



In-Year Report of the Municipality

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

Monthly Budget Statement

August 2026

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality August 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 August 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.

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

This report represents the S71 MFMA monthly budget statement for August 2026, and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

1.1 Implementation of budget in terms of SDBIP

Please refer to table C4 on page 13 of 45 and page 14 -16 of 45 for detailed explanations.

1.2 Financial problems or risks facing the municipality

Currently there are no immediate financial problems facing the municipality. However, the collection rate is slightly below the norm.

1.3 Other information

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

Section 2 – Resolutions

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

RECOMMENDATION:

- (a) That council notes the monthly budget statement and supporting documentation.
- (b) That Council notes the in-year report for August 2026 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 14 September 2026, being the 10th working day after the end of August 2026.

Section 3 – Executive Summary

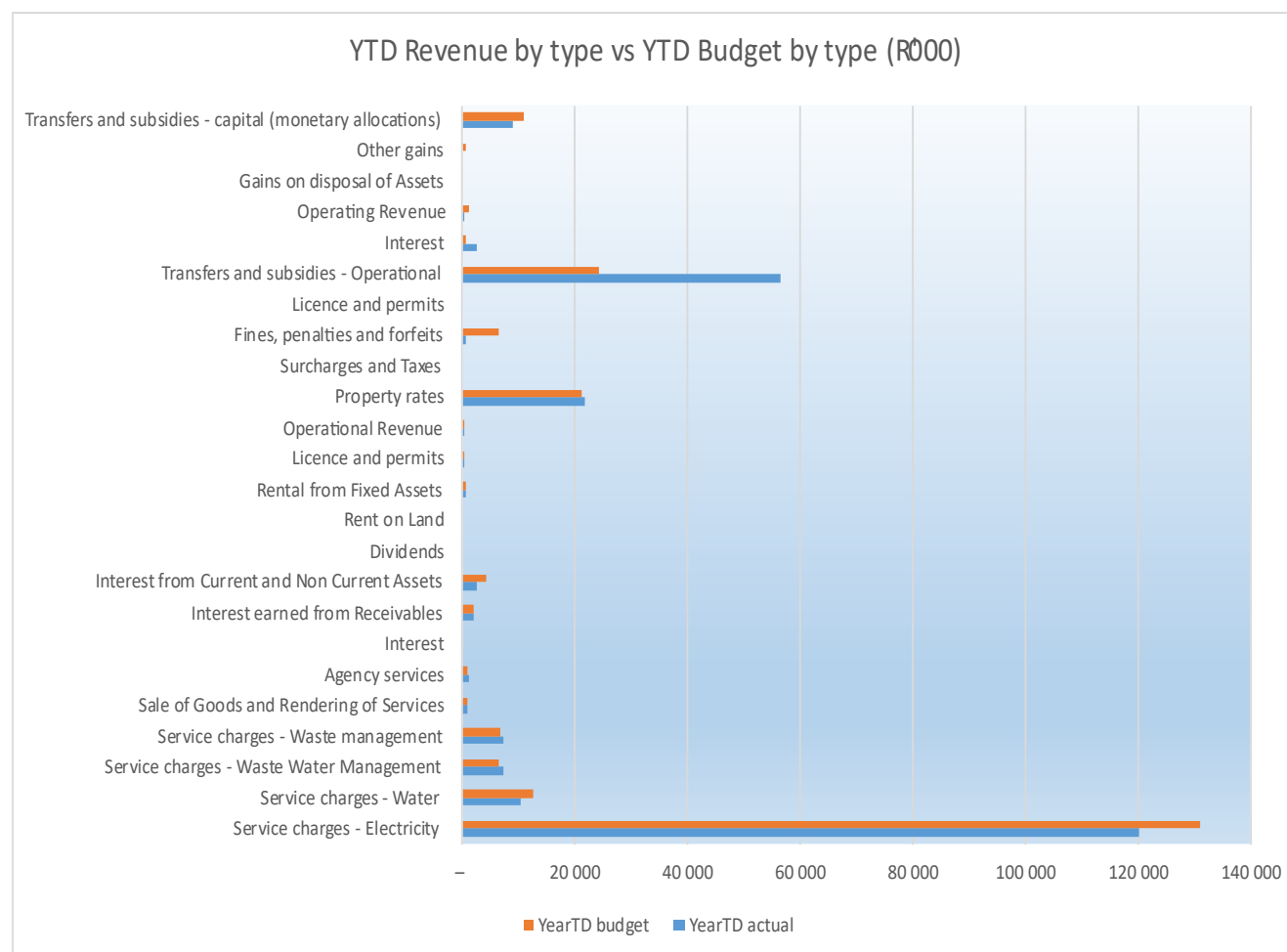
The Annual Financial Statements for the financial year ended 30 June 2026 were submitted to the Auditor General of South Africa for audit on 31 August 2026 and the audit for the financial year ended 30 June 2026 is in progress.

The opening balances on the C schedule are subject to change once the audit for the 2025/2026 financial year is finalised.

3.1 Consolidated performance

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

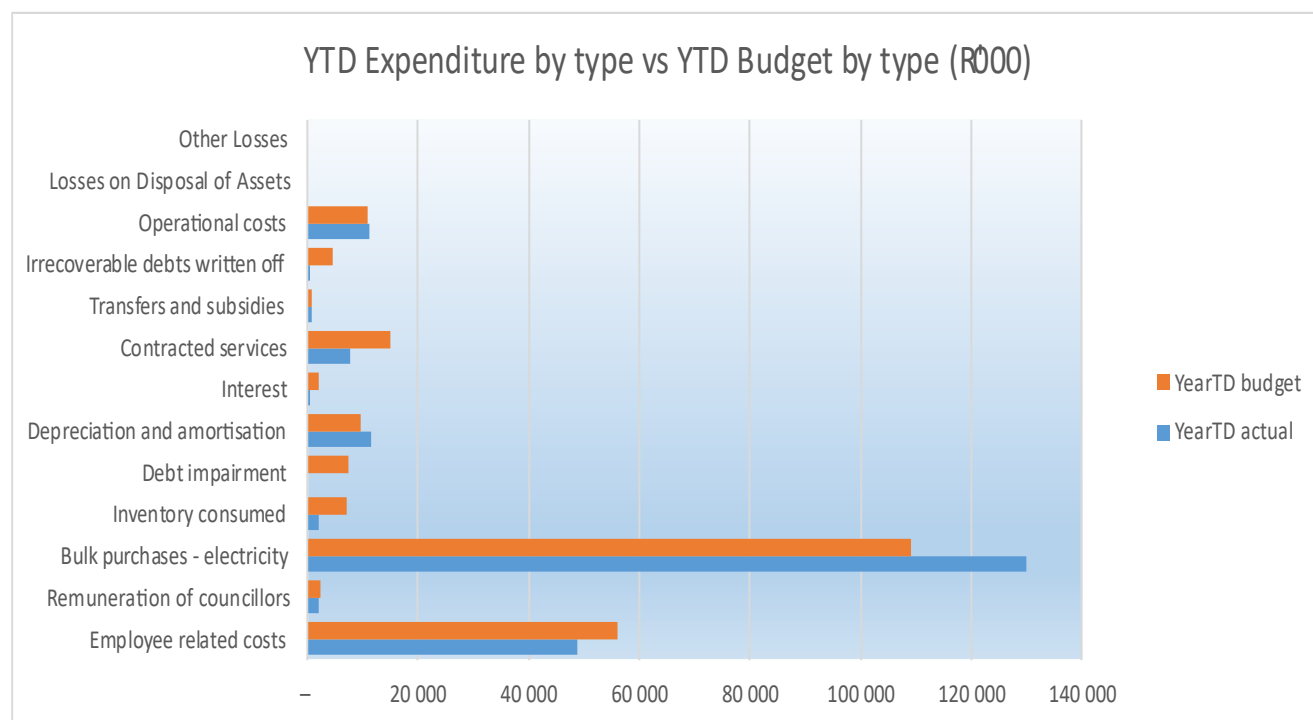
Revenue



The total operating revenue to date excluding capital grants is R234 641 421 compared to the year-to-date operating revenue budget of R222 515 760. Furthermore, when including capital grants, the year-to-date revenue is R243 524 773 against a year-to-date budget of R233 416 398. The graph above depicts the actual revenue to date compared to the year-to-date budget for all the income classes of the municipality.

Please refer to table C4 on page 13 of 45 for figures and page 14 – 16 of 45 for detailed explanations on variances.

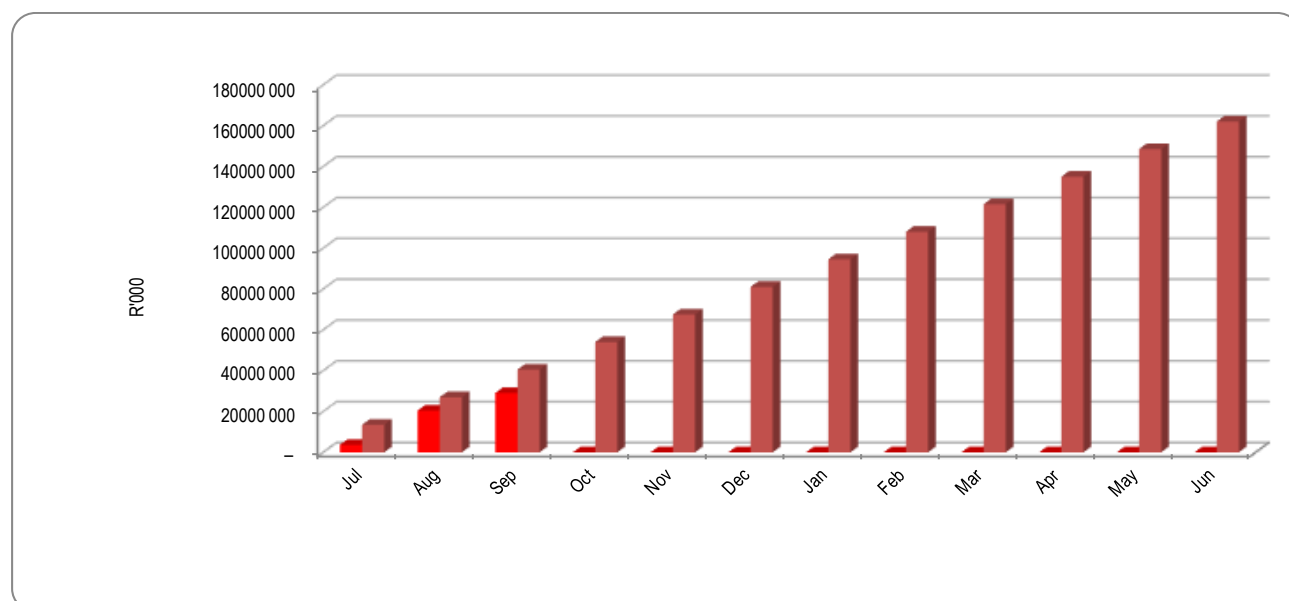
Operating expenditure



Total operating expenditure to date amounts to R214 087 530 compared to total year to date operating expenditure budget of R225 155 854, which result into a positive 5% variance. The graph above depicts the actual expenditure to date compared to the year-to-date budget for all the expenditure classes of the municipality.

