIAL LIABILITIES:

In accordance with GRAP 104.13 the Financial Liabilities of the municipality are classified as follows:

Financial Liabilities at Amortised Cost:

Non-current Finance Lease Obligations	Non-current Finance Lease Obligations	69 785	232 750
Non-current Borrowings	Development Bank of South Africa	31 912 840	35 847 706
Consumer Deposits	Electricity	13 196 425	12 994 298
Consumer Deposits	Water	381 745	147 917
Consumer Deposits	Other Deposits	2 205 038	1 138 202
Payables from Exchange Transactions	Other Payables	4 762 679	3 523 277
Payables from Exchange Transactions	Retentions	6 449 823	5 757 785
Payables from Exchange Transactions	Trade Creditors	68 181 899	56 801 484
Unspent Conditional Grants and Receipts		28 591 429	28 796 545
Current Finance Lease Obligations	Current Finance Lease Obligations	195 098	811 759
Current Borrowings	Development Bank of South Africa	4 062 325	4 059 825

Total Financial Liabilities

160 009 086

150 111 548

No Financial Instruments of the municipality have been reclassified during the year.

LANGE BERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

56.2 Capital Risk Management

The capital structure of the municipality consists of debt, which includes Cash and Cash Equivalents and Equity, comprising Funds, Reserves and Accumulated Surplus as disclosed in Note 24. and the Statement of Changes in Net Assets.

Gearing Ratio

	2022 R	2021 R
The gearing ratio at the year-end was as follows:		
Debt	36 240 048	40 952 040
Cash and Cash Equivalents	(358 389 829)	(283 054 845)
Net Debt	<u>(322 149 781)</u>	<u>(242 102 805)</u>
Equity	<u>958 336 682</u>	<u>854 032 867</u>
Net debt to equity ratio	<u>33,62%</u>	<u>28,35%</u>

Debt is defined as Long-term Liabilities, together with its Short-term Portion.

Equity includes all Funds and Reserves of the municipality, disclosed as Net Assets in the Statement of Financial Performance and Net Debt as described above.

56.3 Financial Risk Management Objectives

The Accounting Officer has overall responsibility for the establishment and oversight of the municipality's risk management framework. The municipality's risk management policies are established to identify and analyse the risks faced by the municipality, to set appropriate risk limits and controls and to monitor risks and adherence to limits.

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial Instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IAS's mainly apply. Generally, Financial Assets and Liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

The Department Financial Services monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk, credit risk and liquidity risk. Compliance with policies and procedures is reviewed by the internal auditors on a continuous basis, and annually by external auditors. The municipality does not enter into or trade financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Further quantitative disclosures are included throughout these Annual Financial Statements.

56.4 Significant Risks

It is the policy of the municipality to disclose information that enables the user of its Annual Financial Statements to evaluate the nature and extent of risks arising from Financial Instruments to which the municipality is exposed on the reporting date.

The municipality has exposure to the following risks from its operations in Financial Instruments:

- Credit Risk;
- Liquidity Risk; and
- Market Risk.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Risks and exposures are disclosed as follows:

Market Risk

Market Risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the municipality's income or the value of its holdings in Financial Instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Credit Risk

Credit Risk is the risk of financial loss to the municipality if a customer or counterparty to a Financial Instrument fails to meet its contractual obligations and arises principally from the municipality's receivables from customers and investment securities.

Liquidity Risk

Liquidity Risk is the risk that the municipality will encounter difficulty in meeting the obligations associated with its Financial Liabilities that are settled by delivering cash or another financial asset. The municipality's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the municipality's reputation.

Liquidity Risk is managed by ensuring that all assets are reinvested at maturity at competitive interest rates in relation to cash flow requirements. Liabilities are managed by ensuring that all contractual payments are met on a timeous basis and, if required, additional new arrangements are established at competitive rates to ensure that cash flow requirements are met.

A maturity analysis for Financial Liabilities (where applicable) that shows the remaining undiscounted contractual maturities is disclosed in Note 56.8 to the Annual Financial Statements.

56.5 Market Risk

The municipality's activities expose it primarily to the financial risks of changes in interest rates (see Note 56.7 below). No formal policy exists to hedge volatilities in the interest rate market.

There has been no change to the municipality's exposure to market risks or the manner in which it manages and measures the risk.

56.5.1 Foreign Currency Risk Management

The municipality's activities do not expose it to the financial risks of foreign currency and therefore has no formal policy to hedge volatilities in the interest rate market.

56.5.2 Interest Rate Risk Management

Interest Rate Risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes.

Potential concentrations of interest rate risk consist mainly of variable rate deposit investments, long-term receivables, consumer debtors, other debtors, bank and cash balances.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with Absa Bank, First National Bank, Nedbank, Investec and Standard Bank. No investments with a tenure exceeding twelve months are made.

Long-term Receivables and Other Debtors are individually evaluated annually at Balance Sheet date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

The municipality is not exposed to credit interest rate risk as the municipality has no borrowings.

The municipality's exposures to interest rates on Financial Assets and Financial Liabilities are detailed in the Credit Risk Management section of this note.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Interest Rate Sensitivity Analysis

The sensitivity analysis has been determined based on the exposure to interest rates at the Statement of Financial Position date. The analysis is prepared by averaging the amount of the investment at the beginning of the financial year and the amount of the investment at the end of the financial year. A 25 basis point increase or decrease was used, which represents management's assessment of the reasonably possible change in interest rates. The short and long-term financial instruments at year-end with variable interest rates are set out in Note 56.8 below:

Cash and Cash Equivalents:

If interest rates had been 25 basis points higher / lower and all other variables were held constant, the municipality's:

- Surplus for the year ended 30 June 2022 would have increased / decreased by R801 783 (30 June 2021: R605 010). This is mainly attributable to the municipality's exposure to interest rates on its variable rate investments.

56.6 Credit Risk Management

Credit Risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the municipality. The municipality has a sound credit control and debt collection policy and obtains sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The municipality uses its own trading records to assess its major customers. The municipality's exposure of its counterparties are monitored

Potential concentrations of credit rate risk consist mainly of variable rate deposit investments, long-term receivables, consumer debtors, other debtors, bank and cash balances.

Investments/Bank, Cash and Cash Equivalents

The municipality limits its counterparty exposures from its money market investment operations (financial assets that are neither past due nor impaired) by only dealing with Absa Bank, First National Bank, Nedbank and Standard Bank. No investments with a tenure exceeding twelve months are made.

Trade and Other Receivables

There were no material changes in the exposure to credit risk and its objectives, policies and processes for managing and measuring the risk during the year under review. The municipality's maximum exposure to credit risk is represented by the carrying value of each financial asset in the Statement of Financial Position, without taking into account the value of any collateral obtained. The municipality has no significant concentration of credit risk, with exposure spread over a large number of consumers, and is not concentrated in any particular sector or geographical area.

The municipality establishes an allowance for impairment that represents its estimate of anticipated losses in respect of trade and other receivables.

Long-term Receivables and Other Debtors are individually evaluated annually at reporting date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

The municipality does not have any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. The municipality defines counterparties as having similar characteristics if they are related entities. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings.

The table below shows the balance of the 5 major counterparties at the balance sheet date. Management is of the opinion that, although these parties are the 5 counterparties with highest outstanding balances, no significant credit risk exposure exists based on the payment history of the parties, except for Northern Province Academy of Sport and Department of Water and Forestry Affairs for which there is uncertainty about the collectivity. They have been included in the Provision for Impairment of Consumer Debtors.

	2022 R	2021 R
Investments	137 205	135 546
Long-term Receivables	400 287	661 179
Receivables from Exchange Transactions	56 813 048	50 823 698
Receivables from Non-exchange Transactions	11 538 165	10 120 496
Bank, Cash and Cash Equivalents	358 389 829	283 054 845
Maximum Credit and Interest Risk Exposure	427 278 534	344 795 764

The maximum credit and interest risk exposure in respect of the relevant financial instruments is as follows:

	%	%
Exchange Debtors:		
- Service Debtors	78,93%	77,94%
- Other Receivables	1,22%	1,13%
- Other Debtors	0,04%	0,04%
- Prepayments and Advances	1,38%	1,95%
Non-Exchange Debtors:		
- Other not Classified	18,43%	18,94%
Total Credit Risk	100,00%	100,00%

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Bank and Cash Balances

ABSA Bank Ltd - Primary Bank Account	91 795 579	137 982 882
ABSA Bank Ltd - Limited Call Account- 2079771230	80 530 849	40 000 000
Nedbank - Call Account- 03/7881034971/000050	-	40 000 000
Nedbank - Call Account- 03/7881034971/000051	-	40 000 000
Nedbank - Call Account- 03/7881034971/000057	40 292 055	-
Standard Bank - 72350962 - 012	40 459 370	
Standard Bank - 72350962 - 013	40 189 863	
Standard Bank - 72350962 - 014	40 025 753	
Depositor Plus	25 087 159	25 062 763
Cash Equivalents	9 200	9 200

Total Bank and Cash Balances

358 389 828 283 054 846

Credit quality of Financial Assets:

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

Total Receivables from Non-exchange Transactions

11 253 702 9 640 305

Credit quality Groupings:

High - High certainty of timely payment. Liquidity factors are strong and the risk of non-payment is small.

Medium - Reasonable certainty of timely payment. Liquidity factors are sound, although ongoing funding needs may enlarge financing requirement. The risk of non-payment is small.

Low - Satisfactory liquidity factors and other factors which qualify the entity as investment grade. However, the risk factors of non-payment are larger.

None of the financial assets that are fully performing, have been renegotiated in the last year.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

56. FINANCIAL INSTRUMENTS (Continued)

56.1 Liquidity Risk Management

Ultimate responsibility for liquidity risk management rests with the Council, which has built an appropriate liquidity risk management framework for the management of the municipality's short, medium and long-term funding and liquidity management requirements. The municipality manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and

Liquidity and Interest Risk Tables

The municipality ensures that it has sufficient cash on demand or access to facilities to meet expected operational expenses through the use of cash flow forecasts.

The following tables detail the municipality's remaining contractual maturity for its non-derivative financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the municipality can be required to pay.

Description	Note ref in AFS	Average effective Interest Rate	Total	6 Months or less	6 - 12 Months	1 - 2 Years	2 - 5 Years	More than 5 Years
		%	R	R	R	R		R
30 June 2022								
Non-interest Bearing		-	123 769 038	123 769 038	-	-	-	-
Semi Floating Interest Rate Instruments		6,17%	36 240 048	36 240 048	-	-	-	-
			160 009 086	160 009 086	-	-	-	-
30 June 2021								
Non-interest Bearing		-%	109 159 508	109 159 508	-	-	-	-
Semi Floating Interest Rate Instruments		9,40%	40 952 040	40 952 040	-	-	-	-
			150 111 548	150 111 548	-	-	-	-

The following table details the municipality's expected maturity for its non-derivative financial assets. The tables below have been drawn up based on the undiscounted contractual maturities of the financial assets including interest that will be earned on those assets except where the municipality anticipates that the cash flow will occur in a

Description	Note ref in AFS	Average effective Interest Rate	Total	6 Months or less	6 - 12 Months	1 - 2 Years	2 - 5 Years	More than 5 Years
		%	R	R	R	R		R
30 June 2021								
Non-interest Bearing		- %	67 322 982	67 315 982	3 000	3 000	1 000	-
Variable Interest Rate Instruments		4,88%	358 517 834	358 517 834	-	-	-	-
			425 840 816	425 833 816	3 000	3 000	1 000	-
30 June 2020								
Non-interest Bearing		-%	59 849 357	59 839 357	3 000	3 000	4 000	-
Variable Interest Rate Instruments		4,32%	283 181 191	283 181 191	-	-	-	-
			343 030 548	343 020 548	3 000	3 000	4 000	-

The municipality does not have any financing facilities and expects to meet its obligations from operating cash flows and proceeds of maturing financial assets and to maintain current debt to equity ratio.

56.2 Other Price Risks

The municipality is not exposed to equity price risks arising from equity investments as the municipality does not trade these investments.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

57. MULTI-EMPLOYER RETIREMENT BENEFIT INFORMATION

The Municipality requested detailed employee and pensioner information as well as information on the Municipality's share of the Pension and Retirement Funds' assets from the fund administrator. The fund administrator confirmed that assets of the Pension and Retirement Funds are not split per participating employer. Therefore, the Municipality is unable to determine the value of the plan assets as defined in GRAP 25.

As part of the Municipality's process to value the defined benefit liabilities, the Municipality requested pensioner data from the fund administrator. The fund administrator claims that the pensioner data is confidential and was not willing to share the information with the Municipality. Without detailed pensioner data the Municipality was unable to calculate a reliable estimate of the accrued liability in respect of pensioners who qualify for a defined benefit pension.

The municipality makes provision for post-retirement benefits to eligible councillors and employees, who belong to different pension schemes. All councillors belong to the Pension Fund for Municipal Councillors, whilst employees belong to a variety of approved Pension and Provident Funds as described below.

57.1 DEFINED BENEFIT SCHEMES

LA Retirement Fund (Previously Cape Joint Pension Fund):

	Last actuarial valuation	Total assets	Total liabilities	Contributing members		
LA Retirement Fund	June 2021	1 486 110,00	1 392 115,00	1		
					2022	2021
					R	R
Contributions paid recognised in the statement of financial performance						
LA Retirement Fund					49 785,84	32 067,36

The contribution rate payable is 9%, by the members and 18% by Council. The last actuarial valuation performed for the year ended 30 June 2021 revealed that the fund has a funding level of 104,9% (30 June 2020: 100,0%).

The contribution rate payable under the defined benefit section is 27%, 9% by the members and 18% by their councils. The actuarial valuation report at 30 June 2021 disclosed an actuarial valuation amounting to R1,486,110, 000 (30 June 2020: R1, 420,856,000), with a net accumulated surplus of R69,420,000 (2020: R0), with a funding level of 104.9% (30 June 2020: 100.0%).

It is to be noted that :

- (i) The value of assets is the fair value of the net assets of the Fund after deduction of current liabilities and any liabilities arising from the pledging, hypothecation or other encumbering of the assets of the Fund. The actuarial value of the assets is equal to the fair value of the assets.
- (ii) Pensioner liabilities include DB deferred member liabilities and a provision for future expenses related to these categories of membership.
- (iii) The funding level is determined by dividing the value of the assets of the pensioner account by the sum of the pensioner liabilities and the Solvency Reserve
- (v) The processing error reserve account held a negative balance of -R5,969 million as at 30 June 2021 representing -0.4% of the DC section liabilities. The Trustees may allocate the balance of the processing error reserve account to members' shares and living annuitants' accounts

The nature of the assets is suitable for the fund, except that the proportion of direct property underlying the pensioner liabilities may represent an over-concentration of assets in this class. The assets are appropriately matched relative to the term and nature of the active member liabilities. The Fund's investment strategy is suitable. Finally the risk benefits are partially re-insured and this is appropriate for the size and nature of the Fund.

The contribution rate payable is 9%, by the members and 18% by Council. The last actuarial valuation performed for the year ended 30 June 2021 revealed that the fund has a funding level of 104,9% (30 June 2020 - 100,0%).

Cape Retirement Fund:

	Last actuarial valuation	Total assets	Total liabilities	Contributing members		
Cape Retirement Fund	June 2021	672 300	460 592	702		
					2022	2021
					R	R
Contributions paid recognised in the statement of financial performance						
Cape Retirement Fund					20 905 366	19 483 740

The contribution rate payable is 9% by members and 18% by Council.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

57.2 DEFINED CONTRIBUTION SCHEMES

Council contribute to the Government Employees Pension Fund, Municipal Council Pension Fund, IMATU Retirement Fund and SAMWU National Provident Fund which are defined contribution funds. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by Council are charged against expenditure on the basis of current service costs.

	2022 R	2021 R
Contributions paid recognised in the statement of financial performance		
SALA Pension Fund	-	711 010
SAMWU National Provident Fund	-	1 538 448,80

	Last actuarial valuation	Total assets	Total liabilities	Contributing members
South African Local Authorities Pension Fund	July 2018	14 298 600	14 899 800	18
Municipal Workers Retirement fund (previously SAMWU National Provident Fund)	July 2015	7 720 948	7 569 557	55
		<u>22 019 548</u>	<u>22 469 357</u>	

58. RELATED PARTY TRANSACTIONS

All Related Party Transactions are conducted at arm's length, unless stated otherwise.

58.1 Compensation of Related Parties

Compensation of Close Family Members of Councillors and/or Key Management.
Refer to note 35 and 36 for key management and councillors

2022
R

2021
R

58.2 Purchases from Related Parties

The municipality bought goods from the following companies, which are considered to be Related Parties:

Company Name	Related Person	Employer and Capacity of person	Nature of Relationship to member of Council	Purchases for the Year	Purchases for the Year
Advocate Ettienne Vermaak	JMC Vermaak	Pharmacist - Karl Bremmer Hospital	Spouse to Owner	150 497	87 821
Annadale Motors BK	E Wagner	PA - Langeberg Municipality	Spouse to Director	50 179	111 382
Bar Vallie Herstel & Ing. Werke	G van Loggerenberg	Teacher - Bonnievale High School	Child to Owner	710 101	588 972
Berry Bright	CC Buirman	Police Officer - SAPS	Spouse to Owner	11 500	1 730
Capital Security Services	JE Saayman	Ward 6 Community Member - Worcester	Spouse to Shareholder	-	3 045
Ludify	T Williams	Teacher - WCED	Mother to Owner	28 509	32 235
Lumber & Lawn	J van Zyl	Teacher - WCED	Spouse to Director	197 846	78 086
Mubseko Africa	S Niehaus	Dietician - Northern Cape Department Health	Child to Owner	-	-
Montague Trekkers	J Rossow	IT Technician - Langeberg Municipality	Child to Owner	-	-
Qinisekisa System Solution	A Olivier	Teacher - WCED	Spouse to Director	-	-
Rob Auto Electric	AWJ Everson	Director Corporate Service Langeberg Municipality	Father-in-law to Owner	156 917	75 870
Robertson Toyota	ZG Schreder	Teacher - WCED	Spouse to Director	46 912	73 114
Stemwet (Pty) Ltd T/A	M Stemmet	Teacher - WCED	Spouse to Owner	-	2 875
Van Niekerk & Linde Attorneys	S Rossow	Teacher - WCED	Spouse to Owner	167 667	113 171
Red Ants Security Services	N Lesiela	Practitioner - Mogale Municipality	Spouse to Director	2 572 941	2 513 618
Looras Civil Construction	NG Kewana	General Assistant (Roads)		-	-
Gerakline Suppliers	Bridget Cloete	Soldier SA Army - Pretoria	Father to Owner	48 030	176 387
Ducharme Consulting	L Mbekweni	Department of Rural Development and Land reform	Spouse to Director	190 269	-
Total Purchases				<u>4 331 368</u>	<u>3 858 306</u>

The transactions were concluded in full compliance with the municipality's Supply Chain Management Policy and the transactions are considered to be at arm's length.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

59. CONTINGENT LIABILITIES

Contingent Liability arose due to various claims brought against the Municipality. The attorneys suggested that the matters will be defended, due to the circumstances of each.

The likelihood of successfully defending the claims, as well as the timing and possible costs thereof, cannot be determined at this time.

a) Langeberg Municipality/ Springfield Marketing – Worcester Regional Court Case 253/2017 Claim against the municipality for overpaid rates (REF LAN26/0200).	269 912	269 912
b) P Kleintjies - Water pipe burst causing damage to property	507 449	507 449
c) A J Davids - Damage to vehicle by trailer of of Municipality	13 800	13 800
d) J Williams - Motor accident claim with third party	13 300	13 300
e) Reality Dynamix 104 (PTY) LTD - Alleged loss of income due to sale of erven being cancelled	15 800 000	15 800 000
f) Japie Oosthuizen, Onverwacht Flora - Veld Fire McGregor - Loss of Income	2 725 037	-
g) Jaco Oosthuizen, Dwarswater - Veld Fire McGregor - Damage to Fencing / Plants	317 511	-
h) J J Havenga - Sewerage Spillage in Yard	20 200	-
g) D Janse v Rensburg - Damage to property (drive-way) caused by tree trunks	57 678	
	19 724 887	16 604 461

60. CONTINGENT ASSETS

An investigation on a S24G fine was concluded after year end where it was resolved to be irregular expenditure. After the investigation Council concluded that it should be written off as irrecoverable.

60.1 Court Proceedings:	2 448 426	2 448 426
a) Case Langeberg Municipality/Tony Quickleburg for Outstanding Rates and Levies.	348 426	348 426
b) Case Langeberg Municipality/Breede Valley Construction and third Parties. Claim against Breede Valley Construction and third Parties due to losses suffered by the municipality as a result of the collapse of the museum on 26 August 2014.	2 100 000	2 100 000

61. IN-KIND DONATIONS AND ASSISTANCE

The municipality received the following in-kind donations and assistance 2022:

In-kind donations, to the total value of R 1,351,053 have been received by the Langeberg Local Municipality 2022.

In-kind donations, in the form of assets to the value of R 477,987.2 have been received by the Langeberg Local Municipality in 2021.

The in-kind donations are classified as followed:

Property, Plant and Equipment	1 351 053	477 987
Investment Property	-	-

62. ANALYSIS OF AGENCY ACCOUNTING

Prepaid Electricity Vendor	4 971 901	4 208 834
Third Party Vendor	186 954	220 016
Fees as compensation to agents (Vendors)	5 158 856	4 428 850

No resources were held by the agents on behalf of the municipality.

Terminations process will be followed per contract agreement due to non adherences of contract agreement requirements

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

63. EVENTS AFTER THE REPORTING DATE

An investigation on a S24G fine of R125 000 was concluded after year end where as it was resolved to be irregular expenditure. Council resolved it should be written off as irrecoverable.

64. COVID-19 EXPENDITURE

COVID Pandemic In South Africa

Although the coronavirus was international news since December 2019, it was only on 5th March 2020 that the South African National Institute for Communicable Diseases confirmed that a suspected case of COVID-19 had tested positive. On 23rd March 2020 President Cyril Ramaphosa announced the nationwide lockdown. On 30th March 2020 the Minister of Finance issued a conditional Exemption Notice in terms of section 177(1)(b) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), in order to facilitate and enable the performance of legislative responsibilities by municipalities and municipal entities during the national state of disaster.

The table below indicates the total COVID-19 response expenditure (excluding VAT) for the period ending 30 June 2022:

	2022 R	2021 R
Project Description		
Tankering of Water	-	205 729
Sanitisation of taxi ranks/ public facilities/ inner cities	52 709	119 670
Employee related costs	-	11 449 000
PPE	128 493	82 923
Sanitisation of office building	18 234	142 345
Other	-	187 981
Total COVID-19 Expenditure	199 436	12 187 648

The table below indicates the Funding Sources for the total COVID-19 response expenditure (excluding VAT) for the period ending 30 June 2022:

COVID-19 FUNDING

Funding Sources for COVID-19 Expenditure

Disaster Management Grant	-	141 620
Equitable Share	-	11 449 000
Libraries Municipal Replacement fund	18 967	-
Own Revenue	180 469	597 028
Total Funding for COVID-19 Expenditure	199 436	12 187 648

65. GOING CONCERN ASSESSMENT

The Langeberg Municipality has, despite the COVID- 19 Lockdown and adopting numerous COVID-19 protocols to avoid the spread of the virus, continued to provide essential services to the various communities in the municipal area. The municipality has updated its long term financial plan and going concern assessment to consider the expected impact of the worldwide COVID-19 pandemic and consequent possible changes in service delivery performance and the impact of risks and uncertainties outlined in the strategic report tabled in Council.

Considering the uncertainty of how the COVID-19 pandemic will resolve itself and long-term financial plan, the municipality has adopted the following mitigating strategies:

- (i) Monitoring the cash flow on daily basis;
- (ii) Reducing expenditure and applying cost containment measures;
- (iii) Reducing the capital investment programme annually for the next three financial years funded by capital grants only;
- (iv) Avoiding granting rate payers and customers relief measures. Where relief is granted, it will be in the form of delayed payments and no debt forgiveness will be
- (v) Prioritise decisions and actions that will support and strengthen the collection rate;
- (vi) Review the COVID-19 impact assessment as at 30 June 2022; and
- (vii) Amend the 2021/22 budget by freezing Employee Related Expenses:

Based on the long-term liquidity forecasts and projections, management believe that there is a reasonable basis to conclude that the municipality will be able to continue with its service delivery operations and to meet its financial commitments in the medium and long term. The municipality also obtains significant amounts of government grants annually to finance operating and capital expenditure.

Taking the aforementioned into account, management has prepared the Annual Financial Statements on the Going Concern Basis.

LANGEBERG LOCAL MUNICIPALITY **NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

66. SEGMENT REPORTING

GRAP 18 Segment Reporting became effective on 1 April 2020 and, in accordance with the transitional provisions for the Standard provided in Directive 3, entities are not required to present comparative segment information on initial adoption of GRAP 18. The municipality is taking advantage of the transitional provisions by not presenting comparative segment information. The municipality intends to fully apply the requirements of GRAP 18 by 30 June 2022.

For management purposes the municipality is broadly organised into business units based on the nature of operations and the services they provide. The municipality has five primary reportable segments:

- **The segment for Community Services:-**
This segment consists of all services for community & social development and and sport & recreation.
- **The segment for Road Transport:-**
This segment consists of all services for the providing of road transport to the community
- **The segment for Trading Services:-**
This segment consists of the following infrastructure services delivered to the community.
 - Energy Sources:-
This segment consists of all services for energy supply to the community.
 - Waste Management:-
This segment consists of all services for the management of solid waste in the municipal area.
 - Wastewater Management:-
This segment consists of all services for the management of waste water, including sewage, in the municipal area.
 - Water Management:-
This segment consists of all services for water supply to the community.
- **The segment for Other Services:-**
This segment consists of other variance services rendered in the municipal jurisdiction area.

No individually material operating segments have been aggregated to form the above reportable operating segments.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on non-financial metrics and the segment's operating surplus or deficit, measured consistently with the accounting policies applied in the Annual Financial Statements. However, the municipality's financing (including finance costs and finance income) and revenue from taxes are managed on a group

Inter-business unit services are not valued and are deemed to have been supplied for no consideration, and are therefore not eliminated. However, the quality of services provided internally is monitored as part of the non-financial service performance information.

The municipality operates within the following geographical areas:

WARD	AREA
Ward 1	Robertson
Ward 2	Robertson Nkqubela
Ward 3	Robertson
Ward 4	Bonnievale (Happy Valley)
Ward 5	McGregor
Ward 6	Robertson
Ward 7	Montagu
Ward 8	Bonnievale
Ward 9	Ashton
Ward 10	Ashton Zolani
Ward 11	Ashton Rural
Ward 12	Montagu

The municipality does however not monitor operating results for those geographical segments, and operational results are only monitored within the business units as previously disclosed.

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

67.1 Segmental Analysis of Financial Performance

Year Ended 30 June 2022

Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Wastewater Management	Water Management	Other	Total for Municipality
	R	R	R	R	R	R		
REVENUE								
Revenue from Non-exchange Transactions								
Property Rates	-	-	-	-	-	-	92 757 614	92 757 614
Fines, Penalties and Forfeits	51 073	-	1 525 537	-	-	-	9 133 750	10 710 360
Service Charges	-	-	1 463 204	-	1 004 849	511 408	-	2 979 461
Transfers and Subsidies	12 559 334	23 029 797	3 938 458	13 882 960	28 899 564	23 156 604	72 349 051	177 815 788
Surcharges and Taxes	-	-	-	-	-	-	-	-
Interest, Dividends and Rent on Land Earned	-	-	-	-	-	-	1 084 613	1 084 613
Revenue from Exchange Transactions								
Licences and Permits	213 996	1 394 142	18 064	-	-	-	505 861	2 132 063
Service Charges	-	-	527 716 705	27 726 338	30 716 013	54 286 047	(2 979 461)	637 465 642
Sales of Goods and Rendering of Services	625 083	-	2 397 355	51 338	-	-	2 964 699	6 038 475
Income from Agency Services	-	-	-	-	-	-	5 106 265	5 106 265
Rental from Fixed Assets	661 791	-	-	-	-	-	2 703 473	3 365 264
Interest, Dividends and Rent on Land Earned	-	-	-	-	-	-	18 309 708	18 309 708
Operational Revenue	-	40 010	-	-	-	3 650	5 175 939	5 219 598
Gains on Other Operations	-	-	-	-	-	-	4 289	4 289
Gains on Disposal of Property, Plant and Equipment	-	-	-	-	-	-	370 866	370 866
Inventory Losses	-	-	-	-	-	-	30 840	30 840
Total Revenue	14 111 277	24 463 949	537 059 323	41 660 636	60 620 426	77 957 709	207 517 507	963 390 827
EXPENDITURE								
Employee Related Costs	35 338 156	9 464 461	17 674 637	21 041 321	14 318 593	14 925 950	104 212 252	216 975 370
Remuneration of Councilors	-	-	-	-	-	-	10 750 827	10 750 827
Depreciation and Amortisation	2 808 860	8 577 558	5 218 991	2 246 214	4 316 255	6 042 470	7 559 051	36 769 399
Impairment Losses	28 093	-	2 025 490	6 448 229	7 443 397	8 574 363	-	13 270 054
- Total Losses, Including PPE	28 093	-	1 684 647	1 374 170	974 000	1 421 647	7 787 487	25 808 416
- Bad Debts Written Off	-	-	348 867	5 074 059	6 469 397	7 152 716	6 765 377	16 187 928
Interest, Dividends and Rent on Land	-	-	3 130 204	6 299 784	392 470	107 674	6 257 796	428 148 787
Bulk Purchases	-	-	422 441 810	-	-	5 706 977	-	29 095 310
Contracted Services	1 312 687	1 036 338	1 302 058	1 501 304	5 170 260	5 129 684	13 642 999	39 148 949
Inventory Consumed	2 249 542	4 689 192	3 534 778	4 605 580	3 740 128	6 384 700	13 945 029	2 501 004
Transfers and Subsidies Paid	100 000	-	-	-	-	-	2 401 004	2 777 912
Operating Leases	-	-	-	-	-	-	277 912	40 150 761
Operational Costs	1 119 431	1 386 008	904 252	10 879 608	747 564	694 827	(6 024)	-
Loss on Disposal of Property, Plant and Equipment	-	-	6 024	-	-	-	-	-
Total Expenditure	42 956 769	25 153 557	456 244 268	53 022 040	36 128 667	47 566 625	198 012 791	859 084 717
Surplus/(Deficit) for the Year	(28 845 492)	(689 608)	80 815 055	(11 361 404)	24 491 759	30 391 083 88	9 504 716	104 306 110

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022
SEGMENTAL ANALYSIS OF FINANCIAL PERFORMANCE (Continued)

Year Ended 30 June 2021

Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Waste Water Management	Water Management	Other	Total for Municipality
		R	R	R	R	R		
REVENUE								
Revenue from Non-exchange Transactions								
Property Rates	24 430	-	-	-	-	-	59 485 886	59 485 886
Fines, Penalties and Forfeits	-	-	150 460	-	-	-	7 537 290	7 537 290
Licences and Permits	-	-	-	-	-	-	-	-
Transfers and Subsidies	9 973 124	19 631 518	1 240 596	15 101 795	17 226 890	5 846 520	77 567 208	146 587 651
Surcharges and Taxes	-	-	-	-	-	-	-	-
Interest, Dividends and Rent on Land Earned	-	-	-	-	-	-	640 594	640 594
Revenue from Exchange Transactions								
Licences and Permits	132 052	1 487 256	1 287	-	-	-	537 176	2 157 771
Service Charges	790 215	-	463 964 824	21 508 056	24 603 347	46 369 594	-	556 445 821
Sales of Goods and Rendering of Services	-	-	1 952 392	39 702	-	-	3 134 290	5 916 599
Income from Agency Services	-	-	-	-	-	-	5 166 816	5 166 816
Rental from Fixed Assets	165 839	287	-	-	-	-	2 736 662	2 902 788
Interest, Dividends and Rent on Land Earned	-	-	-	-	-	-	12 708 523	12 708 523
Operational Revenue	-	40 621	-	-	-	5 745	5 297 392	5 297 392
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-
Gains on Other Operations	-	-	-	-	-	-	63 048	63 048
- Total Gains, Including PPE	9 682	46 121	695 580	105 595	101 045	127	368 028	1 326 178
Gains on Disposal of Property, Plant and Equipment	9 682	46 121	695 580	105 595	101 045	127	304 980	1 263 130
Inventory Losses	-	-	-	-	-	-	6 107	6 107
Total Revenue	11 095 342	21 205 803	468 005 139	36 755 148	41 931 282	52 221 986	174 954 716	806 179 416
EXPENDITURE								
Employee Related Costs	43 473 255	8 138 207	16 768 946	13 766 724	12 000 178	12 780 412	103 619 565	210 547 287
Remuneration of Councillors	-	-	-	-	-	-	10 701 101	10 701 101
Depreciation and Amortisation	2 711 466	6 669 820	4 665 894	2 082 824	4 170 262	5 450 374	7 267 527	33 018 167
Impairment Losses	12 589	23 966	4 738 213	1 346 408	2 389 773	3 382 989	8 903 837	20 797 755
- Total Losses, Including PPE	20 453	24 966	4 977 732	644 618	1 273 909	2 437 374	1 661 902	11 040 954
- Bad Debts Written Off	-	-	235 841	915 370	1 115 864	945 615	7 466 497	10 679 187
Interest, Dividends and Rent on Land	4 560 652	40 794	3 450 617	5 300 035	656 341	213 561	579 448	14 801 448
Bulk Purchases	-	-	364 560 122	-	-	6 289 986	-	370 850 118
Contracted Services	1 149 262	535 396	1 010 245	2 251 248	4 550 353	3 797 564	14 718 831	28 012 899
Inventory Consumed	740 951	1 476 880	2 487 974	3 067 139	3 887 495	4 867 124	31 871 576	48 399 139
Transfers and Subsidies Paid	140 000	-	-	-	-	-	1 991 699	2 131 699
Operating Leases	-	-	-	-	-	-	-	-
Operational Costs	1 733 614	2 816 623	1 698 618	(2 606 364)	671 722	1 033 949	26 239 000	31 587 162
Income Taxes	-	-	-	-	-	-	-	-
Statutory Payments other than Taxes	-	-	-	-	-	-	-	-
Loss on Disposal of Property, Plant and Equipment	7 884	1 000	475 360	213 580	-	-	224 562	922 386
Total Expenditure	54 529 653	19 702 686	398 855 989	25 421 594	28 326 124	37 815 969	206 117 146	771 769 161
Surplus/(Deficit) for the Year	(43 434 311)	1 503 117	68 149 150	11 333 554	13 605 158	14 406 017 00	(31 152 430 00)	34 410 255

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

67.2 Segmental Analysis of Capital Expenditure

2022 Description	Budget Amounts	Actual Outcome
CAPITAL EXPENDITURE PER FUNCTION		
Community and Social Services	13 076 546	7 590 267
Road Transport	31 653 913	22 629 739
Energy Sources	8 363 043	8 259 920
Waste Management	3 353 538	2 722 388
Waste Water Management	16 000 380	13 148 100
Water Management	34 475 595	20 576 028
Other	1 710 000	1 105 505
Total Capital Expenditure	108 633 015	76 031 947

2021 Description	Budget Amounts	Actual Outcome
CAPITAL EXPENDITURE PER FUNCTION	R	R
Community and Social Services	5 721 883	3 962 381
Road Transport	33 666 224	28 567 771
Energy Sources	24 409 778	11 913 760
Waste Management	2 170 000	2 003 507
Waste Water Management	12 392 255	189 940
Water Management	15 623 303	5 634 205
Other	15 338 159	4 363 087
Total Capital Expenditure	109 321 602	57 634 651

LANGEBERG LOCAL MUNICIPALITY
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

67.3 Segmental Analysis of Financial Position

The main components of the Financial Position that is currently considered, and management, within the defined municipal segments have been determined as follows:

67.3.1 Receivables from Exchange and Non-Exchange Transactions

2022	Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Wastewater Management	Water Management	Other
	Receivables from Exchange Transactions	-	-	32 266 372	-	-	-	-
	Electricity	-	-	-	4 566 845	-	-	-
	Refuse	-	-	-	-	4 879 193	-	-
	Sewerage	-	-	-	-	-	7 822 246	-
	Water	-	-	-	-	-	-	-
	Statutory Receivables from Non-Exchange Transactions	-	-	-	-	-	-	7 370 080
	Property Rates	-	-	-	-	-	-	-
	Total Receivables from Exchange and Non-	-	-	32 266 372	4 566 845	4 879 193	7 822 246	7 370 080

2021	Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Wastewater Management	Water Management	Other
	Receivables from Exchange Transactions	-	-	24 409 119	-	-	-	-
	Electricity	-	-	-	3 059 624	-	-	-
	Refuse	-	-	-	-	3 331 289	-	-
	Sewerage	-	-	-	0	-	5 882 969	-
	Water	-	-	-	-	-	-	-
	Statutory Receivables from Non-Exchange Transactions	-	-	-	-	-	-	4 415 143
	Property Rates	-	-	-	-	-	-	-
	Total Receivables from Exchange and Non-	-	-	24 409 119	3 059 624	3 331 289	5 882 969	4 415 143

67.3.2 Property, Plant and Equipment

2022	Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Wastewater Management	Water Management	Other	Total for Municipality
	Property, Plant and Equipment	58 788 480	165 604 233	137 043 577	36 756 587	91 538 211	151 670 676	181 342 105	822 753 869

2021	Description	Community and Social Services	Road Transport	Energy Sources	Waste Management	Wastewater Management	Water Management	Other	Total for Municipality
	Property, Plant and Equipment	56 989 083	153 240 731	130 807 741	33 289 071	89 372 878	135 673 975	182 252 376	775 825 855

RESUBMISSION FOR COUNCIL APPROVAL: TEMPORARY RELOCATION AREA (TRA) FOR THE MONTAGUE: MANDELA SQUARE (UISP) HOUSING PROJECT. DIRECTOR COMMUNITY SERVICES

Purpose

To submit a report to Council for approval of an alternative site to:

- Temporarily relocate or decant the House Holds (HH) of Mandela Square during the internal services and roads construction.
- Accommodate the overflow of informal structures which cannot be relocated back to Mandela Square.

Background

The Mandela Square housing project is currently in its planning phase. In order to upgrade and provide services to the Mandela Square Informal Settlement, the Municipality had to upgrade its bulk services (water and sewer). The Bulk upgrade project was concluded on 29/03/2022.

The Mandela Square project was registered with DoHS for 170 opportunities, however, the final layout after taking all the specialists' comments into consideration can only yield 148 opportunities. The recent enumeration process revealed that the settlement has increased to 248 households resulting in an overflow of 100 structures. It is very likely that this number has since increased.

As the Mandela Square upgrade will not be able to accommodate all of the current HH's, the agreed upon relocation site will need to accommodate the overflow permanently. An Interim Basic Services (IBS) application will therefore need to be submitted to DoHS for the relocation site.

At the Environmental pre-application meeting with DEADP on the proposed Mandela Square project, additional information was requested. Taking into consideration this information, it is very likely that a S24G process will need to be followed. Some of the information requested:

- The zoning at the time (2003)- when squatters started moving into the area was undetermined.
- This unlawful activity changed the land use to residential.
- The property was re zoned by the municipality in 2018 from undetermined to industrial.
- Before the new planning legislation came into place (2016) there was a significant number of squatters in the area.
- The site is more than 1ha outside of the urban area.

As part of Mandela Squares EA process, DEADP wants information on the relocation area/site. It will also need to be determined if an EA process will need to be followed for the relocation site.

DISCUSSION

The Implementing Agent investigated two potential sites identified by municipal officials as a possible TRA site.

These two sites are identified as Sites A and C on Erf RE/1 Montagu as indicated on the attached Annexure 1. Site A, currently has no Bulk Infrastructure in place. GLS masterplan recommends the following bulk infrastructure for site A:

- a. Bulk sewer lines and probable a new sewerage Pumpstation depending on the location and altitude of the lowest part of the site in relation to the "newly installed Sewer Infrastructure".
- b. Bulk water lines and pipeline upgrades to the Ashbury area.

Site C has access to bulk infrastructure which was implemented in the current financial year and is ideally situated to serve as a relocation area.

Mandela square is on the DoHS business plan for planning in the current financial year. In order to access the planning funding, a Project feasibility Report (PFR) needs to be submitted. One of the requirements for the PFR submission is a relocation plan to unblock the Mandela Square settlement as well as the costing associated with the relocation. It is therefore imperative that a relocation site be identified in order for the Environmental process to continue and the PRF to be submitted.

Comments: Director Corporate Services - Mr. AWJ Evertson

The recommendations in the report is not supported. The main problem that I foresee with the planned development is that the municipality at this stage does not seem to have electricity for this type of development.

Comments: Director Strategic Services – Mrs. C Matthys

What is the current zoning of site C as identified? The intention of moving people should first follow a public participation process to inform public of our intention to create a TRA. Confirmation should also be provided that this site will not become another plakkerskamp eventually in future

Comments: Chief Financial Officer – Mr. M Shude

Further to the comments from SSD and Engineering, the cost implications for connecting services should be provided by Engineering. I also have great concern that the establishment of the TRA will lead to an uncontrollable influx in the area and a lot of these households which are not part of the project will not want to move out of this area again. It must also be noted that the land is currently zoned for industrial and the provision of the TRA will be for a different use than what is approved.

Comments: Director Engineering- Mr M Johnson

The recommendation can only be supported subject to 1) written confirmation from DEADP that the relocation to site C will not result in another 24G directive (as in the case with Boekenhoudskloof) 2) no Environmental Authorisation is needed to relocate the people to site C and 3) confirmation be given by the Housing Department that the overflow will not create the permanent occupation of site C (as this will result in the further loss of much needed industrial land) Portion C is currently zoned as Industrial property, which is much needed in Montagu. Furthermore, portion A has no availability to bulk services. Water can be supplied if connector services are installed. Sewerage to portion A can only provide if a pump station is constructed, on the lowest point of the site, and a completely new pump line to be constructed.

Recommendation

In order to unblock the Mandela square project, the following is recommended:

- 1) Approve site A as the relocation site.
- 2) Apply to DOHS for funding to provide interim basic services to site A.
- 3) Apply to DOHS for funding to cover the 24 G fine for Mandela Square as part of the project application.

Report was referred back by Portfolio

COUNCIL APPROVAL: TEMPORARY RELOCATION AREA (TRA) FOR THE MONTAGUE: MANDELA SQUARE (UISP) HOUSING PROJECT (17/5/4/4) (DIRECTOR COMMUNITY SERVICES)

The Director: Community Services stated that the report is not the correct report and asked that it could be referred back to the next Portfolio Committee meeting so that the report could be amended. The Manager: Housing stated that a presentation will also be held by her and the implementing agent at the next meeting. Cllr Oostendorff-Kraukamp proposed that the report be referred back to the next Portfolio Committee Meeting. The proposal was seconded by Cllr Pokwas

This item served before a Community Services Portfolio Committee on 11 October 2022

Hierdie verslag het voor die Gemeenskapsdienste Portefeulje Komitee gedien op 11 Oktober 2022

Eenparig Besluit / Unanimously Resolved

1. That the report be referred back to the next Portfolio Committee meeting.
2. That the Manager: Housing organize a presentation, by the implementation agent, for the Committee in which the housing issue of Mandela Square can be addressed.

Additional Information

Super blocking concept. This concept is to service the settlement as is. Providing B grade services on the main routes/roads and providing communal ablution facilities (water and sewerage as per the National Norm) within each block. This methodology is aimed at creating ownership of the facilities within each block to reduce vandalism and theft. People residing within the flood line will need to be relocated outside of the flood line and into the footprint of the settlement.

Recommendation

In order to unblock the Mandela square project and address the current housing backlog for Montagu the following is recommended:

1. To implement super blocking concept. Providing shared services as per National Norm within each block. This process promotes ownership of the facilities within each block to reduce vandalism and theft.
2. To facilitate a public participation process for occupants to move around within the settlement with the assistance of the settlement committee and ward councillor.

NOTE: The annexure was distributed as part of the agenda for the Community Services Portfolio Committee meeting of 09 November 2022 (pg. 09)

This item served before a Community Services Portfolio Committee on 09 November 2022

Hierdie verslag het voor die Gemeenskapsdienste Portefeulje Komitee gedien op 09 November 2022

Aanbeveling / Recommendation

In order to unblock the Mandela square project and address the current housing backlog for Montagu the following is recommended:

1. To implement super blocking concept. Providing shared services as per National Norm within each block. This process promotes ownership of the facilities within each block to reduce vandalism and theft.
2. To facilitate a public participation process for occupants to move around within the settlement with the assistance of the settlement committee and ward councillor.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

In order to unblock the Mandela square project and address the current housing backlog for Montagu the following is recommended:

1. To implement super blocking concept. Providing shared services as per National Norm within each block. This process promotes ownership of the facilities within each block to reduce vandalism and theft.
2. To facilitate a public participation process for occupants to move around within the settlement with the assistance of the settlement committee and ward councillor.

RESUBMISSION: ALIENATION OF MUNICIPAL BUILDING SITUATED ON A PORTION OF ERVEN 1461 & 1462, MONTAGU (7/2/R) (MANAGER: ADMINISTRATIVE SUPPORT)

Purpose of report

To re-submit a report to the Mayoral Committee for consideration to alienate the municipal building situated on a portion of erven 1461 & 1462, Montagu.

Background

The building referred to, is the old clinic in Ashbury which was leased to Kabouterland Creche for many years. Unfortunately, did the no longer qualify for any subsidies from Department of Social Development due to various reasons and could they no longer pay their rental as well as municipal services. The lease agreement expired 30 April 2021 and was no request for renewal received by this office.

Comments

The Directors were requested to comment. The following comments were received.

Comments: Director: Engineering Services

The engineering directorate has no objection towards the alienation of Kabouterland. However, the existing water and electricity usage may not increase from the current usage.

Comments: Chief Financial Officer

In terms of section 14 of the MFMA. Disposal of capital assets.—

(1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.

(2) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

Council should also consider if the building might not be suitable to deliver municipal services in the community where it is situated.

Should council decide to sell the property, this should be done via open market tender

Comments: Director: Community Services

No objection to alienation of portion of erfs mentioned.

Comments: Director: Strategy & Social Development

The request for the alienation of Kabouter land is supported, via open public tender process.

Comments: Director: Engineering Services

The engineering directorate has no objection towards the alienation of Kabouterland. However, the existing water and electricity usage may not increase from the current usage.

Comments: Ward Councillor

Omdat ek in die gemeenskap bly en werk het ek geen plek waar hul my kan sien nie. Ek het geen privaatheid by my huis nie. Die gebou staan toe en kan gebruik word as moontlik asb.

Omdat ek in die gemeenskap bly en werk sal dit tot voorkeer wees vir my as Raadslid en ook vir ons gemeenskap asb.

Comments: SMT

Following the site visit conducted on 29 September 2022 it is recommended that the building situated on a portion of erven 1461 & 1462, Montagu be alienated by public tender subject to the normal conditions. The reason for the recommendation is due to the fact that there is no budget available for the upgrading and maintenance of the building as well as installation of the infrastructure for example network points and telephone system.

Recommendation/ Aanbeveling

1. That it be confirmed that the municipal building situated on portions of erven 1461 & 1462, Montagu is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the municipal building situated on portions of erven 1461 & 1462, Montagu be alienated by way of public tender subject to the following conditions:
 - 2.1 That the municipal building situated on portions of erven 1461 & 1462, Montagu be alienated at a market related price.
 - 2.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 2.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
 - 2.4 That the buyer be responsible for all costs regarding the property in his/ her name.
 - 2.5 That the purchaser be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable.
 - 2.6 That the purchase deal be finalized within a period of 8 months after allocation of the property, failing which the offer will expire irrevocably.

This item served before the Corporate Services Portfolio Committee on 11 October 2022

Die item het voor die Korporatiewe Dienste Portefeulje Komitee gediens op 11 Oktober 2022

Eenparig Besluit / Unanimously Resolved

1. That the report be referred back to the next Portfolio Committee Meeting.
2. That a site inspection be held for the Committee members.

FURTHER COMMENTS: MANAGER: ADMINISTRATIVE SUPPORT

A site inspection was held on Thursday, 20 October 2022 at 09:00. The Corporate Services Portfolio Committee Councillors were in agreement with the following recommendation of the Administration:

Recommendation/ Aanbeveling

1. That it be confirmed that the municipal building situated on portions of erven 1461 & 1462, Montagu is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the municipal building situated on portions of erven 1461 & 1462, Montagu be alienated by way of public tender subject to the following conditions:
 - 2.1 That the municipal building situated on portions of erven 1461 & 1462, Montagu be alienated at a market related price.

- 2.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
- 2.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
- 2.4 That the buyer be responsible for all costs regarding the property in his/ her name.
- 2.5 That the purchaser be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable.
- 2.6 That the purchase deal be finalized within a period of 8 months after allocation of the property, failing which the offer will expire irrevocably.

This item served before the Corporate Services Portfolio Committee on 09 November 2022

Die item het voor die Korporatiewe Dienste Portefeulje Komitee gedien op 09 November 2022

Recommendation / Aanbeveling

1. That it be confirmed that the municipal building situated on portions of erven 1461 & 1462, Montagu is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the municipal building situated on portions of erven 1461 & 1462, Montagu be alienated by way of public tender subject to the following conditions:
 - 2.1 That the municipal building situated on portions of erven 1461 & 1462, Montagu be alienated at a market related price.
 - 2.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 2.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
 - 2.4 That the buyer be responsible for all costs regarding the property in his/ her name.
 - 2.5 That the purchaser be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable.
 - 2.6 That the purchase deal be finalized within a period of 8 months after allocation of the property, failing which the offer will expire irrevocably.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

1. That it be confirmed that the municipal building situated on portions of erven 1461 & 1462, Montagu is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the municipal building situated on portions of erven 1461 & 1462, Montagu be alienated by way of public tender subject to the following conditions:
 - 2.1 That the municipal building situated on portions of erven 1461 & 1462, Montagu be alienated at a market related price.
 - 2.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 2.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.

- 2.4 That the buyer be responsible for all costs regarding the property in his/ her name.
- 2.5 That the purchaser be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable.
- 2.6 That the purchase deal be finalized within a period of 8 months after allocation of the property, failing which the offer will expire irrevocably.

**RESUBMISSION: REPORT: ALIENATION OF THE CRICKET FIELD, 4 TENNIS COURTS & CLUBHOUSE
SITUATED ON ERVEN 590, 577, 857 AND PORTIONS OF ERVEN 163 & 645 ASHTON (7/1/4/2/1)
(DIRECTORATE: CORPORATE SERVICES)**

Purpose of report

To re-submit a report to Council for consider the alienation of the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton.

Comments:

A location map is attached.

The following comments were received:

Comments: Director: Community Services

Ashton sports facility with a cricket field, four (4) tennis courts and a clubhouse currently not utilised for hiring to communities and sports clubs due to its condition and the fact that it was leased to the school for its activities .

The distance to travel between the two communities of Zolani and Cogmanskloof to the facilities may pose additional burden towards the local clubs for practice sessions amongst others. Cogmanskloof sports field does have a multipurpose facility located within its boundaries. Zolani does have a potential for multipurpose field subject to financial availability.

