A5036

COMPILING OF THE MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2025/2026 (DIRECTOR: FINANCIAL SERVICES (CFO))

Purpose of the Report

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2025/2026 financial year, and to recommend whether an adjustments budget is necessary.

Legal Framework

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

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

(a) Assess the performance of the municipality during the first half of the financial year, taking into account –

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

(b) Submit a report on such assessment to –

- (i) The mayor of the municipality
- (ii) The National Treasury; and
- (iii) The relevant Provincial Treasury.

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

(3) The accounting officer must, as part of the review -

(a) Make recommendations as to whether an adjustments budget is necessary; and

(b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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

(a) Consider the report;

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-

- (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
- (ii) That spending of funds and revenue collection proceed in accordance with the budget;

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

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

Contents of this report

With the concurrence of the Director: Economic, Social and Integrated Development Services, it was agreed to include:

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

Recommendation

1. That Council take cognisance of the 2025/2026 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

2. That a revised budget for 2025/26 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

This item served before a Statutory Meeting of Council on 23 January 2026
Hierdie item het gedien voor 'n Statutêre Vergadering van die Raad op 23 Januarie 2026
Eenparig Besluit / Unanimously Resolved

1. That Council take cognisance of the 2025/2026 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

2. That a revised budget for 2025/26 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

In-Year Report of the Municipality

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

Mid Year Budget and Performance Assessment for the Period

01 July 2025 to 31 December 2025

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

Section 1 – Introduction

1.1 Purpose

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2025/2026 financial year, and to recommend whether an adjustments budget is necessary as required by S72(3)(a) of the MFMA.

1.2 Legal requirements

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

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

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

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

(3) The accounting officer must, as part of the review -

- (a) make recommendations as to whether an adjustments budget is necessary; and
- (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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

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

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

(d) Issue any appropriate instructions to the accounting officer to ensure-

(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and

(ii) That spending of funds and revenue collection proceed in accordance with the budget.

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

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

1.3 Contents of this report

With the concurrence of the Director: Economic, Social and Integrated Development Services, it was agreed to include:

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

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

Section 2 – Report of the Executive Mayor

The mid-year report is used as a management tool to assess the municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2025/2026 financial year, with a view of giving effect to the Mayor and Councils oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

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

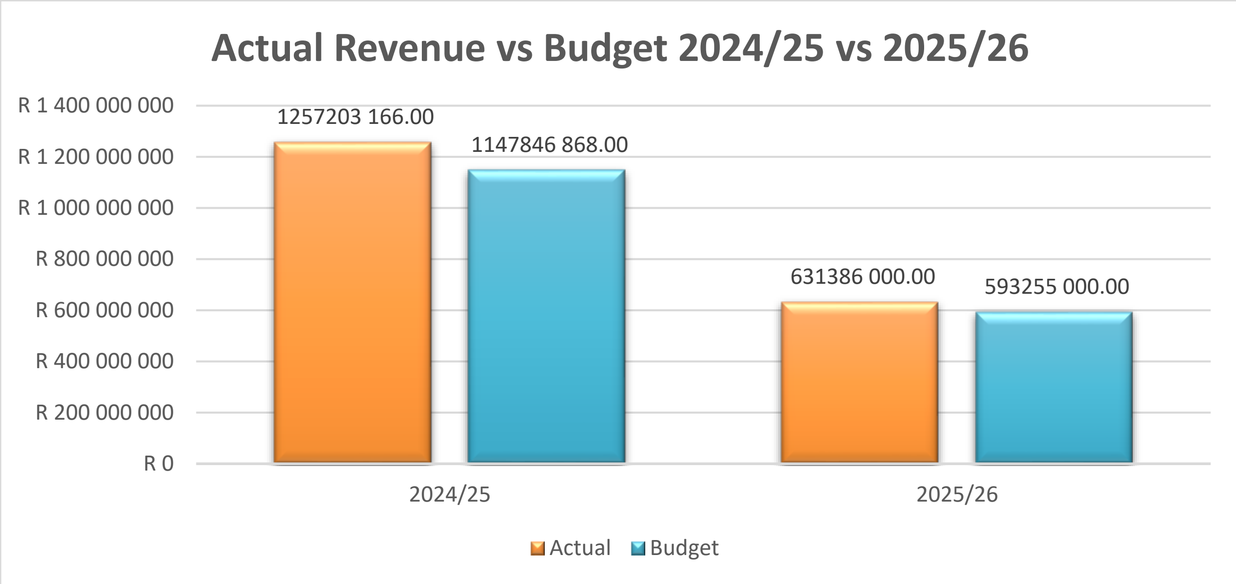
For the mid-year budget and performance assessment, the mayor's report must also provide-

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

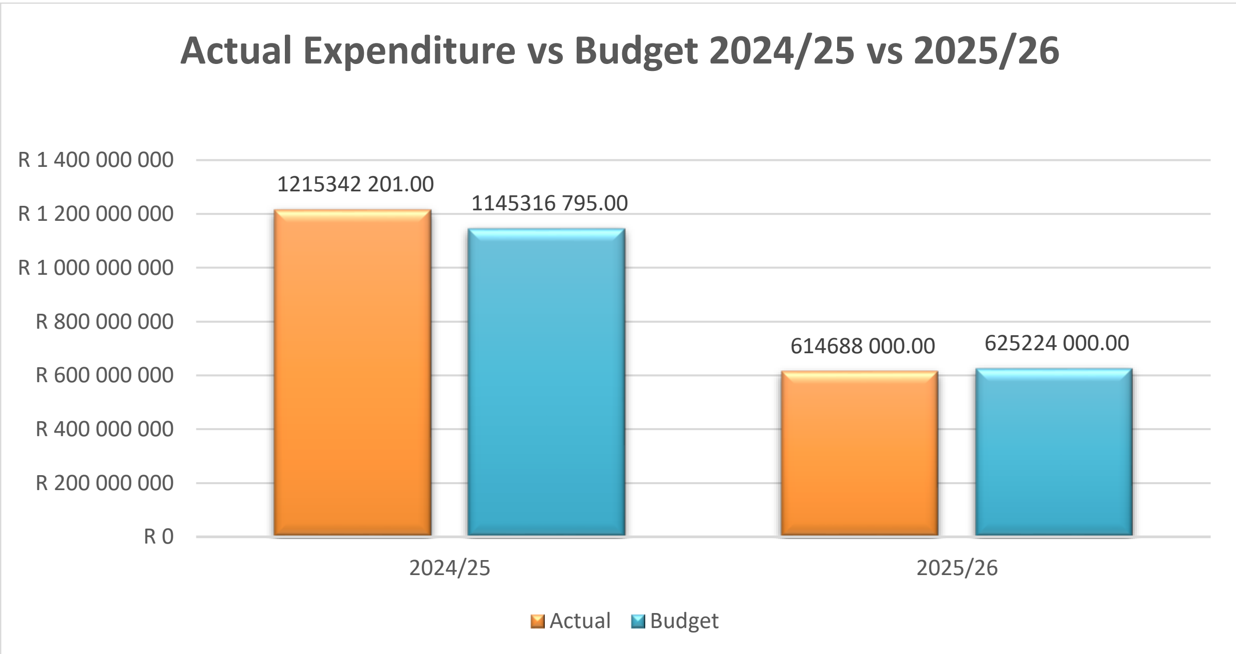
2.1.1 Summary of the 2024/25 and 2025/26 (provisional) Annual Report

The following is a summary of the past years annual report, 2024/25 & 2025/26 being provisional as the Annual Report will only be finalised end March.

(a) Operating Budget vs Actuals (2024/25 and 2025/26)

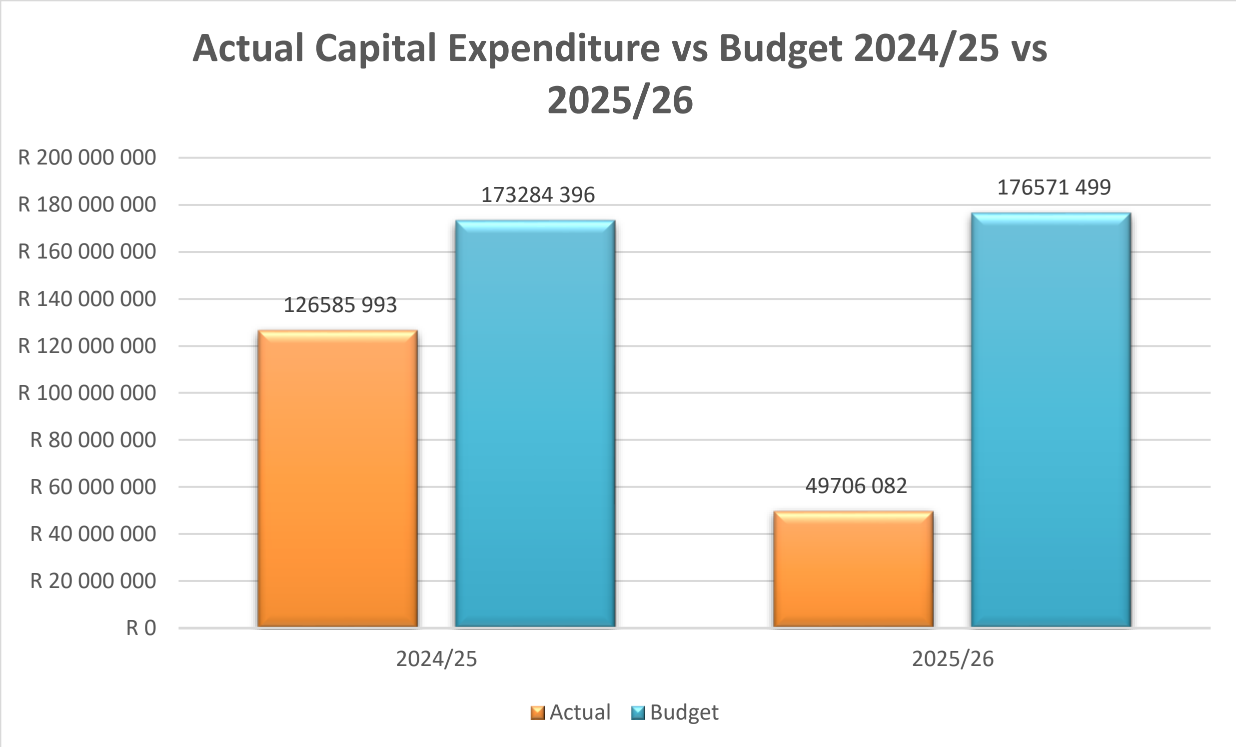


The total operating revenue to date excluding capital grants is R631 385 841 compared to the year-to-date operating revenue budget of R593 254 835 for the period ending in December 2025. The total operating revenue for the 12-month period ending on 30 June 2025 was R1 257 203 166 compared to the budget of R1 147 846 868.



Total operating expenditure to date amounts to R614 687 781 compared to total year to date operating expenditure budget of R625 224 398. The total operating expenditure for the 12-month period ending on 30 June 2025 was R1 215 342 201 compared to the budget of R1 145 316 795.

(b) Capital Expenditure vs Budget (2024/25 and 2025/26)



The actual capital expenditure as at 31 December 2025 is R49 706 082 (excluding commitments) compared to the budget of R176 571 499. The actual capital expenditure for the 12-month period ending on 30 June 2025 was R126 585 992 (excluding commitments) and the budget was R173 284 396.

2.1.2 Remedial action taken on prior period audit outcomes

Comaf Ref:	Audit finding title	Recommendation (AG + Summary)	Management comments	Responsible Person	Proposed date when COMAF will be addressed	Action taken/Progress to date/Additional comments, if any
COMAF 01	Limitation of scope Supporting information was requested as per the official RFI process which was not provided within the agreed two (2) working days as set out in the engagement letter.	AG Recommendation: Management should implement control measures to ensure that all requested information is submitted within two (2) working days, in line with the timelines set out in the engagement letter; put controls in place to ensure adherence to agreed RFI timelines; and ensure record keeping processes are sufficient so supporting documents are properly filed and easily retrievable. Summary: Submit requested info within 2 days; strengthen RFI adherence and record keeping; request extensions when necessary.	Information subsequently submitted; internal control deficiency disputed due to dispersed records and agreed protocol.	Manager – Revenue Services	24 Oct 2025	Information provided after limitation was issued; align process improvements to audit protocol.
COMAF 02 – Management of user accounts	ISA - Weaknesses in the management of user accounts User access and system administrator activity reviews were not conducted for audit period.	AG Recommendation: Engage the system service provider to resolve audit trail stability; once resolved, reactivate audit logging; conduct reviews of user access permissions per security policy using audit trails; perform monthly reviews of system administrator activities against requests/approvals and retain evidence. Summary: Enable audit trail; perform annual access reviews and monthly admin reviews; retain evidence.	System auditing was activated to log the profile amendments, function changes, system functions, system tree functions, user list entries and password resets. User access permissions will be conducted for 2025/26 financial year and system administrator reviews are being conducted.	System service provider / User dept managers / Manager ICT	Sep 2025	Audit trail enabled; reviews underway for FY2025/26.
COMAF 02 – Lack of approval control	Supplier banking detail changes: absence of workflow approvals and audit trail	AG Recommendation: Engage system service provider to assess enabling/customising electronic approval workflows for supplier master data changes; resolve audit trail stability and reactivate logging to record changes; in absence of workflows, conduct regular reviews of activities of users with change access using audit trails and retain evidence. Summary: Activate workflow approval and audit trail; monitor users with change access and retain evidence.	Workflow approval and auditing tested in Test; go-live planned for Production.	System service provider / Manager Expenditure / Manager ICT	Dec 2025	Production activation scheduled; monitoring to follow.
COMAF 03	Misclassification of Provincial Library Grant (GRAP 109 principal/agent)	AG Recommendation: Consider adjusting current year financial statements to correct misclassification; consider prior period impacts with necessary retrospective adjustments and disclosures; assess each grant individually to determine appropriate GRAP; enhance review and quality control by assurance providers to identify non-compliance before submission. Summary: Adjust AFS and prior periods; assess each grant individually; enhance assurance reviews.	Disagree with finding; no action planned; CFO maintains agency treatment in prior year AFS and VAT stance.	CFO	N/A	Management disagreement acknowledged by the AG; AFS subsequently adjusted to correct misstatement and therefore the finding has been resolved.

COMAF 04 – Issue 1	AOPO – Difference between supporting listings and the APR (REF 18 - Water samples)	AG Recommendation: Enhance controls to ensure proper review during compilation / finalisation of APR so that reported performance agrees to supporting documentation; engage technical departments (e.g., engineering) to understand data and calculations before finalising. Summary: Strengthen APR review; ensure APR aligns with supporting documentation; engage engineering/technical teams on calculation basis.	Management disagrees; resampling performed and validated.	Director: ESIDS	N/A	Resampling validated by auditors; variance not material.
COMAF 04 – Issue 2	AOPO – Difference between supporting listings and the APR (REF 20 - Effluent samples)	AG Recommendation: Enhance review controls to ensure APR agrees to supporting documentation; engage technical departments to understand underlying data and calculations. Summary: Correct APR in line with AGSA recommendation; ensure alignment between quarterly and consolidated calculations.	Management agrees; APR to be corrected once approved by AGSA.	Director: ESIDS	Immediate once AGSA approves	Correction prepared; validation by AGSA pending.
COMAF 04 – Issue 3	AOPO – REF41 & REF45 electricity indicators: duplicates in post-billing listings	AG Recommendation: Enhance review controls as above; consider correcting performance reported in APR for REF41 and REF45; if not corrected, material finding will be reported; if corrected, material correction will be reported as 'other matter'; include appropriate performance comments and corrective measures for REF41. Summary: Correct APR for REF40/44/46/47; verify REF41/45 duplicates with AGSA prior to correction.	Management agrees for REF40/44/46/47; disagrees on REF41/45 pending AGSA verification.	Director: ESIDS	Immediate once AGSA approves	Corrections prepared; auditors noted differences not material.
COMAF 05 – F1	PPE: Casting differences (Note 8)	AG Recommendation: Director Financial Services should review and amend Note 8 and provide proposed adjustments with responses to auditors; update the Asset Register accordingly. Summary: Correct Note 8 casting; submit adjustments to AG; update asset register accordingly.	Agree; correction will be made on AFS.	CFO	Immediate	AFS corrected; follow-up ongoing.

COMAF 05 – F2	PPE: Differences between Note 8 and Asset Register	AG Recommendation: Review and amend Note 8; update Asset Register to reflect corrections and provide revised version to auditors. Summary: Reconcile Note 8 to asset register; correct and resubmit.	Agree; difference to be added to uncorrected misstatements.	CFO	Immediate	Included in uncorrected misstatements; reconciliation ongoing.
COMAF 05 – F3	PPE: Narrative errors and cross-referencing (Note 8.2)	AG Recommendation: Strengthen financial statement review and quality control to verify note references and disclosures before finalising the financial statements. Summary: Fix incorrect note reference and narration; strengthen disclosure QA.	Agree; correction will be made on AFS.	CFO	Immediate	Narrative corrected; control improvement pending.
COMAF 05 – F4	PPE: Misclassification of Certificates of Compliance (COCs)	AG Recommendation: Review recognition/classification to ensure COCs and similar directly attributable costs are capitalised with related assets in line with GRAP 17. Summary: Capitalise COCs with generators; adjust register and depreciation as needed.	Agree; difference to be added to uncorrected misstatements.	CFO	Immediate	Reclassification planned; verification ongoing.
COMAF 05 – F5	PPE: Inability to confirm existence of smoke alarms (bundled assets)	AG Recommendation: Investigate existence of smoke alarms and other bundled assets; make necessary adjustments to ensure the Fixed Asset Register is complete, accurate, and up to date. Summary: Verify components in bundled assets; remove/adjust items no longer present; update FAR.	Agree; difference to be added to uncorrected misstatements.	CFO	Immediate	Investigation underway; adjustments pending.

COMAF 06	Commitments disclosure: differences between Commitment Register and Contract Register	AG Recommendation: Ensure AFS amounts are backed by supporting evidence; regularly review the Commitment Register to agree balances to the Contract Register; visit full population to confirm amounts and completeness. Summary: Reconcile Commitment vs Contract registers; maintain evidence; include misstatement in UMS.	Agree specific issues; projected misstatement reduced; include in uncorrected misstatements; improve processes.	CFO	30 Jun 2026	Process improvements planned; disclosure to include uncorrected items.
COMAF 07	Overstatement of revenue: own electricity consumption incorrectly recognised	AG Recommendation: Implement controls so electricity used by the municipality is not reported as revenue; perform appropriate reviews to ensure own-use is excluded from revenue from exchange transactions. Summary: Exclude own-use electricity from revenue; perform reconciliations and reviews.	Agree; correction will be made on AFS.	CFO	Immediate	Adjustment inspected and agreed; control enhancements to follow.
COMAF 08	Financial instruments disclosure (Note 56): opening vs prior closing balances	AG Recommendation: Ensure misstatements are corrected/adjusted to present accurate financial instruments; strengthen internal controls with robust review and reconciliation procedures and accurate year-end verification before submission. Summary: Correct AFS disclosures; strengthen year-end reconciliations and reviews per GRAP 104.	Disagree on technical basis; AFS corrected; internal control remediation outstanding.	CFO	Immediate	Adjustment agreed by auditors; control improvements pending.
COMAF 09 – F1	Invalid deviation: scope extension processed via deviation; spend exceeded approval	AG Recommendation: Ensure scope extensions are processed per SCM Regulations and delegated approvals; reinforce deviation monitoring; ensure spend does not exceed approved limits without prior approval; investigate excess and process per irregular expenditure framework. Summary: Process variations via SCM policy; enforce spend limits; disclose/investigate irregular expenditure.	Finding noted; possible irregular expenditure to be disclosed; measures to be reviewed.	CFO	30 Jun 2026	Disclosure planned; review and training actions to be scheduled.

