A4940

COMPILING OF THE JUNE 2024 / 2025 ADJUSTMENTS BUDGET (DIRECTOR: FINANCIAL SERVICES - CFO)

Purpose of Report

To submit an Adjustment budget for the 2024/2025 financial year as a result of Adjustment budget allocation to the municipality for the 2024/2025 financial year to the Council for Consideration.

Background

The Medium-Term Revenue & Expenditure Framework (MTREF) report, which is compiled in terms of the Municipal Budgeting and Reporting Regulations (MBRR), was distributed prior to the Council meeting on the 25 of June 2025.

An adjustment of R2 065 970.00 was incorporated in the budget due to an additional allocation for the Informal Settlements Upgrading Partnership Grant.

An adjustment on housing expenditure, this adjustment was necessary to correct the VAT calculated on housing grants to align it with the VAT exemption on residential properties.

Summary of Adjustments is as follows:

ADJUSTMENTS - JUNE 2025 ADJB						
OPERATIONAL REVENUE						
Description	**Department**	**Funding**	**April Budget 202425**	**Adjustment Own Funds**	**Adjustment Grants**	**June 2025 Adjustments Budget**
ISUPG Rev Recognition -Housing	COMMUNITY_Housing	ISUPG	- 35 877 000.00		- 2 065 970.00	- 37 942 970.00
			- 43 413 453.00	**-**	**- 2 065 970.00**	**- 45 479 423.00**
			Own funds	**-**		**MFMA s28(2)(B)**
			PT / NT	**- 2 065 970.00**		**MFMA s28(2)(F)**
OPERATIONAL EXPENDITURE					**4 679 609.00**	
Description	**Department**	**Funding**	**April Budget 202425**	**Adjustment Own Funds**	**Adjustment Grants**	**June 2025 Adjustments Budget**
Professional services	COMMUNITY_Housing	ISUPG	31 197 391.00		6 745 579.00	37 942 970.00
Title Deeds Grant- Legal Cost Legal Advice and Litigation	COMMUNITY_Housing	TRG	200 000.00		30 000.00	230 000.00
Inventory Consumed-Housing Stock	COMMUNITY_Housing	HSDG	6 353 437.38		953 015.62	7 306 453.00
Contracted Services - AHD	COMMUNITY_Housing	CRR	7 626 387.00	- 7 626 387.00		-
			45 377 215.38	**- 7 626 387.00**	**7 728 594.62**	**45 479 423.00**
			Own funds	**-**		**MFMA s28(2)(B)**
			PT / NT	**102 207.62**		**MFMA s28(2)(F)**

Legal Framework

Section 28 (2) (b) (f) of the MFMA states the following:

An Adjustments Budget – "*may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.*

An Adjustments Budget – "*may correct any errors in the annual budget"*

In terms of the Budget and Reporting Regulations, Regulation 23(5) in Government Gazette No: 32141, Notice No: 393 of 2009 states; *If a national or provincial adjustment budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting , but within 60 days of the approval of the relevant national or provincial adjustment budget , table an adjustment budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues*.

Financial implications

Financial implications are contained in the detailed report, **which will be provided separately**.

Legal context

1. The MFMA Section 28, 30 and 16(3)
2. Municipal Budget and Reporting Regulations
3. Municipal Council Budget related Policies

Recommendation

That in respect of:

The Roll-over Adjustment Budget 2024/2025: 25 June 2025

1. Council approves the Adjustment Budget for 2024/2025 financial year as set out in the following:

   i. Municipal Budget tables B1 – B10
   ii. Municipal Budget Supporting Documentation SB1 – SB19

2. The Service Delivery Budget Implementation Plan to be amended in line with these adjustments.

This item served before the Finance Portfolio Committee on 18 June 2025
Hierdie item het gedien voor die Finansies Portefeulje Komitee op 18 Junie 2025
Recommendation / Aanbeveling

That in respect of:

The Roll-over Adjustment Budget 2024/2025: 25 June 2025

1. Council approves the Adjustment Budget for 2024/2025 financial year as set out in the following:

   i. Municipal Budget tables B1 – B10
   ii. Municipal Budget Supporting Documentation SB1 – SB19

2. The Service Delivery Budget Implementation Plan to be amended in line with these adjustments.

This item served before an Ordinary Meeting of Council on 25 June 2025
Hierdie item het gedien voor 'n Gewone Vergadering van die Raad op 25 Junie 2025
Eenparig Besluit / Unanimously Resolved

That in respect of:

The Roll-over Adjustment Budget 2024/2025: 25 June 2025

1. Council approves the Adjustment Budget for 2024/2025 financial year as set out in the following:

   i. Municipal Budget tables B1 – B10
   ii. Municipal Budget Supporting Documentation SB1 – SB19

2. The Service Delivery Budget Implementation Plan to be amended in line with these adjustments.

LANGEBERG

MUNISIPALITEIT MUNICIPALITY MASIPALA

DIENS · UKUKHONZA · SERVICE

Medium Term Revenue and Expenditure Framework (MTREF)

Adjustment Budget June 2025

ADJUSTMENT BUDGET SUMMARY

ADJUSTMENTS - JUNE 2025 ADJB

OPERATIONAL REVENUE

Description	Department	Funding	April Budget 202425	Adjustment Own Funds	Adjustment Grants	June 2025 Adjustments Budget
ISUPG Rev Recognition -Housing	COMMUNITY_Housing	ISUPG	- 35 877 000.00		- 2 065 970.00	- 37 942 970.00
			- 43 413 453.00	**-**	**- 2 065 970.00**	**- 45 479 423.00**
			Own funds	**-**		**MFMA s28(2)(B)**
			PT / NT	**- 2 065 970.00**		**MFMA s28(2)(F)**

OPERATIONAL EXPENDITURE

Description	Department	Funding	April Budget 202425	Adjustment Own Funds	Adjustment Grants	June 2025 Adjustments Budget
					4 679 609.00	
Professional services	COMMUNITY_Housing	ISUPG	31 197 391.00		6 745 579.00	37 942 970.00
Title Deeds Grant- Legal Cost Legal Advice and Litigation	COMMUNITY_Housing	TRG	200 000.00		30 000.00	230 000.00
Inventory Consumed-Housing Stock	COMMUNITY_Housing	HSDG	6 353 437.38		953 015.62	7 306 453.00
Contracted Services - AHD	COMMUNITY_Housing	CRR	7 626 387.00	- 7 626 387.00		-
			45 377 215.38	**- 7 626 387.00**	**7 728 594.62**	**45 479 423.00**
			Own funds	**-**		**MFMA s28(2)(B)**
			PT / NT	**102 207.62**		**MFMA s28(2)(F)**