Please refer to table C4 on page 13 of 45 for figures and page 14 – 16 of 45 for detailed explanations on variances.

Capital expenditure



The year-to-date capital expenditure is R20 453 000 against a year-to-date budget of 28 455 000, which result to a negative 28% variance. This is due to capital projects that are still in progress.

3.1.2 Reports, tables, charts & explanations

Summary tables and charts are included for this section of the August 2026 Monthly Budget.

3.2 Material variances from SDBIP

Please refer to table C4 on page 13 of 45 for figures and page 14 – 16 of 45 for detailed explanations.

3.3 Remedial or corrective steps

Please refer to table C4 on page 13 of 45 for figures and page 14 – 16 of 45 for detailed explanations.

3.4 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)	Cash and cash equivalents	1 - 3 Months	1.89
			Unspent Conditional Grants		229 450 808
			Overdraft		36 575 444
			Short Term Investments		-
			Total Actual Operational Expenditure		-
					101 987 007

The cash / cost coverage ratio is 1.89 in the month ended 31 August 2026. This indicates that the municipality has sufficient cash and short-term investments to fund its fixed operating commitments for approximately more than a month without relying on additional revenue collections. The ratio reflects an adequate short-term liquidity position.

Current Ratio

2	Current Ratio	Current Assets / Current Liabilities	Current Assets	1.5 - 2:1	1.70
			Current Liabilities		462 467 477
					271 462 975

The current ratio of 1.70:1 for the month ended 30 June 2026 is within the benchmark of 1.5 - 2:1, This indicates that the municipality is adequately positioned to meet its short-term financial obligations, reflecting a stable liquidity position

Liquidity Ratio

3	Liquidity Ratio	(Current Assets - Inventory) / Current Liabilities		1.3 - 2:1	1.65
			Current Assets - Inventory		446 901 821
			Current Liabilities		271 462 975

The liquidity ratio of 1.65:1 for the month ended 30 June 2026 is within the benchmark of 1.3 - 2:1. his indicates that the municipality maintains a sound liquidity position and is capable of meeting its short-term obligations as they fall due.

Collection Rate

4	Collection Rate	(Gross Debtors Opening Balance + Billed Revenue	Gross Debtors closing balance	95%	94%
		- Gross Debtors Closing Balance - Bad Debts	Gross Debtors opening balance		363 566 629
		Written Off)/Billed Revenue x 100	Bad debts written Off		353 355 191
			Billed Revenue		4 267
					166 996 579

The collection rate is 94% in the month ended 31 August 2026. This is slightly below the benchmark of 95%. This indicates that the municipality is not collecting revenue at the optimal level. Management is implementing targeted credit control and debt collection measures to improve performance and strengthen revenue realisation.

Own funded Capital Expenditure (Internally generated funds + Borrowings)

Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100		None	60%
	Internally generated funds		12 216 628
	Borrowings		-
	Total Capital Expenditure		20 452 684

The own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure ratio is 60% for the month ended 31 August 2026. This indicates that a majority of the municipality's capital expenditure is financed from internally generated funds and borrowings, reflecting a moderate level of financial independence and reduced reliance on external grant funding. Continued optimisation of own funding sources will support long-term capital sustainability.

Own funded Capital Expenditure (Internally Generated Funds)

Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100		None	60%
	Internally generated funds		12 216 628
	Total Capital Expenditure		20 452 684

The own funded Capital Expenditure (Internally generated funds) to Total Capital Expenditure ratio is 60% for the month ended 31 August 2026. This indicates that more than half of the municipality's capital expenditure is financed from internally generated funds, reflecting a reasonable level of financial self-sufficiency. Sustained growth in internal funding sources will further enhance the municipality's capital funding resilience.

3.5 Conclusion

Year-to-date performance of revenue and expenditure compared to budget is reasonable at the end of August 2026. The municipality's financial position for the period ended 31 August 2026 reflects overall stable liquidity, with key ratios remaining within acceptable benchmark ranges. Cash flow and liquidity indicators demonstrate the ability to meet short-term obligations, supported by adequate cash reserves. However, the collection rate remains below the prescribed benchmark of 95%. While a reasonable portion of capital expenditure is funded from internal sources, management is ensuring improved revenue collection and strengthening own revenue generation to enhance financial sustainability and support future service delivery obligations.

Section 4 – In-year budget statement tables

4.1 Table C1: S71 Monthly Budget Statement Summary

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

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	114 302	127 957	127 957	10 267	21 725	21 326	399	2%	127 957
Service charges	922 126	941 688	941 688	85 104	145 271	157 012	(11 741)	-7%	941 688
Investment revenue	15 885	25 711	25 711	1 200	2 597	4 285	(1 689)	-39%	25 711
Transfers and subsidies - Operational	127 392	146 285	146 285	1 415	56 421	24 381	32 040	0	146 285
Other own revenue	90 818	93 067	93 067	4 789	8 627	15 511	(6 884)	-44%	93 067
Total Revenue (excluding capital transfers and contributions)	1 270 523	1 334 708	1 334 708	102 775	234 641	222 516	12 126	5%	1 334 708
Employee costs	326 900	347 788	347 788	21 786	48 814	55 879	(7 065)	-13%	347 788
Remuneration of Councillors	12 596	13 616	13 616	1 038	2 071	2 269	(198)	-9%	13 616
Depreciation, amortisation and impairment	61 513	58 229	58 229	11 437	11 439	9 705	1 734	18%	58 229
Interest, Dividends and Rent on Land	14 098	12 666	12 666	167	334	2 111	(1 777)	-84%	12 666
Inventory consumed and bulk purchases	713 978	697 410	697 410	63 316	131 878	116 235	15 643	13%	697 410
Transfers and subsidies	2 809	5 209	5 209	(50)	630	868	(238)	-27%	5 209
Other expenditure	201 880	231 924	231 924	15 730	18 921	38 089	(19 167)	-50%	231 924
Total Expenditure	1 333 774	1 366 841	1 366 841	113 424	214 088	225 156	(11 068)	-5%	1 366 841
Surplus/(Deficit)	(63 251)	(32 133)	(32 133)	(10 649)	20 554	(2 640)	23 194	-879%	(32 133)
Transfers and subsidies - capital (monetary allocations)	70 368	64 836	65 404	6 390	8 883	10 901	(2 017)	-19%	64 836
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	7 117	32 702	33 270	(4 259)	29 437	8 261	21 177	256%	32 702
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 117	32 702	33 270	(4 259)	29 437	8 261	21 177	256%	32 702
Capital expenditure & funds sources									
Capital expenditure	(87 271)	122 590	145 860	14 579	18 248	25 759	(7 511)	-29%	122 590
Capital transfers recognised	40 397	59 342	59 777	6 068	8 236	11 412	(3 176)	-28%	59 342
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	(121 182)	77 670	102 256	10 715	12 217	17 043	(4 826)	-28%	77 670
Total sources of capital funds	(80 785)	137 012	162 033	16 783	20 453	28 455	(8 002)	-28%	137 012
Financial position									
Total current assets	404 310	499 015	474 562		462 467				499 015
Total non current assets	1 258 586	1 228 964	1 253 985		1 266 315				1 228 964
Total current liabilities	313 007	411 088	411 088		349 456				411 088
Total non current liabilities	191 726	170 869	170 869		191 726				170 869
Community wealth/Equity	1 255 442	(1 080 617)	(1 080 049)		1 038 322				(1 080 617)
Cash flows									
Net cash from (used) operating	(47 512)	83 852	84 420	72 922	101 406	40 208	(61 199)	-152%	(74 891)
Net cash from (used) investing	(133 298)	(158 744)	(187 518)	(17 033)	(20 038)	(31 253)	(11 215)	36%	(158 744)
Net cash from (used) financing	6 981	(6 164)	(6 164)	(469)	(844)	1 027	1 871	182%	(6 164)
Cash/cash equivalents at the month/year end	6 878	115 285	87 078	55 421	276 864	206 321	(70 542)	-34%	(43 459)
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	78 804	21 574	19 264	16 153	14 993	12 701	66 596	133 481	363 567
Creditors Age Analysis									
Total Creditors	72 080	-	-	-	-	-	-	-	72 080