COMAF 09 – F2	Invalid deviation: reuse of memo; overspend beyond approved amount	AG Recommendation: Process variations per SCM policy thresholds (15%/20%); ensure each deviation/variation has its own approved memo with evidence; monitor actual spend vs approvals; implement SCM staff training; investigate irregular expenditure and apply consequences where required. Summary: Separate memos; monitor spend; training on deviations vs variations; investigate irregulars.	Finding noted; possible irregular expenditure to be disclosed; measures to be reviewed.	CFO	30 Jun 2026	Disclosure planned; process controls to be strengthened.
COMAF 09 – F3	Invalid deviation: water purification chemicals (planning issue)	AG Recommendation: Ensure adequate procurement planning for high-risk items, including monitoring tender timelines and appeal periods. Summary: Improve procurement planning; use awarded tender after appeal period.	Finding noted; possible irregular expenditure to be disclosed.	CFO	30 Jun 2026	Disclosure planned; planning controls to be improved.
COMAF 09 – F4	Invalid deviation: pump station project misaligned with emergency justification	AG Recommendation: Ensure deviation requests contain accurate, consistent descriptions matching actual scope; monitor deviations closely to prevent material non-compliance. Summary: Align memo narratives to actual scope; strengthen deviation monitoring.	Finding noted; possible irregular expenditure to be disclosed.	CFO	30 Jun 2026	Disclosure planned; narrative controls to be strengthened.
COMAF 10 – IE	UIFW note incomplete: irregular expenditure narrative omitted	AG Recommendation: Strengthen review/monitoring controls over financial statement preparation to ensure all MFMA-required narrative disclosures for irregular expenditure are accurately and fully included. Summary: Include complete narrative in Note 53.2; strengthen AFS preparation reviews.	Agree with finding; adjustment to be done in AFS.	CFO	Immediate	Adjusted AFS inspected and agreed; ICS remains.

COMAF 10 – UE	UIFW note incomplete: unauthorised expenditure (nil balance) omitted	AG Recommendation: Strengthen review/monitoring controls to ensure all mandatory MFMA disclosure notes are included, including explicit nil balance where applicable. Summary: Include explicit nil unauthorised expenditure disclosure.	Agree with finding; adjustment to be done in AFS.	CFO	Immediate	Adjusted AFS inspected and agreed; ICS remains.
COMAF 11 – Issue 1	HR: Lack of employment verification for appointees	AG Recommendation: Vetting/screening must include validation from previous employers with supporting documentation. Summary: Implement and retain reference/credential checks for shortlisted candidates.	Issue 1 - no need for reference checks required for the 3 employees mentioned in the finding because of the following: 1. Employee was previously appointed by the Municipality and performed his work satisfactory and was reappointed after 9 months. 2. Employee first worked as a Relief Call Centre Operator for 8 months and was evaluated daily. 3. Employee was appointed as General Worker which is an entry level position but as best practice, reference checks can be done going forward.	Director: Corporate Services / Manager - Human Resources	N/A	As best practice the employer will going forward endeavour to do reference checks when General Workers are employed.
COMAF 11 – Issue 2	HR: Acting employees' performance agreements not updated (>3 months)	AG Recommendation: Review and amend performance agreements for acting positions exceeding three months to include relevant KPAs/KPIs. Summary: Update acting position agreements; include KPAs/KPIs; monitor compliance.	Issue 2: The acting was not subjected to the Municipal Staff Regulations as they are not applicable to Section 56 and 57 appointees. Performance of the directorate was still measured through the Municipality's SDBIP Organisational Scorecard.	Director: Corporate Services / Manager - Human Resources	N/A	Monitoring mechanism to be established; follow-up in next audit.
COMAF 12 – SCM	SCM: Failure to obtain minimum 3 quotations (Q14/2024)	AG Recommendation: Conduct a full investigation of all quotations awarded before 29 Oct 2024 where <3 quotations were obtained to ensure completeness of irregular expenditure identified. Summary: Investigate pre-29 Oct 2024 awards with <3 quotes; ensure completeness of irregulars.	Disagree as the quotation Q14/2024 was raised as part of COMAF 4 of 2024. COMAF should be retracted. We are recording the reasons for not obtaining at least three quotations.	CFO	N/A	Auditor retracted finding from management report.

COMAF 12 – F1	AFS vs supporting listings: Actuarial report differences	AG Recommendation: Management should make appropriate adjustments to the AFS; implement reconciliation and review controls to ensure AFS amounts agree to supporting documentation. Summary: Adjust AFS; implement reconciliation and review controls.	Agree; correction will be done to AFS.	CFO	Immediate	Corrections pending inspection by auditors.
COMAF 12 – F2	AFS vs supporting listings: Remittance advices differences (SALGA/Eskom)	AG Recommendation: Make appropriate AFS adjustments; implement reconciliation/review controls so AFS agrees to remittance supporting documents. Summary: Adjust AFS; implement reconciliation and review controls.	Agree; correction will be done to AFS.	CFO	Immediate	Corrections pending inspection by auditors.
COMAF 12 – F3	AFS vs supporting listings: Bank interest difference (primary account)	AG Recommendation: Make appropriate AFS adjustments; implement reconciliation/review controls so AFS agrees to bank statements. Summary: Add to summary of uncorrected misstatements; strengthen reconciliations.	Matter to be added to uncorrected misstatements.	CFO	Immediate (where applicable)	Included in UMS; control improvements planned.
COMAF 12 – F4 (HR)	Skills development compliance: PDP/WSP (Reg 55)	AG Recommendation: Implement a comprehensive compliance/monitoring framework for PDPs and skills development: tracking mechanisms, clear obligations, defined responsibilities (line managers, supervisors, HR/SDF), periodic reviews, HR compliance dashboard, escalation of non-compliance, integrate into performance evaluations, training, reporting calendars, and regular internal reviews. Summary: Implement framework; enforce PDP submissions and supervisor reports; submit reports to provincial/national structures.	Management disagrees with finding; no supporting evidence provided to substantiate disagreement.	Director: Corporate/HR	Q3 FY25/26	Matter remains unresolved per auditors; will be reported in management report.

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

Please refer to table C4 on page 26 of 58 for figures and page 27 – 30 of 58 for detailed explanations on variances.

2.3 Impact of the national and provincial adjustments budget

Langeberg Capital Grant Register - (2025/26)				
Grant Description	**Government Sphere**	**Original Budget**	**Adjustment Budget**	**Total Budget**
Municipal Infrastructure Grant	National	29 204 347.83	-	29 204 347.83
Integrated National Electrification Programme	National	7 258 260.87	-	7 258 260.87
Water Services Infrastructure Grant	National	10 697 391.30		10 697 391.30
Neighbourhood Development Partnership Grant (Capital)	National	3 478 260.87	-	3 478 260.87
Municipal Disaster Response Grant	National	-	2 240 026.74	2 240 026.74
Total	**National**	**50 638 260.87**	**2 240 026.74**	**52 878 287.61**
Water Resilience Grant	Provincial	1 739 130.43	-	1 739 130.43
Municipal Service Delivery and Capacity Building Grant - Smoke Alarm	Provincial	-	-	-
Development of Sport and Recreation Facilities	Provincial	538 497.71	-	538 497.71
Total	**Provincial**	**2 277 628.15**	**-**	**2 277 628.15**
Total Capital		**52 915 889.02**	**2 240 026.74**	**55 155 915.76**

Langeberg Operational Grant Register - (2025/26)				
Grant Description	**Government Sphere**	**Original Budget**	**Adjustment Budget**	**Total Budget**
Local Government Equitable Share	National	121 625 000.00	-	121 625 000.00
Neighbourhood Development Partnership Grant (Technical)	National	869 565.22	-	869 565.22
Financial Management Grant	National	1 700 000.00	-	1 700 000.00
Expanded Public Works Programme	National	2 709 000.00	-	2 709 000.00
Total	**National**	**126 903 565.22**	**-**	**126 903 565.22**
Replacement Funding For Most Vulnerable B3 Municipalities	Provincial	7 003 000.00	-	7 003 000.00
Community Library Services Grant	Provincial	4 228 000.00	-	4 228 000.00
Community Development Workers Operational Support Grant	Provincial	48 000.00	-	48 000.00
Human Settlements Development Grant (Beneficiaries)	Provincial	16 100 000.00	-	16 100 000.00
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	9 753 000.00	4 346 121.00	14 099 121.00
Municipal Maintanance and construction of Transport Infrastructure	Provincial	117 391.30	-	117 391.30
Tittle Deeds Restoration Grant	Provincial	602 000.00	-	602 000.00
LG SETA	Provincial	76 955.61	-	76 955.61
Total	**Provincial**	**37 928 346.91**	**4 346 121.00**	**42 274 467.91**
Bakery Project	District	-	-	-
CWDM (Department of Police Oversight and Community Safety)	District	-	208 695.65	208 695.65
CDWM - EPWP Projects	District	500 000.00	326 352.87	826 352.87
CDWM - Community Safety	District	-	-	-
Total	**District**	**500 000.00**	**535 048.52**	**1 035 048.52**
Total Operating		**165 331 912.13**	**4 881 169.52**	**170 213 081.65**
Total Grants		**218 247 801.15**	**7 121 196.26**	**225 368 997.41**

Langeberg Municipality has already approved an adjustment budget in August 2025 and October 2025 to accommodate National and Provincial roll-overs.

2.4 Accounting Officer's recommendation

Based on the mid-year performance assessment, it is thus recommended that the municipality revise the budget during February 2026 due to projected savings on expenditure items and votes and transfer of funds to be made between votes.

Section 3 Resolution

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

RECOMMENDATION:

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

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

(c) That Council notes the in-year report for December 2025 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 15 January 2026, being the 10th working day after the end December 2025.

(d) That Council notes the 2024/25 Mid-Year Budget and Performance Assessment for Langeberg Municipality referred to in Section 72 of the MFMA.

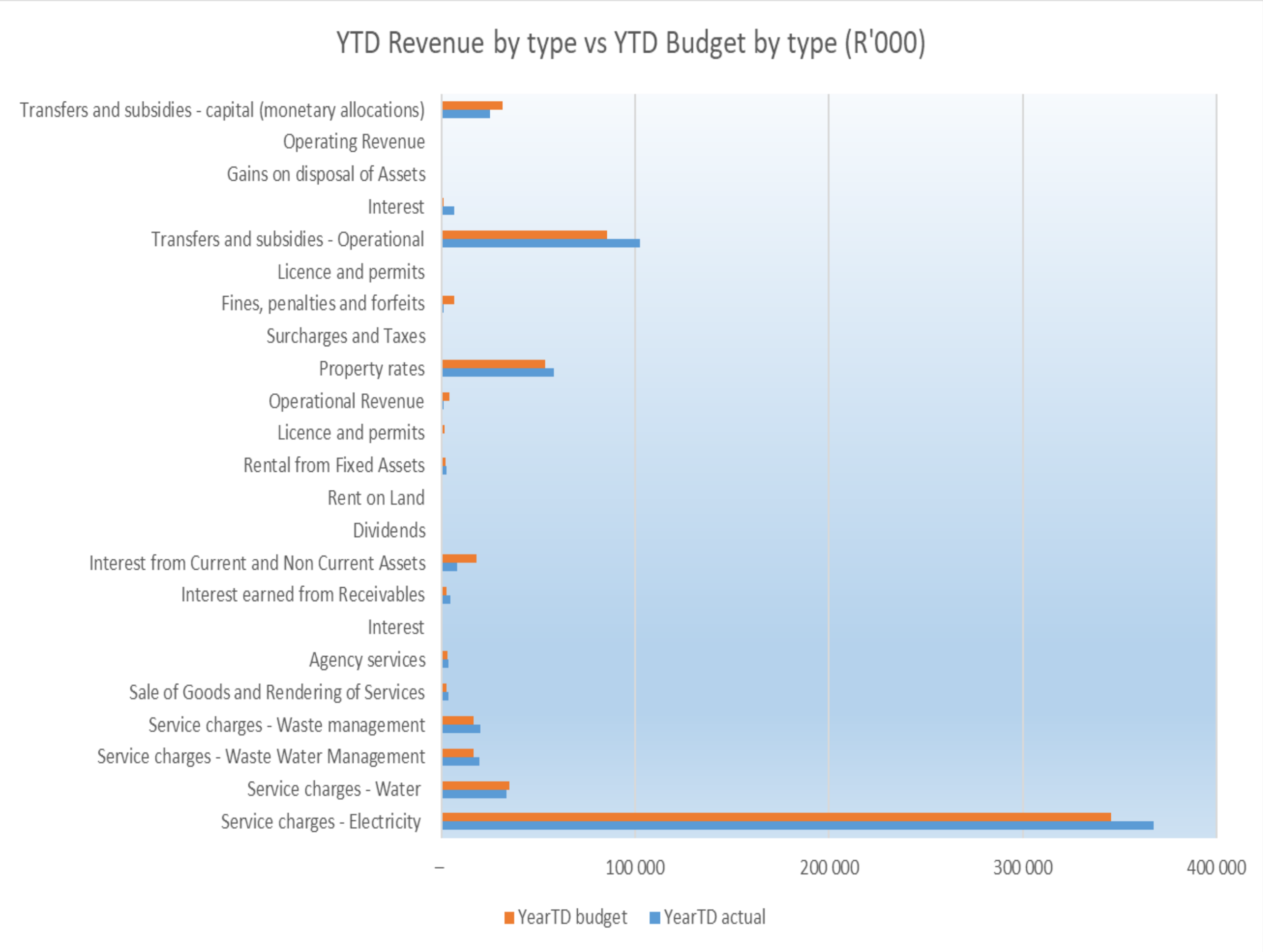
(e) That Council notes the Accounting Officers recommendation to the Executive Mayor that the municipal budget be revised in the February adjustment budget due to projected savings some expenditure items and transfer of funds to be made between votes.

Section 4 Executive Summary

4.1 Budget Performance Analysis for the six months ended 31 December 2025

Operating Budget Performance

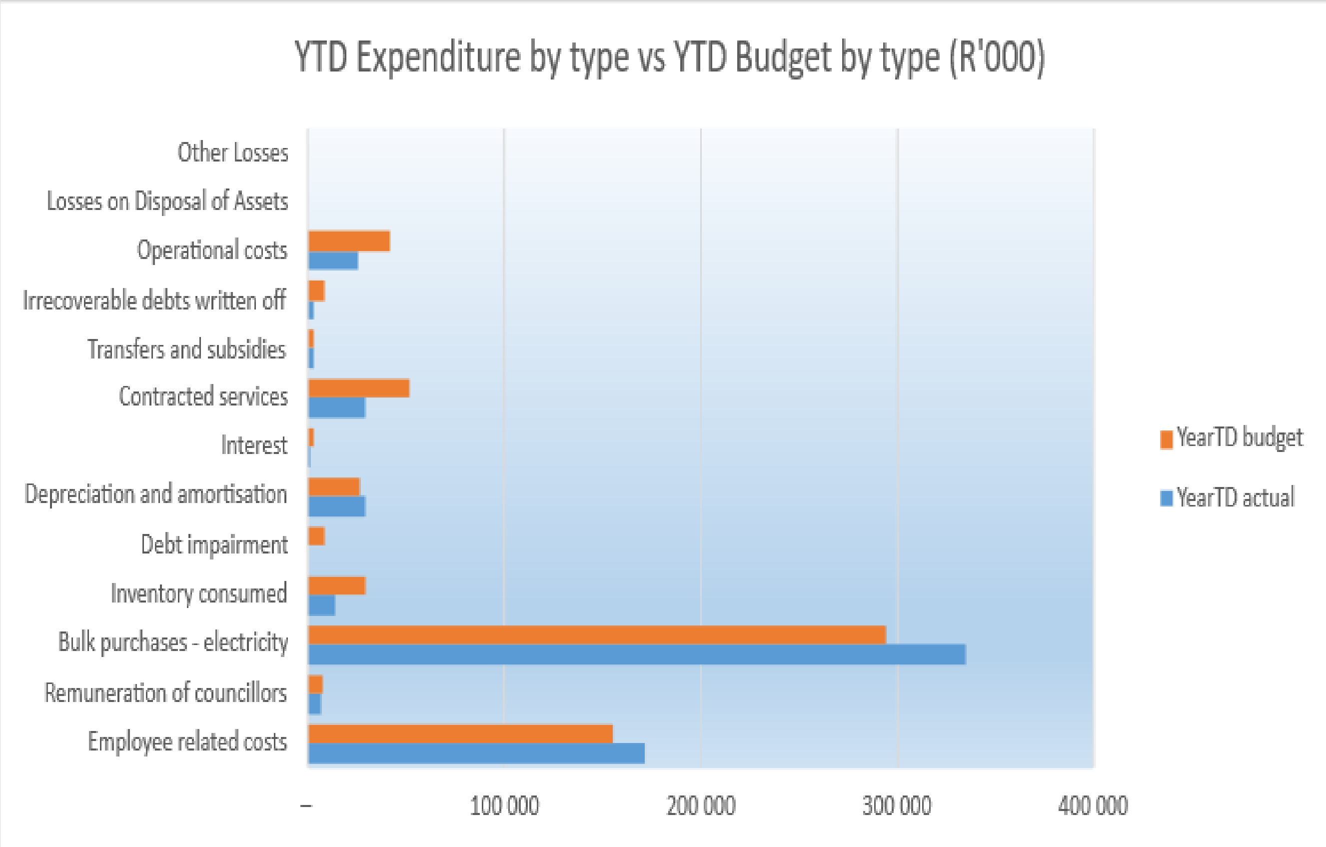
<u>Revenue</u>



The total operating revenue to date excluding capital grants is R631 385 841 compared to the year-to-date operating revenue budget of R593 254 835. Furthermore, when including Capital grants, the year-to-date revenue is R656 512 450 against a year-to-date budget of R624 686 843. The graph above depicts the actual revenue to date compared to the year-to-date budget for all the income classes of the municipality.

Please refer to table C4 on page 26 of 58 for figures and page 27 – 30 of 58 for detailed explanations on variances.