B Schedule

WC026 Langeberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	100 742	100 742	–	–	–	–	–	–	100 742	106 956	113 169
Service charges	748 861	746 447	–	–	–	–	–	–	746 447	852 806	972 029
Investment revenue	33 690	33 690	–	–	–	–	–	–	33 690	35 711	37 854
Transfers recognised - operational	164 857	172 492	–	–	–	–	2 066	2 066	174 558	152 043	153 083
Other own revenue	33 151	42 479	–	–	–	–	–	–	42 479	32 630	34 577
Total Revenue (excluding capital transfers and contributions)	**1 081 300**	**1 095 850**	**–**	**–**	**–**	**–**	**2 066**	**2 066**	**1 097 916**	**1 180 146**	**1 310 713**
Employee costs	289 472	282 942	–	–	–	–	–	–	282 942	304 313	322 245
Remuneration of councillors	12 939	12 939	–	–	–	–	–	–	12 939	13 716	14 539
Depreciation & asset impairment	47 936	66 977	–	–	–	–	–	–	66 977	50 772	53 777
Finance charges	2 919	2 919	–	–	–	–	0	0	2 919	3 030	3 151
Inventory consumed and bulk purchases	578 151	571 505	–	–	–	–	953	953	572 458	661 513	757 542
Transfers and subsidies	5 240	5 116	–	–	–	–	–	–	5 116	6 135	6 433
Other expenditure	172 697	202 815	–	–	–	–	(851)	(851)	201 964	165 667	173 075
Total Expenditure	**1 109 354**	**1 145 215**	**–**	**–**	**–**	**–**	**102**	**102**	**1 145 317**	**1 205 146**	**1 330 762**
Surplus/(Deficit)	(28 054)	(49 365)	–	–	–	–	1 964	1 964	(47 401)	(25 001)	(20 049)
Transfers and subsidies - capital (monetary allocations)	29 021	49 931	–	–	–	–	–	–	49 931	30 127	32 603
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**967**	**566**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**2 530**	**5 126**	**12 554**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**967**	**566**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**2 530**	**5 126**	**12 554**
Capital expenditure & funds sources											
Capital expenditure	118 427	173 284	–	–	–	–	–	–	173 284	77 282	53 977
Transfers recognised - capital	25 236	43 418	–	–	–	–	–	–	43 418	26 197	28 350
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	93 191	129 866	–	–	–	–	–	–	129 866	51 085	25 627
Total sources of capital funds	**118 427**	**173 284**	**–**	**–**	**–**	**–**	**–**	**–**	**173 284**	**77 282**	**53 977**
Financial position											
Total current assets	595 958	491 336	–	–	–	–	1 958	1 958	493 294	537 109	583 157
Total non current assets	1 054 696	1 100 777	–	–	–	–	–	–	1 100 777	1 061 806	1 098 443
Total current liabilities	375 908	324 290	–	–	–	–	6	6	324 295	331 783	355 160
Total non current liabilities	159 768	159 779	–	–	–	–	(11)	(11)	159 768	166 123	172 421
Community wealth/Equity	**1 114 979**	**1 108 044**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**1 110 008**	**1 101 009**	**1 154 019**
Cash flows											
Net cash from (used) operating	76 894	98 815	–	–	–	–	7 817	7 817	106 632	119 871	129 896
Net cash from (used) investing	(136 191)	(199 277)	–	–	–	–	–	–	(199 277)	(88 874)	(62 074)
Net cash from (used) financing	–	(6 546)	–	–	–	–	–	–	(6 546)	–	–
Cash/cash equivalents at the year end	**306 816**	**259 105**	**–**	**–**	**–**	**–**	**7 817**	**7 817**	**266 922**	**345 334**	**381 679**
Cash backing/surplus reconciliation											
Cash and investments available	306 954	265 546	–	–	–	–	7 812	7 812	273 358	356 106	382 280
Application of cash and investments	96 276	68 336	–	–	–	–	(6)	(6)	68 331	15 624	(583)
Balance - surplus (shortfall)	**210 677**	**197 210**	**–**	**–**	**–**	**–**	**7 817**	**7 817**	**205 027**	**340 482**	**382 863**
Asset Management											
Asset register summary (WDV)	1 000 882	1 046 964	–	–	–	–	–	–	1 046 964	1 005 309	1 038 564
Depreciation	45 936	52 355	–	–	–	–	–	–	52 355	48 692	51 614
Renewal and Upgrading of Existing Assets	57 432	102 123	–	–	–	–	–	–	102 123	40 581	40 377
Repairs and Maintenance	18 290	22 215	–	–	–	–	–	–	22 215	19 162	19 929
Free services											
Cost of Free Basic Services provided	52 817	–	–	–	–	–	–	–	52 817	51 176	–
Revenue cost of free services provided	56 275	66 257	–	–	–	–	–	–	66 257	71 324	76 793
Households below minimum service level											
Water:	83 694	–	–	–	–	–	–	–	83 694	86 049	–
Sanitation/sewerage:	20 245	–	–	–	–	–	–	–	20 245	21 622	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

WC026 Langeberg - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**226 619**	**222 783**	**–**	**–**	**–**	**–**	**–**	**–**	**222 783**	**236 901**	**251 870**
Executive and council		7 483	5 308	–	–	–	–	–	–	5 308	6 086	6 341
Finance and administration		219 136	217 475	–	–	–	–	–	–	217 475	230 816	245 529
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**57 588**	**77 742**	**–**	**–**	**–**	**–**	**2 066**	**2 066**	**79 808**	**38 779**	**31 423**
Community and social services		11 756	11 904	–	–	–	–	–	–	11 904	12 046	12 475
Sport and recreation		1 016	1 075	–	–	–	–	–	–	1 075	547	580
Public safety		9 371	21 171	–	–	–	–	–	–	21 171	9 933	10 529
Housing		35 444	43 593	–	–	–	–	2 066	2 066	45 659	16 252	7 839
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**30 056**	**44 768**	**–**	**–**	**–**	**–**	**–**	**–**	**44 768**	**31 232**	**33 371**
Planning and development		2 766	2 425	–	–	–	–	–	–	2 425	2 894	3 068
Road transport		27 289	42 343	–	–	–	–	–	–	42 343	28 338	30 303
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**796 042**	**800 484**	**–**	**–**	**–**	**–**	**–**	**–**	**800 484**	**903 342**	**1 026 632**
Energy sources		636 702	626 872	–	–	–	–	–	–	626 872	733 261	845 076
Water management		75 657	79 607	–	–	–	–	–	–	79 607	80 489	85 634
Waste water management		41 830	42 061	–	–	–	–	–	–	42 061	44 474	47 285
Waste management		41 853	51 944	–	–	–	–	–	–	51 944	45 117	48 638
Other		**17**	**4**	**–**	**–**	**–**	**–**	**–**	–	**4**	**18**	**19**
Total Revenue - Functional	2	**1 110 321**	**1 145 781**	**–**	**–**	**–**	**–**	**2 066**	**2 066**	**1 147 847**	**1 210 273**	**1 343 316**
Expenditure - Functional												
Governance and administration		**217 389**	**176 836**	**–**	**–**	**–**	**–**	**0**	**0**	**176 836**	**177 338**	**186 650**
Executive and council		27 816	26 482	–	–	–	–	–	–	26 482	29 452	31 089
Finance and administration		185 627	146 253	–	–	–	–	0	0	146 253	143 708	151 137
Internal audit		3 946	4 101	–	–	–	–	–	–	4 101	4 178	4 424
Community and public safety		**137 755**	**147 618**	**–**	**–**	**–**	**–**	**102**	**102**	**147 720**	**118 803**	**126 216**
Community and social services		17 797	18 661	–	–	–	–	–	–	18 661	18 746	19 559
Sport and recreation		30 935	34 129	–	–	–	–	–	–	34 129	34 767	36 764
Public safety		41 142	44 154	–	–	–	–	–	–	44 154	45 965	48 580
Housing		47 882	50 673	–	–	–	–	102	102	50 775	19 325	21 313
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**59 715**	**66 287**	**–**	**–**	**–**	**–**	**–**	**–**	**66 287**	**69 043**	**72 920**
Planning and development		33 644	31 974	–	–	–	–	–	–	31 974	35 869	37 961
Road transport		26 071	34 313	–	–	–	–	–	–	34 313	33 174	34 959
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**692 362**	**752 291**	**–**	**–**	**–**	**–**	**–**	**–**	**752 291**	**837 693**	**942 615**
Energy sources		574 644	586 598	–	–	–	–	–	–	586 598	664 452	760 899
Water management		42 547	67 360	–	–	–	–	–	–	67 360	56 249	58 983
Waste water management		33 708	46 903	–	–	–	–	–	–	46 903	41 522	43 571
Waste management		41 464	51 430	–	–	–	–	–	–	51 430	75 470	79 162
Other		**2 132**	**2 182**	**–**	**–**	**–**	**–**	**–**	–	**2 182**	**2 269**	**2 360**
Total Expenditure - Functional	3	**1 109 354**	**1 145 215**	**–**	**–**	**–**	**–**	**102**	**102**	**1 145 317**	**1 205 146**	**1 330 762**
Surplus/ (Deficit) for the year		**967**	**566**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**2 530**	**5 126**	**12 554**