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

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

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

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		226 579	242 242	242 242	14 162	56 746	40 374	16 372	41%	242 242
Executive and council		5 659	6 003	6 003	-	2 494	1 000	1 493	149%	6 003
Finance and administration		220 920	236 240	236 240	14 162	54 252	39 373	14 879	38%	236 240
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		52 405	63 796	63 796	2 710	4 145	10 633	(6 488)	-61%	63 796
Community and social services		13 049	14 146	14 146	1 226	2 295	2 358	(62)	-3%	14 146
Sport and recreation		789	551	551	33	83	92	(8)	-9%	551
Public safety		38 065	48 367	48 367	1 442	1 749	8 061	(6 313)	-78%	48 367
Housing		502	732	732	9	18	122	(104)	-86%	732
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		29 566	37 378	37 446	4 470	5 006	6 241	(1 235)	-20%	37 378
Planning and development		26 681	27 180	27 248	4 470	5 006	4 541	465	10%	27 180
Road transport		2 885	10 198	10 198	-	-	1 700	(1 700)	-100%	10 198
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 032 313	1 056 123	1 056 623	87 821	177 625	176 168	1 457	1%	1 056 123
Energy sources		786 990	807 453	807 953	74 523	124 443	134 659	(10 216)	-8%	807 453
Water management		101 373	117 935	117 935	5 899	20 634	19 720	913	5%	117 935
Waste water management		83 692	61 718	61 718	3 599	16 458	10 286	6 171	60%	61 718
Waste management		60 257	69 016	69 016	3 800	16 091	11 503	4 588	40%	69 016
<i>Other</i>	4	28	4	4	3	3	1	2	358%	4
Total Revenue - Functional	2	1 340 891	1 399 543	1 400 111	109 165	243 525	233 416	10 108	4%	1 399 543
Expenditure - Functional										
<i>Governance and administration</i>		199 164	186 516	186 516	18 505	28 153	31 362	(3 210)	-10%	186 516
Executive and council		23 373	21 673	21 673	2 009	3 669	3 547	122	3%	21 673
Finance and administration		172 597	160 163	160 163	16 181	23 838	27 073	(3 235)	-12%	160 163
Internal audit		3 194	4 680	4 680	315	645	742	(97)	-13%	4 680
<i>Community and public safety</i>		133 025	147 120	147 120	8 641	16 660	24 314	(7 655)	-31%	147 120
Community and social services		21 609	22 743	22 743	1 744	3 509	3 759	(250)	-7%	22 743
Sport and recreation		34 201	39 475	39 475	2 573	5 301	6 740	(1 439)	-21%	39 475
Public safety		49 918	66 728	66 728	4 018	7 189	10 824	(3 634)	-34%	66 728
Housing		27 297	18 174	18 174	307	660	2 991	(2 332)	-78%	18 174
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		82 078	92 545	92 545	8 920	13 595	15 203	(1 608)	-11%	92 545
Planning and development		40 945	43 418	43 418	3 115	6 781	6 979	(198)	-3%	43 418
Road transport		41 133	49 127	49 127	5 805	6 814	8 225	(1 411)	-17%	49 127
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		917 480	934 376	934 376	77 358	155 680	155 434	247	0%	934 376
Energy sources		725 853	711 662	711 662	66 401	136 744	118 613	18 131	15%	711 662
Water management		63 788	78 668	78 668	3 972	6 171	13 046	(6 875)	-53%	78 668
Waste water management		54 597	53 538	53 538	3 555	5 316	8 842	(3 527)	-40%	53 538
Waste management		73 243	90 508	90 508	3 431	7 450	14 933	(7 482)	-50%	90 508
<i>Other</i>		2 027	6 284	6 284	-	-	347	(347)	-100%	6 284
Total Expenditure - Functional	3	1 333 774	1 366 841	1 366 841	113 424	214 088	226 661	(12 573)	-6%	1 366 841
Surplus/ (Deficit) for the year		7 117	32 702	33 270	(4 259)	29 437	6 756	22 682	3.3575064	32 702

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

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

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

- Vote1: Financial Services.
- 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) - M02 August

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		5 659	6 003	6 003	–	2 494	1 000	1 493	149.3%	6 003
Vote 2 - Executive & Council		216 755	232 878	232 878	13 899	53 635	38 813	14 822	38.2%	232 878
Vote 3 - Strategy & Social Development		421	2 267	2 335	278	563	389	174	44.7%	2 267
Vote 4 - Corporate Services		41 825	50 574	50 574	1 691	2 322	8 429	(6 107)	-72.5%	50 574
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 5 - Engineering Services		974 757	997 305	997 805	84 021	161 534	166 365	(4 831)	-2.9%	997 305
Vote 5 - Engineering Services		–	–	–	–	–	–	–	–	–
Vote 6 - Community Services		86 591	89 856	89 856	7 992	20 534	14 976	5 558	37.1%	89 856
Vote 7 - 0		–	–	–	–	–	–	–	–	–
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	1 326 007	1 378 882	1 379 450	107 881	241 081	229 973	11 109	4.8%	1 378 882
Expenditure by Vote										
Vote 1 - Financial Services		26 568	26 353	26 353	2 324	4 314	4 289	25	0.6%	26 353
Vote 2 - Executive & Council		95 332	96 535	96 535	8 338	12 772	15 892	(3 120)	-19.6%	96 535
Vote 3 - Strategy & Social Development		24 865	25 748	25 748	4 850	6 528	4 227	2 301	54.4%	25 748
Vote 4 - Corporate Services		87 252	80 839	80 839	5 574	10 182	13 889	(3 707)	-26.7%	80 839
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 5 - Engineering Services		887 173	894 226	894 226	79 874	155 308	148 908	6 400	4.3%	894 226
Vote 5 - Engineering Services		–	–	–	–	–	–	–	–	–
Vote 6 - Community Services		106 143	122 013	122 013	6 001	12 400	19 989	(7 589)	-38.0%	122 013
Vote 7 - 0		–	–	–	–	–	–	–	–	–
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	1 227 333	1 245 714	1 245 714	106 959	201 504	207 194	(5 690)	-2.7%	1 245 714
Surplus/ (Deficit) for the year	2	98 674	133 168	133 736	922	39 578	22 779	16 799	73.7%	133 168

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

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

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		771 460	787 049	787 049	74 340	120 333	131 175	(10 842)	-8%	787 049
Service charges - Water		71 772	75 455	75 455	3 484	10 321	12 640	(2 320)	-18%	75 455
Service charges - Waste Water Management		39 343	38 523	38 523	3 599	7 329	6 421	909	14%	38 523
Service charges - Waste management		39 551	40 660	40 660	3 681	7 289	6 777	512	8%	40 660
Sale of Goods and Rendering of Services		21 086	5 414	5 414	527	1 014	902	112	12%	5 414
Agency services		6 249	6 333	6 333	1 187	1 187	1 055	132	12%	6 333
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 765	12 972	12 972	844	2 049	2 162	(113)	-5%	12 972
Interest from Current and Non Current Assets		15 885	25 711	25 711	1 200	2 597	4 285	(1 689)	-39%	25 711
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 451	4 317	4 317	368	750	720	30	4%	4 317
Licence and permits		3 783	2 608	2 608	8	19	435	(415)	-96%	2 608
Special rating levies		-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-
Development Charges		744	6 329	6 329	-	-	1 055	-	-	6 329
Operational Revenue		1 365	1 637	1 637	53	87	273	(186)	-68%	1 637
Non-Exchange Revenue		-	-	-	-	-	-	-	-	-
Property rates		114 302	127 957	127 957	10 267	21 725	21 326	399	2%	127 957
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 050	38 372	38 372	180	545	6 395	(5 850)	-91%	38 372
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		127 392	146 285	146 285	1 415	56 421	24 381	32 040	131%	146 285
Interest		13 667	4 258	4 258	1 439	2 614	710	1 905	268%	4 258
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		867	6 753	6 753	181	362	1 125	(764)	-68%	6 753
Gains on disposal of Fixed and Intangible Assets		700	-	-	-	-	-	-	-	-
Other Gains		91	4 073	4 073	-	-	679	(679)	-100%	4 073
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 270 523	1 334 708	1 334 708	102 775	234 641	222 516	12 126	5%	1 334 708
Expenditure By Type										
Employee related costs		326 900	347 788	347 788	21 786	48 814	55 879	(7 065)	-13%	347 788
Remuneration of councillors		12 596	13 616	13 616	1 038	2 071	2 269	(198)	-9%	13 616
Bulk purchases - electricity		684 494	654 561	654 561	62 018	129 838	109 093	20 744	19%	654 561
Inventory consumed		29 484	42 849	42 849	1 298	2 040	7 141	(5 101)	-71%	42 849
Debt impairment		70 317	43 862	43 862	-	-	7 310	(7 310)	-100%	43 862
Depreciation, amortisation and impairment		61 513	58 228	58 228	11 437	11 438	9 705	1 734	18%	58 228
Interest, Dividends and Rent on Land		14 098	12 666	12 666	167	334	2 111	(1 777)	-84%	12 666
Contracted services		52 355	94 815	94 815	6 754	7 836	15 103	(7 267)	-48%	94 815
Transfers and subsidies		2 809	5 209	5 209	(50)	630	868	(238)	-27%	5 209
Irrecoverable debts written off		8 552	28 079	28 079	4	4	4 680	(4 675)	-100%	28 079
Operational costs		54 764	65 169	65 169	8 972	11 082	10 996	85	1%	65 169
Disposal of Fixed and Intangible Assets		1 519	-	-	-	-	-	-	-	-
Other Losses		14 373	-	-	-	-	-	-	-	-
Total Expenditure		1 333 774	1 366 841	1 366 841	113 424	214 088	225 156	(11 068)	-5%	1 366 841
Surplus/(Deficit)		(63 251)	(32 133)	(32 133)	(10 649)	20 554	(2 640)	23 194	(0)	(32 133)
Transfers and subsidies - capital (monetary allocations)		70 368	64 836	65 404	6 390	8 883	10 901	(2 017)	(0)	64 836
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7 117	32 702	33 270	(4 259)	29 437	8 261	21 177	0	32 702
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		7 117	32 702	33 270	(4 259)	29 437	8 261	21 177	0	32 702
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7 117	32 702	33 270	(4 259)	29 437	8 261	21 177	0	32 702
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		7 117	32 702	33 270	(4 259)	29 437	8 261	21 177	0	32 702

Revenue by Source

Exchange Revenue

Service Charges - Electricity

The year-to-date actual amounts to R120 333 000, compared to the year-to-date budget projection of R131 175 000. There is a negative variance of 8%. This is due to consumer patterns, and less electricity was consumed than anticipated.

Service Charges - Water

The year-to-date actual amounts to R10 321 000, compared to the year-to-date budget projection of R12 640 000. There is a negative variance of 18%. This is due to consumer patterns.

Service Charges - Waste Water Management

The year-to-date actual amounts to R7 329 000, in comparison with the year-to-date budget projection of R6 421 000. There is a positive variance of 14%. The municipality performed well against its target, and this is due to consumer patterns and improved billing efficiency.

Service Charges - Waste Management

The year-to-date actual amounts to R7 289 000 in comparison with the year-to-date budget projection of R6 777 000. There is a positive variance of 8%. The municipality performed well against its target, and this is due to consumer patterns and improved billing efficiency.

Sale of Goods and Rendering of Services

The year-to-date actual amounts to R1 014 000, compared to the year-to-date budget projection of R902 000. There is a positive variance of 12%. The municipality performed well against its target, and this is attributed to higher demand for services and improved revenue collection within this category.

Agency Fees

The year-to-date actual amounts to R1 187 000, compared to the year-to-date budget projection of R1 055 000. There is a positive variance of 12%. 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 R2 597 000, compared to the year-to-date budget projection of R 4 285 000. There is a negative variance of 39%. This is due to interest earned from short term investments and is driven by bank interest rates.