To date only Nkqubela has a secured boundary walls to mitigate the risk of theft and vandalism. Due to limited funding a critical part of Happy Valley sports field has been completed during 2021/22 financial year. Van Zyl sports field budgeted for 2022/23 to complete only the critical part of the facility. To date all our sports facilities are secured by use of temporal employees for which it is against the conditions of employment in the local government sector regulations and are not properly supervised due to night shift system operated.

Both Cogmanskloof and Zolani operates with one facility attendant for each sport field due to salary budget constraints, therefore more personnel with supervision may be required for any additional facility.

Community facility therefore supports the request to alienate the facility.

Comments: Director: Engineering Services

The property is zoned as Open space 2 (private open space... a site for sport, play, rest or recreation, or as a park etc...includes ancillary buildings, infrastructure etc) ...the objective is to provide for private active and passive recreational areas in order to promote recreation and enhance the aesthetic appearances of an area. The property can be alienated as zoned open space 2. If the prospective users want to change the usage of the property, a rezoning application process must be followed.

No sewer network is available to the property and prospective users will have to make use of conservancy tanks and tanker services. Water, for human consumption is available from Station Road from the existing 50mm water pipeline. Water for sports field can be obtained from the municipal Cogmanskloof Irrigation Raad Water Users Association access point at the fee as been determined by the Council.

Depending on the size of the possible development, there is power available in Ashton. At the Eskom intake Substation, we have 10.5MVA NMD and we used 9.5MVA during the last financial year.

Regarding infrastructure in the area, we do have but with limited capacity. Depending on the size of the development, the infrastructure will have to be upgraded. If the requirement (i.e. 150kVA or 200kVA etc.) is known, we can do a more detailed analysis and prepare a budget quote accordingly.

Comments: Director: Strategy & Social Development

If the Municipality has no internal use for the sites, and no services run over the erven it should be disposed off via public open Tender as Market related price

The zoning should be provided by Engineering to indicate what it could possibly be used for

Comments: Chief Financial Officer

In terms of section 14 of the MFMA. Disposal of capital assets.—(1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.

(2) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

Should council decide to dispose off the property, this should be done via open market tender

Comments: Cllr Siegel

Hiermee gee ek my volle ondersteuning dat die klubhuis op tender verkoop mag word.

Comments: SMT

Following the site visit conducted on 29 September 2022 it is recommended the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated by public tender subject to the normal conditions.

Recommendation/ Aanbeveling

1. That it be confirmed that the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated by way of public tender for subject to the following conditions:
 - 2.1 That the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated at a market related price.
 - 2.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 2.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
 - 2.4 That the buyer will have to make use of conservancy tanks and tanker services as no sewer network is available to the property.

- 2.5 That the buyer be responsible for all costs regarding the property in his/ her name.
- 2.6 That the purchaser be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable.
- 2.7 That the purchase deal be finalized within a period of 8 months after allocation of the property, failing which the offer will expire irrevocably.

This item served before the Corporate Services Portfolio Committee on 11 October 2022
Die item het voor die Korporatiewe Dienste Portefeulje Komitee gedien op 11 Oktober 2022
Eenparig Besluit / Unanimously Resolved

1. That the report be referred back to the next Portfolio Committee Meeting.
2. That a site inspection be held for the Committee members.

FURTHER COMMENTS: MANAGER: ADMINISTRATIVE SUPPORT

A site inspection was held on Thursday, 20 October 2022 at 08:30. The Corporate Services Portfolio Committee Councillors were in agreement with the following recommendation of the Administration

Recommendation/ Aanbeveling

1. That it be confirmed that the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated by way of public tender for subject to the following conditions:
 - 2.1 That the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated at a market related price.
 - 2.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 2.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
 - 2.4 That the buyer will have to make use of conservancy tanks and tanker services as no sewer network is available to the property.
 - 2.5 That the buyer be responsible for all costs regarding the property in his/ her name.
 - 2.6 That the purchaser be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable.
 - 2.7 That the purchase deal be finalized within a period of 8 months after allocation of the property, failing which the offer will expire irrevocably.

NOTE: The annexure was distributed as part of the agenda for the Corporate Services Portfolio Committee meeting of 09 November 2022 (pg. 31 – 32)

This item served before the Corporate Services Portfolio Committee on 09 November 2022
Die item het voor die Korporatiewe Dienste Portefeulje Komitee gediën op 09 November 2022
Recommendation / Aanbeveling

1. That it be confirmed that the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated by way of public tender for subject to the following conditions:
 - 2.1 That the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated at a market related price.
 - 2.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 2.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
 - 2.4 That the buyer will have to make use of conservancy tanks and tanker services as no sewer network is available to the property.
 - 2.5 That the buyer be responsible for all costs regarding the property in his/ her name.
 - 2.6 That the purchaser be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable.
 - 2.7 That the purchase deal be finalized within a period of 8 months after allocation of the property, failing which the offer will expire irrevocably.

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediën op 24 November 2022
Aanbeveling / Recommendation

1. That it be confirmed that the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated by way of public tender for subject to the following conditions:
 - 2.1 That the cricket field, clubhouse & 4 tennis courts situated on erven 590, 577, 857 and portions of erven 163 & 645 Ashton be alienated at a market related price.
 - 2.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 2.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
 - 2.4 That the buyer will have to make use of conservancy tanks and tanker services as no sewer network is available to the property.

- 2.5 That the buyer be responsible for all costs regarding the property in his/ her name.
- 2.6 That the purchaser be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable.
- 2.7 That the purchase deal be finalized within a period of 8 months after allocation of the property, failing which the offer will expire irrevocably.

FRAUD & RISK MANAGEMENT COMMITTEE – FRAUD & RISK MANAGEMENT COMMITTEE REPORT, TOP RISKS AND KEY CHANGES TO RISK REGISTER REPORT AND UPDATED RISK REGISTER FOR QUARTER 1 – 2022 / 2023 (5/14/R) (CHIEF AUDIT EXECUTIVE)

Purpose of report

To submit the Fraud & Risk Management Committee report, Top Risks and Key Changes to Risk Register report and the updated risk register for quarter 1 of 2022/23 to Council for noting.

Background

Section 62 (1) (c) (i) of the MFMA states that:

*"The Municipal Manager of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all responsible steps to ensure that the municipality has and maintains effective, efficient and transparent systems of financial and **risk management** and internal control".*

Furthermore, it is also stated in the Risk Management Policy that:

"Council takes an interest in risk management to the extent necessary to obtain comfort that properly established and functioning systems of risk management are in place to protect the Langeberg Municipality against significant risks".

The Fraud & Risk Management Committee (FARMCO) report, Top Risks and Key Changes to Risk Register report and the updated risk register for quarter 1 of the 2022/23 financial year were submitted to the Audit & Performance Committee.

The FARMCO Report for Quarter 1 of 2022/23, Top Risks and Key Changes to Risk Register report and the updated risk register was attached to this report.

Recommendation

That the contents of the Fraud & Risk Management Committee (FARMCO) Report, Top Risks and Key Changes to Risk Register report and the updated Risk Register for quarter 1 of the 2022/23 financial year be noted by Council.

NOTE: The annexure was distributed as part of the agenda for the MPAC Committee meeting of 09 November 2022 (pg. 09 – 24)

This item served before the Municipal Public Accounts Committee (MPAC) on 09 November 2022
Die item het voor die Munisipale Openbare Rekeninge Komitee (MORK) gedien op 09 November 2022
Recommendation / Aanbeveling

That the contents of the Fraud & Risk Management Committee (FARMCO) Report, Top Risks and Key Changes to Risk Register report and the updated Risk Register for quarter 1 of the 2022/23 financial year be noted by Council.

**DEVIATIONS FROM THE NORMAL PROCUREMENT PROCESSES – SEPTEMBER 2022 : DIRECTORATE:
CORPORATE SERVICES (9/2/1) (CHIEF FINANCIAL OFFICER)**

Purpose of Report

To submit a report on deviations from the normal procurement processes for Council's notification.

Background

Paragraph 27(2) of the Supply Chain Management Policy of Council reads as follows:

- (2) *The Accounting Officer must record the reasons for any deviations in terms of subparagraph 1(a) and 1(b) of this Policy and report them to the next meeting of the Council and include it as a note to the annual financial statements.*

The Report on Deviations for September 2022 was attached to this report.

Aanbeveling / Recommendation

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

NOTE: The annexure was distributed as part of the agenda for the MPAC Committee meeting of 09 November 2022 (pg. 26 – 27)

**This item served before the Municipal Public Accounts Committee (MPAC) on 09 November 2022
Die item het voor die Munisipale Openbare Rekeninge Komitee (MORK) gedien op 09 November 2022
Recommendation / Aanbeveling**

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

DEVIATIONS FROM THE NORMAL PROCUREMENT PROCESSES - SEPTEMBER 2022 : DIRECTORATE STRATEGY & SOCIAL DEVELOPMENT (9/2/1) (CHIEF FINANCIAL OFFICER)

Purpose of Report

To submit a report on deviations from the normal procurement processes for Council's notification.

Background

Paragraph 27(2) of the Supply Chain Management Policy of Council reads as follows:

- (2) *The Accounting Officer must record the reasons for any deviations in terms of subparagraph 1(a) and 1(b) of this Policy and report them to the next meeting of the Council and include as a note to the annual financial statements.*

The Report on Deviations for September 2022 was attached to this report.

Aanbeveling / Recommendation

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

NOTE: The annexure was distributed as part of the agenda for the MPAC Committee meeting of 09 November 2022 (pg. 29)

This item served before the Municipal Public Accounts Committee (MPAC) on 09 November 2022
Die item het voor die Munisipale Openbare Rekeninge Komitee (MORK) gedien op 09 November 2022
Recommendation / Aanbeveling

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

**DEVIATIONS FROM THE NORMAL PROCUREMENT PROCESSES – SEPTEMBER 2022 : DIRECTORATE
COMMUNITY SERVICES (9/2/1) (CHIEF FINANCIAL OFFICER)**

Purpose of Report

To submit a report on deviations from the normal procurement processes for Council's notification.

Background

Paragraph 27(2) of the Supply Chain Management Policy of Council reads as follows:

- (2) *The Accounting Officer must record the reasons for any deviations in terms of subparagraph 1(a) and 1(b) of this Policy and report them to the next meeting of the Council and include it as a note to the annual financial statements.*

The Report on Deviations for September 2022 was attached to this report.

Aanbeveling / Recommendation

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

NOTE: The annexure was distributed as part of the agenda for the MPAC Committee meeting of 09 November 2022 (pg. 31)

This item served before the Municipal Public Accounts Committee (MPAC) on 09 November 2022
Die item het voor die Munisipale Openbare Rekeninge Komitee (MORK) gedien op 09 November 2022
Recommendation / Aanbeveling

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

**DEVIATIONS FROM THE NORMAL PROCUREMENT PROCESSES – SEPTEMBER 2022 : DIRECTORATE
ENGINEERING SERVICES (9/2/1) (CHIEF FINANCIAL OFFICER)**

Purpose of Report

To submit a report on deviations from the normal procurement processes for Council's notification.

Background

Paragraph 27(2) of the Supply Chain Management Policy of Council reads as follows:

- (2) *The Accounting Officer must record the reasons for any deviations in terms of subparagraph 1(a) and 1(b) of this Policy and report them to the next meeting of the Council and include as a note to the annual financial statements.*

The Report on Deviations for September 2022 was attached to this report.

Aanbeveling / Recommendation

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

NOTE: The annexure was distributed as part of the agenda for the MPAC Committee meeting of 09 November 2022 (pg. 33 – 36)

This item served before the Municipal Public Accounts Committee (MPAC) on 09 November 2022
Die item het voor die Munisipale Openbare Rekeninge Komitee (MORK) gedien op 09 November 2022
Recommendation / Aanbeveling

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

DEVIATIONS FROM THE NORMAL PROCUREMENT PROCESSES – SEPTEMBER 2022 : DIRECTORATE FINANCIAL SERVICES (9/2/1) (CHIEF FINANCIAL OFFICER)

Purpose of Report

To submit a report on deviations from the normal procurement processes for Council's notification.

Background

Paragraph 27(2) of the Supply Chain Management Policy of Council reads as follows:

- (2) *The Accounting Officer must record the reasons for any deviations in terms of subparagraph 1(a) and 1(b) of this Policy and report them to the next meeting of the Council and include as a note to the annual financial statements.*

The Report on Deviations for September 2022 was attached to this report.

Aanbeveling / Recommendation

That the contents of the report of deviations from the procurement processes be noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

NOTE: The annexure was distributed as part of the agenda for the MPAC Committee meeting of 09 November 2022 (pg. 38)

This item served before the Municipal Public Accounts Committee (MPAC) on 09 November 2022
Die item het voor die Munisipale Openbare Rekeninge Komitee (MORK) gedien op 09 November 2022
Recommendation / Aanbeveling

That the contents of the report on deviations from the procurement processes is noted.

Dat kennis geneem word van die inhoud van die verslag in verband met afwykings van die verkrygingsprosesse.

APPROVAL OF THE PRIVACY POLICY OF LANGEBERG MUNICIPALITY (5/14/R) (CHIEF AUDIT EXECUTIVE)

Purpose of report

To submit the Privacy Policy of Langeberg Municipality to Council for approval.

Background

The Protection of Personal Information Act (POPIA), Act No. 4 of 2013, regulates all organizations' who process and/or access personal information. This Act (Act No. 4 of 2013) came into effect on the 1st July 2021. The POPIA establishes the minimum standards for accessing and/or processing personal information.

The municipality is responsible to ensure that its business practices, information and the way it interacts with stakeholders adhere to the requisite privacy laws in the way it collects, stores and/or processes personal information.

Langeberg Municipality developed its Privacy Policy in 3 languages, English, Afrikaans and IsiXhosa. The Privacy Policy of Langeberg Municipality was attached to this report.

Recommendations

That the Privacy Policy of Langeberg Municipality to be approved by Council.

NOTE: The annexure was distributed as part of the agenda for the MPAC Committee meeting of 09 November 2022 (pg. 40 – 88)

This item served before the Municipal Public Accounts Committee (MPAC) on 09 November 2022
Die item het voor die Munisipale Openbare Rekeninge Komitee (MORK) gedien op 09 November 2022
Recommendation / Aanbeveling

1. That the Privacy Policy be workshopped first to enable Council to make an enlightened contribution.
2. That once the workshop has taken place, the Private Policy be re submitted to Council.

PROGRAMME OF DATES FOR MEETINGS 2023 ~ SECTION 79 COMMITTEE, SECTION 80 COMMITTEES, EXECUTIVE MAYORAL COMMITTEE AND COUNCIL ~ JANUARY TO DECEMBER 2023 (3/2/3/1)
(MANAGER: ADMINISTRATIVE SUPPORT)

Purpose of Report

To submit for consideration, a programme of proposed dates for the 2023 meetings of the Section 79 Committee, Section 80 Committee, the Executive Mayoral Committee and Council.

Background

The following dates are proposed for the meetings of the Section 79 Committee, Section 80 Committees, the Executive Mayoral Committee and Council from January to December 2023.

The Directors were requested to comment by not later than 19 October 2022. The following comments were received:

COMMENTS: CHIEF FINANCIAL OFFICER

I am happy with the dates.

COMMENTS: DIRECTOR: COMMUNITY SERVICES

Happy for no meeting in January, rest all in order.

COMMENTS: DIRECTOR: STRATEGY & SOCIAL DEVELOPMENT

No comments received.

COMMENTS: ACTING DIRECTOR: ENGINEERING SERVICES

No comments received.

Aanbeveling / Recommendation

1. That the following dates for the meetings of the Section 79 Committee, Section 80 Committees, MPAC, the Executive Mayoral Committee and Council for 2023 be approved.
2. That the proposed dates be compared with other known dates of meetings that Councillors regularly attend throughout the year, in order to avoid the clashing of meetings.

Section 79 Committee - MPAC Section 80 Committees: Corporate Services, Strategy + Social Development, Community Services, Engineering Services & Finance	<u>EXECUTIVE MAYORAL COMMITTEE</u> At 10h00	<u>COUNCIL MEETING</u> At 10h00	<u>STATUTORY COUNCIL MEETING</u> (Urgent matters) At 10h00
JANUARY 2023			
No Portfolio Committee meetings	No Mayoral Committee meeting	No Council meeting	31 January 2023
01 January 2023 = New Year's Day. Schools reopen on 18 January 2023			
FEBRUARY 2023			
08 February 2023	16 February 2023	28 February 2023	

08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 February 2023 10h00 – 10h45 = Finance Committee			
MARCH 2023			
08 March 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 March 2023 09h00 – 09h45 = Finance Committee	22 March 2023	28 March 2023	
20 March 2023 = Special school holiday. 21 March 2023 = Human Rights Day. Schools close 31 March 2023			
APRIL 2023			
12 April 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 April 2023 10h00 – 10h45 = Finance Committee	19 April 2023	25 April 2023	
Good Friday = 07 April 2023, Family Day = 10 April 2023 (Easter Weekend = 15 – 18 April), Schools re-open on 12 April 2023, Freedom Day = 27 April 2023, Special school holiday = 28 April 2023			
MAY 2023			
10 May 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 May 2023 10h00 – 10h45 = Finance Committee	24 May 2023	30 May 2023	
Workers' Day = 01 May 2023			
JUNE 2023			
07 June 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 19 June 2023 09h00 – 09h45 = Finance Committee	21 June 2023	27 June 2023	
Schools close 23 June 2023 and re-open on 18 July 2023, Youth day = 16 June 2023			
JULY 2023			

No Portfolio Committee Meetings	No Mayoral Committee meeting	No Council Committee meeting	25 July 2023
18 July 2023 = Schools re-open			
AUGUST 2023			
02 August 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 August 2023 10h00 – 10h45 = Finance Committee	23 August 2023	29 August 2023	
09 August 2023 = National Women's Day			
SEPTEMBER 2023			
06 September 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 18 September 2023 09h00 – 09h45 = Finance Committee	20 September 2023	26 September 2023	
24 Sept 2023 = Heritage Day, 25 Sept 2023 = Special school holiday, Schools close on 29 September 2023			
OCTOBER 2023			
11 October 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 October 2023 10h00 – 10h45 = Finance Committee	25 October 2023	31 October 2023	
Schools close re-open on 10 Oct 2023			
NOVEMBER 2023			
08 November 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 November 2023 10h00 – 10h45 = Finance Committee	22 November 2023	No Council meeting	
DECEMBER 2023			
No Portfolio meetings	No Mayoral Committee meeting	05 December 2023	
Schools close on 13 December 2023, 16 Dec 2023 = Day of Reconciliation. 25 Dec 2023 = Christmas Day. 26 Dec 2023 = Day of Goodwill.			

This item served before the Corporate Services Portfolio Committee on 09 November 2022
Die item het voor die Korporatiewe Dienste Portefeulje Komitee gedien op 09 November 2022
Recommendation / Aanbeveling

1. That the following dates for the meetings of the Section 79 Committee, Section 80 Committees, MPAC, the Executive Mayoral Committee and Council for 2023 be approved.
2. That the proposed dates be compared with other known dates of meetings that Councillors regularly attend throughout the year, in order to avoid the clashing of meetings.

<u>Section 79 Committee - MPAC</u> <u>Section 80 Committees: Corporate Services, Strategy + Social Development, Community Services, Engineering Services & Finance</u>	<u>EXECUTIVE MAYORAL COMMITTEE</u> At 10h00	<u>COUNCIL MEETING</u> At 10h00	<u>STATUTORY COUNCIL MEETING</u> (Urgent matters) At 10h00
JANUARY 2023			
No Portfolio Committee meetings	No Mayor Committee meeting	No Council meeting	31 January 2023
01 January 2023 = New Year's Day. Schools reopen on 18 January 2023			
FEBRUARY 2023			
08 February 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 February 2023 10h00 – 10h45 = Finance Committee	22 February 2023	28 February 2023	
MARCH 2023			
08 March 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 March 2023 09h00 – 09h45 = Finance Committee	22 March 2023	28 March 2023	
20 March 2023 = Special school holiday. 21 March 2023 = Human Rights Day. Schools close 31 March 2023			
APRIL 2023			
12 April 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 April 2023 10h00 – 10h45 = Finance Committee	19 April 2023	25 April 2023	
Good Friday = 07 April 2023, Family Day = 10 April 2023 (Easter Weekend = 15 – 18 April), Schools re-open on 12 April 2023, Freedom Day = 27 April 2023, Special school holiday = 28 April 2023			

MAY 2023			
10 May 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 May 2023 10h00 – 10h45 = Finance Committee	24 May 2023	30 May 2023	
Workers' Day = 01 May 2023			
JUNE 2023			
07 June 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 19 June 2023 09h00 – 09h45 = Finance Committee	21 June 2023	27 June 2023	
Schools close 23 June 2023 and re-open on 18 July 2023, Youth day = 16 June 2023			
JULY 2023			
No Portfolio Committee Meetings	No Mayoral Committee meeting	No Council Committee meeting	25 July 2023
18 July 2023 = Schools re-open			
AUGUST 2023			
02 August 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 August 2023 10h00 – 10h45 = Finance Committee	23 August 2023	29 August 2023	
09 August 2023 = National Women's Day			
SEPTEMBER 2023			
06 September 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 18 September 2023 09h00 – 09h45 = Finance Committee	20 September 2023	26 September 2023	
24 Sept 2023 = Heritage Day, 25 Sept 2023 = Special school holiday, Schools close on 29 September 2023			
OCTOBER 2023			
11 October 2023 08h00 - 08h45 = Corporate Services Committee	25 October 2023	31 October 2023	

08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 October 2023 10h00 – 10h45 = Finance Committee			
Schools close re-open on 10 Oct 2023			
NOVEMBER 2023			
08 November 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 November 2023 10h00 – 10h45 = Finance Committee	22 November 2023	No Council meeting	
DECEMBER 2023			
No Portfolio meetings	No Mayco meeting	05 December 2023	
Schools close on 13 December 2023, 16 Dec 2023 = Day of Reconciliation. 25 Dec 2023 = Christmas Day. 26 Dec 2023 = Day of Goodwill.			

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediens op 24 November 2022

Aanbeveling / Recommendation

1. That the following dates for the meetings of the Section 79 Committee, Section 80 Committees, MPAC, the Executive Mayoral Committee and Council for 2023 be approved.
2. That the proposed dates be compared with other known dates of meetings that Councillors regularly attend throughout the year, in order to avoid the clashing of meetings.

<u>Section 79 Committee - MPAC</u> <u>Section 80 Committees: Corporate Services, Strategy + Social Development, Community Services, Engineering Services & Finance</u>	<u>EXECUTIVE MAYORAL COMMITTEE</u> At 10h00	<u>COUNCIL MEETING</u> At 10h00	<u>STATUTORY COUNCIL MEETING</u> (Urgent matters) At 10h00
JANUARY 2023			
No Portfolio Committee meetings	No Mayor Committee meeting	No Council meeting	31 January 2023
01 January 2023 = New Year's Day. Schools reopen on 18 January 2023			
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MARCH 2023			
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Good Friday = 07 April 2023, Family Day = 10 April 2023 (Easter Weekend = 15 – 18 April), Schools re-open on 12 April 2023, Freedom Day = 27 April 2023, Special school holiday = 28 April 2023			
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Workers' Day = 01 May 2023			
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Schools close 23 June 2023 and re-open on 18 July 2023, Youth day = 16 June 2023			
JULY 2023			
No Portfolio Committee Meetings	No Mayoral Committee meeting	No Council Committee meeting	25 July 2023
18 July 2023 = Schools re-open			
AUGUST 2023			
02 August 2023	23 August 2023	29 August 2023	

08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 August 2023 10h00 – 10h45 = Finance Committee			
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SEPTEMBER 2023			
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24 Sept 2023 = Heritage Day, 25 Sept 2023 = Special school holiday, Schools close on 29 September 2023			
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Schools close re-open on 10 Oct 2023			
NOVEMBER 2023			
08 November 2023 08h00 - 08h45 = Corporate Services Committee 08h45 - 09h30 = Strategy & Social Development 09h30 - 10h15 = Community Services Committee 10h15 - 11h00 = Engineering Services Committee 11h00 - 11h45 = MPAC 17 November 2023 10h00 – 10h45 = Finance Committee	22 November 2023	No Council meeting	
DECEMBER 2023			
No Portfolio meetings	No Mayco meeting	05 December 2023	
Schools close on 13 December 2023, 16 Dec 2023 = Day of Reconciliation. 25 Dec 2023 = Christmas Day. 26 Dec 2023 = Day of Goodwill.			

PROGRESS REPORT ON JOB OPPORTUNITIES CREATED FOR THE PERIOD JULY TO SEPTEMBER 2022 (9/2/1/9) DIRECTOR: STRATEGY AND SOCIAL DEVELOPMENT

Purpose of the report:

To submit a report to Council about work opportunities created for the period July to September 2022.

Background

The Municipality, in an effort to combat the seasonality of employment, has set aside funds through the Poverty Alleviation budget and the EPWP grant, to create temporary work opportunities aimed as a relief for the unemployed. All internal departments are encouraged to employ labour-intensive methods to contribute towards this endeavour.

This report seeks to inform Council on the number of beneficiaries who benefited from projects for the period July- September 2022, 314 total number of jobs were created during this period.

CALL CENTRE DEPARTMENT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Georgina	Strydom	F	1980-05-19	3	01/07/2022	30/09/2022
2.	Catherine	Leibrandt	F	1991-06-25	6	01/07/2022	30/09/2022
3.	Brandon	Snyman	M	1994-10-19	1	01/07/2022	30/09/2022
4.	Samueleen	Swanepoel	F	1978-12-29	7	01/07/2022	30/09/2022
5.	Christopher	Lekota	M	1995-02-16	4	01/07/2022	30/09/2022
6.	Corne	Wentzel	F	1976-03-28	6	01/07/2022	30/09/2022

TO ASSIST DEPARTMENT OF HEALTH WITH CONTACT TRACING AND VACCINATION (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1	Lesley	Lalanga	M	2000-12-22	6	01/07/2022	30/09/2022
2	Asanda	Ngcongolo	F	1988-09-30	2	01/07/2022	30/09/2022

TITLE DEEDS RESTORATION (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Nicole	Vermeulen	F	2002-11-04	6	25/07/2022	15/12/2022
2.	Petru	Filander	F	2002-11-28	12	25/07/2022	15/12/2022
3.	Rozenne	Afrika	F	1994-02-11	3	25/07/2022	15/12/2022
4.	Madra	Schoombie	F	1999-02-17	9	26/07/2022	15/12/2022
5.	Khanya	Mhluzi	F	2002-11-11	2	03/08/2022	15/12/2022

CARE TAKERS AT THE DIFFERENT SPORT FIELDS PROJECT (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	George	De Wee	M	1992-05-06	9	05/07/2022	31/07/2022
2.	Barnoketh	Jaftha	M	1990-04-25	9	05/07/2022	31/07/2022
3	Darian	Ruiters	M	2003-01-08	9	05/07/2022	31/07/2022
4.	Ashwin	Erasmus	M	2003-04-19	9	01/07/2022	31/07/2022
5.	Conley	Van Rooi	M	1998-03-23	9	01/07/2022	31/07/2022
6	Desmond	Daniels	M	1986-01-06	9	01/07/2022	17/07/2022
7.	Aubrey	Farao	M	1979-09-06	9	01/07/2022	17/07/2022
8.	Andries	Plaatjies	M	1959-12-04	9	01/07/2022	17/07/2022
9.	Christopher	Windvogel	M	1978-05-30	8	01/07/2022	17/07/2022

10.	Sipho	Nkasayi	M	1968-07-10	2	01/07/2022	17/07/2022
11.	Stephanus	Nathan	M	1963-05-26	4	01/07/2022	17/07/2022
12.	Siyabulela	Raatjies	M	1987-08-11	2	01/07/2022	17/07/2022
13.	Mawethu	Mgabashe	M	1994-09-07	2	01/07/2022	17/07/2022
14.	Cheltn	Van Wyk	M	1993-04-20	3	01/07/2022	17/07/2022
15.	Mncedisi	Mjandana	M	1984-11-22	10	01/07/2022	17/07/2022
16.	Cameron	Williams	M	1984-06-03	4	01/07/2022	17/07/2022
17.	Denovan	Plaatjes	M	1981-03-03	6	01/07/2022	17/07/2022
18.	Elridge	Britz	M	1982-09-05	1	01/07/2022	17/07/2022
19.	Godfrey	Paulsen	M	1977-02-05	3	01/07/2022	17/07/2022
20.	Marius	Afriks	M	1984-08-21	3	01/07/2022	17/07/2022
21.	Herimg	September	M	1994-09-10	1	01/07/2022	17/07/2022
22.	Stephanus	Riddles	M	1971-03-28	12	01/07/2022	17/07/2022
23.	Monwabisi	Liwani	M	1980-02-17	2	01/07/2022	17/07/2022
24.	Denovin	Fuller	M	1999-11-06	9	01/07/2022	17/07/2022
25.	Byron	Murray	M	1999-06-15	7	01/07/2022	17/07/2022
26.	Jacques	De Bruin	M	1985-03-15	7	01/07/2022	17/07/2022
27.	Zubane	Johnson	M	1992-02-15	12	01/07/2022	17/07/2022
28.	Zolisa	Cona	M	1988-04-16	10	01/07/2022	17/07/2022
29.	Charlton	Braaf	M	1992-05-08	9	01/07/2022	17/07/2022
30.	Jastin	Petersen	M	1999-01-31	6	01/07/2022	17/07/2022
31.	Hendrik	Swart	M	1971-11-22	3	01/07/2022	17/07/2022
32.	Jerenique	Britz	M	1999-11-11	5	01/07/2022	17/07/2022
33.	Andries	Page	M	1975-07-08	5	01/07/2022	17/07/2022
34.	Jurie	Wiese	M	1972-08-07	5	01/07/2022	17/07/2022
35.	Vincent	Adendorff	M	1989-07-21	5	01/07/2022	17/07/2022
36.	Maxwell	Hager	M	1999-08-26	5	01/07/2022	17/07/2022
37.	Henry	Jansen	M	1971-10-30	5	01/07/2022	17/07/2022
38.	Simone	Van Wyk	M	1991-11-03	5	01/07/2022	17/07/2022
39.	Thobile	Dubase	M	1966-05-15	2	01/07/2022	17/07/2022
40.	Stephanus	Botha	M	1963-12-01	1	01/07/2022	17/07/2022
41.	Elroy	Steve	M	1995-07-24	5	01/07/2022	17/07/2022
42.	Christo	Pekeur	M	1980-05-24	1	18/07/2022	19/08/2022
43.	Christopher	Le kay	M	1993-06-30	7	18/07/2022	19/08/2022
44.	Joenade	Booyesen	M	2004-09-03	7	18/07/2022	19/08/2022
45.	Curtly	Lekay	M	1998-12-31	5	18/07/2022	19/08/2022
46.	Marlin	Plaatjes	M	1986-06-14	9	18/07/2022	19/08/2022
47.	Patrick	Filander	M	1993-09-06	9	18/07/2022	19/08/2022
48.	Riduaan	Wilskut	M	1998-11-14	1	18/07/2022	19/08/2022
49.	Gino	Miller	M	1996-08-18	1	18/07/2022	19/08/2022
50.	Macneal	Maarman	M	1986-12-25	5	18/07/2022	19/08/2022
51.	Abibie	Mbeka	M	1994-12-25	10	18/07/2022	19/08/2022
52.	Lizo	Mana	M	1975-02-21	10	18/07/2022	19/08/2022
53.	Jackson	Jafta	M	1975-09-08	10	18/07/2022	19/08/2022
54.	Fernandes	Fluks	M	1987-05-24	12	18/07/2022	19/08/2022
55.	Sizwe	Mase	M	1988-01-11	10	18/07/2022	19/08/2022
56.	Shaun	Adendorf	M	2001-10-25	4	18/07/2022	19/08/2022
57.	Henrico	Kuhn	M	1984-04-06	4	18/07/2022	19/08/2022
58.	Chris	Shaun	M	1979-04-02	4	18/07/2022	19/08/2022
59.	Flip	Stuurman	M	1974-12-17	8	18/07/2022	19/08/2022
60.	Anele	Selani	M	1998-06-27	2	18/07/2022	19/08/2022
61.	Wilfred	Ntandies	M	1987-04-07	2	18/07/2022	19/08/2022
62.	Lungisa	Boyi	M	1997-03-21	2	18/07/2022	19/08/2022
63.	Reven	Lukas	M	1991-01-17	9	27/07/2022	19/08/2022
64.	Shedi	Xanywa	M	1979-04-29	10	27/07/2022	19/08/2022
65.	Jan	Joseph	M	1972-12-13	3	27/07/2022	19/08/2022
66.	Androwaan	Meintjies	M	2000-08 30	9	21/07/2022	19/08/2022

67.	Raven	Jaftha	M	1999-04-29	9	21/07/2022	19/08/2022
68.	Danashwill	Laverlot	M	2000-06-27	9	22/07/2022	19/08/2022
69.	Devun	Braaf	M	1998-21-09	9	27/07/2022	19/08/2022
70.	Marcelino	Geduld	M	1993-02-18	12	04/08/2022	19/08/2022
71.	Randall	Theunnisen	M	1985-12-05	6	04/08/2022	19/08/2022
72.	Franco	Stallenberg	M	1979-11-11	7	04/08/2022	19/08/2022
73.	Fabian	Fourie	M	1990-06-24	5	17/08/2022	20/11/2022
74.	Peter	Hull	M	1966-08-29	5	17/08/2022	20/11/2022
75.	Shane	Brits	M	1996-09-13	5	17/08/2022	20/11/2022
76.	Johannes	Adendorff	M	1983-04-07	5	17/08/2022	20/11/2022
77.	Jade	Veldsman	M	1991-08-05	4	17/08/2022	20/11/2022
78.	Conley	Van Rooi	M	1998-03-23	9	22/08/2022	12/11/2022
79.	George	De Wee	M	1992-05-06	9	22/08/2022	12/11/2022
80.	Darian	Ruiters	M	2003-01-08	9	22/08/2022	12/11/2022
81.	Barnokeith	Jaftha	M	1990-04-25	9	22/08/2022	12/11/2022
82.	Raven	Jaftha	M	1999-04-29	9	20/08/2022	20/11/2022
83.	Devun	Braaf	M	1998-01-09	9	20/08/2022	20/11/2022
84.	Revern	Lukas	M	1991-01-17	9	20/08/2022	20/11/2022
85.	Androwaan	Meintjies	M	2000-08-30	9	20/08/2022	20/11/2022
86.	Adam	Thompon	M	1967-07-31	9	06/09/2022	20/11/2022
87.	Abram	Davids	M	1971-07-22	1	06/09/2022	20/11/2022
88.	Christopher	April	M	1987-02-27	3	06/09/2022	20/11/2022
89.	Jeewin	Berdien	M	2001-04-18	1	06/09/2022	20/11/2022
90.	Joe-Vernon	Blaauw	M	2000-05-17	9	06/09/2022	20/11/2022
91.	Julie	Carolus	M	1976-02-18	1	06/09/2022	20/11/2022
92.	Luyanda	Jafta	M	1980-07-16	2	06/09/2022	20/11/2022
93.	Mandilakhe	Mongameli	M	1996-03-06	2	06/09/2022	20/11/2022
94.	Nicqine	Baadjes	M	1997-03-10	3	09/09/2022	20/11/2022
95.	Randall	Fielies	M	2000-02-09	3	06/09/2022	20/11/2022
96.	Terry	Sidzumo	M	1978-09-24	2	06/09/2022	20/11/2022

SUPERVISORS AT PUBLIC TOILETS IN ALL TOWNS (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Lee-Ann	Du Toit	F	1989-10-10	9	01/07/2022	30/09/2022
2.	Jolanda	Adendorff	F	1988-05-01	8	01/07/2022	30/09/2022
3.	Lisma	Williams	F	1989-12-12	5	01/07/2022	30/09/2022
4.	Angelia	Bunding	F	1969-04-08	12	01/07/2022	30/09/2022
5.	Carol	Sauls	F	1985-10-16	9	01/07/2022	30/09/2022
6.	Irene	Matai	F	1990-06-22	2	01/07/2022	30/09/2022
7.	Bukelwa	Betana	F	1979-05-13	2	01/07/2022	30/09/2022
8.	Chantal	Moos	F	1972-02-08	3	01/07/2022	30/09/2022
9.	Elsa	Slinger	F	1971-05-15	3	01/07/2022	30/09/2022

MECHANICAL WORKSHOP PROJECT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Angelo	Daniels	M	1997-03-22	3	01/07/2022	15/12/2022
2.	Angelo	Wagenaar	M	1998-02-20	1	01/07/2022	15/12/2022

SECURITY FOR THE MOUTON HOUSE IN MCGREGOR (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Ashrin	Van Wyk	M	2003-06-30	5	01/07/2022	17/07/2022
2.	Frans	Makwena	M	1984-01-13	5	01/07/2022	17/07/2022

3.	Lucian	Munnik	M	2003-09-09	5	01/07/2022	17/07/2022
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GARDENER AT THE ROBERTSON MUSEUM PROJECT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Mathewis	Cookson	M	1984-09-21	3	01/07/2022	05/08/2022

MAINTENANCE OF THE MUNICIPAL BUILDING (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Marchell	Jacobs	M	1978-08-15	3	01/07/2022	15/12/2022
2.	Pitemelen	Bothman	M	1986-03-17	3	01/07/2022	15/12/2022
3.	Martin	Krige	M	1978-03-17	1	01/07/2022	15/12/2022
4.	Ricardo	Thomas	M	1990-05-09	3	01/07/2022	15/12/2022
5.	Mbasa	Ngqangeni	M	1989-12-07	2	22/07/2022	15/12/2022
6.	Thulani	Nguzo	M	1975-10-28	2	22/07/2022	15/12/2022
7.	Lance	Meyer	M	1998-04-08	6	22/07/2022	15/12/2022
8.	Philippus	Fielies	M	1979-05-11	1	22/07/2022	15/12/2022

SECURITY AT THE TRAFFIC DEPARTMENT (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Jason	Hendricks	M	1994-07-13	9	18/07/2022	31/08/2022
2.	Gerald	Stuart	M	1974-08-06	12	18/07/2022	31/08/2022
3.	Spamandla	Kotsana	M	1996-05-09	10	18/07/2022	31/08/2022
4.	Wilmar	Schrader	M	1972-10-08	7	18/07/2022	31/08/2022

MONTAGU MOUNTAIN RESERVE PARKS AND AMENTIES (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Rozane	Andriese	F	1978-06-03	12	22/07/2022	31/12/2022

DATA CAPTURERS AT THE ELECTRICAL DEPARTMENT PROJECT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Kayrin	Groenewald	F	1993-12-06	3	11/08/2022	15/12/2022

GENERAL MAINTENANCE OF THE IRRIGATION CHANNELS PROJECT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Shern	Plaatjies	M	1993-12-25	3	01/08/2022	28/10/2022
2.	Bazil	Temmers	M	1984-04-07	3	01/08/2022	28/10/2022
3.	Ridonno	Danster	M	1994-04-03	6	01/08/2022	28/10/2022
4.	Marco	Davids	M	1991-05-19	5	17/08/2022	28/10/2022
5.	Veegan	Scheepers	M	1997-09-13	5	17/08/2022	28/10/2022
6.	Brandon	Magentu	M	2000-05-18	5	18/08/2022	28/10/2022
7.	Alizander	Muller	F	1973-11-08	5	18/08/2022	28/10/2022

GENERAL MAINTENANCE OF THE ROADS AND STORM WATER (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	John	Arendse	M	2000-12-01	7	01/08/2022	28/10/2022
2.	Marchell	Jacobs	M	1978-08-15	6	01/08/2022	28/10/2022
3.	Ricardo	Thomas	M	1990-05-09	3	01/08/2022	28/10/2022
4.	Alfiedo	De Beer	M	1992-11-24	6	01/08/2022	28/10/2022

5.	Joseph	Roelfse	M	1975-08-11	6	01/08/2022	28/10/2022
6.	Noubajog	Jordaan	M	2002-11-19	8	01/08/2022	28/10/2022
7.	Ricardo	Paul	M	1992-08-24	4	01/08/2022	28/10/2022
8.	Eugnen	Qhankqiso	M	1985-06-10	10	01/08/2022	28/10/2022
9.	Mlamli	Klaas	M	1997-04-28	10	01/08/2022	28/10/2022
10.	Lo Whayne	Daniels	M	1997-03-27		01/08/2022	28/10/2022
11.	Yanga	Willie	M	1997-09-18	10	01/08/2022	28/10/2022
12.	Micheal	Ross	M	1994-04-27	9	01/08/2022	28/10/2022
13	Luyolo	Mbatani	M	1991-11-29	10	01/08/2022	28/10/2022
14.	Stanwill	Pietersen	M	1988-05-13	12	01/08/2022	28/10/2022
15	Alphonzo	O'Connor	M	1986-07-09	12	01/08/2022	28/10/2022
16	Alfanzo	Plaatjies	M	1992-06-16	7	01/08/2022	28/10/2022
17.	Sanna	Hartnick	F	1970-04-20	5	17/08/2022	28/10/2022
18	Fergio	Beukman	M	2003-03-21	5	17/08/2022	28/10/2022
19	Maniel	Adams	M	1998-02-03	5	18/08/2022	28/10/2022
20	Willem	Adendorff	M	1975-09-08	5	18/08/2022	28/10/2022
21	Mxolisi	Kwamane	M	1980-05-04	5	18/08/2022	28/10/2022

GENERAL MAINTENANCE OF SEWER PURIFICATION WORKS AND WATER PURIFICATION PLANTS (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Shannce	Maritz	M	1997-06-26	12	01/08/2022	28/10/2022
2.	Llicwell	Horne	M	1995-05-24	12	01/08/2022	28/10/2022
3.	Almeric	Smith	M	1995-02-22	12	01/08/2022	28/10/2022
4.	Loren	Plaatjies	M	1989-06-12	12	01/08/2022	28/10/2022
5.	Carina	Jacobs	F	2003-09-08	9	01/08/2022	28/10/2022
6.	Sendy	Magadla	M	1980-06-10	10	01/08/2022	28/10/2022
7	Pitemelen	Bothman	F	1986-04-17	3	01/08/2022	28/10/2022
8	Randall	Witbooi	M	1998-08-29	10	01/08/2022	28/10/2022
9	Simphiwe	Mtshakaza	M	1967-02-17	10	01/08/2022	28/10/2022
10	Bianca	Blom	F	1999-03-23	1	01/08/2022	28/10/2022
11	Anecia	Reatha	F	2003-04-11	1	01/08/2022	28/10/2022
12	Jance-Lee	Stout	F	1994-12-28	4	01/08/2022	28/10/2022
13	Lee-Andrea	Kortjie	F	2002-01-09	8	01/08/2022	28/10/2022
14	Freddie	Philander	M	1978-09-29	1	03/08/2022	28/10/2022
15	Jesmine	Booyesen	M	1992-11-27	3	03/08/2022	28/10/2022
16	Emmerencia	Lekay	M	1994-02-17	5	17/08/2022	28/10/2022
17	Caremnitalee	Matthys	F	2002-08-09	5	17/08/2022	28/10/2022
18	Deidre	Fortuin	F	1991-10-26	5	17/08/2022	28/10/2022
19	Elvina	Rooifontein	F	1985-11-19	5	17/08/2022	28/10/2022
20	Siphosethu	Ndiza	F	2004-03-10	4	17/08/2022	28/10/2022
21	Varno	Bokbaard	M	2002-11-15	4	17/08/2022	28/10/2022
22	Magigene	Hoof	M	1996-06-16	4	17/08/2022	28/10/2022
23	Lee-Jay	Jansen	M	2002-04-20	5	18/08/2022	28/10/2022

GARDENER AT THE ROBERTSON MUSEUM PROJECT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Christiaan	Solomon	M	1980-03-08	6	05/08/2022	31/10/2022

ELECTRICAL DEPARTMENT PROJECT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Buyile	Sitho	M	1979-01-07	2	11/08/2022	15/12/2022
2.	Mgwanya	Mbotshelwa	M	1995-04-01	2	11/08/2022	15/12/2022
3.	Vincent	Gqabi	M	1997-10-18	2	11/08/2022	15/12/2022

4.	Lyndon	Siljeur	M	1997-07-14	1	11/08/2022	15/12/2022
5.	Shanwill	Veldsman	M	2003-09-30	6	11/08/2022	15/12/2022
6.	Jonny	George	M	1975-07-31	1	11/08/2022	15/12/2022
7	Brad	Van Der Berg	M	2001-12-06	3	11/08/2022	15/12/2022
8	Ronald	Africa	M	1977-01-01	1	11/08/2022	15/12/2022

DATA CAPTURERS AT THE ENGINEERING DEPARTMENT PROJECT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1	Cheslyn	Jansen	F	1992-10-30	6	01/08/2022	15/12/2022
2.	Marq	Windvogel	M	1996-03-14	1	03/08/2022	15/12/2022
3.	Shannon	Jansen	F	2000-09-20	6	04/08/2022	15/12/2022

CLEANING OF ALL TOWNS PROJECT (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Sera	Jansen	F	1971-06-01	5	01/09/2022	30/11/2022
2.	Le-Ann	Liebenberg	F	2000-120-5	5	01/09/2022	30/11/2022
3.	Breneal	Adendorff	F	1995-01-29	5	01/09/2022	30/11/2022
4.	Catherine	Fortuin	F	1984-04-26	5	01/09/2022	30/11/2022
5.	Eduardo	Damon	M	2000-09-19	5	01/09/2022	30/11/2022
6.	Lo-Maine	Fortuin	F	1998-06-01	5	01/09/2022	30/11/2022
7	Christiaan	Gunter	M	1983-11-27	4	01/09/2022	30/11/2022
8	Nwabisa	Magubudela	F	1989-12-20	4	01/09/2022	30/11/2022
9	Hilton	Wawini	M	2002-04-20	4	01/09/2022	30/11/2022
10	Griffen	Oktober	M	2001-12-30	4	01/09/2022	30/11/2022
11	Lee-Venon	Josef	M	2003-08-18	8	01/09/2022	30/11/2022
12	Juliene	Frieslands	F	1991-11-17	4	01/09/2022	30/11/2022
13	Emmerencia	Arendorf	F	1998-02-12	4	01/09/2022	30/11/2022
14	Toshneen	Visagie	M	1989-05-18	8	01/09/2022	30/11/2022
15	Janene	Langeveldt	F	1997-04-20	4	01/09/2022	30/11/2022
16	Erika	Avontuur	F	1991-01-08	4	01/09/2022	30/11/2022
17	Aneva	Masimini	F	1997-12-22	4	01/09/2022	30/11/2022
18	Siena	Abrahams	F	196902-02	4	01/09/2022	30/11/2022
19	Anusta	Frans	F	2003-02-17	4	01/09/2022	30/11/2022
20	Johan	Nel	M	2001-01-03	4	01/09/2022	30/11/2022
21	Bruwayda	Hop	M	2001-04-12	4	01/09/2022	30/11/2022
22	Steven	Van Zyl	M	1968-02-07	4	01/09/2022	30/11/2022
23	Emmerald	Meintjies	F	2001-03-20	9	01/09/2022	30/11/2022
24	Ashley	Vollenhoven	M	1985-07-04	9	01/09/2022	30/11/2022
25	Francois	Pekeur	M	1995-05-12	9	01/09/2022	30/11/2022
26	Chanel	Louw	F	1995-07-16	9	01/09/2022	30/11/2022
27	Ivan	Beukes	M	1999-12-06	9	01/09/2022	30/11/2022
28	Ashwin	Simpson	M	1991-07-19	9	01/09/2022	30/11/2022
29	Franklin	Sylvester	M	1983-09-16	9	01/09/2022	30/11/2022
30	Shane	Greawe	M	1989-05-06	9	01/09/2022	30/11/2022
31	Alexis	Fortuin	F	2000-09-24	9	01/09/2022	30/11/2022
32	Fazlyn	Rhoma	F	1992-07-31	10	01/09/2022	30/11/2022
33	Andiswa	Benyane	F	1982-03-06	10	01/09/2022	30/11/2022
34	Mfezeko	Smith	M	1994-04-24	10	01/09/2022	30/11/2022
35	Bongiwe	Bizwaphi	F	1973-11-24	10	01/09/2022	30/11/2022
36	Devonice	Van Rooyen	F	1998-05-08	10	01/09/2022	30/11/2022
37	Uyathandwa	Faleni	M	2003-07-23	10	01/09/2022	30/11/2022
38	Greyvino	Natel	M	1999-06-22	9	01/09/2022	30/11/2022
39	Jason	September	M	2000-01-23	9	01/09/2022	30/11/2022
40	Lee-Irwin	Fortuin	M	1990-01-11	9	01/09/2022	30/11/2022

41	Cedric	Jansen	M	1986-12-12	9	01/09/2022	30/11/2022
42	Lindelo	Khuse	M	2000-08-15	10	01/09/2022	30/11/2022
43	Dumisa	Plessie	M	2002-05-13	10	01/09/2022	30/11/2022
44	Grave	Bushwana	M	1968-02-29	10	01/09/2022	30/11/2022
45	Thapelo	Mhlomi	M	1995-09-04	10	01/09/2022	30/11/2022
46	Anna	Cornelius	F	1982-11-30	9	01/09/2022	30/11/2022
47	Gift	Yanta	M	1999-11-22	10	01/09/2022	30/11/2022
48	Siyamthanda	Mazaka	M	1993-09-11	12	01/09/2022	30/11/2022
49	Simniniwe	Nontlakaza	F	1989-01-09	12	01/09/2022	30/11/2022
50	Jacobus	Maritz	M	1976-12-06	7	01/09/2022	30/11/2022
51	Cornelius	Soldaat	M	1968-11-14	7	01/09/2022	30/11/2022
52	Gerhard	Van Staden	M	1987-03-12	7	01/09/2022	30/11/2022
53	Earlyn	Booyesen	M	2003-11-26	12	01/09/2022	30/11/2022
54	Cole	De Koker	M	1999-07-31	12	01/09/2022	30/11/2022
55	Phumza	Khophe	F	1994-09-08	12	01/09/2022	30/11/2022
56	Esswill	April	M	1987-07-29	7	01/09/2022	30/11/2022
57	Luzandra	McGregor	F	1990-08-19	7	01/09/2022	30/11/2022
58	Andrew	Pekeur	M	1965-09-17	7	01/09/2022	30/11/2022
59	Alvin	Plaatjies	M	1992-09-24	7	01/09/2022	30/11/2022
60	Elroy	Alexpander	M	1995-09-02	7	01/09/2022	30/11/2022
61	Reagan	Julies	M	1992-04-26	7	01/09/2022	30/11/2022
62	Brumon	Filander	M	1999-02-07	7	01/09/2022	30/11/2022
63	Jewanye	Pieterse	M	2002-03-22	7	01/09/2022	30/11/2022
64	Marlon	Pekeur	M	1999-09-04	12	01/09/2022	30/11/2022
65	Jolin	Hendricks	M	1993-08-19	12	01/09/2022	30/11/2022
66	Graeme	Antonie	M	2000-11-30	7	01/09/2022	30/11/2022
67	Jo-Dorson	Hardnick	M	2002-09-24	12	01/09/2022	30/11/2022
68	Jerome	Wales	M	1985-11-26	12	01/09/2022	30/11/2022
69	Jesmine	De Villiers	M	1987-05-31	7	01/09/2022	30/11/2022
70	Kyla	Muller	F	1994-10-31	7	01/09/2022	30/11/2022
71	Marshalin	Pekeur	F	1998-09-03	7	01/09/2022	30/11/2022
72	Thembelane	Beat	M	1998-05-23	3	01/09/2022	30/11/2022
73	Mzwabantu	Liwani	M	1978-03-27	2	01/09/2022	30/11/2022
74	Craig	Adendorff	M	2002-09-19	3	01/09/2022	30/11/2022
75	Wilmaine	Mouries	M	2001-09-17	6	01/09/2022	30/11/2022
76	Yandiswa	Mangxama	F	1986-01-04	2	01/09/2022	30/11/2022
77	Yandiswa	Ngcongolo	F	1997-10-31	2	01/09/2022	30/11/2022
78	Ntobeko	Ngcongolo	M	1994-03-22	2	01/09/2022	30/11/2022
79	Eunice	Foloti	F	1978-11-06	2	01/09/2022	30/11/2022
80	Juanty	Moos	F	1997-08-29	6	01/09/2022	30/11/2022
81	Ruzaan	Plaatjies	F	2000-03-12	6	01/09/2022	30/11/2022
82	Pelizwa	Fulani	F	1964-04-12	2	01/09/2022	30/11/2022
83	Enele	Monakali	F	2003-06-26	2	01/09/2022	30/11/2022
84	Leslie	Slinger	M	2002-12-04	3	01/09/2022	30/11/2022
85	Nosipho	Matsabisa	F	1988-05-09	2	01/09/2022	30/11/2022
86	Perston	Fielies	M	2003-07-12	3	01/09/2022	30/11/2022
87	Fransia	De Wee	F	1973-03-26	3	01/09/2022	30/11/2022
88	Enslyn	Adendorff	F	1987-02-16	6	01/09/2022	30/11/2022
89	Denise	Slinger	F	1980-10-03	3	01/09/2022	30/11/2022
90	Esmarelle	Danster	F	1995-03-12	3	01/09/2022	30/11/2022
91	Piet	Adonis	M	1972-0-25	2	01/09/2022	30/11/2022
92	Teresa	Oerson	F	1990-11-26	3	01/09/2022	30/11/2022
93	Brendan	Stevens	M	1997-11-09	3	01/09/2022	30/11/2022
94	Frantesia	Van rooy	F	2001-11-24	6	01/09/2022	30/11/2022
95	Trevor	Jager	M	1989-06-01	1	01/09/2022	30/11/2022
96	Reldriek	Klaasen	M	2003-11-17	6	01/09/2022	30/11/2022
97	Ronald	Marthinus	M	1980-07-19	6	01/09/2022	30/11/2022

98	Jade	Beukman	F	2000-10-30	1	01/09/2022	30/11/2022
99	Ian	Moos	M	2001-09-13	3	01/09/2022	30/11/2022
100	Juan	Erasmus	M	1995-01-23	6	01/09/2022	30/11/2022
101	Lucrecia	Wehr	F	1998-12-20	3	01/09/2022	30/11/2022
102	Farren	Adams	F	2002-01-08	6	01/09/2022	30/11/2022
103	Darren	Baadjes	M	2004-04-02	1	01/09/2022	30/11/2022
104.	Jeanetta	Arnoldus	F	1973-03-26	6	01/09/2022	30/11/2022
105	Saram	Kuhn	F	1970-10-01	6	01/09/2022	30/11/2022
106.	Petrus	Louw	M	1961-12-03	6	01/09/2022	30/11/2022
107.	Marquin	Danster	M	1998-12-16	9	01/09/2022	30/11/2022

TEMPORARY CLERK FOR HUMAN RESOURCES MANAGEMENT (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Edilia	Las	F	1995-09-16	7	05/09/2022	30/11/2022

TEMPORARY CLERK FOR ADMINISTRATIVE SUPPORT OFFICE (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Georgina	Strydom	F	1980-05-19	7	02/09/2022	30/11/2022

PERFORMANCE MANAGEMENT UNIT (EPWP)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Janine	Rudolf	F	2001-10-23	7	01/09/2022	30/06/2023

ROBERTSON COMPOST PLANT (LINE DEPARTMENT)

No.	Name	Surname	Gender	Identity number	Ward	Start date	End date
1.	Athenkosi	Fikizolo	M	1989-03-25	2	01/09/2022	30/11/2022
2.	Frankie	Shudula	M	1980-02-10	2	01/09/2022	30/11/2022
3.	Zimasa	Jaftha	F	1995-10-23	2	01/09/2022	30/11/2022

GRAND TOTAL:314 BENEFICIARIES

Recommendation/ Aanbeveling

That Council notes the contents of the Progress Report on Job Opportunities for the period July- September 2022.