WC026 Langeberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - FINANCE		216 128	213 891	–	–	–	–	–	–	213 891	227 630	242 009
Vote 2 - EXECUTIVE&COUNCIL		5 292	5 292	–	–	–	–	–	–	5 292	5 507	5 727
Vote 3 - ESIDS		1 698	466	–	–	–	–	–	–	466	18	19
Vote 4 - CORPORATE		12 250	23 776	–	–	–	–	–	–	23 776	12 983	13 906
Vote 4 - CORPORATE		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - ENGINEERING		761 999	781 160	–	–	–	–	–	–	781 160	866 534	987 737
Vote 5 - ENGINEERING		64 063	63 704	–	–	–	–	–	–	63 704	68 040	72 266
Vote 6 - COMMUNITY		48 891	57 491	–	–	–	–	2 066	2 066	59 557	29 560	21 651
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
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	**1 110 321**	**1 145 781**	**–**	**–**	**–**	**–**	**2 066**	**2 066**	**1 147 847**	**1 210 273**	**1 343 316**
Expenditure by Vote	1											
Vote 1 - FINANCE		115 551	83 499	–	–	–	–	6	6	83 504	75 736	79 476
Vote 2 - EXECUTIVE&COUNCIL		20 616	20 683	–	–	–	–	–	–	20 683	21 874	23 167
Vote 3 - ESIDS		34 592	33 536	–	–	–	–	–	–	33 536	36 873	38 691
Vote 4 - CORPORATE		66 616	68 028	–	–	–	–	(6)	(6)	68 022	64 945	68 438
Vote 4 - CORPORATE		11 078	11 554	–	–	–	–	–	–	11 554	12 124	12 787
Vote 5 - ENGINEERING		691 344	731 255	–	–	–	–	–	–	731 255	828 940	933 960
Vote 5 - ENGINEERING		55 438	74 527	–	–	–	–	–	–	74 527	72 532	76 202
Vote 6 - COMMUNITY		114 119	122 132	–	–	–	–	102	102	122 235	92 123	98 040
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
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	**1 109 354**	**1 145 215**	**–**	**–**	**–**	**–**	**102**	**102**	**1 145 317**	**1 205 146**	**1 330 762**
Surplus/ (Deficit) for the year	2	**967**	**566**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**2 530**	**5 126**	**12 554**

WC026 Langeberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	621 222	610 572	–	–	–	–	–	–	610 572	716 890	827 291
Service charges - Water	2	65 636	65 636	–	–	–	–	–	–	65 636	69 574	73 749
Service charges - Waste Water Management	2	31 096	31 096	–	–	–	–	–	–	31 096	32 962	34 940
Service charges - Waste Management	2	30 907	39 143	–	–	–	–	–	–	39 143	33 379	36 050
Sale of Goods and Rendering of Services		4 307	4 925					–	–	4 925	4 566	4 840
Agency services		7 129	5 761					–	–	5 761	7 556	8 010
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		4 091	4 091					–	–	4 091	4 326	4 575
Interest earned from Current and Non Current Assets		33 690	33 690					–	–	33 690	35 711	37 854
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		3 928	3 928					–	–	3 928	4 163	4 413
Licence and permits		692	2 372					–	–	2 372	733	777
Operational Revenue		7 248	7 248					–	–	7 248	7 682	8 143
Non-Exchange Revenue												
Property rates	2	100 742	100 742	–	–	–	–	–	–	100 742	106 956	113 169
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		1 313	12 069					–	–	12 069	1 392	1 476
Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		164 857	172 492					2 066	2 066	174 558	152 043	153 083
Interest		2 086	2 086					–	–	2 086	2 211	2 343
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		2 358	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 081 300**	**1 095 850**	**–**	**–**	**–**	**–**	**2 066**	**2 066**	**1 097 916**	**1 180 146**	**1 310 713**
Expenditure By Type												
Employee related costs		289 472	282 942	–	–	–	–	–	–	282 942	304 313	322 245
Remuneration of councillors		12 939	12 939					–	–	12 939	13 716	14 539
Bulk purchases - electricity		528 620	528 620	–	–	–	–	–	–	528 620	610 027	703 971
Inventory consumed		49 531	42 886	–	–	–	–	953	953	43 839	51 486	53 570
Debt impairment		2 000	14 623					–	–	14 623	2 080	2 163
Depreciation and amortisation		45 936	52 355					–	–	52 355	48 692	51 614
Interest		2 919	2 919					0	0	2 919	3 030	3 151
Contracted services		106 516	115 242	–	–	–	–	(851)	(851)	114 391	97 009	101 673
Transfers and subsidies		5 240	5 116					–	–	5 116	6 135	6 433
Irrecoverable debts written off		7 923	16 514					–	–	16 514	8 240	8 569
Operational costs		58 258	71 058					–	–	71 058	60 418	62 832
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**1 109 354**	**1 145 215**	**–**	**–**	**–**	**–**	**102**	**102**	**1 145 317**	**1 205 146**	**1 330 762**
Surplus/(Deficit)		**(28 054)**	**(49 365)**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**(47 401)**	**(25 001)**	**(20 049)**
Transfers and subsidies - capital (monetary allocations)		29 021	49 931					–	–	49 931	30 127	32 603
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**967**	**566**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**2 530**	**5 126**	**12 554**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**967**	**566**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**2 530**	**5 126**	**12 554**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**967**	**566**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**2 530**	**5 126**	**12 554**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**967**	**566**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**2 530**	**5 126**	**12 554**

WC026 Langeberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	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 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure to be adjusted	2											
Vote 1 - FINANCE		3 008	2 687	–	–	–	–	–	–	2 687	3 008	–
Vote 2 - EXECUTIVE&COUNCIL		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - ESIDS		7 999	10 122	–	–	–	–	–	–	10 122	2 199	2 207
Vote 4 - CORPORATE		2 778	3 336	–	–	–	–	–	–	3 336	–	–
Vote 4 - CORPORATE		60	145	–	–	–	–	–	–	145	–	–
Vote 5 - ENGINEERING		55 155	100 129	–	–	–	–	–	–	100 129	34 611	27 333
Vote 5 - ENGINEERING		39 340	41 649	–	–	–	–	–	–	41 649	32 362	24 437
Vote 6 - COMMUNITY		10 086	15 216	–	–	–	–	–	–	15 216	5 103	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**118 427**	**173 284**	**–**	**–**	**–**	**–**	**–**	**–**	**173 284**	**77 282**	**53 977**
Total Capital Expenditure - Vote		**118 427**	**173 284**	**–**	**–**	**–**	**–**	**–**	**–**	**173 284**	**77 282**	**53 977**
Capital Expenditure - Functional												
Governance and administration		**12 485**	**14 740**	**–**	**–**	**–**	**–**	**–**	**–**	**14 740**	**5 207**	**2 207**
Executive and council		191	241					–	–	241	199	207
Finance and administration		12 294	14 499					–	–	14 499	5 008	2 000
Internal audit		–	–					–	–	–	–	–
Community and public safety		**11 446**	**16 411**	**–**	**–**	**–**	**–**	**–**	**–**	**16 411**	**5 103**	**–**
Community and social services		740	1 316					–	–	1 316	350	–
Sport and recreation		4 050	6 714					–	–	6 714	–	–
Public safety		6 656	8 381					–	–	8 381	4 753	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		**17 912**	**46 748**	**–**	**–**	**–**	**–**	**–**	**–**	**46 748**	**920**	**940**
Planning and development		120	476					–	–	476	–	–
Road transport		17 792	46 273					–	–	46 273	920	940
Environmental protection		–	–					–	–	–	–	–
Trading services		**76 583**	**95 385**	**–**	**–**	**–**	**–**	**–**	**–**	**95 385**	**66 053**	**50 831**
Energy sources		5 243	17 889					–	–	17 889	6 091	7 293
Water management		27 400	30 193					–	–	30 193	30 300	19 100
Waste water management		38 640	42 003					–	–	42 003	29 662	24 437
Waste management		5 300	5 300					–	–	5 300	–	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**118 427**	**173 284**	**–**	**–**	**–**	**–**	**–**	**–**	**173 284**	**77 282**	**53 977**
Funded by:												
National Government		25 236	42 461					–	–	42 461	26 197	28 350
Provincial Government		–	870					–	–	870	–	–
District Municipality		–	87					–	–	87	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**25 236**	**43 418**	**–**	**–**	**–**	**–**	**–**	**–**	**43 418**	**26 197**	**28 350**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		93 191	129 866					–	–	129 866	51 085	25 627
Total Capital Funding		**118 427**	**173 284**	**–**	**–**	**–**	**–**	**–**	**–**	**173 284**	**77 282**	**53 977**