Rental from Fixed Assets

The year-to-date actual amounts to R750 000, in comparison with the year-to-date budget projection of R720 000. There is a positive variance of 4%. The Municipality collected more revenue from rental income than anticipate and this is due to consumer patterns and reflects improved utilisation of municipal assets and effective revenue collection in this category.

Licenses & Permits

The year-to-date actual amounts to R19 000, compared to the year-to-date revenue budget projection of R435 000. There is a negative variance of 96%. 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 R87 000, compared to the year-to-date budget projection of R273 000. There is a negative variance of 68%. 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 R21 725 000, compared to the year-to-date budget projection of R21 326 000. The positive variance of 2%. 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 R545 000 in comparison with the year-to-date budget projection of R6 395 000. There is a negative variance of 91%. The underperformance is primarily due to the timing of revenue recognition, as a substantial portion of fines is recognised at year-end.

Transfers and Subsidies - Operational

The year-to-date revenue stands at R56 421 000, compared to the year-to-date budget projection of R24 381 000. There is a positive variance of 131%. This is due to equitable share operational grant received and spent to date.

Transfers and Subsidies - Capital

The year-to-date revenue stands at R8 883 000, compared to the year-to-date budget projection of R10 901 000. There is a negative variance of 19%. This is due to multiyear capital projects funded by capital grants that are still in progress, as revenue is recognised in line with expenditure incurred.

Expenditure by Type

Employee Related Costs

The year-to-date actual expenditure amounts to R48 814 000, compared to the year-to-date budget projection of R55 879 000. There is a positive variance of 13%. This is due to vacant positions.

Councillors Remuneration

The year-to-date actual expenditure is R2 071 000, compared to the year-to-date budget projection of R2 269 000. There is a positive variance of 9%. This is due to councillor vacant position.

Bulk Purchases - Electricity

The year-to-date actual expenditure is R129 838 000, compared to the year-to-date budget projection of R109 093 000. There is a negative variance of 19%. The overspending to date is due to hikes in Eskom invoices.

Inventory Consumed

The year-to-date actual expenditure is R2 040 000, compared to the year-to-date budget projection of R7 141 000. There is a positive variance of 71%. Less inventory consumed on construction projects than anticipated, this is due to less grant funded projects that are anticipated to be rolled over due to the allocations being received late in the financial year.

Interest

The year-to-date actual expenditure is R334 000 compared to the year-to-date budget projection of R2 111 000. There is a positive variance of 84%. This is due to employee benefits interest that will be recognised at year-end.

Contracted Services

The year-to-date actual expenditure is R7 836 000, compared to the year-to-date budget projection of R15 103 000. There is a positive variance of 48%. This is due to some delays in project implementation and lower utilisation of contracted services at this stage of the financial year.

Transfers and Subsidies

The year-to-date actual expenditure is R630 000, compared to the year-to-date budget projection of R 868 000. There is a positive variance of 27% indicating that the municipality paid less grant-in-aid than anticipated.

Irrecoverable Debts Written Off

The year-to-date actual expenditure is R4 000, compared to the year-to-date budget projection of R4 680 000. There is a positive variance of 100%, this is mainly due to fewer debtors being written off during the period, as the majority of bad debts are processed and written off at year-end.

Operational Costs

The year-to-date actual expenditure is R11 082 000, compared to the year-to-date budget projection of R10 996 000. There is a negative variance of 1%.

The underspending is primarily due to the timing of payments, as certain operational expenses such as licences, workmen's compensation, subscriptions, and professional fees are once off in nature, while the budget is spread evenly over the financial year.

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

Capital Expenditure

The year-to-date capital expenditure is R20 453 000 against a year-to-date budget of R28 455 000, which brings a positive 28% variance.

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

Vote Description	Ref	2025/26 Audited	Original	Adjusted	Monthly	Budget Year 2026/27 YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Financial Services		-	-	-	-	-	-	-		-
Vote 2 - Executive & Council		-	-	-	-	-	-	-		-
Vote 3 - Strategy & Social Development		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		-	-	-	-	-	-	-		-
Vote 5 - Engineering Services		-	-	-	-	-	-	-		-
Vote 5 - Engineering Services		-	-	-	-	-	-	-		-
Vote 6 - Community Services		-	-	-	-	-	-	-		-
Vote 7 - 0		-	-	-	-	-	-	-		-
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 - Financial Services		1 327	500	500	2	2	83	(81)	-97%	500
Vote 2 - Executive & Council		(57 244)	2 617	2 617	2 764	3 483	436	3 046	698%	2 617
Vote 3 - Strategy & Social Development		4 795	6 500	7 439	939	939	1 240	(301)	-24%	6 500
Vote 4 - Corporate Services		(1 495)	1 675	1 675	-	-	279	(279)	-100%	1 675
Vote 4 - Corporate Services		-	-	-	-	-	-	-		-
Vote 5 - Engineering Services		(61 365)	80 883	97 608	5 160	7 992	17 717	(9 725)	-55%	80 883
Vote 5 - Engineering Services		-	-	-	-	-	-	-		-
Vote 6 - Community Services		26 712	30 415	36 020	5 713	5 832	6 003	(172)	-3%	30 415
Vote 7 - 0		-	-	-	-	-	-	-		-
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	(87 271)	122 590	145 860	14 579	18 248	25 759	(7 511)	-29%	122 590
Total Capital Expenditure		(87 271)	122 590	145 860	14 579	18 248	25 759	(7 511)	-29%	122 590
Capital Expenditure - Functional Classification										
Governance and administration		(54 527)	11 047	11 986	3 705	4 424	1 998	2 426	121%	11 047
Executive and council		1 327	500	500	2	2	83	(81)	-97%	500
Finance and administration		(55 855)	10 547	11 486	3 703	4 421	1 914	2 507	131%	10 547
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		8 340	14 667	16 418	2 205	2 205	2 736	(532)	-19%	14 667
Community and social services		(15)	1 275	1 275	-	-	212	(212)	-100%	1 275
Sport and recreation		5 751	12 158	13 909	2 205	2 205	2 318	(113)	-5%	12 158
Public safety		2 605	1 235	1 235	-	-	206	(206)	-100%	1 235
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		(48 222)	43 411	54 229	5 755	5 755	10 487	(4 733)	-45%	43 411
Planning and development		22 519	22 715	22 715	3 921	3 921	3 786	135	4%	22 715
Road transport		(70 741)	20 696	31 514	1 834	1 834	6 702	(4 868)	-73%	20 696
Environmental protection		-	-	-	-	-	-	-		-
Trading services		13 624	67 887	79 400	5 119	8 070	13 233	(5 164)	-39%	67 887
Energy sources		8 235	7 678	8 663	1 100	1 764	1 444	321	22%	7 678
Water management		33 599	43 409	43 858	2 226	4 394	7 310	(2 915)	-40%	43 409
Waste water management		(32 458)	9 100	13 574	-	-	2 262	(2 262)	-100%	9 100
Waste management		4 248	7 700	13 305	1 792	1 911	2 218	(307)	-14%	7 700
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	(80 785)	137 012	162 033	16 783	20 453	28 455	(8 002)	-28%	137 012
Funded by:										
National Government		16 139	33 991	33 991	2 147	4 315	7 114	(2 799)	-39%	33 991
Provincial Government		24 203	25 351	25 785	3 921	3 921	4 298	(377)	-9%	25 351
District Municipality		55	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
Transfers recognised - capital		40 397	59 342	59 777	6 068	8 236	11 412	(3 176)	-28%	59 342
Borrowing		-	-	-	-	-	-	-		-
Internally generated funds	6	(121 182)	77 670	102 256	10 715	12 217	17 043	(4 826)	-28%	77 670
Total Capital Funding		(80 785)	137 012	162 033	16 783	20 453	28 455	(8 002)	-28%	137 012

4.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2025/26	Budget Year 2026/27			
		Audited	Original	Adjusted	YearTD actual	Full Year
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		215 430	143 993	115 787	229 451	143 993
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		118 792	160 050	160 050	157 812	160 050
Receivables from non-exchange transactions		33 562	8 274	8 274	38 607	8 274
Current portion of non-current receivables		765	595	595	955	595
Inventory		15 682	33 589	33 589	15 566	33 589
VAT Receivable		11 731	144 294	148 048	11 728	144 294
Other current assets		8 348	8 218	8 218	8 349	8 218
Total current assets		404 310	499 015	474 562	462 467	499 015
Non current assets						
Investments		82	156	156	82	156
Investment property		29 360	29 410	29 410	29 340	29 410
Property, plant and equipment		1 206 545	1 182 331	1 207 352	1 212 037	1 182 331
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		275	275	275	275	275
Intangible assets		7 832	8 108	8 108	10 254	8 108
Trade and other receivables from exchange transactions		12 179	7 047	7 047	12 058	7 047
Non-current receivables from non-exchange transactions		2 312	1 636	1 636	2 268	1 636
Other non-current assets		–	–	–	–	–
Total non current assets		1 258 586	1 228 964	1 253 985	1 266 315	1 228 964
TOTAL ASSETS		1 662 896	1 727 979	1 728 547	1 728 782	1 727 979
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		6 675	1 627	1 627	6 164	1 627
Consumer deposits		17 226	18 045	18 045	17 093	18 045
Trade and other payables from exchange transactions		157 668	161 735	161 735	161 268	161 735
Trade and other payables from non-exchange transactions		51 400	35 651	35 651	61 029	35 651
Provision		66 769	56 176	56 176	60 703	56 176
VAT Payable		9 754	134 540	134 540	39 683	134 540
Other current liabilities		3 516	3 314	3 314	3 516	3 314
Total current liabilities		313 007	411 088	411 088	349 456	411 088
Non current liabilities						
Financial liabilities		21 110	23 088	23 088	21 110	23 088
Provision		98 083	89 873	89 873	98 083	89 873
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		72 533	57 908	57 908	72 533	57 908
Total non current liabilities		191 726	170 869	170 869	191 726	170 869
TOTAL LIABILITIES		504 732	581 958	581 958	541 181	581 958
NET ASSETS	2	1 158 164	1 146 021	1 146 589	1 187 601	1 146 021
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 192 521	(1 050 398)	(1 050 398)	975 401	(1 050 398)
Reserves and funds		62 921	(62 921)	(62 921)	62 921	(62 921)
Other		–	32 702	33 270	–	32 702
TOTAL COMMUNITY WEALTH/EQUITY	2	1 255 442	(1 080 617)	(1 080 049)	1 038 322	(1 080 617)