This item served before the Strategy & Social Development Portfolio Committee on 09 November 2022

Hierdie item het gedien by die Strategiese & Sosiale Ontwikkeling Portefeulie Komitee op 09 November 2022
Aanbeveling / Recommendation

That Council notes the contents of the Progress Report on Job Opportunities for the period July- September 2022.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022
Aanbeveling / Recommendation

That Council notes the contents of the Progress Report on Job Opportunities for the period July- September 2022.

QUARTERLY REPORT: LOCAL ECONOMIC DEVELOPMENT: JULY TO SEPTEMBER 2022 (9/2/1/9)
DIRECTOR: STRATEGY AND SOCIAL DEVELOPMENT

Purpose of the Report

To submit a quarterly LED progress report to Council for the period July to September 2022

Background

This report seeks to reflect the activities of the LED Department for the period of July to September 2022.

1. ENTERPRISE DEVELOPMENT PROGRAMME:

1.1 Co-Operatives and Small Businesses

Small Business Development – Ms. O Liemens

- Kwaggaskloofdam Safety Rehabilitation Project Engagement by Department: Water and Sanitation took place on 06 July 2022 in the Nkqubela Community Hall. It was attended by 56 local businesses. Information was given on progress of Tender processes, registration on CSD, required CIDB level of companies that want to apply, and Business opportunities for local businesses.
- The department assists Small Businesses on an ongoing basis with new company registrations, B-BBEE Certificates, business advice, assistance with registration on Central Supplier Database (CSD), Langeberg Municipality supplier database, and SARS Tax clearance.
- Western Cape Provincial Parliament Thetha Nathi Programme Roll Out took place on 22 July 2022 at the Ashton Town Hall, with local SMME's in the Langeberg area. It was attended by 50 people out of which 8 representatives of different sectors were chosen.
- Youth Training on Job Preparedness took place at the McGregor VGK Hall in McGregor on 28 July 2022 which was attended by 21 McGregor Youth. The Job Preparedness Training (18 – 35 years) was given in collaboration with NYDA (National Youth Development Agency) and the Department of Labor.
- The Youth Training by NYDA and Department Youth took place in the Robertson Community Side Hall (Civic) as well on the 29 July 2022. It was attended by 23 Youth from Robertson Bo-Dorp and Nkqubela.
- The 1-day Job Preparedness Training consisted of:
 - Self-Assessment
 - CV Writing
 - Interview Preparation
 - Dress Code
 - Job Hunting
- An Employment Service Practitioner, from the Department: Employment and Labour took information and registered the Youth on the database. When jobs are available in the area that match their profile the Department: Employment and Labour will inform the youth and assist with the application.
- The follow up for this training would be in the form of Drivers license training for the Youth by NYDA and Department Labour.
- Small businesses in Ashton had a meeting on 10th August 2022 with SEDA at the monthly engagement to establish a new business forum named (Cogmanskloof Business Forum). SEDA attended this meeting to assist them with the formation.
- The SEDA Business Advisor and Cllr Kraukamp handed out Business Management training certificates on the 15 September 2022, for the training completed on the 14 July 2022. Seventeen Businesses received their certificates.
- The LED Department is currently busy with site visits at targeted businesses that the Municipality assisted in the past through nonfinancial support, and in getting financial support through SEED Funding and government funding.
- A needs analysis, and the challenges experienced by these businesses is currently being undertaken. The purpose is, through SEDA's assistance to get these businesses to the next level through NEF (National Empowerment Fund) funding. Twenty-one businesses in the 5 towns were identified in the Langeberg area.

- The Department in collaboration with SEDA assisted SMME's in the different towns to establish the following Business forums:
 - Ikwezi Business Forum (Zolani)
 - McGregor Business Forum
 - Nkqubela Business Forum
 - Cogmanskloof Business Forum(Ashton)
 - Robertson, Bonnievale & Montagu are next
- The aim is for the big businesses to get involved with these forums.

SUCCESS STORIES

Jaars Bakwerke (Church Street Robertson)

Mr. Jaars made an immense success of his business. His wife is his business partner and she is doing the administration of the business. Ms. Jaars indicated that the business training and assistance received from the LED Department was implemented and greatly assisted with the administration of the business. Through SEED Funding they were able to purchase much needed equipment.

Jaars Bakwerke has contracts with AR motors (Toyota), Rola Ford, Breërivier Besproeiing, La Colline, Paul Marais (Wonderfontein), Smuts Broers, Santam Budget Insurance and Rooiberg Cellar for repairing and spraying of their vehicles.

Club Active (Church Street Robertson) - Mr Gideon Silwana (Mr.D. Davids)

Mr. Davids has made a success of the local gym with 1000 active members a few months after it opened. This gym caters for the man on the street who cannot afford high fees. We assisted Club Active in obtaining the exercise machines in the club. The gym was funded through SEED Funding, which enabled them to buy uniforms for the staff, and construct an office for administration. Through the SEED Fund mentoring programme Mr. Davids did a financial course at the University of Stellenbosch which he passed with flying colours. Discovery Health was also onboard.

Mr. Davids sold the gym to Mr Gideon Silwana who has 30 years' experience in this sector and use to work for Virgin Active and Planet Fitness. Due to Covid the gym had to close. Business is picking up again and currently they have a membership of 150. Hundred clients pay through debit order and fifty pay as you go. They have personal training, diet planning and work out personal fitness plans if requested.

Maxi's Hair Salon

Ms. Maxi Siljeur used to work for Illusions, a big established Hair Salon in Robertson. In 2021 she decided to start her own salon. Currently she's doing very well since she's only had the business for a year. The LED department in collaboration with SEDA provided nonfinancial support. She converted a portion of her home into a salon and applied to rezone the portion of the house used as the salon.

The equipment in the salon was bought by her and she has currently 20 permanent clients and a lot of walk ins. She still needs an air conditioner, generator and an extra toilet for clients. SEDA are in the process of assisting with application for funding with SEFA to obtain this equipment. The Client will also be applying for SEED Funding.

Contractor Development Programme

- Contractor's on the database.
- The Expo was held by the Department: Transport and Public Works - Construction Industry Innovation and Empowerment (CIIE), in collaboration with Langeberg Municipality and SEDA.
- 51 Businesses attended the Information Expo.
- The following Stakeholders attended:
 - ✓ Expanded Public Works Programme (EPWP) - Contractor Development programmes
 - ✓ National Home Builders Registration Council (NHBRC) - Awareness about NHBRC mandate and registrations
 - ✓ Department of Labour – Health and Safety

- ✓ National Department of Public Works and Infrastructure (NDPWI) – Gain more knowledge on EPWP (Expanded Works Programme)
 - ✓ National Youth Development Agency (NYDA) – Funding opportunities
 - ✓ Department of Economic Development and Tourism (DEDAT) - Ways to prevent businesses from failing
 - ✓ Bargaining Council for the Civil Engineering Industry (BCCEI) - The negotiation of wages and conditions of employment, ensuring compliance with negotiated collective agreements and the prevention & resolution of labour disputes within the Industry
 - ✓ DTPW - Supply Chain Management - How the Electronic Procurement System works.
 - CSD status check,
 - Application on supplier evidence bank
 - Application on CSD
 - ✓ CIDB-Construction Industry Development Board - How the grading system works
- Going forward SEDA, CIE and Langeberg will collaborate on Contractor Training, elevating CIDB levels and assist with access to funding.
 - SEDA with our assistance identified Contractors in the area that need assistance and already have a mentoring programme in place.
 - SEDA Business Advisor are in the process of linking the Contractors with a Windfarm in Bredasdorp, and also Bontebok Park for possible job opportunities.
 - The Startup Contractors will be assisted to move to the next level.



SEDA ENGAGEMENTS & TRAININGS

DATE	TOWN & VENUE	SMME'S	ENGAGEMENT - Systematic Need based Approach
14 JULY 2022	McGregor Community Hall (Business Management Training by SEDA appointed Service Provider)	25	TRAINING WORKSHOP: • Access to Markets – How to do business with Government • Access to funding and the options • Pricing & Costing Mentorship & Coaching
17/18 AUG 2022	Montagu Wilhelm Thys Hall (Business Management Training by SEDA)	11	TRAINING WORKSHOP: • Access to Markets – How to do business with Government • Access to funding and the options • Pricing & Costing

			Mentorship & Coaching
25 AUG 2022	Bonnievale Happy Valley Hall (Business Management Training by SEDA)	16	TRAINING WORKSHOP: • Access to Markets – How to do business with Government • Access to funding and the options • Pricing & Costing Mentorship & Coaching
8/9 SEPT 2022	Robertson Community Hall (Business Management Training by SEDA)	14 Informal Traders Start – Ups / Existing Small Businesses	TRAINING WORKSHOP: • Access to Markets – How to do business with Government • Access to funding and the options • Pricing & Costing Mentorship & Coaching
13 JULY 10 AUG 21 SEPT	Ashton Town Hall (Andile Diken -SEDA Business Advisor Swellendam)	05 08 08	Information session on SEDA services and assistance TREP Funding & how to access funding Identified needs of individual smme's One on one sessions Appointments for further engagements besides 1 day per month session Information on Contractor Development training in collaboration with Langeberg Municipality. Establishment of Business Forum with assistance of SEDA (mentoring role) Cogmanskloof Business Forum Danny Jacobs (Chairperson) Daniel Janse (Vice Chairperson) Malvern Jafta (Treasurer) Klara Schrader (Vice Secretary) Anita Lukas (Vice Treasurer) Leilanie Jacobs (Secretary) Emily Jafta Mario De Bruyn
13 JULY 10 AUGUST	Zolani Community Hall (Andile Diken -SEDA Business Advisor Swellendam)	04 04	Information session on SEDA services and assistance TREP Funding & how to access funding Identified needs of individual smme's One on one sessions Appointments for further engagements besides 1 day per month session Information on Contractor Development training in collaboration with Langeberg Municipality
14 JULY 17&18 AUG 20 SEPT	Wilhelm Thys Community Hall, Montagu (Ashley Abrahams -SEDA Business Advisor Swellendam)	05 11 10	Information session on SEDA services and assistance TREP Funding & how to access funding Identified needs of individual smme's One on one sessions Appointments for further engagements besides 1 day per month session Information on Contractor Development training in collaboration with Langeberg Municipality
06 JULY 25 AUG 14 SEPT	Happy Valley Side Hall (Ashley Abrahams – SEDA Business Advisor Swellendam)	07 16 15	Information session on SEDA services and assistance TREP Funding & how to access funding Identified needs of individual smme's One on one sessions Appointments for further engagements besides 1 day per month session

			Referrals to relevant departments Business Modeling development Information on Contractor Development training in collaboration with Langeberg Municipality
14 JULY 15 SEPT	McGregor Community Hall (Cheryl Damons – SEDA Business Advisor Worcester)	23 17	Information session on SEDA services and assistance TREP Funding & how to access funding Identified needs of individual smme's One on one sessions Appointments for further engagements besides 1 day per month session Information on Contractor Development training in collaboration with Langeberg Municipality
07 JULY 04 AUG 8-9 SEPT	Robertson Community Side Hall (Civic) (Ashley Abrahams – SEDA Swellendam Business Advisor)	05 05 14	Information session on SEDA services and assistance TREP Funding & how to access funding Identified needs of individual smme's One on one sessions Appointments for further engagements besides 1 day per month session Information on Contractor Development training in collaboration with Langeberg Municipality
07 JULY 04 AUG	Nkqubela Community Hall (Ashley Abrahams – SEDA Swellendam Business Advisor)	06 06	Information session on SEDA services and assistance TREP Funding & how to access funding Identified needs of individual smme's One on one sessions Appointments for further engagements besides 1 day per month session Information on Contractor Development training in collaboration with Langeberg Municipality

- Date changes took place in some towns because SEDA Swellendam only have 1 vehicle between the 2 Business Advisors.

INTERVENTIONS (SEDA)

DATE	AREA	PROSPECTIVE ATTENDEES	INTERVENTIONS
To be announced	All Areas	Construction Companies	Mentorship and coaching Constructions Companies in Langeberg Municipality
To be announced	All Areas	Farmer Labour Brokers	TRAINING WORKSHOPS: • Human Resources and how to comply with applicable Labour legislation • Pricing & Costing • Profitability and sustainability

MEETINGS

- Hemp Farming & Job creation for women meeting with Verline Leo – 08 July 2022.
- Meeting Manager: LED and Rural Development, Principal Clerk LED & SEDA Business Advisor on Construction Monitoring Programme – 14 July 2022.

- Meeting on monitoring of Illegal Spaza Shops in McGregor – 20 July 2022.
- Cape Winelands District Municipality BET Teams Meeting – 27 July 2022.
- 22 August 2022 – SSD Meeting with Deputy Mayor
- Teams meeting with Rural Township Urban Economy Revitalization Agency (Construction Training) – 12 August 2022.
- Meeting with Dancescape, signing of SLA – 12 August 2022
- 23 September 2022 Cape Winelands District Municipality Regional meeting in Stellenbosch
- 26 September 2022 SSD Departmental Staff meeting with Deputy Mayor Mr. J Steenkamp

INFORMAL TRADERS

<u>Informal Trading Area</u>	<u>Trading Spaces Available</u>	<u>Number of Traders</u>	<u>Permits issued for JULY 2022</u>	<u>Permits issued for AUGUST 2022</u>	<u>Permits issued for SEPT. 2022</u>
Robertson	66	31	23	18	20
Montagu	18	18	08	09	11
McGregor	14	15	0	0	0
Bonnievale	26	8	06	05	09
Nkqubela	11	6	0	02	01

- A list with daily and monthly bookings is submitted daily to Law Enforcement, for follow up, feedback and enforcement.
- Site visits at the Informal Trading area in Robertson, Montagu, Bonnievale for monitoring and updated the contact details of new traders .
- SEDA Client registration forms was distributed to the Informal Traders and explain how to fill in to register as an SEDA Client in order to qualify for the Grant.
- Follow up on complaint at Montagu Trading area 19 July 2022 – lock big gate.
- Site visit at Hoop Street Trading area, Robertson to attend to complaints of broken toilets and vandalism of taps inside toilet, as well as monitoring of permits booked – 28 July 2022. Complaints were given through to relevant department.
- Site Visit with Rafiqua Mosaval (DEDAT) at the Informal Trading areas Bonnievale and Montagu on 05 August 2022, for the structures that will be erected through the funding from DEDAT.
- SEDA will be doing training with the Informal Traders as well to equip those that want to formalize, and guide them through mentoring to improve their businesses.
- The TREP funding applications of the Informal Traders were submitted by SEDA.
- The BEAP Construction Contractors appointed for the upgrading of the Montagu and Bonnievale Informal Trading areas will be on site in Montagu on the 3rd October 2022.

CONSULTATIONS

- 62 Consultations were done from JULY – SEPTEMBER 2022.

LED ASSISTANCE DURING JULY - SEPTEMBER 2022

MONTH	ASSISTANCE PROVIDED	TOTAL BUSINESSES ASSISTED
JULY	Assistance on compliance (Spaza Shop), TREP funding, inform clients of the Kwaggaskloof information session in Nkqubela, Remind of WCPP programme in Ashton on 22 July 2022, Reminding Arts and culture service providers to send the Monthly & Quarterly reports, Assistance and information of registration of business, information on business management & automotive training, information on CIDB registration, assist with youth training in Robertson, information on informal trading permits in.	20
AUGUST	Information on tenders and tax Clearance, information on trading in Nkqubela, Information and assistance on accessing funding. Venue for meeting with farmers. Referred to Mrs. Marile Van Schalkwyk, contact arts and culture stakeholders to remind of audited financial statements, referred clients to SEDA for business management and contractors training, request guidance and mentoring on establishing a Business forum, meeting with Dancescape SA at Montagu office, Reregistration of Company Name Change. And registration of new company, Supply with Black Entrepreneurs Start-up Funding from Government grants and loans. Explain process, Arrange for handover of Business Management Certificates by SEDA	27
SEPTEMBER	Assist with information for selling food at the trading area Hoop Str, assist traders with filling in SEDA client registration forms, information on TREP funding, assistance with new company registration and B-BBEE. Information on Film Training. Referred to NYDA. Assist with NGO registration; TREP funding application for Informal Traders; Assist with information on registration of a Carwash. Refer to SEDA for mentoring programme. Assist with funding information and way forward. Funds to register business. Referred to SEDA for assistance.; Assistance with booking at Nkqubela Informal Trading area; Assist with TREP funding application for SMME's with SEDA	15

ARTS AND CULTURE DEVELOPMENT

- Attached is the Monthly reports and expenditures of the Arts and Culture Service Providers for September 2022.
- Ashton School of Dance and McGregor Arts Community Project financial statement were approved by Chief Audit Executive and the funding transferred.
- Zolani Youth Choir and New Generations Art Development still need to submit their financial statements.

Dancescape SA



DANCESCAPE SOUTH AFRICA

Uplifting People Through Dance

Dancescape South Africa (REF: 168-724 NP)
2 Buitekant Street, Montagu, 6720
Western Cape, South Africa
<http://dancescapesouthafrica.org.za/>
mr.mitya@gmail.com
078 295 7879 / 023 614 3682

Director: Mitya Sargeant

3rd Quarter Report for Dancescape South Africa July to September 2022

Daily dance classes continued during school term times throughout July to September of 2022 (3.00pm – 6.00pm Venue Zolani Hope Centre – Mantlane Road Zolani Ashton) engaging children in beginner and senior dance sessions. Dancescape South Africa (DSA) was able, through the kind donations of individuals and organizations to employ 1 full time resident teacher. We were also able to provide stipends for 1 trainee teachers and pay for the services of a director / administrator and a general assistant. Without financial support we would also be unable to tend to the day to day running costs. We thank all who have made it possible to preserve the Fiona Sargeant Legacy and to uplift the disadvantaged youth of our country through dance.

July 2022:

Classes resumed after the winter school holidays on the 19th of July. With not much time to waste Nqaba got busy rehearsing our repertoire for the Montagu Youth Arts Festival. We have entered ten pieces for this year's festival and there is a lot of work ahead to get the entries to performance level. We are very excited that this year's event will be live. It's a wonderful opportunity for the young dancers to experience a live audience. Below the students hard at work preparing for the festival.





After months of preparation to get Aphiwe November and Chuma Mathiso's documents in order they were finally on their way to the USA to begin the summer intensive on Monday the 18th of July. Both Students would participate in the first intensive held over three weeks in San Francisco and hosted by the Lines Ballet. Chuma would then fly home to resume his Matric year at school and the prepare for his final exams. Aphiwe then flies to New York to participate in another intensive with the Manhattan Youth Ballet.



Above: Mihle, Aphiwe and Chuma about to depart for the USA.

The course organizers are very strict in not allowing students to take pictures during their training. However, I have included pictures below of Aphiwe in class prior to the intensives with Kristine Elliott teaching.



I am delighted to report that DSA has been given a donation of highly nutritious peanut butter sachets. Carol from Rescue Among Many (RAM) managed to get several boxes of which she had given DSA enough to help feed our students for the rest of the year. We will be using it as a spread on our sandwiches. A very big Thank you to Carol Bruton from RAM.

On the 30th of July we were able to attend the 9th South African International Ballet Competition (SAIBC). DSA took a group of 14 dance students to Artscape Theatre complex in Cape Town to view one of the competitions finals. It was an exciting performance with many South African and International entries. The students had a wonderful time seeing the high standard of dance and I believe that they left not only inspired by what they saw but also having learnt a lot.



Above and below: Our students visit the Artscape Theatre complex to watch one of the competitions finals



August 2022:

This month was an exciting month for Dancescape South Africa as we participated in the yearly Montagu Youth Arts Festival. On the 7th of August 2022 we were invited to perform at Platform 62. It was a special market day event used to celebrate Women's Day Weekend. DSA performed a piece called "Where Were We" choreographed by Nqaba Mafilika. It was a good opportunity to perform this piece as it was in our Montagu Youth Arts Festival repertoire.



Above: The DSA students preparing to perform at Platform 62 over the Women's Day weekend.

This year we had two new judges. Lee Fennell and Allison Foat were excellent judges, both bringing a vast amount of experience with them from their own professional careers. I felt that they were stricter judges than those of previous years but fair as well. I believe that the general levels of dance were higher this year compared to previous years.

The weeks leading up to our performance at the Montagu Youth Arts Festival was spent working and polishing our dance entries. I spent many afternoons at the studio directing each piece and getting them up to performance level. The usual problems were that the young dancers have never performed before, and they needed to understand that they can't just do the steps but needed to perform them. I spent time explaining to them that dance is an artform and not sport or gymnastics which had to be executed with precision. Dance is even more difficult because not only is the performer required to execute the same precision, but they need to communicate a feeling or a message to the audience. This was a very good lesson for each one of them to learn. I am very glad to report that our student achieved this and the performance on the 19th of August at the NG Kerk church hall went very well.

We performed a total of 10 entries at this year festival and the result were as follows:

GBV: Choreographer: Lihle Mfene Music by Loris Lombardo	Gold
Ubizo: Choreographer: Lihle Mfene Music by Bob Holdoyd	Silver
Le Corsair: Choreographer: Nqaba Mafilika Music by Marius Petipa	Gold
Indibano: Choreographer: Lihle Mfene Music by Elvis Sibeko	Double Gold
Intliziyo: Choreographer: Lihle Mfene Music by DJ Merlon	Silver
Circle of life: Choreographer: Lihle Mfene Music from "The Lion King Musical"	Bronze
Huku: Choreographer: Lihle Mfene Music by Sho Majozi	Double Gold
Where Were We: Choreographer: Lihle Mfene Music by Reinhardt Buhr	Gold
Survivor: Choreographer: Ciara Baldwin and Nathan Bartman Music by Ciara and Nathan	Silver
Umana Phantsi: Choreographer: The DSA students Music by DJ Sphoza Sgubhu	Gold

Dancescape South Africa received four trophies and they were:

- Best Modern / Contemporary Group for "Indibano"
- Best Ballet Solo for "Le Corsair" performed by Chuma Mathiso
- Best Group Overall Entry (Dancescape South Africa)
- The Fiona du Plooy Trophy – Most Promising Dancer: Chuma Mathiso



September 2022:

After all the excitement and preparation to perform at the Montagu Youth Arts Festival in August, this month, in contrast, was mostly about getting back to the daily class routine. There was a slight drop in numbers, and we think that it was due to students having to put more time into their schoolwork and exams.



Above: Chuma Mathiso teaching our younger students

I am glad to report that Aphiwe November got back safely from the USA in early September. I told me that he had an amazing time and learned a lot from the dance intensives held there. I could also see a visible improvement in his dancing and his physique. Both Aphiwe and Chuma had a fantastic time in America, and it is wonderful to see Chuma giving back some of his knowledge and experience to the younger students. Some pictures of their time in San Francisco follow:

Below: Aphiwe November and Chuma Mathiso caught in full flight with the iconic bridge as a backdrop.



This month Lihle Mfene got a contract with the South African national Dance Trust. I am so very happy that Lihle persevered and is once again working in the industry again. We wish him all the very best and hope that this will be the foot in the door that he needs to get more work in the future. Lihle is a former Dancescape South Africa student.

Dancers receiving trophies and certification that they were awarded at the local Montagu Youth Arts Festival held in August 2022. Not all the dancers were there on that afternoon when I went in to present the dancers with their certificates and trophy's. However, all those who were there were very happy to see the results of their hard work.



"Circle of Life"

"GBV"



"Haku"



"Intliziyo"



"Survivor"



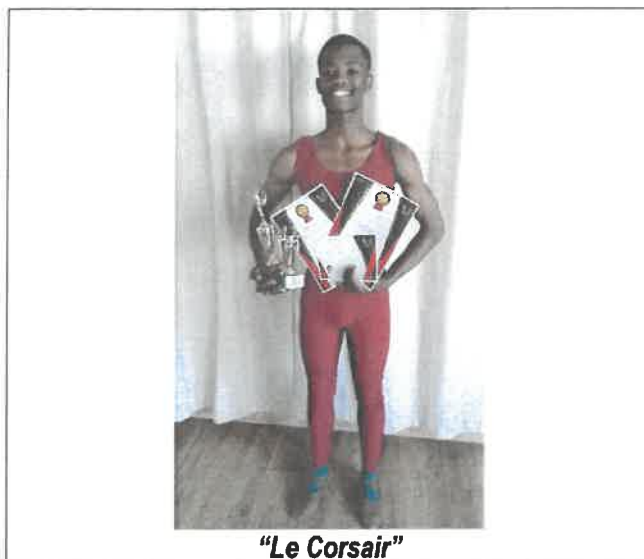
"Umana Phantsi"



"Ubizo"



"Indibano"



"Le Corsair"



"Where Were We"



Above: "The Best Group Overall Entry" goes to Dancescape South Africa

It is very disturbing to report that a fire destroyed the Wendy House which was on the studio premises in late September. Ulli Bosch and "Dance for Future" sponsored this building which was built for the purpose of having somebody live onsite and keep an eye on the main building as at that time there was a lot of vandalism going on.



Once again, we thank you for taking the time to read this report. Please visit our website at: <http://dancescapesouthafrica.org.za/> and follow us on social media.

Mitya Sargeant (CEO, and Director – Dancescape South Africa)

Ashton School of Dancing

Address: 8 Denne Street
Ashton
6715



NPO 239-289

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Quarterly Report July – September 2022

We mentioned in our July report that we add 6 new dancers to our school. We held a parent evening at Multisave just to showcase what the dancers have been doing this far. The event was held on the 24th of June 2022. We also had our fundraiser event at our local pub, LA Dee Das.

Our award evening is scheduled for end of November this year at our town hall. The Provincial Administrative Board will also be present at this prestigious event. We would also like to invite our donators for this event.

On the 9th of August we were invited to perform at our women's day celebration in Ashton. We were in the presence of high-ranking politicians such as the Provincial head of the Good Party. On the 3rd of September we compete in Athlone for the (PAB) Provincial Administrative Board. Some of our dancers achieved first, second and third places in the different categories. We send five couples to compete in that competition. Our next parent evening will be held this coming Friday night at the Barnard Hall. Find attached pictures of our different events and competitions.

Yours in Dancing

ASD Management

Expences July: R309 Hall Hire

Latin Shoes R890

August: Transport R1500

JP Grobber R3700(Audit)

Closing Bal: R8339.



Zolani Youth Choir

THE ZOLANI YOUTH CHOIR QUARTERLY MUNICIPALITY REPORT 2022

NPO: 215-663

D9 MAJOLA STREET, ZOLANI LOCATION, ASHTON

It has been a very interesting month for the choir, as the fruits of our labour are slowly rewarding. The choir did its annual Indigenous Choral Festival which was a huge success, with guest conductors from renowned choirs coming to do workshops with choirs from the Langeberg Municipality and even attracted choirs as far as Cape Town. The festival is growing gaining interest from the local audience and businesses supporting the program. We look forward to do an outdoor showcase for next year which will require a lot of funding as we see a need in creating awareness in our communities to promote the arts. The choir was then invited by Mthuthuzeli November an international Ballet Choreographer based in London for collaboration. He is working on a new piece and invited us to feature in the music. In the collaboration we were fortunate to work with the renowned Jazz musician who recently won the samma awards Mandisi Dyantjies. This collaboration will help boost the marketing of the choir as we went on studio with Mandisi and recorded a song that will feature in Mthuthu's ballet piece. The choir also visited the community of Montagu collaboration with Montagu SAPS for a Woman's Day program. We are also doing performances for the In-Abundance guest house as part of Montagu Tourism, being the only reputable cultural musical act to entertain visitors. Our next big collaboration will be with Richard Cock a very well known Classical conductor in South Africa, we will also be featured for collaboration with the Mzansi Tenors. All these invitations are based on the hard work that is produced outside the conductors place, as we do not have a place to rehearse and cannot afford the community hall. When it rains we cannot rehearse and this kills the momentum of the choir.

It has been a very interesting month for the choir, as the fruits of our labour are slowly rewarding. The choir did its annual Indigenous Choral Festival which was a huge success, with guest conductors from renowned choirs coming to do workshops with choirs from the Langeberg Municipality and even attracted choirs as far as Cape Town. The festival is growing gaining interest from the local audience and businesses supporting the program. We look forward to do an outdoor showcase for next year which will require a lot of funding as we see a need in creating awareness in our communities to promote the arts. The choir was also visited by music producers from Nashville USA, through the Khanyisa Mountain Lodge connection. Hoping that something amazing will transpire from this visit. The choir was then invited by Mthuthuzeli November an international Ballet Choreographer based in London for collaboration. He is working on a new piece and invited us to feature in the music. In the collaboration we were fortunate to work with the renowned Jazz musician who recently won the samma awards Mandisi Dyantjies. This collaboration will help boost the marketing of the choir as we went on studio with Mandisi and recorded a song that will feature in Mthuthu's ballet piece. The choir also visited the community

of Montagu collaboration with Montagu SAPS for a Woman's Day program. Our conductor was also invited to be a music adjudicator at the Montagu Youth Arts Festival. We are also doing performances for the In-Abundance guest house as part of Montagu Tourism, being the only reputable cultural musical act to entertain visitors. Our next big collaboration will be with Richard Cock a very well known Classical conductor in South Africa, we will also be featured for collaboration with the Mzansi Tenors. All these invitations are based on the hard work that is produced outside the conductors place, as we do not have a place to rehearse and cannot afford the community hall. When it rains we cannot rehearse and this kills the momentum of the choir. Please follow the choir on facebook to see the progress and detailed programs.

The choir remains in need of a space to rehearse, in all achievements we have accomplished we are still under resourced but working hard to be the custodians of the musical art in our area. We have performed for the heritage celebrations for Mc Gregor tourism on the 24th September and later on the day performed at the Herb Festival in Montagu the same day at De Bos. We have come so relevant that the choir has been invited at the provincial arts and culture award invited by the Minister herself. We have also been invited to perform at the sacred music festival to be held in Mc Gregor on 14 October. The conductor attended a workshop with the Cape Town Youth choir on collaborative songs for a possible concert to be announced early next year. Sivuyile Scott has been composing for the choir and conducted a workshop with the choir for the Music festival that the choir has been invited to by the Drakensberg Boys Choir for next year April. We are fortunate to mention that we will be working and performing with Richard Cock & Mzansi Tenors in October. The choir is slowly gaining recognition provincially and nationally. We are the true reflection of hope to the youth of Zolani and the Langeberg at large

Report Compiled by:

O.Mvunge

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Recommendation/ Aanbeveling

That Council note the contents of the quarterly report for the period July to September 2022.

This item served before the Strategy & Social Development Portfolio Committee on 09 November 2022

Hierdie item het gedien by die Strategiese & Sosiale Ontwikkeling Portefeulje Komitee op 09 November 2022

Aanbeveling / Recommendation

That Council note the contents of the quarterly report for the period July to September 2022.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

That Council note the contents of the quarterly report for the period July to September 2022.

PROGRESS REPORT ON ALLOCATED HUMAN SETTLEMENTS PROJECTS WITHIN LANGEBERG MUNICIPALITY FOR JULY – SEPTEMBER 2022 (17/5/R) (DIRECTOR: COMMUNITY SERVICES)

PURPOSE

To update Council of developments on the Langeberg municipal housing pipeline.

BACKGROUND

Council has approved a housing pipeline for the 2016 – 2021 IDP term and beyond to guide planning and implementation in collaboration with the Department of Human Settlements in the Province of the Western Cape.

ASLA appointed as implementing agent for the projects as reflected on the housing pipeline.

The priority of the housing projects on the current housing pipeline may be adapted due to restriction on funds from the Department of Human Settlements, project readiness and also the providing of bulk services.

B5686

CHANGES TO ADDENDUM MADE AND ENTERED INTO BETWEEN LANGEBERG MUNICIPALITY & ASLA CONSTRUCTION (PTY) LTD – IMPLEMENTING AGENT ON 19 JANUARY 2012 (17/5/R) (DIRECTOR: COMMUNITY SERVICES)

This item served before the Executive Mayoral Committee on 19 May 2021

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 19 Mei 2021

Eenparig Besluit / Unanimously Resolved

1. *That council note the changes made to amend Memorandum of Agreement (MOA) entered into between Langeberg Municipality and ASLA Construction (PTY) LTD 19 January 2012*
2. *Mandate Municipal Manager Mr ASA De Klerk to enter into a new Memorandum of Agreement with ASLA as per approved changes to Memorandum of Agreement (MOA).*
3. *That on SLA be concluded with ASLA for the implementation for bulk infrastructure for Mandela Square and Boekenhoutskloof based on the available funding based on WSIG funding.*

A4169

PROGRESS REPORT ON ALLOCATED HUMAN SETTLEMENTS PROJECTS WITHIN LANGEBERG MUNICIPALITY – MARCH/ MAY 2021 (17/5/R) (DIRECTOR: COMMUNITY SERVICES)

RECOMMENDATION

That the Council takes cognisance of the current progress project readiness report for the Langeberg Municipality.

This item served before a Community Services Portfolio Committee on 09 June 2021

Hierdie verslag het voor die Gemeenskapsdienste Portefeulie Komitee gedien op 09 Junie 2021

Aanbeveling / Recommendation

That there is no need for the report to be submitted to Council, the Mayoral committee can only take cognisance of the current progress project readiness report.

This item served before the Executive Mayoral Committee on 15 June 2021

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 15 Junie 2021

Aanbeveling / Recommendation

That there is no need for the report to be submitted to Council, the Mayoral committee can only take cognisance of the current progress project readiness report.

This item served before an Ordinary Meeting of Council on 22 June 2021

Hierdie item het gedien voor 'n Gewone Vergadering van die Raad op 22 Junie 2021

Eenparig Besluit / Unanimously Resolved

That there is no need for the report to be submitted to Council, the Mayoral committee can only take cognisance of the current progress project readiness report.

PROJECT READINESS: PROJECTS

IMPLEMENTATION PLAN OF LANGE BERG PROJECTS	PROGRAMME	2020/2021		2021/2022		2022/2023		COMMENTS
		SITES SERVI CED	HOUSE S BUILT	SITES SERVICE D	HOUSE S BUILT	SITES SERVICE D	HOUSE S BUILT	
McGregor	IRDP			486	486			Completed
McGregor	IRDP			10				DOHS approved 10 top structures Subsidy application to be finalised in the next quarter
McGregor informal settlement	UISP							28 Families remained behind. Environmental authorisation does not allow for serviced sites therefore families need to be relocated.
Bonnievale Boekenhoutskloof (224)	UISP			426				Municipality were issued with 24G fine of R250k. Matter was escalated to DOHS. Fine was reduced to half and paid. Layout yields 570 residential sites
Montagu Mandela Square (173)	UISP			173				Enumeration completed structures increased to 248 Proposed layout provides 148 sites

								overflow to be relocated to available land Relocation site has been identified circulating for comments thereafter submitted for councils approval.
ISSP MANDELA SQUARE AND BOEKENHOUTSKLOOF NGO SURVEY ASLA DOES NOT HAVE A CONTRACT FOR THESE PROJECTS								
Bonnievale Uitsig (68)	IRDP :TOPS						58	Planned for 2022/23 according to department business plan. Council decided to prioritise 31 qualifying applicants from Uitsig and the rest from Bonnievale waiting list. Development rights in place, however development cost is off concern given the site grading.
Bonnievale Uitsig	10 Flips units							Cost price per unit to be determined.
Montagu Strydom Street (14)	IRDP: TOPS					14		Subsequent to two parliamentary visits the DOHS has committed to funding. PID applications has been submitted. Emergency Housing Applications has been submitted. Request for DOHS to implement the project has been submitted awaiting outcome.
Robertson Heights	IRDP : TOPS							Layout has been amended to 205.

								Amended LUPA application is anticipated
Nkqubela erf 136	IRDP : TOPS					172	172	Project completed 170 units handed over to beneficiaries awaiting two subsidy approvals. 90 title deeds submitted to the deeds office.
Zandvliet Project: Portion 17 of farm 158	IRDP: TOPS						520	No bulk services available nor planned for the next 3 years according to council submission on MIG projects.

RECOMMENDATION

That the Council takes cognisance of the current progress project readiness report for the Langeberg Municipality.

This item served before a Community Services Portfolio Committee on 09 November 2022

Hierdie verslag het voor die Gemeenskapsdienste Portefeulje Komitee gedien op 09 November 2022

Aanbeveling / Recommendation

That the Council takes cognisance of the current progress project readiness report for the Langeberg Municipality.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

That the Council takes cognisance of the current progress project readiness report for the Langeberg Municipality.

A4437

APPLICATION FOR COUNCIL TO ENTER INTO A MEMORANDUM OF UNDERSTANDING WITH KHAY LAM TO ASSIST COUNCIL WITH THE TITLE DEED RESTORATION PROGRAM (17/5/2) (DIRECTOR: COMMUNITY SERVICES)

PURPOSE

To submit a report to Council for consideration of above-mentioned matter.

BACKGROUND

Presently our Title Deed Backlog is 713 as illustrated below.

	SCHEME (RENTAL / RDP)	HOUSES BUILT	REGISTERED	NOT REGISTERED
ASHTON	ASHTON			
Rentals	Ou Woonbuurt - Rentals	80	79	1
	K1 - Rental Houses	100	99	1
	Old Ashton Canning Houses	47	45	2
	Werkskepping	18	16	2
RDP	A Street Housing Project: 85 (97080001/1)	85	79	6
	Show Houses 30m²	5	3	2
	Tiger Brand Foods (Langeberg)	60	52	8
	North West Extension: 234 (W96050001/1) 24,479m²	234	219	15
	North West : 50 PHP (W04110002/1&2) 36m²	50	47	3
				40
	ZOLANI			
Rentals	Scheme - A	27	26	1
	Scheme - E	23	23	0
	New Rental Houses	82	79	3
	Greyling Rental Houses	25	24	1
	Family Hostels	36	0	36(General plan outstanding)
RDP Houses	Sakhuis -369 (W97010009/1) 29m²	113	99	14
	Phase 1 & 2 Houses - 369 (W97010009/1) 29m²	256	230	26
	Karpad Houses - 529 (W98020001/1) 20m²	529	498	31
	Tiger Brand Food (Langeberg Voedsel)	25	24	2
	Zolani 173 (W10010002/1 &2) 40m²	174	173	1
				115
	BONNIEVALE			
Rentals	Scheme 1	113	105	8

	Scheme 3	33	31	2
Selfbuild	Selfbuild	45	44	1
Selfbuild	Conventional: Phase 1 & 2	70	26	44
RDP	Mountain View Phase 1 (W95100007/1) 26m ²	623	618	5
				60
	MC GREGOR			
Selfbuild	Willie Meyer, Buite Kant, Pietman Visser, Hartzenberg, Van Niekerk	55	54	1
RDP	Piet Oktober, Hoop & Buitekant Street (W99010002/1) 27m ²	43	38	5
		418	416	2
		68	68	0
RDP	(W161020001/1)	486	484	
				8
	MONTAGU:			
Rentals	OU DORP Scheme 1 – 8	466	444	22
	Ashbury Phase 1 & 2	313	297	16
Selfbuild Houses	Beverley Hills & B-Veld	81	78	3
RDP Houses	Montagu: 388 (W95090005/1)	388	386	2
	Montagu: Ashbury Agricultural -683 (W99090008/1)	680	597	82
	Mandela Square Housing Project: 63 (W10020001/1&2)	63	58	5
				130
	ROBERTSON			
Rentals	Scheme Burnholme	184	179	5
	Scheme Dorpsig	300	286	14
	Scheme Sonskyn	85	84	1
	Scheme Dagbreek	85	79	6
	Scheme Rivier Street Rentals	10	0	10 (General plan outstanding)
	Scheme Scaife Houses	28	3	25 (General Plan outstanding)
	Scheme Jubelsdorp Houses	15	2	13 (General plan outstanding)
	Scheme Kern Houses (Muller & Malva Street)	60	57	3
	Scheme Panorama	294	289	5
	Selfbuild Houses: Nerina Street	30	28	2
RDP Houses	Môreson & Droëheuwel (W97120003/1) 27m ²	816	751	65
	Droëheuwel & Nkqubela: 230 PHP (W04090001/1,2,3) 36m ²	50	43	7
	Igloo Houses - 28 (W08010010/1)	28	26	2

	Infill Houses - 55 (W08100003/1)	55	53	2
				160
	NKQUBELA			
Rentals	May, Mokweni, August, Burwana, Samuel Street	67	19	48
	Samuel, Stuurman, Mzola, Dayi Street	39	13	26
RDP Houses	Droëheuwel & Nkqubela: 230 (W04090001/1,2,3)	180	139	41
	1st RDP Project (W97060002/1)	180	154	26
	Nkqubela 444 UISP (W08110002/1 & 2)	440	381	59
				200
	TOTAL			713

On 13 June 2022 Khaya Lam has presented and introduced themselves to the Executive Management Team (Mayco members and Senior Management) to give an overview on how they can assist the Municipality. The following was presented.

Khaya Lam is a land reform project that forms part of the Free Market Foundation. The word Khaya lam means home it's the honouring of basic human rights to shelter and protect property rights. Their only objective is to secure free hold titles to beneficiaries with no financial obligation to the municipality. The Khaya Lam project is intent on reducing titling costs to a minimum. The first step in reducing costs is for Khaya Lam to partner with a municipality and its officials who are also intent on ensuring that residents living in Apartheid era houses receive title deeds to the properties. A high volume of transfers, carried out in batches, makes it possible for empathetic and efficient conveyancers to substantially reduce their charges. The current market-related cost of about R10 000 per title, have been reduced to a significantly lower cost, (including administration) - which is where our third partner, funders (corporates, foundations or individuals) steps in to cover this cost.

In the context of an inspiring partnership between Free Market Foundation, participating Conveyancers and Funders, we are able to target higher volumes and aim at a bigger impact in a shorter duration than if this opportunity were to proceed one-person at a time only. We therefore seek willing partners and funders in municipal areas across the country to assist us in ensuring that all registered occupants of qualifying residential properties receive title to their properties in the foreseeable future.

Comments

On 28 June 2022 the bid for Conveyancers were awarded and a rollover off R 200 000 was approved for the 2022/23 financial year. These funds will only allow to register a maximum of 100 properties. Further council should also take cognisance that no TRP funding has been allocated to municipalities for the 2022/23 financial year.

RECOMMENDATION

1. Considering our current backlog and financial constraints it is recommended for council to enter into an agreement with Khaya Lam to assist Langeberg municipality in addressing its title deed backlog.
2. Whereas the Langeberg Municipality and the free market foundation have both agreed upon that, no payment of any kind for any work or assistance or support as agreed in the Memorandum of understanding will be made without prior discussion and written consent from the Municipality.

NOTE: The annexure was distributed as part of the agenda for the Community Services Portfolio Committee meeting of 09 November 2022 (pg. 17 – 22)

This item served before a Community Services Portfolio Committee on 09 November 2022

Hierdie verslag het voor die Gemeenskapsdienste Portefeulje Komitee gedien op 09 November 2022

Aanbeveling / Recommendation

1. Considering our current backlog and financial constraints it is recommended for council to enter into an agreement with Khaya Lam to assist Langeberg municipality in addressing its title deed backlog.
2. Whereas the Langeberg Municipality and the free market foundation have both agreed upon that, no payment of any kind for any work or assistance or support as agreed in the Memorandum of understanding will be made without prior discussion and written consent from the Municipality.
3. That the agreement entered into be for a period of three (3) years and can be reviewed subject to the success of addressing the title deed backlog of the Langeberg Municipality.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

1. Considering our current backlog and financial constraints it is recommended for council to enter into an agreement with Khaya Lam to assist Langeberg municipality in addressing its title deed backlog.
2. Whereas the Langeberg Municipality and the free market foundation have both agreed upon that, no payment of any kind for any work or assistance or support as agreed in the Memorandum of understanding will be made without prior discussion and written consent from the Municipality.
3. That the agreement entered into be for a period of three (3) years and can be reviewed subject to the success of addressing the title deed backlog of the Langeberg Municipality.

COMMUNITY FACILITIES PREVENTATIVE MAINTENANCE PLAN – (2021- 2024) IDP TERM (17/6/R)
(9/2/1/4) (DIRECTOR: COMMUNITY SERVICES)

PURPOSE

Council to approve community facilities preventative maintenance plan for 2021- 2026 IDP term.

BACKGROUND

Community facilities has two (2) components, namely-sports field (8) includes (Robertson swimming pool) and community halls (11).

NR.	COMMUNITY FACILITIES	ADDRESS	CAPACITY	PER M²	TOWN	HIGH MAST LIGHTS
COMMUNITY HALLS						
1	Ashton Town Hall	Swart Street	350	440	Ashton	3x
2	Bamard Hall	Uitspan Street	260	300	Ashton	None, require 1
3	Chris Van Zyl Hall	Voortrekker Road	650	665	Bonnievale	None outside, require 1
4	Happy Valley Hall	New Cross Street	600	550	Bonnievale	None (building security lights x 5)
5	Hofmeyer Hall	Bath Street	60	112	Montagu	None
6	McGregor Hall	Voortrekker Road	250	209	McGregor	2x
7	Montagu Hall	Wilhelm Thys Avenue	280	255	Montagu	None (street lighting)
8	Nkqubela Hall	Nentza Street	150	234	Nkqubela, Robertson	None (street lighting)
9	Robertson Civic	Hospital Avenue	280	252	Robertson	3
10	Robertson Town Hall	Church Street	300	280	Robertson	None
11	Rolihlahla Hall	Building Street	350	315	Zolani, Ashton	3 (was vandalized)
SPORT FACILITIES						
1	Cogmanskloof	Wilger Street	1800	2141, 2142 ha	Ashton	Yes
2	Callie De Wet	Church Street	250	Erf 2, 5 3834 ha	Robertson	Yes
3	Happy Valley	Milner Street	1500	1906, 11896,1 1887, 1307 ha	Bonnievale	Yes
4	King Edward	Piet Retief Street	2500	Erf 534, 49973	Montagu	Yes
5	McGregor	Keerom Street	1200	Erf 316, 7443, 3149 ha	McGregor	Yes
6	Nkqubela	Nentza Street	2000	Erf 137, 36143 ha	Robertson	new high masts

7	Van Zyl Street	Van Zyl Street	3000	Erf 3	Robertson	Yes
8	Zolani	Building Street	1000	Erf 1517, 14202 ha	Ashton	Yes

Management and supervision team are in place to keep to the required standard during working hours and weekends when required. Vandalism and theft are major threads and challenges towards the maintenance of equipment's and buildings facilities. Van zyl and Callie in Robertson are reporting very high rate of vandalism amongst the facilities.

Current system of utilising unemployed persons on three months rotational basis is not effective due to high rate of absenteeism especially over the weekends.

Alternative security measures are being considered by management for all municipal facilities.

RECOMMENDATION

That council approve the community facilities preventative maintenance plan for 2021-2026 IDP term of office, reviewed annually when required.

NOTE: The annexure was distributed as part of the agenda for the Community Services Portfolio Committee meeting of 09 November 2022 (pg. 25 – 53)

This item served before a Community Services Portfolio Committee on 09 November 2022
Hierdie verslag het voor die Gemeenskapsdienste Portefeulje Komitee gedien op 09 November 2022
Aanbeveling / Recommendation

That council approve the community facilities preventative maintenance plan for 2021-2026 IDP term of office, reviewed annually when required.