WC026 Langeberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		306 816	259 105					7 812	7 812	266 916	354 489	380 766
Trade and other receivables from exchange transactions	1	108 632	52 343	–	–	–	–	–	–	52 343	23 691	34 998
Receivables from non-exchange transactions	1	3 344	6 304	–	–	–	–	–	–	6 304	1 480	1 377
Current portion of non-current receivables	2	625	625					–	–	625	623	617
Inventory		33 833	22 049	–	–	–	–	–	–	22 049	10 244	5 280
VAT		135 463	143 666					(5 854)	(5 854)	137 812	139 244	152 782
Other current assets		7 245	7 245					–	–	7 245	7 337	7 337
Total current assets		**595 958**	**491 336**	**–**	**–**	**–**	**–**	**1 958**	**1 958**	**493 294**	**537 109**	**583 157**
Non current assets												
Investments		137	137					–	–	137	137	137
Investment property		27 969	27 959					–	–	27 959	28 113	28 109
Property, plant and equipment	3	968 309	1 014 791	–	–	–	–	–	–	1 014 791	966 875	1 000 134
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		275	275					–	–	275	275	275
Intangible assets		4 329	3 938					–	–	3 938	10 045	10 045
Trade and other receivables from exchange transactions		42 496	42 496					–	–	42 496	44 621	47 298
Non-current receivables from non-exchange transactions		11 180	11 180					–	–	11 180	11 739	12 444
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**1 054 696**	**1 100 777**	**–**	**–**	**–**	**–**	**–**	**–**	**1 100 777**	**1 061 806**	**1 098 443**
TOTAL ASSETS		**1 650 654**	**1 592 113**	**–**	**–**	**–**	**–**	**1 958**	**1 958**	**1 594 072**	**1 598 915**	**1 681 599**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		4 257	4 257	–	–	–	–	–	–	4 257	(4 471)	(4 526)
Consumer deposits		15 783	15 783					–	–	15 783	15 783	15 783
Trade and other payables from exchange transactions		138 753	87 380	–	–	–	–	6	6	87 386	81 905	82 125
Trade and other payables from non-exchange transactions		28 595	28 572	–	–	–	–	–	–	28 572	30 000	30 372
Provisions		58 691	58 691					–	–	58 691	62 031	66 054
VAT		129 828	129 606					–	–	129 606	146 534	165 352
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**375 908**	**324 290**	**–**	**–**	**–**	**–**	**6**	**6**	**324 295**	**331 783**	**355 160**
Non current liabilities												
Borrowing	1	31 983	31 994	–	–	–	–	(11)	(11)	31 983	33 582	33 998
Provisions	1	79 268	79 268	–	–	–	–	–	–	79 268	84 024	89 905
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		48 518	48 518					–	–	48 518	48 518	48 518
Total non current liabilities		**159 768**	**159 779**	**–**	**–**	**–**	**–**	**(11)**	**(11)**	**159 768**	**166 123**	**172 421**
TOTAL LIABILITIES		**535 676**	**484 069**	**–**	**–**	**–**	**–**	**(6)**	**(6)**	**484 064**	**497 906**	**527 581**
NET ASSETS	2	**1 114 979**	**1 108 044**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**1 110 008**	**1 101 009**	**1 154 019**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 114 979	1 108 044	–	–	–	–	1 964	1 964	1 110 008	1 101 009	1 154 019
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–					–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**1 114 979**	**1 108 044**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**1 110 008**	**1 101 009**	**1 154 019**

WC026 Langeberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		103 377	103 377					–	–	103 377	112 903	119 482
Service charges		826 743	853 860					–	–	853 860	1 015 011	1 152 326
Other revenue		21 302	32 877					–	–	32 877	22 580	23 934
Transfers and Subsidies - Operational	1	164 857	172 449					2 066	2 066	174 515	142 293	152 783
Transfers and Subsidies - Capital	1	29 021	49 931					–	–	49 931	30 127	32 603
Interest		33 690	33 690					–	–	33 690	35 711	37 854
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(1 095 281)	(1 147 369)					5 751	5 751	(1 141 617)	(1 230 368)	(1 380 313)
Finance charges		(2 319)						–	–		(3 030)	(3 151)
Transfers and Subsidies	1	(4 494)						–	–		(5 356)	(5 622)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**76 894**	**98 815**	**-**	**-**	**-**	**-**	**7 817**	**7 817**	**106 632**	**119 871**	**129 896**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–					–	–	–	–	–
Decrease (increase) in non-current receivables		–	–					–	–	–	–	–
Decrease (increase) in non-current investments		–	–					–	–	–	–	–
Payments												
Capital assets		(136 191)	(199 277)					–	–	(199 277)	(88 874)	(62 074)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(136 191)**	**(199 277)**	**-**	**-**	**-**	**-**	**-**	**-**	**(199 277)**	**(88 874)**	**(62 074)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	(6 546)					–	–	(6 546)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**-**	**(6 546)**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 546)**	**-**	**-**
NET INCREASE/ (DECREASE) IN CASH HELD		**(59 297)**	**(107 008)**	**-**	**-**	**-**	**-**	**7 817**	**7 817**	**(99 191)**	**30 996**	**67 822**
Cash/cash equivalents at the year begin:	2	366 113	366 113					–	–	366 113	314 337	313 856
Cash/cash equivalents at the year end:	2	306 816	259 105	-	-	-	-	7 817	7 817	266 922	345 334	381 679

WC026 Langeberg - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	306 816	259 105	-	-	-	-	7 817	7 817	266 922	345 334	381 679
Other current investments > 90 days		-	6 304	-	-	-	-	(6)	(6)	6 298	10 636	465
Non current assets - Investments	1	137	137	-	-	-	-	-	-	137	137	137
Cash and investments available:		**306 954**	**265 546**	**-**	**-**	**-**	**-**	**7 812**	**7 812**	**273 358**	**356 106**	**382 280**
Applications of cash and investments												
Unspent conditional transfers		28 572	28 572	-	-	-	-	-	-	28 572	30 000	30 372
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	67 705	39 765					(6)	(6)	39 759	(14 376)	(30 955)
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		**96 276**	**68 336**	**-**	**-**	**-**	**-**	**(6)**	**(6)**	**68 331**	**15 624**	**(583)**
Surplus(shortfall)		**210 677**	**197 210**	**-**	**-**	**-**	**-**	**7 817**	**7 817**	**205 027**	**340 482**	**382 863**

WC026 Langeberg - Table B9 Asset Management -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets ***to be adjusted***	1	**60 995**	**71 161**	**–**	**–**	**–**	**–**	**–**	**–**	**71 161**	**36 701**	**13 600**
Roads Infrastructure		2 000	1 550	–	–	–	–	–	–	1 550	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 943	16 630	–	–	–	–	–	–	16 630	5 491	6 443
Water Supply Infrastructure		20 400	15 104	–	–	–	–	–	–	15 104	20 300	4 100
Sanitation Infrastructure		2 000	250	–	–	–	–	–	–	250	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		7 700	7 700	–	–	–	–	–	–	7 700	2 000	2 000
Infrastructure		37 043	41 234	–	–	–	–	–	–	41 234	27 791	12 543
Community Facilities		520	1 611	–	–	–	–	–	–	1 611	350	–
Sport and Recreation Facilities		3 080	4 220	–	–	–	–	–	–	4 220	–	–
Community Assets		3 600	5 831	–	–	–	–	–	–	5 831	350	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		1 160	1 695	–	–	–	–	–	–	1 695	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	1 160	1 695	–	–	–	–	–	–	1 695	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		3 008	2 617	–	–	–	–	–	–	2 617	3 008	–
Intangible Assets		3 008	2 617	–	–	–	–	–	–	2 617	3 008	–
Computer Equipment		108	1 444	–	–	–	–	–	–	1 444	–	–
Furniture and Office Equipment		824	1 032	–	–	–	–	–	–	1 032	209	207
Machinery and Equipment		13 351	15 308	–	–	–	–	–	–	15 308	5 343	850
Transport Assets		1 900	2 000	–	–	–	–	–	–	2 000	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets ***to be adjusted***	2	**8 422**	**28 602**	**–**	**–**	**–**	**–**	**–**	**–**	**28 602**	**10 050**	**15 070**
Roads Infrastructure		1 422	13 514	–	–	–	–	–	–	13 514	50	70
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		7 000	15 088	–	–	–	–	–	–	15 088	10 000	15 000
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		8 422	28 602	–	–	–	–	–	–	28 602	10 050	15 070
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets ***to be adjusted***	2a	**49 010**	**73 521**	**–**	**–**	**–**	**–**	**–**	**–**	**73 521**	**30 531**	**25 307**
Roads Infrastructure		14 370	31 401	–	–	–	–	–	–	31 401	870	870
Storm water Infrastructure		2 600	3 655	–	–	–	–	–	–	3 655	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		32 040	36 099	–	–	–	–	–	–	36 099	29 662	24 437
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		49 010	71 154	–	–	–	–	–	–	71 154	30 531	25 307
Community Facilities		–	1 300	–	–	–	–	–	–	1 300	–	–
Sport and Recreation Facilities		–	1 067	–	–	–	–	–	–	1 067	–	–
Community Assets		–	2 367	–	–	–	–	–	–	2 367	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure ***to be adjusted***	4	118 427	173 284	–	–	–	–	–	–	173 284	77 282	53 977
Roads Infrastructure		17 792	46 465	–	–	–	–	–	–	46 465	920	940
Storm water Infrastructure		2 600	3 655	–	–	–	–	–	–	3 655	–	–
Electrical Infrastructure		4 943	16 630	–	–	–	–	–	–	16 630	5 491	6 443
Water Supply Infrastructure		27 400	30 193	–	–	–	–	–	–	30 193	30 300	19 100
Sanitation Infrastructure		34 040	36 349	–	–	–	–	–	–	36 349	29 662	24 437
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		7 700	7 700	–	–	–	–	–	–	7 700	2 000	2 000
Infrastructure		94 475	140 991	–	–	–	–	–	–	140 991	68 373	52 920
Community Facilities		520	2 911	–	–	–	–	–	–	2 911	350	–
Sport and Recreation Facilities		3 080	5 287	–	–	–	–	–	–	5 287	–	–
Community Assets		3 600	8 198	–	–	–	–	–	–	8 198	350	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		1 160	1 695	–	–	–	–	–	–	1 695	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		1 160	1 695	–	–	–	–	–	–	1 695	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		3 008	2 617	–	–	–	–	–	–	2 617	3 008	–
Intangible Assets		3 008	2 617	–	–	–	–	–	–	2 617	3 008	–
Computer Equipment		108	1 444	–	–	–	–	–	–	1 444	–	–
Furniture and Office Equipment		824	1 032	–	–	–	–	–	–	1 032	209	207
Machinery and Equipment		13 351	15 308	–	–	–	–	–	–	15 308	5 343	850
Transport Assets		1 900	2 000	–	–	–	–	–	–	2 000	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**118 427**	**173 284**	**–**	**–**	**–**	**–**	**–**	**–**	**173 284**	**77 282**	**53 977**
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 000 882	1 046 964	–	–	–	–	–	–	1 046 964	1 005 309	1 038 564
Roads Infrastructure		247 014	274 483					–	–	274 483	241 517	255 973
Storm water Infrastructure		35 770	36 613					–	–	36 613	34 814	36 903
Electrical Infrastructure		133 332	144 857					–	–	144 857	140 385	149 613
Water Supply Infrastructure		170 408	171 953					–	–	171 953	180 369	178 173
Sanitation Infrastructure		123 546	125 313					–	–	125 313	121 504	121 790
Solid Waste Infrastructure		36 979	36 812					–	–	36 812	38 816	41 145
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		(34)	(51)					–	–	(51)	(37)	(39)