4.7 Table C7: Monthly Budget Statement - Cash Flow

WC026 Langeberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(106 620)	120 997	120 997	10 057	19 779	20 364	(584)	-3%	120 997
Service charges		1 047 809	1 112 978	1 112 978	95 990	156 068	186 234	(30 166)	-16%	1 112 978
Other revenue		37 396	60 517	60 517	2 390	6 055	10 086	(4 031)	-40%	60 517
Transfers and Subsidies - Operational		157 293	73 835	73 835	6 898	60 493	36 456	24 037	66%	73 835
Transfers and Subsidies - Capital		65 448	64 836	65 404	1 930	1 930	10 901	(8 971)	-82%	64 836
Interest		-	-	-	-	-	-	-		-
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 248 840)	(1 349 311)	(1 349 311)	(44 344)	(142 919)	(223 833)	(80 914)	36%	(1 508 055)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(47 512)	83 852	84 420	72 922	101 406	40 208	(61 199)	-152%	(74 891)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Insurance Refund - Capital		-	-	-	-	-	-	-		-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(133 298)	(158 744)	(187 518)	(17 033)	(20 038)	(31 253)	(11 215)	36%	(158 744)
Retention (Capital)		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(133 298)	(158 744)	(187 518)	(17 033)	(20 038)	(31 253)	(11 215)	36%	(158 744)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		6 981	(6 164)	(6 164)	(469)	(844)	1 027	1 871	182%	(6 164)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6 981	(6 164)	(6 164)	(469)	(844)	1 027	1 871	182%	(6 164)
NET INCREASE/ (DECREASE) IN CASH HELD		(173 829)	(81 055)	(109 261)	55 421	80 524	9 982			(239 799)
Cash/cash equivalents at beginning:		180 707	196 340	196 340	-	196 340	196 340			196 340
Cash/cash equivalents at month/year end:		6 878	115 285	87 078	55 421	276 864	206 321			(43 459)

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC2

Debtors' age analysis

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Supporting Table SC2. 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 SC2 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2026/27										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	7 183	4 177	4 870	3 293	3 088	3 045	15 681	26 265	67 602	51 372	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	55 285	6 088	6 453	5 861	5 135	3 194	15 936	16 750	114 702	46 876	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	12 164	6 893	4 436	3 972	3 608	3 380	18 763	36 053	89 270	65 776	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	3 832	2 111	1 721	1 503	1 430	1 366	8 406	25 203	45 572	37 908	-	-	
Receivables from Exchange Transactions - Waste Management	1600	4 022	2 107	1 642	1 469	1 381	1 332	8 127	19 293	39 374	31 602	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	1	0	0	0	0	-	-	3	0	-	-	
Interest on Arrear Debtor Accounts	1810	13	13	5	47	16	1	39	3 424	3 557	3 527	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(3 697)	183	137	8	336	382	(355)	6 492	3 486	6 864	-	-	
Total By Income Source	2000	78 804	21 574	19 264	16 153	14 993	12 701	66 596	133 481	363 567	243 925	-	-	
2025/26 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 875	860	670	303	299	281	1 147	1 361	6 796	3 391	-	-	
Commercial	2300	49 869	8 014	6 664	6 940	4 430	3 122	12 899	21 924	113 864	49 316	-	-	
Households	2400	21 738	10 059	10 311	7 683	8 984	7 724	44 461	92 491	203 449	161 342	-	-	
Other	2500	5 322	2 640	1 619	1 226	1 280	1 574	8 090	17 706	39 458	29 876	-	-	
Total By Customer Group	2600	78 804	21 574	19 264	16 153	14 993	12 701	66 596	133 481	363 567	243 925	-	-	

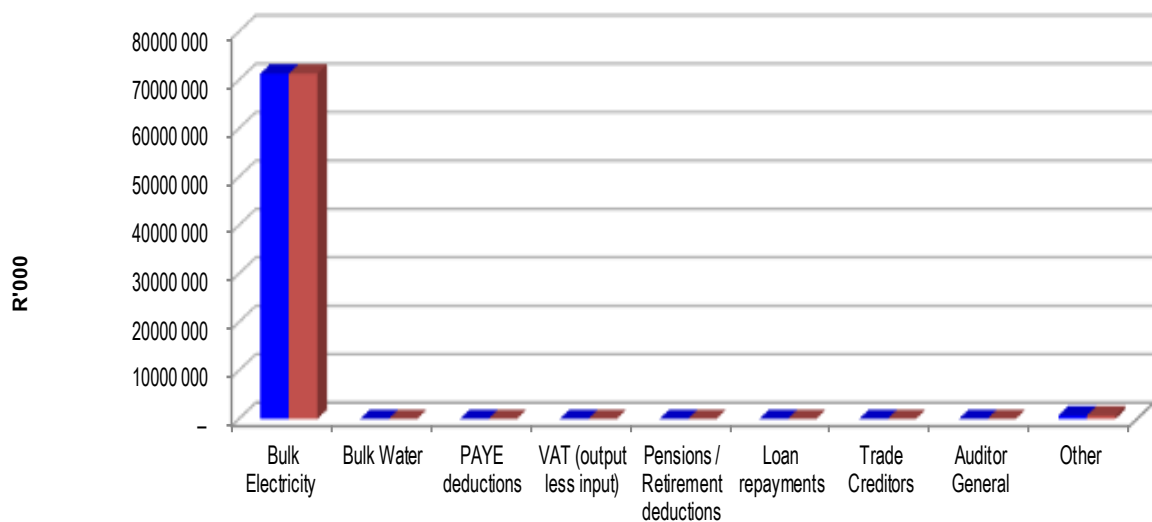
MONTHLY BUDGET STATEMENT FOR AUGUST 2026

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

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

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	71 321	-	-	-	-	-	-	-	71 321	71 321
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	759	-	-	-	-	-	-	-	759	759
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	72 080	-	-	-	-	-	-	-	72 080	72 080



Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

The municipality does not have investments except for the shares from Sanlam, Hosken Passenger and Heineken which are not significant amounts (2026:82 069, 2025: R156 485). Funds are invested in short-term interest-bearing investments which are all held for less than 90 days which are classified as cash and cash equivalents.

7.2 Call Deposits Investments less than 90 days

The municipality has the following call deposit investments as at 31 August 2026:

Trial Balance Figures					
Institution	Opening Balance	Deposits	Interest earned/Accrued	Withdrawals	Closing Balance
ABSA Depositor Plus	25 129 752.55	-	272 818.83	270 000.00	25 132 571.38
Standard Bank	80 024 821.91	-	1 025 972.60	-	81 050 794.51
Total	105 154 574	-	1 298 791	270 000	106 183 366

The municipality earned a total interest of R648 797 during the month of August 2026 (Year to date: R1 298 791).

The year-to-date increase in investments from R105 154 574 to R106 183 366 is as follows:

Description	Amount
Actual investments as at 01 July 2026	R105 154 574
Investments made	-
Investments matured and withdrawals	(270 000)
Interest Earned	R1 298 791
Actual investments as at 31 August 2026	R106 183 366