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022
Aanbeveling / Recommendation

That council approve the community facilities preventative maintenance plan for 2021-2026 IDP term of office, reviewed annually when required.

REQUEST TO EXTEND THE TERM OF OFFICE FOR MEMBERS OF THE LANGEBERG MUNICIPAL PLANNING TRIBUNAL AND APPOINTMENT OF MEMBER FOR THE BREEDE VALLEY MUNICIPAL PLANNING TRIBUNAL (MANAGER TOWN PLANNING)

Purpose of report

To submit a report requesting Council to extend the term of office for members of the Langeberg Municipal Planning Tribunal from to six to eight (8) years.

Background

In terms of section 72(11) (c) of the Langeberg Municipal Planning By-Law 2015, notice was given in the Provincial Gazette (2016) that the municipal council of Langeberg appointed the following persons and designated the following officials to serve as members of the Municipal Tribunal, established in terms of section 71 and said By-law:

Council also determined that the term of office of the above tribunal members is three years.

Comments

In terms of Spatial Planning and Land Use Management Act, (section 37.1) 5 August 2013: A member of Tribunal contemplated in section 37 a) is appointed for five years or a shorter period as the Municipal may determine; and b) may be appointed for further terms, subject to section 37(1) of the Spatial Planning and Land Use Management Act.

In terms of Langeberg Municipality: Land Use Planning By-Law, (section 73.1) 30 July 2015: The term of office of members of a Municipal Planning Tribunal is five years or such shorter period as the Municipal Council may determine, provided that a member may not serve as a member for a continuous period of ten years.

On 6 December 2019 Council resolved to re-appoint the existing members for a further three-year period.

The existing second term of office expires on 6/12/2022 and it is recommended that the further two-year term will end on 6/12/2024. It is recommended that Mr. A Marthinus employed as Town Planner/ Land Use Co-ordinator at Langeberg Municipality, be nominated to serve as third internal member of the Langeberg Municipal Planning Tribunal.

The following is an extract from a letter as received from the Municipal Manager of Breede Valley:

"The Breede Valley Municipal Council resolved on 26 July 2022 (C82/2022) to establish a Municipal Planning Tribunal as per the guidelines of the Spatial Planning and Land Use Management Act, 16 of 2013 as well as the Breede Valley Municipal Land Use Planning By-law (2015.)

In terms of the Council's resolution, the tribunal will consist of 6 members of which three will be from neighbouring municipalities. The term of office will be three years and will commence with the publication of the notice as required by Section 37(4) of SPLUMA.

In terms of the abovementioned Council resolution, the Municipal Manager is authorised to appoint the three external members from the neighbouring municipalities. It would therefore be highly appreciated if one of your planners be nominated to serve on our tribunal."

Recommendation

1. That the following persons, upon the respective approval of their decision makers, Carisa Pieters (Breede Valley Municipality), Quinton Balie (Cape Winelands District Municipality), Jeremy Benjamin (DEADP), Helene Janser (DEADP) and Hendrik Taljaard (Witzenberg Municipality), be appointed to serve for a further 2-year term from 6/12/2022 to 6/12/2024.
2. That Mr. Jacobus Brand be appointed to serve for a further seven (7) months.
3. That Mr. Hennie Taljaard be appointed for a 2-year term as chairperson of the Langeberg Municipal Planning Tribunal
4. That Mr. Andrew Marthinus be appointed for a 2-year term in terms of Section 71(1)(A) of the Land Use Planning By-law, 2015

5. That Ms. Carisa Pieters be appointed for a 2-year term as deputy chairperson of the Langeberg Municipal Planning Tribunal.
6. That Mrs. T Brunings be nominated to serve on the Municipal Planning Tribunal of Breede Valley.

This item served before the Engineering Services Portfolio Committee on 09 November 2022

Hierdie verslag het voor die Ingenieursdienste Portefeulje Komitee gediens op 09 November 2022

Aanbeveling / Recommendation

1. That the following persons, upon the respective approval of their decision makers, Carisa Pieters (Breede Valley Municipality), Quinton Balie (Cape Winelands District Municipality), Jeremy Benjamin (DEADP), Helene Janser (DEADP) and Hendrik Taljaard (Witzenberg Municipality), be appointed to serve for a further 2-year term from 6/12/2022 to 6/12/2024.
2. That Mr. Jacobus Brand be appointed to serve for a further seven (7) months.
3. That Mr. Hennie Taljaard be appointed for a 2-year term as chairperson of the Langeberg Municipal Planning Tribunal
4. That Mr. Andrew Marthinus be appointed for a 2-year term in terms of Section 71(1)(A) of the Land Use Planning By-law, 2015
5. That Ms. Carisa Pieters be appointed for a 2-year term as deputy chairperson of the Langeberg Municipal Planning Tribunal.
6. That Mrs. T Brunings be nominated to serve on the Municipal Planning Tribunal of Breede Valley.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediens op 24 November 2022

Aanbeveling / Recommendation

1. That the following persons or as designated, upon the respective approval of their decision makers, Carisa Pieters (Breede Valley Municipality), Quinton Balie (Cape Winelands District Municipality), Jeremy Benjamin (DEADP), Helene Janser (DEADP) and Hendrik Taljaard (Witzenberg Municipality), be appointed to serve for a further 2-year term from 6/12/2022 to 6/12/2024.
2. That Mr. Jacobus Brand be appointed to serve for a further seven (7) months.
3. That Mr. Hennie Taljaard be appointed for a 2-year term as chairperson of the Langeberg Municipal Planning Tribunal
4. That Mr. Andrew Marthinus be appointed for a 2-year term in terms of Section 71(1)(A) of the Land Use Planning By-law, 2015
5. That Ms. Carisa Pieters be appointed for a 2-year term as deputy chairperson of the Langeberg Municipal Planning Tribunal.
6. That Mrs. T Brunings be nominated to serve on the Municipal Planning Tribunal of Breede Valley.

REPORT REDUCTION OF IRRIGATION WATER SUPPLY IN ROBERTSON (16/1/4/2) (MANAGER ENGINEERING SERVICES)

Purpose of Report

To submit a Report to Council for the reduction in Irrigation Water in Robertson and water restrictions in the Langeberg Municipal area.

Background

Robertson receives its bulk water from three sources, namely from the Langeberg Mountains (the Dassieshoek and Koos Kok Dams), from the Robertson (Brandvlei) Irrigation Canal and from the Hoops River Irrigation Scheme. The water from the mountains and a portion of the water from the Hoops River and the Irrigation Canal are used for the potable water requirements of the Town and the other water sources for garden irrigation or "leiwater" purposes. Currently the water level at the Dassieshoek Dam is 39% and Kooskok Dam 75%.

McGregor obtains their water from the Houtbaais River Scheme which belongs to the McGregor Water User Association (WUA). The current dam levels for McGregor is Vaaldam 88%, Rooidam 89% and the Drinkwater Dam 91%. Currently the water levels in McGregor is acceptable.

Bonnievale receives its raw water from an irrigation canal owned and operated by the Zanddrift Water User Association (WUA) and from direct abstraction from the Breede River. The canal is fed from water released from the Brandvlei Dam into the Breede River.

Ashton receives water from the Greater Brandvlei Dam which is released into and conveyed by the Breede River. It is abstracted by three schemes:

- It's been diverted into the Robertson irrigation canal
- via the Cogmanskloof Irrigation Board scheme.
- The Municipality built their own pumping scheme which pump water directly from the Breede River for Ashton.

Montagu is supplied with bulk water from two local streams (Kruis River and Rietvlei River) and the CBR Pumping Scheme. Raw water from the Breede River is also pumped during the winter months from the Montagu Raw Water PS at Ashton to Montagu, as an additional source.

One of the main water sources to Robertson, Ashton, Bonnievale and Montagu is the Breede River from water released from the Brandvlei Dam. The Brandvlei Dam is currently 67% full. The following allocations are currently in place from the Breede River:

- 1 October to 15 November 2022 – two third allocation
- 15 November 2022 to 28 February 2023 Full allocation
- 1 March 2023 to 30 March 2023 two third allocation
- 1 April 2023 to 15 May 2023 half allocation.

The above allocation is in line with a normal season without restrictions. However due to the constant loadshedding that is currently being experienced it is a challenge to keep the Gum Grove Dam full to provide water to the Robertson Water Treatment Works. The loadshedding also effect Ashton and Montagu in that raw water must be pumped from the Breede River Pumpstation to Ashton Water Treatment Works. Raw water is then also pumped to Montagu for treatment. Current dam levels are low due to the constant loadshedding. Bonnievale does have backup Generator at the Water Treatment Works that assist to pump water to the reservoirs during loadshedding.

The approved Drought Management Policy (refer to the attached) makes provision for different stages of water restrictions per town. According to the above policy Stage 1 restriction can be implemented under the following conditions per town:

Ashton: Two third water provision from Brandvlei dam

Bonnievale: Two third water provision from Brandvlei dam

McGregor: Vaaldam 50%

Montagu: Two third water provision from Brandvlei Dam

Robertson: Two third water provision from Brandvlei Dam, Dassieshoek dam above 60%

Taking the above into consideration the implementation of stage 1 water restriction is not warranted. However due to the aggressive loadshedding that was experienced the past month it was not possible to pump water continuously to the Gum Grove Dam. This led to a "backlog" in the supply of water to the Gum Grove Dam. As indicated the main water supply to the Robertson Water Treatment Works is from Dassieshoek Dam, Robertson (Brandvlei) Irrigation Canal and from the Hoops River Irrigation Scheme. The water from the Robertson (Brandvlei) Irrigation Canal is pumped to the Gum Grove Dam which is then pumped to the water treatment facility as well as use for irrigation water. The current level of the Gum Grove Dam is 23% and Dassieshoek Dam is currently at 39%. With the current demand it is not possible to increase the water level at the dam due to the fact that all water that is pumped to the dam is used for the demand.

A possible solution could be to supply irrigation water every two weeks in Robertson. Continuous notifications to all residents in all towns must be communicated to ensure that residents use less water to reduce the risk of implementing full stage water restrictions.

Recommendation

It is recommended that:

1. Irrigation water be served fortnightly in Robertson. Residents will still be liable to pay the monthly charge, but will pay a pro-rata rate for consumption.
2. Should the drought continue water restrictions be implemented according to the approved Drought Management Policy at short notice.

This item served before the Engineering Services Portfolio Committee on 09 November 2022

Hierdie verslag het voor die Ingenieursdienste Portefeulje Komitee gediens op 09 November 2022

Aanbeveling / Recommendation

It is recommended that:

1. Irrigation water be served fortnightly in Robertson. Residents will still be liable to pay the monthly charge, but will pay a pro-rata rate for consumption.
2. Should the drought continue water restrictions be implemented according to the approved Drought Management Policy at short notice.
3. That a full report concerning the state of the water in Robertson be tabled at the Council meeting of 6 December 2022.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediën op 24 November 2022

Aanbeveling / Recommendation

It is recommended that:

1. Irrigation water be served fortnightly in Robertson. Residents will still be liable to pay the monthly charge, but will pay a pro-rata rate for consumption.
2. Should the drought continue water restrictions be implemented according to the approved Drought Management Policy at short notice.
3. That a full report concerning the state of the water in all five towns be tabled at the Council meeting of 6 December 2022.

ADDITIONAL INFORMATION CONCERNING WATER SUPPLY REGARDING ROBERTSON AND THE REST OF THE LANGEBERG MUNICIPAL AREA (MANAGER CIVIL ENGINEERING SERVICES) (16/1R)

The Engineering Portfolio Committee requested during its meeting held on 9 November 2022, that a full report concerning the state of the water in Robertson be tabled at the Council meeting.

The aim of the additional information is to provide the current and possible future scenarios on water supply to specifically Robertson and to also provide insight in the water sources for the other 4 towns.

Robertson

Robertson receives its bulk water from three sources, namely from the ¹ Langeberg Mountains (the Dassieshoek and Koos Kok Dams), from the Robertson ²(Brandvlei) Irrigation Canal and from the ³ Hoops River Irrigation Scheme. The water from the mountains and a portion of the water from the Hoops River and the Irrigation Canal are used for the potable water requirements of the Town and the other water sources for garden irrigation or "leiwater" purposes. (Gumgrove (from canal) and Koos Kok) Currently the water level at the Dassieshoek Dam is 26% and Kooskok Dam was 52% full. Compared to last year this time the dam levels for Dassieshoek and Kooskok was 100%. Due to the current levels of the Dassieshoek and Koos Kok Dam it is critical that interventions are implemented to manage the current water situation.

The tables below provide a summary of the water demand (Consumption of treated water and irrigation) versus the water sources available for this purpose. Table 1 presents the water situation if normal supply of irrigation water to Robertson are to be continued. Table 2 indicates the water situation if irrigation water is supplied to Robertson every two weeks. Table 3 indicates the water situation if irrigation water to Robertson is suspended, and Table 4 represents a scenario if stage 1 water restrictions will be implemented. It is important to note that the Willemnelriver farmers is entitled to 165 000 m³ that must be released early in 2023. According to the agreement the Municipality must ensure that this water is available to the farmers. This place an additional burden on the water resources. Due to the limited rain received during the winter months it resulted in a situation where the dam levels are very low for this time of year.

Table 1: Irrigation water supplied weekly

Month 2022 /2023	WATER DEMAND		WATER SOURCE			Storage Dams Capacity Remains **	Willem Nelsriver (Farmers)
	Consumption (Treated water)	Irrigation Water	Robertson canal	Hoopsriver	Dassieshoek/Koos Kok water used		
	m ³	m ³	m ³	m ³	m ³	(349740m ³)	m ³
November	-211756	*-20750	147000	38548	46958	302782	
December	-219030	-41500	147000	38548	74982	227800	
January	-274230	-41500	147000	38548	130182	97618	-55000
February	-256070	-41000	147000	38548	111522	-68904	-55000
March	-257900	-41500	147000	38548	113852	-237756	-55000
April	-227166	-41500	147000	38548	83118	-375874	
May	-220030	-41500	147000	38548	75982	-451856	

* lower as a result of water dam levels

** under 100m² the water quality becomes problematic.

As indicated in Table 1 above, the storage capacity at end of January becomes critical. When the dam levels reach levels of 15% and lower the water quality also deteriorates. With the continuous loadshedding that is currently being experienced it also has an effect on the volume of water that can be pumped from the Robertson Canal. Critical dam levels can therefore be reached earlier should loadshedding continue or increase to stage 4 or higher for long periods of time.

Table 2: Irrigation water supplied every second week

Month 2022 /2023	WATER DEMAND		WATER SOURCE			Storage Dams Capacity Remains	Willem Nelsriver (Famers)
	Consumption (Treated water)	Irrigation Water	Robertson canal	Hoopsriver	Dassieshoek/Koos Kok water used		
	m³	m³	m³	m³	m³	(349740m³)	m³
November	-211756	-20750	167000	38548	26958	322782	
December	-219030	-20500	167000	38548	33982	288800	
January	-274230	-20500	167000	38548	89182	199618	-55000
February	-256070	-20500	167000	38548	71022	73594	-55000
March	-257900	-20500	167000	38548	72852	-54256	-55000
April	-227166	-20500	167000	38548	42118	-151374	
May	-220030	-20500	167000	38548	34982	-186356	

Should the provision of irrigation to Robertson be reduced to supply water only every second week critical dam levels are expected at the end of February 2022. The dam levels in February will however be below 8% and the water quality will be negatively affected due to the low water levels.

Table 3: Irrigation water suspended.

Month 2022 /2023	WATER DEMAND		WATER SOURCE			Storage Dams Capacity Remains	Willem Nelsriver (Famers)
	Consumption (Treated water)	Irrigation Water	Robertson canal	Hoopsriver	Dassieshoek/Koos Kok water used		
	m³	m³	m³	m³	m³	(349740m³)	m³
November	-211756	-20750	167000	38548	26958	322782	
December	-219030	0	167000	38548	13482	309300	
January	-274230	0	167000	38548	68682	240618	-55000
February	-256070	0	167000	38548	50522	135096	-55000
March	-257900	0	167000	38548	52352	27744	-55000
April	-227166	0	167000	38548	21618	-48874	
May	-220030	0	167000	38548	14482	-63356	

Should irrigation water (leiwater) be suspended critical levels are reached at the end of March 2023. However, the level of the dam is very low and provision of water for drinking purposes will only be available till the end of February 2023. Should no rain falls in the catchment area of Kooskok and Dassieshoek dams the current outlook of water

provision is not positive and further actions will have to be implemented to ensure continuous water supply to consumers.

With the implementation of Stage 1 water restrictions an assumption was made that a saving of 10% will be achieved. Table 4 below indicate the effect of an 10% water saving that could be achieved with water restrictions. The effect of stage 1 water restrictions will only be apparent after one month of implementation.

Table 4: Implementing Level 1 Water Restrictions

Month 2022 /2023	WATER DEMAND		WATER SOURCE			Storage Dams Capacity Remains	Wilhelm Nelsriver (Farmers)
	Consumption (Treated water)	Irrigation Water	Robertson canal	Hoopsriver	Dassieshoek/Koos Kok water used		
	m ³	m ³	m ³	m ³	m ³	(349740m ³)	m ³
November	-211756	-20750	167000	38548	26958	322782	
December	-197127	0	167000	38548	-8421	331203	
January	-246807	0	167000	38548	41259	289944	-55000
February	-230463	0	167000	38548	24915	210029	-55000
March	-232110	0	167000	38548	26562	128467	-55000
April	-204449	0	167000	38548	0	73467	
May	-198027	0	167000	38548	0	73467	

From the table above the water resources can be managed more effectively should level 1 water restrictions be implemented.

Ashton

Ashton receives water from the Greater Brandvlei Dam which is released into and conveyed by the Breede River. It is abstracted by three schemes:

- It's been diverted into the Robertson irrigation canal
- via the Cogmanskloof Irrigation Board scheme.

The past two months there were a number of failures on pumps at the Breede River pumpstation that pump water to the Ashton WTW. This has now been resolved and water is currently pumped uninterrupted to the Ashton WTW. The continuous loadshedding does however have a negative impact on the volume that can be pumped to the Ashton WTW. There are a total of seven pumps at the Breede River Pumpstation. The system is designed to have six pumps operational and 1 backup pump. Six pumps deliver a maximum flow rate of 190l/s. On average it can deliver approximately 100l/s depending on loadshedding and pump malfunction. The average required treatment capacity is 48l/s. It must be noted that water is pumped to the storage dam in Ashton and from there water is also pumped to Montagu. Production of the Langeberg Foods for the processing of apricots will start on 28 November. This will place an enormous strain on the water treatment plant to keep up with the increase in demand as well as pumping water to Montagu. Urgent measures will have to be considered in order to manage the water demand effectively in Ashton.

Montagu

Montagu is supplied with bulk water from two local streams (Kruis River and Rietvlei River) and the CBR Pumping Scheme. Raw water from the Breede River is also pumped during the winter months from the Montagu Raw Water

PS at Ashton to Montagu, as an additional source. The lower dam is currently 37% and the upper dam is at 2.2%. Loadshedding and the breakdown of the pumps in Ashton has resulted in lower dam levels. Currently water is pumped to Montagu at an average rate of 90l/s depending on the level of the Ashton Storage Dam. The average supply rate at Montagu is 45 l/s. With the increase in temperature and associated increase in water usage it is difficult to increase the dam levels due to the fact that the demand is so high. Urgent measures will have to be implemented to ensure continuous water supply to Montagu.

Bonnievale

Bonnievale receives its raw water from an irrigation canal owned and operated by the Zanddrift Water User Association (WUA) and from direct abstraction from the Breede River. The canal is fed from water released from the Brandvlei Dam into the Breede River. Water is treated at an average rate of 63l/s. The current supply can accommodate the demand. However, the demand from Lactalis is increasing drastically and it is becoming increasingly difficult. There is however a risk should the canal not be in operation. Water must then be pumped from the Breede River. Should there be loadshedding water cannot be pumped from the river and it could have an impact on the provision of water. This is however currently managed effectively.

McGregor

McGregor obtains their water from the Houtbaais River Scheme which belongs to the McGregor Water User Association (WUA). The current dam levels for McGregor is Vaaldam 61%, Rooidam 52% and the Drinkwater Dam 77%. Currently the water levels in McGregor is acceptable. Currently there is not a problem in terms of water provision in McGregor.

Conclusion

Taking the above into consideration and the fact that no significant rain has fallen in the past two months and that the Willemnalsriver farmers is entitled to 165 000 m³ that must be released early in 2023 it is critical that urgent measures be implemented in order to manage the resources effectively. The implementation of level 1 water restrictions could be considered throughout the Langeberg Municipal area in terms of the approved Drought Management Policy. Should the stage one measures not be effective enough higher water restriction levels could be considered. The detail with regard to the levels of water restrictions are provided below:

Restriction Stage 1:

1. Suspension of leiwater (for all stages)
2. Watering of gardens may only be undertaken for two hours per day between 18H00 – 20H00, two days per week.
3. A fine in terms of Section 75 A of the Systems Act, being a 50% penalty on tariffs for monthly consumption in excess of 30 kilolitre per month per household connection, excluding indigent households.
4. At sport fields only watering of cricket pitches, golf course greens and bowling greens is permitted for two hours per day, twice per week, unless own source of water is used.
5. No hosing of roofs and driveways and no washing of vehicles with a garden hose will be permitted.
6. That the restrictions referred to in 4 above not be applicable to any bona fide and full time commercial enterprises whose business it is to wash cars.
7. An effective awareness and education campaign processes must be conducted. The public awareness campaign must be intensified. A specific service provider with the relevant experience, must be identified to fulfil this function.
8. That water restrictions become effective immediately after being advertised in the media and in public places.

9. Consumers must be closely monitored and those that do not heed the restrictions identified. The law enforcement department must undertake this function.
10. Maintenance teams must be made available to address leakages in indigent households.
11. All contraventions must be reported to the call centre and followed up immediately by the law enforcement.
12. Any person who contravenes the restrictions is guilty of an offence and is, upon conviction, liable to a fine as published in the annual tariffs list.

Restriction Stage 2:

1. No watering of gardens using municipal water.
2. A fine in terms of Section 75 A of the Systems Act, being a 100% penalty on tariffs for monthly consumption in excess of 15 kiloliter per month per household connection, including indigent households.
3. No watering of sport fields, cricket pitches, golf course greens and/or bowling greens is permitted unless own source of water is used.
4. No filling of swimming pools. No washing of vehicles with any hose will be permitted including commercial enterprises whose business it is to wash cars.
5. Stricter policing and implementation of a complaint line and whistle blowers facility.
6. Consultation with bulk consumers in the industrial and business sectors as identified through the billing system.
7. Installation of flow restrictors to non-compliant consumers to water restrictions.

Restriction Stage 3:

1. Restrictions as applicable in stage 2.
2. A fine in terms of Section 75 A of the Systems Act, being a 200% penalty on tariffs for monthly consumption in excess of 6 kiloliter per month per household connection, including indigent households.
3. Media to be used extensively for public awareness
4. Stricter policing and implementation of a complaint line and whistle blowers facility.
5. Bulk consumers in the industrial and business sectors to reduce consumption to 30% of the average for that specific month over the last 3 years.

AUDIT & PERFORMANCE COMMITTEE: SUBMISSION OF THE QUARTERLY REPORT FOR QUARTER 1 OF 2022 / 2023 (5/14/R) (CHIEF AUDIT EXECUTIVE)

Purpose of report

To submit the Audit & Performance Committee report for quarter 1 of the 2022/23 financial year to Council for noting.

Background

In terms of Circular 65 of the Municipal Finance Management Act (MFMA) (Act No. 56 of 2003), the chairperson of the Audit & Performance Committee will report on a quarterly basis, or more frequently if required, to the municipal council on the operations of the Internal Audit Activity and the Audit & Performance Committee. The report should include:

- A summary of the work performed by the Internal Audit Activity and the Audit & Performance Committee against the annual work plan;
- Effectiveness of internal controls and additional measures that must be implemented to address identified risks;
- A summary of key issues dealt with such as significant internal and external audit findings, recommendations and updated status thereof;
- Progress with any investigations and its outcomes;
- Details of meetings and the number of meetings attended by each member; and
- Other matters requested of the Internal Audit Activity and Audit & Performance Committee.

The Audit & Performance Committee report for quarter 1 of 2022/23 was attached to this report.

Recommendation

That the contents of the Audit & Performance Committee report for quarter 1 of the 2022/23 financial year be noted by Council.

NOTE: The annexure was distributed as part of the agenda for the MPAC Committee meeting of 09 November 2022 (pg. 90 – 92)

This item served before the Municipal Public Accounts Committee (MPAC) on 09 November 2022
Die item het voor die Munisipale Openbare Rekeninge Komitee (MORK) gedien op 09 November 2022
Recommendation / Aanbeveling

That the contents of the Audit & Performance Committee report for quarter 1 of the 2022/23 financial year be noted by Council.

APPLICATION TO PURCHASE ERF 489 NKQUBELA, ROBERTSON (7/2/3/2/5) (DIRECTORATE: CORPORATE SERVICES)

Purpose of report

To submit a report to the Mayoral Committee for consideration regarding an application received from Mr MP Duka.

Background

The following letter was received from Mr MP Duka:

"I Mluleki Pleaser Duka hereby request the municipality to sell me the abovementioned plot. I wish my letter would receive your positive consideration."

A location map was attached.

The following comments were received:

Comments: Director: Strategy & Social Development

If no services run through site it be sold via public open tender process

Comments: Director: Community Services

Application not supported, be sold via public tender.

Comments: Chief Financial Officer

In terms of section 14 of the MFMA. Disposal of capital assets.—(1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.

(2) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

Should council decide to sell the property, this should be done via open market tender

Comments: Manager: Electrical Engineering Services

The Electrical Department has no objection to this application. Electrical services are available in the vicinity of the erf but it should be noted that there is no additional capacity available from Eskom at the Robertson feed-in point. If the erf is sold as a serviced erf, only a 20A electrical connection could be made available which would further strain the capacity on the Robertson Eskom feed-in point. All costs for a new connection will be for the customer's account.

The customer might also consider alternative energy which should be done according to the Municipal Requirements and Guidelines.

Comments: Manager: Civil Engineering Services

Civil Engineering Department has no objection to the above application, water and sewer is available adjacent to the property. The cost for the water and sewer connection to the property will be for the applicant.

Comments: Cllr Gxowa

Application supported

Recommendation

1. That it be confirmed that the portion of land is not needed for the provision of the minimum level of basic municipal services. (S14 of the MFMA 2003, Act 56 of 2003)
2. That the application received from Mr MP Duka to purchase erf 489 Nkqubela, Robertson not be approved.
3. That erf 489 Nkqubela, Robertson be alienated by way of public tender for residential purpose subject to the following conditions:
 - 3.1 That the erf be alienated at a market related price.
 - 3.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 3.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
 - 3.4 That only a 20A electrical connection can be made available and all costs for a new connection will be for the buyer's own cost.
 - 3.5 That the erven only be utilized for the purposes as prescribed in the applicable town- planning scheme.
 - 3.6 That the buyer be responsible for all costs regarding the property in his/ her name.
 - 3.7 That the buyer be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable
 - 3.8 That the purchase deal be finalized within a period of 6 months after allocation of the property, failing which the offer will expire irrevocably.

NOTE: The annexure was distributed as part of the agenda for the Corporate Services Portfolio Committee meeting of 09 November 2022 (pg. 38)

This item served before the Corporate Services Portfolio Committee on 09 November 2022
Die item het voor die Korporatiewe Dienste Portefeulje Komitee gedien op 09 November 2022
Recommendation / Aanbeveling

1. That it be confirmed that the portion of land is not needed for the provision of the minimum level of basic municipal services. (S14 of the MFMA 2003, Act 56 of 2003)
2. That the application received from Mr MP Duka to purchase erf 489 Nkqubela, Robertson not be approved.
3. That erf 489 Nkqubela, Robertson be alienated by way of public tender for residential purpose subject to the following conditions:

- 3.1 That the erf be alienated at a market related price.
- 3.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
- 3.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
- 3.4 That only a 20A electrical connection can be made available and all costs for a new connection will be for the buyer's own cost.
- 3.5 That the erven only be utilized for the purposes as prescribed in the applicable town- planning scheme.
- 3.6 That the buyer be responsible for all costs regarding the property in his/ her name.
- 3.7 That the buyer be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable
- 3.8 That the purchase deal be finalized within a period of 6 months after allocation of the property, failing which the offer will expire irrevocably.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

1. That it be confirmed that the portion of land is not needed for the provision of the minimum level of basic municipal services. (S14 of the MFMA 2003, Act 56 of 2003)
2. That the application received from Mr MP Duka to purchase erf 489 Nkqubela, Robertson not be approved.
3. That erf 489 Nkqubela, Robertson be alienated by way of public tender for residential purpose subject to the following conditions:
 - 3.1 That the erf be alienated at a market related price.
 - 3.2 That a deposit of 10% be payable with the signing of the deed of sale and that the remainder of the purchase price be payable with registration.
 - 3.3 That the buyer be responsible for all the connection fees for municipal services rendered to the property.
 - 3.4 That only a 20A electrical connection can be made available and all costs for a new connection will be for the buyer's own cost.
 - 3.5 That the erven only be utilized for the purposes as prescribed in the applicable town- planning scheme.
 - 3.6 That the buyer be responsible for all costs regarding the property in his/ her name.
 - 3.7 That the buyer be responsible for all Town Planning cost involved which may include rezoning, subdivision, consolidation, surveying, registration of servitudes where applicable
 - 3.8 That the purchase deal be finalized within a period of 6 months after allocation of the property, failing which the offer will expire irrevocably.

SUBMISSION TO REVIEW IDENTIFIED HOUSING PIPELINE PROJECTS (17/5/2) (DIRECTOR: COMMUNITY SERVICES)

PURPOSE

To present a draft housing pipeline to council for its consideration and approval.

BACKGROUND

The objective of this pipeline is to provide an all-inclusive overview of all current and future housing developments within the municipal area. The current housing backlog is at 9093 which status indicate waiting. Furthermore, the municipality has 7 recorded informal settlements with an estimated number of 2200 of occupants.

Against this backdrop the housing pipeline was drafted in association with the Department of Human Settlements considering the municipality's current reality and the latest national directive.

Table below illustrates status of projects.

MAP REF	COMPLETED PROJECTS	
	PROJECT DESCRIPTION (no. of sites) & Property description	COMMENTS
A1	Robertson Muiskraalkop – (129) IRDP Erf 7973 (Ptn/Rem Erf 2 Rob) GP No. 2022/2014 Erven 7974-8183 Robertson	• 129 Top Structures completed • 129 Deeds transferred
A2	Robertson Kenana – (505) UISP Erf 1466 (part of Rem/Erf 2 & Ptn/R/Erf 136) GP No 842/2019 Erven 1474-1983 Nkqubela	• 505 Sites completed • Transfer of properties continuing Conveyancer to confirm documents required to transfer remaining properties.
IMPLEMENTATION: PROJECTS CURRENTLY BEING SERVICED OR CONSTRUCTION TAKING PLACE		
B1	McGregor - 496 IRDP Erf 360 McGregor GP No. 558/2016 Erven 1401-1939 15 FLISP	• 486 Top structures completed • 486 Deeds transferred • 10 Outstanding Top structures to be completed no approved beneficiaries to date • 15 affordable sites available
B2	Robertson Nkqubela (adjoining sports field) (172) Erf 435 Nkqubela (part of R/Ptn Erf 136) GP No. 1061/2022 Erven 2024-2197	• 172 top structures currently under construction Conveyancer to confirm documents required to open township register in order to transfer properties.
MEDIUM TERM PLANNING: PROJECTS WITH PROJECT INITIATION DOCUMENTS (PID) SUBMITTED		
C1	ISSP Montagu Mandela Square (173) UISP Rem/Ptn Erf 1 & 937 Montagu	• Council Approved on Housing Pipeline • Project Initiation Document (PID) submitted • Project Feasibility Report (PFR) required • Project Implementation Readiness Report (PIRR) required • Project footprint 148 service sites
C2	Montagu Kingna River (adjoining Mandela Square) – IRDP Rem/Erf 937 Montagu	• Council Approved on Housing Pipeline • Project Initiation Document (PID) submitted • Project Feasibility Report (PFR) Required

		- Potential number of units 500 - Complies with principles for densification and infill development - Optimise undeveloped land
C3	Bonnievale Boekenhoutskloof (224) UISP Erf 907 Bonnievale & R/Farm 174 Swe	- Council Approved on Housing Pipeline - Project Initiation Document (PID) submitted - Project Feasibility Report (PFR) Required - Project Implementation Readiness Report (PIRR) required - PFR and PIRR to be submitted in 2022/23 Financial year
C4	Robertson Heights (189 services - 188 units) IRDP/UISP Erven 2981 & 2445 Robertson	- Council Approved on Housing Pipeline - Conclusion of older project where all development rights have been obtained - Obtained environmental authority however the department (DoHS) has not received the proof thereof - PIRR being prepared, but neither Planning nor Conditional Approvals obtained yet
LONG-TERM PLANNING: PROJECTS ON MUNICIPAL HOUSING PIPELINE		
D1	Robertson Portion of Erf 1206 Heyl's Land (1000) UISP	- Potential number of service sites 1000 - Privately owned land therefore project Initiation Document submitted with Land Acquisition to be completed - Project will accommodate an existing settlement
D2	Zolani Portion of Farm 197 (1000) UISP Ptn of Goree 197, Montagu RD	- High priority possible solution to deal with informal dwellings, Nkandla and Riemvasmaak, backyarders as well as the natural growth of the area. - Privately owned land - PID must still be submitted with Land Acquisition Section to be completed - Potential number of service sites 1000 - Bulk Capacity to be determined
D3	Montagu Krieketveld (65 services & 65 units) IRDP Ptn of Rem/ Erf 728 Montagu	- Municipal land no environmental authorisations - Approved housing pipeline - Existing water & sewerage upgrades needed - Project Initiation Document (PID) must still be submitted, neither Planning nor Conditional Approvals obtained yet - Careful consideration be made on utilising land zoned sports to housing development.
D4	Bonnievale Uitsig(58) IRDP Ptn 1, 2, 4 & 5 / 695 Swellendam 10 units for GAP housing	- Environmental authority obtained - Bulk capacity sufficient for development - Land use approval obtained
D5	ISSP McGregor Remainder Erf 397 (30) UISP Remainder Erf 397 McGregor (Robertson SG region)	- Small Informal Settlement of non-qualifiers that refuse to be relocated. - Current environmental authority does not will only be considered through a formal application - Project Initiation Document (PID) required

		Adjoins Hoeks river – very high-water table, not suitable for residential development in terms of sustainability and resilience principles.
OTHER: PROJECTS FUNDED FROM DIFFERENT SOURCES OTHER THAN THE UISP OR HSDG GRANTS (SOCIAL HOUSING FUNDS)		
E1	Strydom Straat Erven 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2394 & 2395 Montagu (14) IRDP	• Reconstruction of severely degraded houses. Demolition and rebuilding will be needed. Very complex project. • PID must still be submitted. Project identified as a MEC Priority Project • Awaiting the DoHS commitment to the project
CANCELLED PROJECTS		
F1	Ashton Remainder of Portion 71 of Farm 158 (161 services & 161 units) IRDP	Portion next to Ashton cemetery
F2	Ashton Portion 17 of Farm 158 Zandvliet (520)	• Bulk electrical supply is a major issue halting this project. • Urban edge extension was not supported by DEA&DP.

RECOMMENDATION

1. Council to approve proposed draft housing pipeline.
2. Council to approve the appointment of an implementing agent for planned housing projects.

NOTE: The annexure was distributed as part of the agenda for the Community Services Portfolio Committee meeting of 09 November 2022 (pg. 57 – 69)

This item served before a Community Services Portfolio Committee on 09 November 2022
Hierdie verslag het voor die Gemeenskapsdienste Portefeulje Komitee gedien op 09 November 2022
Aanbeveling / Recommendation

1. Council to approve proposed draft housing pipeline.
2. Council to approve the appointment of an implementing agent for planned housing projects.
3. That D3 Montagu Krieketveld be removed from the long-term planning of the housing pipeline.

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022
Aanbeveling / Recommendation

1. That Council approve proposed draft housing pipeline.
2. That Council approve the appointment of an implementing agent for planned housing projects.
3. That D3 Montagu Krieketveld be removed from the long-term planning of the housing pipeline.

**QUARTERLY REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN MANAGEMENT POLICY:
JULY 2022 TO SEPTEMBER 2022 (DIRECTOR: FINANCIAL SERVICES (CFO))**

Purpose of the report

To submit a report to the Executive Mayor for consideration regarding the implementation of the Langeberg Municipality's Supply Chain Management Policy for the first quarter of 2022/2023 financial year (01 July 2022 – 30 September 2022).

Background

Section 4 of the SCM Policy states as follows:

That Council must maintain oversight over the implementation of the Supply Chain Management Policy.
For the purpose of such oversight, the Accounting Officer must: -

- (a) **within 10 days after the end of each quarter, submit a report on the implementation of the Policy to the Executive Mayor;**
- (b) within 30 days after the end of the financial year, submit a report on the implementation of the Policy to the Council;
- (c) whenever there are serious and material problems in the implementation of the Policy, immediately submit a report to the Executive Mayor; and
- (d) make public the reports on the Policy in accordance with section 21A of the Systems Act.

1. Adoption of Policy

The SCM Policy was adopted by Council on 31 May 2022 for implementation in the 2022 / 2023 financial year.

2. Delegation

The following delegations were approved by the Municipal Manager and implemented:

- Delegations to do electronic transfers
- Delegations to sign cheques
- Delegations to sign purchase orders
- Delegations to approve requisitions

3. Sub-delegation

- (1) The Accounting Officer may in terms of section 79 of the MFMA sub-delegate any supply chain management powers and duties, including those delegated to the Accounting Officer in terms of this policy, but any such sub-delegation must be consistent with legislation, this policy and subparagraph (2) of this paragraph.
- (2) The power to make a final award with a transaction value: -
 - (a) above R 10 000 000 may not be sub-delegated;
 - (b) of R 200 000, but not exceeding R 10 000 000, may be sub-delegated but only to a bid adjudication committee of which the chief financial officer is the chairperson and at least 3 (three) senior managers are members and present at the consideration and all are in favour of the award; and
 - (c) up to R 200 000 may be sub-delegated to an official.
- (3) This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated to make a final award in a competitive bidding process, otherwise than through the committee system provided for in paragraph 8 of the policy.

4. Supply Chain Management Unit (SCM Unit)

The SCM Unit operates under the Finance Directorate, and the Manager: SCM reports directly to the Chief Financial Officer.

5. Range of Procurement processes

- (1) The procurement of goods and services will be procured as follows: -
- (a) petty cash purchases up to a transaction value of R 100. The Chief Financial Officer or senior manager can approve petty cash purchases up to an amount of R 500 per transaction in exceptional cases;
 - (b) a documented verbal quotation for purchases below R 2 000 which are not petty cash purchases;
 - (c) 3 (three) formal written quotations where the transaction value is between R 2 000 to R 200 000;
 - (d) a competitive bidding process is required for: -
 - (i) procurement for transactions above a value of R 200 000; and
 - (ii) the procurement of long-term contracts.
- (2) The Accounting Officer may in writing lower, but not increase, the threshold values specified in (1) above.
- (3) Goods or services may not be split into parts or items of a lesser value to avoid complying with the requirements of this Policy.
- (4) When determining transaction values, the procurement of goods or services consisting of different parts or items must be treated and dealt with as a single transaction.

6. Bid Documents

The bid documents as prescribed by National Treasury include the *General Conditions of Contract*.

7. Bid Committee Structures

The following committees have been established:

- (i) A Bid Specification Committee
- (ii) A Bid Evaluation Committee
- (iii) A Bid Adjudication Committee

COMPOSITION OF COMMITTEES

- (i) **Bid Specification Committee** - The Accounting Officer appoints members to the Bid Specification Committee for each tender.

<u>NAMES</u>	<u>DEPARTMENT / SECTION</u>
Ms. C.O. Matthys	Director: Strategy & Social Development (Chairperson)
Ms. C. Coetzee	Practitioner: Supply Chain Management
Ms L.J Jass-Holmes	Practitioner: Supply Chain Management
User department	User department responsible for the function involved
When appropriate	External Specialist Advisor

The following table details the number of Bid Specification Committee meetings held for the quarter under review:

Bid Specification Committee	No. of Meetings	No. of Items	No. of Agendas
July 2022 - September 2022	8	26	8

(ii) **Bid Evaluation Committee** - The following members have been appointed by the Accounting Officer:

<u>NAMES</u>	<u>DEPARTMENT / SECTION</u>
Mr. T.H Carstens	Manager: Human Resources (Chairperson)
Mr. Z Qhanqisa	Manager: Income Services
Ms. L Deutchen	Practitioner: Supply Chain Management
Secundi	
Mr Corné Franken	Manager: Expenditure services

The following table details the number of Bid Evaluation Committee meetings held for the quarter under review.

Bid Evaluation Committee	No. of Meetings	No. of Items	No. of Agendas
July 2022 - September 2022	8	21	8

(iii) **Bid Adjudication Committee** – The following members have been appointed by the Accounting:

<u>NAMES</u>	<u>DEPARTMENT / SECTION</u>
Mr. M. Shude	Chief Financial Officer (Chairperson)
Mr. A.W.J. Everson	Director: Corporate Services
Ms. C.O. Matthys	Director: Strategy & Social Development
Mr. M. Mgajo	Director: Community Services
Mr. M Johnson	Director: Engineering Services
Mr. S. Ngcongolo	Manager: Supply Chain Management
Secundi	
Mrs L. Jass-Holmes	Practitioner: Supply Chain Management

The following table details the number of Bid Adjudication Committee meetings held for the quarter under review:

Bid Adjudication Committee	No. of Meetings	No. of Items	No. of Agendas
July 2022 - September 2022	8	21	8

8. Verbal price quotations

The procurement of goods or services by means of a verbal quotation referred to in paragraph 14(1)(b) is as follows:-

- a verbal quotation may only be obtained for a transaction of a value of not more than R 2 000 (two thousand rand);
- quotations must be obtained from at least one service provider preferably from, but not limited to, service providers whose names appear on the list of accredited service providers of the Municipality. If quotations are obtained from a service provider who is not listed, such service provider must supply the information as set out in paragraph 16 of this Policy; and
- if a quotation was obtained verbally, the order may only be placed after written confirmation of such quotation and the required information have been received from the service provider.

9. Formal written price quotations

The procurement of goods or services through formal written price quotations referred to in paragraph 14(1)(c) is as follows:-

- (a) quotations must be obtained in writing from the different providers whose names appear on the list of accredited service providers of the Municipality;
- (b) in the case of specialised plant, machinery and vehicles, quotations may be obtained from providers who are not listed, provided that such providers supply the information as set out in paragraph 16 of this Policy;
- (c) if it is not possible to obtain at least 3 quotations, the reasons must be recorded and approved by the Chief Financial Officer or an official(s) designated by the Chief Financial Officer. Documentary proof must be provided that quotations have been requested;
- (d) the official(s) referred in (c) above must within 3 days after the end of each month report to the Chief Financial Officer on any approvals given during that month by that official(s); and
- (e) the names of the service providers and their written quotations must be recorded.

10. Further Procedures: formal written quotations

In addition to paragraph 19, the following must also be taken into account regarding formal written price quotations:-

- (a) all transactions in excess of R 30 000 that are made by means of written quotations, must be advertised for at least 7 calendar days on the website and official notice board;
- (b) where the quotations have been invited via the notice board and website of the Municipality, no additional quotations need to be obtained should the number of responses be less than 3 quotations;
- (c) when using the list of accredited service providers, the Municipality must:-
 - (i) promote ongoing competition amongst the providers, including by inviting providers to submit quotations on a rotational basis;
 - (ii) promote the objectives of the Broad-Based Black Economic Empowerment Act;
 - (iii) apply the Preferential Procurement Policy Framework Act and any applicable regulations; and
 - (iv) promote the goals as identified by Council;
- (d) the Accounting Officer must take all reasonable steps to ensure that the procurement of goods and services through formal written price quotations is not abused;
- (e) the Accounting Officer must on a monthly basis be notified in writing of all formal written quotations accepted by an official acting in terms of a sub-delegation;
- (f) offers below R 30 000 must be awarded based on compliance to specifications and conditions of contract, ability and capability to deliver the goods and services and lowest price;
- (g) acceptable offers, which are subject to the preference points system (PPPFA and associated regulations), must be awarded to the bidder who scored the highest points;
- (h) a proper record must be kept of the received written quotations;
- (i) the goals of Council must be taken into account before offers/quotations are awarded; and
- (j) in the case of construction works, where required a site inspection may be conducted before the close of the quotation due date to ensure that providers understand the scope of the project and that they comply with the conditions and requirements.

11. Central Supplier Database

Langeberg Municipality is using service providers registered on the Central Supplier Database for all its procurement.

NOTE: The annexure was distributed as part of the agenda for the Finance Portfolio Committee meeting of 21 November 2022 (pg. 09 – 10)

This item served before the Finance Portfolio Committee on 21 November 2022
Hierdie item het gediën voor die Finansies Portefeulje Komitee op 21 November 2022
Recommendation / Aanbeveling

That the contents of the report be noted.

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediën op 24 November 2022
Aanbeveling / Recommendation

That the contents of the report be noted.

ROBERTSON HEIGHTS HOUSING PROJECT: ERVEN 2445 AND 2891, ROBERTSON: CONFIRMATION OF BULK SERVICES (ACTING: DIRECTOR ENGINEERING SERVICES)

PURPOSE OF REPORT

To table a report to Council regarding the availability of Bulk Services for the Robertson Heights Housing Project.

BACKGROUND

The intent of this project is to formalise people already residing and utilising services in town.

During 2019 the following bulk confirmation letter was issued by the Langeberg Municipality regarding the confirmation of Bulk services:

Herewith confirmation that existing bulk engineering services are adequate and available for the development of erf 2891, Robertson. The development of erf 2891 consists of 189 single residential erven and one business erf. Adequate capacity exists in the existing sewer and water networks, as well as the sewage treatment plant. Upgrading of the bulk water supply will be required and in order to develop erf 2981 Robertson, a 315mm water mains with a length of 505m, must be provided between reservoir no 3 and the existing water network.

There is a LUPA and Environmental approval for Robertson heights for a development of 188 erven. The EA was issued on 30/09/2016 and was valid for a period of 5 years expiring 30/09/2021. Amended EA was issued dated 12 August 2021 and is valid until 12 August 2026. The EA is still valid.

It was recommended by Dept of Human Settlements to increase/densify the development during the costing process. This resulted in an amendment LUPA process (205 erven) an increase of 17 residential erven. Project footprint remains the same. Some erven were made smaller. Attached layouts for ease of reference.

According to DEADP, this increase constitutes a part 2 amendment and for this, an updated services report is required.

COMMENTS

During a previous meeting with the Service Provider it was agreed that Langeberg Municipality will provide a letter confirming available capacity on the bulk water and a timeframe for the upgrading of the Waste Water Purification Works and landfill site to accommodate the 210 development. The following letter was issued during October 2022.

With reference to the availability of bulk water, sewer stormwater services as well as solid waste capacity the following.

Bulk water is available for the above project with the completion of the reservoir currently under construction. It is estimated that the reservoir will be completed by end of January 2023.

The Robertson Waste Tender Treatment Works is currently operating over its capacity. The Municipality is currently in tendering process to upgrade the waste Water Treatment Works. It is foreseen that the construction will during 2023 and the estimated completion date is June 2025. This is however dependent on the successful adjudication of the project.

A detailed stormwater plan is outstanding and needs to be submitted for approval to ensure that stormwater will be sufficiently addressed. No further comments can be provided until this process has been finalised.

In terms of the landfill site there is currently no airspace capacity. The Municipality is however in the process of applying for extra airspace. The outcome of the application process will be available within the next three to four months.

The Service Provider argues that according to the above letter, the municipality has no capacity. According to them if we send this letter, the DEA&DP will question the original services confirmation letter that was given for the development as per the current EA.

During a recent meeting with the Service Provider the Manager Electrical Services also stated that there is no electrical capacity available for this project. It was agreed that the Service Provider will investigate alternative energy possibilities for e.g. solar power, however, the subsidy quantum does not make provision for it.

In a follow up letter, the Service Provider is now requesting that Langeberg Municipality's letter be amended as below:

The Langeberg Municipality have enough capacity to service and supply electricity, water, sewage treatment and solid waste management for the additional 17 erven.

Bulk water is available for the above project with the completion of the reservoir currently under construction. It is estimated that the reservoir will be completed by end of January 2023.

The Municipality is currently in tendering process to upgrade the waste Water Treatment Works. It is foreseen that the construction will commence during 2023 and the estimated completion date is June 2025. This is however dependent on the successful adjudication of the project.

In terms of waste management, the Municipality is in the process of applying for extra airspace. The outcome of the application process will be available within the next three to four months.

RECOMMENDATION

That Council take cognisance of the following conditions applicable to the Robertson heights housing project.

Bulk water is available for the above project with the completion of the reservoir currently under construction. It is estimated that the reservoir will be completed by end of January 2023.

The Robertson Waste Tender Treatment Works is currently operating over its capacity. The Municipality is currently in tendering process to upgrade the waste Water Treatment Works. It is foreseen that the construction will during 2023 and the estimated completion date is June 2025. This is however dependent on the successful adjudication of the project.

A detailed stormwater plan is outstanding and needs to be submitted for approval to ensure that stormwater will be sufficiently addressed. No further comments can be provided until this process has been finalised.

In terms of the landfill site there is currently no airspace capacity. The Municipality is however in the process of applying for extra airspace. The outcome of the application process will be available within the next three to four months.

NOTE: The annexure was distributed as part of the addendum for the Engineering Services Portfolio Committee meeting of 09 November 2022 (pg. 04)

This item served before the Engineering Services Portfolio Committee on 09 November 2022

Hierdie verslag het voor die Ingenieursdienste Portefeulje Komitee gedien op 09 November 2022

Aanbeveling / Recommendation

1. That Council take cognisance of the following conditions applicable to the Robertson heights housing project:
 - 1.1 Bulk water is available for the above project with the completion of the reservoir currently under construction. It is estimated that the reservoir will be completed by end of January 2023.
 - 1.2 The Robertson Waste Tender Treatment Works is currently operating over its capacity. The Municipality is currently in tendering process to upgrade the waste Water Treatment Works. It is foreseen that the construction will during 2023 and the estimated completion date is June 2025. This is however dependent on the successful adjudication of the project.