Infrastructure		747 015	789 979	–	–	–	–	–	–	789 979	757 368	783 557
Community Assets		64 560	70 672					–	–	70 672	63 120	61 766
Heritage Assets		275	275					–	–	275	275	275
Investment properties		27 969	27 959					–	–	27 959	28 113	28 109
Other Assets		22 150	19 155					–	–	19 155	19 556	20 729
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		4 329	3 938					–	–	3 938	10 045	10 045
Computer Equipment		14 487	15 388					–	–	15 388	8 981	9 400
Furniture and Office Equipment		6 940	6 929					–	–	6 929	6 688	7 075
Machinery and Equipment		13 361	13 440					–	–	13 440	6 427	6 588
Transport Assets		20 863	20 293					–	–	20 293	21 853	23 164
Land		78 935	78 935					–	–	78 935	82 882	87 855
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**1 000 882**	**1 046 964**	**–**	**–**	**–**	**–**	**–**	**–**	**1 046 964**	**1 005 309**	**1 038 564**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		45 936	52 355	–	–	–	–	–	–	52 355	48 692	51 614
Repairs and Maintenance by asset class	3	**18 290**	**22 215**	**–**	**–**	**–**	**–**	**–**	**–**	**22 215**	**19 162**	**19 929**
Roads Infrastructure		1 213	1 213	–	–	–	–	–	–	1 213	1 402	1 459
Storm water Infrastructure		552	752	–	–	–	–	–	–	752	574	597
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		10 497	12 689	–	–	–	–	–	–	12 689	10 917	11 354
Sanitation Infrastructure		1 352	1 952	–	–	–	–	–	–	1 952	1 407	1 463
Solid Waste Infrastructure		175	175	–	–	–	–	–	–	175	182	189
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		45	45	–	–	–	–	–	–	45	46	48
Infrastructure		13 835	16 827	–	–	–	–	–	–	16 827	14 528	15 110
Community Facilities		259	1 042	–	–	–	–	–	–	1 042	270	280
Sport and Recreation Facilities		186	186	–	–	–	–	–	–	186	193	201
Community Assets		445	1 228	–	–	–	–	–	–	1 228	463	481
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		222	222	–	–	–	–	–	–	222	231	240
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		222	222	–	–	–	–	–	–	222	231	240
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		33	33	–	–	–	–	–	–	33	34	36
Furniture and Office Equipment		17	17	–	–	–	–	–	–	17	18	18
Machinery and Equipment		669	729	–	–	–	–	–	–	729	696	723
Transport Assets		3 070	3 160	–	–	–	–	–	–	3 160	3 192	3 320
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**64 226**	**74 569**	**–**	**–**	**–**	**–**	**–**	**–**	**74 569**	**67 854**	**71 542**
Renewal and upgrading of Existing Assets as % of total capex		*48.5%*	*58.9%*							*58.9%*	*52.5%*	*74.8%*
Renewal and upgrading of Existing Assets as % of deprecn"		*125.0%*	*195.1%*							*195.1%*	*83.3%*	*78.2%*
R&M as a % of PPE		*1.8%*	*2.1%*							*2.1%*	*1.9%*	*1.9%*
Renewal and upgrading and R&M as a % of PPE		*7.6%*	*11.9%*							*11.9%*	*5.9%*	*5.8%*

WC026 Langeberg - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	27 560 948							–	27 561	29 435 092	
Other water supply (< min.service level)	3,4	16 365 622							–	16 366	19 267 372	
No water supply		39 767 626							–	39 768	37 346 988	
Below Minimum Servic Level sub-total		83 694	–	–	–	–	–	–	–	83 694	86 049	–
Total number of households	5	**83 694**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**83 694**	**86 049**	**–**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min.service level)		16 209 404							–	16 209 404	17 311 642	
No toilet provisions		4 035 986							–	4 035 986	4 310 428	
Below Minimum Servic Level sub-total		20 245 390	–	–	–	–	–	–	–	20 245 390	21 622 070	–
Total number of households	5	**20 245 390**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**20 245 390**	**21 622 070**	**–**
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		10 970	–	–	–	–	–	–	–	10 970	8 151	–
Sanitation (free sanitation service to indigent households)		13 780	–	–	–	–	–	–	–	13 780	14 718	–
Electricity/other energy (50kwh per indigent household per month)		8 183	–	–	–	–	–	–	–	8 183	9 634	–
Refuse (removed once a week for indigent households)		19 884	–	–	–	–	–	–	–	19 884	18 673	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		52 817	–	–	–	–	–	–	–	52 817	51 176	–
Highest level of free service provided												
Property rates (R'000 value threshold)		8 104 702							–	8 104 702	8 655 821	
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		9 982	9 982	–	–	–	–	–	–	9 982	10 620	11 258
Water (in excess of 6 kilolitres per indigent household per month)		11 337	11 337	–	–	–	–	–	–	11 337	12 017	12 738
Sanitation (in excess of free sanitation service to indigent households)		19 543	19 543	–	–	–	–	–	–	19 543	20 715	21 958
Electricity/other energy (in excess of 50 kwh per indigent household per month)		7 361	7 361	–	–	–	–	–	–	7 361	8 495	9 803
Refuse (in excess of one removal a week for indigent households)		18 035	18 035	–	–	–	–	–	–	18 035	19 478	21 036
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		56 275	**66 257**	**–**	**–**	**–**	**–**	**–**	**–**	**66 257**	**71 324**	**76 793**