Section 8 – Grant Register 31 August 2026

Langeberg Capital Grant Register - (2026/27)												
Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget	Opening Balance July 2026	Monthly Expenditure	YTD Expenditure	Monthly Received	YTD Received	Repayments	Unspent Budget (Budget vs Expenditure)	Unspent Receipts (Receipts vs Expenditure)
Municipal Infrastructure Grant	National	23 017 391.30	-	23 017 391.30	9 212 464.00	2 147 246.09	4 315 302.13	-	5 217 391.30	-	18 702 089.17	10 114 553.00
Integrated National Electrification Programme	National	2 278 260.87	-	2 278 260.87	2 549 966.00	-	-	-	-	-	2 278 260.87	2 549 966.00
Neighbourhood Development Partnership Grant (Capital)	National	8 695 652.17	-	8 695 652.17	5 602 505.00	-	-	-	5 217 391.30	-	8 695 652.17	10 819 896.00
Municipal Disaster Response Grant	National	-	-	-	815 049.00	-	-	-	-	815 048.70	-	-
Total	National	33 991 304.35	-	33 991 304.35	18 179 984.00	2 147 246.09	4 315 302.13	-	10 434 782.61	815 048.70	29 676 002.22	23 484 415.00
Municipal Water Resilience Grant	Provincial	1 591 304.35	-	1 591 304.35	-	-	-	1 591 304.35	1 591 304.35	-	1 591 304.35	1 591 304.00
Western Cape Municipal Intervention Grant	Provincial	-	-	-	347 826.00	-	-	-	-	-	-	347 826.00
Human Settlements Development Grant (Beneficiaries)	Provincial	11 685 000.00	-	11 685 000.00	(30.00)	2 622 497.69	2 622 497.69	-	-	-	9 062 502.31	(2 622 528.00)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	11 030 000.00	-	11 030 000.00	1 141 187.00	1 298 256.74	1 298 256.74	-	-	-	9 731 743.26	(157 070.00)
Community Library Services Grant (CG)	Provincial	178 123.94	-	178 123.94	-	-	-	-	-	-	178 123.94	-
Municipal Service Delivery and Capacity Building Grant - Smoke Alarm	Provincial	-	-	-	182.00	-	-	-	-	-	-	182.00
Development of Sport and Recreation Facilities	Provincial	-	-	-	538 497.00	-	-	-	-	-	-	538 497.00
Municipal Fire Service Capacity Support Grant	Provincial	869 565.22	-	869 565.22	-	-	-	-	869 565.22	-	869 565.22	869 565.00
Total	Provincial	25 353 993.50	-	25 353 993.50	2 027 662.00	3 920 754.43	3 920 754.43	1 591 304.35	2 460 869.57	-	21 433 239.07	567 776.00
Cape Winelands LED Support Grant	District	-	-	-	-	-	-	86 956.52	86 956.52	-	-	86 957.00
Cape Winelands Community Safety Grant	District	-	-	-	208 696.00	-	-	-	-	-	-	208 696.00
Total	District	-	-	-	208 696.00	-	-	86 956.52	86 956.52	-	-	295 653.00
Total Capital		59 345 297.85	-	59 345 297.85	20 416 342.00	6 068 000.52	8 236 056.56	1 678 260.87	12 982 608.70	815 048.70	51 109 241.29	24 347 844.00
Langeberg Operational Grant Register - (2026/27)												
Grant Description	Government Sphere	Original Budget	Adjustment Budget	Total Budget	Opening Balance July 2026	Monthly Expenditure	YTD Expenditure	Monthly Received	YTD Received	Repayment	Unspent Budget (Budget vs Expenditure)	Unspent Receipts (Receipts vs Expenditure)
Local Government Equitable Share	National	128 629 000.00	-	128 629 000.00	-	-	53 595 000.00	-	53 595 000.00	-	75 034 000.00	-
Neighbourhood Development Partnership Grant (Technical)	National	-	-	-	869 565.00	-	-	-	-	-	-	869 565.00
Financial Management Grant	National	1 800 000.00	-	1 800 000.00	-	62 505.24	152 743.03	1 800 000.00	1 800 000.00	-	1 647 256.97	1 647 257.00
Expanded Public Works Programme	National	2 267 000.00	-	2 267 000.00	-	278 108.81	563 260.44	567 000.00	567 000.00	-	-	3 740.00
Total	National	132 696 000.00	-	132 696 000.00	869 565.00	340 614.05	54 311 003.47	2 367 000.00	55 962 000.00	-	76 681 256.97	2 520 562.00
Replacement Funding For Most Vulnerable B3 Municipalities	Provincial	8 283 000.00	-	8 283 000.00	-	751 826.60	1 336 295.74	2 761 000.00	2 761 000.00	-	6 946 704.26	1 424 704.00
Community Library Services Grant	Provincial	4 506 157.47	-	4 506 157.47	-	323 041.36	687 246.50	1 770 334.00	1 770 334.00	-	3 818 910.97	1 083 088.00
Community Development Workers Operational Support Grant	Provincial	39 000.00	-	39 000.00	-	-	-	-	-	-	39 000.00	-
Human Settlements Development Grant (Beneficiaries)	Provincial	-	-	-	922 992.00	-	-	-	-	-	-	922 992.00
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	Provincial	-	-	-	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	Provincial	-	-	-	695 652.00	-	-	-	-	-	-	695 652.00
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	Provincial	126 086.96	-	126 086.96	-	-	-	-	-	-	126 086.96	-
Title Deeds Restoration Grant	Provincial	576 000.00	-	576 000.00	304 160.00	-	-	-	-	-	576 000.00	304 160.00
LG SETA	Provincial	-	-	-	-	-	86 358.37	-	86 358.37	-	(86 358.37)	-
Total	Provincial	13 530 244.43	-	13 530 244.43	1 922 804.00	1 074 867.96	2 109 900.61	4 531 334.00	4 617 692.37	-	11 420 343.82	4 430 596.00
Bakery Project	District	-	-	-	168 875.00	-	-	-	-	-	-	168 875.00
CWDM - Community Safety EPWP Projects	District	-	-	-	4 484.00	-	-	-	-	-	-	4 484.00
Cape Winelands Community Safety Grant	District	36 000.00	-	36 000.00	799 184.00	-	-	-	-	-	36 000.00	799 184.00
Total	District	36 000.00	-	36 000.00	972 543.00	-	-	-	-	-	36 000.00	972 543.00
Total Operating		146 262 244.43	-	146 262 244.43	3 764 912.00	1 415 482.01	56 420 904.08	6 898 334.00	60 579 692.37	-	88 137 600.79	7 923 701.00
Total Grants		205 607 542.28	-	205 607 542.28	24 181 254.00	7 483 482.53	64 656 960.64	8 576 694.87	73 562 301.07	815 048.70	139 246 842.08	32 271 545.00

Section 09 – Top 10 Capital Project as at 31 August 2026

Nr	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	YTD Budget R'000	Variance R'000	% Variance	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Ashton road upgrade (Ashton Residential Area, Industrial/ area, Zolani curbs)	12 000	17 351	1 564	2 892	(1 327)	(46%)	Contractor on site	Construction	There was a delay due to location of services	The services were reallocated
2	Upgrading of Bonnievale Water Treatment works	13 585	13 585	–	2 264	(2 264)	(100%)	Procurement	BEC recommendation pending	Await final outcome as validity has been extended to 22 September 2026	None
3	ISUPG Montagu Mandela Square	11 030	11 030	–	1 838	(1 838)	(100%)	Contractor on site	Final Stages	Relocation of occupants out of road reserve and flood line area	Continuous community participation and relocations with the help of law enforcement
4	New WTW McGregor:MIG	9 432	9 432	4 315	1 572	2 743	174%	Construction	Construction	None	None
5	Provision of Basic Water Services to Informal Areas in all 5 Towns	9 000	9 000	–	1 500	(1 500)	(100%)	Procurement of PSP	Procurement of PSP	None	Utilising T40/2023 has been deemed valid
	Provision of Basic Sanitation Services to Informal Areas in all 5 Towns	9 000	9 000	–	1 500	(1 500)	(100%)	Procurement of PSP	Procurement of PSP	None	Utilising T40/2023 has been deemed valid
6	NDPG :Upgrade in Robertson Precinct	8 696	8 696	–	1 449	(1 449)	(100%)	Procurement	BEC recommendation pending	Await final outcome	None
7	Upgrading of Bonnievale Water Treatment works	6 700	6 700	–	1 117	(1 117)	(100%)	Procurement	BEC recommendation pending	Await final outcome as validity has been extended to 22 September 2026	None
8	Robertson Heights	5 000	5 000	2 622	833	1 789	215%	Contractor on site	Construction	None	None
9	Fencing at Robertson Transfer Station	4 700	4 700	1 792	783	1 009	129%	Completed: All deliverables are finished and accepted.	Closure: The project finishes formally.	None	None
10	Upg Robertson WWTW - CRR	–	4 474	–	746	(746)	(100%)	Construction	Construction	None	None
Totals		89 143	98 968	10 294	16 495	(6 200)	(38%)				
Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc.)											

Section 10 – Detailed Capital Expenditure as at 31 August 2026

 LANGEBERG MUNISIPALITEIT MUNICIPALITY MASIPALA		CAPITAL EXPENDITURE REPORT											
		31 AUGUST 2026											
CCG Account	Vote Description	SOURCE	Ward	Original Budget 2026/2027	August Adjustment Budget 2026/2027	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													
C0086-1/IA05101/F0002/X049/R0683/001/0101_ACQ	ERP System	CRR	All	2 617 007.00	2 617 007.00	2 615 827.23	2 615 827.23	-	2 615 827.23	100%	1 179.77	16%	100%
Total Dir Financial Services				2 617 007.00	2 617 007.00	2 615 827.23	2 615 827.23	-	2 615 827.23	99.95%	1 179.77	16%	100%
TOTAL: FINANCIAL SERVICES DIRECTORATE				2 617 007.00	2 617 007.00	2 615 827.23	2 615 827.23	-	2 615 827.23	99.95%	1 179.77	16%	99.95%
VOTE 2: EXECUTIVE & COUNCIL													
TOTAL: EXECUTIVE & COUNCIL				-	-	-	-	-	-	-	-	-	-
VOTE 3: ECONOMIC, SOCIAL AND INTEGRATED DEVELOPMENT SERVICES													
ESIDS Strategy & Social Development													
C0004-1/IA06253/F0002/X045/R0683/001/0301_ACQ	Equipment	CRR	All	500 000.00	500 000.00	-	-	-	-	0%	500 000.00	16%	0%
Development				500 000.00	500 000.00	-	-	-	-	0.00%	500 000.00	16%	0%
ESIDS Information & Communication Technology													
C0026-3/IA06193/F0002/X052/R0683/001/0304_ACQ	A Connected Langeberg	CRR	All	2 000 000.00	2 000 000.00	-	-	94 366.45	94 366.45	5%	1 905 633.55	16%	0%
C0026-4/IA06193/F0002/X052/R0683/001/0304_ACQ	Communication Network	CRR	All	1 000 000.00	1 000 000.00	-	-	924 311.10	924 311.10	92%	75 688.90	16%	0%
C0003-2/IA06193/F0002/X052/R0683/001/0304_ACQ	Upgrade ICT Infrastructure	CRR	All	3 500 000.00	4 438 813.40	938 813.40	938 813.40	22 500.00	961 313.40	22%	3 477 500.00	16%	21%
Communication Technology				6 500 000.00	7 438 813.40	938 813.40	938 813.40	1 041 177.55	1 979 990.95	26.62%	5 458 822.45	16%	13%
TOTAL: ECONOMIC, SOCIAL AND INTEGRATED DEVELOPMENT SERVICES DIRECTORATE				7 000 000.00	7 938 813.40	938 813.40	938 813.40	1 041 177.55	1 979 990.95	24.94%	5 958 822.45	16%	11.83%
VOTE 4: CORPORATE SERVICES DIRECTORATE													
TRAFFIC SERVICES													
C0006-52/IA06282/F0002/X153/R0683/001/0405_ACQ	Heavy Duty Industrial Shredder	CRR	All	65 000.00	65 000.00	-	-	-	-	0%	65 000.00	16%	0%
C0006-52/IA06282/F0002/X153/R4958/001/0405_ACQ	Aircon Robertson Office	CRR	2	60 000.00	60 000.00	-	-	-	-	0%	60 000.00	16%	0%
C0352-16/IA11586/F0002/X153/R0683/001/0405_ACQ	Offices - Carports	CRR	All	100 000.00	100 000.00	-	-	-	-	0%	100 000.00	16%	0%
C0004-8/IA06253/F0002/X153/R0683/001/0405_ACQ	Blinds	CRR	All	20 000.00	20 000.00	-	-	-	-	0%	20 000.00	16%	0%
Total Traffic				245 000.00	245 000.00	-	-	-	-	0.00%	245 000.00	16%	0%
Property Management													
C0352-14/IA11586/F0002/X055/R5401/001/0407_ACQ	Offices - 20 X SHADED PARKING ASHTON	CRR	10	240 000.00	240 000.00	-	-	-	-	0%	240 000.00	16%	0%
C0352-15/IA11586/F0002/X055/R5401/001/0407_ACQ	Flats - 1 X SHADED PARKING - FRAAI UITSIG (Garden flat)	CRR	10	20 000.00	20 000.00	-	-	-	-	0%	20 000.00	16%	0%
C0261-14/IA11586/F0002/X055/R5404/001/0407_ACQ	office	CRR	8	800 000.00	800 000.00	-	-	3 000.00	3 000.00	0%	797 000.00	16%	0%
C0261-15/IA11586/F0002/X055/R5405/001/0407_ACQ	office	CRR	5	200 000.00	200 000.00	-	-	-	-	0%	200 000.00	16%	0%
Maintenance				1 260 000.00	1 260 000.00	-	-	3 000.00	3 000.00	0.24%	1 257 000.00	16%	0%
Admin Support													
C0006-52/IA06282/F0002/X046/R0683/001/0402_ACQ	Purchase of Industrial shredder	CRR		170 000.00	170 000.00	-	-	-	-	0%	170 000.00	16%	0%
Total Admin				170 000.00	170 000.00	-	-	-	-	0.00%	170 000.00	16%	0%
TOTAL: CORPORATE SERVICES DIRECTORATE				1 675 000.00	1 675 000.00	-	-	3 000.00	3 000.00	0.18%	1 672 000.00	16%	0.00%