Operating expenditure

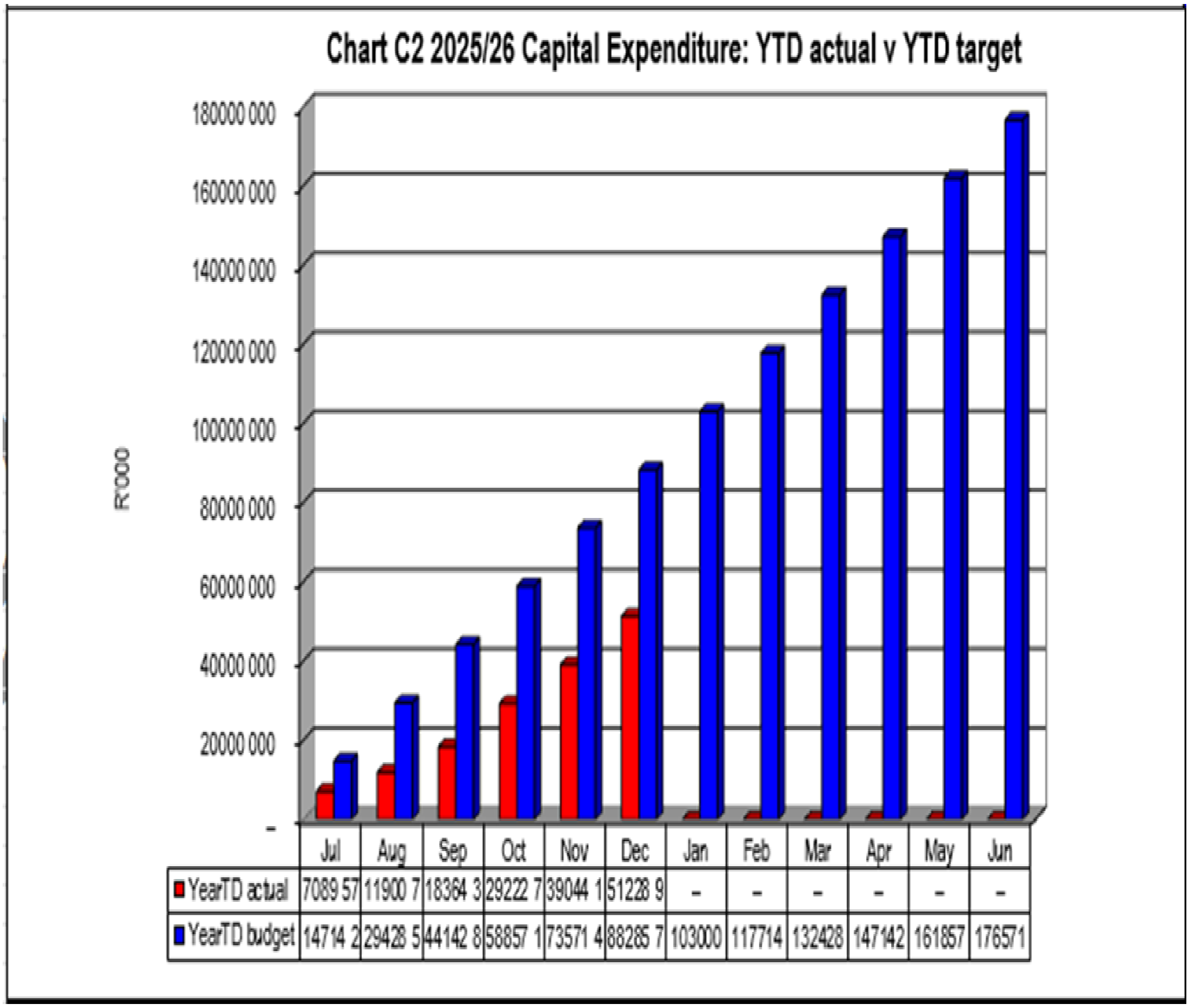


Total operating expenditure to date amounts to R614 687 781 compared to total year to date operating expenditure budget of R625 224 398, which brings about a positive 1.68% variance. The graph above depicts the actual expenditure to date compared to the year-to-date budget for all the expenditure classes of the municipality.

Please refer to table C4 on page 26 of 58 for figures and page 27 – 30 of 58 for detailed explanations on variances.

Capital Budget Performance

Capital expenditure



The year-to-date capital expenditure is R51 226 900 against a year-to-date budget of R88 285 700, which brings a positive 41.96% variance. This is due to capital projects that are still in progress.

4.2 Material variance from SDBIP

Please refer to table C4 on page 26 of 58 for figures and page 27 – 30 of 58 for detailed explanations on variances.

4.3 Remedial or corrective steps

Please refer to table C4 on page 26 of 58 for figures and page 27 – 30 of 58 for detailed explanations on variances.

4.4 Municipal Budgeting Reporting Regulations Ratios

Cash / Cost Coverage

1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)		1 - 3 Months	1.43
			Cash and cash equivalents		181 581 209
			Unspent Conditional Grants		27 326 510
			Overdraft		
			Short Term Investments		
			Total ActualOperational Expenditure		107 596 884

The cash / cost coverage ratio is 1.43 in the month ended 31 December 2025. This ratio indicates that the municipality can meet its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue for more than one (1) month at most.

Current Ratio

2	Current Ratio	Current Assets / Current Liabilities		1.5 - 2:1	1.51
			Current Assets		444 250 389
			Current Liabilities		294 319 696

The current ratio of 1.51:1 for the month ended 31 December 2025 is within the benchmark of 1.5 - 2:1, which means that the municipality is able to meet its short-term obligations.

Liquidity Ratio

3	Liquidity Ratio	(Current Assets - Inventory) / Current Liabilities		1.3 - 2:1	1.45
			Current Assets - Inventory		425 944 702
			Current Liabilities		294 319 696

The liquidity ratio of 1.45:1 for the month ended 31 December 2025 is within the benchmark of 1.3 - 2:1.

Collection Rate

4	Collection Rate	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100		95%	90%
			Gross Debtors closing balance		322 007 993
			Gross Debtors opening balance		280 485 273
			Bad debts written Off		2 368 953
			Billed Revenue		461 285 222

The collection rate is 90% in the month ended 31 December 2025. This is below the benchmark of 95%. The ratio will improve as the financial year progresses. In addition, the municipality will continue to implement auxiliary measures in order to improve the collection rate.

Own funded Capital Expenditure (Internally generated funds + Borrowings)

5	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100		None	64%
			Internally generated funds		32 645 817
			Borrowings		-
			Total Capital Expenditure		51 228 956

The own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure ratio is 64% for the month ended 31 December 2025. This ratio indicates that 64% of total capital expenditure is funded by own funded capital.

Own funded Capital Expenditure (Internally Generated Funds)

6	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100		None	64%
			Internally generated funds		32 645 817
			Total Capital Expenditure		51 228 956

The own funded Capital Expenditure (Internally generated funds) to Total Capital Expenditure ratio is 64% for the month ended 31 December 2025. This ratio indicates that 64% of total capital expenditure is funded by own funded capital.

4.5 Conclusion

Year-to-date performance of revenue and expenditure compared to budget is reasonable at the end of December 2025. However, the collection rate currently falls below the standard benchmark of 95%, though it is anticipated to improve and normalize over the remainder of the fiscal year.

S VAN EEDEN
EXECUTIVE MAYOR
23 JANUARY 2026

Section 5 – Financial Performance

5.1 Monthly budget statements

The tables included in Section 5 are from the section 71, December 2025 in-year monthly budget statements.

5.1.1 Table C1: S71 Monthly Budget Statement Summary

WC026 Langeberg - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	108 425	106 956	106 956	9 472	57 808	53 478	4 331	8%	106 956
Service charges	844 788	827 460	827 460	79 293	440 743	413 730	27 013	7%	827 460
Investment revenue	23 120	35 711	35 711	1 212	8 102	17 856	(9 754)	-55%	35 711
Transfers and subsidies - Operational	150 964	166 208	170 880	41 662	102 199	85 440	16 758	20%	170 880
Other own revenue	83 589	45 431	45 431	3 278	22 534	22 751	(217)	-1%	45 431
Total Revenue (excluding capital transfers and contributions)	**1 210 886**	**1 181 765**	**1 186 438**	**134 916**	**631 386**	**593 255**	**38 131**	6%	**1 186 438**
Employee costs	301 743	310 872	310 872	32 927	171 636	155 436	16 200	10%	310 872
Remuneration of Councillors	12 349	13 716	13 716	998	6 046	6 858	(812)	-12%	13 716
Depreciation and amortisation	120 692	67 977	67 977	5 099	28 623	33 989	(5 366)	-16%	67 977
Interest	21 695	4 569	4 569	188	1 117	2 302	(1 184)	-51%	4 569
Inventory consumed and bulk purchases	630 298	643 993	643 976	62 171	348 239	322 780	25 459	8%	643 976
Transfers and subsidies	3 500	5 429	5 429	2 070	2 522	2 715	(192)	-7%	5 429
Other expenditure	125 066	194 701	199 348	9 243	56 504	101 145	(44 641)	-44%	199 348
Total Expenditure	**1 215 342**	**1 241 257**	**1 245 887**	**112 696**	**614 688**	**625 224**	**(10 537)**	-2%	**1 245 887**
Surplus/(Deficit)	**(4 456)**	**(59 492)**	**(59 449)**	**22 220**	**16 698**	**(31 970)**	**48 668**	-152%	**(59 449)**
Transfers and subsidies - capital (monetary	46 317	60 048	62 864	4 996	25 127	31 432	(6 305)	-20%	62 864
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**	**42 362**	-7881%	**3 415**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**	**42 362**	-7881%	**3 415**
Capital expenditure & funds sources									
Capital expenditure	**248 239**	**136 176**	**176 572**	**12 185**	**51 229**	**88 286**	**(37 057)**	-42%	**176 572**
Capital transfers recognised	19 224	52 216	54 664	4 345	18 583	27 332	(8 749)	-32%	54 664
Borrowing	–	21 960	21 960	–	–	10 980	(10 980)	-100%	21 960
Internally generated funds	**229 015**	**62 000**	**99 947**	**7 840**	**32 646**	**49 974**	**(17 328)**	-35%	**99 947**
Total sources of capital funds	**248 239**	**136 176**	**176 572**	**12 185**	**51 229**	**88 286**	**(37 057)**	-42%	**176 572**
Financial position									
Total current assets	403 205	460 938	422 476		444 250				422 476
Total non current assets	1 151 037	1 205 796	1 246 191		1 183 757				1 246 191
Total current liabilities	267 841	317 558	330 657		294 320				330 657
Total non current liabilities	173 203	185 005	185 005		173 203				185 005
Community wealth/Equity	**1 113 197**	**1 164 171**	**1 153 006**		**1 160 485**				**1 153 006**
Cash flows									
Net cash from (used) operating	60 542	132 618	139 599	56 701	81 159	68 521	(12 638)	-18%	139 599
Net cash from (used) investing	(154 409)	(126 158)	(162 216)	(13 573)	(77 512)	(118 758)	(41 245)	35%	(162 216)
Net cash from (used) financing	(6 888)	(4 708)	(4 708)	(1 801)	(4 016)	2 354	6 370	271%	(4 708)
Cash/cash equivalents at the month/year end	**196 340**	**263 752**	**234 675**	**–**	**182 613**	**214 117**	**31 504**	15%	**234 675**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	88 378	29 528	17 552	12 640	11 140	9 809	57 466	95 495	322 008
Creditors Age Analysis									
Total Creditors	71 190	–	–	–	–	–	–	–	71 190

5.1.2 Table C2: Monthly Budget Statement - Financial Performance

(standard classification)

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

WC026 Langeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		**231 549**	**217 131**	**217 371**	**33 332**	**126 263**	**108 722**	17 542	16%	**217 371**
Executive and council		5 301	5 676	5 676	1 886	4 244	2 838	1 406	50%	5 676
Finance and administration		226 248	211 455	211 695	31 445	122 019	105 883	16 135	15%	211 695
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**93 564**	**69 607**	**74 279**	**1 678**	**14 522**	**37 140**	(22 617)	-61%	**74 279**
Community and social services		11 965	12 937	12 937	958	6 646	6 468	178	3%	12 937
Sport and recreation		610	8 432	8 758	15	191	4 379	(4 188)	-96%	8 758
Public safety		47 433	21 633	21 633	696	4 799	10 816	(6 018)	-56%	21 633
Housing		33 557	26 605	30 951	9	2 887	15 476	(12 589)	-81%	30 951
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**44 532**	**10 015**	**10 015**	**2 041**	**5 403**	**5 008**	396	8%	**10 015**
Planning and development		3 169	5 829	5 829	378	3 555	2 914	641	22%	5 829
Road transport		41 364	4 186	4 186	1 663	1 848	2 093	(245)	-12%	4 186
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**887 543**	**945 057**	**947 633**	**102 861**	**510 312**	**473 816**	**36 496**	8%	**947 633**
Energy sources		692 754	714 577	714 577	69 626	377 923	357 289	20 634	6%	714 577
Water management		93 921	95 906	98 482	13 162	48 618	49 241	(623)	-1%	98 482
Waste water management		50 091	79 862	79 862	10 350	48 760	39 931	8 829	22%	79 862
Waste management		50 776	54 711	54 711	9 722	35 011	27 356	7 656	28%	54 711
Other	4	**15**	**4**	**4**	**–**	**12**	**2**	**10**	**492%**	**4**
Total Revenue - Functional	2	**1 257 203**	**1 241 813**	**1 249 302**	**139 912**	**656 512**	**624 687**	**31 826**	**5%**	**1 249 302**
Expenditure - Functional										
Governance and administration		**176 682**	**202 108**	**202 108**	**14 212**	**80 010**	**101 544**	(21 534)	-21%	**202 108**
Executive and council		20 647	30 738	30 738	1 725	10 119	15 369	(5 250)	-34%	30 738
Finance and administration		152 466	166 871	166 871	12 162	68 321	83 925	(15 604)	-19%	166 871
Internal audit		3 569	4 499	4 499	325	1 570	2 250	(680)	-30%	4 499
Community and public safety		**145 015**	**142 704**	**147 334**	**10 989**	**60 501**	**73 826**	(13 325)	-18%	**147 334**
Community and social services		19 468	21 111	21 111	1 906	11 210	10 546	664	6%	21 111
Sport and recreation		33 537	38 980	39 264	3 559	18 352	19 647	(1 295)	-7%	39 264
Public safety		47 479	50 798	50 798	5 071	25 637	25 551	86	0%	50 798
Housing		44 531	31 815	36 161	454	5 303	18 082	(12 779)	-71%	36 161
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**69 496**	**89 313**	**89 313**	**8 226**	**41 828**	**44 758**	(2 931)	-7%	**89 313**
Planning and development		34 158	39 823	39 823	3 844	20 279	20 014	265	1%	39 823
Road transport		35 338	49 489	49 489	4 382	21 549	24 745	(3 196)	-13%	49 489
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**822 251**	**804 809**	**804 809**	**77 275**	**430 331**	**459 093**	**(28 762)**	-6%	**804 809**
Energy sources		653 144	597 442	597 442	62 800	357 344	349 948	7 396	2%	597 442
Water management		64 491	77 568	77 568	3 666	25 702	43 586	(17 885)	-41%	77 568
Waste water management		44 106	57 715	57 715	5 016	20 509	29 084	(8 575)	-29%	57 715
Waste management		60 511	72 084	72 084	5 793	26 776	36 475	(9 699)	-27%	72 084
Other		**1 897**	**2 323**	**2 323**	**1 994**	**2 018**	**1 161**	**857**	**74%**	**2 323**
Total Expenditure - Functional	3	**1 215 342**	**1 241 257**	**1 245 887**	**112 696**	**614 688**	**680 382**	**(65 694)**	**-10%**	**1 245 887**
Surplus/ (Deficit) for the year		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(55 695)**	**97 520**	**-175%**	**3 415**

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

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

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

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

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - FINANCE		227 166	208 275	208 275	38 362	159 276	104 137	55 139	52.9%	208 275
Vote 2 - EXECUTIVE&COUNCIL		5 292	5 659	5 659	1 886	4 244	2 830	1 415	50.0%	5 659
Vote 3 - ESIDS		594	3 713	3 953	230	1 516	1 976	(460)	-23.3%	3 953
Vote 4 - CORPORATE		50 187	24 663	24 663	917	7 009	12 368	(5 358)	-43.3%	24 663
Vote 4 - CORPORATE		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING		912 939	848 708	851 284	90 223	439 138	425 642	13 496	3.2%	851 284
Vote 5 - ENGINEERING		13 970	102 655	102 655	7 311	35 552	51 327	(15 775)	-30.7%	102 655
Vote 6 - COMMUNITY		47 056	48 140	52 813	982	9 776	26 406	(16 630)	-63.0%	52 813
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 257 203**	**1 241 813**	**1 249 302**	**139 912**	**656 512**	**624 687**	**31 826**	**5.1%**	**1 249 302**
Expenditure by Vote	1									
Vote 1 - FINANCE		136 055	94 365	94 365	6 560	33 653	47 667	(14 014)	-29.4%	94 365
Vote 2 - EXECUTIVE&COUNCIL		20 157	22 367	22 367	1 578	9 203	11 184	(1 981)	-17.7%	22 367
Vote 3 - ESIDS		28 904	42 121	42 121	4 366	18 918	21 167	(2 249)	-10.6%	42 121
Vote 4 - CORPORATE		64 069	79 911	79 911	5 349	29 297	39 956	(10 658)	-26.7%	79 911
Vote 4 - CORPORATE		12 733	12 240	12 240	1 216	6 130	6 120	9	0.2%	12 240
Vote 5 - ENGINEERING		786 976	789 988	789 988	78 455	438 250	451 682	(13 432)	-3.0%	789 988
Vote 5 - ENGINEERING		61 613	86 309	86 309	6 995	33 319	43 155	(9 836)	-22.8%	86 309
Vote 6 - COMMUNITY		104 835	113 956	118 586	8 178	45 918	59 452	(13 533)	-22.8%	118 586
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 215 342**	**1 241 257**	**1 245 887**	**112 696**	**614 688**	**680 382**	**(65 694)**	**-9.7%**	**1 245 887**
Surplus/ (Deficit) for the year	2	**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(55 695)**	**97 520**	**-175.1%**	**3 415**

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

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		684 615	691 544	691 544	66 795	367 793	345 772	22 021	6.37%	691 544
Service charges - Water		82 700	69 574	69 574	6 076	33 412	34 787	(1 376)	-3.95%	69 574
Service charges - Waste Water Management		39 127	32 962	32 962	3 193	19 685	16 481	3 204	19.44%	32 962
Service charges - Waste management		38 346	33 379	33 379	3 229	19 853	16 690	3 164	18.96%	33 379
Sale of Goods and Rendering of Services		5 456	5 220	5 220	212	3 281	2 610	671	25.69%	5 220
Agency services		6 100	6 107	6 107	476	3 333	3 054	280	9.16%	6 107
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		8 223	4 681	4 681	1 081	4 342	2 340	2 001	85.50%	4 681
Interest from Current and Non Current Assets		23 120	35 711	35 711	1 212	8 102	17 856	(9 754)	-54.63%	35 711
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		3 769	4 163	4 163	281	2 408	2 082	327	15.70%	4 163
Licence and permits		3 842	2 514	2 514	11	673	1 257	(584)	-46.46%	2 514
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		12 617	7 682	7 682	256	853	3 877	(3 025)	-78.01%	7 682
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		108 425	106 956	106 956	9 472	57 808	53 478	4 331	8.10%	106 956
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		37 003	12 770	12 770	217	988	6 385	(5 397)	-84.52%	12 770
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		150 964	166 208	170 880	41 662	102 199	85 440	16 758	19.61%	170 880
Interest		1 851	2 292	2 292	744	6 656	1 146	5 510	480.87%	2 292
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		4 729	–	–	–	–	–	–		–
Gains on disposal of Assets			–	–	–	–	–	–		–
Other Gains			–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 210 886**	**1 181 765**	**1 186 438**	**134 916**	**631 386**	**593 255**	**38 131**	**6.43%**	**1 186 438**
Expenditure By Type										
Employee related costs		301 743	310 872	310 872	32 927	171 636	155 436	16 200	10.42%	310 872
Remuneration of councillors		12 349	13 716	13 716	998	6 046	6 858	(812)	-11.84%	13 716
Bulk purchases - electricity		592 038	588 459	588 459	58 757	335 035	294 230	40 806	13.87%	588 459
Inventory consumed		38 260	55 533	55 516	3 414	13 204	28 550	(15 346)	-53.75%	55 516
Debt impairment		65 956	15 623	15 623	–	–	7 811	(7 811)	-100.00%	15 623
Depreciation and amortisation		54 736	52 355	52 355	5 099	28 623	26 177	2 445	9.34%	52 355
Interest		21 695	4 569	4 569	188	1 117	2 302	(1 184)	-51.46%	4 569
Contracted services		43 041	94 779	99 409	5 565	28 511	51 486	(22 975)	-44.62%	99 409
Transfers and subsidies		3 500	5 429	5 429	2 070	2 522	2 715	(192)	-7.08%	5 429
Irrecoverable debts written off		28 160	16 514	16 514	–	2 369	8 257	(5 888)	-71.31%	16 514
Operational costs		53 798	83 407	83 424	3 677	25 624	41 402	(15 778)	-38.11%	83 424
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		66	–	–	–	–	–	–		–
Total Expenditure		**1 215 342**	**1 241 257**	**1 245 887**	**112 696**	**614 688**	**625 224**	**(10 537)**	**-1.69%**	**1 245 887**
Surplus/(Deficit)		**(4 456)**	**(59 492)**	**(59 449)**	**22 220**	**16 698**	**(31 970)**	**48 668**	**-152.23%**	**(59 449)**
Transfers and subsidies - capital (monetary allocations)		46 317	60 048	62 864	4 996	25 127	31 432	(6 305)	**-20.06%**	62 864
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**			**3 415**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**			**3 415**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**			**3 415**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**			**3 415**

Revenue by source

Exchange Revenue

Service Charges - Electricity

The year-to-date actual amounts to R367 793 000, compared to the year-to-date budget projection of R345 772 000. There is a positive variance of 6.37%. The municipality performed well against its target, and this is due to consumer patterns.