WC026 Langeberg - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		110 724	110 724					–	–	110 724	117 575	124 427
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		9 982	9 982					–	–	9 982	10 620	11 258
Net Property Rates		**100 742**	**100 742**	**–**	**–**	**–**	**–**	**–**	**–**	**100 742**	**106 956**	**113 169**
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		628 583	617 934					–	–	617 934	725 385	837 094
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		7 361	7 361					–	–	7 361	8 495	9 803
Less Cost of Free Basis Services (50 kwh per indigent household per month)		8 183	–	–	–	–	–	–	–	8 183	9 634	–
Net Service charges - Electricity		**621 222**	**610 572**	**–**	**–**	**–**	**–**	**–**	**–**	**610 572**	**716 890**	**827 291**
Service charges - Water												
Total Service charges - water		76 973	76 973					–	–	76 973	81 591	86 487
Less Revenue Foregone **(in excess of 6 kilolitres per indigent household per month)**		11 337	11 337					–	–	11 337	12 017	12 738
Less Cost of Free Basis Services ***(6 kilolitres per indigent household per month)***		10 970	–	–	–	–	–	–	–	10 970	8 151	–
Net Service charges - Water		**65 636**	**65 636**	**–**	**–**	**–**	**–**	**–**	**–**	**65 636**	**69 574**	**73 749**
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		50 639	50 639					–	–	50 639	53 677	56 898
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		19 543	19 543					–	–	19 543	20 715	21 958
Less Cost of Free Basis Services ***(free sanitation service to indigent households)***		13 780	–	–	–	–	–	–	–	13 780	14 718	–
Net Service charges - Waste Water Management		**31 096**	**31 096**	**–**	**–**	**–**	**–**	**–**	**–**	**31 096**	**32 962**	**34 940**
Service charges - Waste Management												
Total refuse removal revenue		48 941	57 177					–	–	57 177	52 857	57 085
Total landfill revenue		–	–					–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		18 035	18 035					–	–	18 035	19 478	21 036
Less Cost of Free Basis Services ***(removed once a week to indigent households)***		19 884	–	–	–	–	–	–	–	19 884	18 673	–
Service charges - Waste Management		**30 907**	**39 143**	**–**	**–**	**–**	**–**	**–**	**–**	**39 143**	**33 379**	**36 050**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		191 053	188 244					–	–	188 244	200 205	211 987
Pension and UIF Contributions		34 730	32 843					–	–	32 843	36 734	38 895
Medical Aid Contributions		10 433	9 755					–	–	9 755	11 033	11 675
Overtime		4 500	4 358					–	–	4 358	4 743	5 027
Performance Bonus		16 194	15 265					–	–	15 265	17 137	18 144
Motor Vehicle Allowance		8 872	8 143					–	–	8 143	9 399	9 955
Cellphone Allowance		1 219	1 158					–	–	1 158	1 291	1 368
Housing Allowances		1 237	985					–	–	985	1 310	1 388
Other benefits and allowances		7 861	8 860					–	–	8 860	8 331	8 831
Payments in lieu of leave		9 176	9 135					–	–	9 135	9 686	10 267
Long service awards		880	880					–	–	880	930	983
Post-retirement benefit obligations	4	3 136	3 136					–	–	3 136	3 324	3 523
Entertainment		–	–					–	–	–	–	–
Scarcity		–	–					–	–	–	–	–
Acting and post related allowance		180	180					–	–	180	191	202
In kind benefits		–	–					–	–	–	–	–
sub-total		**289 472**	**282 942**	**–**	**–**	**–**	**–**	**–**	**–**	**282 942**	**304 313**	**322 245**

Less: Employees costs capitalised to PPE		–	–					–	–	–	–	–
Total Employee related costs	1	**289 472**	**282 942**	**–**	**–**	**–**	**–**	**–**	**–**	**282 942**	**304 313**	**322 245**
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		45 936	52 355					–	–	52 355	48 692	51 614
Lease amortisation		–	–					–	–	–	–	–
Capital asset impairment		–	–					–	–	–	–	–
Total Depreciation and amortisation	1	**45 936**	**52 355**	**–**	**–**	**–**	**–**	**–**	**–**	**52 355**	**48 692**	**51 614**
Bulk purchases												
Electricity Bulk Purchases		528 620	528 620					–	–	528 620	610 027	703 971
Total bulk purchases	1	**528 620**	**528 620**	**–**	**–**	**–**	**–**	**–**	**–**	**528 620**	**610 027**	**703 971**
Transfers and grants												
Cash transfers and grants		4 366	4 366					–	–	4 366	5 356	5 622
Non-cash transfers and grants		874	874					–	–	874	780	811
Total transfers and grants		**5 240**	**5 240**	**–**	**–**	**–**	**–**	**–**	**–**	**5 240**	**6 135**	**6 433**
Contracted services												
Outsourced Services		24 249	22 549					–	–	22 549	38 000	39 198
Consultants and Professional Services		43 711	48 897					6 776	6 776	55 673	18 771	20 627
Contractors		38 556	43 796					(7 626)	(7 626)	36 170	40 238	41 848
Total contracted services		**106 516**	**115 242**	**–**	**–**	**–**	**–**	**(851)**	**(851)**	**114 391**	**97 009**	**101 673**
Operational Costs												
Collection costs		132	326					–	–	326	146	151
Contributions to 'other' provisions		–	–					–	–	–	–	–
Audit fees		8 968	8 968					–	–	8 968	9 327	9 700
Other Operational Costs		49 159	61 765					–	–	61 765	50 946	52 982
Total Other Operational Costs	1	**58 258**	**71 058**	**–**	**–**	**–**	**–**	**–**	**–**	**71 058**	**60 418**	**62 832**
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		–	–					–	–	–	–	–
Inventory Consumed (Project Maintenance)		18 290	22 215					–	–	22 215	19 162	19 929
Contracted Services		–	–					–	–	–	–	–
Other Expenditure		–	–					–	–	–	–	–
Total Repairs and Maintenance Expenditure	15	**18 290**	**22 215**	**–**	**–**	**–**	**–**	**–**	**–**	**22 215**	**19 162**	**19 929**
Inventory Consumed												
Inventory Consumed - Water		4 540	4 540	–	–	–	–	–	–	4 540	4 721	4 910
Inventory Consumed - Other		44 991	38 346	–	–	–	–	953	953	39 299	46 765	48 660
Total Inventory Consumed & Other Material		49 531	42 886	–	–	–	–	953	953	43 839	51 486	53 570

WC026 Langeberg - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		109 696	38 812					–	–	38 812	72 184	121 171
Water		10 671	4 564					–	–	4 564	(3 306)	9 398
Waste		50 599	55 816					–	–	55 816	55 560	60 703
Waste Water		55 517	50 011					–	–	50 011	56 846	59 799
Other trade receivables from exchange transactions		(81 804)	(50 034)					–	–	(50 034)	(88 702)	(96 053)
Gross: Trade and other receivables from exchange transactions		**144 679**	**99 169**	-	-	-	-	-	-	**99 169**	**92 580**	**155 019**
Less: Impairment for debt	1	**(36 047)**	**(46 826)**	-	-	-	-	-	-	**(46 826)**	**(68 889)**	**(120 021)**
Impairment for Electricity		(4 762)	(8 993)					–	–	(8 993)	(35 907)	(85 396)
Impairment for Water		(8 383)	(12 012)					–	–	(12 012)	(8 406)	(8 430)
Impairment for Waste		(6 075)	(7 327)					–	–	(7 327)	(7 617)	(9 069)
Impairment for Waste Water		(7 771)	(9 440)					–	–	(9 440)	(7 782)	(7 793)
Impairment for other trade receivalbes from exchange transactions		(9 055)	(9 055)					–	–	(9 055)	(9 177)	(9 334)
Total net Trade and other receivables from Exchange Transactions		**108 632**	**52 343**	-	-	-	-	-	-	**52 343**	**23 691**	**34 998**
-												
Receivables from non-exchange transactions												
Property rates		22 709	22 753					–	–	22 753	19 924	20 152
Less: Impairment of Property rates		(13 658)	(15 501)					–	–	(15 501)	(11 214)	(11 238)
Net Property rates		**9 051**	**7 252**	-	-	-	-	-	-	**7 252**	**8 710**	**8 914**
Other receivables from non-exchange transactions		1 596	6 355					–	–	6 355	72	(234)
Impairment for other receivalbes from non-exchange transactions		(7 303)	(7 303)					–	–	(7 303)	(7 303)	(7 303)
Net other receivables from non-exchange transactions		**(5 707)**	**(948)**	-	-	-	-	-	-	**(948)**	**(7 230)**	**(7 537)**
Total net Receivables from non-exchange transactions		**3 344**	**6 304**	-	-	-	-	-	-	**6 304**	**1 480**	**1 377**
Inventory												
Water												
Opening Balance		2 146	2 146					–	–	**2 146**	**2 254**	**(2 468)**
System Input Volume		**4 647**	–	–	–	–	–	–	–	**4 647**	–	–
Water Treatment Works		4 647	–					–	–	4 647	–	–
Bulk Purchases		–	–					–	–	–	–	–
Natural Sources		–	–					–	–	–	–	–
Authorised Consumption	12	**(4 540)**	**(4 540)**	–	–	–	–	–	–	**(4 540)**	**(4 721)**	**(4 910)**
Billed Authorised Consumption		**(4 540)**	**(4 540)**	–	–	–	–	–	–	**(4 540)**	**(4 721)**	**(4 910)**
Billed Metered Consumption		**(4 540)**	**(4 540)**	–	–	–	–	–	–	**(4 540)**	**(4 721)**	**(4 910)**
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		(4 540)	(4 540)					–	–	(4 540)	(4 721)	(4 910)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Closing Balance Water		**2 254**	**(2 394)**	–	–	–	–	–	–	**2 254**	**(2 468)**	**(7 378)**
Consumables												
Standard Rated												
Opening Balance		15 550	15 550					–	–	**15 550**	14 225	9 893
Acquisitions		24 155	3 997					–	–	3 997	12 839	17 829
Issues	13	(19 131)	(5 322)					–	–	(5 322)	(17 171)	(17 883)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Consumables Standard Rated		**20 574**	**14 225**	–	–	–	–	–	–	**14 225**	**9 893**	**9 839**
Zero Rated												
Opening Balance		–	–					–	–	–	(7)	(689)
Acquisitions		–	11					–	–	11	2 046	2 837
Issues	13	–	(18)					–	–	(18)	(2 728)	(2 837)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Consumables Zero Rated		–	(7)	–	–	–	–	–	–	(7)	**(689)**	**(689)**
Finished Goods												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies												
Opening Balance		11 773	11 773					–	–	**11 773**	5 107	(1 609)
Acquisitions		19 975	19 987					–	–	19 987	20 150	27 940
Issues	13	(25 861)	(26 653)					–	–	(26 653)	(26 866)	(27 940)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Materials and Supplies		**5 888**	**5 107**	–	–	–	–	–	–	**5 107**	**(1 609)**	**(1 609)**