- 1.3 A detailed stormwater plan is outstanding and needs to be submitted for approval to ensure that stormwater will be sufficiently addressed. No further comments can be provided until this process has been finalised.
- 1.4 In terms of the landfill site there is currently no airspace capacity. The Municipality is however in the process of applying for extra airspace. The outcome of the application process will be available within the next three to four months.
- 1.5 That during a recent meeting with the Service Provider the Manager Electrical Services also stated that there is no electrical capacity available for this project. It was agreed that the Service Provider will investigate alternative energy possibilities for e.g. solar power.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediën op 24 November 2022

Aanbeveling / Recommendation

1. That Council take cognisance of the following conditions applicable to the Robertson heights housing project:
 - 1.1 Bulk water is available for the above project with the completion of the reservoir currently under construction. It is estimated that the reservoir will be completed by end of January 2023.
 - 1.2 The Robertson Waste Tender Treatment Works is currently operating over its capacity. The Municipality is currently in tendering process to upgrade the waste Water Treatment Works. It is foreseen that the construction will during 2023 and the estimated completion date is June 2025. This is however dependent on the successful adjudication of the project.
 - 1.3 A detailed stormwater plan is outstanding and needs to be submitted for approval to ensure that stormwater will be sufficiently addressed. No further comments can be provided until this process has been finalised.
 - 1.4 In terms of the landfill site there is currently no airspace capacity. The Municipality is however in the process of applying for extra airspace. The outcome of the application process will be available within the next three to four months.
 - 1.5 That during a recent meeting with the Service Provider the Manager Electrical Services also stated that there is no electrical capacity available for this project. It was agreed that the Service Provider will investigate alternative energy possibilities for e.g. solar power.

REPORT ON THE MAINTENANCE ON THE MR219 BONNIEVALE

Purpose of Report

To submit a report to Council regarding the intention of the Provincial Government of the proposed maintenance on the MR219 Bonnievale and to request Council to make a decision regarding the request to contribute 20% of the total project cost for the Municipal section of the road.

Background

A meeting was requested by the Western Cape Government District Roads Engineer to inform the Municipality of the proposed periodic maintenance of MR291 C1205; KM0.00 – 8.99 (Provincial road) and Km 8.99 – 9.73 (Municipal road). The meeting took place at the Civil Engineering Office in Ashton on 4 November 2022.

The proposed maintenance of MR291 is indicated on the map below:



The total cost of project amount to R12 349 913.25 and it is requested that the Municipality contribute 20% of the contract value that amounts to R2 469 982.65 (VAT Inclusive, Excluding Contract Price Adjustment) for the Municipal section of the road. The total area of the Municipal area is of 9836m² the scope included rehabilitation, BTB, C4 stabilisation around the church, patching, crack sealing. The total length of the section of the "Municipal" portion of road is 0.73km as indicated below:



A formal letter dated 31 October 2022 with reference TPW16/6/4/1/1 was sent to the Municipality in this regard. Please refer to Annexure A. In terms of Section 50 (a)(i) of the Road Ordinance 19 of 1976, allocation(s) for periodic maintenance is subsidisable at a maximum rate of eighty (80) percent or (80) percent of the actual expenditure incurred.

The Project is currently not scheduled for the next 5 years, but can be moved forward at any stage depending of Departmental Priorities, Budget & Expenditure. No specific implementation date is provided at this stage but is provisionally scheduled for the 2023/24 financial year.

Recommended

It is recommended that:

1. The proposed maintenance of the MR291 be noted
2. That Council make a decision on the request to contribute 20% of the contract value of R2 469 982.65 (Including VAT, Excluding Contract Price Adjustment) towards the maintenance on the MR219 Road Bonnievale.

NOTE: The annexure was distributed as part of the addendum for the Engineering Services Portfolio Committee meeting of 09 November 2022 (pg. 07)

This item served before the Engineering Services Portfolio Committee on 09 November 2022
Hierdie verslag het voor die Ingenieursdienste Portefeulje Komitee gediën op 09 November 2022
Aanbeveling / Recommendation

It is recommended that:

1. The proposed maintenance of the MR291 be noted.
2. That Council make a decision on the request to contribute 20% of the contract value of R2 469 982.65 (Including VAT, Excluding Contract Price Adjustment) towards the maintenance on the MR219 Road Bonnievale.
3. That provision be made for the 20% contribution of the contract value in the 2023/2024 Budget.

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediën op 24 November 2022
Aanbeveling / Recommendation

It is recommended that:

1. The proposed maintenance of the MR291 be noted.
2. That Council make a decision on the request to contribute 20% of the contract value of R2 469 982.65 (Including VAT, Excluding Contract Price Adjustment) towards the maintenance on the MR219 Road Bonnievale.
3. That provision be made for the 20% contribution of the contract value in the 2023/2024 Budget.

THE RE-WRITE OF THE LANGEBERG MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK AS A CORE COMPONENT OF THE LANGEBERG MUNICIPAL INTEGRATED DEVELOPMENT PLAN: STATUS QUO REPORT (ACTING: DIRECTOR ENGINEERING SERVICES)

PURPOSE OF REPORT

To submit the status report regarding the Spatial Development Framework to Council for adoption.

BACKGROUND

Tender 71/2021 to re-write the Langeberg Municipal Spatial Development Framework was awarded to CK Rumboll and Partners-Planning. The timeframe envisaged for the duration is the 2022/2023 Municipal year which ends on 30 June 2023. The full report, however must be tabled at the May 2023 Council meeting.

The completion of the Spatial Development Framework will be conducted in the following five phases:

- 1 - Status Quo
- 2 - First Draft
- 3 - Public Participation
- 4 - Amendments and drafting of Final draft
- 5 - Final SDF (report endorsed by Council)

The following milestones in the programme were achieved to date that is the Inception meeting and two Project Steering Committee meetings. The first deliverable of the phases as listed in the Inception Report, the status quo report, must be submitted to Council for adoption. No public participation process is required.

The final draft Spatial Development Framework will be tabled at the February 2023 Council meeting to be recommended for public participation process (60 days).

COMMENTS

The aim of this status quo report is to provide an understanding of the state of the Langeberg Municipality and the various issues facing it to prepare a Spatial Development Framework to help address those issues from a Spatial Perspective.

The report is structured in the following manner:

Chapter 1; SDF Purpose and Principles

Chapter 2; Issues, Vision and Goals

Chapter 3; Spatial Analysis: Legislation and Sectoral Plans

Chapter 4; Spatial Analysis: Status Quo

Chapter 5; Spatial Analysis: Neighbouring Municipalities

In a letter received from the Ministry of Local Government, it was recommended that as far as possible the status quo information be used as reflected in the existing Municipal Spatial Development Framework and Integrated Development Plan. The focus of this project should be on building the Capital Expenditure Framework component of the Municipal Spatial Development Framework as well as the implementation chapter.

Attached please find the Status Quo report.

A workshop to present the Status Quo report will be held by the Service Provider before Mayco Meeting.

RECOMMENDATION

That Council note and adopt the content of the Status Quo report as the first phase of the Spatial Development Framework.

NOTE: The annexure was distributed as part of the addendum for the Engineering Services Portfolio Committee meeting of 09 November 2022 (pg. 09 – 87)

This item served before the Engineering Services Portfolio Committee on 09 November 2022
Hierdie verslag het voor die Ingenieursdienste Portefeulje Komitee gedien op 09 November 2022
Aanbeveling / Recommendation

That Council note and adopt the content of the Status Quo report as the first phase of the Spatial Development Framework.

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022
Aanbeveling / Recommendation

That Council note and adopt the content of the Status Quo report as the first phase of the Spatial Development Framework.

PREFERENTIAL PROCUREMENT REGULATIONS 2022, SCM POLICY & PREFERENTIAL PROCUREMENT POLICY – DIRECTOR FINANCIAL SERVICES (CFO)

1. Purpose of report

- 1.1 To submit a report to request the Council to approve the updated SCM policy and the new Preferential Procurement Policy in line with the new Preferential Procurement Regulations 2022.

2. Background

- 2.1 On 4 November 2022 the new Preferential Procurement Regulations were issued and come into effect from the 16 January 2023. In line with these regulations, Municipalities are supposed to adopt preferential procurement policies and SCM policies in line with these regulation.

3. Recommendation

That council adopts the following:

- 1 Adopt and approve the Langeberg Municipality Preferential Procurement Policy and that it is implemented and comes into effect from the 16th of January 2023 in line with the Preferential Procurement Policy
- 2 Adopt and approve the updated SCM policy in line with the Preferential Procurement Regulation 2022 and that it is implemented and comes into effect from the 16th of January 2022

NOTE: The annexure was distributed as part of the agenda for the Finance Portfolio Committee meeting of 21 November 2022 (pg. 12 – 86)

This item served before the Finance Portfolio Committee on 21 November 2022

Hierdie item het gedien voor die Finansies Portefeulje Komitee op 21 November 2022

Recommendation / Aanbeveling

That council adopts the following:

- 1 Adopt and approve the Langeberg Municipality Preferential Procurement Policy and that it is implemented and comes into effect from the 16th of January 2023 in line with the Preferential Procurement Policy.
- 2 Adopt and approve the updated SCM policy in line with the Preferential Procurement Regulation 2022 and that it is implemented and comes into effect from the 16th of January 2022

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

That council adopts the following:

- 1 Adopt and approve the Langeberg Municipality Preferential Procurement Policy and that it is implemented and comes into effect from the 16th of January 2023 in line with the Preferential Procurement Policy
- 2 Adopt and approve the updated SCM policy in line with the Preferential Procurement Regulation 2022 and that it is implemented and comes into effect from the 16th of January 2022
- 3 That the Langeberg Municipality Preferential Procurement Policy goes out for public participation, after which it be adopted and approved.

THE APPROVAL OF LONG-TERM DEBT – THE RAISING OF A CAPITAL LOAN FOR ROADS AND A LOAN FOR VEHICLES - (CHIEF FINANCIAL OFFICER)**Purpose of Report**

To obtain approval from Council for the long-term debt – Raising of a capital loan for roads and of a loan for vehicles.

Background

During the approval of the 2022/2023 capital budget, provision was made for R 30 000 000.00 for the raising of a long-term capital loan to finance roads infrastructure capital projects for 2022/2023 financial year.

During the approval of the 2022/2023 capital budget, provision was made for R17 800 000.00 for raising a vehicle finance loan payable over 5 years for Municipal fleet in the current financial year;

After the approval obtained from Council to proceed with the SCM processes to obtain these Long-term Debts, via Council Resolution A4178 dated 27th July 2021, the following information is applicable.

Information Statements**The Roads Infrastructure Capital Loan will be as follows**

A long-term debt of R30 million will be incurred in accordance with section 46 of the Local Government: Municipal Finance Management Act, no 56 of 2003 and the details of the loan are as follows:

Lender	Nedbank
Aggregate Loan Amount	Thirty Million Rand (R30 000 000)
Type of Instrument	15-year Capital Loan
Security	No security for the loan
Amount:	Thirty Million Rand (R30 000 000)
Loan Period:	Fifteen (15) years, payable Bi annually– settlement date, 30 June 2038
Interest Rate:	11.5%
Instalments	Bi-Annually (Interest and redemption)
Estimated Interest Repayments	R 31 046 262,90
Estimated Capital Repayments	R 30 000 000
Estimated Total Repayments	R 61 046 262,90
Purpose:	Upgrade of Roads Infrastructure

After raising the above-mentioned debt-loan agreement, the municipality will have a total long-term debt of R 65 847 706 which will represent an estimated 8,1% of the total operating revenue for the 2022/2023 financial year as at 30 June 2023.

The Finance Lease will be as follows

A long-term debt of R17.8 million will be incurred in accordance with section 46 of the Local Government: Municipal Finance Management Act, no 56 of 2003 and the details of the loan are as follows:

Lender	ABSA Bank
Aggregate Loan Amount	Seventeen million and eight hundred thousand rand (R 17 800 000)
Type of Instrument	5-year Hire purchase Loan
Security	The vehicles to be acquired from the loan shall be used as security for the loan
Amount:	Seventeen million and eight hundred thousand rand (R 17 800 000)
Loan Period:	Five (5) years, payable on a monthly basis – settlement date, 31 December 2027
Interest Rate:	9.97%
Instalments	Monthly (Interest and redemption)
Estimated Interest Repayments	R 4 863 418,40
Estimated Capital Repayments	R 17 800 000
Estimated Total Repayments	R 22 663 418,40
Purpose:	Purchasing of vehicles

After raising the above-mentioned debt-loan agreement, the municipality will have a total long-term debt of R 83 647 706 which will represent an estimated 10,3% of the total operating revenue for the 2022/2023 financial year as at 30 June 2023.

Legislative Requirements

In terms of section 46(2) of the Municipal Finance Management Act, No 56 of 2003

A municipality may incur long-term debt only if—

- (a) a resolution of the municipal council, signed by the mayor, has approved the debt agreement; and
- (b) the accounting officer has signed the agreement or other document which creates or acknowledges the debt.

RECOMMENDATION:

That in respect of:

THE APPROVAL OF LONG-TERM DEBT - THE RAISING OF A CAPITAL LOAN FOR ROADS AND A LOAN FOR VEHICLES

As discussed by Council at the Council meeting held on 06 December 2022:

1. That Council approves the Long-term Debts.
2. That the mayor signs this resolution as per MFMA S46(2)(b)
3. That the Municipal Manager be authorized to approve relevant documents relating to the implementation of the Council Decision

This item served before the Finance Portfolio Committee on 21 November 2022

Hierdie item het gedien voor die Finansies Portefeulje Komitee op 21 November 2022

Recommendation / Aanbeveling

That in respect of:

THE APPROVAL OF LONG-TERM DEBT - THE RAISING OF A CAPITAL LOAN FOR ROADS AND A LOAN FOR VEHICLES

As discussed by Council at the Council meeting held on 06 December 2022:

1. That Council approves the Long-term Debts.
2. That the mayor signs this resolution as per MFMA S46(2)(b)
3. That the Municipal Manager be authorized to approve relevant documents relating to the implementation of the Council Decision

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

That in respect of:

THE APPROVAL OF LONG-TERM DEBT - THE RAISING OF A CAPITAL LOAN FOR ROADS AND A LOAN FOR VEHICLES

As discussed by Council at the Council meeting held on 06 December 2022:

1. That Council approves the Long-term Debts.
2. That the mayor signs this resolution as per MFMA S46(2)(b)
3. That the Municipal Manager be authorized to approve relevant documents relating to the implementation of the Council Decision

ADDITIONAL INFORMATION: REFURBISHMENT OF ROADS: EXTERNAL LOAN FOR THE MAINTENANCE OF ROADS IN ALL FIVE TOWNS OF THE LANGEBERG MUNICIPALITY (ACTING: DIRECTOR ENGINEERING SERVICES)

The Mayoral Committee requested during its meeting held on 24 October 2022 that additional information be provided regarding refurbishment of roads/external loan.

Background

The purpose of the Road Asset Management Plan (RAMP) (SMEC Consultants, 2019) is to assist the Langeberg Municipality to develop and implement a RAMP to maintain its road assets in a reasonable optimal manner.

LATHISO Consulting Engineers (TE16/2022) was appointed for Professional Services for the implementation of the RAMP for Langeberg Municipality.

The Plan has been prepared using the results of the DM-wide road inventory update and inspections to obtain an initial indication of the budget and programme required to maintain the Langeberg Municipality road networks. It has been prepared with due consideration of:

- (i) The extent, condition and usage of the road network.
- (ii) Road User Requirements in terms of road roughness, condition and functional class of the roads.
- (iii) Existing Practices in Langeberg Municipality
- (iv) Current contract prices
- (v) Estimates of long-term road needs
- (vi) First draft Budget Prognoses which envisages long term consistent budgets.

The objectives of the Plan are

- to try and extend the lives of the paved roads to minimise the rehabilitation need
- to rehabilitate roads where required
- to ensure road standards are commensurate with the functional class of the road

In summary, the Municipality contains 238km of roads and an additional 17km of roads which are 80-20 subsidized by the Province.

Around 39km of the roads are unpaved roads while most of the paved roads have bituminous, flexible pavement surfacing. Only 1km of the roads have block pavements.

The inventory includes roads in 5 separate towns each with significantly different needs which requires dispersed management attention.

Road conditions vary across the town in the Langeberg Municipality while 80% of the bituminous road surfacing need urgent attention to prevent moisture ingress and extend the life of the underlying pavements. Rehabilitation backlogs are moderate with less than 15% of the pavements in a very poor condition.

The project comprises the refurbishment of approximately 14km of surfaced roads prioritized by the Client's Pavement Management System (PMS) in 2019. The road segments are spread across four (4) project areas i.e., Ashton, Bonnievale, Montagu and Robertson.

An on-site visual assessment was carried out to verify the road condition and maintenance actions out in the PMS report.

A materials laboratory was appointed to undertake sampling and testing of pavement layerworks from 14 testpits across the 4 project areas.

The visual assessments confirmed the following:

- The roads listed under the PMS require refurbishment intervention.
- The defects noted are mostly confined to the surfacing due to a dry surfacing and a lack of refurbishment.

Considering the mode of defects noted in the visual assessments, refurbishment action is recommended as follows:

- Surface rejuvenation using 30% diluted bitumen emulsion, selective patching using coarse slurry and resurfacing with medium slurry.
- Repair of defects using asphalt and resurfacing using asphalt surfacing (15mm microsurfacing and 40mm continuously graded asphalt).
- Removal of existing bituminous surfacing, in-situ reconstruction of existing basecourse and construction of segmented block paving.
- In-situ reconstruction of existing basecourse and surfacing, including supplement imported crushed stone and construction of new 14mm cape seal.

Ancillary Roadworks

The following ancillary roadworks are planned as part of this contract:

- Construction of raised block paved intersections.
- Construction of asphalt speed humps to replace existing ones where surfaced is envisaged.
- Roadmarking.

The findings of the visual assessment of the road segments identified by the Consultant can be summarized by means of example:

Faure Street: Ashton

Faure Street (George to Barry)

The existing surfacing comprises multiple seals with the current surfacing being a coarse slurry exhibiting signs of dryness with the current surfacing being a coarse slurry exhibiting signs of dryness with the extensive occurrence of surface cracks. Isolated occurrence of potholes was noted. Crocodile cracks, surface failures and surface patches occurred intermittently over the lengths of this segment. Minimal deformation was noted which indicates a sound road structure. The riding quality is fair due to patching and surface failures.

Refurbishment Interventions as per Project Scope

The scope of works recommends treatment of Faure Street by rehabilitation. The defects noted during the assessment suggest that this road segment is in a sound structural state and that all defects are confined to the current surfacing. The current surfacing is very dry and susceptible to surface crack and surface failures.

Refurbishment Proposal

The maintenance proposal for this segment comprises a slurry seal including pre-treatment with a rejuvenator (fogspray) and selective patching. This intervention measure will preserve the pavement structure by providing an impermeable surface while improving surface drainage and riding quality.

Conclusions

The road network involves some 238km of road as well as 17km of 80-20 Provincially subsidised road.

Rejuvenation of old road surfacing in a high priority and treatment with diluted emulsion should receive a high priority. Thereafter, the roads in better condition should be patched and resurfaced with slurry to obtain a uniform texture and improve riding quality. Where the surface texture is already fairly uniform a single seal can be applied.

The surfacing on the higher order roads can be improved using micro-paving or thicker asphalt where required. This must be preceded with crack sealing and patching as well as investigations to ensure that the pavement has enough structural capacity to carry the traffic loads when it has an asphalt surface.

Where access roads are excessively deformed or potholed, the existing pavement can be ripped up and recompacted as a subbase and a new block pavement constructed.

The portion of unpaved roads requiring paving is relatively small needs to be identified and attended to in a prioritised manner.

On 14 December 2021 Council Unanimously Resolved:

1. That council approves the list of roads for rehabilitation as listed.
2. That the municipality appoint a consulting engineering service provider for the implementation of the rehabilitation of the roads.

The roads for rehabilitation are listed below:

TOWN	Road	Length (m)	Paved width (m)	Pvmt Area (m ²)	Treatment	Rate	Amount
Ashton	Faure	130	10,00	1300	REH	310	R403 000,00
Ashton	George	400	8,00	3200	REH	310	R992 000,00
Ashton	Middel	440	8,00	3520	REH	310	R1 091 200,00
Bonnievale	Malherbe	870	5,20	4524	BL	290	R1 311 960,00
Bonnievale	Waterkant	550	6,20	3410	BL	290	R988 900,00
Bonnievale	Almeria	210	9,00	1890	REH	310	R585 900,00
Bonnievale	Landbou	360	3,80	1368	REH	310	R424 080,00
Bonnievale	Milner Street	280	9,00	2520	REH	310	R781 200,00
Bonnievale	Voortrekker Street	110	10,40	1144	REH	310	R354 640,00
Bonnievale	Waterkant	650	6,20	4030	REH	310	R1 249 300,00
Montagu	Denne	130	6,00	780	BL	290	R226 200,00
Montagu	Van Wyk	290	6,00	1740	BL	290	R504 600,00
Montagu	Visser	170	6,00	1020	BL	290	R295 800,00
Montagu	Aster	280	8,00	2240	REH	310	R694 400,00
Montagu	Bath	190	6,90	1311	REH	310	R406 410,00
Montagu	Du Toit	470	8,60	4042	REH	310	R1 253 020,00
Montagu	Eike	370	6,50	2405	REH	310	R745 550,00
Montagu	Kerk	950	9,80	9310	REH	310	R2 886 100,00
Montagu	Protea	260	8,00	2080	REH	310	R644 800,00
Montagu	Uitvlucht	240	8,00	1920	REH	310	R595 200,00
Montagu	Van Riebeeck	660	7,00	4620	REH	310	R1 432 200,00
Montagu	Wilhelm Thys	690	8,00	5520	REH	310	R1 711 200,00
Robertson	Dirkie Uys Street	240	7,00	1680	BL	290	R487 200,00
Robertson	Adderley	1080	8,00	8640	BL	290	R2 505 600,00
Robertson	Paul Kruger	570	8,60	4902	MP15	80	R392 160,00
Robertson	Van Zyl	480	10,00	4800	MP15	80	R412 000,00

Robertson	Jasmyn	610	7,30	4453	REH	310	R1 380 430,00
Robertson	Johan de Jongh	1090	7,00	7630	REH	310	R2 365 670,00
Robertson	Kerk	880	8,20	7216	REH	310	R2 236 960,00
Robertson	Paddy	280	7,40	2072	REH	310	R642 320,00
							R30 000 000,00

- REH (slurry, micro paving (thin layer of tar)
- BL (block paving)
- MPIS (micro servicing (thin layer of tar)

On 22 February 2022 Unanimously Resolved:

1. That council approves that the external loan of R30 million to be taken up for the capital rehabilitation of the roads as per roads listed in the report.
2. That the Chief Financial Officer follow the process to take up a loan.
3. That the municipality appoint a consulting engineering service provider for the implementation of the rehabilitation of the roads.

Sebastian Van Heerden

From: Hannes Jansen <jhjansen@telkomsa.net>
Sent: Saturday, 05 November 2022 16:40
To: Mava Shude
Cc: Cllr.Johannes Coetzee
Subject: LENINGS AANGAAN SOOS GEADVERTEER IN BURGER 5 NOVEMBER 2022

i.s **LANGTERMYN SKULD SOOS GEADVERTEER IN DIE BURGER VAN 5 NOVEMBER 2022**

Eerstens is dit kommerwekkend dat ons lang termyn skuld met twee tender bedrae meer as verdubbel:

Voor die aangaan van hierdie lening is die huidige langtermyn skuld **R 35 847 706**.

Na die opneem van die lening ter aankoop van voertuie en herstel van paaie , beloop die langtermyn skuld **R 83 647 706**

Met die aangaan van hierdie twee lenings ooreenkomstes verhoog ons langtermyn skuld met **233% !!**

Die gesamentlike terug betalings beloop **18,4%** van die totale bedryfs inkomstes ... dit is 'n aansienlike styging en as belasting betalers wil ons die absolute versekering vanaf die Munisipaliteit he dat hierdie aangaan van die lenings nie 'n negatiewe impak op Munisipale heffings sal he nie – alreeds gaan almal onder gebuk van hoë eiendoms belastings en elektrisiteits tariewe.

Die volgende vrae word aan die Munisipaliteit gestel:

1. N duidelike uiteensetting van watter voertuie aangekoop gaan word , met spesifieke verwysing of hier geld gespandeer gaan word op amps voertuie ?
2. Hoekom word voertuie nie bekom op die basis van 'n Gebruiks ooreenkoms waarin die terug koop van die voertuig gewaarborg word – dit verminder die aanvanklike kapitaal en is slegs maandelikes betalings op die werklike gebruiks waarde van die voertuie van toepassing (sogenaamde “guaranteed buy back” opsie , wat onderhoude kontrakte insluit)
3. Hoekom word soveel kapitaal op eenslag benodig vir paaie herstel?. Is die onderhouds programme agterwee gelaat en nou vang dit ons ? Oor watter periode beoog die Munisipaliteit om die herstel program te implimenter?
4. Ek kan nie verstaan hoekom ons by een bank 'n koers van 9.97% kan beding en by 'n volgende bank 11.5%. As Nedbank die bank is wat die tweede lening toegestaan het , het hulle uiteraard 'n wesentlike risiko premie ingebou ($11.5 - 9.97 = 1.53\%$) = 1.53 % hoër as die ABSA lening)
5. Albei lenings is aangaan bo die prima uitleen koers van 9.75%, wat ook aandui op 'n risiko premie !
6. Indien albei lenings in geheel gesien word, beloop die totale terugbetalings **18.4% van bedryfs inkomstes ..** die vraag ontstaan dus spontaan – Het die Munisipaliteit

huidiglik 'n kontant surplus van 18% jaarliks op sy bedryfs inkomstes...indien nie ,
hoe gaan hierdie jaarlikse betalings gefinansier word ?

7. Laastens – tong in die kies ... hoekom is hierdie advertensies in 'n Saterdag
weergawe gepubliseer – meeste mense lees koerante deur die week !

Hier is meer vrae as antwoorde en ons as Belastingbetalers is geregtig op 'n baie duidelike
uiteensetting van hoe hierdie lenings op ons gaan impakteer.

U spoedige ontvangs erkenning en deeglike beantwoording op elke vraag in hierdie skrywe
sal waardeur word.

Hannes Jansen - Montagu

hjansen@telkomsa.net

Sel 082 937 9348

"Altius et Latius"

Sebastian Van Heerden

From: Adriana Swarts
Sent: Monday, 07 November 2022 14:39
To: Mava Shude
Subject: FW: LENINGS AANGAAN SOOS GEADVERTEER IN BURGER 5 NOVEMBER 2022

Afternoon CFO

Below in green the Questions is English.

Kind Regards,/ Vriendelike Groete

Adriana Swarts
Manager Budget
Langeberg Municipality
Private Bag X2
Ashton
6715

023 615 8032 (Office)

aswarts@langeberg.gov.za
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"People at the centre of Development"

From: Mava Shude <mshude@langeberg.gov.za>
Sent: Monday, 07 November 2022 08:10
To: Adriana Swarts <aswarts@langeberg.gov.za>; Jo'selina Buis <JBuis@langeberg.gov.za>
Subject: FW: LENINGS AANGAAN SOOS GEADVERTEER IN BURGER 5 NOVEMBER 2022

Hi Jo's

Please create a share folder and name it public comments. Please save all the comments that I am receiving there. I will forward them as we receive them.

Adriana please prepare draft responses in the same template we used before for my review.

See below comment received.

Kind Regards

Mava Shude CA(SA); Tax Practitioner: PR-0106521
Director Financial Services (CFO)



"People at the centre of Development"

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From: hjansen@r62net.co.za <hjansen@r62net.co.za>
Sent: Saturday, 05 November 2022 16:40
To: Mava Shude <mshude@langeberg.gov.za>
Cc: Cllr Johannes Coetzee <JCoetzee@langeberg.gov.za>
Subject: LENINGS AANGAAN SOOS GEADVERTEER IN BURGER 5 NOVEMBER 2022

i.s. LANGTERMYN SKULD SOOS GEADVERTEER IN DIE BURGER VAN 5 NOVEMBER 2022

Eerstens is dit kommerwekkend dat ons lang termyn skuld met twee tender bedrae meer as verdubbel:

Firstly it raise concern that the Long-term Debt will be doubled with the two new loans

Voor die aangaan van hierdie lening is die huidige langtermyn skuld R 35 847 706.

With the start of these loans our Current Long-Term Debt is R35 847 706

Na die opneem van die lening ter aankoop van voertuie en herstel van paaie , beloop die langtermyn skuld R 83 647 706

After implementing the loans for vehicles and the loan for Rehabilitation of Roads, our Long term debt will be R83 647 706

Met die aangaan van hierdie twee lenings ooreenkomstes verhoog ons langtermyn skuld met 233% !!

With implementing these two loans agreements our Long Term Debt will Raise with 233%

Die gesamentlike terug betalings beloop 18,4% van die totale bedryfs inkomstes ... dit is 'n aansienlike styging en as belasting betalers wil ons die absolute versekering vanaf die Munisipaliteit he dat hierdie aangaan van die lenings nie 'n negatiewe impak op Munisipale heffings sal he nie – alreeds gaan almal onder gebuk van hoë eiendoms belasting en elektrisiteits tariewe.

The combination of repayments will be 18.4% of the total operational Income....Which is extremely high and as taxpayers we would like to be certain that these loans will not have a negative impact on Municipal Tariffs/billing as things are already going bad outside with the high Property and Electricity tariffs

Die volgende vrae word aan die Munisipaliteit gestel:

The Following questions are being posed to the Municipality:

1. N duidelike uiteensetting van watter voertuie aangekoop gaan word , met spesifieke verwysing of hier geld gespandeer gaan word op amps voertuie ?

An indication what Vehicles will be bought, with specific reference on the funds to be spent on Municipal Vehicles

2. Hoekom word voertuie nie bekom op die basis van 'n Gebruiks ooreenkoms waarin die terug koop van die voertuig gewaarborg word – dit verminder die aanvanklike kapitaal en is slegs maandelikes betalings op die werklike gebruiks waarde van die voertuie van toepassing (sogenaamde “guaranteed buy back” opsie , wat onderhoude kontrakte insluit)

Also an explanation as to why the Vehicles purchase cannot be done via a hire-purchase agreement of which the vehicle is guaranteed to be purchased for less than the original Capital and only monthly payments on the actual usage of vehicles. (guaranteed buy back)

3. Hoekom word soveel kapitaal op eenslag benodig vir paaie herstel?. Is die onderhouds programme agterwee gelaat en nou vang dit ons ? Oor watter periode beoog die Munisipaliteit om die herstel program te implimenteer?

Why is so much capital/Funds needed on a once off basis for Rehabilitation of Roads? Wasn't the replacement Plan done? What is the time frame for the Rehabilitation of Roads.

4. Ek kan nie verstaan hoekom ons by een bank 'n koers van 9.97% kan beding en by 'n volgende bank 11.5%. As Nedbank die bank is wat die tweede lening toegestaan het, het hulle uiteraard 'n wesentlike risiko premie ingebou
($11.5 - 9.97 = 1.53\%$) = 1.53 % hoër as die ABSA lening)

I also can't understand why we are taking up a loan from one bank with interest of 9.97% and a other bank of 11.5% As Nedbank was the 2nd they had to put in a high risk rate

5. Albei lenings is aangaan bo die prima uitleen koers van 9.75%, wat ook aandui op 'n risiko premie !

Both Loans has been taken out above the prime Rate of 9.75%, which indicates is a risk rate.

6. Indien albei lenings in geheel gesien word, beloop die totale terugbetalings 18.4% van bedryfs inkomstes .. die vraag ontstaan dus spontaan – Het die Munisipaliteit huidiglik 'n kontant surplus van 18% jaarliks op sy bedryfs inkomstes...indien nie , hoe gaan hierdie jaarlikse betalings gefinansier word ?

When both loans are seen together, the Total Repayments will be 18.4% of the operational income. The Question is does the Municipality currently have a cash surplus of 18% of its Annual Revenue. If not, how will this repayments be funded?

7. Laastens – tong in die kies ... hoekom is hierdie advertensies in 'n Saterdag weergawe gepubliseer – meeste mense lees koerante deur die week !

Lastly, why is the advert placed on a Saturday – most people read newspapers during the week?

Hier is meer vrae as antwoorde en ons as Belasting betalers is geregtig op 'n baie duidelike uiteensetting van hoe hierdie lenings op ons gaan impakteer.

Mostly it is questions as answers and we as Taxpayers have the right to obtain a sufficient information on how these loans will impact us

U spoedige ontvangs erkenning en deeglike beantwoording op elke vraag in hierdie skrywe sal waardeur word.

Hannes Jansen - Montagu

ihjansen@telkomsa.net

Sel 082 937 9348

"Altius et Latius"

Sebastian Van Heerden

From: Hannes Jansen <jhjansen@telkomsa.net>
Sent: Tuesday, 15 November 2022 08:23
To: Mava Shude
Cc: 'Theuns Coetzee'; Cllr.Johnny Steenkamp; Cllr.Johannes Coetzee
Subject: FW: LENINGS AANGAAN SOOS GEADVERTEER IN BURGER 5 NOVEMBER 2022

Ek verwys na ondervemelde skrywe wat op Saterdag 5 November aan u gestuur is ..

**GEEN ONTVANGS ERKENNING !
GEEN ANTWOORD OP MY VOORSTELLE NIE
GEEN ANTWOORD OP MY VRAE NIE**

Nou hoekom nooi julle ons uit tot deelname aan die proses as julle julle aan ons afvee !!!

As dit moet, sal ons 'n hofaansoek bring om u te stop om die belastings betalers van die Langeberg Munisipaliteit onder hierdie geweldige skuld las te onderwerp.

Ons versoek watter alternatiewes die Munisipaliteit oorweeg het met hierdie lenings aksies ??

Hannes Jansen
jhjansen@telkomsa.net
Sel 082 937 9348

"Altius et Latius"

From: Hannes Jansen [<mailto:jhjansen@telkomsa.net>]
Sent: Saturday, 05 November 2022 16:40
To: 'mshude@langeberg.gov.za' <mshude@langeberg.gov.za>
Cc: 'Cllr.Johannes Coetzee' <jcoetzee@langeberg.gov.za>
Subject: LENINGS AANGAAN SOOS GEADVERTEER IN BURGER 5 NOVEMBER 2022

i.s LANGTERMYN SKULD SOOS GEADVERTEER IN DIE BURGER VAN 5 NOVEMBER 2022

Eerstens is dit kommerwekkend dat ons lang termyn skuld met twee tender bedrae meer as verdubbel:

Voor die aangaan van hierdie lening is die huidige langtermyn skuld **R 35 847 706**.

Na die opneem van die lening ter aankoop van voertuie en herstel van paaie , beloop die langtermyn skuld **R 83 647 706**

Met die aangaan van hierdie twee lenings ooreenkomstes verhoog ons langtermyn skuld met **233% !!**

Die gesamentlike terug betalings beloop **18,4%** van die totale bedryfs inkomstes ... dit is 'n aansienlike styging en as belasting betalers wil ons die absolute versekering vanaf die Munisipaliteit he dat hierdie aangaan van die lenings nie 'n negatiewe impak op Munisipale heffings sal he nie – alreeds gaan almal onder gebuk van hoë eiendoms belastingen en elektrisiteits tariewe.

Die volgende vrae word aan die Munisipaliteit gestel:

1. N duidelike uiteensetting van watter voertuie aangekoop gaan word , met spesifieke verwysing of hier geld gespandeer gaan word op amps voertuie ?
2. Hoekom word voertuie nie bekom op die basis van 'n Gebruiks ooreenkoms waarin die terug koop van die voertuig gewaarborg word – dit verminder die aanvanklike kapitaal en is slegs maandelikes betalings op die werklike gebruiks waarde van die voertuie van toepassing (sogenaamde “guaranteed buy back” opsie , wat onderhouds kontrakte insluit)
3. Hoekom word soveel kapitaal op eenslag benodig vir paaie herstel?. Is die onderhouds programme agterwee gelaat en nou vang dit ons ? Oor watter periode beoog die Munisipaliteit om die herstel program te implimenteer?
4. Ek kan nie verstaan hoekom ons by een bank 'n koers van 9.97% kan beding en by 'n volgende bank 11.5%. As Nedbank die bank is wat die tweede lening toegestaan het , het hulle uiteraard 'n wesentlike risiko premie ingebou
($11.5 - 9.97 = 1.15\%$) = 11.5 % hoër as die ABSA lening)
5. Albei lenings is aangaan bo die prima uitleen koers van 9.75%, wat ook aandui op 'n risiko premie !
6. Indien albei lenings in geheel gesien word, beloop die totale terugbetalings **18.4% van bedryfs inkomstes** .. die vraag ontstaan dus spontaan – Het die Munisipaliteit huidiglik 'n kontant surplus van 18% jaarliks op sy bedryfs inkomstes...indien nie , hoe gaan hierdie jaarlikse betalings gefinansier word ?
7. Laastens – tong in die kies ... hoekom is hierdie advertensies in 'n Saterdag weergawe gepubliseer – meeste mense lees koerante deur die week !

Hier is meer vrae as antwoorde en ons as Belasting betalers is geregtig op 'n baie duidelike uiteensetting van hoe hierdie lenings op ons gaan impakteer.

U spoedige ontvangs erkenning en deeglike beantwoording op elke vraag in hierdie skrywe sal waardeer word.

Hannes Jansen - Montagu

ihlansen@telkomsa.net

Sel 082 937 9348

“Altius et Latius”

Sebastian Van Heerden

From: MM
Sent: Tuesday, 29 November 2022 09:12
To: Anton Everson; Mava Shude
Cc: Nabeelah Khan; Jo'selina Buis; Langeberg Municipality
Subject: FW: LANGTERMYN SKULD - LANGEBOEG MUNISIPALITEIT
Attachments: LENINGS AANGAAN SOOS GEADVERTEER IN BURGER 5 NOVEMBER 2022; FW: LENINGS AANGAAN SOOS GEADVERTEER IN BURGER 5 NOVEMBER 2022

From: Bernice Labuschagne <Bernice.Labuschagne@westerncape.gov.za>
Sent: Tuesday, 29 November 2022 09:06
To: Burgemeester <Burgemeester@langeberg.gov.za>; MM <mm@langeberg.gov.za>
Cc: Riaan de Jong <rdejong@langeberg.gov.za>; Joliza Swanepoel <JSwanepoel@langeberg.gov.za>
Subject: LANGTERMYN SKULD - LANGEBOEG MUNISIPALITEIT

Geagte Burgemeester en Mnr Everson

Mnr Jansen se onderstaande epos verwys.

Sluit asb hierdie kantoor in by enige verdere korrespondensie met die skrywer.

Groete

Bernice Labuschagne

Ministry of Local Government, Environmental Affairs and Development Planning
Ministerie van Plaaslike Regering, Omgewingsake en Ontwikkelingsbeplanning
Western Cape Government

9th Floor, 1 Dorp Street, Cape Town
9de Vloer, 1 Dorpstraat, Kaapstad

Tel: +27 (021) 483 8108
Fax/Faks: +27 (021) 483 6081
Email: Bernice.labuschagne@westerncape.gov.za
Website: www.westerncape.gov.za



**Western Cape
Government**

FOR YOU

Be 110% Green. Read from the screen.

From: Bernice Labuschagne
Sent: 29 November 2022 09:04 AM
To: hjansen@r62net.co.za
Subject: LANGTERMYN SKULD - LANGEBOEG MUNISIPALITEIT

Geagte Mnr Jansen

Kennis word geneem van die inhoud van u korrespondensie met die Munisipaliteit.

Ons verwys dit na die Burgemeester en Munisipale Bestuurder van Langeberg vir aandag.

Groete

Bernice Labuschagne

Ministry of Local Government, Environmental Affairs and Development Planning
Ministerie van Plaaslike Regering, Omgewingsake en Ontwikkelingsbeplanning
Western Cape Government

9th Floor, 1 Dorp Street, Cape Town
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Email: Bernice.labuschagne@westerncape.gov.za

Website: www.westerncape.gov.za



**Western Cape
Government**

FOR YOU

Be 110% Green. Read from the screen.

From: hjansen@r62net.co.za <hjansen@r62net.co.za>

Sent: 28 November 2022 09:41

To: Mam Mam <Mam.Mam@westerncape.gov.za>

Subject: LANGTERMYN SKULD - LANGEERG MUNISIPALITEIT

Democracy is a system of government in which laws, policies, leadership, and major undertakings of a state or other polity are directly or indirectly decided by the “people,”

(britannica.co)

Langtermyn skuld : Langeberg Munisipaliteit

Bovermelde aangeleentheid gesamentlik met my skrywes aan die Munisipaliteit, gedateer 5 November 2022, verwys.

Eerstens is dit betreurenswaardig dat advertensies van hierdie omvang geplaas word , en **openbare inspraak word gevra** – en dan word sodanige inspraak net ge-ignoreer.

Ek het geen terugvoering tot datum ontvang nie – soveel vir ‘n **demokratiese bestel** !!

Hiermee ons vrae / besware rondom die aangaan van die lenings:

1. Alle voertuie kan tog onmoontlik nie onmiddelik vervangbaar wees nie.
Seersekerlik is daar 'n infaserings tydperk waarvoor onderskeie voertuie vervang moet word .
2. Die aangaan van 'n **vaste termyn lening** vir voertuie is nie die beste opsie van finansiering nie – meeste , indien nie alle groot besighede het al oorgeslaan na 'n gestruktrueerde finansierings opsie waar die voertuig koste en die effektiewe gebruiks periode ooreenstem.(Hierdie is die sogenaamde **Bruikhuur ooreenkomstes**)
Die onderhoud van die voertuie word hiermee saam oor die periode ingesluit, met 'n gewaarborgde terug koop aan die einde van die periode.
Die sukses van hierdie tipe van voertuig opsie word grootliks bepaal deur **effektiewe vloot bestuur** – 'n bestuurs funksie binne die Munisipaliteit, waarvoor hulle vergoed word.
Ons is deeglik bewus daarvan dat sekere voertuie 'spesialis voertuie' is, maar ons is seker dat sodanige voertuie ook op 'n gestruktrueerde finansierings opsie geplaas kan word.
3. Wat is die beraamde opbrengs van die verkoop van bestaande voertuie en word hierdie bedrag in ag geneem met die befondsing van nuwe aankope?
4. Die opneem van lenings vir die herstel van paaie in die bedrag van **R30m**, betaalbaar oor **15 jaar** laat die volgende vrae ontstaan:
 1. Is dit nodig om R30m op een slag op te neem en rente vanaf dag een te betaal.?
 2. Wat is die periode waarvoor hierdie R30m gespandeer gaan word ?
 3. Is daar 'n behoorlike projek beplannings model opgestel wat vloei van fondse aandui?
 4. Word daar nie jaarliks toedelings gemaak vanuit die Staatskas vir paaie onderhoud nie?

Bovermelde beplande aksie van die Munisipaliteit sal tot gevolg he dat die jaarlikse terugbetalings **18%** van lopende inkomstes gaan verteenwoordig. Is daar 'n surplus van 18% huidiglik om hierdie ekstra terugbetaling te kan finansier?.... Indien nie, hoe gaan die terugbetalings gefinansier word?

Wees gedagtig daaraan dat ESKOM se verwagte verhogings buitensporig gaan wees, teenoor 'n samelewing wat alreeds gedruk gaan onder moeilike finansiële omstandighedes.... en verseker nie 18% verhogings in inkomstes verdien nie.

Al wat ons vra is meer deursigtheid, beter kommunikasie en minder arrogansie

Hannes Jansen

ihansen@telkomsa.net

Sel 082 937 9348

"Altius et Latius"

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Reference: PTR 16/1/13/1

Enquiries: Mr WS Alexander

Private Bag X9165

Cape Town, 8001

The Acting Municipal Manager
Langeberg Municipality
Private Bag X2

ASHTON

6715

For attention: Mr AWJ Everson

WESTERN CAPE PROVINCIAL TREASURY COMMENT ON THE LONG-TERM BORROWING PROPOSAL FOR THE LANGEBERG MUNICIPALITY

Provincial Treasury has considered the long-term borrowing proposals of Langeberg Municipality and herewith provides comments based on compliance with the legislative requirements in terms of the Local Government: Municipal Finance Management Act (Act No. 56 of 2003) (MFMA) as well as on the affordability of the proposed long-term borrowing proposal. It is expected that the Provincial Treasury's comments are tabled in the Municipal Council.

Compliance Assessment

1. The Municipality made public an information statement setting out particulars of the proposed external financing of its capital programme.
2. Provincial Treasury notes that the Municipality has submitted the required information as per MFMA Circulars 26 and 42.
3. The Municipality has set its objectives in accordance with section 152 of the Constitution of South Africa (Act No. 108 of 1996) and ensured full compliance with the MFMA and Municipal Supply Chain Management Regulations.

4. Table 1 indicates the relevant sections in relation to the National Treasury Circulars which provide the necessary legislative guidelines and information required to make the needed comments as stated in section 46(3)(a) of the MFMA.

Table 1 Compliance with MFMA in relation to MFMA Treasury Circular 26 & 42 as issued by National & Provincial Treasury

MFMA/ Treasury Circulars	Details	Compliance Yes/No
S46(3)(a)(i) and (ii)	The information statement and media advertisements were made public in the Weekend Argus, Die Burger and the local newspaper 'Breederivier Gazette', as well as in libraries, on notice boards of the Municipality and the Municipal Website.	Yes
S46(3)(b)(i) and (ii)	The loan funds will be sourced from financial institutions accredited in terms of the Banks Act.	Yes
S46(6), S17(2), S19	The long-term loan is consistent with its Capital budget as referred to in section 17(2) of the MFMA. The total loan amount is for R47.8 million.	Yes
S46(5)	This section is not applicable, because the borrowing (debt) purpose is not for refinancing existing long-term borrowing (debt).	N/A
S19(1)(d)	The sources of the funding have been considered, are available and have not been committed for other purposes.	Yes
MFMA National Treasury Circular No.26/2005	A schedule of all long-term borrowing (debt) obligations in the format of the QBMR showing principal and interest payments for the life of all loans and any associated investments set up as sinking funds etc.	Yes
MFMA Provincial Treasury Circular No. 42/2010	The Long-Term Debt Certification to be dated and signed by the Municipal Manager (Accounting Officer) and the Executive Mayor/Chairperson of the Board.	Yes

Affordability Assessment

5. The affordability assessment that follows is based on the 2020/21 Audited and the 2021/22 Pre-audited Annual Financial Statements (AFS); the In-year monitoring (IYM) operating and capital expenditure reports for the 2022/23 financial year as at 30 September 2022; Cash Flow Actual performance for the 2022/23 financial year as at 30 September 2022; as well as the Integrated Development Plan (IDP) 2022/23.
6. The purpose of the external loans (T52 and T53) is to incur a 5-year higher purchase loan agreement of R17.8 million and a 15-year capital loan agreement of R30 million to address the ageing fleet concerns and to provide necessary infrastructure to improve service delivery to the community, respectively.
7. The Municipality intends raising the external loan of R17.8 million with ABSA Bank (Pty) Ltd over a period of 5-years and R30 million with Nedbank (Pty) Ltd over a period of 15 years. The interest rates applicable for the respective loans are currently set at 9.97 percent and 11.5 percent, respectively. The interest rates are in line with the current market trends for borrowing.

8. The repayments of the respective loans are as follow:
- The repayments on the R17.8 million will be made monthly with the first instalment to be paid on 31 January 2023 and last payment due on 31 December 2027 (5-year).
 - The repayments on the R30 million will be made semi-annually with the first instalment to be paid on 03 January 2023 and last payment due on 30 June 2037 (15-year).
9. In considering the affordability of the proposed loans, a selected number of financial ratios (based on the Audited AFS of 2020/21 and Unaudited AFS of 2021/22) were considered and are depicted in Table 2 below.

Table 2 Ratio analysis

Ratio	National Treasury Norm or acceptable range	Comment	2020/21 (Audited)	2021/22 (Unaudited)	M03 September 2022 (In-year monitoring)
Current Ratio	1.5:1 to 2	Above NT norm	2.1:1	2.3:1	2.8:1
Debtors' collection period	30 days	Within NT norm	25 days	29 days	21 days
Capital Cost (Interest paid and redemption to total operating expenditure)	6% - 8%	Within NT norm	1.2%	1%	2.6 %
Total Liabilities to Total Assets	<50%	Within NT norm	27%	27%	25 %
Cash and cash equivalents to Current liabilities	1:1	Above NT norm	1.6:1	1.8:1	1.8:1
Debt (Total Borrowings) to Total Operating Revenue	45%	Within NT norm	6.1%	4.6%	6.1 %

- The current ratio has increased from 2.1:1 in 2020/21 to 2.3:1 in the 2021/22 financial year and remains above National Treasury's (NT's) acceptable threshold. The ratio demonstrates that the Municipality's liquid assets are sufficient to satisfy its short-term obligations.
- The collection time for net debtors has deteriorated from 25 days in 2020/21 to 29 days in 2021/22. However, the ratio remains within the National Treasury norm of 30 days. This is an indication of the quality of the Municipality's credit control policy, effectiveness of the implementation thereof and quality of revenue management.
- The interest paid and redemption to total operating expenditure ratio has decreased from 1.2 per cent in 2020/21 to 1.0 per cent in 2021/22 and remains favourably below the National Treasury norm of 6-8 per cent.

13. The total liabilities to total assets ratio remained at 27.0 per cent from 2020/21 to 2021/22 and is within the National Treasury norm. This ratio result indicates that the Municipality has sufficient assets to cover its liabilities when they are due.
14. The cash and cash equivalents to current liabilities ratio increased from 1.6:1 in 2020/21 to 1.8:1 in 2021/22 financial year. The ratio is above the National Treasury norm of 1:1, indicating that the Municipality hold sufficient liquid cash resources to cover its current liabilities.
15. The debt to total operating revenue ratio improved from 6.1 per cent in 2020/21 to 4.6 per cent in the 2021/22 financial year and remains within the National Treasury norm of 45 per cent, implying that the Municipality has capacity to increase its borrowings.
16. In addition to the financial ratios calculated from the 2020/21 audited and 2021/22 unaudited AFS, further analyses based on the 2022/23 IYM have been performed:
 - a) The information statement indicated that the costs of servicing the loan will be funded from revenue collected from rates and services. Hence, the Municipality should be cognizant of their debt collection. The Municipality achieved a debt collection rate of 78 percent for September 2022, an increase from 75 percent reported in August 2022. The main reason for this is mainly due to less than anticipated revenue on service charges such as electricity and water because of change in consumer patterns, fines (less traffic infringements than anticipated) and agency fees (less collections on behalf of the Department of Transport and Public Works than anticipated). National Treasury prescribes a norm of 95 percent placing the Municipality's performance is far below the norm. However, it is noted that the Municipality is applying stringent debt collection measures to address this.
 - b) The operating revenue performance as at the end of September 2022 was R309.06 million or 31.9 per cent against the adjusted operating revenue budget of R968.83 million. This reflects an overperformance of R66.85 million or 27.6 percent when compared against the Service Delivery and Budget Implementation Plan projections mainly due to the annual billing for rates done at the beginning of the financial year.
 - c) The Municipality's total debtors as of 30 September 2022 amounts to R146.92 million, of which R69.03 million (47 per cent) are older than 90 days. The total debt shows a 9.5 percent month-on-month increase and 31.7 percent year-on-year increase. The increasing debt is an indication of municipality struggling to collect old debt as noted by the over performance on interest on outstanding caused by more outstanding consumer debtor accounts than anticipated.
 - d) In September 2022, the liquidity ratio increased to 1.81 times from 1.78 times compared to August 2022. The ratio is above the National Treasury recommended norm of 1:1, indicating that the Municipality can pay its short-term debt immediately when it's due.
 - e) In September 2022, the cost coverage ratio decreased to 4.0 months from 4.22 months in August 2022. The ratio is above the National Treasury recommended norm of between 1 – 3 months, indicating that the Municipality can meet its monthly fixed operating commitments from available cash and short-term investments without collecting any additional revenue.
 - f) The Municipality reported a closing balance on its outstanding borrowings (external loans) of R35.83 million as at 30 September 2022. The Municipality is not exposed to liquidity risk.