Service Charges - Water

The year-to-date actual amounts to R33 412 000, compared to the year-to-date budget projection of R34 787 000. There is a negative variance of 3.95%. This is due to consumer patterns.

Service Charges - Waste Water Management

The year-to-date actual amounts to R19 685 000, in comparison with the year-to-date budget projection of R16 481 000. There is a positive variance of 19.44%. The municipality performed well against its target, and this is due to consumer patterns.

Service Charges - Waste management

The year-to-date actual amounts to R19 853 000 in comparison with the year-to-date budget projection of R16 690 000. There is a positive variance of 18.96%. The municipality performed well against its target, and this is due to consumer patterns.

Sale of Goods and Rendering of Services

The year-to-date actual amounts to R3 281 000, compared to the year-to-date budget projection of R2 610 000. There is a positive variance of 25.69%. The municipality performed well against its target, and this is due to consumer patterns.

Agency Fees

The year-to-date actual amounts to R3 333 000, compared to the year-to-date budget projection of R3 054 000. There is a positive variance of 9.16%. The municipality collected more money for motor vehicle licences on behalf of the Western Cape Mobility Department and as a result, earned more commission than anticipated.

Interest earned from Current and Non-Current Assets

The year-to-date actual amounts to R8 102 000, compared to the year-to-date budget projection of R17 856 000. There is a negative variance of 54.63%. This is due to increase in CRR funded projects and increase in Eskom invoices for bulk purchases.

Rental from Fixed Assets

The year-to-date actual amounts to R2 408 000, in comparison with the year-to-date budget projection of R2 082 000. There is a positive variance of 15.70%. The Municipality collected more revenue from rental income than anticipate and this is due to consumer patterns.

Licenses & Permits

The year-to-date actual amounts to R673 000, compared to the year-to-date revenue budget projection of R1 257 000. There is a negative variance of 46.46%. The municipality received less applications for license and permits and as a result, collected less revenue than anticipated. This is due to consumer patterns.

Operational Revenue:

The year-to-date actual amounts to R853 000, compared to the year-to-date budget projection of R3 877 000. There is a negative variance of 78.01%. This is due to contribution to provision (from landfill site) forming a significant portion of the operational revenue and this revenue is only calculated and recognised at year-end when the reports from the landfill site experts are available.

Non-Exchange Revenue

Property Rates revenue

The year-to-date actual amounts to R57 080 000, compared to the year-to-date budget projection of R53 478 000. The positive variance of 8.10%. Property rates collected exceeded the year-to-date budget due to early payments and improved collection efforts.

Fines, penalties and forfeits

The year-to-date actual amounts to R988 000 in comparison with the year-to-date budget projection of R6 385 000. There is a negative variance of 84.52%. Some of the revenue from fines is recognised at year-end.

Transfers and subsidies - Operational:

The year-to-date revenue stands at R102 199 000, compared to the year-to-date budget projection of R85 440 000. There is a negative variance of 19.61%. This is due to some projects funded by operational grants that are still at procurement stage.

Transfers and subsidies - Capital:

The year-to-date revenue stands at R25 127 000, compared to the year-to-date budget projection of R31 432 000. There is a negative variance of 20.06%. This is due to some capital projects funded by capital grants that are still at procurement stage.

Expenditure by Type

Employee related costs:

The year-to-date actual expenditure amounts to R171 636 000, compared to the year-to-date budget projection of R155 436 000. There is a negative variance of 10.42%.

Councillors Remuneration:

The year-to-date actual expenditure is R6 046 000, compared to the year-to-date budget projection of R6 858 000. There is a positive variance of 11.84% and this is due to a vacant position in council.

Bulk purchases - Electricity:

The year-to-date actual expenditure is R335 035 000, compared to the year-to-date budget projection of R294 230 000. There is a negative variance of 13.87%. This is due to increases in Eskom invoices.

Inventory consumed

The year-to-date actual expenditure is R13 204 000, compared to the year-to-date budget projection of R28 550 000. There is a positive variance of 53.75%. Less inventory consumed on construction projects than anticipated.

Interest:

The year-to-date actual expenditure is R1 117 000 compared to the year-to-date budget projection of R2 302 000. There is a positive variance of 51.46%. This is due to a finance lease that did not materialise.

Contracted Services:

The year-to-date actual expenditure is R28 511 000, compared to the year-to-date budget projection of R51 486 000. There is a positive variance of 44.62%. Less consultants used than anticipated.

Transfers and subsidies:

The year-to-date actual expenditure is R2 522 000, compared to the year-to-date budget projection of R2 715 000.There is a positive variance of 7.08% indicating that the municipality provided less subsidies than anticipated.

Irrecoverable debts written off:
The year-to-date actual expenditure is R2 369 000, compared to the year-to-date budget projection of R8 257 000. There is a positive variance of 71.31% due to less debtors written off than anticipated.

Operational costs:

The year-to-date actual expenditure is R25 624 000, compared to the year-to-date budget projection of R41 402 000. There is a positive variance of 38.11%. This is due to some operational costs such as licences, workmen’s compensation, subscription and professional fees which are once off payments and are due at a specific time while the budget is spready throughout the 12 months of the financial year.

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

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - FINANCE		–	–	–	–	–	–	–		–
Vote 2 - EXECUTIVE&COUNCIL		–	–	–	–	–	–	–		–
Vote 3 - ESIDS		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - FINANCE		51 764	3 008	3 008	–	2 616	1 504	1 112	74%	3 008
Vote 2 - EXECUTIVE&COUNCIL		–	–	–	–	–	–	–		–
Vote 3 - ESIDS		0	8 000	9 133	307	2 704	4 566	(1 862)	-41%	9 133
Vote 4 - CORPORATE		3 845	2 542	2 542	11	132	1 271	(1 139)	-90%	2 542
Vote 4 - CORPORATE		–	–	–	–	–	–	–		–
Vote 5 - ENGINEERING		129 766	72 692	109 519	11 227	29 188	54 760	(25 572)	-47%	109 519
Vote 5 - ENGINEERING		62 824	32 798	34 612	223	14 000	17 306	(3 306)	-19%	34 612
Vote 6 - COMMUNITY		39	17 136	17 758	417	2 589	8 879	(6 290)	-71%	17 758
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	248 239	136 176	176 572	12 185	51 229	88 286	**(37 057)**	**-42%**	176 572
Total Capital Expenditure		**248 239**	**136 176**	**176 572**	**12 185**	**51 229**	**88 286**	**(37 057)**	**-42%**	**176 572**
Capital Expenditure - Functional Classification										
Governance and administration		**67 120**	**11 440**	**12 573**	**318**	**6 801**	**6 286**	514	8%	**12 573**
Executive and council		–	500	500	–	41	250	(209)	-84%	500
Finance and administration		67 120	10 940	12 073	318	6 760	6 036	724	12%	12 073
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**39**	**18 746**	**19 368**	**417**	**2 589**	**9 684**	(7 095)	-73%	**19 368**
Community and social services		39	688	688	–	–	344	(344)	-100%	688
Sport and recreation		(0)	14 448	15 069	400	2 518	7 535	(5 017)	-67%	15 069
Public safety		0	3 610	3 610	16	71	1 805	(1 734)	-96%	3 610
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**88 702**	**11 502**	**30 560**	**1 759**	**4 305**	**15 280**	(10 975)	-72%	**30 560**
Planning and development		(0)	500	500	–	–	250	(250)	-100%	500
Road transport		88 702	11 002	30 060	1 759	4 305	15 030	(10 725)	-71%	30 060
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**92 378**	**94 487**	**114 071**	**9 691**	**37 534**	**57 035**	(19 501)	-34%	**114 071**
Energy sources		19 223	26 333	27 328	927	3 334	13 664	(10 330)	-76%	27 328
Water management		10 330	29 777	44 465	5 101	18 146	22 233	(4 086)	-18%	44 465
Waste water management		62 824	30 098	33 597	3 663	15 753	16 799	(1 045)	-6%	33 597
Waste management		0	8 280	8 680	–	300	4 340	(4 040)	-93%	8 680
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**248 239**	**136 176**	**176 572**	**12 185**	**51 229**	**88 286**	**(37 057)**	**-42%**	**176 572**
Funded by:										
National Government		19 224	49 938	52 178	2 748	16 987	26 089	(9 102)	-35%	52 178
Provincial Government		–	2 277	2 277	1 596	1 596	1 139	458	40%	2 277
District Municipality		–	–	209	–	–	104	(104)	-100%	209
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**19 224**	**52 216**	**54 664**	**4 345**	**18 583**	**27 332**	**(8 749)**	**-32%**	**54 664**
Borrowing	6	–	21 960	21 960	–	–	10 980	(10 980)	-100%	21 960
Internally generated funds		229 015	62 000	99 947	7 840	32 646	49 974	(17 328)	-35%	99 947
Total Capital Funding		**248 239**	**136 176**	**176 572**	**12 185**	**51 229**	**88 286**	**(37 057)**	**-42%**	**176 572**

Capital Expenditure

The year-to-date capital expenditure is R51 229 000 against a year-to-date budget of R88 286 000, which brings a positive 42% variance.

5.1.6 Table C6: Monthly Budget Statement - Financial Position

WC026 Langeberg - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		196 340	263 752	234 675	181 581	234 675
Trade and other receivables from exchange transactions		156 960	11 758	11 758	201 950	11 758
Receivables from non-exchange transactions		21 705	11 216	11 216	5 753	11 216
Current portion of non-current receivables		937	625	625	962	625
Inventory		17 333	21 106	21 123	18 306	21 123
VAT		6 485	145 236	135 834	27 476	135 834
Other current assets		3 446	7 245	7 245	8 222	7 245
Total current assets		**403 205**	**460 938**	**422 476**	**444 250**	**422 476**
Non current assets						
Investments		156	155	155	156	155
Investment property		29 475	27 972	27 972	29 417	27 972
Property, plant and equipment		1 105 560	1 119 389	1 159 784	1 124 955	1 159 784
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		275	275	275	275	275
Intangible assets		6 029	4 329	4 329	8 235	4 329
Trade and other receivables from exchange transactions		7 047	42 496	42 496	17 822	42 496
Non-current receivables from non-exchange transactions		2 493	11 180	11 180	2 896	11 180
Other non-current assets		–	–	–	–	–
Total non current assets		**1 151 037**	**1 205 796**	**1 246 191**	**1 183 757**	**1 246 191**
TOTAL ASSETS		**1 554 242**	**1 666 733**	**1 668 668**	**1 628 007**	**1 668 668**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		5 458	(450)	(450)	2 622	(450)
Consumer deposits		18 045	15 783	15 783	17 590	15 783
Trade and other payables from exchange transactions		179 924	88 589	109 055	121 194	109 055
Trade and other payables from non-exchange transactions		6 529	22 190	15 268	27 358	15 268
Provision		35 874	58 214	55 506	71 211	55 506
VAT		22 012	133 231	135 496	54 344	135 496
Other current liabilities		–	–	–	–	–
Total current liabilities		**267 841**	**317 558**	**330 657**	**294 320**	**330 657**
Non current liabilities						
Financial liabilities		25 422	57 219	57 219	25 422	57 219
Provision		74 415	79 268	79 268	89 873	79 268
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		73 366	48 518	48 518	57 908	48 518
Total non current liabilities		**173 203**	**185 005**	**185 005**	**173 203**	**185 005**
TOTAL LIABILITIES		**441 044**	**502 563**	**515 662**	**467 523**	**515 662**
NET ASSETS	2	**1 113 197**	**1 164 171**	**1 153 006**	**1 160 485**	**1 153 006**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 050 276	1 164 171	1 153 006	1 097 564	1 153 006
Reserves and funds		62 921	–	–	62 921	–
Other						–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 113 197**	**1 164 171**	**1 153 006**	**1 160 485**	**1 153 006**

5.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
		2024/25	Budget Year 2025/26							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		96 241	102 814	102 814	10 453	52 837	51 407	1 430	3%	102 814
Service charges		676 303	976 501	976 501	97 841	475 849	488 250	(12 401)	-3%	976 501
Other revenue		75 557	34 887	34 887	3 278	14 472	17 414	(2 941)	-17%	34 887
Transfers and Subsidies - Operational		151 491	166 208	166 534	46 044	106 087	83 267	22 820	27%	166 534
Transfers and Subsidies - Capital		34 620	60 048	60 288	9 775	35 867	30 144	5 723	19%	60 288
Interest		33 194	40 099	40 099	1 951	15 277	20 049	(4 772)	-24%	40 099
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(999 811)	(1 237 187)	(1 230 772)	(109 455)	(615 634)	(627 384)	(11 750)	2%	(1 230 772)
Finance charges		(3 554)	(6 102)	(6 102)	(1 114)	(1 114)	3 048	4 162	137%	(6 102)
Transfers and Subsidies		(3 500)	(4 650)	(4 650)	(2 073)	(2 482)	2 325	4 807	207%	(4 650)
NET CASH FROM/(USED) OPERATING ACTIVITIES		60 542	132 618	139 599	56 701	81 159	68 521	(12 638)	-18%	139 599
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		165	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		(8 243)	–	–	121	(20 718)	(29 856)	9 138	-31%	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(146 331)	(126 158)	(162 216)	(13 694)	(56 794)	(88 902)	(32 108)	36%	(162 216)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(154 409)	(126 158)	(162 216)	(13 573)	(77 512)	(118 758)	(41 245)	35%	(162 216)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(818)	–	–	(3)	(67)	–	(67)	0%	–
Payments										
Repayment of borrowing		(6 071)	(4 708)	(4 708)	(1 798)	(3 949)	2 354	6 303	268%	(4 708)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 888)	(4 708)	(4 708)	(1 801)	(4 016)	2 354	6 370	271%	(4 708)
NET INCREASE/ (DECREASE) IN CASH HELD		(100 755)	1 752	(27 325)	41 328	(369)	(47 883)			(27 325)
Cash/cash equivalents at beginning:		297 095	262 000	262 000	137 948	182 982	262 000			262 000
Cash/cash equivalents at month/year end:		196 340	263 752	234 675		182 613	214 117			234 675

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

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

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

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates		6 837	8 499	10 596	8 944	7 509	10 453	–	–	–	–	–	49 977	102 814	108 983	115 522
Service charges - Electricity revenue		53 398	33 202	72 072	84 671	66 424	80 350	–	–	–	–	–	380 856	770 974	857 885	954 613
Service charges - Water revenue		5 546	3 506	7 045	15 128	8 026	9 091	–	–	–	–	–	40 797	89 138	94 487	100 156
Service charges - Waste Water Management		1 783	2 427	3 898	4 633	2 305	4 622	–	–	–	–	–	38 974	58 642	62 161	65 891
Service charges - Waste Mangement		1 976	2 299	2 762	4 852	2 055	3 778	–	–	–	–	–	40 024	57 746	62 366	67 355
Rental of facilities and equipment		–	–	364	375	340	281	–	–	–	–	–	3 124	4 484	4 753	5 038
Interest earned - external investments		–	2 370	870	2 761	1 309	1 565	–	–	–	–	–	26 987	35 862	38 014	40 295
Interest earned - outstanding debtors		23	815	345	2 780	2 053	387	–	–	–	–	–	(2 165)	4 237	4 491	4 760
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		236	152	135	144	162	217	–	–	–	–	–	11 724	12 770	13 537	14 349
Licences and permits		2	5	3	140	143	11	–	–	–	–	–	2 396	2 700	2 862	3 033
Agency services		0	–	637	712	643	476	–	–	–	–	–	4 556	7 023	7 444	7 891
Transfers and Subsidies - Operational		51 004	–	1 575	1 924	5 539	46 044	–	–	–	–	–	60 121	166 208	155 118	161 729
Other revenue		2 835	1 881	673	839	774	2 293	–	–	–	–	–	(1 445)	7 850	8 321	8 821
Cash Receipts by Source		**123 642**	**55 154**	**100 975**	**127 902**	**97 281**	**159 568**	**–**	**–**	**–**	**–**	**–**	**655 927**	**1 320 449**	**1 420 421**	**1 549 453**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		13 500	–	4 375	8 217	–	9 775	–	–	–	–	–	24 181	60 048	42 645	34 940
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(23)	(3)	(9)	(23)	(7)	(3)	(3)	–	–	–	–	70	–	–	–
Decrease (increase) in non-current receivables		(8 945)	438	(5 540)	(2 755)	(4 037)	121	(144)	–	–	–	–	20 862	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**128 174**	**55 590**	**99 801**	**133 341**	**93 237**	**169 460**	**(147)**	**–**	**–**	**–**	**–**	**701 040**	**1 380 497**	**1 463 066**	**1 584 393**
Cash Payments by Type													–			
Employee related costs		(25 351)	(26 865)	(29 652)	(29 765)	(25 350)	(31 618)	–	–	–	–	–	481 986	313 385	326 176	342 493
Remuneration of councillors		(638)	(636)	(632)	(632)	(641)	(632)	–	–	–	–	–	17 527	13 716	14 403	15 124
Finance charges		–	–	–	–	–	(1 114)	–	–	–	–	–	7 210	6 096	8 064	7 622
Bulk purchases - Electricity		(65 928)	(81 064)	(69 262)	(53 856)	(63 640)	(63 639)	–	–	–	–	–	1 074 118	676 728	753 334	838 611
Acquisitions - water & other inventory		–	–	–	(3 788)	(1 266)	(1 565)	–	–	–	–	–	53 515	46 896	41 628	43 174
Contracted services		(816)	525	(6 767)	(5 204)	(4 867)	(6 148)	–	–	–	–	–	267 205	243 928	149 813	192 428
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		(179)	–	(27)	(77)	(126)	(2 073)	–	–	–	–	–	7 132	4 650	4 680	4 867
Other expenditure		(5 069)	(7)	(4 639)	(4 931)	(4 191)	(3 927)	–	–	–	–	–	111 738	88 975	87 708	92 295
Cash Payments by Type		**(97 982)**	**(108 047)**	**(110 979)**	**(98 254)**	**(100 080)**	**(110 714)**	**–**	**–**	**–**	**–**	**–**	**2 020 431**	**1 394 374**	**1 385 806**	**1 536 613**
Other Cash Flows/Payments by Type																
Capital assets		(8 098)	(5 533)	(7 109)	(11 482)	(10 878)	(13 694)	–	–	–	–	–	182 952	126 158	(61 590)	(96 939)
Repayment of borrowing		(384)	(479)	(456)	(444)	(388)	(1 798)	–	–	–	–	–	(759)	(4 708)	5 904	6 188
Other Cash Flows/Payments		1 599	4 960	3 910	80	(1 824)	(1 927)	(2 695)	–	–	–	–	1 087	5 190	–	–
Total Cash Payments by Type		**(104 865)**	**(109 100)**	**(114 635)**	**(110 099)**	**(113 170)**	**(128 132)**	**(2 695)**	**–**	**–**	**–**	**–**	**2 203 711**	**1 521 014**	**1 330 120**	**1 445 863**
NET INCREASE/(DECREASE) IN CASH HELD		**23 310**	**(53 509)**	**(14 834)**	**23 242**	**(19 933)**	**41 328**	**(2 843)**	**–**	**–**	**–**	**–**	**2 904 751**	**(140 518)**	**132 946**	**138 530**
Cash/cash equivalents at the month/year beginning:		182 982	206 291	152 782	137 948	161 190	141 257	182 585	179 742	179 742	179 742	179 742	179 742	182 982	42 464	175 410
Cash/cash equivalents at the month/year end:		206 291	152 782	137 948	161 190	141 257	182 585	179 742	179 742	179 742	179 742	179 742	3 084 493	42 464	175 410	313 940