VOTE 5: ENGINEERING SERVICES DIRECTORATE													
Water Distribution													
C0058-4/IA06373/F0002/X146/R0683/001/0504_Acq	Replacement of bulk water meters	CRR	All	1 000 000.00	1 000 000.00	-	-	-	-	0%	1 000 000.00	16%	0%
C0141-7/IA06433/F09929/X146/R5402/001/0504_Acq	Bulk raw water supply upgrade	MWRG	1,2,3,6,11	1 591 304.34	1 591 304.34	-	-	-	-	0%	1 591 304.34	16%	0%
C0004-6/IA06253/F0002/X146/R0683/001/0504_Acq	Equipment	CRR	All	100 000.00	100 000.00	49 173.75	49 173.75	38 476.89	87 650.64	88%	12 349.36	16%	49%
C0203-4/IA06513/F0002/X146/R5404/001/0504_Acq	Treatment works	CRR	4,8	6 700 000.00	6 700 000.00	-	-	-	-	0%	6 700 000.00	16%	0%
C0203-13/IA06513/F00791/X146/R5404/001/0504_Acq	Treatment works	CRR	4,8	13 585 000.00	13 585 000.00	-	-	-	-	0%	13 585 000.00	16%	0%
C0060-2/IA06413/F0002/X146/R5402/001/0504_Acq	Raising of Dassieshoek Dam Wall	MIG	11	-	333 758.13	20 765.25	20 765.25	199 467.88	220 233.13	66%	113 525.00	8%	6%
C0006-40/IA06513/F0002/X146/R0683/001/0504_Acq	Borehole	CRR	All	-	115 246.91	-	-	115 246.91	115 246.91	100%	-	8%	0%
C0061-12/IA06433/F0002/X146/R0683/001/0504_Acq	Provision of basic Water services to informal areas in all 5 towns	CRR	All	9 000 000.00	9 000 000.00	-	-	-	-	0%	9 000 000.00	16%	0%
Total Water				31 976 304.34	32 425 308.38	69 939.00	69 939.00	353 191.68	423 130.68	1.30%	32 002 178.70	14%	0%
Sewerage													
C0183-2/IA00152/F0002/X139/R5402/001/0511_Acq	Upg Robertson WWTW - CRR	CRR	1,2,3,6,11	-	4 473 962.84	-	-	2 696 978.25	2 696 978.25	60%	1 776 984.59	8%	0%
C0004-7/IA06253/F0002/X139/R0683/001/0511_Acq	Equipment	CRR	All	100 000.00	100 000.00	-	-	21 215.74	21 215.74	21%	78 784.26	16%	0%
C0045-1/IA00152/F0002/X139/R0683/001/0511_Acq	services to informal areas in all 5 towns	CRR	All	9 000 000.00	9 000 000.00	-	-	-	-	0%	9 000 000.00	16%	0%
Total Sewerage				9 100 000.00	13 573 962.84	-	-	2 718 193.99	2 718 193.99	20.03%	10 855 768.85	16%	0%
Solid Waste													
C0006-55/IA06282/F0002/X132/R5401/001/0508_Acq	The Supply and Installation of H25 Baler at the Ashton New MRF	CRR	9,10	-	1 744 500.00	-	118 571.79	413 682.53	532 254.32	31%	1 212 245.68	8%	7%
C0006-56/IA06313/F0002/X132/R0683/001/0508_Acq	Upgrading of Transfer stations:	CRR	1,2,3,6,7,11,12	-	1 150 863.34	-	-	965 434.03	965 434.03	84%	185 449.31	8%	0%
C0286-2/IA07568/F0002/X132/R0683/001/0508_Acq	Station	CRR	1,2,3,6,11	4 700 000.00	4 700 000.00	1 792 329.04	1 792 329.04	379.96	1 792 709.00	38%	2 907 291.00	16%	38%
C0006-25/IA01952/F0002/X132/R5405/001/0508_Acq	Upgrading of McGregor Drop Off	CRR	5	3 000 000.00	3 000 000.00	-	-	-	-	0%	3 000 000.00	16%	0%
C0006-52/IA06282/F0002/X132/R0683/001/0508_Acq	Purchase of High Lifter Waste	CRR	All	-	2 710 021.77	-	-	2 710 021.77	2 710 021.77	100%	-	8%	0%
Total Solid Waste				7 700 000.00	13 305 405.11	1 792 329.04	1 910 900.83	4 089 518.29	6 000 419.12	77.93%	7 304 985.99	16%	14%
Roads & Storm Water													
C0177-3/IA00132/F0794/X116/R4955/001/0506_Acq	Precinct	NDPG	1, 2	8 695 652.17	8 695 652.17	-	-	125 071.21	125 071.21	1%	8 570 580.96	16%	0%
C0177-9/IA00132/F0002/X116/R5401/001/0506_Acq	Residential Area, Industrial/ area, Zolani curbs)	CRR	10	12 000 000.00	17 351 148.17	1 564 360.54	1 564 360.54	9 587 552.25	11 151 912.79	64%	6 199 235.38	16%	9%
C0006-43/IA06313/F0002/X116/R0683/001/0506_Acq	Hino 300-814 MT with dropside	CRR	All	-	644 896.03	-	-	644 896.03	644 896.03	100%	-	8%	0%
C0006-42/IA06313/F0002/X116/R0683/001/0506_Acq	Hino 300-814 MT with dropside	CRR	All	-	644 896.03	-	-	644 896.03	644 896.03	100%	-	8%	0%
C0120-1/IA00132/F0002/X116/R0683/001/0504_Acq	The Rehabilitation/Upgrading of existing tar roads in 5 towns	CRR	All	-	4 177 174.24	-	-	3 907 272.30	3 907 272.30	94%	269 901.94	8%	0%
Total Roads and Storm Water				20 695 652.17	31 513 786.64	1 564 360.54	1 564 360.54	14 909 687.82	16 474 048.36	79.60%	15 039 718.28	16%	9%
Electrical Engineering													
C0006-4/IA06313/F0002/X032/R0683/001/0503_Acq	Electrical Services	CRR	All	350 000.00	350 000.00	38 819.29	38 819.29	20 190.12	59 009.41	17%	290 990.59	16%	11%
C0160-1/IA07180/F09935/X032/R0683/001/0503_Acq	Upgrading of Electrical Master	MERG	All	-	434 782.61	-	-	-	-	0%	434 782.61	8%	0%
C0019-2/IA07280/F0002/X032/R0683/001/0503_Acq	New Elect Connections	CRR	All	450 000.00	450 000.00	2 179.86	9 487.86	-	9 487.86	2%	440 512.14	16%	2%
C0019-3/IA07280/F0002/X032/R0683/001/0503_Acq	Network	CRR	All	2 800 000.00	2 800 000.00	1 029 118.46	1 658 978.71	282 100.75	1 941 079.46	69%	858 920.54	16%	59%
C0158-1/IA07320/F0786/X032/R5404/001/0503_Acq	Upgrade Nordale Feeder, Bonnievale, to Boekenhoutskloof	INEP	10	2 278 260.86	2 278 260.86	-	-	-	-	0%	2 278 260.86	16%	0%
C0007-17/IA01367/F0002/X032/R5403/001/0503_Acq	Hino 300-714 AT with dropside	CRR	7,11,12	-	550 000.00	-	-	560 419.40	560 419.40	102%	10 419.40	8%	0%
C0019-17/IA07280/F0002/X032/R0683/001/0503_Acq	Streetlight repair and replacement	CRR	All	1 600 000.00	1 600 000.00	11 430.31	11 430.31	-	11 430.31	1%	1 588 569.69	16%	1%
C0007-31/IA01327/F0002/X032/R0683/001/0503_Acq	Digger Loader	CRR	All	200 000.00	200 000.00	-	-	-	-	0%	200 000.00	16%	0%
Total Electrical Engineering				7 678 260.86	8 663 043.47	1 081 547.92	1 718 716.17	862 710.27	2 581 426.44	33.62%	6 081 617.03	14%	20%
Civil Eng Services													
C0061-13/IA01952/F09931/X101/R5402/001/0502_Acq	Robertson Heights	HSDG	10	5 000 000.00	5 000 000.00	2 622 497.69	2 622 497.69	-	2 622 497.69	52%	2 377 502.31	16%	52%
C0061-14/IA01952/F09931/X101/R5402/001/0502_Acq	Robertson Bulks	HSDG	10	2 000 000.00	2 000 000.00	-	-	-	-	0%	2 000 000.00	16%	0%
C0061-15/IA01952/F09931/X101/R5404/001/0502_Acq	Bonnievale Uitsig	HSDG	8	300 000.00	300 000.00	-	-	-	-	0%	300 000.00	16%	0%
C0061-16/IA01952/F09931/X101/R5403/001/0502_Acq	Mandela Square	HSDG	7	485 000.00	485 000.00	-	-	-	-	0%	485 000.00	16%	0%
C0061-17/IA01952/F09931/X101/R5402/001/0502_Acq	Robertson Heyl se grond	HSDG	10	3 900 000.00	3 900 000.00	-	-	-	-	0%	3 900 000.00	16%	0%
C0061-18/IA01952/F09934/X101/R5403/001/0502_Acq	ISSP Montagu Mandela Square	ISUPG	7	11 030 000.00	11 030 000.00	1 298 256.74	1 298 256.74	-	1 298 256.74	12%	9 731 743.26	16%	12%
Total Civil Eng Services				22 715 000.00	22 715 000.00	3 920 754.43	3 920 754.43	-	3 920 754.43	17.26%	18 794 245.57	16%	17%
Water Treatment Works													
C0061-10/IA06513/F0002/X148/R5405/001/0517_Acq	McGregor:CRR	CRR	5	2 000 000.00	2 000 000.00	-	-	1 786 232.39	1 786 232.39	89%	213 767.61	16%	0%
C0066-3/IA06513/F0791/X148/R5405/001/0517_Acq	New WTW McGregor:MIG	MIG	5	9 432 391.30	9 432 391.30	2 147 246.09	4 315 302.14	8 223 820.25	12 539 122.39	133%	3 106 571.09	16%	46%
Water Treatment Works				11 432 391.30	11 432 391.30	2 147 246.09	4 315 302.14	10 010 052.64	14 325 354.78	125.30%	2 892 963.48	16%	38%
TOTAL: ENGINEERING SERVICES DIRECTORATE				111 297 608.67	133 628 878.74	10 576 177.02	13 499 973.11	32 943 354.69	46 443 327.80	34.76%	87 185 550.94	16%	10.10%