Conclusion

17. After assessing the proposed long-term borrowing, Provincial Treasury draws the Municipality's attention to the following:
- a) The proposed borrowings are integral to the funding mix to finance the approved 2022/23 capital programme of the Municipality.
 - b) The Municipality should ensure that it sets an appropriate tariff structure which is affordable to ensure sufficient revenue is generated to sustain the long-term debt obligation of the Municipality.
 - c) The Municipality is advised to continue with implementing stringent credit control and debt collection measures to enable timeous collection, as the current low collection rate is a cause for concern.
 - d) The intended loan will contribute towards the creation of new and the expansion of existing economic and social infrastructure that will improve the lives of citizens within the Municipal area.
 - e) All factors considered, the WCPT concludes that the Municipality has the fiscal capacity to borrow money but must carefully manage the risks due to current economic uncertainties, affordability criteria, and the Municipality's solvency.
 - f) This letter should be presented to Council for review.
 - g) PT supports the loan application provided that its comments/ recommendations are considered.

Kind regards,

**Steven
Kenyon**
Digitally signed
by Steven Kenyon
Date: 2022.11.29
10:45:25 +02'00'

**MR S KENYON
CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE
WESTERN CAPE PROVINCIAL TREASURY**

Ons verw Nr/Our Ref No
Isalathiso Sethu 5/1/1 (2022/2023)

Navrae/Enquiries
M Shude Imibuzo

30 November 2022

Attention: Hannes Jansen (Montagu)

E-mail address: hjansen@telkomsa.net

Dear Sir

INPUTS TO THE PUBLIC NOTICE: RAISING OF CAPITAL LOAN FOR INFRASTRUCTURE AND FINANCE LEASE FOR VEHICLE PURCHASES

Your email dated 05th November 2022 has reference.

Langeberg Municipality would like to thank you for taking the time to consult our Notices for public participation and giving input with regards to the Municipality's decision to take up Long-Term debt for Roads Infrastructure and purchasing of Vehicles.

After raising the above-mentioned debt-loan agreements, the municipality will have a total long-term debt of R 83 647 706 which will represent an estimated 10,3% of the total operating revenue for the 2022/2023 financial year. Although you have raised this comparison/ analysis, it should also be noted that it does not paint a full picture if considered outside of the term of the loan because you are comparing the total long term debt which is payable over a long term against revenue of only one year.

Please note that the Municipal Tariffs has already been set, with consultation of National treasury guidance on the increase of tariffs. The municipality is not allowed to increase its tariffs during the year, thus the community wouldn't be suffocating on an increased tariff. The next year's increase of tariffs is also pending on the guidance from national treasury on increasing of tariffs.

It must be understood that roads are a key element in terms of boosting the local GDP of a Municipality. Access to proper roads enhances access to the Municipal area and to businesses in the area. This in turn also plays a vital role in supporting the tourism sector which contributes immensely to the GDP of Langeberg. The tourism sector remains an important economic driver as Langeberg is considered a tourist destination. This sector was negatively impacted in 2020 because of lock down restrictions. This resulted in a drastic decrease in Langeberg's tourism spend (current prices) from R 693.5 million for 2019 (6.35% of GDP) to R 204.8 million (1.92% of GDP) for 2020. As tourism affects all the economic sectors, the decrease in tourism spend is one of the major contributors to the 8.7% economic decline experienced by Langeberg in 2020. This too has a direct impact to the unemployment rate in the area.

It must also be understood that the vehicles being earmarked to be purchased from the loan are largely for service delivery which is the core mandate of a Municipality. The loans will be paid from revenue received from property rates.

The Municipality is obliged to follow the procurement Process as per the Supply Chain Management policy approved by Council and as per the Municipal Finance Management Act of South Africa to obtain these loans. Under no circumstances are we allowed to follow any other processes. The Municipality is also required to advertise locally, provincially and via the Website. Langeberg also advertised in the Breede rivier Gazette to give sufficient access to all citizens.

Thank you for your input

Yours faithfully

AWJ EVERSON
ACTING MUNICIPAL MANAGER



Rig alle korrespondensie aan die Munisipale Bestuurder
Address all correspondence to the Municipal Manager
Thumelayonke imbaletwano kumphati Kamasipala

FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – OCTOBER 2022 (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, was attached to this report.

Aanbeveling / Recommendation

That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.

NOTE: The annexure was distributed as part of the agenda for the Finance Portfolio Committee meeting of 21 November 2022 (pg. 90 – 129)

This item served before the Finance Portfolio Committee on 21 November 2022

Hierdie item het gedien voor die Finansies Portefeulje Komitee op 21 November 2022

Recommendation / Aanbeveling

That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gedien op 24 November 2022

Aanbeveling / Recommendation

That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.

COUNCIL TO CONSIDER HOSTING OF WESTERN CAPE 2023 NETBALL WORLD CUP FANPARKS AND OR VIEWING CENTRES (17/8/R) (DIRECTOR: COMMUNITY SERVICES)

PURPOSE

Request Council to consider hosting proposed viewing centres for the upcoming Netball 2023 World Cup within Langeberg Municipal area, ultimately revitalising Netball within the Langeberg Municipal area.

BACKGROUND

The Department of Cultural Affairs and Sport (DCAS) has issued notice to all Western Cape Municipalities to request interest to host a Fan park and or viewing centre for the Netball 2023 World Cup, whereby the public would gain access to display of live netball matches during the period of the World Cup. (28 July 2023 – 06 August 2023)

- Estimated cost for hosting a Fan Park is between R 500 000.00 and R 700 000.00.
- Estimated cost for Viewing Centres is about R 100 000.00. The department is requesting that the hosting municipality at least cover 50% of the estimated cost towards hosting a Fan park/viewing centre.

The purpose of a Fan Park or viewing centres is for members of the public that are unable to attend and view live matches or have access to watching the live matches. A Fan park/viewing centre enables the public to form part of the unity of celebrating Netball as a female sporting code and doing this close to home in watching live streamed matches from the public viewing areas (Fa park/Viewing centre) together with friends and families. Viewing areas are preferably located within closed proximity of the Community. Entertainment will be provided at Fan parks/ Viewing centre between matches and in the form of live musical performances as well as other activities for the entire family. Food and drinks stalls (vendors) will also be available at these Fan parks/ viewing centres.

Callie de Wet has been identified as a central venue to host a World Cup 2023 viewing centre.

Alternatively, each municipal town to host a viewing centre at an estimated cost of R 100 000.00 per viewing centre (5 Towns x R 100 000.00) subjected to financial availability. Consideration for provisioning to be made with the adjustment budget January/February 2023 as the World Cup occurs from 28 July 2023 – 06 August 2023, subject to approval of the request to host within each municipal town a viewing centre, subjected to availability of funds. Community services directorate has not budget for the required amount to host the fan park or viewing centre.

A task team be set up with the approval and appointment by the Municipal Manager to cover all logistical arrangements required in partnership with the Department of Cultural Affairs and Sport.

Netball South Africa/ DCAS would provide for the rules and regulations for operating a Fan park/ viewing centres. In addition to above, DCAS has embarked on an awareness and mobilisation campaign as a build up to the Netball World Cup 2023. The netball mobilisation launce will transpire on 19 November 2022 at Van Zyl street sportsground. The mobilisation would entail a coaching clinic with netball players from the Stings team participating on the day.

A programme will follow of team matches against each other to display the skills learned within the coaching clinics. Unstructured and struggling netball clubs within Langeberg area will also be invited to form part of the day as well as schools and clubs residing within Langeberg municipal area.

This will also be an opportunity for netball clubs to network with the relevant sport department section to apply to be supported for 3 years on their club development programme.

Comments: Directorate strategy & social development

A viewing centre is a more affordable option, but Council needs to decide where the viewing centre will be operated and if it complies to the requirements. This would promote the Sport especially amongst the primary school girls

Comments: Directorate corporate services

Comments: Directorate engineering services

Comments: Chief financial officer

RECOMMENDATION

1. That Council consider hosting a viewing centre/s with Callie de Wet identified as central viewing centre or hosting a viewing centre per municipal town in order to bring the Netball World Cup 2023 experience closest to the people of Langeberg Municipal area.

All Langeberg Municipal towns have suitable sport fields to be utilised as a viewing centre. Netball as one of the National Priority Sporting codes needs revival within the Langeberg Municipal area, and the upcoming Netball 2023 World Cup would serve as revival initiation for the Sports code within Langeberg municipal area.

2. An amount of R100 000 or R500 000 depending on decision taken on item (1) and financial availability to be made during the adjustment budget February 2023.

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediens op 24 November 2022

Aanbeveling / Recommendation

1. That Council consider hosting a viewing centre with Callie de Wet identified as central viewing centre in order to bring the Netball World Cup 2023 experience closest to the people of Langeberg Municipal area.

Netball as one of the National Priority Sporting codes needs revival within the Langeberg Municipal area, and the upcoming Netball 2023 World Cup would serve as revival initiation for the Sports code within Langeberg municipal area.

2. An amount of R100 000 depending on financial availability to be made during the adjustment budget February 2023.

MOTION: CLLR T COETZEE – AUDIT OF MUNICIPAL INFRASTRUCTURE**Motion:**

That a full audit with support from the private sector be undertaken of all municipal infrastructure, the status of such infrastructure in terms of maintenance status and planning, technical flaws that exist in infrastructure systems, existing control systems that are in place to prevent service under perception and the skill levels of supervisors and technical staff. The Langeberg Municipality is therefore regularly exposed to risks that are defective, as required by Sections 62(1)(c) and (d) 63(2) of the MFMA. This has a huge impact on unforeseen expenditure that puts the existing budget under great pressure.

Motivation:

Various contingencies have occurred over recent months, leading to the interruption of municipal service delivery. These service outages had a direct impact on the well-being of the residents of towns and negatively affected the economic activities of various businesses and industries. In this regard, specifically the interruption of water services in Bonnievale (November 2021) and Robertson (December 2021) and electricity and water outages in Ashton / Zolani (April 2022). The service outages were caused by various causes, including more defective control systems, non-properly maintained infrastructure, thefts and errors committed by responsible staff. The Audit should **not** be seen as reproof but proactive action to determine the risks of the business sector being dependent on Municipal services in the future. See then also attached a letter received from the Bonnievale Chamber of Commerce dated 23 November 2021, in this regard showing the effects of the water delivery interruption in Bonnievale illustrated.



Ingedien deur: Theuns Coetzee

Datum: 17 October 2022



Bonnievale Sakekamer

23 November 2021

Geagte Munisipale bestuurder,

INSAKE BONNIEVALE WATERONDERBREKINGS

Namens die Bonnievale Sakekamer as verteenwoordiging van die besighede wil ons graag hiermee die erns van die onlangse, asook gereelde dorpswater onderbrekings aan u uitwys. Buiten die huishoudings en instansies soos Herfsvreugde, skole, ens. is dit ons besighede wat baie verliese ly as gevolg van die wateronderbrekings. As bewyse noem ek net die terugvoer van twee van die groter watergebruikers is ons dorp;

Bonnievale slagpale:

Hulle kon 300 varke nie slag nie met die gevolg dat bestellings laat of gekanselleer is. Die verliese vir Maandag in omset aan beide slagpale en varkplaas was daardeur **R750 000.00**. Weens die wateronderbreking kon baie werkers dus ook nie werk nie en was dit dus 'n verlies aan inkomste vir hulle.

Lactalis:

Hulle het die volgende syfers aan my deurgegee vir verliese wat gely is weens die wateronderbrekings. Milk Dumps R 265 089.00 Downgrades R 140,130.00 en Activity losses R 1,157,050.00 Dus 'n totaal van **R 1,562, 268.00**.

Ons versoek u asb om 'n deeglike oudit op die lewering van water te laat doen en dan daaruit stelsels in plek te sit wat sal voorkom dat opgaardamme leegloop. Een voorstel is dat die toesighour van die waterwerke daaglik 'n lesing wat die vlak van die twee damme aandui aan u persoonlike assistent stuur. Sy kan dan op haar beurt weer u onmiddellik in kennis stel as enige van die damme onder die minimumvlak is. Dit kan help dat daar vroegtydig voorkomende aksies in plek gesit word voordat die damme leeg is.

Ons vertrou dat u ons hierop sal antwoord met die aksies voortspruitend.

Ons dank u.

Hansie Wolfaardt (voorsitter Bonnievale Sakekamer)

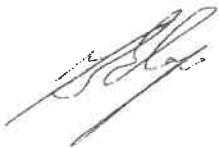
MOTION: CLLR T COETZEE - MUNICIPAL REGULATIONS ARE REQUESTED WITH REGARDS TO THE USE OF ALTERNATIVE ENERGY SOURCES

Motion:

The Langeberg Municipality is requested, once again together with the private sector, to holistically investigate alternative energy sources and how it can connect to the existing restrictive Eskom network, legally, financially and with the existing infrastructure. Draft a document that can serve as regulation for anyone who wants to use alternative energy and possibly sell back to the Municipality. We know this is a comprehensive request but in the current circumstances it is something that should have already taken place.

Motivation:

To date, our Municipality has not yet granted the user a clearance document if such a person wishes to make use of alternative power sources. With the current Eskom situation, our circumstances will not improve any time soon and this will directly affect our economy and the Municipal Fiscus. Clarity must be set out who can apply and what the feedback capacity is that the municipality can handle. Also, to conduct a further investigation regarding the impact that the current load shedding has on our fiscus through the ongoing loss of sales and income. That both our mobile phone and Eskom contact with request to look at their communication systems, which are not functioning properly and extended load shedding in certain areas in our region. Furthermore, we also need to consider the power of alternative energy sources closer to our low-cost housing, which can bring about a relief on us. Available power for further expansion to grow our economy. Furthermore, we should use the opportunity to find workable solutions at other municipalities to examine.



Ingedien deur: Theuns Coetzee

Datum: 17 October 2022

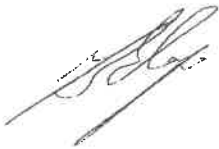
MOTION: CLLR T COETZEE – WHISTLEBLOWER POLICY

Motion:

That a Whistleblowers Policy and Investigate system for Corrupt Activities and maladministration be drafted and submitted for consideration to the Municipal Council.

Motivation:

Enquiry shows that the Langeberg Municipality currently has no Whistleblower policy or similar system to facilitate the reporting of corruption and maladministration. Whistleblowers are also not protected at all, resulting in staff not reporting corruption, theft and maladministration as required, for fear of victimization. The prevalence of corruption and other maladministration is a reality and necessitates the establishment and maintenance of proper policies and systems to receive unreported cases, to investigate and refer for action. Whistleblowers also need to be properly protected.



Ingedien deur: Theuns Coetzee

Datum: 17 October 2022

MOTION: CLLR T COETZEE – INSURANCE OF THE FIXED ASSETS OF THE MUNICIPALITY

Motion:

That a full report be provided to Council within two months on the composition of the current insurance portfolio of municipal assets, the claims history relating to short-term insurance and full reasons why particular assets are no longer insured.

Motivation:

Section 63(1) of the Local Government: Municipal Finance Management Act, 2003, as amended, stipulates that the Municipal Manager as Accounting Officer is responsible for managing, safeguarding the assets of the Municipality and maintain such safeguarding will include ensuring assets against accidental damages. Several properties of the Municipalities have been vandalized and/or damaged by storms in recent years/months, without any steps taken to recover such asset and / or secure, which in turn gave rise to further damage and even total destruction. It also appears, that fixed assets are no longer secured correctly or not insured at all, which followed that accidental damage is never repaired. This situation is unacceptable and inconsistent with regulatory legislation.



Ingedien deur: Theuns Coetzee

Datum: 17 October 2022

ROLL-OVER FROM 2021/2022 FINANCIAL YEAR– ADJUSTMENTS BUDGET 2022 / 2023 – 06 DECEMBER 2022
(DIRECTOR: FINANCIAL SERVICES - CFO)

Purpose of Report

To submit an Adjustments budget for the 2022 / 2023 financial year as a result of Approved roll-overs by Provincial and National Treasury from the 2021 / 2022 financial year.

Background

Section 28 (2) (e) of the MFMA states the following:

An Adjustments Budget – "may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;"

In terms of the Budget and Reporting Regulations, Regulation 23(5) in Government Gazette No: 32142, Notice No: 393 of 2009 states; *An adjustments budget referred to in section 28(2) (e) of the MFMA may only be tabled after the end of the financial year to which the roll-overs relate.*

Furthermore, section 30 of the MFMA states that; *"The appropriation of funds in an annual or adjustments budget lapses to the extent that those funds are unspent at the end of the financial year to which the budget relates, except in the case of an appropriation for expenditure made for a period longer than that financial year in terms of section 16 (3)."* Conditional grant funding must also be rolled over or refunded to the allocating authority.

Section 21 of the 2013 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over."

Financial implications

Financial implications are contained in the **detailed report attached separately.**

Legal context

1. The MFMA Section 28, 30 and 16(3)
2. Municipal Budget and Reporting Regulations
3. Municipal Council Budget related Policies

Recommendation

That in respect of:

The Roll-over Adjustment Budget 2022/2023: 06 December 2022

1. Council approves the Adjustment Budget for 2022/2023 financial year as set out in the following:
 - i. Municipal Budget tables B1 – B10
 - ii. Municipal Budget Supporting Documentation SB1 – SB19
2. The Service Delivery Budget Implementation Plan to be amended in line with these adjustments.

(A4459)



**Medium Term Revenue and Expenditure
Framework (MTREF)
Adjustment Budget 06 December 2022**

ADJUSTMENTS - NOVEMBER 2022 ADJB

ADJUSTMENT BUDGET SUMMARY - NOVEMBER 2022

OPERATIONAL REVENUE

Description	Department	Funding	Vote	Original Budget 2022	Adjustment Own Funds	Adjustment Grants	November 2022 Adjustments Budget
LGPESG Rev Recog - Roads	ENGINEERING Roads	LGPESG	9/1506-281-1300	-	-	255 157.00	255 157.00
LGPESG Rev Recog - Solid Waste Removal	ENGINEERING Solid Waste	LGPESG	9/1506-281-1310	-	-	282 532.00	282 532.00
LGPESG Rev Recog - Parks & Amenities	COMMUNITY Parks Amenities	LGPESG	9/1606-281-1320	-	-	218 339.00	218 339.00
Neighbourhood development Grant - operating revenue	ENGINEERING Roads	NDGP	9/330-271-721	652 174.00	-	1 304 348.00	1 956 522.00
Neighbourhood development Grant - capital revenue	ENGINEERING Roads	NDGP	9/330-273-722	4 347 826.00	-	8 695 652.00	13 043 478.00
Water Services Infrastructure Grant - capital revenue	ENGINEERING Water Distribution	WSIG	9/440-403-403	-	-	1 330 553.00	1 330 553.00
Water Services Infrastructure Grant Operating Revenue	ENGINEERING Water Distribution	WSIG	9/440-404-404	-	-	199 583.00	199 583.00
WSIG Capital Rev Recog	ENGINEERING Sewerage	WSIG	9/380-215-216	-	-	650 929.00	650 929.00
WSIG Operating Rev Recog	ENGINEERING Sewerage	WSIG	9/380-213-213	-	-	97 639.00	97 639.00
Water Services Infrastructure Grant Capital Revenue	ENGINEERING Water Storage	WSIG	9/441-405-405	-	-	6 837 072.00	6 837 072.00
Water Services Infrastructure Grant Operating Revenue	ENGINEERING Water Storage	WSIG	9/441-406-406	-	-	1 025 561.00	1 025 561.00
Development - sport and recreation facilities rev recog	COMMUNITY Community Facilities	DSRF	9/300-748-1660	-	-	800 000.00	800 000.00
CWDM Grant - Community Safety Rev Recognition	COMMUNITY Community Halls	CWDM	9/350-101-203	-	-	240 000.00	240 000.00
Grant Income - Western Cape FM5G	EXECUTIVE COUNCIL Audit Services	FM5G	9/215-250-1260	-	-	550 000.00	550 000.00
WFC FMG Revenue Recognised	FINANCE Dir Financial Services	FMCBG	9/520-296-1220	-	-	62 000.00	62 000.00
				5 000 000.00	-	22 549 365.00	27 549 365.00
PT / NT					-	22 549 365.00	MFMA s28(2)(e)

OPERATIONAL EXPENDITURE

Description	Department	Funding	Vote	Original Budget 2022	Adjustment Own Funds	Adjustment Grants	November 2022 Adjustments Budget
Bursaries - WFC FMCBG	FINANCE Dir Financial Services	FMCBG	9/3101-171006-36050	-	-	62 000.00	62 000.00
ERC - Contract EPWP - SWA - Basic Salary and Wages - LGPESG	ENGINEERING Roads	LGPESG	9/1506-281001-3405	-	-	249 979.00	249 979.00
EPWP SDL contract workers - LGPESG	ENGINEERING Roads	LGPESG	9/1506-281001-4247	-	-	2 589.00	2 589.00
ERC - Contract EPWP - SWA - Basic Salary and Wages - LGPESG	ENGINEERING Solid Waste	LGPESG	9/1506-281001-3405	-	-	276 820.00	276 820.00
EPWP SDL contract workers - LGPESG	ENGINEERING Solid Waste	LGPESG	9/1506-281001-4247	-	-	2 856.00	2 856.00
ERC - Contract EPWP - SWA - Basic Salary and Wages - LGPESG	COMMUNITY Parks Amenities	LGPESG	9/1506-281001-3405	-	-	213 867.00	213 867.00
EPWP SDL contract workers - LGPESG	COMMUNITY Parks Amenities	LGPESG	9/1506-281001-4247	-	-	2 236.00	2 236.00
				-	-	2 236.00	2 236.00
				-	-	818 028.00	818 028.00
Own funds PT / NT					-	818 028.00	MFMA s28(2)(e)

CAPITAL EXPENDITURE

Description	Department	Funding	Vote	Original Budget 2022	Adjustment Own Funds	Adjustment Grants	November 2022 Adjustments Budget
NDPG - Upgrading of bus route - August Street-Nkuibela	ENGINEERING Roads	NDGP	9/135-24120-293	4 347 826.00	-	8 695 652.00	13 043 478.00
New Reservoir Robertson Heights	ENGINEERING Water Storage	WSIG	9/134-32701-371	-	-	6 837 072.00	6 837 072.00
WSIG Mandela Square Montagu - Install water main	ENGINEERING Water Distribution	WSIG	9/133-33023-353	-	-	387 727.00	387 727.00
WSIG Bookenhoutskloof Bonnievale - Install water main	ENGINEERING Water Distribution	WSIG	9/133-33024-354	-	-	942 826.00	942 826.00
WSIG Mandela Square Montagu - Construct Install sewer pump line	ENGINEERING Sewerage	WSIG	9/140-33613-355	-	-	545 759.00	545 759.00

WC026 Langeberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	92 081	92 081	-	-	-	-	-	-	92 081	111 962	117 992
Service charges	695 716	696 436	-	-	-	-	(0)	(0)	696 436	701 230	749 853
Investment revenue	15 444	15 444	-	-	-	-	-	-	15 444	16 092	16 774
Transfers recognised - operational	138 533	141 236	-	-	-	-	4 235	4 235	145 472	162 584	133 303
Other own revenue	23 632	23 632	-	-	-	-	-	-	23 632	26 820	28 143
Total Revenue (excluding capital transfers and contributions)	965 406	968 829	-	-	-	-	4 235	4 235	973 064	1 018 687	1 046 065
Employee costs	259 813	258 769	-	-	-	-	748	748	259 517	269 782	280 829
Remuneration of councillors	11 978	11 978	-	-	-	-	-	-	11 978	12 461	12 964
Depreciation & asset impairment	39 692	39 692	-	-	-	-	-	-	39 692	37 114	38 599
Finance charges	12 153	16 617	-	-	-	-	-	-	16 617	9 832	9 511
Inventory consumed and bulk purchases	500 289	502 134	-	-	-	-	144	144	502 279	519 233	529 079
Transfers and grants	3 278	3 278	-	-	-	-	62	62	3 340	3 656	3 835
Other expenditure	127 897	139 650	-	-	-	-	(137)	(137)	139 513	161 141	150 173
Total Expenditure	955 099	972 117	-	-	-	-	818	818	972 935	1 013 218	1 024 989
Surplus/(Deficit)	10 306	(3 288)	-	-	-	-	3 417	3 417	129	5 469	21 076
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	26 558	26 558	-	-	-	-	18 314	18 314	44 872	72 421	39 512
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)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	36 864	23 270	-	-	-	-	21 731	21 731	45 001	77 890	60 587
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	36 864	23 270	-	-	-	-	21 731	21 731	45 001	77 890	60 587
Capital expenditure & funds sources											
Capital expenditure	126 294	140 129	-	-	-	-	17 514	17 514	157 643	89 136	75 847
Transfers recognised - capital	28 779	30 369	-	-	-	-	17 514	17 514	47 883	41 363	38 843
Borrowing	47 800	47 800	-	-	-	-	-	-	47 800	-	-
Internally generated funds	49 715	61 960	-	-	-	-	-	-	61 960	47 773	37 003
Total sources of capital funds	126 294	140 129	-	-	-	-	17 514	17 514	157 643	89 136	75 847
Financial position											
Total current assets	351 145	315 664	-	-	-	-	(12 568)	(12 568)	303 096	426 591	432 425
Total non current assets	911 102	925 894	-	-	-	-	17 514	17 514	943 408	1 632 685	1 615 901
Total current liabilities	227 520	176 199	-	-	-	-	(17 659)	(17 659)	158 541	179 720	179 720
Total non current liabilities	143 257	188 459	-	-	-	-	-	-	188 459	143 257	143 257
Community wealth/Equity	891 469	876 925	-	-	-	-	22 579	22 579	899 504	932 495	915 193
Cash flows											
Net cash from (used) operating	22 358	8 757	-	-	-	-	(818)	(818)	7 939	88 933	71 315
Net cash from (used) investing	(126 294)	(140 129)	-	-	-	-	(17 514)	(17 514)	(157 643)	(89 136)	(75 847)
Net cash from (used) financing	-	39 774	-	-	-	-	-	-	39 774	-	-
Cash/cash equivalents at the year end	179 119	191 458	-	-	-	-	(18 332)	(18 332)	173 125	282 852	278 523
Cash backing/surplus reconciliation											
Cash and investments available	253 773	220 350	-	-	-	-	(12 664)	(12 664)	207 686	327 274	330 544
Application of cash and investments	75 349	70 747	-	-	-	-	(16 875)	(16 875)	53 872	69 388	67 509
Balance - surplus (shortfall)	178 424	149 603	-	-	-	-	4 211	4 211	153 814	257 886	263 036
Asset Management											
Asset register summary (WDV)	889 801	903 093	-	-	-	-	17 514	17 514	920 607	857 447	837 698
Depreciation	39 692	39 692	-	-	-	-	-	-	39 692	37 114	38 599
Renewal and Upgrading of Existing Assets	68 927	69 927	-	-	-	-	8 696	8 696	78 622	55 581	37 515
Repairs and Maintenance	26 117	26 559	-	-	-	-	-	-	26 559	30 116	33 563
Free services											
Cost of Free Basic Services provided	22 679	22 679	-	-	-	-	-	-	22 679	12 448	13 347
Revenue cost of free services provided	9 412	9 412	-	-	-	-	-	-	9 412	10 124	10 669
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-

WC026 Langeberg - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		177 716	177 716	-	-	-	-	612	612	178 328	200 706	212 342
Executive and council		9 474	9 474	-	-	-	-	-	-	9 474	7 313	7 842
Finance and administration		168 242	168 242	-	-	-	-	62	62	168 304	193 383	204 500
Internal audit		-	-	-	-	-	-	550	550	550	-	-
<i>Community and public safety</i>		43 893	46 597	-	-	-	-	1 258	1 258	47 855	62 691	29 575
Community and social services		11 260	11 260	-	-	-	-	240	240	11 500	10 983	11 479
Sport and recreation		355	355	-	-	-	-	1 018	1 018	1 374	916	959
Public safety		12 216	12 216	-	-	-	-	-	-	12 216	14 710	15 446
Housing		20 062	22 766	-	-	-	-	-	-	22 766	36 082	1 691
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 687	33 687	-	-	-	-	10 255	10 255	43 943	37 493	43 583
Planning and development		3 938	3 938	-	-	-	-	-	-	3 938	1 802	1 893
Road transport		29 750	29 750	-	-	-	-	10 255	10 255	40 005	35 690	41 691
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		736 664	737 384	-	-	-	-	10 424	10 424	747 808	790 107	799 960
Energy sources		571 619	572 339	-	-	-	-	(0)	(0)	572 339	583 603	624 492
Water management		69 045	69 045	-	-	-	-	9 393	9 393	78 438	90 183	65 130
Waste water management		49 994	49 994	-	-	-	-	749	749	50 743	66 232	56 420
Waste management		46 006	46 006	-	-	-	-	283	283	46 289	50 089	53 918
<i>Other</i>		2	2	-	-	-	-	-	-	2	111	116
Total Revenue - Functional	2	991 963	995 387	-	-	-	-	22 549	22 549	1 017 936	1 091 108	1 085 576
Expenditure - Functional												
<i>Governance and administration</i>		146 676	163 467	-	-	-	-	62	62	163 529	161 814	167 620
Executive and council		24 598	25 628	-	-	-	-	(100)	(100)	25 528	26 402	27 548
Finance and administration		117 845	133 606	-	-	-	-	162	162	133 768	131 004	135 481
Internal audit		4 234	4 234	-	-	-	-	-	-	4 234	4 408	4 591
<i>Community and public safety</i>		119 647	120 075	-	-	-	-	218	218	120 293	138 426	111 567
Community and social services		21 404	18 834	-	-	-	-	-	-	18 834	21 229	22 149
Sport and recreation		32 808	32 906	-	-	-	-	218	218	33 125	34 005	35 368
Public safety		40 173	40 358	-	-	-	-	-	-	40 358	41 774	44 537
Housing		25 263	27 977	-	-	-	-	-	-	27 977	41 418	9 514
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56 163	56 112	-	-	-	-	255	255	56 367	60 600	62 699
Planning and development		30 492	30 497	-	-	-	-	-	-	30 497	30 296	31 557
Road transport		25 671	25 615	-	-	-	-	255	255	25 870	30 304	31 142
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		631 282	631 132	-	-	-	-	283	283	631 414	650 979	681 627
Energy sources		506 526	506 526	-	-	-	-	-	-	506 526	527 158	548 200
Water management		36 139	37 981	-	-	-	-	(200)	(200)	37 781	35 250	38 829
Waste water management		37 142	35 344	-	-	-	-	200	200	35 544	35 619	37 132
Waste management		51 475	51 281	-	-	-	-	283	283	51 563	52 951	57 467
<i>Other</i>		1 331	1 331	-	-	-	-	-	-	1 331	1 399	1 476
Total Expenditure - Functional	3	955 099	972 117	-	-	-	-	818	818	972 935	1 013 218	1 024 989
Surplus/ (Deficit) for the year		36 864	23 270	-	-	-	-	21 731	21 731	45 001	77 890	60 587

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC026 Langeberg - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Municipal governance and administration</i>		177 716	177 716	-	-	-	-	612	612	178 328	200 706	212 342
Executive and council		9 474	9 474	-	-	-	-	-	-	9 474	7 313	7 842
Mayor and Council		6 825	6 825	-	-	-	-	-	-	6 825	7 311	7 840
Municipal Manager, Town Secretary and Chief		2 649	2 649	-	-	-	-	-	-	2 649	2	2
Finance and administration		168 242	168 242	-	-	-	-	62	62	168 304	193 393	204 500
Administrative and Corporate Support		574	574	-	-	-	-	-	-	574	600	628
Asset Management		-	-	-	-	-	-	-	-	-	-	-
Finance		165 748	165 748	-	-	-	-	62	62	165 810	190 776	201 755
Fleet Management		-	-	-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-	-	-
Property Services		1 920	1 920	-	-	-	-	-	-	1 920	2 016	2 117
Risk Management		-	-	-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	550	550	550	-	-
Governance Function		-	-	-	-	-	-	550	550	550	-	-
<i>Community and public safety</i>		43 893	46 597	-	-	-	-	1 258	1 258	47 855	62 691	29 575
Community and social services		11 260	11 260	-	-	-	-	240	240	11 500	10 983	11 479
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		466	466	-	-	-	-	-	-	466	490	514
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities		78	78	-	-	-	-	240	240	318	342	358
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives		10 716	10 716	-	-	-	-	-	-	10 716	10 151	10 607
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and recreation</i>		355	355	-	-	-	-	1 018	1 018	1 374	916	959
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	800	800	800	-	-
Community Parks (including Nurseries)		355	355	-	-	-	-	218	218	574	373	392
Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	543	567
<i>Public safety</i>		12 216	12 216	-	-	-	-	-	-	12 216	14 710	15 446
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		965	965	-	-	-	-	-	-	965	151	158
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		11 251	11 251	-	-	-	-	-	-	11 251	14 559	15 287
Pounds		-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>		20 062	22 766	-	-	-	-	-	-	22 766	36 082	1 691
Housing		20 062	22 766	-	-	-	-	-	-	22 766	36 082	1 691
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
<i>Health</i>		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-

Vector Control	-	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	33 687	33 687	-	-	-	-	10 255	10 255	43 943	37 493	43 583	
Planning and development	3 938	3 938	-	-	-	-	-	-	3 938	1 802	1 893	
Billboards	-	-	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDS)	2 221	2 221	-	-	-	-	-	-	2 221	-	-	
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-	
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	-	-	
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and	1 717	1 717	-	-	-	-	-	-	1 717	1 802	1 893	
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-	
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-	
Road transport	29 750	29 750	-	-	-	-	10 255	10 255	40 005	35 690	41 691	
Public Transport	-	-	-	-	-	-	-	-	-	-	-	
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-	
Roads	29 750	29 750	-	-	-	-	10 255	10 255	40 005	35 690	41 691	
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-	
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-	
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control	-	-	-	-	-	-	-	-	-	-	-	
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-	
Trading services	736 664	737 384	-	-	-	-	10 424	10 424	747 808	790 107	799 960	
Energy sources	571 619	572 339	-	-	-	-	(0)	(0)	572 339	583 603	624 492	
Electricity	571 619	572 339	-	-	-	-	(0)	(0)	572 339	583 603	624 492	
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-	
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-	
Water management	69 045	69 045	-	-	-	-	9 393	9 393	78 438	90 183	65 130	
Water Treatment	-	-	-	-	-	-	-	-	-	2 497	-	
Water Distribution	69 045	69 045	-	-	-	-	1 530	1 530	70 575	70 091	65 130	
Water Storage	-	-	-	-	-	-	7 863	7 863	7 863	17 595	-	
Waste water management	49 994	49 994	-	-	-	-	749	749	50 743	66 232	56 420	
Public Toilets	-	-	-	-	-	-	-	-	-	-	-	
Sewerage	49 994	49 994	-	-	-	-	749	749	50 743	66 232	56 420	
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-	
Waste management	46 006	46 006	-	-	-	-	283	283	46 289	50 089	53 918	
Recycling	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Removal	46 006	46 006	-	-	-	-	283	283	46 289	50 089	53 918	
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-	
Other	2	2	-	-	-	-	-	-	2	111	116	
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	-	
Tourism	2	2	-	-	-	-	-	-	2	111	116	
Total Revenue - Functional	991 963	995 387	-	-	-	-	22 549	22 549	1 017 936	1 091 108	1 085 576	
Expenditure - Functional												
Municipal governance and administration	146 676	163 467	-	-	-	-	62	62	163 529	161 814	167 620	
Executive and council	24 598	25 628	-	-	-	-	(100)	(100)	25 528	26 402	27 548	
Mayor and Council	12 370	12 370	-	-	-	-	-	-	12 370	12 869	13 390	
Municipal Manager, Town Secretary and Chief	12 228	13 258	-	-	-	-	(100)	(100)	13 158	13 534	14 158	
Finance and administration	117 845	133 606	-	-	-	-	162	162	133 768	131 004	135 481	
Administrative and Corporate Support	31 791	32 864	-	-	-	-	-	-	32 864	33 484	33 812	
Asset Management	-	-	-	-	-	-	-	-	-	-	-	
Finance	47 493	60 858	-	-	-	-	62	62	60 920	57 612	59 873	
Fleet Management	4 685	5 685	-	-	-	-	-	-	5 685	5 912	6 152	
Human Resources	6 888	6 788	-	-	-	-	-	-	6 788	7 176	7 482	
Information Technology	14 148	14 703	-	-	-	-	-	-	14 703	13 111	13 879	
Legal Services	1 184	1 184	-	-	-	-	-	-	1 184	1 233	1 285	
Marketing, Customer Relations, Publicity and Media Co-	-	-	-	-	-	-	-	-	-	-	-	
Property Services	7 097	6 964	-	-	-	-	100	100	7 064	7 728	8 058	
Risk Management	-	-	-	-	-	-	-	-	-	-	-	
Security Services	-	-	-	-	-	-	-	-	-	-	-	
Supply Chain Management	4 558	4 558	-	-	-	-	-	-	4 558	4 747	4 940	
Valuation Service	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	4 234	4 234	-	-	-	-	-	-	4 234	4 408	4 591	
Governance Function	4 234	4 234	-	-	-	-	-	-	4 234	4 408	4 591	
Community and public safety	119 647	120 075	-	-	-	-	218	218	120 293	138 426	111 567	

Community and social services	21 404	18 834	-	-	-	-	-	-	18 834	21 229	22 149
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	2 074	2 064	-	-	-	-	-	2 064	2 144	2 233	-
Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	4 809	4 820	-	-	-	-	-	4 820	4 940	5 143	-
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	615	615	-	-	-	-	-	615	642	671	-
Education	-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	13 905	11 335	-	-	-	-	-	11 335	13 503	14 102	-
Literacy Programmes	-	-	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	32 808	32 906	-	-	-	-	218	218	33 125	34 005	35 368
Beaches and Jetties	-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	19 621	19 611	-	-	-	-	218	218	19 829	20 508	21 337
Recreational Facilities	13 186	13 296	-	-	-	-	-	-	13 296	13 497	14 031
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	-	-
Public safety	40 173	40 358	-	-	-	-	-	-	40 358	41 774	44 537
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	12 022	12 207	-	-	-	-	-	-	12 207	12 391	12 893
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	28 150	28 150	-	-	-	-	-	-	28 150	29 383	31 644
Pounds	-	-	-	-	-	-	-	-	-	-	-
Housing	25 263	27 977	-	-	-	-	-	-	27 977	41 418	9 514
Housing	25 263	27 977	-	-	-	-	-	-	27 977	41 418	9 514
Informal Settlements	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	56 163	56 112	-	-	-	-	255	255	56 367	60 600	62 699
Planning and development	30 492	30 497	-	-	-	-	-	-	30 497	30 296	31 557
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	5 047	5 047	-	-	-	-	-	-	5 047	3 907	4 068
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and	23 389	23 394	-	-	-	-	-	-	23 394	24 253	25 266
Enforcement, and City Engineer	2 056	2 056	-	-	-	-	-	-	2 056	2 135	2 222
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	25 671	25 615	-	-	-	-	255	255	25 870	30 304	31 142
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-
Roads	25 671	25 615	-	-	-	-	255	255	25 870	30 304	31 142
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	631 282	631 132	-	-	-	-	283	283	631 414	650 979	681 627
Energy sources	506 526	506 526	-	-	-	-	-	-	506 526	527 158	548 200
Electricity	506 526	506 526	-	-	-	-	-	-	506 526	527 142	548 183

Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	16	17
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-	-
Water management	36 139	37 981	-	-	-	-	(200)	(200)	37 781	35 250	36 829	-
Water Treatment	6 646	7 646	-	-	-	-	-	-	7 646	8 593	8 961	-
Water Distribution	26 357	27 157	-	-	-	-	(200)	(200)	26 957	25 726	28 896	-
Water Storage	3 136	3 178	-	-	-	-	-	-	3 178	931	971	-
Waste water management	37 142	35 344	-	-	-	-	200	200	35 544	35 619	37 132	-
Public Toilets	1 015	1 016	-	-	-	-	-	-	1 016	1 058	1 103	-
Sewerage	21 793	20 993	-	-	-	-	300	300	21 293	20 841	21 717	-
Storm Water Management	6 821	6 821	-	-	-	-	-	-	6 821	5 357	5 577	-
Waste Water Treatment	7 513	6 513	-	-	-	-	(100)	(100)	6 413	8 363	8 735	-
Waste management	51 475	51 281	-	-	-	-	283	283	51 563	52 951	57 457	-
Recycling	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	13 413	13 369	-	-	-	-	-	-	13 369	16 404	17 642	-
Solid Waste Removal	24 653	24 503	-	-	-	-	283	283	24 786	24 358	25 251	-
Street Cleaning	13 409	13 409	-	-	-	-	-	-	13 409	12 189	14 574	-
Other	1 331	1 331	-	-	-	-	-	-	1 331	1 399	1 476	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Tourism	1 331	1 331	-	-	-	-	-	-	1 331	1 399	1 476	-
Total Expenditure - Functional	3	955 099	972 117	-	-	-	-	818	818	972 935	1 013 218	1 024 989
Surplus/ (Deficit) for the year		36 864	23 270	-	-	-	-	21 731	21 731	45 001	77 890	60 587

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function "Other" is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else

[illegible]

1. Insert "Vote": e.g. Department, if different to standard classification structure

1. Insert 'Vote', e.g. Department, in different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

[illegible]

[illegible]

[illegible]

WC026 Langeberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	92 081	92 081	-	-	-	-	-	-	92 081	111 962	117 992
Service charges - electricity revenue	2	570 143	570 863	-	-	-	-	(0)	(0)	570 863	579 756	620 449
Service charges - water revenue	2	63 129	63 129	-	-	-	-	-	-	63 129	55 032	58 334
Service charges - sanitation revenue	2	32 582	32 582	-	-	-	-	-	-	32 582	34 357	36 418
Service charges - refuse revenue	2	29 862	29 862	-	-	-	-	-	-	29 862	32 085	34 652
Rental of facilities and equipment		2 641	2 641	-	-	-	-	-	-	2 641	2 773	2 912
Interest earned - external investments		15 444	15 444	-	-	-	-	-	-	15 444	16 092	16 774
Interest earned - outstanding debtors		3 450	3 450	-	-	-	-	-	-	3 450	3 602	3 764
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		4 407	4 407	-	-	-	-	-	-	4 407	4 627	4 859
Licences and permits		803	803	-	-	-	-	-	-	803	843	885
Agency services		6 101	6 101	-	-	-	-	-	-	6 101	9 152	9 609
Transfers and subsidies		138 533	141 236	-	-	-	-	4 235	4 235	145 472	162 584	133 303
Other revenue	2	6 230	6 230	-	-	-	-	-	-	6 230	5 822	6 114
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		965 406	968 829	-	-	-	-	4 235	4 235	973 064	1 018 687	1 046 065
Expenditure By Type												
Employee related costs		259 813	258 769	-	-	-	-	748	748	259 517	269 782	280 829
Remuneration of councillors		11 978	11 978	-	-	-	-	-	-	11 978	12 461	12 964
Debt impairment		20 530	20 530	-	-	-	-	-	-	20 530	21 410	22 373
Depreciation & asset impairment		39 692	39 692	-	-	-	-	-	-	39 692	37 114	38 599
Finance charges		12 153	16 617	-	-	-	-	-	-	16 617	9 832	9 511
Bulk purchases - electricity		462 247	461 247	-	-	-	-	-	-	461 247	480 737	499 966
Inventory consumed		38 043	40 887	-	-	-	-	144	144	41 032	38 496	29 113
Contracted services		51 233	57 993	-	-	-	-	(205)	(205)	57 788	76 781	63 239
Transfers and subsidies		3 278	3 278	-	-	-	-	62	62	3 340	3 656	3 835
Other expenditure		56 134	61 128	-	-	-	-	68	68	61 196	62 951	64 560
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		955 099	972 117	-	-	-	-	818	818	972 935	1 013 218	1 024 989
Surplus/(Deficit)		10 306	(3 288)	-	-	-	-	3 417	3 417	129	5 469	21 076
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		26 558	26 558	-	-	-	-	18 314	18 314	44 872	72 421	39 512
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)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		36 864	23 270	-	-	-	-	21 731	21 731	45 001	77 890	60 587
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		36 864	23 270	-	-	-	-	21 731	21 731	45 001	77 890	60 587
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		36 864	23 270	-	-	-	-	21 731	21 731	45 001	77 890	60 587
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		36 864	23 270	-	-	-	-	21 731	21 731	45 001	77 890	60 587

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

[illegible]

		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		126 294	140 129	-	-	-	-	17 514	17 514	157 643	89 136	75 847
Total Capital Expenditure - Vote		126 294	140 129	-	-	-	-	17 514	17 514	157 643	89 136	75 847
Capital Expenditure - Functional												
<i>Governance and administration</i>		9 577	10 862	-	-	-	-	-	-	10 862	10 770	5 170
Executive and council		320	605	-	-	-	-	-	-	605	600	-
Finance and administration		9 257	9 707	-	-	-	-	-	-	9 707	10 170	5 170
Internal audit		-	550	-	-	-	-	-	-	550	-	-
<i>Community and public safety</i>		13 791	17 060	-	-	-	-	-	-	17 060	9 753	161
Community and social services		1 590	2 230	-	-	-	-	-	-	2 230	500	-
Sport and recreation		4 783	5 542	-	-	-	-	-	-	5 542	3 810	-
Public safety		7 183	9 102	-	-	-	-	-	-	9 102	5 443	161
Housing		236	186	-	-	-	-	-	-	186	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		45 069	48 121	-	-	-	-	8 696	8 696	56 816	23 966	23 043
Planning and development		2 221	2 601	-	-	-	-	-	-	2 601	-	-
Road transport		42 848	45 520	-	-	-	-	8 696	8 696	54 215	23 966	23 043
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		57 857	64 086	-	-	-	-	8 819	8 819	72 904	44 647	47 472
Energy sources		17 062	13 011	-	-	-	-	-	-	13 011	8 269	9 176
Water management		-	6 135	-	-	-	-	8 168	8 168	14 303	7 583	11 440
Waste water management		21 979	24 972	-	-	-	-	651	651	25 623	28 205	14 471
Waste management		18 816	19 967	-	-	-	-	-	-	19 967	600	12 384
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	126 294	140 129	-	-	-	-	17 514	17 514	157 643	89 136	75 847
Funded by:												
National Government		25 737	25 737	-	-	-	-	17 514	17 514	43 251	41 363	38 843
Provincial Government		3 042	4 392	-	-	-	-	-	-	4 392	-	-
District Municipality		-	240	-	-	-	-	-	-	240	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	28 779	30 369	-	-	-	-	17 514	17 514	47 883	41 363	38 843
Borrowing		47 800	47 800	-	-	-	-	-	-	47 800	-	-
Internally generated funds		49 715	61 960	-	-	-	-	-	-	61 960	47 773	37 003
Total Capital Funding		126 294	140 129	-	-	-	-	17 514	17 514	157 643	89 136	75 847

WC026 Langeberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

[illegible]

[illegible]

WC026 Langeberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		108 574	63 567	-	-	-	-	(1 080)	(1 080)	62 487	182 075	185 346
Call investment deposits	1	145 063	156 647	-	-	-	-	(11 564)	(11 564)	145 063	145 063	145 063
Consumer debtors	1	60 791	60 791	-	-	-	-	(461)	(461)	60 329	63 327	65 263
Other debtors		19 749	19 749	-	-	-	-	531	531	20 281	19 749	19 749
Current portion of long-term receivables		(43)	(43)	-	-	-	-	-	-	(43)	(43)	(43)
Inventory		17 011	14 953	-	-	-	-	26	26	14 979	16 420	17 047
Total current assets		351 145	315 664	-	-	-	-	(12 568)	(12 568)	303 096	426 591	432 425
Non current assets												
Long-term receivables		18 934	18 934	-	-	-	-	-	-	18 934	18 934	18 934
Investments		136	136	-	-	-	-	-	-	136	136	136
Investment property		28 512	28 512	-	-	-	-	-	-	28 512	28 512	28 512
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	861 728	875 970	-	-	-	-	17 514	17 514	893 484	1 583 812	1 567 027
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		1 517	2 067	-	-	-	-	-	-	2 067	1 017	1 017
Other non-current assets		275	275	-	-	-	-	-	-	275	275	275
Total non current assets		911 102	925 894	-	-	-	-	17 514	17 514	943 408	1 632 685	1 615 901
TOTAL ASSETS		1 262 247	1 241 558	-	-	-	-	4 946	4 946	1 246 504	2 059 276	2 048 325
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		52 547	4 872	-	-	-	-	-	-	4 872	4 747	4 747
Consumer deposits		14 280	14 280	-	-	-	-	-	-	14 280	14 280	14 280
Trade and other payables		112 207	107 612	-	-	-	-	(16 811)	(16 811)	90 801	112 207	112 207
Provisions		48 485	49 435	-	-	-	-	(848)	(848)	48 587	48 485	48 485
Total current liabilities		227 520	176 199	-	-	-	-	(17 659)	(17 659)	158 541	179 720	179 720
Non current liabilities												
Borrowing	1	36 205	80 450	-	-	-	-	-	-	80 450	36 205	36 205
Provisions	1	107 052	108 009	-	-	-	-	-	-	108 009	107 052	107 052
Total non current liabilities		143 257	188 459	-	-	-	-	-	-	188 459	143 257	143 257
TOTAL LIABILITIES		370 777	364 658	-	-	-	-	(17 659)	(17 659)	346 999	322 977	322 977
NET ASSETS	2	891 469	876 900	-	-	-	-	22 604	22 604	899 504	1 736 299	1 725 348
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		828 548	814 004	-	-	-	-	22 579	22 579	836 583	869 574	852 272
Reserves		62 921	62 921	-	-	-	-	-	-	62 921	62 921	62 921
TOTAL COMMUNITY WEALTH/EQUITY		891 469	876 925	-	-	-	-	22 579	22 579	899 504	932 495	915 193

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC026 Langeberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		88 136	88 136	-	-	-	-	-	-	88 136	104 956	110 631
Service charges		637 034	637 754	-	-	-	-	-	-	637 754	675 403	722 332
Other revenue		20 023	20 023	-	-	-	-	-	-	20 023	20 991	22 071
Transfers and Subsidies - Operational	1	127 823	130 526	-	-	-	-	-	-	130 526	153 385	123 619
Transfers and Subsidies - Capital	1	28 779	28 779	-	-	-	-	-	-	28 779	72 681	39 784
Interest		15 434	15 434	-	-	-	-	-	-	15 434	18 201	16 889
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(879 441)	(892 001)	-	-	-	-	(756)	(756)	(892 757)	(941 200)	(950 663)
Finance charges		(12 153)	(16 617)	-	-	-	-	-	-	(16 617)	(9 832)	(9 511)
Transfers and Grants	1	(3 278)	(3 278)	-	-	-	-	(62)	(62)	(3 340)	(3 656)	(3 835)
NET CASH FROM/(USED) OPERATING ACTIVITIES		22 358	8 757	-	-	-	-	(818)	(818)	7 939	88 933	71 315
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(126 294)	(140 129)	-	-	-	-	(17 514)	(17 514)	(157 643)	(89 136)	(75 847)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(126 294)	(140 129)	-	-	-	-	(17 514)	(17 514)	(157 643)	(89 136)	(75 847)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	47 800	-	-	-	-	-	-	47 800	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		-	(8 026)	-	-	-	-	-	-	(8 026)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	39 774	-	-	-	-	-	-	39 774	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(103 936)	(91 597)	-	-	-	-	(18 332)	(18 332)	(109 929)	(203)	(4 532)
Cash/cash equivalents at the year begin:	2	283 055	283 055	-	-	-	-	-	-	283 055	283 055	283 055
Cash/cash equivalents at the year end:	2	179 119	191 458	-	-	-	-	(18 332)	(18 332)	173 125	282 852	278 523