5.1.9. Supporting Table SC2 Performance Indicators

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

Description of financial indicator	Basis of calculation	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.5%	4.6%	4.6%	0.2%	1.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	16.1%	12.4%	0.0%	42.9%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21.4%	18.6%	19.9%	20.2%	19.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	155.0%	145.2%	127.8%	150.9%	127.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		76.2%	83.1%	71.0%	61.7%	71.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		15.5%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		23.9%	26.3%	26.2%	27.2%	26.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.5%	2.2%	2.2%	2.0%	2.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.3%	4.8%	4.8%	0.2%	1.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						
References							
1. Consumer debtors > 12 months old are excluded from current assets.							
2. Material variances to be explained.							
Calculations							
Financial liabilities			25 422	57 219	57 219	25 422	
Total Assets			1 549 694	1 666 733	1 668 668	1 628 007	1 668 668
Employee related costs			290 279	310 872	310 872	171 636	310 872
Repairs & Maintenance			17 885	25 784	25 784	12 361	26 209
Interest (finance charges)			21 695	4 569	4 569	1 117	4 569
Principal paid			(8 480)	4 708	4 708	3 949	4 708
Depreciation			54 736	52 355	52 355		13 716
Operating expenditure			1 211 207	1 241 257	1 245 887	614 688	1 245 887
Total Capital Expenditure			248 239	136 176	176 572	12 185	51 229
Borrowed funding for capital				21 960	21 960		21 960
Debt			239 139	216 067	229 610	234 504	229 610
Equity			1 118 660	1 164 171	1 153 006	1 160 485	1 153 006
Reserves and funds							
Borrowing			25 422	57 219	57 219	25 422	57 219
Current assets			399 514	460 938	422 476	444 250	422 476
Current liabilities			257 831	317 558	330 657	294 320	330 657
Monetary assets			196 340	263 752	234 675	181 581	234 675
Total Revenue (excluding capital transfers and contributions)			1 212 346	1 181 765	1 186 438	631 386	1 186 438
Transfers and subsidies - Operational			150 964				
Transfers and subsidies - capital (monetary allocations)			46 317	60 048	62 864	25 127	62 864
Debt service payments			18 261	35 391	35 391	(5 062)	(10 810)
Outstanding debtors (receivables)			188 040				
Annual services revenue			950 727	934 415	934 415	88 764	498 552
Cash + investments	Including LT investments		196 496	263 906	234 830	181 738	234 830
Fixed operational expend. (monthly)							
Longstanding debtors outstanding			8 684	53 677	53 677	20 718	53 677
Longstanding debtors recovered							
Attorney collections							

5.1.10. Debtors Information

5.1.10.1 Debtors Age Analysis as of 31 December 2025

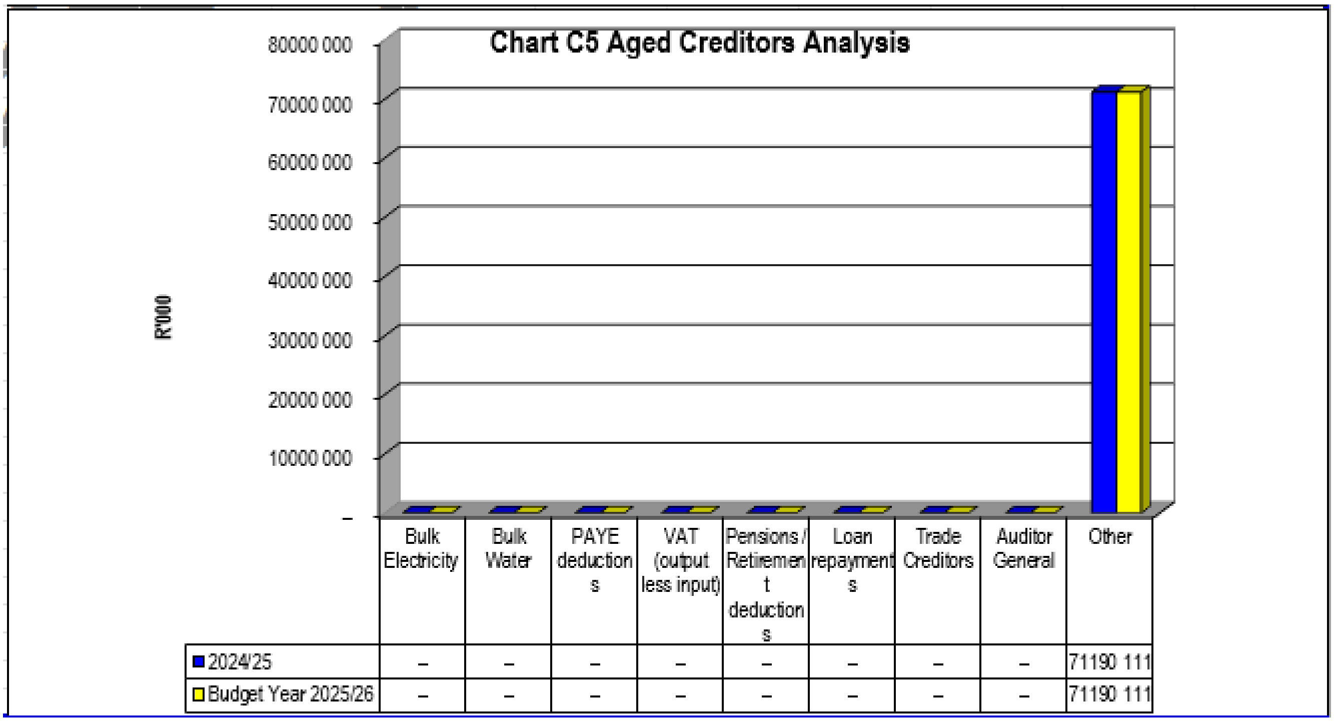
The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes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

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

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 386	4 752	3 161	2 870	2 524	2 365	15 868	16 439	55 365	40 066	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	63 614	15 180	7 237	5 096	3 091	2 540	13 941	12 255	122 954	36 924	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10 562	5 106	3 698	3 264	2 857	2 557	8 623	28 656	65 323	45 958	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 499	1 963	1 585	1 331	1 249	1 212	7 321	19 030	37 190	30 143	-	-
Receivables from Exchange Transactions - Waste Management	1600	3 552	1 907	1 504	1 283	1 210	1 169	6 923	13 613	31 162	24 199	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	0	0	0	-	-	-	-	4	0	-	-
Interest on Arrear Debtor Accounts	1810	41	27	7	3	0	0	3 528	316	3 922	3 848	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(280)	594	360	(1 208)	209	(35)	1 262	5 186	6 088	5 413	-	-
Total By Income Source	**2000**	**88 378**	**29 528**	**17 552**	**12 640**	**11 140**	**9 809**	**57 466**	**95 495**	**322 008**	**186 550**	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 458	876	450	(1 355)	198	136	344	1 163	3 271	487	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	86 920	28 652	17 101	13 994	10 942	9 673	57 122	94 331	318 737	186 063	-	-
Total By Customer Group	**2600**	**88 378**	**29 528**	**17 552**	**12 640**	**11 140**	**9 809**	**57 466**	**95 495**	**322 008**	**186 550**	-	-

5.1.11. Creditors Information

WC026 Langeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	67 568	–	–	–	–	–	–	–	**67 568**	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	3 622	–	–	–	–	–	–	–	**3 622**	71 190
Total By Customer Type	**1000**	**71 190**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**71 190**	71 190



5.1.12. Cash and Investments

The municipality does not have investments except for the shares from Sanlam, Hosken Passenger and Heineken which are not significant amounts (2025: 156 485, 2024: R154 537). Funds are invested in short-term interest-bearing investments which are all held for less than 90 days which are classified as cash and cash equivalents.

Call Deposit Investments less than 90 days:

The municipality has the following call deposit investments as of 31 December 2025:

Trial Balance Figures					
Institution	Opening Balance	Deposits	Interest earned/Accrued	Withdrawals	Closing Balance
ABSA Depositor Plus	25 272 960.66	-	823 803.51	- 420 000.00	25 676 764.17
Standard Bank	80 865 315.07	160 000 000.00	2 506 356.16	- 163 151 232.87	80 220 438.36
Total	**106 138 276**	**160 000 000**	**3 330 160**	**- 163 571 233**	**105 897 203**

The municipality earned a total interest of R353 079 during the month of December 2025 (Year to date: R3 330 160).

The year-to-date decrease in investments from R106 138 276 to R105 897 203 is as follows:

Description	Amount
Actual investments as of 01 July 2025	R106 138 276
Investments made	R160 000 000
Investments matured	(R163 571 233)
Interest Earned	R3 330 160
Actual investments as of 31 December 2025	**R105 897 203**

5.1.13. Allocation and Grant Receipts and Expenditure

5.1.13.1. Allocation and Grant Receipts

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**4 724**	**126 839**	**126 839**	**40 542**	**95 620**	**63 420**	**32 200**	**50.8%**	**126 839**
EPWP Incentive	–	3 174	2 709	2 709	–	1 896	1 355	542	40.0%	2 709
Finance Management	–	1 550	1 700	1 700	–	1 700	850	850	0	1 700
Local Government Equitable Share	–	–	121 625	121 625	40 542	91 219	60 813	30 406	0	121 625
Municipal Infrastructure Grant	–	–	805	805	–	805	402	403	0	805
	–							–		
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**(1 080)**	**37 869**	**37 869**	**5 550**	**14 940**	**18 935**	**(3 995)**	**-21.1%**	**37 869**
Community Development Workers Operational Support Grant (CDW)	–	31 419	48	48	48	48	24	24	100.0%	48
Community Library Services Grant (CG)	–	(4 408)	4 228	4 228	–	2 818	2 114			4 228
Financial Assistance to Municipalities for Maintenance and Construction c	–	6 454	135	135	–	–	68			135
Human Settlement Development Grant (Beneficiaries)	–	200	16 100	16 100	–	435	8 050			16 100
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiar	–	(35 572)	9 753	9 753	5 502	6 970	4 877			9 753
Replacement Funding For Most Vulnerable B3 Municipalities (MRF)	–	408	7 003	7 003	–	4 669	3 501	1 168	33.3%	7 003
Title Deeds Restoration Grant	–	–	602	602	–	–	301	(301)	-100.0%	602
Western Cape_Capacity Building and Other_Specify (Add grant descript	–	419	–	–	–	–	–			–
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	**500**	**826**	–	**500**	**413**	87	21.0%	**500**
Western Cape_DC 02 - Cape Winelands_Capacity Building and Other	–	–	**500**	**826**	–	**500**	**413**	87	21.0%	**500**
								–		
Other grant providers:		**303**	**1 000**	**1 000**	–	**1 196**	**500**	696	139.2%	**1 000**
National Departmental Agencies_Public Sector SETA_Receipts	–	**303**	–	–	–	**196**	–	196	#DIV/0!	–
Neighbourhood Development Partnership Grant	–	–	**1 000**	**1 000**	–	**1 000**	**500**			**1 000**
								–		
Total Operating Transfers and Grants	5	**3 948**	**166 208**	**166 534**	**46 092**	**112 256**	**83 267**	**28 989**	**34.8%**	**166 208**
Capital Transfers and Grants										
National Government:		61 049	57 429	57 429	7 775	33 248	28 714	7 685	0	57 429
Municipal Infrastructure Grant (MIG)	–	25 587	32 780	32 780	7 775	26 492	16 390	10 102	61.6%	32 780
Integrated National Electrification Programme Grant	–	460	8 347	8 347	–	3 756	4 173	(417)		8 347
Municipal Disaster Recovery Grant	–	25 730	–	–	–	–	–	–		–
Neighbourhood Development Partnership	–	9 272	4 000	4 000	–	–	2 000	(2 000)		4 000
Water Services Infrastructure Grant	–	–	12 302	12 302	–	3 000	6 151			12 302
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		**1 000**	**2 619**	**2 619**	**2 000**	**2 619**	**1 310**	1 310	100.0%	**2 619**
Development of Sport and Recreation Facilities	–	–	**619**	**619**	–	**619**	**309**	310	100.1%	**619**
Municipal Water Resilience Grant	–	–	**2 000**	**2 000**	**2 000**	**2 000**	**1 000**			**2 000**
Western Cape_Capacity Building and Other_Capacity Building and Oth	–	**1 000**	–	–	–	–	–			–
								–		
District Municipality:		–	–	**240**	–	–	**120**	(120)	-100.0%	–
Western Cape_DC 02 - Cape Winelands_Capacity Building and Other	–	–	–	**240**	–	–	**120**	(120)	-100.0%	–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	**62 049**	**60 048**	**60 288**	**9 775**	**35 867**	**30 144**	**8 874**	**29.4%**	**60 048**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	65 997	226 256	226 822	55 867	148 123	113 411	37 863	33.4%	226 256

5.1.13.2. Allocation and Grant Expenditure

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		**4 724**	**126 839**	**126 839**	**40 790**	**93 226**	**(58 206)**	**151 778**	**-260.8%**	**126 839**
Expanded Public Works Programme Integrated Grant	_	3 174	2 709	2 709	230	1 503	1 355	149	11.0%	2 709
Local Government Equitable Share	_	–	121 625	121 625	40 542	91 219	(60 813)	152 032	-250.0%	121 625
Local Government Financial Management Grant	_	1 550	1 700	1 700	17	503	850			1 700
Municipal Infrastructure Grant	_	–	805	805	–	–	402	(402)	-100.0%	805
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**46 004**	**37 869**	**42 215**	**872**	**8 777**	**(21 108)**	**24**	**-0.1%**	**37 869**
Community Development Workers Operational Support Grant (CDW)	_	31 457	48	48	–	–	(24)	24	-100.0%	48
Community Library Services Grant (CG)	_	–	4 228	4 228	324	2 179	(2 114)			4 228
Financial Assistance to Municipalities for Maintenance and Construction c	_	6 469	135	135	–	–	(68)			135
Human Settlement Development Grant (Beneficiaries)	_	330	16 100	16 100	–	435	(8 050)			16 100
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiar	_	–	9 753	14 099	–	2 399	(7 050)			9 753
Replacement Funding For Most Vulnerable B3 Municipalities (MRF)	_	7 207	7 003	7 003	548	3 764	(3 501)			7 003
Title Deeds Restoration Grant	_	–	602	602	–	–	(301)			602
Western Cape	_	541	–	–	–	–	–	–		–
Title Deeds Restoration Grant								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	**500**	**826**	–	–	**(413)**	413	-100.0%	**500**
Western Cape-DC 02 - Cape Winelands-Capacity Building and Oth	_	–	**500**	**826**	–	–	**(413)**	413	-100.0%	**500**
Western Cape_DC 02 - Cape Winelands_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
Other grant providers:		**303**	**1 000**	**1 000**	–	**196**	**(500)**	696	-139.2%	**1 000**
Other Transfers Public Corporations	_	–						–		
National Departmental Agencies-Public Sector SETA-Transferred tc	_	**303**	–	–	–	**196**	–			–
Neighbourhood Development Partnership Grant	_	–	1 000	1 000	–	–	(500)	500	-100.0%	1 000
Total operating expenditure of Transfers and Grants:		**51 031**	**166 208**	**170 880**	**41 662**	**102 199**	**(80 226)**	**152 911**	**-190.6%**	**166 208**
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		45 968	57 429	60 005	3 160	23 291	(30 003)	53 293	**-177.6%**	57 429
Integrated National Electrification Programme Grant	_	460	8 347	8 347	–	3 756	(4 173)	7 929	-190.0%	8 347
Municipal Disaster Recovery Grant	_	11 519	–	–	–	–	–	–		–
Municipal Disaster Relief Grant	_	–	–	2 576	–	2 576	(1 288)	3 864	-300.0%	–
Municipal Infrastructure Grant	_	26 461	32 780	32 780	253	13 539	(16 390)	29 929	-182.6%	32 780
Neighbourhood Development Partnership Grant	_	7 528	4 000	4 000	1 663	1 663	(2 000)	3 663	-183.2%	4 000
Water Services Infrastructure Grant	_	–	12 302	12 302	1 244	1 757	(6 151)	7 908	-128.6%	12 302
Provincial Government:		–	**2 619**	**2 619**	**1 836**	**1 836**	**(1 310)**	3 145	-240.2%	**2 619**
Development of Sport and Recreation Facilities	_	–	**619**	**619**	–	–	**(309)**	309	-100.0%	**619**
Municipal Water Resilience Grant	_	–	2 000	2 000	1 836	1 836	(1 000)	2 836	-283.6%	2 000
District Municipality:		–	–	**240**	–	–	**(120)**	120	-100.0%	–
Western Cape-DC 02 - Cape Winelands-Capacity Building and Oth	_	–	–	**240**	–	–	**(120)**	120	-100.0%	–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		**45 968**	**60 048**	**62 864**	**4 996**	**25 127**	**(31 432)**	**56 559**	**-179.9%**	**60 048**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**96 999**	**226 256**	**233 745**	**46 658**	**127 325**	**(111 658)**	**209 470**	**-187.6%**	**226 256**

5.1.14 Expenditure on councillor allowances and employee benefits

WC026 Langeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
		2024/25	Budget Year 2025/26							
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 559	10 439	10 439	769	4 654	5 220	(566)	-11%	10 439
Pension and UIF Contributions		851	792	792	66	402	396	6	2%	792
Medical Aid Contributions		55	72	72	2	16	36	(20)	-55%	72
Motor Vehicle Allowance		800	929	929	74	448	465	(17)	-4%	929
Cellphone Allowance		1 081	1 480	1 480	86	524	740	(215)	-29%	1 480
Housing Allowances		3	3	3	0	1	2	(0)	-11%	3
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		12 349	13 716	13 716	998	6 046	6 858	(812)	-12%	13 716
% increase	4		11.1%	11.1%						11.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 927	8 887	8 887	579	3 561	4 444	(883)	-20%	8 887
Pension and UIF Contributions		916	1 004	1 004	75	450	502	(52)	-10%	1 004
Medical Aid Contributions		127	178	178	14	83	89	(6)	-7%	178
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		809	1 411	1 411	–	–	706	(706)	-100%	1 411
Motor Vehicle Allowance		1 206	1 491	1 491	114	653	746	(93)	-12%	1 492
Cellphone Allowance		257	297	297	24	141	148	(7)	-5%	297
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	42	–	42	#DIV/0!	–
Payments in lieu of leave		352	191	191	–	1	95	(94)	-99%	191
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		10 595	13 459	13 459	806	4 932	6 729	(1 797)	-27%	13 459
% increase	4		27.0%	27.0%						27.0%
Other Municipal Staff										
Basic Salaries and Wages		177 403	195 797	195 797	15 687	95 115	97 898	(2 784)	-3%	195 797
Pension and UIF Contributions		29 574	33 853	33 853	2 690	15 999	16 926	(927)	-5%	33 853
Medical Aid Contributions		11 412	11 934	11 934	967	5 826	5 967	(141)	-2%	11 934
Overtime		20 990	15 760	15 760	2 070	9 972	7 880	2 092	27%	15 760
Performance Bonus		13 412	14 717	14 717	7 252	21 754	7 359	14 396	196%	14 717
Motor Vehicle Allowance		6 614	7 177	7 177	543	3 232	3 589	(356)	-10%	7 177
Cellphone Allowance		848	934	934	73	432	467	(35)	-7%	934
Housing Allowances		839	942	942	70	408	471	(63)	-13%	942
Other benefits and allowances		7 097	9 260	9 260	638	3 173	4 630	(1 457)	-31%	9 260
Payments in lieu of leave		7 947	3 309	3 309	1 689	8 107	1 654	6 452	390%	3 309
Long service awards		1 331	905	905	132	896	452	444	98%	905
Post-retirement benefit obligations	2	1 956	2 684	2 684	282	1 651	1 342	309	23%	2 684
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		261	140	140	27	137	70	67	96%	140
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		279 684	297 413	297 413	32 121	166 704	148 707	17 997	12%	297 414
% increase	4		6.3%	6.3%						6.3%
Total Parent Municipality		302 628	324 588	324 588	33 925	177 682	162 294	15 388	9%	324 588
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		302 628	324 588	324 588	33 925	177 682	162 294	15 388	9%	324 588
% increase	4		7.3%	7.3%						7.3%
TOTAL MANAGERS AND STAFF		290 279	310 872	310 872	32 927	171 636	155 436	16 200	10%	310 872

Section 6 – Service Delivery Performance

6.1.1 Introduction

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

6.1.2 Progress on implementation of the operating expenditure and revenue budgets 2025/2026

Financial performance as indicated in the section 71 high level monthly budget statement of 31 December 2025 indicates that actual operating revenue for some revenue line items are not in line against budgeted revenue. Therefore, the line items where there is either a significant increase or decrease in the first 6 months of the year must be adjusted in the February adjustment budget (unless based on passed trends the Municipality's revenue is likely to increase in the last six months for example operational revenue).