VOTE6: COMMUNITY SERVICES DIRECTORATE													
Community Halls													
C0321-2/IA00032/F0002/X006/R5401/001/0609_ACQ	Rhohlahla hall Zolani hall floors	CRR			500 000.00	400 000.00	-	-	-	-	0%	400 000.00	8%
Total Community Halls					500 000.00	400 000.00	-	-	-	-	0.00%	400 000.00	8%
Community Facilities													
C0008-13/IA06313/F0002/X124/R0683/001/0603_ACQ	Equipment Community Facilities	CRR	All		-	78 370.00	-	-	-	-	0%	78 370.00	0%
C0230-8/IA00032/F0002/X006/R0683/001/0609_ACQ	Barnard Floor Refurbishment	CRR	9		500 000.00	500 000.00	-	-	-	-	0%	500 000.00	8%
Total Community Facilities					500 000.00	578 370.00	-	-	-	-	0.00%	578 370.00	8%
Sportsfields													
C0230-9/IA00032/F0002/X124/R5405/001/0603_ACQ	Mc Gregor sport field	CRR	5		1 500 000.00	1 500 000.00	-	-	-	-	11%	1 541 361.45	8%
C0338-23/IA00032/F0002/X124/R5402/001/0603_ACQ	Sport ground	CRR			3 308 041.00	3 308 041.00	963 767.61	963 767.61	820 241.13	1 884 038.74	5.7%	1 424 037.26	29%
C0245-11/IA00032/F0002/X124/R5401/001/0603_ACQ	Cogmans Kloof sport field	CRR	9		3 500 000.00	3 500 000.00	1 240 931.00	1 240 931.00	43 976.40	1 284 907.40	2.7%	2 215 092.60	35%
C0230-10/IA06282/F0002/X124/R5402/001/0603_ACQ	at Zolani sportsground	CRR	1,2,3,10		1 200 000.00	2 578 813.00	-	-	-	1 190 901.00	89%	1 537 812.00	8%
C0338-24/IA00032/F0002/X124/R0683/001/0603_ACQ	Electrical panel pool	CRR			550 000.00	550 000.00	-	-	-	-	0%	550 000.00	6%
C0336-25/IA00032/F0002/X124/R5404/001/0603_ACQ	roof	CRR			800 000.00	800 000.00	-	-	-	-	0%	800 000.00	6%
Total Sportsfields					10 558 041.00	12 196 854.00	2 204 698.61	2 204 698.61	2 312 817.08	4 518 515.08	43.61%	7 658 328.31	58%
Fire Services													
C0004-5/IA06253/F0002/X112/R0683/001/0607_ACQ	Furniture - Fire Station	CRR	All		5 000.00	5 000.00	-	-	-	-	0%	5 000.00	6%
C0006-61/IA06282/F09940/X112/R0683/001/0607_ACQ	Fire Services Equipment	MFSG	All		689 565.21	689 565.21	-	-	-	-	0%	689 565.21	6%
C0006-43/IA06313/F0002/X112/R0683/001/0607_ACQ	Fire Services equipment	CRR	11		110 000.00	110 000.00	-	-	-	-	0%	110 000.00	6%
C0006-18/IA01952/F0002/X112/R0683/001/0607_ACQ	Reels above 500	CRR	All		9 000.00	9 000.00	-	-	-	-	0%	9 000.00	6%
Total Fire Services					909 565.21	989 560.21	-	-	-	-	0.00%	989 560.21	6%
PARKS AND AMENITIES													
C0329-1/IA00032/F0002/X123/R0683/001/0606_ACQ	Upgrade of parks	CRR	All		500 000.00	843 821.00	-	-	-	157 095.57	31%	688 721.43	6%
C0006-41/IA06313/F0002/X123/R0683/001/0606_ACQ	Horticulture Equipment	CRR	All		300 000.00	300 000.00	-	-	-	-	0%	300 000.00	6%
C0120-38/IA00132/F0002/X123/R4960/001/0606_ACQ	Rehabilitation of Internal Roads in Montagu Nature Reserves	CRR	7		500 000.00	500 000.00	-	-	-	127 451.25	25%	372 548.75	6%
Total Amenities					1 300 000.00	1 643 821.00	-	-	-	284 550.82	21.89%	1 359 270.18	8%
LIBRARIES													
C0006-59/IA06313/F09944/X024/R0683/001/0604_ACQ	Upgrade	CG	All		174 631.31	174 631.31	-	-	-	163 968.24	94%	10 663.07	6%
Total Libraries					174 631.31	174 631.31	-	-	-	163 968.24	93.89%	10 663.07	6%
TOTAL: COMMUNITY SERVICES DIRECTORATE					14 422 237.52	16 173 241.52	2 204 698.61	2 204 698.61	2 762 336.14	4 967 034.75	30.73%	11 206 206.77	8%
GRAND TOTAL					137 011 853.00	162 032 941.00	16 335 516.00	19 259 312.00	36 749 888.00	56 009 180.73	34.57%	106 023 786.00	15%

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

Percentage of actual expenditure =	14.06%
Percentage of outstanding orders =	26.82%
Total	40.88%

	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
HOUSING	0.00	0.00	-	-	-
WATER	4 385 241.14	10 383 244.32	69 939.00	43 857 700.68	29 109 215.22
ELECTRICAL SERVICES	1 718 716.17	882 710.27	1 081 547.92	8 863 043.47	6 081 617.03
SEWERAGE	0.00	2 718 193.99	-	13 573 962.84	10 855 768.85
ROADS	1 564 360.54	14 909 987.82	1 564 360.54	31 513 766.64	16 038 718.28
Sub-Total at Service Level	7 668 317.85	28 853 836.40	2 715 847.46	97 608 473.63	61 086 319.38
	ACTUAL	ORDERS	EXP/MONTH	BUDGET	BALANCE
EXECUTIVE & COUNCIL	0.00	0.00	-	-	-
CORPORATE SERVICES	0.00	3 000.00	-	1 675 000.00	1 672 000.00
STRATEGY AND SOCIAL DEVELO	0.00	0.00	-	500 000.00	500 000.00
FINANCE	2 615 827.23	0.00	2 615 827.23	2 617 007.00	1 179.77
COMMUNITY SERVICES	2 204 698.61	2 762 336.14	2 204 698.61	16 173 241.52	11 206 206.77
ENVIRONMENTAL SERVICES	0.00	0.00	-	-	-
INFORMATION & COMMUNICATIO	938 813.40	1 041 177.55	938 813.40	7 438 813.40	5 468 822.45
CIVIL ENG SERVICES	3 920 754.43	0.00	3 920 754.43	22 718 000.00	18 794 245.57
MECHANICAL WORKSHOP	0.00	0.00	-	-	-
Dr ENGINEERING SERVICES	0.00	0.00	-	-	-
CLEANING	0.00	0.00	-	-	-
Water Treatment Works	0.00	0.00	2 147 248.08	11 432 391.30	11 432 391.30
SOLID WASTE	1 910 800.83	4 089 618.29	1 792 329.04	13 306 405.11	7 304 985.99
Sub-Total at Department Level	11 590 994.50	7 896 031.98	13 619 668.80	64 424 467.03	44 937 440.55
	19 259 312.00	36 749 888.00	16 335 516.00	162 032 941.00	106 023 786.00

Total Budget per Funding Source		Total Actual per Funding Source	
	Budgeted		Actual
CRR	77 670 048.00	CRR	11 023 255.78
DCAS	0.00	SMME	-
DLG	0.00	FSCB/G	-
MFSG	869 565.21	DSRF	-
Provincial Grant / Conditional Librari	0.00	MIG	4 315 302.14
Provincial Grant/MRF	0.00	CWDM	-
MIG	23 017 391.30	INEP	-
CWDM	0.00	NDPG	-
FSCB/G	0.00	FMG	-
SMME	0.00	MRF	-
INEP	8 695 652.17	MRF & Conditional Grant	-
NDPG	0.00	EFF	-
FMG	0.00	HSDG	2 622 497.69
MRF	0.00	Finance Lease	-
MRF & Conditional Grant	0.00	ISUPO	1 298 256.74
MDRG	0.00	AHD	-
WSIG	0.00	MDRG	-
MWRG	1 591 304.34	MSDCB/G	-
DSRF	0.00	WSIG	-
AHD	0.00	CWDM_Safety	-
WCMIG	0.00	DLG	-
CWDMW	0.00		
HSDG	11 885 000.00		
ISUPO	11 030 000.00		
CWDM_Safety	0.00		
CG	174 631.31		
Provincial Grant for the Acceleration of Housing Delivery (Roll-Over)	0.00		
	137 011 853.00		19 259 312.00
	TRUE		TRUE

Section 11 – 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

☐

mid-year budget and performance assessment

For the month of August 2026 of 2026/2027 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

14 September 2026

Section 12 – Financial Reporting in Terms of Section 71

FINANCIAL REPORTING IN TERMS OF SECTION 71 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 – AUGUST 2026 (9/2/1/3) (CHIEF FINANCIAL OFFICER)

Purpose of report

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

Comments

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

Aanbeveling / Recommendation

That the content of the report be noted.

Dat kennis geneem word van die inhoud van die verslag.


S VAN EEDEN
EXECUTIVE MAYOR

DATE: 14 SEPTEMBER 2026