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1) + G$

WC026 Langeberg - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1	+2
		Budget			capital	Unavoid.	Govt			Budget	2023/24	2024/25
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
Cash and Investments available												
Cash/cash equivalents at the year end	1	179 119	191 458	—	—	—	—	(18 332)	(18 332)	173 125	282 852	278 523
Other current investments > 90 days		74 518	28 757	—	—	—	—	5 668	5 668	34 425	44 286	51 886
Non current assets - Investments	1	136	136	—	—	—	—	—	—	136	136	136
Cash and Investments available:		253 773	220 350	—	—	—	—	(12 664)	(12 664)	207 686	327 274	330 544
Applications of cash and investments												
Unspent conditional transfers		26 563	26 563	—	—	—	—	(21 406)	(21 406)	5 157	26 563	26 563
Unspent borrowing									—	—		
Statutory requirements									—	—		
Other working capital requirements	2	(14 135)	(18 737)					4 531	4 531	(14 206)	(20 096)	(21 975)
Other provisions									—	—		
Long term investments committed		—	—					—	—	—	—	—
Reserves to be backed by cash/investments		62 921	62 921					—	—	62 921	62 921	62 921
Total Application of cash and Investments:		75 349	70 747	—	—	—	—	(16 875)	(16 875)	53 872	69 388	67 509
Surplus/(shortfall)		178 424	149 603	—	—	—	—	4 211	4 211	153 814	257 886	263 036

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1) + G$

WC026 Langeberg - Table B9 Asset Management -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	57 367	70 202	-	-	-	-	8 819	8 819	79 020	33 555	38 332
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 550	6 154	-	-	-	-	-	-	6 154	6 559	9 076
Water Supply Infrastructure		-	5 415	-	-	-	-	8 168	8 168	13 583	7 583	11 440
Sanitation Infrastructure		-	2 011	-	-	-	-	651	651	2 662	-	-
Solid Waste Infrastructure		11 390	11 390	-	-	-	-	-	-	11 390	-	12 384
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		16 940	24 970	-	-	-	-	8 819	8 819	33 789	14 142	32 901
Community Facilities		8 671	9 261	-	-	-	-	-	-	9 261	5 400	-
Sport and Recreation Facilities		1 050	1 400	-	-	-	-	-	-	1 400	2 000	-
Community Assets		9 721	10 661	-	-	-	-	-	-	10 661	7 400	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 200	1 354	-	-	-	-	-	-	1 354	250	250
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	1 200	1 354	-	-	-	-	-	-	1 354	250	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		500	1 050	-	-	-	-	-	-	1 050	-	-
Intangible Assets		500	1 050	-	-	-	-	-	-	1 050	-	-
Computer Equipment		4 015	5 066	-	-	-	-	-	-	5 066	6 700	2 700
Furniture and Office Equipment		570	905	-	-	-	-	-	-	905	850	245
Machinery and Equipment		2 600	3 344	-	-	-	-	-	-	3 344	4 213	2 236
Transport Assets		21 821	22 851	-	-	-	-	-	-	22 851	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	39 180	39 980	-	-	-	-	-	-	39 980	15 200	10 000
Roads Infrastructure		35 080	35 080	-	-	-	-	-	-	35 080	3 350	10 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 300	3 300	-	-	-	-	-	-	3 300	200	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		38 380	38 380	-	-	-	-	-	-	38 380	3 550	10 000
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	800	-	-	-	-	-	-	800	-	-
Community Assets		-	800	-	-	-	-	-	-	800	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		800	800	-	-	-	-	-	-	800	11 650	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	800	800	-	-	-	-	-	-	800	11 650	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	29 746	29 946	-	-	-	-	8 696	8 696	38 642	40 381	27 515
Roads Infrastructure		7 767	7 767	-	-	-	-	8 696	8 696	16 463	8 966	13 043
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	1 400	-

Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		21 979	21 979	-	-	-	-	-	-	21 979	28 205	14 471
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		29 746	29 746	-	-	-	-	8 696	8 696	38 442	38 571	27 515
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	200	-	-	-	-	-	-	200	1 810	-
Community Assets		-	200	-	-	-	-	-	-	200	1 810	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	126 294	140 129	-	-	-	-	17 514	17 514	157 643	89 136	75 847
Roads Infrastructure		42 848	42 848	-	-	-	-	8 696	8 696	51 544	12 316	23 043
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 850	9 454	-	-	-	-	-	-	9 454	8 159	9 076
Water Supply Infrastructure		-	5 415	-	-	-	-	8 168	8 168	13 583	7 583	11 440
Sanitation Infrastructure		21 979	23 990	-	-	-	-	651	651	24 641	28 205	14 471
Solid Waste Infrastructure		11 390	11 390	-	-	-	-	-	-	11 390	-	12 384
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		85 067	93 097	-	-	-	-	17 514	17 514	110 611	56 263	70 415
Community Facilities		8 671	9 261	-	-	-	-	-	-	9 261	5 400	-
Sport and Recreation Facilities		1 050	2 400	-	-	-	-	-	-	2 400	3 810	-
Community Assets		9 721	11 661	-	-	-	-	-	-	11 661	9 210	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 000	2 154	-	-	-	-	-	-	2 154	11 900	250
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 000	2 154	-	-	-	-	-	-	2 154	11 900	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		500	1 050	-	-	-	-	-	-	1 050	-	-
Intangible Assets		500	1 050	-	-	-	-	-	-	1 050	-	-
Computer Equipment		4 015	5 066	-	-	-	-	-	-	5 066	6 700	2 700
Furniture and Office Equipment		570	905	-	-	-	-	-	-	905	850	245
Machinery and Equipment		2 600	3 344	-	-	-	-	-	-	3 344	4 213	2 236
Transport Assets		21 821	22 851	-	-	-	-	-	-	22 851	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	126 294	140 129	-	-	-	-	17 514	17 514	157 643	89 136	75 847
ASSET REGISTER SUMMARY - PPE (WDV)	5	889 801	903 093	-	-	-	-	17 514	17 514	920 607	857 447	837 698
Roads Infrastructure		153 675	153 675	-	-	-	-	8 696	8 696	162 371	125 720	134 964
Storm water Infrastructure		36 142	36 142	-	-	-	-	-	-	36 142	36 142	36 142
Electrical Infrastructure		139 589	140 193	-	-	-	-	-	-	140 193	138 898	139 815
Water Supply Infrastructure		135 764	141 179	-	-	-	-	8 168	8 168	149 346	143 347	155 862
Sanitation Infrastructure		105 331	107 342	-	-	-	-	651	651	107 993	111 557	97 823
Solid Waste Infrastructure		44 679	45 637	-	-	-	-	-	-	45 637	33 289	45 674
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		107	107	-	-	-	-	-	-	107	107	107
Infrastructure		615 288	624 275	-	-	-	-	17 514	17 514	641 789	589 061	610 388
Community Assets		64 539	66 239	-	-	-	-	-	-	66 239	66 199	57 359
Heritage Assets		275	275	-	-	-	-	-	-	275	275	275
Investment properties		28 512	28 512	-	-	-	-	-	-	28 512	28 512	28 512
Other Assets		20 894	20 909	-	-	-	-	-	-	20 909	30 794	19 144

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		1 517	2 067	-	-	-	-	-	-	2 067	1 017	1 017
Computer Equipment		13 841	14 892	-	-	-	-	-	-	14 892	16 526	12 526
Furniture and Office Equipment		9 056	9 391	-	-	-	-	-	-	9 391	9 336	(5 087)
Machinery and Equipment		9 181	9 835	-	-	-	-	-	-	9 835	10 849	8 877
Transport Assets		47 298	47 298	-	-	-	-	-	-	47 298	25 477	25 288
Land		79 400	79 400	-	-	-	-	-	-	79 400	79 400	79 400
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	889 801	903 093	-	-	-	-	17 514	17 514	920 607	857 447	837 698
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		39 692	39 692	-	-	-	-	-	-	39 692	37 114	38 599
Repairs and Maintenance by asset class	3	26 117	26 559	-	-	-	-	-	-	26 559	30 116	33 563
Roads Infrastructure		2 454	2 454	-	-	-	-	-	-	2 454	4 645	4 848
Storm water Infrastructure		462	462	-	-	-	-	-	-	462	482	504
Electrical Infrastructure		2 341	2 341	-	-	-	-	-	-	2 341	2 444	2 554
Water Supply Infrastructure		4 818	6 468	-	-	-	-	(650)	(650)	5 818	5 118	7 439
Sanitation Infrastructure		3 685	2 035	-	-	-	-	650	650	2 685	3 847	4 020
Solid Waste Infrastructure		210	210	-	-	-	-	-	-	210	220	230
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		449	449	-	-	-	-	-	-	449	469	490
Infrastructure		14 419	14 419	-	-	-	-	-	-	14 419	17 224	20 084
Community Facilities		3 614	3 058	-	-	-	-	-	-	3 058	2 950	3 092
Sport and Recreation Facilities		528	528	-	-	-	-	-	-	528	1 032	1 078
Community Assets		4 143	3 586	-	-	-	-	-	-	3 586	3 982	4 170
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		95	95	-	-	-	-	-	-	95	99	103
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		95	95	-	-	-	-	-	-	95	99	103
Operational Buildings		1 031	1 031	-	-	-	-	-	-	1 031	1 076	1 124
Housing		82	82	-	-	-	-	-	-	82	86	89
Other Assets		1 113	1 113	-	-	-	-	-	-	1 113	1 162	1 214
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		197	197	-	-	-	-	-	-	197	208	215
Furniture and Office Equipment		1 094	1 094	-	-	-	-	-	-	1 094	1 128	1 181
Machinery and Equipment		502	502	-	-	-	-	-	-	502	524	547
Transport Assets		4 555	5 553	-	-	-	-	-	-	5 553	5 791	6 048
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		65 809	66 251	-	-	-	-	-	-	66 251	67 230	72 161
Renewal and upgrading of Existing Assets as % of total capex		54.6%	49.9%							49.9%	62.4%	49.5%
Renewal and upgrading of Existing Assets as % of deprecn		173.7%	176.2%							198.1%	149.8%	97.2%
R&M as a % of PPE		2.9%	2.9%							2.9%	3.5%	4.0%
Renewal and upgrading and R&M as a % of PPE		10.7%	10.7%							11.4%	10.0%	8.5%

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

WC026 Langeberg - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		5 645	5 645	-	-	-	-	-	-	5 645	5 983	6 342
Sanitation (free sanitation service to indigent households)		11 069	11 069	-	-	-	-	-	-	11 069	-	-
Refuse (removed once a week for indigent households)		(4 106)	(4 106)	-	-	-	-	-	-	(4 106)	(4 413)	(4 742)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		10 071	10 071	-	-	-	-	-	-	10 071	10 877	11 747
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		22 679	22 679	-	-	-	-	-	-	22 679	12 448	13 347
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates - exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		9 412	9 412	-	-	-	-	-	-	9 412	10 124	10 669
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	9 412	9 412	-	-	-	-	-	-	9 412	10 124	10 669

References:

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts: = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G

WC026 Langeberg - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Budget Year 2022/23											Budget Year +1 2023/24	Budget Year +2 2024/25
Description	Ref	Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unrevol. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		101 494	101 494	-	-	-	-	-	-	101 494	122 066	128 661
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFMA)		9 412	9 412	-	-	-	-	-	-	9 412	10 124	10 666
Net Property Rates		92 081	92 081	-	-	-	-	-	-	92 081	111 952	117 992
Service charges - electricity revenue												
Total Service charges - electricity revenue		566 037	566 757	-	-	-	-	(0)	(0)	566 757	575 343	615 706
Less Revenue Foregone (in excess of 50 kWh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (50 kWh per indigent household per month)		(4 116)	(4 116)	-	-	-	-	-	-	(4 116)	(4 413)	(4 741)
Net Service charges - electricity revenue		570 143	570 643	-	-	-	-	(0)	(0)	570 643	579 756	620 449
Service charges - water revenue												
Total Service charges - water revenue		68 773	68 773	-	-	-	-	-	-	68 773	61 016	64 977
Less Revenue Foregone (in excess of 6 kilitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (6 kilitres per indigent household per month)		5 645	5 645	-	-	-	-	-	-	5 645	5 983	6 342
Net Service charges - water revenue		63 128	63 128	-	-	-	-	-	-	63 128	55 032	58 634
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		43 650	43 650	-	-	-	-	-	-	43 650	34 357	36 418
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (free sanitation service to indigent households)		11 069	11 069	-	-	-	-	-	-	11 069	-	-
Net Service charges - sanitation revenue		32 582	32 582	-	-	-	-	-	-	32 582	34 357	36 418
Service charges - refuse revenue												
Total refuse removal revenue		39 933	39 933	-	-	-	-	-	-	39 933	42 562	46 359
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (removed once a week to indigent households)		10 071	10 071	-	-	-	-	-	-	10 071	10 877	11 747
Net Service charges - refuse revenue		29 862	29 862	-	-	-	-	-	-	29 862	32 685	34 612
Other Revenue By Source												
Other Revenue		622 968	622 968	0	0	0	0	0	-	6 230	582 424	611 353
Other Revenue		0	0	0	0	0	0	0	-	-	0	0
Total Other Revenue	1	6 230	6 230	-	-	-	-	-	-	6 230	5 822	6 114
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		168 402	167 824	-	-	-	-	741	741	168 565	174 728	181 805
Pension and UIF Contributions		28 890	28 884	-	-	-	-	8	8	28 892	30 046	31 261
Medical Aid Contributions		10 837	10 873	-	-	-	-	-	-	10 873	11 342	11 798
Overtime		680	680	-	-	-	-	-	-	680	707	736
Performance Bonus		12 785	12 738	-	-	-	-	-	-	12 738	13 399	13 966
Motor Vehicle Allowance		5 915	5 915	-	-	-	-	-	-	5 915	6 159	6 413
Cellphone Allowance		830	830	-	-	-	-	-	-	830	866	903
Housing Allowances		1 768	1 768	-	-	-	-	-	-	1 768	1 836	1 909
Other benefits and allowances		13 642	13 631	-	-	-	-	-	-	13 631	14 188	14 755
Payments in lieu of leave		6 005	7 553	-	-	-	-	-	-	7 553	8 339	8 711
Long service awards		1 540	1 556	-	-	-	-	-	-	1 556	1 617	1 680
Post-retirement benefit obligations		6 308	6 676	-	-	-	-	-	-	6 676	6 985	7 291
sub-total	4	259 813	259 789	-	-	-	-	748	748	259 517	269 782	280 829
Less: Employee costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	259 813	259 789	-	-	-	-	748	748	259 517	269 782	280 829
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		39 662	39 662	-	-	-	-	-	-	39 662	37 114	38 589
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	39 662	39 662	-	-	-	-	-	-	39 662	37 114	38 589
Bulk purchases												
Electricity Bulk Purchases		462 247	461 247	-	-	-	-	-	-	461 247	480 737	499 566
Total bulk purchases	1	462 247	461 247	-	-	-	-	-	-	461 247	480 737	499 566
Transfers and grants												
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Contracted services												
Outsourced Services		12 624	13 674	-	-	-	-	-	-	12 674	12 487	15 032
Consultants and Professional Services		18 053	18 953	-	-	-	-	200	200	19 153	38 123	17 738
Contractors		20 517	25 326	-	-	-	-	(455)	(455)	24 921	26 161	30 466
Total contracted services		51 233	57 953	-	-	-	-	(255)	(255)	57 788	76 761	63 236
Other Expenditure By Type												
Collection costs		234	234	-	-	-	-	-	-	234	244	255
Contributions to 'other' provisions		400	400	-	-	-	-	-	-	400	3 415	3 572
Audit fees		1 250	6 250	-	-	-	-	-	-	6 250	5 972	6 240
General expenses		54 250	54 244	-	-	-	-	66	66	54 312	53 316	54 482
Total Other Expenditure	1	56 134	61 138	-	-	-	-	66	66	61 198	67 647	64 469
by Expenditure Item												
Employee related costs	14	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		9 710	9 364	-	-	-	-	150	150	9 504	12 200	12 751
Contracted Services		16 406	17 205	-	-	-	-	(150)	(150)	17 055	17 614	20 807
Other Expenditure		2	1	-	-	-	-	-	-	1	2	2
Total Replenish and Maintenance Expenditure	15	26 117	26 569	-	-	-	-	-	-	26 559	30 116	33 560
Inventory Consumed												
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		-	-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed & Other Material		-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note only where under-spending could not reasonably be have for

WC026 Langeberg - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavold. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Consumer debtors												
Consumer debtors		100 583	100 583					(461)	(461)	100 121	103 350	105 556
Less: provision for debt impairment		(39 792)	(39 792)					-	-	(39 792)	(40 023)	(40 294)
Total Consumer debtors	1	60 791	60 791	-	-	-	-	(461)	(461)	60 329	63 327	65 263
Debt impairment provision												
Balance at the beginning of the year		(34 009)	(34 009)	-	-	-	-	-	-	(34 009)	(34 009)	(34 009)
Contributions to the provision		-	-	-	-	-	-	-	-	-	-	-
Bad debts written off		(5 783)	(5 783)	-	-	-	-	-	-	(5 783)	(6 014)	(6 285)
Balance at end of year		(39 792)	(39 792)	-	-	-	-	-	-	(39 792)	(40 023)	(40 294)
Inventory												
Water												
Opening Balance		-	-	-	-	-	-	-	-	-	565	1 134
System Input Volume		548	-	-	-	-	-	17	17	565	570	1 162
Water Treatment Works		-	-	-	-	-	-	17	17	17	-	-
Bulk Purchases		548	-	-	-	-	-	-	-	548	570	1 162
Natural Sources		-	-	-	-	-	-	-	-	-	-	-
Authorised Consumption	12	-	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-	-
Closing Balance Water		548	-	-	-	-	-	17	17	565	1 134	2 296
Agricultural												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	-	-	-	-	-	-	-	-
Zero Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-	-
Finished Goods												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-

WC026 Langeberg - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavold. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Adjusted Budget $H = (A \text{ or } A1) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

WC026 Langeberg - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial Indicator	Basis of calculation	2019/20	2020/21	2021/22	Budget Year 2022/23			Budget Year +1 2023/24	Budget Year +2 2024/25
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1.3%	2.5%	2.5%	1.0%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				49.0%	43.5%	41.1%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				57.5%	127.9%	127.9%	57.5%	57.5%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				154.3%	179.2%	191.2%	237.4%	240.6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				154.3%	179.2%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.1	1.2	1.3	1.8	1.8
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				10.3%	10.3%	10.2%	10.0%	9.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					62.6%	56.2%	52.4%	39.7%	40.3%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kt)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				26.9%	26.7%	26.7%	26.5%	26.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2.7%	2.7%	2.7%	3.0%	3.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				5.4%	5.8%	5.8%	4.6%	4.6%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				8410.3%	8417.6%	8417.6%	9000.7%	9596.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				6.3%	6.3%	6.2%	6.2%	6.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets

WC026 Langeberg - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20		2020/21		2021/22		Budget Year 2022/23	2022/23 Medium
						Outcome		Outcome		Outcome		Original Budget	Outcome
Demographics													
Population													
Females aged 5 - 14													
Males aged 5 - 14													
Females aged 15 - 34													
Males aged 15 - 34													
Unemployment													
Monthly Household Income (no. of households)	1, 12												
None													
R1 - R1 600													
R1 601 - R3 200													
R3 201 - R6 400													
R6 401 - R12 800													
R12 801 - R25 600													
R25 601 - R51 200													
R52 201 - R102 400													
R102 401 - R204 800													
R204 801 - R409 600													
R409 601 - R819 200													
> R819 200													
Poverty profiles (no. of households)	13												
< R2 060 per household per month	2											0.00	0.00
0													
Household demographics (000)													
0													
0													
0													
0													
0													
0													
Housing statistics	3												
0													
0													
Total number of households	4												
0													
0													
0													
Total new housing dwellings	5												
0													
Economic	6												
Inflation/inflation outlook (CPIX)													
Interest rate - borrowing												0.0%	0.0%
Interest rate - investment												0.0%	0.0%
Remuneration increases												0.0%	0.0%
Consumption growth (electricity)												0.0%	0.0%
Consumption growth (water)												0.0%	0.0%
Collection rates	7												

[illegible]

Ref.	Household service targets (000)	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23
8 10 9 10	Household service targets (000)							
	Water:							
	Piped water inside dwelling	-	-	-	-	-	-	-
	Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-
	Using public tap (at least min.service level)	-	-	-	-	-	-	-
	Other water supply (at least min.service level)	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	Using public tap (< min.service level)	-	-	-	-	-	-	-
	Other water supply (< min.service level)	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-
	Sanitation/sewerage:							
	Flush toilet (connected to sewerage)	-	-	-	-	-	-	-
	Flush toilet (with septic tank)	-	-	-	-	-	-	-
Chemical toilet	-	-	-	-	-	-	-	
Pit toilet (ventilated)	-	-	-	-	-	-	-	
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	
Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	
Bucket toilet	-	-	-	-	-	-	-	
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	
No toilet provisions	-	-	-	-	-	-	-	
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	
Total number of households	-	-	-	-	-	-	-	
Energy:								
Electricity (at least min.service level)	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-
Electricity (< min.service level)	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-
Refuse:								
Removed at least once a week	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-
Removed less frequently than once a week	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-
Municipal entity services	Household service targets (000)							
	Water:							
	Piped water inside dwelling	-	-	-	-	-	-	-
	Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-
	Using public tap (at least min.service level)	-	-	-	-	-	-	-
	Other water supply (at least min.service level)	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	Using public tap (< min.service level)	-	-	-	-	-	-	-
	Other water supply (< min.service level)	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-
	Sanitation/sewerage:							
	Flush toilet (connected to sewerage)	-	-	-	-	-	-	-
	Flush toilet (with septic tank)	-	-	-	-	-	-	-
Chemical toilet	-	-	-	-	-	-	-	
Pit toilet (ventilated)	-	-	-	-	-	-	-	
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	
Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	
Bucket toilet	-	-	-	-	-	-	-	
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	
No toilet provisions	-	-	-	-	-	-	-	
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	
Total number of households	-	-	-	-	-	-	-	
Energy:								
Electricity (at least min.service level)	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-
Electricity (< min.service level)	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-
Refuse:								
Removed at least once a week	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-
Removed less frequently than once a week	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-

[illegible]

[illegible]

WC026 Langeberg - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2019/20	2020/21	2021/22	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				179 119	191 458	173 125	282 852	278 523
Cash + investments at the yr end less applications - R'000	2	18(1)b				178 424	149 603	153 814	257 886	263 036
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				36 864	23 270	45 001	77 890	60 587
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-2.9%	0.7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	91.8%	91.8%	91.8%	95.4%	95.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				2.6%	2.6%	2.6%	2.6%	2.6%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				49.0%	43.5%	41.1%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							3.1%	2.3%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(v)				2.9%	2.9%	2.9%	3.5%	4.0%
Asset renewal % of capital budget	14	20(1)(v)				31.0%	28.5%	25.4%	17.1%	13.2%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

WC026 Langeberg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

[illegible]

References

1. Each grant is listed by name as granted together with the name of the transferring department or municipality, donor or other organization
2. Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Motor vehicle licensing refunds to be included under 'agency' services (find shown here as Receipts)
6. Total Grant Receipts original budget must reconcile to budget supporting table A16
7. Only complete if previous adjusted budget has been approved to the same financial year. Reflect most recent adjusted budget
8. Increases of funds approved under section 21 MFMA
9. Adjustments to funding allocations from National or Provincial Government
10. Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), error correction (section 28(2)(b)), functional shifts and any adjustments made under delegation by the AO after the budget was approved
11. E = B + C + D
12. Adjusted Budget F = (A or A1) + E

WC026 Langeberg - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2022/23							Budget Year +1	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget	2	capital	Govt			Budget	Budget	
		A	A1	B	C	D	E	F	2023/24	+2 2024/25
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. $E = B + C + D$
7. $\text{Adjusted Budget } F = (A \text{ or } A1) + E$

WC026 Langeberg - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
<u>Cash transfers to other municipalities</u>												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to Entities/Other External Mechanisms</u>												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to other Organs of State</u>												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to other Organisations</u>												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
<u>Non-cash transfers to other municipalities</u>												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
<u>Non-cash transfers to Entities/Other External Mechanisms</u>												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
<u>Non-cash transfers to other Organs of State</u>												

WC026 Langeberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration		Budget Year 2022/23										% change
Ref	Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unexp. Unalloc. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	% change		
R thousands												
Councillors (Political Office Bearers plus Other)												
	8 648	8 648							8 648	0.0%		
	1 057	1 057							1 057	0.0%		
	—	—							—	0.0%		
	524	524							524	0.0%		
	1 021	1 021							1 021			
	3	3							3			
	—	—							—			
	11 253	11 253							11 253	0.0%		
	—	—							—			
Senior Managers of the Municipality												
	6 856	6 856							6 856	0.0%		
	1 056	1 056							1 056	0.0%		
	143	143							143	0.0%		
	—	—							—	0.0%		
	725	725							725	0.0%		
	764	764							764	0.0%		
	283	283							283	0.0%		
	—	—							—	0.0%		
	—	—							—	0.0%		
	—	—							—	0.0%		
	—	—							—	0.0%		
	—	—							—	0.0%		
	—	—							—	0.0%		
	—	—							—	0.0%		
	9 630	9 630							9 630	0.0%		
	—	—							—			
Other Municipal Staff												
	161 442	160 894					741	741	161 634	0.0%		
	27 932	27 826					8	8	27 834	0.0%		
	10 794	10 730							10 730	0.0%		
	12 958	12 956							12 956	0.0%		
	12 080	12 013							12 013	0.0%		
	5 151	5 151							5 151	0.0%		
	547	547							547	0.0%		
	1 768	1 768							1 768	0.0%		
	1 669	1 640							1 640	0.0%		
	8 006	7 993							7 993	0.0%		
	1 549	1 556							1 556	0.0%		
	6 308	6 076							6 076	0.0%		
	250 183	249 139					748	748	249 886	-0.1%		
	—	—							—			
	271 066	270 022					748	748	270 770	-0.1%		
Board Members of Entities												
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1. Include Loans and advances; where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Column Definitions

A. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

7. Increases of funds approved under section 21 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. Adjusts = "Other" Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sic)

11. $G = B + C + D + E + F$

12. Adjusted Budget $H = (A \text{ or } A1) + G$

WC026 Langeberg - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23 Adjusted Budget	Budget Year +1 2023/24 Adjusted Budget	Budget Year +2 2024/25 Adjusted Budget	
		R thousands															
Revenue by Vote																	
Vote 1 - Area (0: IE)		704	704	704	704	704	704	704	704	704	704	704	(1 561)	6 178	57 599	485	
Vote 2 - Financial Services (1: IE)		27 634	27 634	27 634	27 634	27 634	27 634	27 634	27 634	27 634	27 634	27 634	(138 170)	165 804	190 835	201 816	
0		1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	(12 516)	-	-	-	
0		442	442	442	442	442	442	442	442	442	442	442	(4 857)	-	-	-	
0		2 282	2 282	2 282	2 282	2 282	2 282	2 282	2 282	2 282	2 282	2 282	(25 097)	-	-	-	
0		128 142	128 142	128 142	128 142	128 142	128 142	128 142	128 142	128 142	128 142	128 142	(1 409 560)	-	-	-	
0		5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	5 558	(61 133)	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		165 898	165 898	165 898	165 898	165 898	165 898	165 898	165 898	165 898	165 898	165 898	(1 652 894)	171 962	248 434	202 301	
Expenditure by Vote																	
Vote 1 - Area (0: IE)		10	10	10	10	10	10	10	10	10	10	10	156	271	511	467	
Vote 2 - Financial Services (1: IE)		14 784	14 784	14 784	14 784	14 784	14 784	14 784	14 784	14 784	14 784	14 784	(101 812)	60 817	62 316	64 779	
0		3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	3 283	(36 109)	-	-	-	
0		5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	5 340	(58 735)	-	-	-	
0		12 335	12 335	12 335	12 335	12 335	12 335	12 335	12 335	12 335	12 335	12 335	(135 685)	-	-	-	
0		114 475	114 475	112 475	114 475	114 075	114 475	114 475	114 475	114 475	114 475	114 475	(1 256 824)	-	-	-	
0		15 302	15 302	15 302	15 302	15 302	15 302	15 302	15 302	15 302	15 302	15 302	(168 324)	-	-	-	
0		766	766	766	766	766	766	766	766	766	766	766	(8 424)	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		167	167	167	167	167	167	167	167	167	167	167	(1 833)	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0		5	5	2 005	5	405	5	5	5	5	5	5	(2 455)	-	-	-	
0		167	167	167	167	167	167	167	167	167	167	167	(1 633)	-	-	-	
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		166 633	166 633	166 633	166 633	166 633	166 633	166 633	166 633	166 633	166 633	166 633	(1 771 676)	61 087	62 827	65 245	
Surplus/ (Deficit)		(735)	(735)	(735)	(735)	(735)	(735)	(735)	(735)	(735)	(735)	(735)	118 984	110 894	185 607	137 056	

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

WIC026 Langeberg - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue - Functional																	
<i>Governance and administration</i>																	
Executive and council		14 861	14 861	14 861	14 861	14 861	14 861	14 861	14 861	14 861	14 861	14 861	14 861	178 328	200 706	212 342	
Finance and administration		789	789	789	789	789	789	789	789	789	789	789	789	9 474	7 313	7 842	
Internal audit		14 025	14 025	14 025	14 025	14 025	14 025	14 025	14 025	14 025	14 025	14 025	14 025	168 304	183 393	204 500	
		46	46	46	46	46	46	46	46	46	46	46	46	550	-	-	
Community and public safety																	
Community and social services		3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	47 855	52 691	29 575	
Sport and recreation		958	958	958	958	958	958	958	958	958	958	958	958	11 600	10 983	11 479	
Public safety		114	114	114	114	114	114	114	114	114	114	114	114	1 374	916	959	
Housing		1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	12 216	14 710	15 446	
Health		1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	22 766	36 082	1 691	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services																	
Planning and development		3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	43 943	37 493	43 583	
Road transport		328	328	328	328	328	328	328	328	328	328	328	328	3 838	1 802	1 893	
Environmental protection		3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	40 005	35 690	41 691	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services																	
Energy services		62 317	62 317	62 317	62 317	62 317	62 317	62 317	62 317	62 317	62 317	62 317	62 317	747 808	790 107	799 960	
Water management		47 695	47 695	47 695	47 695	47 695	47 695	47 695	47 695	47 695	47 695	47 695	47 695	572 339	583 603	624 492	
Waste water management		6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	78 438	90 183	95 130	
Waste management		4 229	4 229	4 229	4 229	4 229	4 229	4 229	4 229	4 229	4 229	4 229	4 229	66 232	56 420	53 918	
		3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	3 857	46 289	50 089	53 918	
Other		0	0	0	0	0	0	0	0	0	0	0	0	2	111	116	
Total Revenue - Functional		84 828	84 828	84 828	84 828	84 828	84 828	84 828	84 828	84 828	84 828	84 828	84 828	1 017 936	1 091 108	1 085 576	
Expenditure - Functional																	
<i>Governance and administration</i>																	
Executive and council		4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	4 241	163 329	161 814	167 620	
Finance and administration		2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	2 127	25 528	26 402	27 548	
Internal audit		1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	133 768	131 004	135 481	
		353	353	353	353	353	353	353	353	353	353	353	353	4 234	4 408	4 591	
Community and public safety																	
Community and social services		10 024	10 024	10 024	10 024	10 024	10 024	10 024	10 024	10 024	10 024	10 024	10 024	120 293	138 426	111 567	
Sport and recreation		1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569	1 569	18 834	21 229	22 149	
Public safety		2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	33 125	34 005	35 368	
Housing		3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	40 358	41 774	44 537	
Health		2 331	2 331	2 331	2 331	2 331	2 331	2 331	2 331	2 331	2 331	2 331	2 331	27 977	41 418	9 514	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services																	
Planning and development		4 697	4 697	4 697	4 697	4 697	4 697	4 697	4 697	4 697	4 697	4 697	4 697	56 367	60 600	62 699	
Road transport		2 541	2 541	2 541	2 541	2 541	2 541	2 541	2 541	2 541	2 541	2 541	2 541	30 497	30 296	31 557	
Environmental protection		2 156	2 156	2 156	2 156	2 156	2 156	2 156	2 156	2 156	2 156	2 156	2 156	25 870	30 304	31 142	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services																	
Energy services		52 618	52 618	52 618	52 618	52 618	52 618	52 618	52 618	52 618	52 618	52 618	52 618	631 414	650 979	681 927	
Water management		42 210	42 210	42 210	42 210	42 210	42 210	42 210	42 210	42 210	42 210	42 210	42 210	506 526	527 158	548 200	
Waste water management		3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	37 781	35 250	38 829	
Waste management		2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	2 962	35 644	35 619	37 132	
		4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	51 563	52 951	57 467	
Other		111	111	111	111	111	111	111	111	111	111	111	111	1 331	1 399	1 476	
Total Expenditure - Functional		71 691	71 691	71 691	71 691	71 691	71 691	71 691	71 691	71 691	71 691	71 691	71 691	972 935	1 013 218	1 024 989	
Surplus/ (Deficit) 1.		13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	45 001	77 890	60 587	

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

WC026 Langeberg - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Outcome		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Budget	Adjusted Budget	Budget	
Revenue By Source																	
Property rates		7 673	7 673	7 673	7 673	7 673	7 673	7 673	7 673	7 673	7 673	7 673	7 673	92 081	111 962	117 992	
Service charges - electricity revenue		47 572	47 572	47 572	47 572	47 572	47 572	47 572	47 572	47 572	47 572	47 572	47 572	570 863	579 756	620 449	
Service charges - water revenue		5 261	5 261	5 261	5 261	5 261	5 261	5 261	5 261	5 261	5 261	5 261	5 261	63 129	55 032	58 334	
Service charges - sanitation revenue		2 715	2 715	2 715	2 715	2 715	2 715	2 715	2 715	2 715	2 715	2 715	2 715	32 582	34 357	36 418	
Service charges - refuse revenue		2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	29 862	32 085	34 652	
Rental of facilities and equipment		220	220	220	220	220	220	220	220	220	220	220	220	2 641	2 773	2 912	
Interest earned - external investments		1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	1 287	15 444	16 092	16 774	
Interest earned - outstanding debtors		287	287	287	287	287	287	287	287	287	287	287	287	3 450	3 602	3 764	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		367	367	367	367	367	367	367	367	367	367	367	367	4 407	4 627	4 859	
Licences and permits		67	67	67	67	67	67	67	67	67	67	67	67	803	843	885	
Agency services		508	508	508	508	508	508	508	508	508	508	508	508	6 101	9 152	9 609	
Transfers and subsidies		12 123	12 123	12 123	12 123	12 123	12 123	12 123	12 123	12 123	12 123	12 123	12 123	145 472	162 584	133 303	
Other revenue		519	519	519	519	519	519	519	519	519	519	519	519	6 230	5 822	6 114	
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	973 064	1 018 687	1 046 065	
Expenditure By Type																	
Employee related costs		21 626	21 626	21 626	21 626	21 626	21 626	21 626	21 626	21 626	21 626	21 626	21 626	259 517	269 782	280 829	
Remuneration of councillors		998	998	998	998	998	998	998	998	998	998	998	998	11 978	12 461	12 964	
Debt impairment		1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	20 530	21 410	22 373	
Depreciation & asset impairment		3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	3 308	39 692	37 114	38 599	
Finance charges		1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	16 617	9 832	9 511	
Bulk purchases - electricity		38 437	38 437	38 437	38 437	38 437	38 437	38 437	38 437	38 437	38 437	38 437	38 437	461 247	480 737	499 966	
Inventory consumed		3 419	3 419	3 419	3 419	3 419	3 419	3 419	3 419	3 419	3 419	3 419	3 419	41 032	38 496	29 113	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	57 788	76 781	63 239	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	3 340	3 656	3 835	
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	61 196	62 951	64 560	
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	972 935	1 013 218	1 024 989	
Surplus/(Deficit)		81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	81 089	129	5 469	21 076	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		3 739	3 739	3 739	3 739	3 739	3 739	3 739	3 739	3 739	3 739	3 739	3 739	44 872	72 421	39 512	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	45 001	77 890	60 587	

1. Surplus (Deficit) must reconcile with budget table A4 and monthly b

References

WC026 Langeberg - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Ref	Monthly cash flows	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
1	Cash Receipts By Source																
	Property rates	7 345	7 345	7 345	7 345	7 345	7 345	7 345	7 345	7 345	7 345	7 345	(80 792)	-	-	-	
	Service charges - electricity revenue	41 902	41 902	41 902	41 902	41 902	41 902	41 902	41 902	41 902	41 902	41 902	(460 918)	-	-	-	
	Service charges - water revenue	4 584	4 584	4 584	4 584	4 584	4 584	4 584	4 584	4 584	4 584	4 584	(50 421)	-	-	-	
	Service charges - sanitation revenue	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	(38 263)	-	-	-	
	Service charges - refuse	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	(35 006)	-	-	-	
	Rental of facilities and equipment	208	208	208	208	208	208	208	208	208	208	208	(2 288)	-	-	-	
	Interest earned - external investments	462	462	462	462	462	462	462	462	462	462	462	10 363	15 444	15 444	16 092	
	Interest earned - outstanding debtors	462	462	462	462	462	462	462	462	462	462	462	10 363	15 444	15 444	16 092	
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	367	367	367	367	367	367	367	367	367	367	367	(4 040)	-	-	-	-
	Licences and permits	64	64	64	64	64	64	64	64	64	64	64	933 265	933 966	933 966	1 071 822	
	Agency services	508	508	508	508	508	508	508	508	508	508	508	(5 593)	-	-	-	-
	Transfers and Subsidies - Operational	10 877	10 877	10 877	10 877	10 877	10 877	10 877	10 877	10 877	10 877	10 877	(119 649)	-	-	-	-
	Other revenue	521	521	521	521	521	521	521	521	521	521	521	(5 734)	-	-	-	-
	Cash Receipts by Source	73 960	73 960	73 960	73 960	73 960	73 960	73 960	73 960	73 960	73 960	73 960	151 288	964 853	964 853	1 104 005	
	Other Cash Flows by Source																
		Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 398	2 398	2 398	2 398	2 398	2 398	2 398	2 398	2 398	2 398	(26 380)	-	-	-	-
		Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Borrowing long term/refinancing	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	47 800	47 800	-
		Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		80 342	80 342	80 342	80 342	80 342	80 342	80 342	80 342	80 342	80 342	80 342	128 891	1 012 653	1 012 653	1 104 005	
Cash Payments by Type																	
Employee related costs		(22 625)	(22 625)	(22 625)	(22 625)	(22 625)	(22 625)	(22 625)	(22 625)	(22 625)	(22 625)	(22 625)	(21 876)	(270 747)	(270 747)	(282 243)	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		(1 385)	(1 385)	(1 385)	(1 385)	(1 385)	(1 385)	(1 385)	(1 385)	(1 385)	(1 385)	(1 385)	(1 385)	(16 617)	(16 617)	(9 832)	
2	Bulk purchases - Electricity	(38 437)	(38 437)	(38 437)	(38 437)	(38 437)	(38 437)	(38 437)	(38 437)	(38 437)	(38 437)	(38 437)	(39 437)	(462 247)	(462 247)	(480 737)	
	Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	(41 094)	(41 094)	(41 094)	(38 496)	
	Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and grants - other	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(216)	(3 278)	(3 278)	(3 656)		
	Other expenditure	-	-	-	-	-	-	-	-	-	-	(61 261)	(61 261)	(61 261)	(62 943)		
	Cash Payments by Type	(59 306)	(59 306)	(59 306)	(59 306)	(59 306)	(59 306)	(59 306)	(59 306)	(59 306)	(59 306)	(165 269)	(814 355)	(814 355)	(839 410)		
	Other Cash Flows/Payments by Type																
	Capital assets	13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	13 137	(144 506)	-	-	-	
	Repayment of borrowing	(669)	(669)	(669)	(669)	(669)	(669)	(669)	(669)	(669)	(669)	(669)	(8 026)	(8 026)	(8 026)	-	
	Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Payments by Type	(46 837)	(46 837)	(46 837)	(46 837)	(46 837)	(46 837)	(46 837)	(46 837)	(46 837)	(46 837)	(310 443)	(822 361)	(822 361)	(839 410)		
	NET INCREASE/DECREASE IN CASH HELD	127 179	127 179	127 179	127 179	127 179	127 179	127 179	127 179	127 179	127 179	439 335	1 835 034	1 835 034	1 843 415		
	Cash/cash equivalents at the month/year beginning:	276 145	(6 910)	(6 910)	(6 910)	(6 910)	(6 910)	(6 910)	(6 910)	(6 910)	(6 910)	120 269	212 796	212 796	212 796	311 046	
	Cash/cash equivalents at the month/year end:	403 324	120 269	120 269	120 269	120 269	120 269	120 269	120 269	120 269	120 269	559 604	2 047 830	2 047 830	2 047 830	2 254 461	

WC026 Langeberg - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

[illegible]

References

1. Table should be completed as either Multi-Year expenditure a

2. Total Capital Expenditure must reconcile to budget table A5 a

WC026 Langeberg - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23 Adjusted Budget	Budget Year +1 2023/24 Adjusted Budget	Budget Year +2 2024/25 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Budget	Budget	Budget	
R thousands																	
Capital Expenditure - Functional																	
<i>Governance and administration</i>																	
Executive and council		905	905	905	905	905	905	905	905	905	905	905	905	10 862	10 170	5 170	
Finance and administration		50	50	50	50	50	50	50	50	50	50	50	50	605	600	—	
Internal audit		809	809	809	809	809	809	809	809	809	809	809	809	9 707	10 170	5 170	
Community and public safety		46	46	46	46	46	46	46	46	46	46	46	46	550	—	—	
Community and social services		1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	17 060	9 753	161	
Sport and recreation		186	186	186	186	186	186	186	186	186	186	186	186	2 230	500	—	
Public safety		462	462	462	462	462	462	462	462	462	462	462	462	5 542	3 810	—	
Housing		759	759	759	759	759	759	759	759	759	759	759	759	9 102	5 443	161	
Health		15	15	15	15	15	15	15	15	15	15	15	15	186	—	—	
<i>Economic and environmental services</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Planning and development		4 735	4 735	4 735	4 735	4 735	4 735	4 735	4 735	4 735	4 735	4 735	4 735	56 816	23 966	23 043	
Road transport		217	217	217	217	217	217	217	217	217	217	217	217	2 601	—	—	
Environmental protection		4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	54 215	23 966	23 043	
<i>Trading services</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Energy sources		4 411	4 411	4 411	4 411	4 411	4 411	4 411	4 411	4 411	4 411	4 411	4 411	72 904	44 647	47 472	
Water management		1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	13 011	8 259	9 778	
Waste water management		1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	14 303	7 583	11 440	
Waste management		2 135	2 135	2 135	2 135	2 135	2 135	2 135	2 135	2 135	2 135	2 135	2 135	25 623	28 205	14 471	
Other		—	—	—	—	—	—	—	—	—	—	—	—	19 967	600	12 384	
Total Capital Expenditure - Functional		11 473	11 473	11 473	11 473	11 473	11 473	11 473	11 473	11 473	11 473	11 473	31 440	157 643	89 136	75 847	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

WC026 Langeberg - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2023/24 Adjusted Budget	2024/25 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		16 940	24 970	-	-	-	-	8 819	8 819	33 789	14 142	32 901
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 550	6 154	-	-	-	-	-	-	6 154	6 559	9 076
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		1 500	2 104	-	-	-	-	-	-	2 104	1 400	3 800
LV Networks		4 050	4 050	-	-	-	-	-	-	4 050	5 159	5 276
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	5 415	-	-	-	-	8 168	8 168	13 583	7 583	11 440
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	5 415	-	-	-	-	6 837	6 837	12 252	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	3 400
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	8 040
Bulk Mains		-	-	-	-	-	-	1 331	1 331	1 331	-	-
Distribution		-	-	-	-	-	-	-	-	-	7 583	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	2 011	-	-	-	-	651	651	2 662	-	-
Pump Station		-	2 011	-	-	-	-	-	-	2 011	-	-
Reticulation		-	-	-	-	-	-	651	651	651	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		11 390	11 390	-	-	-	-	-	-	11 390	-	12 384
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	12 384
Waste Processing Facilities		11 390	11 390	-	-	-	-	-	-	11 390	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		9 721	10 661	-	-	-	-	-	-	10 661	7 400	-
Community Facilities		8 671	9 261	-	-	-	-	-	-	9 261	5 400	-

Halls	550	790	-	-	-	-	-	-	790	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	4 900	4 900	-	-	-	-	-	-	4 900	4 900	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	1 000	1 350	-	-	-	-	-	-	1 350	500	-
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	2 221	2 221	-	-	-	-	-	-	2 221	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 050	1 400	-	-	-	-	-	-	1 400	2 000	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 050	1 400	-	-	-	-	-	-	1 400	2 000	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	1 200	1 354	-	-	-	-	-	-	1 354	250	250
Operational Buildings	1 200	1 354	-	-	-	-	-	-	1 354	250	250
Municipal Offices	1 200	1 214	-	-	-	-	-	-	1 214	250	250
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	140	-	-	-	-	-	-	140	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	500	1 050	-	-	-	-	-	-	1 050	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	500	1 050	-	-	-	-	-	-	1 050	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	500	1 050	-	-	-	-	-	-	1 050	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	4 015	5 066	-	-	-	-	-	-	5 066	6 700	2 700
Computer Equipment	4 015	5 066	-	-	-	-	-	-	5 066	6 700	2 700
Furniture and Office Equipment	570	905	-	-	-	-	-	-	905	850	245
Furniture and Office Equipment	570	905	-	-	-	-	-	-	905	850	245
Machinery and Equipment	2 600	3 344	-	-	-	-	-	-	3 344	4 213	2 236
Machinery and Equipment	2 600	3 344	-	-	-	-	-	-	3 344	4 213	2 236
Transport Assets	21 821	22 851	-	-	-	-	-	-	22 851	-	-

WC026 Langeberg - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2022/23									Budget Year +1	
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2023/24	2024/25
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		38 380	38 380	-	-	-	-	-	-	38 380	3 550	10 000
Roads Infrastructure		35 080	35 080	-	-	-	-	-	-	35 080	3 350	10 000
Roads		35 080	35 080	-	-	-	-	-	-	35 080	3 350	10 000
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 300	3 300	-	-	-	-	-	-	3 300	200	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		3 300	3 300	-	-	-	-	-	-	3 300	200	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Refiltration		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	800	-	-	-	-	-	-	800	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-

Police	-	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	800	-	-	-	-	-	-	-	800	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	800	-	-	-	-	-	-	-	800	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	800	800	-	-	-	-	-	-	-	800	11 650	-
Operational Buildings	800	800	-	-	-	-	-	-	-	800	11 650	-
Municipal Offices	800	800	-	-	-	-	-	-	-	800	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	11 650	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be audited	1	39 180	39 980	-	-	-	-	-	-	39 980	15 200	10 000

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18d) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Only complete if a previous adjusted budget has been approved in the same financial year. Refined most recent adjusted budget.
3. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
4. Increases of funds approved under section 31 MFMA
5. Adjustments approved in accordance with section 29 MFMA
6. Adjustments to funding allocations from National or Provincial Government
7. Adjustments = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (sec
8. $G = B + C + D + E + F$
9. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

WC026 Langeberg - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2023/24	2024/25
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		14 419	14 419	-	-	-	-	-	-	14 419	17 224	20 084
Roads Infrastructure		2 454	2 454	-	-	-	-	-	-	2 454	4 645	4 848
Roads		2 454	2 454	-	-	-	-	-	-	2 454	4 645	4 848
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		462	462	-	-	-	-	-	-	462	482	504
Drainage Collection		462	462	-	-	-	-	-	-	462	482	504
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 341	2 341	-	-	-	-	-	-	2 341	2 444	2 554
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		398	398	-	-	-	-	-	-	398	416	434
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		11	11	-	-	-	-	-	-	11	11	12
MV Substations		201	201	-	-	-	-	-	-	201	210	220
MV Switching Stations		47	47	-	-	-	-	-	-	47	49	51
MV Networks		377	377	-	-	-	-	-	-	377	393	411
LV Networks		1 307	1 307	-	-	-	-	-	-	1 307	1 365	1 426
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 818	6 468	-	-	-	-	(650)	(650)	5 818	5 118	7 439
Dams and Weirs		166	1 166	-	-	-	-	-	-	1 166	173	181
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		4 288	4 938	-	-	-	-	(650)	(650)	4 288	4 565	6 860
Water Treatment Works		246	246	-	-	-	-	-	-	246	267	269
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		118	118	-	-	-	-	-	-	118	124	129
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 685	2 035	-	-	-	-	650	650	2 685	3 847	4 020
Pump Station		1 902	1 402	-	-	-	-	-	-	1 402	1 986	2 075
Reticulation		416	116	-	-	-	-	300	300	416	434	454
Waste Water Treatment Works		1 367	517	-	-	-	-	350	350	867	1 427	1 491
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		210	210	-	-	-	-	-	-	210	220	230
Landfill Sites		158	158	-	-	-	-	-	-	158	165	173
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		52	52	-	-	-	-	-	-	52	54	57
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		449	449	-	-	-	-	-	-	449	469	490
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		449	449	-	-	-	-	-	-	449	469	490
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		4 143	3 586	-	-	-	-	-	-	3 586	3 982	4 170
Community Facilities		3 614	3 058	-	-	-	-	-	-	3 058	2 950	3 092

Halls	1 147	1 228	-	-	-	-	-	1 228	426	445
Centres	46	46	-	-	-	-	-	46	48	50
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	81	81	-	-	-	-	-	81	85	89
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	806	170	-	-	-	-	-	170	791	836
Cemeteries/Crematoria	29	29	-	-	-	-	-	29	30	32
Police	-	-	-	-	-	-	-	-	-	-
Parks	38	38	-	-	-	-	-	38	40	42
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	1 237	1 237	-	-	-	-	-	1 237	1 281	1 349
Public Ablution Facilities	229	229	-	-	-	-	-	229	239	250
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	528	528	-	-	-	-	-	528	1 032	1 078
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	528	528	-	-	-	-	-	528	1 032	1 078
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	95	95	-	-	-	-	-	95	99	103
Revenue Generating	95	95	-	-	-	-	-	95	99	103
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	95	95	-	-	-	-	-	95	99	103
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	1 113	1 113	-	-	-	-	-	1 113	1 162	1 214
Operational Buildings	1 031	1 031	-	-	-	-	-	1 031	1 076	1 124
Municipal Offices	1 031	1 031	-	-	-	-	-	1 031	1 076	1 124
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	82	82	-	-	-	-	-	82	86	89
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	82	82	-	-	-	-	-	82	86	89
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	197	197	-	-	-	-	-	197	206	215
Computer Equipment	197	197	-	-	-	-	-	197	206	215
Furniture and Office Equipment	1 094	1 094	-	-	-	-	-	1 094	1 128	1 181
Furniture and Office Equipment	1 094	1 094	-	-	-	-	-	1 094	1 128	1 181
Machinery and Equipment	502	502	-	-	-	-	-	502	524	547
Machinery and Equipment	502	502	-	-	-	-	-	502	524	547
Transport Assets	4 555	5 553	-	-	-	-	-	5 553	5 791	6 048

Transport Assets		4 555	5 553	-	-	-	-	-	-	5 553	5 791	6 048
<u>Land</u>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	26 117	26 559	-	-	-	-	-	-	26 559	30 116	33 563

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

WC026 Langeberg - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2023/24 Adjusted Budget	2024/25 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
Infrastructure		27 202	27 202	-	-	-	-	-	-	27 202	24 649	25 635
Roads Infrastructure		9 064	9 064	-	-	-	-	-	-	9 054	6 932	7 209
Roads		7 038	7 038	-	-	-	-	-	-	7 038	6 566	6 828
Road Structures		1 867	1 867	-	-	-	-	-	-	1 867	241	251
Road Furniture		159	159	-	-	-	-	-	-	159	125	130
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 452	1 452	-	-	-	-	-	-	1 452	1 431	1 489
Drainage Collection		1 452	1 452	-	-	-	-	-	-	1 452	1 431	1 489
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 681	4 681	-	-	-	-	-	-	4 681	5 451	5 669
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		113	113	-	-	-	-	-	-	113	228	237
HV Switching Station		699	699	-	-	-	-	-	-	699	747	776
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		829	829	-	-	-	-	-	-	829	915	952
MV Switching Stations		19	19	-	-	-	-	-	-	19	20	21
MV Networks		1 876	1 876	-	-	-	-	-	-	1 876	2 096	2 180
LV Networks		1 145	1 145	-	-	-	-	-	-	1 145	1 444	1 502
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		5 988	5 988	-	-	-	-	-	-	5 988	4 974	5 173
Dams and Weirs		218	218	-	-	-	-	-	-	218	236	245
Boreholes		33	33	-	-	-	-	-	-	33	36	38
Reservoirs		1 371	1 371	-	-	-	-	-	-	1 371	721	750
Pump Stations		951	951	-	-	-	-	-	-	951	920	957
Water Treatment Works		1 093	1 093	-	-	-	-	-	-	1 093	935	972
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		2 322	2 322	-	-	-	-	-	-	2 322	2 126	2 211
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 664	4 664	-	-	-	-	-	-	4 664	4 407	4 583
Pump Station		1 246	1 246	-	-	-	-	-	-	1 246	558	581
Reticulation		1 318	1 318	-	-	-	-	-	-	1 318	1 561	1 624
Waste Water Treatment Works		2 043	2 043	-	-	-	-	-	-	2 043	2 224	2 313
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		58	58	-	-	-	-	-	-	58	63	66
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 331	1 331	-	-	-	-	-	-	1 331	1 431	1 488
Landfill Sites		57	57	-	-	-	-	-	-	57	62	64
Waste Transfer Stations		1 274	1 274	-	-	-	-	-	-	1 274	1 369	1 424
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		22	22	-	-	-	-	-	-	22	23	24
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		22	22	-	-	-	-	-	-	22	23	24
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		2 954	2 954	-	-	-	-	-	-	2 954	3 008	3 128
Community Facilities		1 526	1 526	-	-	-	-	-	-	1 526	1 556	1 618

Halls	288	288	-	-	-	-	-	288	273	283
Centres	306	306	-	-	-	-	-	306	330	343
Crèches	7	7	-	-	-	-	-	7	7	7
Clinics/Care Centres	45	45	-	-	-	-	-	45	49	50
Fire/Ambulance Stations	86	86	-	-	-	-	-	86	49	51
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	4	4	-	-	-	-	-	4	5	5
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	441	441	-	-	-	-	-	441	491	511
Cemeteries/Crematoria	113	113	-	-	-	-	-	113	102	106
Police	-	-	-	-	-	-	-	-	-	-
Parks	107	107	-	-	-	-	-	107	110	114
Public Open Space	1	1	-	-	-	-	-	1	1	1
Nature Reserves	30	30	-	-	-	-	-	30	32	34
Public Ablution Facilities	24	24	-	-	-	-	-	24	26	27
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	75	75	-	-	-	-	-	75	81	85
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 428	1 428	-	-	-	-	-	1 428	1 453	1 511
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 428	1 428	-	-	-	-	-	1 428	1 453	1 511
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	108	108	-	-	-	-	-	108	59	61
Revenue Generating	108	108	-	-	-	-	-	108	59	61
Improved Property	108	108	-	-	-	-	-	108	59	61
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	910	910	-	-	-	-	-	910	692	720
Operational Buildings	637	637	-	-	-	-	-	637	666	693
Municipal Offices	533	533	-	-	-	-	-	533	557	580
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	14	14	-	-	-	-	-	14	15	15
Yards	-	-	-	-	-	-	-	-	-	-
Stores	90	90	-	-	-	-	-	90	94	98
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	274	274	-	-	-	-	-	274	26	27
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	274	274	-	-	-	-	-	274	26	27
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	2 832	2 832	-	-	-	-	-	2 832	2 440	2 538
Computer Equipment	2 832	2 832	-	-	-	-	-	2 832	2 440	2 538
Furniture and Office Equipment	1 265	1 265	-	-	-	-	-	1 265	2 040	2 122
Furniture and Office Equipment	1 265	1 265	-	-	-	-	-	1 265	2 040	2 122
Machinery and Equipment	1 344	1 344	-	-	-	-	-	1 344	1 366	1 420
Machinery and Equipment	1 344	1 344	-	-	-	-	-	1 344	1 366	1 420
Transport Assets	3 076	3 076	-	-	-	-	-	3 076	2 861	2 975

Transport Assets		3 076	3 076	-	-	-	-	-	-	3 076	2 861	2 975
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	39 692	39 692	-	-	-	-	-	-	39 692	37 114	38 599

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 16(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

13. $G = B + C + D + E + F$

14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

WC026 Langeberg - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		29 746	29 746	-	-	-	-	8 696	8 696	38 442	38 571	27 515
Roads Infrastructure		7 767	7 767	-	-	-	-	8 696	8 696	16 463	8 966	13 043
Roads		7 767	7 767	-	-	-	-	8 696	8 696	16 463	8 966	13 043
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	1 400	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	1 400	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		21 979	21 979	-	-	-	-	-	-	21 979	28 205	14 471
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		21 979	21 979	-	-	-	-	-	-	21 979	28 205	14 471
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	200	-	-	-	-	-	-	200	1 810	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-
Teething Stations	-	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	200	-	-	-	-	-	-	200	1 810	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	200	-	-	-	-	-	-	200	1 810	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Play/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	29 746	29 946	-	-	-	-	8 696	8 696	38 642	40 381	27 515

HC268 Largebox - Supporting Table S619 List of capital programmes and projects affected by Adjustments Budget.