Projected revenue and operating expenditure

WC026 Langeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
		2024/25	Budget Year 2025/26							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		684 615	691 544	691 544	66 795	367 793	345 772	22 021	6.37%	691 544
Service charges - Water		82 700	69 574	69 574	6 076	33 412	34 787	(1 376)	-3.95%	69 574
Service charges - Waste Water Management		39 127	32 962	32 962	3 193	19 685	16 481	3 204	19.44%	32 962
Service charges - Waste management		38 346	33 379	33 379	3 229	19 853	16 690	3 164	18.96%	33 379
Sale of Goods and Rendering of Services		5 456	5 220	5 220	212	3 281	2 610	671	25.69%	5 220
Agency services		6 100	6 107	6 107	476	3 333	3 054	280	9.16%	6 107
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		8 223	4 681	4 681	1 081	4 342	2 340	2 001	85.50%	4 681
Interest from Current and Non Current Assets		23 120	35 711	35 711	1 212	8 102	17 856	(9 754)	-54.63%	35 711
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		3 769	4 163	4 163	281	2 408	2 082	327	15.70%	4 163
Licence and permits		3 842	2 514	2 514	11	673	1 257	(584)	-46.46%	2 514
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		12 617	7 682	7 682	256	853	3 877	(3 025)	-78.01%	7 682
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		108 425	106 956	106 956	9 472	57 808	53 478	4 331	8.10%	106 956
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		37 003	12 770	12 770	217	988	6 385	(5 397)	-84.52%	12 770
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		150 964	166 208	170 880	41 662	102 199	85 440	16 758	19.61%	170 880
Interest		1 851	2 292	2 292	744	6 656	1 146	5 510	480.87%	2 292
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		4 729	–	–	–	–	–	–		–
Gains on disposal of Assets			–	–	–	–	–	–		–
Other Gains			–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 210 886**	**1 181 765**	**1 186 438**	**134 916**	**631 386**	**593 255**	**38 131**	**6.43%**	**1 186 438**
Expenditure By Type										
Employee related costs		301 743	310 872	310 872	32 927	171 636	155 436	16 200	10.42%	310 872
Remuneration of councillors		12 349	13 716	13 716	998	6 046	6 858	(812)	-11.84%	13 716
Bulk purchases - electricity		592 038	588 459	588 459	58 757	335 035	294 230	40 806	13.87%	588 459
Inventory consumed		38 260	55 533	55 516	3 414	13 204	28 550	(15 346)	-53.75%	55 516
Debt impairment		65 956	15 623	15 623	–	–	7 811	(7 811)	-100.00%	15 623
Depreciation and amortisation		54 736	52 355	52 355	5 099	28 623	26 177	2 445	9.34%	52 355
Interest		21 695	4 569	4 569	188	1 117	2 302	(1 184)	-51.46%	4 569
Contracted services		43 041	94 779	99 409	5 565	28 511	51 486	(22 975)	-44.62%	99 409
Transfers and subsidies		3 500	5 429	5 429	2 070	2 522	2 715	(192)	-7.08%	5 429
Irrecoverable debts written off		28 160	16 514	16 514	–	2 369	8 257	(5 888)	-71.31%	16 514
Operational costs		53 798	83 407	83 424	3 677	25 624	41 402	(15 778)	-38.11%	83 424
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		66	–	–	–	–	–	–		–
Total Expenditure		**1 215 342**	**1 241 257**	**1 245 887**	**112 696**	**614 688**	**625 224**	**(10 537)**	**-1.69%**	**1 245 887**
Surplus/(Deficit)		**(4 456)**	**(59 492)**	**(59 449)**	**22 220**	**16 698**	**(31 970)**	**48 668**	**-152.23%**	**(59 449)**
Transfers and subsidies - capital (monetary allocations)		46 317	60 048	62 864	4 996	25 127	31 432	(6 305)	**-20.06%**	62 864
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**			**3 415**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**			**3 415**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**			**3 415**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**41 861**	**556**	**3 415**	**27 216**	**41 825**	**(538)**			**3 415**

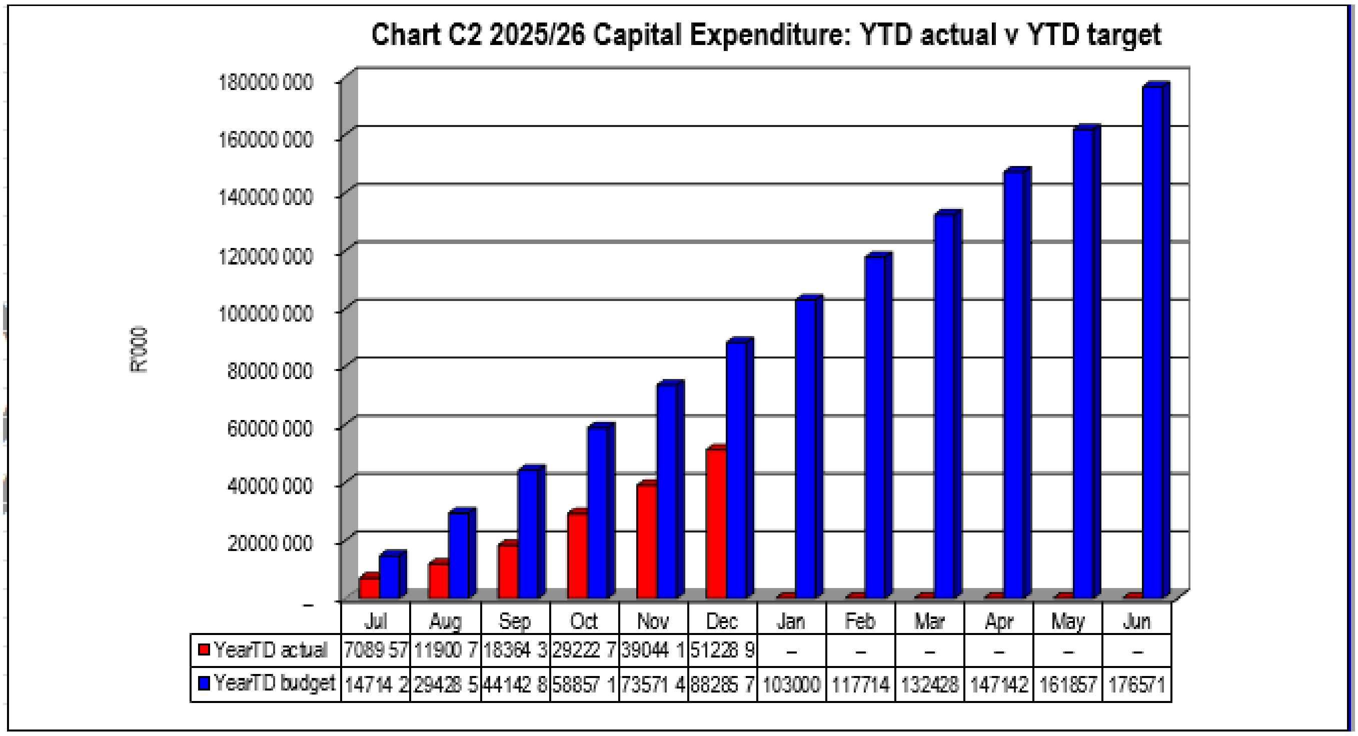
6.1.3 Progress on the implementation of the capital program 2025/2026

Capital Expenditure as of 31 December 2025:

Refer to the CAPITAL EXPENDITURE REPORT FOR DETAILS.

6.1.4 Capital expenditure trend

WC026 Langeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
	2024/25	Budget Year 2025/26							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	20 687	11 348	14 714	7 090	7 090	14 714	7 625	51.8%	5%
August	20 687	11 348	14 714	4 811	11 901	29 429	17 528	59.6%	9%
September	20 687	11 348	14 714	6 464	18 364	44 143	25 779	58.4%	13%
October	20 687	11 348	14 714	10 858	29 223	58 857	29 634	50.3%	21%
November	20 687	11 348	14 714	9 821	39 044	73 571	34 527	46.9%	29%
December	20 687	11 348	14 714	12 185	51 229	88 286	37 057	42.0%	38%
January	20 687	11 348	14 714	–		103 000	–		
February	20 687	11 348	14 714	–		117 714	–		
March	20 687	11 348	14 714	–		132 429	–		
April	20 687	11 348	14 714	–		147 143	–		
May	20 687	11 348	14 714	–		161 857	–		
June	20 687	11 348	14 714	–		176 572	–		
Total Capital expenditure	248 239	136 176	176 572	51 229					



6.1.5 Capital expenditure on new assets by asset class

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		32 185	28 183	35 584	1 254	12 078	17 792	5 714	32.1%	35 584
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		24 482	18 783	19 583	884	4 490	9 792	5 302	54.1%	19 583
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	8 625	9 425	765	765	4 713	3 948	83.8%	9 425
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		19 224	7 258	7 258	–	–	3 629	3 629	100.0%	7 258
LV Networks		2 845	2 900	2 900	119	2 375	1 450	(925)	-63.8%	2 900
Capital Spares		2 413	–	–	–	1 349	–	(1 349)	#DIV/0!	–
Water Supply Infrastructure		621	5 400	11 214	64	6 206	5 607	(599)	-10.7%	11 214
Dams and Weirs		–	1 100	1 100	–	88	550	462	84.0%	1 100
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	37	1 146	–	(1 146)	#DIV/0!	–
Bulk Mains		–	600	600	–	97	300	203	67.6%	600
Distribution		197	3 700	9 514	–	4 763	4 757	(6)	-0.1%	9 514
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		424	–	–	27	111	–	(111)	#DIV/0!	–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
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		7 083	4 000	4 787	307	1 383	2 393	1 011	42.2%	4 787
Data Centres		7 083	4 000	4 787	307	1 383	2 393	1 011	42.2%	4 787
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets		**39**	**6 200**	**6 735**	**207**	**1 896**	**3 368**	**1 471**	**43.7%**	**6 735**
Community Facilities		39	4 600	4 600	207	362	2 300	1 938	**84.2%**	4 600
Halls		–	4 600	4 600	207	362	2 300	1 938	84.2%	4 600
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		39	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	1 600	2 135	–	1 534	1 068	(466)	**-43.7%**	2 135
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	1 600	2 135	–	1 534	1 068	(466)	-43.7%	2 135
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		**3 845**	**540**	**540**	–	–	**270**	**270**	**100.0%**	**540**
Operational Buildings		3 845	540	540	–	–	270	270	**100.0%**	540
Municipal Offices		3 845	540	540	–	–	270	270	100.0%	540
Pay/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		**2 616**	**3 008**	**3 008**	–	**2 616**	**1 504**	**(1 112)**	-73.9%	**3 008**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 616	3 008	3 008	–	2 616	1 504	(1 112)	**-73.9%**	3 008
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 616	3 008	3 008	–	2 616	1 504	(1 112)	-73.9%	3 008
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	**3 000**	**3 137**	–	**1 280**	**1 569**	**288**	18.4%	**3 137**
Computer Equipment		–	3 000	3 137	–	1 280	1 569	288	18.4%	3 137
Furniture and Office Equipment		**1 969**	**1 205**	**1 205**	**43**	**256**	**602**	**347**	57.6%	**1 205**
Furniture and Office Equipment		1 969	1 205	1 205	43	256	602	347	57.6%	1 205
Machinery and Equipment		**1 867**	**16 570**	**17 460**	**229**	**859**	**8 730**	**7 871**	90.2%	**17 460**
Machinery and Equipment		1 867	16 570	17 460	229	859	8 730	7 871	90.2%	17 460
Transport Assets		**13 162**	**13 310**	**13 310**	–	–	**6 655**	**6 655**	100.0%	**13 310**
Transport Assets		13 162	13 310	13 310	–	–	6 655	6 655	100.0%	13 310
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**55 684**	**72 016**	**80 980**	**1 734**	**18 985**	**40 490**	**21 504**	**53.1%**	**80 980**

6.1.6 Capital expenditure on renewal of existing assets by asset class

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**124 452**	**5 839**	**20 890**	**3 832**	**11 646**	**10 445**	(1 200)	-11.5%	**20 890**
Roads Infrastructure		97 799	600	6 776	62	2 038	3 388	1 350	39.8%	6 776
Roads		97 799	600	6 776	62	2 038	3 388	1 350	39.8%	6 776
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		26 652	5 239	14 114	3 770	9 608	7 057	(2 551)	-36.1%	14 114
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	1 500	1 500	184	1 273	750	(523)	-69.7%	1 500
Water Treatment Works		–	1 000	1 000	–	–	500	500	100.0%	1 000
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		14 282	2 739	9 374	3 586	6 094	4 687	(1 408)	-30.0%	9 374
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		12 370	–	2 240	–	2 240	1 120	(1 120)	-100.0%	2 240
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

6.1.7 Expenditure on repairs and maintenance by asset class

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		–	–	–	–	–	–	–		–
Pay/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 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		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**124 452**	**5 839**	**20 890**	**3 832**	**11 646**	**10 445**	**(1 200)**	-11.5%	**20 890**

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		13 541	19 404	19 404	1 959	9 498	9 702	204	2.1%	19 404
Roads Infrastructure		1 326	5 678	5 678	887	2 263	2 839	576	20.3%	5 678
Roads		1 326	5 678	5 678	887	2 263	2 839	576	20.3%	5 678
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		909	574	574	–	–	287	287	100.0%	574
Drainage Collection		909	574	574	–	–	287	287	100.0%	574
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		9 004	10 967	10 967	1 072	6 484	5 483	(1 000)	-18.2%	10 967
Dams and Weirs		4 015	4 859	4 859	222	3 584	2 429	(1 155)	-47.5%	4 859
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		4 554	5 644	5 644	851	2 425	2 822	397	14.1%	5 644
Water Treatment Works		435	464	464	–	475	232	(243)	-104.6%	464
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2 302	1 957	1 957	–	752	978	227	23.2%	1 957
Pump Station		1 971	1 611	1 611	–	752	806	54	6.7%	1 611
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		332	346	346	–	–	173	173	100.0%	346
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	182	182	–	–	91	91	100.0%	182
Landfill Sites		–	182	182	–	–	91	91	100.0%	182
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		–	46	46	–	–	23	23	100.0%	46
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	46	46	–	–	23	23	100.0%	46
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		506	1 458	1 458	32	152	729	577	79.2%	1 466
Community Facilities		399	1 264	1 264	18	126	632	507	80.1%	1 273
Halls		181	174	174	18	18	87	69	79.3%	174
Centres		23	28	28	–	–	14	14	100.0%	28
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		33	49	49	–	13	25	12	48.5%	49
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		6	13	13	–	–	6	6	100.0%	21
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		157	1 000	1 000	–	95	500	405	81.0%	1 000
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		107	193	193	14	26	97	70	72.8%	193
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		107	193	193	14	26	97	70	72.8%	193
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		**450**	**230**	**230**	–	**64**	**115**	**52**	**44.8%**	**230**
Operational Buildings		450	230	230	–	64	115	52	**44.8%**	230
Municipal Offices		450	230	230	–	64	115	52	44.8%	230
Pay/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 Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**15**	**34**	**34**	**12**	**20**	**17**	**(3)**	-17.5%	**34**
Computer Equipment		15	34	34	12	20	17	(3)	-17.5%	34
Furniture and Office Equipment		**7**	**18**	**18**	–	**1**	**9**	**8**	86.3%	**18**
Furniture and Office Equipment		7	18	18	–	1	9	8	86.3%	18
Machinery and Equipment		**267**	**1 350**	**1 350**	**3**	**73**	**692**	**618**	89.4%	**1 366**
Machinery and Equipment		267	1 350	1 350	3	73	692	618	89.4%	1 366
Transport Assets		**3 099**	**3 290**	**3 290**	**678**	**2 553**	**2 045**	**(508)**	-24.8%	**3 690**
Transport Assets		3 099	3 290	3 290	678	2 553	2 045	(508)	-24.8%	3 690
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**17 885**	**25 784**	**25 784**	**2 685**	**12 361**	**13 309**	**947**	**7.1%**	**26 209**

6.1.8 Depreciation by asset class

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**37 707**	**36 853**	**36 853**	**3 686**	**20 136**	**18 426**	(1 710)	-9.3%	**36 853**
Roads Infrastructure		14 615	8 451	8 451	1 483	8 535	4 225	(4 310)	-102.0%	8 451
Roads		13 908	7 976	7 976	1 392	8 011	3 988	(4 023)	-100.9%	7 976
Road Structures		549	315	315	78	446	158	(289)	-183.2%	315
Road Furniture		158	159	159	13	78	80	2	2.6%	159
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		1 612	1 474	1 474	144	827	737	(90)	-12.1%	1 474
Drainage Collection		1 612	1 474	1 474	144	827	737	(90)	-12.1%	1 474
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5 580	5 700	5 700	534	3 074	2 850	(223)	-7.8%	5 700
Power Plants		–	–	–	–	–	–	–		–
HV Substations		342	387	387	30	171	193	23	11.8%	387
HV Switching Station		721	843	843	63	363	422	58	13.8%	843
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		1 088	1 123	1 123	94	542	561	19	3.5%	1 123
MV Switching Stations		19	19	19	2	9	9	(0)	-1.1%	19
MV Networks		2 060	1 985	1 985	184	1 058	992	(65)	-6.6%	1 985
LV Networks		1 351	1 344	1 344	162	931	672	(258)	-38.4%	1 344
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		7 573	7 562	7 562	603	3 469	3 781	312	8.2%	7 562
Dams and Weirs		248	218	218	31	176	109	(67)	-61.6%	218
Boreholes		33	33	33	3	16	17	0	0.6%	33
Reservoirs		1 307	1 323	1 323	115	664	661	(3)	-0.5%	1 323
Pump Stations		1 311	1 309	1 309	111	639	655	16	2.4%	1 309
Water Treatment Works		1 964	2 206	2 206	66	379	1 103	724	65.6%	2 206
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		2 711	2 473	2 473	277	1 594	1 236	(358)	-28.9%	2 473
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		4 936	4 658	4 658	676	2 970	2 329	(641)	-27.5%	4 658
Pump Station		998	956	956	92	532	478	(53)	-11.2%	956
Reticulation		1 883	1 594	1 594	246	1 414	797	(617)	-77.4%	1 594
Waste Water Treatment Works		1 998	2 050	2 050	333	997	1 025	28	2.7%	2 050
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		57	57	57	5	27	29	2	5.3%	57
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		3 254	8 869	8 869	234	1 193	4 435	3 242	73.1%	8 869
Landfill Sites		1 097	7 069	7 069	5	28	3 535	3 506	99.2%	7 069
Waste Transfer Stations		2 157	1 800	1 800	229	1 164	900	(264)	-29.4%	1 800
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		137	138	138	12	69	69	0	0.2%	138
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		137	138	138	12	69	69	0	0.2%	138
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**4 037**	**3 489**	**3 489**	**355**	**2 056**	**1 744**	**(311)**	-17.9%	**3 489**
Community Facilities		2 515	2 023	2 023	204	1 165	1 012	(154)	-15.2%	2 023
Halls		355	195	195	31	177	98	(79)	-81.1%	195
Centres		380	353	353	38	214	176	(38)	-21.4%	353
Crèches		7	7	7	1	3	3	(0)	-0.5%	7
Clinics/Care Centres		45	45	45	4	23	22	(0)	-0.5%	45
Fire/Ambulance Stations		517	152	152	47	261	76	(185)	-243.6%	152
Testing Stations		–	–	–	–	–	–	–		–
Museums		4	4	4	0	2	2	(0)	-0.5%	4
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		414	505	505	36	209	252	44	17.3%	505
Cemeteries/Crematoria		598	558	558	8	45	279	234	83.8%	558
Police		–	–	–	–	–	–	–		–
Purls		58	69	69	9	107	35	(72)	-208.0%	69
Public Open Space		1	1	1	0	0	0	(0)	-18.0%	1
Nature Reserves		15	18	18	1	8	9	1	13.5%	18
Public Ablution Facilities		45	44	44	3	23	22	(1)	-4.5%	44
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		3	–	–	15	57	–	(57)	0.0%	–
Taxi Ranks/Bus Terminals		73	74	74	11	37	37	(0)	-0.5%	74
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		1 521	1 465	1 465	151	890	733	(158)	-21.5%	1 465
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1 521	1 465	1 465	151	890	733	(158)	-21.5%	1 465
Capital Spares		–	–	–	–	–	–	–		–

Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**63**	**63**	**63**	**32**	**58**	**32**	**(26)**	-83.7%	**63**
Revenue Generating		63	63	63	32	58	32	(26)	**-83.7%**	63
Improved Property		63	63	63	32	58	32	(26)	-83.7%	63
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**802**	**742**	**742**	**80**	**493**	**371**	**(122)**	**-32.9%**	**742**
Operational Buildings		778	717	717	79	486	359	(127)	**-35.5%**	717
Municipal Offices		593	615	615	54	312	307	(5)	-1.5%	615
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		94	14	14	18	131	7	(124)	-1750.2%	14
Yards		–	–	–	–	–	–	–		–
Stores		91	88	88	7	43	44	1	2.5%	88
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		24	25	25	1	7	12	5	**42.9%**	25
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		24	25	25	1	7	12	5	42.9%	25
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**523**	–	–	**191**	**410**	–	**(410)**	0.0%	–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		523	–	–	191	410	–	(410)	**0.0%**	–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		523	–	–	191	410	–	(410)	**0.0%**	–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**3 361**	**3 160**	**3 160**	**60**	**1 525**	**1 580**	**55**	3.5%	**3 160**
Computer Equipment		3 361	3 160	3 160	60	1 525	1 580	55	3.5%	3 160
Furniture and Office Equipment		**1 354**	**1 421**	**1 421**	**24**	**325**	**710**	**385**	54.2%	**1 421**
Furniture and Office Equipment		1 354	1 421	1 421	24	325	710	385	54.2%	1 421
Machinery and Equipment		**2 022**	**1 620**	**1 620**	**228**	**1 201**	**810**	**(392)**	-48.3%	**1 620**
Machinery and Equipment		2 022	1 620	1 620	228	1 201	810	(392)	-48.3%	1 620
Transport Assets		**4 867**	**5 008**	**5 008**	**443**	**2 418**	**2 504**	**86**	3.4%	**5 008**
Transport Assets		4 867	5 008	5 008	443	2 418	2 504	86	3.4%	5 008
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**54 736**	**52 355**	**52 355**	**5 099**	**28 623**	**26 177**	**(2 445)**	**-9.3%**	**52 355**

6.1.9 Capital expenditure on upgrading of existing assets by asset class

WC026 Langeberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**68 103**	**51 507**	**67 889**	**6 436**	**20 107**	**33 944**	13 837	**40.8%**	**67 889**
Roads Infrastructure		–	6 202	19 084	1 707	2 280	9 542	7 262	**76.1%**	19 084
Roads		–	6 202	19 084	1 707	2 280	9 542	7 262	**76.1%**	19 084
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		5 279	–	3 500	3 476	3 476	1 750	(1 726)	**-98.7%**	3 500
Drainage Collection		5 279	–	3 500	3 476	3 476	1 750	(1 726)	**-98.7%**	3 500
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	16 697	16 697	1 082	2 104	8 349	6 245	**74.8%**	16 697
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	10 697	10 697	1 082	1 528	5 349	3 821	**71.4%**	10 697
Water Treatment Works		–	6 000	6 000	–	577	3 000	2 423	**80.8%**	6 000
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		62 824	28 608	28 608	171	12 246	14 304	2 057	**14.4%**	28 608
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		62 824	28 608	28 608	171	12 246	14 304	2 057	**14.4%**	28 608
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		**–**	**6 773**	**6 773**	**183**	**466**	**3 387**	**2 921**	**86.3%**	**6 773**
Community Facilities		–	500	500	–	–	250	250	**100.0%**	500
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	500	500	–	–	250	250	100.0%	500
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	6 273	6 273	183	466	3 137	2 671	**85.2%**	6 273
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	6 273	6 273	183	466	3 137	2 671	85.2%	6 273
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		–	**40**	**40**	–	**25**	**20**	**(5)**	**-27.2%**	**40**
Operational Buildings		–	40	40	–	25	20	(5)	**-27.2%**	40
Municipal Offices		–	40	40	–	25	20	(5)	-27.2%	40
Pay/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 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		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**68 103**	**58 320**	**74 702**	**6 619**	**20 598**	**37 351**	**16 753**	**44.9%**	**74 702**

Section 7 – Municipal manager's quality certificate

QUALITY CERTIFICATE

I, Daniël Petrus Lubbe, the municipal manager of Langeberg Municipality, hereby certify that

(Mark as appropriate)

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

For the month of December 2025 of 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name D P Lubbe

Municipal Manager of Langeberg Municipality (WC026)

Signature

Date 23 January 2026

Appendix 1: Service Delivery Performance Report

Appendix 2: Detailed Capital Expenditure as of 31 December 2025

CAPITAL EXPENDITURE REPORT
31 DECEMBER 2025

Vote number	CCG Account	Vote Description	SOURCE	Ward	Original Budget 2025/2026	OCTOBER ADJB 2025/2026	Expenditure for the Month	Year to Date Actual	Orders	Total Expenditure	Total Expenditure vs Budget	Balance	Planned YTD Expenditure (i.t.o. SDBIP Cashflows).	Actual Expenditure vs Budget
VOTE 1: FINANCIAL SERVICES DIRECTORATE														
Directorate Financial Services														
9/101-53101-319	C0086-1/IA05101/F0002/X049/R0683/001/0101_ACQ	ERP System	CRR	All	3 008 201.00	3 008 201.00	-	2 615 827.23	-	2 615 827.23	87%	392 373.77	49%	87%
		Total Dir Financial Services			3 008 201.00	3 008 201.00	-	2 615 827.23	-	2 615 827.23	86.96%	392 373.77	49%	87%
TOTAL: FINANCIAL SERVICES DIRECTORATE					3 008 201.00	3 008 201.00	-	2 615 827.23	-	2 615 827.23	86.96%	392 373.77	49%	86.96%
VOTE 2: EXECUTIVE & COUNCIL														
TOTAL: EXECUTIVE & COUNCIL					-	-	-	-	-	-		-	-	
VOTE 3: ECONOMIC, SOCIAL AND INTEGRATED DEVELOPMENT SERVICES														
ESIDS_Strategy & Social Development														
9/110-52101-103	C0004-1/IA06253/F0002/X045/R0683/001/0301_ACQ	Equipment	CRR	All	500 000.00	500 000.00	-	40 809.00	-	40 809.00	8%	459 191.00	49%	8%
		ESIDS_Strategy & Social Development			500 000.00	500 000.00	-	40 809.00	-	40 809.00	8.16%	459 191.00	49%	8%
ESIDS_Information & Communication Technology														
9/113-52001-104	C0003-1/IA06193/F0002/X052/R0683/001/0304_ACQ	General ICT Needs	CRR	All	1 500 000.00	1 637 174.78	-	1 280 460.82	-	1 280 460.82	78%	356 713.96	48%	78%
	C0006-52/IA06282/F09585/X052/R0683/001/0304_ACQ	ICT Infrastructure - Camera System	CWDM		-	208 695.64	-	-	-	-	0%	208 695.64	49%	0%
9/113-52003-106	C0026-3/IA06193/F0002/X052/R0683/001/0304_ACQ	A Connected Langeberg	CRR	All	2 000 000.00	2 000 000.00	306 791.71	740 940.27	94 366.45	835 306.72	42%	1 164 693.28	49%	37%
9/113-52004-107	C0026-4/IA06193/F0002/X052/R0683/001/0304_ACQ	Two-Way Digital Radio Communication Network	CRR	All	2 000 000.00	2 786 710.31	-	641 911.44	924 311.10	1 566 222.54	56%	1 220 487.77	49%	23%
9/113-52002-105	C0003-2/IA06193/F0002/X052/R0683/001/0304_ACQ	Upgrade ICT Infrastructure	CRR	All	1 500 000.00	1 500 000.00	-	-	-	-	0%	1 500 000.00	49%	0%
		ESIDS_Information & Communication Technology			7 000 000.00	8 132 580.73	306 791.71	2 663 312.53	1 018 677.55	3 681 990.08	45.27%	4 450 590.65	49%	33%
ESIDS_Strategy&Social_LED														
New	C0006-40/IA06313/F0002/X096/R0683/001/0302_ACQ	Supply and Installation of surveillance cameras system at Robertson, Bonnievale and Montagu Trading areas	CRR	All	500 000.00	500 000.00	-	-	-	-	0%	500 000.00	49%	0%
		ESIDS_Strategy&Social_LED			500 000.00	500 000.00	-	-	-	-	0.00%	500 000.00	49%	0%
TOTAL: ECONOMIC, SOCIAL AND INTEGRATED DEVELOPMENT SERVICES DIRECTORATE					8 000 000.00	9 132 580.73	306 791.71	2 704 121.53	1 018 677.55	3 722 799.08	40.76%	5 409 781.65	49%	29.61%
VOTE 4: CORPORATE SERVICES DIRECTORATE														
TRAFFIC SERVICES														
New	C0007-18/IA01367/F8308/X153/R0683/001/0405_ACQ	Sedan Vehicle Traffic	EFF	All	673 000.00	673 000.00	-	-	-	-	0%	673 000.00	49%	0%
New	C0007-19/IA01367/F8308/X153/R0683/001/0405_ACQ	LDV Single Cab LAW- with canopy Law Enforcement	EFF	All	937 000.00	937 000.00	-	-	-	-	0%	937 000.00	49%	0%
		Total Traffic			1 610 000.00	1 610 000.00	-	-	-	-	0.00%	1 610 000.00	49%	0%
Property Management														
9/125-50601-108	C0261-9/IA11603/F0002/X055/R5401/001/0407_ACQ	Alterations/Upgrading of Municipal Offices - FENCING ASHTON	CRR	9	240 000.00	240 000.00	-	-	-	-	0%	240 000.00	49%	0%
9/125-50602-109	C0006-38/IA01327/F0002/X046/R0683/001/0407_ACQ	Purchusing of an 1.8 Tool Trailor	CRR	10	30 000.00	30 000.00	-	-	-	-	0%	30 000.00	49%	0%
9/125-50603-110	C0261-9/IA11603/F0002/X055/R0683/001/0407_ACQ	Alterations/Upgrading of Municipal Offices Fencing of Municipal Office: WHITE STREET Robertson	CRR	1	300 000.00	300 000.00	-	-	236 027.00	236 027.00	79%	63 973.00	49%	0%
		Total Property Building and Maintenance			570 000.00	570 000.00	-	-	236 027.00	236 027.00	41.41%	333 973.00	49%	0%
Admin Support														
9/120-52101-106	C0004-2/IA06253/F0002/X046/R0683/001/0402_ACQ	Office Furniture & Equipment	CRR	All	185 000.00	185 000.00	11 109.57	74 562.53	64 315.35	138 877.88	75%	46 122.12	49%	40%
		Total Admin			185 000.00	185 000.00	11 109.57	74 562.53	64 315.35	138 877.88	75.07%	46 122.12	49%	40%
Governance Support														
New	C0006-40/IA06313/F0002/X046/R0683/001/0406_ACQ	Installation of New Air Conditioner	CRR	All	77 000.00	77 000.00	-	31 607.00	-	31 607.00	41%	45 393.00	49%	41%
New	C0006-41/IA06313/F0002/X046/R0683/001/0406_ACQ	Renovations- Councillors Office in Zolani/Nkqubela	CRR	2,10	60 000.00	60 000.00	-	-	21 796.71	21 796.71	36%	38 203.29	49%	0%
		Total Governance Support			137 000.00	137 000.00	-	31 607.00	21 796.71	53 403.71	38.98%	83 596.29	49%	23%
Thusong Centre														
	C0352-13/IA01952/F0002/X046/R5402/001/0409_ACQ	Upgrading of driveway	CRR	1	40 000.00	40 000.00	-	25 430.71	-	25 430.71	64%	14 569.29	49%	64%
		Total Corporate Services			40 000.00	40 000.00	-	25 430.71	-	25 430.71	63.58%	14 569.29	49%	64%
TOTAL: CORPORATE SERVICES DIRECTORATE					2 542 000.00	2 542 000.00	11 109.57	131 600.24	322 139.06	453 739.30	17.85%	2 088 260.70	49%	5.18%