Housing Stock												
Opening Balance		2 403	2 403					–	–	2 403	2 403	2 403
Acquisitions		–	6 353					953	953	7 306	–	–
Transfers		–	–					–	–	–	–	–
Sales		–	(6 353)					(953)	(953)	(7 306)	–	–
Closing Balance - Housing Stock		**2 403**	**2 403**	**–**	**–**	**–**	**–**	**–**	**–**	**2 403**	**2 403**	**2 403**
Land												
Opening Balance		2 714	2 714					–	–	**2 714**	2 714	2 714
Acquisitions		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Adjustments		–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing Balance - Land		**2 714**	**2 714**	**–**	**–**	**–**	**–**	**–**	**–**	**2 714**	**2 714**	**2 714**
Closing Balance - Inventory & Consumables		**33 833**	**22 049**	**–**	**–**	**–**	**–**	**–**	**–**	**26 696**	**10 244**	**5 280**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 386 177	1 441 425					–	–	1 441 425	1 408 570	1 468 331
Leases recognised as PPE	2	–	–					–	–	–	–	–
Less: Accumulated depreciation		(417 867)	(426 634)					–	–	(426 634)	(441 695)	(468 197)
Total Property, plant & equipment	1	**968 309**	**1 014 791**	**–**	**–**	**–**	**–**	**–**	**–**	**1 014 791**	**966 875**	**1 000 134**
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		–	–					–	–	–	–	–
Current portion of long-term liabilities		4 257	(2 289)					–	–	(2 289)	(4 471)	(4 526)
Total Current liabilities - Financial liabilities		**4 257**	**(2 289)**	**–**	**–**	**–**	**–**	**–**	**–**	**(2 289)**	**(4 471)**	**(4 526)**
Trade and other payables												
Trade and other payables from exchange transactions		138 753	87 380					6	6	87 386	81 905	82 125
Other trade payables from exchange transactions		–	–					–			–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants		28 572	28 572					–	–	28 572	30 000	30 372
Trade payables from Non-exchange transactions: Other		23	–					–	–	23	–	–
VAT		129 828	129 606					–	–	129 606	146 534	165 352
Total Trade and other payables	1	**297 176**	**245 558**	**–**	**–**	**–**	**–**	**6**	**6**	**245 587**	**258 439**	**277 849**
Non current liabilities - Financial liabilities												
Borrowing	3	31 983	31 994					(11)	(11)	31 983	33 582	33 998
Other financial liabilities		–	–					–	–	–	–	–
Total Non current liabilities - Financial liabilities		**31 983**	**31 994**	**–**	**–**	**–**	**–**	**(11)**	**(11)**	**31 983**	**33 582**	**33 998**
Provisions - non current												
Retirement benefits		48 518	48 518					–	–	48 518	48 518	48 518
Refuse landfill site rehabilitation		66 167	66 167					–	–	66 167	70 137	75 046
Other		13 101	13 101					–	–	13 101	13 887	14 859
Total Provisions - non current		**127 786**	**127 786**	**–**	**–**	**–**	**–**	**–**	**–**	**127 786**	**132 542**	**138 423**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 114 012	1 114 012					–	–	1 114 012	1 094 078	1 157 020
GRAP adjustments		–	–					–	–	–	–	–
Restated balance		1 114 012	1 114 012	–	–	–	–	–	–	1 114 012	1 094 078	1 157 020
Surplus/(Deficit)		967	566	–	–	–	–	1 964	1 964	2 530	5 126	12 554
Transfers to/from Reserves		–	–					–	–	–	–	–
Depreciation offsets		–	–					–	–	–	–	–
Other adjustments		–	–					–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**1 114 979**	**1 114 578**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**1 116 541**	**1 099 204**	**1 169 574**
Reserves												
Housing Development Fund		–	–					–	–	–	–	–
Capital replacement		–	–					–	–	–	–	–
Self-insurance		–	–					–	–	–	–	–
Other reserves		–	–					–	–	–	–	–
Revaluation		–	–					–	–	–	–	–
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 114 979**	**1 114 578**	**–**	**–**	**–**	**–**	**1 964**	**1 964**	**1 116 541**	**1 099 204**	**1 169 574**

WC026 Langeberg - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.2%	1.8%	1.8%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				158.5%	151.5%	152.1%	161.9%	164.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				158.5%	151.5%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.8	0.8	0.8	1.1	1.1
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				28.7%	23.1%	22.5%	17.2%	17.0%
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))								
Creditors to Cash and Investments					96.9%	94.8%	92.0%	74.8%	72.8%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				26.8%	25.8%	25.8%	25.8%	24.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				1.7%	2.0%	2.0%	1.6%	1.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				4.8%	5.2%	5.3%	4.5%	4.3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				51985.6%	52685.1%	52784.4%	54555.6%	60591.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				10.0%	4.8%	4.8%	2.0%	2.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

WC026 Langeberg - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Budget Year 2024/25	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						118 434	119 962	121 704	95 550	126 640	126 464	129 907
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly Household income (no. of households)	1, 12											
None												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households		-	-	-	-	-	-	-	-	-		
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings		-	-	-	-	-	-	-	-	-		
Economic	6											
Inflation/inflation outlook (CPIX)										4.1%		
Interest rate - borrowing										11.8%		
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%		
Rental of facilities & equipment					%	%	%	%	%	%		
Interest - external investments					%	%	%	%	%	%		
Interest - debtors					%	%	%	%	%	%		
Revenue from agency services					%	%	%	%	%	%		