[illegible][illegible]

CAPITAL BUDGET 2022/23 MTREF

Vote number	Vote Description	SOURCE	Ward	ORG Budget 2022/2023	ADJ Budget 2022/2023	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance
VOTE 1: FINANCIAL SERVICES DIRECTORATE											
Budget office											
9/103-51104-382	NEW SURVEILLANCE CAMERA SYSTEM	CRR		140 000.00		-	-	140 000.00	140 000.00	100.00%	-
9/103-52105-396	Label Maker	CRR		6 000.00		-	2 825.00	-	2 825.00	47.10%	3 174.00
9/103-53907-381	Vehicles - EFF	EFF		525 000.00		-	-	-	-	0.00%	210 000.00
9/103-52106-397	Fold up Ladder	CRR		4 000.00		-	2 625.08	-	2 625.08	65.65%	1 373.92
9/103-53959-426	Vehicles - CRR	CRR		64 900.00		-	-	-	-	0.00%	64 900.00
	Total Budget Office			899 900.00		-	5 452.08	140 000.00	145 452.08	34.23%	279 447.92
Expenditure Services											
				-	-	-	-	-	-	0.00%	-
	Total Expenditure Services					-	5 452.08	140 000.00	145 452.08	34.23%	279 447.92
TOTAL - FINANCIAL SERVICES DIRECTORATE											
				899 900.00		-					
VOTE 2: EXECUTIVE & COUNCIL											
Municipal Manager											
9/103-52103-398	Furniture	CRR		20 000.00		-	-	-	-	0.00%	20 000.00
	Total Municipal Manager			20 000.00		-	-	-	-	0.00%	20 000.00
Audit Services											
9/103-51106-110	Computer Software - Acquisitions	FMSG		550 000.00		-	-	550 000.00	550 000.00	100.00%	-
	Total Audit Services			550 000.00		-	-	550 000.00	550 000.00	100.00%	-
				20 000.00		-	-	550 000.00	570 000.00	0.00%	20 000.00
TOTAL - EXECUTIVE & COUNCIL											

CAPITAL BUDGET 2022/23 MTREF

Vote number	Vote Description	SOURCE	Ward	ORG Budget 2022/2023	ADJ Budget 2022/2023	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance
VOTE 3: STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE											
Strategy & Social Development											
9/110-52101-103	Equipment	CRR	All	300 000.00	300 000.00	585 000.00	20 744.45	278 207.00	288 951.45	51.10%	288 048.55
	Total Strategy & Social Development					585 000.00	20 744.45	278 207.00	288 951.45	51.10%	288 048.55
Information Technology											
9/113-52001-104	General ICT Needs	CRR	All	515 000.00	568 402.00	568 402.00	46 324.00	55 000.00	101 324.00	17.69%	465 078.00
9/113-52002-105	Upgrade ICT Infrastructure	CRR	All	1 500 000.00	2 500 000.00	2 500 000.00	355 948.33	150 324.00	506 272.33	21.85%	1 993 727.67
9/113-53804-233	Machinery and Equipment	CRR	All	2 000 000.00	2 010 000.00	2 010 000.00	-	10 000.00	10 000.00	0.50%	2 000 000.00
9/113-52007-411	Security Cameras	CRR	All	2 000 000.00	2 000 000.00	2 000 000.00	-	-	-	0.00%	2 000 000.00
9/113-53108-399	AMR system	CRR	All	500 000.00	500 000.00	500 000.00	-	-	-	0.00%	500 000.00
	Total Information Technology			6 515 000.00	7 578 402.00	7 578 402.00	442 272.33	215 324.00	657 547.33	8.68%	6 918 854.67
STRATEGY SOCIAL LED											
9/111-49802-323	Fencing at Informal Trading areas	CRR	All	-	-	-	-	-	-	-	-
9/111-49703-378	Upgrading of Bonnievale Informal trading area	SNME	All	364 500.00	364 500.00	155 535.86	155 535.86	208 964.14	364 500.00	100.00%	-
9/111-49705-412	Upgrading of Robertson Informal trading area	SNME	All	-	-	-	-	-	-	-	-
9/111-49704-379	Upgrading of Montagu Informal Trading area	SNME	All	1 856 500.00	1 856 500.00	1 856 500.00	155 535.86	1 856 500.00	1 856 500.00	100.00%	-
	Total Strategy Social LED			2 221 000.00	2 221 000.00	1 856 535.86	155 535.86	2 065 464.14	2 221 000.00	100.00%	-
TOTAL STRATEGY & SOCIAL DEVELOPMENT DIRECTORATE				9 036 000.00	10 342 402.00	155 535.86	618 483.64	2 559 045.14	3 177 496.78	0.31	7 204 903.22
VOTE 4: CORPORATE SERVICES DIRECTORATE											
Traffic											
9/123-53819-239	Equipment	CRR	All	-	-	-	-	-	-	-	-
9/123-53820-240	Motorbike Skills Test Unit	CRR	All	-	-	-	-	-	-	-	-
9/123-38404-298	Alterations of Robertson Offices	CRR	All	800 000.00	800 000.00	800 000.00	653 909.91	118 633.12	772 543.03	96.57%	27 456.97
9/123-53912-364	Vehicles - EFF	EFF		160 000.00	840 000.00	840 000.00	-	-	-	0.00%	840 000.00
9/123-53960-427	Vehicles - CRR	CRR		19 800.00	19 800.00	19 800.00	-	-	-	0.00%	19 800.00
9/123-50606-395	VTS roll up doors	CRR		-	-	-	-	-	-	-	-
	Total Traffic			979 800.00	1 659 800.00	1 659 800.00	653 909.91	118 633.12	772 543.03	48.54%	887 256.97
Law Enforcement											
9/125-53911-383	Vehicles - EFF	EFF		150 000.00	1 100 000.00	1 100 000.00	-	-	-	0.00%	1 100 000.00
9/125-53981-428	Vehicles - CRR	CRR		18 480.00	18 480.00	18 480.00	-	-	-	0.00%	18 480.00
	Total Law Enforcement			168 480.00	1 118 480.00	1 118 480.00	-	-	-	0	1 118 480.00
Property Building and Maintenance											
9/125-50601-106	Alterations Upgrading of Municipal Offices	CRR	All	1 200 000.00	1 214 348.00	1 214 348.00	591 593.58	67 691.48	659 285.06	54.29%	555 062.94
	Total Property Building and Maintenance			1 200 000.00	1 214 348.00	1 214 348.00	591 593.58	67 691.48	659 285.06	54.29%	555 062.94
Admin Support											
9/120-52101-106	Office Furniture & Equipment	CRR	All	200 000.00	200 000.00	200 000.00	194 741.86	3 351.50	198 093.48	99.05%	1 906.52
9/120-53927-413	Vehicles - EFF	EFF		500 000.00	500 000.00	500 000.00	-	-	-	#DIV/0!	-
9/120-53962-429	Vehicles - CRR	CRR		61 820.00	61 820.00	61 820.00	-	-	-	0.00%	61 820.00
	Total Corporate Services			761 820.00	761 820.00	761 820.00	194 741.86	3 351.50	198 093.48	75.66%	63 728.52
Governance Support											
9/124-53908-362	Vehicles - EFF	EFF		160 000.00	210 000.00	210 000.00	-	-	-	0.00%	210 000.00
9/124-53963-430	Vehicles - CRR	CRR		19 800.00	19 800.00	19 800.00	-	-	-	0.00%	19 800.00
	Total Governance Support			179 800.00	229 800.00	229 800.00	-	-	-	0	229 800.00
TOTAL CORPORATE SERVICES DIRECTORATE				3 289 900.00	4 464 348.00	13 532.17	1 440 245.37	188 678.20	1 629 921.57	36.35%	2 834 326.43

CAPITAL BUDGET 2022/23 MTREF

Vote number	Vote Description	SOURCE	Ward	ORG Budget 2022/2023	ADJ Budget 2022/2023	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance
VOTE 5: ENGINEERING SERVICES DIRECTORATE											
Dir Engineering Services											
Total Dir Engineering Services											
Water											
9/146-22901-150	Upgrading filters in Montagu WTW	CRR	7, 11, 12	-	-	-	-	-	-	0.00%	-
9/133-13111-303	Water network - Zolani - CRR	CRR		-	-	-	-	-	-	-	-
9/133-13113-306	Rehabilitate Water Networks Ph 4 - Robertson	CRR		-	-	-	-	-	-	-	-
9/133-13115-308	Rehabilitate Water Networks Ph 4 - Bonnievale	CRR		-	-	-	-	-	-	-	-
9/133-13117-311	Rehabilitate Water Networks Ph 4 - Montagu	CRR		-	-	-	-	-	-	-	-
9/133-53921-312	Equipment	CRR		-	-	-	-	-	-	-	-
9/134-32701-371	New Reservoir Robertson Heights	WSIG		6 637 072.00	-	-	-	-	-	0.00%	6 637 072.00
9/134-32702-396	Install New Pipeline Reservoir Robertson Heights	CRR		5 415 000.00	-	-	4 308 584.66	-	4 308 584.66	79.57%	1 106 415.34
9/133-33125-372	Upgrade Pumpstation Waterworks Robertson	WSIG		-	-	-	-	-	-	-	-
9/146-22804-373	Upgrade Pumpstation Waterworks Robertson	CRR		-	-	-	-	-	-	-	-
9/146-32905-383	Walkway at filters Bonnievale WTW (H&S)	CRR		-	-	-	-	-	-	-	-
9/146-32905-384	1 x 1600 LDV	CRR		-	-	-	-	-	-	-	-
9/133-53926-384	New WWTW McGregor - MIG	MIG		180 000.00	-	-	132 776.67	-	132 776.67	69.88%	57 221.33
9/146-32906-421	New WWTW McGregor - CRR	CRR		-	-	-	-	-	-	-	-
9/146-32907-422	New WWTW McGregor - CRR	CRR		387 727.00	-	-	-	-	-	0.00%	387 727.00
9/133-33023-353	WSIG Mandela Square Montagu - Install water main	WSIG		530 000.00	-	-	-	-	-	0.00%	530 000.00
9/133-53927-385	2L LDV	EFF		-	-	-	-	-	-	-	-
9/133-32827-423	New pump and pumps at Breede River pump station (Ashton)	CRR		-	-	-	-	-	-	0.00%	942 826.00
9/133-33024-354	WSIG Boekenhoutskloof Bonnievale - Install water main	WSIG		942 826.00	-	-	-	-	-	0.31	9 861 281.67
Total Water											
9/140-53812-313	Equipment	CRR	All	-	32 502.00	-	-	54 680.00	54 680.00	168.24%	-22 178.00
9/140-53915-365	New Sewer Truck	CRR		-	-	-	-	-	-	-	-
9/141-33501-374	New Telemetry System Bvula Sewerage Pumpstation	CRR		-	2 011 068.00	-	-	1 302 068.23	1 302 068.23	64.75%	708 999.77
9/140-33913-385	60m sewer line LeRoux Street Robertson	CRR	All	-	-	-	-	-	-	-	-
9/140-33914-386	Sewer line Tienhoek Street Robertson	CRR		-	-	-	-	-	-	-	-
9/140-33915-387	Stairs at Avon Springs sewer pump station (H&S)	CRR		-	-	-	-	-	-	-	-
9/140-33916-388	WSIG Mandela Square Montagu - Construct - Install sewer pump line	WSIG		545 758.00	-	-	-	-	-	0.00%	545 758.00
9/140-33701-143	Purchase submersible pumps for WWTW Ashton	CRR		-	-	-	-	-	-	-	-
9/140-33702-144	Purchase submersible pumps for WWTW Robertson	CRR		-	-	-	-	-	-	-	-
9/140-33703-145	Purchase submersible pumps for WWTW Montagu	CRR		-	-	-	-	-	-	-	-
9/140-33704-146	Purchase submersible pumps for WWTW Bonnievale	CRR		-	-	-	-	-	-	-	-
9/140-23708-179	Upg Robertson WWTW - MIG	MIG		11 978 814.00	-	-	2 360 250.00	-	2 360 250.00	19.70%	9 618 564.00
9/140-23709-197	Upg Robertson WWTW - CRR	CRR		10 000 000.00	-	-	-	-	-	0.00%	10 000 000.00
9/140-53815-388	Sewer Removal	EFF		950 000.00	-	-	-	-	-	0.00%	950 000.00
9/140-53816-389	WSIG Boekenhoutskloof Bonnievale - Construct - Install sewer pump line	WSIG		105 170.00	-	-	-	-	-	0.00%	105 170.00
9/140-33614-355	Total Sewerage			21 878 814.00	25 623 311.00	-	2 360 250.00	1 356 748.23	3 716 998.23	14.51%	21 866 314.77
Cleaning											
9/138-31105-325	Material Recovery Facility	MIG	All	-	7 890 236.00	-	-	-	-	0.00%	7 890 236.00
9/137-53913-366	Refuse Compactor	CRR		-	-	-	-	-	-	-	-
9/137-53916-388	2 x 1600 LDV base patrol	CRR		-	-	-	460 000.00	-	460 000.00	100.00%	-
9/137-53964-431	Vehicles - CRR	CRR		816 860.00	-	-	-	-	-	0.00%	816 860.00
9/137-53903-359	Vehicles - EFF	EFF		6 609 000.00	-	-	-	-	-	0.00%	7 300 000.00
9/138-31106-327	Material Recovery Facility	CRR		3 500 000.00	-	-	-	-	-	0.00%	3 500 000.00
9/138-31007-423	New cell at Landfillsite Ashton - MIG	MIG		-	-	-	-	-	-	-	-
9/138-31008-424	New cell at Landfillsite Ashton - CRR	CRR		-	-	-	-	-	-	-	-
Total Cleaning											
				18 816 096.00	19 897 096.00	-	460 000.00	-	460 000.00	2.30%	18 597 096.00

CAPITAL BUDGET 2022/23 MTREF

Vote number	Vote Description	SOURCE	Ward	ORG Budget 2022/23	ADJ Budget 2022/23	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance
Town Planning 9/135-53917-389	2 x 1600 LDV Total Town Planning	CRR		-	-	-	380 000.00 380 000.00	-	380 000.00 380 000.00	100.00% 100.00%	-
Roads & Storm Water											
9/135-24117-220	MIG: Upgrading of Roads and Stormwater in Robertson	MIG	1,2	1 519 646.00	1 519 646.00	-	1 190 999.28	-	1 190 999.28	78.37%	328 646.72
9/135-24126-328	CRR: Upgrading of Roads and Stormwater in Robertson	CRR	1,2	1 900 000.00	1 900 000.00	-	-	-	-	0.00%	1 900 000.00
9/135-24116-212	Robertson: Upgrading of Roads & Stormwater in Robertson	CRR	1,2	-	-	-	-	-	-	-	-
9/135-24120-293	NDPG : Upgrading of bus route - August Street-Ngubela	NDPG	2	4 347 926.00	13 043 478.00	-	3 416 846.64	1 210 352.26	4 627 198.00	35.48%	8 416 275.10
9/135-53825-315	Equipment	CRR	All	-	71 689.00	-	12 106.61	-	12 106.61	16.91%	59 582.39
9/135-34230-380	Bridge River Crossing McGregor	CRR		-	-	-	12 935.64	-	12 935.64	-	-12 935.64
9/135-13571-136	The Rehabilitation/Upgrading of existing tar roads in 5 towns	CRR		403 000.00	-	-	-	-	-	MDIV/01	-
9/135-13572-137	Reconstruction of Bonnievale Stores	CRR		892 000.00	-	-	-	-	-	MDIV/01	-
9/135-13573-138	Rehabilitation Midland Street Ashton	EFF		1 091 200.00	1 091 200.00	-	-	-	-	0.00%	1 091 200.00
9/135-13574-139	Rehabilitation Malherbe Street Bonnievale	EFF		1 311 960.00	1 311 960.00	-	-	-	-	0.00%	1 311 960.00
9/135-13575-140	Rehabilitation Waterkant Street Bonnievale	EFF		2 238 200.00	2 238 200.00	-	-	-	-	0.00%	2 238 200.00
9/135-13576-141	Rehabilitation Almeria Street Bonnievale	EFF		585 800.00	585 800.00	-	-	-	-	0.00%	585 800.00
9/135-13577-142	Rehabilitation Landbou Street Bonnievale	EFF		424 080.00	424 080.00	-	-	-	-	0.00%	424 080.00
9/135-13578-143	Rehabilitation Milner Street Bonnievale	EFF		751 200.00	751 200.00	-	-	-	-	0.00%	751 200.00
9/135-13579-144	Rehabilitation Voortrekker Street Bonnievale	EFF		354 640.00	354 640.00	-	-	-	-	0.00%	354 640.00
9/135-13580-145	Rehabilitation Denna Street Montagu	EFF		226 200.00	226 200.00	-	-	-	-	0.00%	226 200.00
9/135-13581-146	Rehabilitation Van Wyk Street Montagu	EFF		504 600.00	504 600.00	-	-	-	-	0.00%	504 600.00
9/135-13582-147	Rehabilitation Visser Street Montagu	EFF		295 800.00	295 800.00	-	-	-	-	0.00%	295 800.00
9/135-13583-148	Rehabilitation Adler Street Montagu	EFF		694 400.00	694 400.00	-	-	-	-	0.00%	694 400.00
9/135-13584-149	Rehabilitation Bath Street Montagu	EFF		406 410.00	406 410.00	-	-	-	-	0.00%	406 410.00
9/135-13585-150	Rehabilitation Du Toit Street Montagu	EFF		1 253 020.00	1 253 020.00	-	-	-	-	0.00%	1 253 020.00
9/135-13586-151	Rehabilitation Kerk Street Montagu	EFF		745 550.00	745 550.00	-	-	-	-	0.00%	745 550.00
9/135-13587-152	Rehabilitation Kerk Street Montagu	EFF		2 885 100.00	2 885 100.00	-	-	-	-	0.00%	2 885 100.00
9/135-13588-153	Rehabilitation Proela Street Montagu	EFF		585 200.00	585 200.00	-	-	-	-	0.00%	585 200.00
9/135-13589-154	Rehabilitation Ufvlucht Street Montagu	EFF		595 200.00	595 200.00	-	-	-	-	0.00%	595 200.00
9/135-13590-155	Rehabilitation Van Riebeeck Street Montagu	EFF		1 432 200.00	1 432 200.00	-	-	-	-	0.00%	1 432 200.00
9/135-13591-156	Rehabilitation Wilhelm Thys Street Montagu	EFF		1 711 200.00	1 711 200.00	-	-	-	-	0.00%	1 711 200.00
9/135-13592-157	Rehabilitation Dikde Uye Street Robertson	EFF		487 200.00	487 200.00	-	-	-	-	0.00%	487 200.00
9/135-13593-158	Rehabilitation Addeney Street Robertson	EFF		2 505 600.00	2 505 600.00	-	-	-	-	0.00%	2 505 600.00
9/135-13594-159	Rehabilitation Van Zyl Street Robertson	EFF		412 000.00	412 000.00	-	-	-	-	0.00%	412 000.00
9/135-13595-160	Rehabilitation Jaemyn Street Robertson	EFF		1 380 430.00	1 380 430.00	-	-	-	-	0.00%	1 380 430.00
9/135-13596-161	Rehabilitation Johan de Jongh Street Robertson	EFF		2 365 870.00	2 365 870.00	-	-	-	-	0.00%	2 365 870.00
9/135-13597-162	Rehabilitation Kerk Street Robertson	EFF		2 236 960.00	2 236 960.00	-	-	-	-	0.00%	2 236 960.00
9/135-13598-163	Rehabilitation Paddy Street Robertson	EFF		642 320.00	642 320.00	-	-	-	-	0.00%	642 320.00
9/135-14127-368	Refurbish Piet Relief Street Robertson	EFF		-	403 000.00	-	-	-	-	0.00%	403 000.00
9/135-14128-369	Refurbish Paul Kruger Street Robertson	EFF		392 160.00	392 160.00	-	-	-	-	0.00%	392 160.00
9/135-14129-370	Refurbish Barry Street Robertson	EFF		-	992 000.00	-	-	-	-	0.00%	992 000.00
9/135-24110-191	Upgrading of Roads Stormwater, Ashbury Montagu - MIG	MIG		-	-	-	-	-	-	-	-
9/135-24111-192	Upgrading of Roads Stormwater, Ashton (Cognmansdof / Zolani) - MIG	MIG		-	-	-	-	-	-	-	-
9/135-24112-193	Upgrading of Roads Stormwater, Bonnievale (Happy Valley) - MIG	MIG		-	-	-	-	-	-	-	-
9/135-24113-194	Upgrading of Roads Stormwater, Ashbury Montagu - CRR	CRR		-	-	-	-	-	-	-	-
9/135-24114-195	Upgrading of Roads Stormwater, Ashton (Cognmansdof / Zolani) - CRR	CRR		-	-	-	-	-	-	-	-
9/135-53901-392	Vehicles - EFF	EFF		-	2 600 000.00	-	-	-	-	0.00%	2 600 000.00
9/135-24115-196	Upgrading of Roads Stormwater, Bonnievale (Happy Valley) - CRR	CRR		-	-	-	-	-	-	-	-
9/135-14101-134	The Rehabilitation/Upgrading of existing tar roads in 5 towns	CRR		5 080 480.00	5 080 480.00	-	204 030.01	1 521 319.99	1 725 350.00	33.96%	3 355 130.00
9/135-58905-137	Reconstruction of Bonnievale Stores	CRR		-	-	-	-	-	-	-	-
9/135-54501-391	Stormwater Van Zyl Street Bonnievale	CRR		-	-	-	-	-	-	-	-
Total Roads & Storm Water				42 847 682.00	54 216 193.00	-	4 836 920.16	2 731 672.25	7 568 992.43	13.98%	48 646 600.57

CAPITAL BUDGET 2022/23 MTREF

Vote number	Vote Description	SOURCE	Ward	ORG Budget 2022/2023	ADJ Budget 2022/2023	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance
Electrical Engineering											
9/132-30705-128	Electrification Kenana	INEP	2	-	-	-	-	-	-	-	-
9/132-53810-133	Replace Safety Equipment - Electrical Services	CRR	All	100 000.00	100 000.00	11 184.00	82 844.82	14 773.25	97 618.07	97.62%	2 381.93
9/132-30711-129	New Elec Connections	CRR	All	400 000.00	400 000.00	-	88 692.72	1 352.43	90 045.15	22.51%	309 954.85
9/132-30712-130	Replacement and Repairs Network	CRR	All	1 500 000.00	1 500 000.00	-	188 142.73	380 850.11	578 992.84	38.60%	921 007.16
9/132-30713-131	Replacement and Repairs Street Lights	CRR	All	250 000.00	250 000.00	-	146 467.49	4 476.90	150 944.39	60.39%	99 055.61
9/132-30715-132	Replacement of Prepaid Meters Bulk Supply Meters to reduce losses	CRR	All	1 400 000.00	1 400 000.00	-	57 895.16	-	57 895.16	4.14%	1 342 104.84
9/132-30722-116	Replace 66kV Switchgear (oumyyn La Chamsur Substation)	EFF	5	-	-	-	-	-	-	-	-
9/132-53985-432	Vehicles - CRR	CRR		892 320.00	892 320.00	-	-	-	-	-	892 320.00
9/132-10138-244	Move existing 66/11 Kv, 15MVA Muskraalstrop Transformer to Norea Substation	CRR		3 300 000.00	3 300 000.00	-	-	-	-	-	3 300 000.00
9/132-30636-242	Electrification Bonnierville Boekenhoutskloof	CRR		1 500 000.00	1 500 000.00	-	-	-	-	-	1 500 000.00
9/132-30730-198	Electrification Erf 136 Nkqubela - CRR	CRR		500 000.00	500 000.00	-	-	-	-	-	500 000.00
9/132-53947-358	Vehicles - EFF	EFF		7 220 000.00	2 585 000.00	-	-	-	-	-	2 585 000.00
9/132-30128-119	Replace 66kV Transformers at Robertson Main Substation	CRR	1	-	604 017.00	-	253 757.50	123 523.00	377 280.50	62.46%	226 736.50
9/132-30637-245	Replace 11kV oil insulated Switchgear	CRR	ALL	-	13 011 337.00	11 184.00	617 600.42	534 975.69	1 352 776.11	10.40%	11 658 560.89
Total Electrical Engineering				17 062 320.00	13 011 337.00	-	-	-	-	0.00%	-
Infrastructure Development				-	-	-	-	-	-	-	-
Mechanical Workshop				-	-	-	-	-	-	-	-
9/142-53811-316	Equipment	CRR	All	-	-	-	-	-	-	-	-
Total Mechanical Workshop				-	-	-	-	-	-	-	-
Civil Eng Services				-	-	-	-	-	-	-	-
9/131-51102-392	Handrail at stores in Ashton (H&S)	CRR	All	-	-	-	-	-	-	-	-
9/131-51103-393	Handrail at stores in Robertson (H&S)	CRR	All	-	-	-	-	-	-	-	-
9/131-51104-394	Storage facility for PPE when not in use	CRR	All	-	-	-	-	-	-	-	-
Total Civil Eng Services				-	-	-	-	-	-	-	-
TOTAL - ENGINEERING SERVICES DIRECTORATE				100 705 182.00	127 499 664.00	11 184.00	13 296 333.93	4 633 396.17	17 919 730.10	14.09%	109 576 633.90

CAPITAL BUDGET 2022/23 MTREF

Vote number	Vote Description	SOURCE	Ward	ORG Budget 2022/2023	ADJ Budget 2022/2023	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance
VOTER: COMMUNITY SERVICES DIRECTORATE											
Community Halls											
9/156-48115-251	Zolani Hall Roof Refurbishment	CRR	10	-	-	-	-	-	-	-	-
9/156-48116-262	Ashion Town Hall Roof Refurbishment	CRR	9	-	-	-	-	-	-	-	-
9/156-48121-329	Bannard hall roof partial replacement	CRR	-	-	-	-	-	-	-	-	-
9/156-52122-333	Furniture	CRR	-	40 000.00	90 000.00	-	43 428.00	-	43 428.00	48.25%	46 572.00
9/156-48124-425	Hofmeyer hall roof partial replacement	CRR	-	350 000.00	350 000.00	-	-	-	-	0.00%	350 000.00
9/156-48117-253	Security Fencing completion Montagu Civic	CRR	-	200 000.00	200 000.00	-	-	-	-	0.00%	200 000.00
9/156-48123-381	Community Halls Camera System	CRR	-	240 000.00	240 000.00	-	-	240 000.00	240 000.00	100.00%	-
	Total Community Halls	CWDM Safety	-	590 000.00	880 000.00	-	43 428.00	240 000.00	283 428.00	32.21%	596 572.00
Community Facilities											
9/150-53857-418	Equipment Community Facilities	CRR	-	350 000.00	350 000.00	-	-	-	-	0.00%	350 000.00
9/150-53931-417	TRACTOR	CRR	-	100 000.00	100 000.00	-	-	-	-	0.00%	100 000.00
9/150-53958-419	Vehicle purchase	CRR	-	350 000.00	350 000.00	-	-	-	-	0.00%	350 000.00
9/150-44324-206	Sportsfield Boundary Wall: Van Zijl Street, Robertson - CRR	CRR	-	1 050 000.00	1 050 000.00	-	-	-	-	0.00%	1 050 000.00
9/150-53955-356	Vehicles - EFF	EFF	-	1 116 000.00	525 000.00	-	-	-	-	0.00%	525 000.00
9/150-53968-433	Vehicles - CRR	CRR	-	137 840.00	137 840.00	-	-	-	-	0.00%	137 840.00
	Total Community Facilities	Facilities	-	3 113 840.00	2 932 840.00	-	-	-	-	0.00%	2 932 840.00
Sportsfields											
9/150-38255-352	Resurfacing and Construction of netball courts	DSRF	All	-	800 000.00	-	-	722 975.00	722 975.00	90.37%	77 025.00
9/150-44334-268	Upgrading floodlights Coggmanskloof Sportsfield	CRR	9	-	200 000.00	-	-	-	-	0.00%	200 000.00
9/150-50435-259	tanks	CRR	2	-	-	-	-	-	-	-	-
9/150-50436-261	Van Zijl Street Cloakroom roof replacement	CRR	1	-	-	-	-	-	-	-	-
9/150-50437-262	Happy Valley sportsground soccer field high lighting	CRR	8	-	350 000.00	-	-	-	-	0.00%	350 000.00
9/150-53838-263	Nqubela sportsground machinery for synthetic surface maintenance	CRR	2	-	230 000.00	-	-	-	-	0.00%	230 000.00
9/150-44349-335	Boundary wall Happy Valley sportsground completion with precast walling	CRR	8	-	-	-	-	-	-	-	-
9/150-53910-355	Vehicles - EFF	EFF	-	880 000.00	650 000.00	-	-	-	-	0.00%	650 000.00
9/150-50462-338	New Spectator Ablution Coggmanskloof Sport field	CRR	9	-	-	-	-	-	-	-	-
9/150-53854-341	1x Blower Mower	CRR	All	80 000.00	80 000.00	-	-	-	-	0.00%	80 000.00
	Total Sportsfields		-	960 000.00	2 310 000.00	-	-	722 975.00	722 975.00	31.30%	1 587 025.00
Fire Services											
9/154-53802-160	Air Conditioners - Fire Services	CRR	All	-	-	-	-	-	-	-	-
9/154-53803-161	3 X PPE Protective Personal Ensemble	CRR	All	-	309 740.00	86 960.00	86 960.00	220 470.00	307 430.00	99.25%	2 310.00
9/154-53805-181	Small equipment - Fire Services	CRR	All	-	-	-	-	-	-	-	-
9/154-53807-318	Furniture - Fire Station	CRR	All	-	-	-	-	-	-	-	-
9/154-46508-342	Fire Station Robertson Building	CRR	All	4 900 000.00	4 900 000.00	-	-	2 595.53	2 595.53	0.05%	4 897 404.47
9/154-53928-414	Land Cruiser and Bakkie	FSCB	-	821 000.00	821 000.00	-	-	-	-	0.00%	821 000.00
9/154-53909-357	Vehicles - EFF	EFF	-	270 000.00	160 000.00	-	-	-	-	0.00%	160 000.00
9/154-53967-434	Vehicles - CRR	CRR	-	33 440.00	33 440.00	-	-	-	-	0.00%	33 440.00
9/154-53811-380	Fire Extinguishers and Fire Hose Reels above 500	CRR	All	10 000.00	100 000.00	-	-	103 945.00	103 945.00	103.95%	-3 945.00
	Total Fire Services		-	6 034 440.00	6 324 180.00	86 960.00	86 960.00	327 010.53	413 970.53	6.55%	5 910 209.47
Environmental Services											
9/153-48304-275	streets Montagu with concrete bollards	CRR	7	-	-	-	-	-	-	-	-
9/153-53839-343	Purchase of replacement horticultural equipment	CRR	All	50 000.00	50 000.00	-	49 204.70	-	49 204.70	98.41%	795.30
9/153-50602-344	Purchase new electronic aluminium roller doors for the Montagu Pans stores	CRR	11	-	-	-	-	-	-	-	-
9/153-53929-415	Truck Canopies	CRR	-	150 000.00	150 000.00	-	-	-	-	0.00%	150 000.00
9/153-53930-416	Tractor Parks and Amenities	CRR	-	400 000.00	400 000.00	-	-	-	-	0.00%	400 000.00

CAPITAL BUDGET 2022/23 MTREF

Vote number	Vote Description	SOURCE	Ward	ORG Budget 2022/2023	ADJ Budget 2022/2023	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance
9/153-53969-435	Vehicles - CRR	CRR		108 680.00		-	-	-	-	0.00%	108 680.00
9/153-48308-345	Fencing of lower cave in Montagu Mountain Reserve	CRR	7	-		-	-	-	-		-
9/153-53940-353	Air conditioner	CRR		-		-	-	-	-		-
	Total Environmental Services			708 680.00			49 204.70		49 204.70	6.94%	659 475.30
Cemeteries											
9/155-49101-278	Pave the entrance of McGregor cemetery	CRR	5	-		-	-	-	-		-
9/155-49102-348	Development of Ashton Shire cemetery expansion	CRR	10	1 000 000.00	1 350 000.00	-	956 741.00	318 608.50	1 275 349.50	94.47%	74 650.50
	Total Cemeteries			1 000 000.00	1 350 000.00		956 741.00	318 608.50	1 275 349.50	94.47%	74 650.50
Housing											
9/152-53906-354	Vehicles - EFF	EFF		210 000.00		-	-	-	-	0.00%	160 000.00
9/152-53969-436	Vehicles - CRR	CRR		25 960.00		-	-	-	-	0.00%	25 960.00
	Total Housing			235 960.00						0	185 960.00
Libraries											
9/151-49001-375	Fencing Mountain View Library- Robertson	WRF		-		-	-	-	-		-
9/151-49002-376	Fencing Ashton Library	WRF		-		-	-	-	-		-
9/151-49003-377	Fencing Sunnyside Library- Montagu	WRF		-		-	-	-	-		-
	Total Libraries										
	TOTAL: COMMUNITY SERVICES DIRECTORATE			12 643 020.00	14 281 760.00	88 960.00	1 136 333.70	1 608 394.03	2 744 927.73	19.22%	11 538 832.27
GRAND TOTAL				126 294 002.00	157 642 874.00	287 212.03	16 498 815.72	9 670 711.54	26 167 530.26	16.60%	131 475 343.74

LANGEBERG MUNICIPALITY

Municipal Manager's quality certification

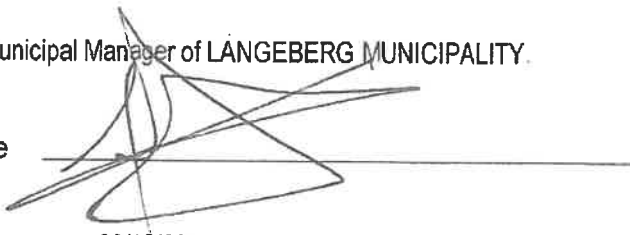
Quality Certificate

I, Mr Anton Everson, Acting Municipal Manager of Langeberg Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr AWJ Everson

Acting Municipal Manager of LANGEBERG MUNICIPALITY.

Signature

A handwritten signature in black ink, appearing to be 'Anton Everson', written over a horizontal line.

Date

06/12/2022

SLEGS VIR KENNISNAME • FOR INFORMATION ONLY

B & BB ITEMS

B5768	MAINTENANCE PLAN: ADMINISTRATION OFFICES (7/1/4/2/1) (MANAGER: ADMINISTRATIVE SUPPORT)	345
B5769	RAIMONDI'S: RENEWAL OF LEASE AGREEMENT FOR A PORTION OF MUNICIPAL LAND WHICH FORMS PART OF THE ROAD RESERVE ADJACENT TO ERF 4540, ROBERTSON FOR PARKING PURPOSES (7/1/4/1/5) (DIRECTOTARE: CORPORATE SERVICES)	345
B5770	BSW PROPERTY HOLDINGS (PTY) LTD: APPLICATION FOR RENEWAL OF LEASE AND/ OR PURCHASE, A PORTION OF THE REMAINDER OF ERF 1 (±2 325m²), MONTAGU (7/2/3/1/4) (PRINCIPAL CLERK: PROPERTY ADMINISTRATION)	345
B5771	LIKHONI LANGA CARE CENTRE: APPLICATION FOR THE RENEWAL OF LEASE AGREEMENT FOR A PORTION OF MUNICIPAL LAND SITUATED ON ERF2 (±2000M²), NKQUBELA ROBERTSON (7/2/3/1/5) (DIRECTORATE: CORPORATE SERVICES)	346
B5772	FUTURE DEVELOPMENT OF PORTION OF ERF 2, ROBERTSON, ALSO KNOWN AS OVER-HET-ROODEZAND/BULLIDA GRONDE: PROCESS TO BE FOLLOWED TO ESTABLISH DEVELOPING RIGHTS (ACTING: DIRECTOR ENGINEERING SERVICES)	347
B5773	BUILT IT: APPLICATION TO ERECT A 1.5M IN HEIGHT FENCE SITUATED ON A PORTION OF MUNICIPAL LAND ADJACENT TO ERF 1740, ROBERTSON FOR PARKING PURPOSES (7/2/R) (DIRECTORATE: CORPORATE SERVICES)	347
BB724	REPORTING ON LITIGATION – SEPTEMBER 2022 TO NOVEMBER 2022 (7/1/R + 7/2R) (DIRECTOR CORPORATE SERVICES)	348

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B & BB ITEMS

B5768 MAINTENANCE PLAN: ADMINISTRATION OFFICES (7/1/4/2/1) (MANAGER: ADMINISTRATIVE SUPPORT)

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediens op 24 November 2022
Eenparig Besluit / Unanimously Resolved

That the content of the report be noted.

B5769 RAIMONDI'S: RENEWAL OF LEASE AGREEMENT FOR A PORTION OF MUNICIPAL LAND WHICH FORMS PART OF THE ROAD RESERVE ADJACENT TO ERF 4540, ROBERTSON FOR PARKING PURPOSES (7/1/4/1/5) (DIRECTOR: CORPORATE SERVICES)

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediens op 24 November 2022
Eenparig Besluit / Unanimously Resolved

1. That it be confirmed that the municipal land, a portion of erf 4540, Robertson is not needed for the provision of the minimum level of basic municipal services (s14 of the MFMA 2003, act 56 of 2003)
2. That the application received from Mr B Raimondi on behalf of Raimondi's to renew their lease agreement for a portion of municipal land which forms part of the road reserve adjacent to erf 4540, Robertson for parking purposes be approved in principle and the intention of the Municipality to lease the property for a period of three (3) years be advertised for comments.
3. That after the period for comments has lapsed and if no written views and/ or valid objections were received, the intention of the Municipality to lease the property to Raimondi's be proceed with, subject to the following conditions:
4. That the application received from Raimondi's for the renewal of lease for a portion of Erf 4540, Robertson for the use of a parking area be approved for a period of 3 years at a market related rent subject to the following conditions:
 - 4.1 The rental amount will escalate annually with a percentage that will be determined by the yearly CPIX.
 - 4.2 That any improvements to be done be in accordance with the minimum specifications set down by Council.
 - 4.3 That the maintenance and fence of the property will be for the account of Raimondi's
 - 4.4 That should it be necessary to upgrade, repair or install, municipal services on the piece of land, the Council then has a right to do so without being liable for damages.
 - 4.5 That the applicant, Mr B Raimondi indemnifies Council against claims due to storm water damage they might experience due to the fact that their property is lower than the surface of the road.

B5770 BSW PROPERTY HOLDINGS (PTY) LTD: APPLICATION FOR RENEWAL OF LEASE AND/ OR PURCHASE, A PORTION OF THE REMAINDER OF ERF 1 (±2 325m²), MONTAGU (7/2/3/1/4) (PRINCIPAL CLERK: PROPERTY ADMINISTRATION)

This item served before the Executive Mayoral Committee on 24 November 2022

Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediën op 24 November 2022
Eenparig Besluit / Unanimously Resolved

1. That it be confirmed that the municipal property, a portion of the remainder of erf 1 ($\pm 2\,325\text{m}^2$), Montagu not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the application received from Mr D Whitehead to purchase a portion of Erf 1 ($\pm 2\,325\text{m}^2$), Montagu not be approved seeing that the municipal main sewer line for Ashbury is crossing over this land.
3. That the application received from Mr D Whitehead for the renewal to lease a portion of Erf 1 ($\pm 2\,325\text{m}^2$), Montagu be approved in principle and the intention of the Municipality to lease the property for a period of three (3) years be advertised for comments.
4. That after the period for comments has lapsed and if no written views and/ or valid objections were received, the intention of the Municipality to lease the property to Mr D Whitehead be proceed with, subject to the following conditions:
 - 4.1 That a portion of Erf 1 ($\pm 2\,325\text{m}^2$), Montagu be leased at a market related rental.
 - 4.2 That the rental amount annually escalates with a percentage that will be determined by the yearly CPIX.
 - 4.3 That the lessee will ensure that the premises are in a tidy, hygienic and litter free condition at all times.
 - 4.4 That the lessee be responsible for all costs for municipal services rendered to the property.
 - 4.5 That no structures may be erected on the premises without the written approval of Council.
 - 4.6 That no portion of the property be sublet without written approval of Council.
 - 4.7 That the Municipality has unrestricted access to the property regarding the municipal services on the property.

B5771 LIKHONI LANGA CARE CENTRE: APPLICATION FOR THE RENEWAL OF LEASE AGREEMENT FOR A PORTION OF MUNICIPAL LAND SITUATED ON ERF2 ($\pm 2000\text{m}^2$), NKQUBELA ROBERTSON (7/2/3/1/5) (DIRECTORATE: CORPORATE SERVICES)

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediën op 24 November 2022
Eenparig Besluit / Unanimously Resolved

1. That it be confirmed that the municipal property, a portion of erf 2 ($\pm 2000\text{m}^2$) Nkqubela, Robertson is not needed for the provision of the minimum level of basic municipal services (S14 of the MFMA 2003, Act 56 of 2003)
2. That the application received from Likhoni Langa Care Centre for the renewal of lease agreement for the municipal property, situated on a portion of erf 2 ($\pm 2000\text{m}^2$) Nkqubela, Robertson be approved in principle and the intention of the Municipality to lease the property for a period of three (3) years be advertised for comments.
3. That after the period for comments has lapsed and if no written views and/ or valid objections were received, the intention of the Municipality to lease the property to Likhoni Langa Care Centre be proceed with, subject to the following conditions:
 - 3.1 That a portion of erf 2 ($\pm 2000\text{m}^2$) Nkqubela, be leased to Likhoni Langa Care Centre at a nominal rent of R 500.00 (VAT incl.) per annum.

- 3.2 That the rental amount will escalate annually with 10% and that the Lessee is responsible for the payment of the insurance of the land.
- 3.3 That the lessee be responsible for the payment of all services rendered to the facility.
- 3.4 That no structures be erected on the premises without written approval of the Municipality, including approved plans if applicable.
- 3.5 That the Lessee must keep the erf in good order and maintain in a condition to the satisfaction of the Council and may not sublet the site without the written consent of the Lessor.
- 3.6 That the Lessee be responsible for the fencing of a portion of municipal land ($\pm 2000\text{m}^2$) for his own account.
- 3.7 That the Lessee shows proof of the facility registration with Grassroots as a crèche before the lease agreement is signed by the Municipal Manager.
- 3.8 That the lessee complies with all the conditions as contained in the Health By-laws and further conditions set by the Cape Winelands District Municipality and relevant provincial departments from time to time.
- 3.9 That the Lessee complies with all the conditions as contained in the Health By- laws, National Building Regulations and Standards, fire emergency requirements, Health Regulations and any other conditions applicable for the usage of this building for an educate/aftercare purposes.
- 3.10 That the Lessee shows proof of the facilities Certificate of Acceptability issues by the Cape Winelands District Municipality as meals are prepared, served and consumed on the premises before the lease agreement is signed by the Municipal Manager.

B5772 FUTURE DEVELOPMENT OF PORTION OF ERF 2, ROBERTSON, ALSO KNOWN AS OVER-HET-ROODEZAND/BULLIDA GRONDE: PROCESS TO BE FOLLOWED TO ESTABLISH DEVELOPING RIGHTS (ACTING: DIRECTOR ENGINEERING SERVICES)

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediens op 24 November 2022
Eenparig Besluit / Unanimously Resolved

That Council note the process to be followed to establish development rights for the area known as the Bullida Gronde.

B5773 BUILT IT: APPLICATION TO ERECT A 1.5M IN HEIGHT FENCE SITUATED ON A PORTION OF MUNICIPAL LAND ADJACENT TO ERF 1740, ROBERTSON FOR PARKING PURPOSES (7/2/R) (DIRECTORATE: CORPORATE SERVICES)

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediens op 24 November 2022
Eenparig Besluit / Unanimously Resolved

1. That the application received from Mr H Jacobs on behalf of Built It to erect a 1.5m in height fence situated on a portion of municipal land adjacent to erf 1740, Robertson for parking purposes not be approved seeing that the fence was erected without the approval of Langeberg Municipality and pedestrians are forced to walk in the road that is reserved for traffic which creates a safety risk to the public.
2. That Built-It herewith be given notice to remove the fence from Municipal land within seven (7) days after the decision has been taken, if not, the fence will be removed and any costs the Municipality may have as a result of these actions, will be reclaimed from Built-It.

**BB724 REPORTING ON LITIGATION – SEPTEMBER 2022 TO NOVEMBER 2022 (7/1/R + 7/2R)
(DIRECTOR CORPORATE SERVICES)**

This item served before the Executive Mayoral Committee on 24 November 2022
Hierdie item het voor die Uitvoerende Burgemeesterskomitee gediens op 24 November 2022
Eenparig Besluit / Unanimously Resolved

That the content of the litigation report for the period September to November 2022 be noted.

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