VOTE 5: ENGINEERING SERVICES DIRECTORATE														
Water Distribution														
9/133-33160-314	C0058-4/IA06373/F0002/X146/R0683/001/0504_ACQ	Replacement of bulk water meters	CRR	All	600 000.00	600 000.00	-	97 192.76	-	97 192.76	16%	502 807.24	49%	16%
9/133-33161-315	C0061-9/IA06433/F0002/X146/R0683/001/0504_ACQ	Replacement of the siphon pipeline from the Robertson Canal to Gumgrove Dam	CRR	1,2,3,6,11	1 000 000.00	5 000 000.00	-	4 762 900.59	475 161.35	5 238 061.94	105%	- 238 061.94	49%	95%
9/133-33152-232	C0141-4/IA06433/F0002/X146/R0683/001/0504_ACQ	Water Pipe Replacement (Bonnievale main supply to Lactalis, Bonnievale Winery and Uitsig)	CRR	8	1 000 000.00	7 634 619.05	1 989 358.49	4 485 857.39	3 184 421.49	7 670 278.88	100%	- 35 659.83	49%	59%
	C0139-2/IA01952/F09680/X146/R0683/001/0504_ACQ	Breede River Pumstation-MDRG	MDRG		-	2 240 026.74	-	2 240 026.74	188 225.99	2 428 252.73	108%	- 188 225.99	49%	100%
New	C0004-6/IA06253/F0002/X146/R0683/001/0504_ACQ	Equipment	CRR	All	100 000.00	100 000.00	-	44 361.65	30 813.62	75 175.27	75%	24 824.73	49%	44%
New	C0203-4/IA06513/F0002/X146/R5404/001/0504_ACQ	Upgrading of Bonnievale Water Treatment works	CRR	4,8	6 000 000.00	6 000 000.00	-	-	-	-	0%	6 000 000.00	49%	0%
New	C0060-2/IA06413/F0002/X146/R5402/001/0504_ACQ	Raising of Dassieshoek Dam wall	CRR	1,2,3,6,11	800 000.00	800 000.00	-	87 975.00	712 025.00	800 000.00	100%	-	49%	11%
New	C0146-2/IA06513/F0002/X146/R5402/001/0504_ACQ	Upgrade of Robertson heights human settlement development	CRR	1,2,3,6,11	1 000 000.00	1 000 000.00	-	-	-	-	0%	1 000 000.00	49%	0%
New	C0006-40/IA06513/F0002/X146/R0683/001/0504_ACQ	Borehole	CRR	All	300 000.00	300 000.00	184 753.09	184 753.09	115 246.91	300 000.00	100%	-	49%	62%
New	C0060-3/IA06413/F0002/X146/R5402/001/0504_ACQ	Gumgrove	CRR	1,2,3,6,11	300 000.00	300 000.00	-	-	-	-	0%	300 000.00	49%	0%
	C0141-2/IA06433/F0002/X146/R0683/001/0504_ACQ	Generators for WTW and pumps	CRR	All	-	-	-	12 111.00	781 580.32	793 691.32		- 793 691.32	41%	
New	C0007-20/IA01367/F8308/X146/R0683/001/0504_ACQ	2L LDV with half canopy x 2	EFF	All	840 000.00	840 000.00	-	-	-	-	0%	840 000.00	49%	0%
New	C0006-41/IA06313/F8308/X146/R0683/001/0504_ACQ	Water truck/trailor	EFF	All	1 200 000.00	1 200 000.00	-	-	-	-	0%	1 200 000.00	49%	0%
New	C0201-1/IA01952/F0803/X146/R5401/001/0504_ACQ	Upgrading of Breede River pump station (Ashton)	WSIG	9,10,11	10 697 391.30	10 697 391.30	1 082 080.90	1 527 550.58	9 387 472.07	10 915 022.65	102%	- 217 631.35	49%	14%
New	C0144-4/IA06473/F0002/X146/R5401/001/0504_ACQ	Upgrading of Breede River pump station (Ashton)	CRR	9,10,11	1 500 000.00	1 500 000.00	184 175.16	1 273 045.17	980 516.68	2 253 561.85	150%	- 753 561.85	49%	85%
New	C0141-7/IA06433/F09929/X146/R5402/001/0504_ACQ	Water Pipes Replacement (Robertson)	DLG	All	1 739 130.43	1 739 130.43	1 596 475.91	1 596 475.91	-	1 596 475.91	92%	142 654.52	49%	92%
		Total Water			27 076 521.73	39 951 167.52	5 036 843.55	16 312 249.88	15 855 463.43	32 167 713.31	80.52%	7 783 454.21	48%	**41%**
Sewerage														
9/140-23708-179	C0183-1/IA00152/F0791/X139/R5402/001/0511_ACQ	Upg Robertson WWTW - MIG	MIG	1,2,3,6,11	22 769 565.21	22 769 565.21	-	9 584 088.70	-	9 584 088.70	42%	13 185 476.51	49%	42%
9/140-23709-197	C0183-2/IA00152/F0002/X139/R5402/001/0511_ACQ	Upg Robertson WWTW - CRR	CRR	1,2,3,6,11	3 838 031.02	3 838 031.02	-	2 077 182.35	1 760 745.07	3 837 927.42	100%	103.60	49%	54%
New	C0004-7/IA06253/F0002/X139/R0683/001/0511_ACQ	Equipment	CRR	All	100 000.00	100 000.00	15 810.00	31 027.39	25 288.91	56 316.30	56%	43 683.70	49%	31%
New	C0183-9/IA00152/F0002/X139/R0683/001/0511_ACQ	Sewer pipe replacement	CRR	All	2 000 000.00	2 000 000.00	170 873.66	585 096.14	357 204.07	942 300.21	47%	1 057 699.79	49%	29%
New	C0007-24/IA01367/F8308/X139/R0683/001/0511_ACQ	2L LDV with half canopy x 2	EFF	All	840 000.00	840 000.00	-	-	-	-	0%	840 000.00	49%	0%
New	C0007-25/IA01367/F8308/X139/R0683/001/0511_ACQ	2L LDV 4x4 SCab with half canopy	EFF	All	550 000.00	550 000.00	-	-	-	-	0%	550 000.00	49%	0%
		Total Sewerage			30 097 596.23	30 097 596.23	186 683.66	12 277 394.58	2 143 238.05	14 420 632.63	47.91%	15 676 963.60	49%	**41%**
Solid Waste														
	C0006-40/IA06313/F0002/X132/R5402/001/0508_ACQ	Upgrading of Robertson Transfer station – Roof	CRR		-	400 000.00	-	300 000.00	231 874.20	531 874.20	133%	- 131 874.20	49%	75%
New	C0006-52/IA06282/F8308/X132/R0683/001/0508_ACQ	Replace CCD 7295 Isuzu FTR Compactor - 2003 Model Compacter with 19m³ Waste Compacter	EFF	All	2 800 000.00	2 800 000.00	-	-	-	-	0%	2 800 000.00	49%	0%
New	C0007-26/IA01367/F8308/X132/R0683/001/0508_ACQ	Replace CBR13362, CBR1779, CBR1804 with 3 x 2L LDV with towbar	EFF	1,2,3,6,9,10	1 050 000.00	1 050 000.00	-	-	-	-	0%	1 050 000.00	49%	0%
New	C0006-53/IA06282/F0002/X132/R0683/001/0508_ACQ	Install handrails at the Transfer stations in all five towns	CRR	1,2,7,12	600 000.00	600 000.00	-	-	-	-	0%	600 000.00	49%	0%
New	C0006-54/IA06282/F0002/X132/R0683/001/0508_ACQ	Install Groundwater quality Boreholes at Ashton, Montagu and Bonnievale Waste Disposal facilities	CRR	4,7,8,9,10,12	1 000 000.00	1 000 000.00	-	-	335 835.00	335 835.00	34%	664 165.00	49%	0%
New	C0006-55/IA06282/F0002/X132/R5401/001/0508_ACQ	The Supply and Installation of H25 Baler at the Ashton New MRF	CRR	10	1 730 000.00	1 730 000.00	-	-	1 595 000.00	1 595 000.00	92%	135 000.00	49%	0%
New	C0006-56/IA06313/F0002/X132/R0683/001/0508_ACQ	Upgrading of Transfer stations: Robertson & Montagu	CRR	1,2,3,6,7,11,12	600 000.00	600 000.00	-	-	-	-	0%	600 000.00	49%	0%
New	C0006-57/IA06282/F0002/X132/R5401/001/0508_ACQ	The Installation of Misting System at the Ashton New MRF	CRR	9	500 000.00	500 000.00	-	-	-	-	0%	500 000.00	49%	0%
		Total Solid Waste			8 280 000.00	8 680 000.00	-	300 000.00	2 162 709.20	2 462 709.20	28.37%	6 217 290.80	49%	**3%**
Roads & Storm Water														
9/135-24120-293	C0177-3/IA00132/F0794/X116/R4955/001/0506_ACQ	NDPG :Upgrade in Robertson Precinct	NDPG	1, 2	3 478 260.86	3 478 260.86	1 446 445.00	1 446 445.00	504 681.96	1 951 126.96	56%	1 527 133.90	49%	42%
9/135-24130-215	C0177-8/IA00132/F0002/X116/R5403/001/0506_ACQ	Paving of Barlinka Street, Montagu	CRR	7	-	4 500 000.00	260 505.45	692 629.83	550 000.00	1 242 629.83	28%	3 257 370.17	49%	15%
9/135-24131-216	C0177-9/IA00132/F0002/X116/R5401/001/0506_ACQ	Ashton road upgrade (Ashton Residential Area, Industrial/ area, Zolani curbs)	CRR	10	2 723 767.98	11 105 647.94	-	141 280.00	91 100.00	232 380.00	2%	10 873 267.94	49%	1%
9/136-30750-290	C0192-3/IA00192/F0002/X140/R0683/001/0507_ACQ	Jetting Tanker	CRR	All	-	3 499 699.76	3 476 086.96	3 476 086.96	58 826.08	3 534 913.04	101%	- 35 213.28	49%	99%
New	C0004-6/IA06253/F0002/X116/R0683/001/0506_ACQ	Equipment	CRR	All	100 000.00	100 000.00	-	25 252.40	13 565.22	38 817.62	39%	61 182.38	49%	25%
New	C0006-43/IA06313/F8308/X116/R0683/001/0506_ACQ	3ton tipper x 1	EFF	All	650 000.00	650 000.00	-	-	-	-	0%	650 000.00	49%	0%
New	C0006-42/IA06313/F8308/X116/R0683/001/0506_ACQ	5ton tipper	EFF	All	750 000.00	750 000.00	-	-	-	-	0%	750 000.00	49%	0%
New	C0007-21/IA01367/F8308/X116/R0683/001/0506_ACQ	2L LDV with tow bar x 3	EFF	All	1 050 000.00	1 050 000.00	-	-	-	-	0%	1 050 000.00	49%	0%
9/135-14101-134	C0120-1/IA00132/F0002/X116/R0683/001/0504_ACQ	The Rehabilitation/Upgrading of existing tar roads in 5 towns	CRR	All	-	6 176 454.89	52 306.06	1 999 280.64	244 002.21	2 243 282.85	36%	3 933 172.04	49%	32%
New	C0006-52/IA06282/F8308/X116/R0683/001/0506_ACQ	Purhasing of an Excavator	EFF	All	2 250 000.00	2 250 000.00	-	-	-	-	0%	2 250 000.00	49%	0%
		Total Roads and Storm Water			11 002 028.84	33 560 063.45	5 235 343.47	7 780 974.83	1 462 175.47	9 243 150.30	27.54%	24 316 913.15	49%	**23%**
Electrical Engineering														
9/132-53810-133	C0006-4/IA06313/F0002/X032/R0683/001/0503_ACQ	Replace Safety Equipment - Electrical Services	CRR	All	300 000.00	300 000.00	43 772.09	193 991.97	25 107.78	219 099.75	73%	80 900.25	49%	65%
9/132-30642-254	C0006-3/IA07020/F0002/X032/R0683/001/0503_ACQ	Solar at Municipal buildings	CRR	All	300 000.00	300 000.00	-	-	-	-	0%	300 000.00	49%	0%
9/132-30711-129	C0019-2/IA07280/F0002/X032/R0683/001/0503_ACQ	New Elect Connections	CRR	All	400 000.00	400 000.00	8 883.92	81 628.78	-	81 628.78	20%	318 371.22	49%	20%
9/132-30712-130	C0019-3/IA07280/F0002/X032/R0683/001/0503_ACQ	Replacement and Repairs of Network	CRR	All	2 500 000.00	2 500 000.00	110 018.39	2 289 082.40	132 475.56	2 421 557.96	97%	78 442.04	49%	92%
9/132-30748-294	C0020-4/IA07300/F0786/X032/R5404/001/0503_ACQ	Electrification of Boekenhoutskloof-INEP	INEP	4	7 258 260.87	7 258 260.87	-	-	848 997.00	848 997.00	12%	6 409 263.87	49%	0%
9/132-30125-119	C0016-1/IA07220/F0002/X032/R4951/001/0503_ACQ	Replace 66Kv Transformers at Robertson Main Substation	CRR	1,2,3,6,11	8 625 000.00	9 425 000.00	764 710.17	764 710.17	8 660 289.83	9 425 000.00	100%	-	48%	8%
	C0006-30/IA07020/F0002/X032/R0683/001/0503_ACQ	LM High Mast Lighting	CRR	All	-	194 814.78	-	-	47 974.78	47 974.78	25%	146 840.00	49%	0%
New	C0007-15/IA01367/F8308/X032/R5402/001/0503_ACQ	Bakkies and Truck - Robertson	EFF	1,2,3,6,11	4 610 000.00	4 610 000.00	-	-	-	-	0%	4 610 000.00	49%	0%
New	C0007-16/IA01367/F8308/X032/R5401/001/0503_ACQ	Bakkies - Ashton	EFF	9,10,11	1 790 000.00	1 790 000.00	-	-	-	-	0%	1 790 000.00	49%	0%
New	C0007-17/IA01367/F8308/X032/R5403/001/0503_ACQ	Bakkies - Montagu	EFF	7,11,12	550 000.00	550 000.00	-	-	-	-	0%	550 000.00	49%	0%
		Total Electrical Engineering			26 333 260.87	27 328 075.65	927 384.57	3 329 413.32	9 714 844.95	13 044 258.27	47.73%	14 283 817.38	49%	**12%**
Water Treatment Works														
9/146-32907-422	C0061-10/IA06513/F0002/X148/R5405/001/0517_ACQ	Construction of New WTW McGregor:CRR	CRR	5	2 700 000.00	4 514 125.00	-	-	1 286 232.39	1 286 232.39	28%	3 227 892.61	49%	0%
	C0203-4/IA06513/F0791/X148/R5404/001/0517_ACQ	Upgrading of Water Treatment works Bonnievale	MIG	4	-	-	-	576 501.22	2 357 670.96	2 934 172.18		- 2 934 172.18	41%	
	C0066-3/IA06513/F0791/X148/R5405/001/0517_ACQ	New WTW McGregor:MIG	MIG	5	-	-	36 564.65	1 146 459.39	1 253 540.61	2 400 000.00		- 2 400 000.00	49%	
		Water Treatment Works			2 700 000.00	4 514 125.00	36 564.65	1 722 960.61	4 897 443.96	6 620 404.57	0.28	- 2 106 279.57	48%	-
TOTAL: ENGINEERING SERVICES DIRECTORATE					105 489 407.67	144 131 027.85	11 422 819.90	41 722 993.22	36 235 875.06	77 958 868.28	54.09%	66 172 159.57	49%	28.95%

VOTE6: COMMUNITY SERVICES DIRECTORATE

Community Halls														
9/156-52122-333	C0004-6/IA06253/F0002/X006/R0683/001/0609_ACQ	Furniture	CRR	All	100 000.00	100 000.00	-	-	-	-	0%	100 000.00	49%	0%
9/156-52123-334	C0004-7/IA06253/F0002/X006/R0683/001/0609_ACQ	Appliances	CRR	All	50 000.00	50 000.00	-	-	-	-	0%	50 000.00	49%	0%
		Total Community Halls			150 000.00	150 000.00	-	-	-	-	0.00%	150 000.00	49%	**0%**
Community Facilities														
9/150-53857-418	C0006-13/IA06313/F0002/X124/R0683/001/0603_ACQ	Equipment Community Facilities	CRR	All	600 000.00	686 615.00	-	86 615.00	-	86 615.00	13%	600 000.00	49%	13%
9/150-53834-258	C0006-28/IA06282/F0002/X124/R0683/001/0603_ACQ	Appliances	CRR	All	50 000.00	50 000.00	-	-	-	-	0%	50 000.00	49%	0%
New	C0230-9/IA00032/F0002/X124/R5405/001/0603_ACQ	Construction of the new Pavilion at Mc Gregor sport field	CRR	5	3 000 000.00	3 000 000.00	207 356.25	362 268.75	312 306.25	674 575.00	22%	2 325 425.00	49%	12%
		Total Community Facilities			3 650 000.00	3 736 615.00	207 356.25	448 883.75	312 306.25	761 190.00	20.37%	2 975 425.00	49%	**12%**
Sportsfields														
9/150-53859-420	C0245-9/IA00032/F0002/X124/R5401/001/0603_ACQ	NEW netball court construction Zolani sports field	CRR	10	-	535 031.00	-	485 103.14	98 438.17	583 541.31	109%	- 48 510.31	49%	91%
9/150-53860-421	C0245-11/IA00032/F0002/X124/R5401/001/0603_ACQ	Upgrading Boundary wall at Cogmanskloof sport field	CRR	9	1 000 000.00	1 000 000.00	-	991 040.60	10 964.40	1 002 005.00	100%	- 2 005.00	49%	99%
New	C0230-10/IA06282/F0002/X124/R5402/001/0603_ACQ	Upgrading floodlights at Callie Dewet and Zolani sportsgound	CRR	1,2,3,10	1 600 000.00	1 600 000.00	-	-	241 738.00	241 738.00	15%	1 358 262.00	49%	0%
New	C0336-19/IA06282/F0791/X125/R5402/001/0603_ACQ	Upgrading of Van Zyl Street Sport field	MIG	1	5 734 782.60	5 734 782.59	183 002.90	465 591.08	247 452.40	713 043.48	12%	5 021 739.11	49%	8%
New	C0336-20/IA00032/F09925/X006/R4951/001/0603_ACQ	Upgrading Cloakroom at Van Zyl Sport ground	DCAS	1	538 261.00	538 261.00	-	-	-	-	0%	538 261.00	49%	0%
		Total Sportsfields			8 873 043.60	9 408 074.59	183 002.90	1 941 734.82	598 592.97	2 540 327.79	27.00%	6 867 746.80	49%	**21%**
Fire Services														
9/154-52107-318	C0004-5/IA06253/F0002/X109/R0683/001/0607_ACQ	Furniture - Fire Station	CRR	All	30 000.00	30 000.00	16 344.35	25 394.35	11 025.00	36 419.35	121%	- 6 419.35	49%	85%
9/154-53805-181	C0006-18/IA06313/F0002/X109/R0683/001/0607_ACQ	Package of Jaws of Life	CRR	All	900 000.00	900 000.00	-	-	-	-	0%	900 000.00	49%	0%
9/154-53814-383	C0006-43/IA06313/F0002/X109/R0683/001/0607_ACQ	Gym Equipment	CRR	11	30 000.00	30 000.00	-	25 975.62	-	25 975.62	87%	4 024.38	49%	87%
9/154-53813-382	C0006-40/IA00032/F8308/X109/R0683/001/0607_ACQ	Fully Equipped Firefighting Vehicles	EFF	All	1 000 000.00	1 000 000.00	-	-	-	-	0%	1 000 000.00	49%	0%
9/154-53811-380	C0006-19/IA01952/F0002/X109/R0683/001/0607_ACQ	Fire Extinguishers and Fire Hose Reels above 500	CRR	All	10 000.00	10 000.00	-	5 340.00	-	5 340.00	53%	4 660.00	49%	53%
NEW	C0006-45/IA00032/F0002/X109/R0683/001/0607_ACQ	Smoke Alarms	CRR	All	30 000.00	30 000.00	-	14 750.00	-	14 750.00	49%	15 250.00	49%	49%
		Total Fire Services			2 000 000.00	2 000 000.00	16 344.35	71 459.97	11 025.00	82 484.97	4.12%	1 917 515.03	49%	**4%**
PARKS AND AMENITIES														
9/153-53969-436	C0329-1/IA00032/F0002/X123/R0683/001/0606_ACQ	Upgrade of parks	CRR	All	500 000.00	500 000.00	-	-	46 707.81	46 707.81	9%	453 292.19	49%	0%
New	C0007-22/IA01367/F8313/X123/R0683/001/0606_ACQ	LDV Bakkie	EFF	All	420 000.00	420 000.00	-	-	-	-	0%	420 000.00	49%	0%
9/153-53940-418	C0006-41/IA06313/F0002/X123/R0683/001/0606_ACQ	Horticulture Equipment	CRR	All	300 000.00	300 000.00	-	13 669.04	-	13 669.04	5%	286 330.96	49%	5%
New	C0245-11/IA00032/F0002/X123/R0683/001/0606_ACQ	Installation of water features/splash pads in play parks	CRR	All	600 000.00	600 000.00	-	-	-	-	0%	600 000.00	49%	0%
New	C0004-8/IA06253/F0002/X123/R0683/001/0606_ACQ	Overnights huts mattresses	CRR	All	30 000.00	30 000.00	-	14 191.30	-	14 191.30	47%	15 808.70	49%	47%
New	C0004-9/IA06253/F0002/X123/R0683/001/0606_ACQ	Wood burning stove	CRR	All	10 000.00	10 000.00	-	-	23 981.48	23 981.48	240%	- 13 981.48	49%	0%
New	C0006-58/IA01952/F0002/X123/R0683/001/0606_ACQ	2 x Fireextinguishers	CRR	All	3 000.00	3 000.00	-	2 790.00	-	2 790.00	93%	210.00	49%	93%
New	C0120-38/IA00132/F0002/X123/R4960/001/0606_ACQ	Rehabilitaion of Internal Roads in Montagu Nature Reserves	CRR	7	600 000.00	600 000.00	10 021.87	38 811.25	167 538.75	206 350.00	34%	393 650.00	49%	6%
		Total Amenities			2 463 000.00	2 463 000.00	10 021.87	69 461.59	238 228.04	307 689.63	12.49%	2 155 310.37	49%	**3%**
TOTAL: COMMUNITY SERVICES DIRECTORATE					17 136 043.60	17 757 689.59	416 725.37	2 531 540.13	1 160 152.26	3 691 692.39	20.79%	14 065 997.20	49%	14.26%
GRAND TOTAL					**136 175 652.27**	**176 571 499.00**	**12 157 446.55**	**49 706 082.35**	**38 736 843.93**	**88 442 926.28**	**50.09%**	**88 128 572.89**	**49%**	**28.15%**

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

Percentage of actual expenditure =	**28.15%**
Percentage of outstanding orders =	**21.94%**
Total	**50.09%**

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	0.00	-	-	-
WATER	18 035 210.49	20 752 907.39	5 036 843.55	44 465 292.52	5 677 174.64
ELECTRICAL SERVICES	3 329 413.32	9 714 844.95	927 384.57	27 328 075.65	14 283 817.38
SEWERAGE	12 277 394.58	2 143 238.05	186 683.66	30 097 596.23	15 676 963.60
ROADS	7 780 974.83	1 462 175.47	5 235 343.47	33 560 063.45	24 316 913.15
Sub-Total at Service Level	**41 422 993.22**	**34 073 165.86**	**11 386 255.25**	**135 451 027.85**	**59 954 868.77**

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	0.00	0.00	-	-	-
CORPORATE SERVICES	131 600.24	322 139.06	11 109.57	2 542 000.00	2 088 260.70
STRATEGY AND SOCIAL DEVELOPMENT	2 704 121.53	1 018 677.55	306 791.71	9 132 580.73	5 409 781.65
FINANCE	2 615 827.23	0.00	-	3 008 201.00	392 373.77
COMMUNITY SERVICES	2 531 540.13	1 160 152.26	416 725.37	17 757 689.59	14 065 997.20
ENVIRONMENTAL SERVICES	0.00	0.00	-	-	-
INFORMATION & COMMUNICATION TECHNOLOGY	0.00	0.00	-	-	-
CIVIL ENG SERVICES	0.00	0.00	-	-	-
MECHANICAL WORKSHOP	0.00	0.00	-	-	-
Dir ENGINEERING SERVICES	0.00	0.00	-	-	-
CLEANSING	0.00	0.00	-	-	-
Water Treatment Works			36 564.65	-	-
SOLID WASTE	300 000.00	2 162 709.20	-	8 680 000.00	6 217 290.80
Sub-Total at Department Level	**8 283 089.13**	**4 663 678.07**	**771 191.30**	**41 120 471.32**	**28 173 704.12**
	49 706 082.35	**38 736 843.93**	**12 157 446.55**	**176 571 499.00**	**88 128 572.89**
	TRUE	TRUE	TRUE	TRUE	TRUE

Total Budget per Funding Source	
	Budgeted
CRR	99 947 124.53
DCAS	538 261.00
DLG	1 739 130.43
MLSRG	0.00
Provincial Grant / Conditional Libraries	0.00
Provincial Grant/MRF	0.00
MIG	28 504 347.80
CWDM	208 695.64
FSCBG	0.00
SMME	0.00
INEP	7 258 260.87
NDPG	3 478 260.86
FMG	0.00
MRF	0.00
MRF & Conditional Grant	0.00
MDRG	2 240 026.74
WSIG	10 697 391.30
EFF	21 960 000.00
DSRF	0.00
AHD	0.00
CWDM_Safety	0.00
MSDCBG	0.00
/incial Grant for the Acceleration of Housing Delivery (Roll-Over)	0.00
	176 571 499.00
	TRUE

Total Actual per Funding Source	
	Actual
CRR	31 122 943.73
SMME	-
FSCBG	-
DSRF	-
MIG	11 772 640.39
CWDM	-
INEP	-
NDPG	1 446 445.00
FMG	-
MRF	-
MRF & Conditional Grant	-
EFF	-
AHD	-
MDRG	2 240 026.74
MSDCBG	-
WSIG	1 527 550.58
CWDM_Safety	-
DLG	1 596 475.91
	49 706 082.35
	TRUE