Detail on the provision of municipal services for B10

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	28 991 634	30 372 082	21 753 134	22 137 516	22 137 516	24 155 476	27 560 948	29 435 092	
	10	Other water supply (< min.service level)	(44 697 594)	11 125 714	7 175 036	(8 211 904)	8 211 904	8 895 860	16 365 622	19 267 372	
		No water supply	20 985 222	26 567 010	19 417 526	20 142 756	20 142 756	21 488 330	39 767 626	37 346 988	
		Below Minimum Service Level sub-total	5 279 262	68 064 806	48 345 696	34 068 368	50 492 176	54 539 666	83 694 196	86 049 452	-
		Total number of households	**5 279 262**	**68 064 806**	**48 345 696**	**34 068 368**	**50 492 176**	**54 539 666**	**83 694 196**	**86 049 452**	**-**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)	12 624 888	13 556 050	14 522 676	15 027 074	15 639 566	15 771 740	16 209 404	17 311 642	
		No toilet provisions	9 254 044	9 517 908	17 856 326	3 797 298	19 899 178	22 967 234	4 035 986	4 310 428	
		Below Minimum Service Level sub-total	21 878 932	23 073 958	32 379 002	18 824 372	35 538 744	38 738 974	20 245 390	21 622 070	-
		Total number of households	**21 878 932**	**23 073 958**	**32 379 002**	**18 824 372**	**35 538 744**	**38 738 974**	**20 245 390**	**21 622 070**	**-**
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)	19 320 180	21 878 934	23 073 958	24 755 704	24 755 704	24 755 704			
		Other energy sources									
		Below Minimum Service Level sub-total	19 320 180	21 878 934	23 073 958	24 755 704	24 755 704	24 755 704	-	-	-
		Total number of households	**19 320 180**	**21 878 934**	**23 073 958**	**24 755 704**	**24 755 704**	**24 755 704**	**-**	**-**	**-**
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	14 495 817	15 186 041	10 876 567	11 068 758	11 068 758	12 077 738	13 780 474	14 717 546	
	10	Other water supply (< min.service level)	(22 348 797)	5 562 857	3 587 518	(4 105 952)	4 105 952	4 447 930	8 182 811	9 633 686	
		No water supply	10 492 611	13 283 505	9 708 763	10 071 378	10 071 378	10 744 165	19 883 813	18 673 494	
		Below Minimum Service Level sub-total	2 639 631	34 032 403	24 172 848	17 034 184	25 246 088	27 269 833	41 847 098	43 024 726	–
		Total number of households	**2 639 631**	**34 032 403**	**24 172 848**	**17 034 184**	**25 246 088**	**27 269 833**	**41 847 098**	**43 024 726**	**–**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)	9 660 090	10 939 467	11 536 979	12 377 852	12 377 852	12 377 852			
		Other energy sources									
		Below Minimum Service Level sub-total	9 660 090	10 939 467	11 536 979	12 377 852	12 377 852	12 377 852	–	–	–
		Total number of households	**9 660 090**	**10 939 467**	**11 536 979**	**12 377 852**	**12 377 852**	**12 377 852**	**–**	**–**	**–**
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Household service targets (000)									
	Water:									
	Piped water inside dwelling									
	Piped water inside yard (but not in dwelling)									
8	Using public tap (at least min.service level)									
10	Other water supply (at least min.service level)									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
9	Using public tap (< min.service level)	14 495 817	15 186 041	10 876 567	11 068 758	11 068 758	12 077 738	13 780 474	14 717 546	
10	Other water supply (< min.service level)	(22 348 797)	5 562 857	3 587 518	(4 105 952)	4 105 952	4 447 930	8 182 811	9 633 686	
	No water supply	10 492 611	13 283 505	9 708 763	10 071 378	10 071 378	10 744 165	19 883 813	18 673 494	
	Below Minimum Service Level sub-total	2 639 631	34 032 403	24 172 848	17 034 184	25 246 088	27 269 833	41 847 098	43 024 726	–
	Total number of households	**2 639 631**	**34 032 403**	**24 172 848**	**17 034 184**	**25 246 088**	**27 269 833**	**41 847 098**	**43 024 726**	**–**
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)									
	Flush toilet (with septic tank)									
	Chemical toilet									
	Pit toilet (ventilated)									
	Other toilet provisions (> min.service level)									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Bucket toilet									
	Other toilet provisions (< min.service level)	6 312 444	6 778 025	7 261 338	7 513 537	7 819 783	7 885 870	8 104 702	8 655 821	
	No toilet provisions	4 627 022	4 758 954	8 928 163	1 898 649	9 949 589	11 483 617	2 017 993	2 155 214	
	Below Minimum Service Level sub-total	10 939 466	11 536 979	16 189 501	9 412 186	17 769 372	19 369 487	10 122 695	10 811 035	–
	Total number of households	**10 939 466**	**11 536 979**	**16 189 501**	**9 412 186**	**17 769 372**	**19 369 487**	**10 122 695**	**10 811 035**	**–**
	Energy:									
	Electricity (at least min.service level)									
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)	9 660 090	10 939 467	11 536 979	12 377 852	12 377 852	12 377 852			
	Other energy sources									
	Below Minimum Service Level sub-total	9 660 090	10 939 467	11 536 979	12 377 852	12 377 852	12 377 852	–	–	–
	Total number of households	**9 660 090**	**10 939 467**	**11 536 979**	**12 377 852**	**12 377 852**	**12 377 852**	**–**	**–**	**–**
	Refuse:									
	Removed at least once a week									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal									
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Detail of Free Basic Services (FBS) provided			Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity	Ref.	***Location of households for each type of FBS***											
List type of FBS service		Formal settlements - (50 kwh per indigent household per month R '000)	8 183							–	8 183	9 634	
		Number of HH receiving this type of FBS								–	–		
		Informal settlements (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***											
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month R '000)	10 970							–	10 970	8 151	
		Number of HH receiving this type of FBS								–	–		
		Informal settlements (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***											
List type of FBS service		Formal settlements - (free sanitation service to indigent households R '000)	13 780							–	13 780	14 718	
		Number of HH receiving this type of FBS								–	–		
		Informal settlements (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***											
List type of FBS service		Formal settlements - (removed once a week to indigent households R '000)	19 884							–	19 884	18 673	
		Number of HH receiving this type of FBS								–	–		
		Informal settlements (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Informal settlements targeted for upgrading (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Living in informal backyard rental agreement (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Other (R '000)								–	–		
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–	–	–

WC026 Langeberg - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				306 816	259 105	266 922	345 334	381 679
Cash + investments at the yr end less applications - R'000	2	18(1)b				210 677	197 210	205 027	340 482	382 863
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				967	566	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	6.7%	6.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	109.3%	112.6%	112.6%	117.2%	116.9%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				58.0%	57.4%	57.4%	59.5%	60.9%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	115.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-56.5%	11.3%
Long term receivables % change - incr(decr)	12	18(1)a							-6.3%	0.3%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.8%	2.1%	2.1%	1.9%	1.9%
Asset renewal % of capital budget	14	20(1)(vi)				7.1%	16.5%	16.5%	13.0%	27.9%

WC026 Langeberg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**117 979**	**116 979**	**–**	**–**	**–**	**–**	**116 979**	**124 670**	**133 609**
							–	–		
EPWP Incentive	–	1 645	1 645	–	–	–	–	1 645	–	–
Finance Management	–	1 600	1 600	–	–	–	–	1 600	1 700	1 800
Local Government Equitable Share	–	113 734	113 734	–	–	–	–	113 734	121 970	130 809
Neighbourhood Development Partnership Grant	–	1 000	–	–	–	–	–	–	1 000	1 000
	4									
	5									
Provincial Government:		**46 342**	**54 553**	**–**	**2 066**	**–**	**2 066**	**56 619**	**27 373**	**19 474**
Western Cape_Capacity Building and Other_Specify (Add g	–	46 342	54 553	–	2 066	–	2 066	56 619	27 373	19 474
District Municipality:		**536**	**536**	**–**	**–**	**–**	**–**	**536**	**–**	**–**
Western Cape_DC 02 - Cape Winelands_Capacity Building and	–	536	536	–	–	–	–	536	–	–
							–	–		
Other grant providers:		–	–	–	–	–	–	423	–	–
National Departmental Agencies_Public Sector SETA_Receipts	–	–	–	–	–	–	–	423	–	–
Total Operating Transfers and Grants	6	**164 857**	**172 068**	**–**	**2 066**	**–**	**2 066**	**174 558**	**152 043**	**153 083**
Capital Transfers and Grants										
National Government:		**29 021**	**48 831**	**–**	**–**	**–**	–	48 831	**30 127**	**32 603**
Municipal Infrastructure Grant (MIG)	–	25 096	28 847	–	–	–	–	28 847	26 147	28 103
Integrated National Electrification Programme Grant	–	2 925	2 925	–	–	–	–	2 925	2 980	3 500
Municipal Disaster Relief Grant	–	–	17 059	–	–	–	–	17 059	–	–
Neighbourhood Development Partnership	–	1 000	–	–	–	–	–	–	1 000	1 000
							–	–		
Provincial Government:		**–**	**1 000**	**–**	**–**	**–**	**–**	**1 000**	**–**	**–**
Western Cape_Capacity Building and Other_Capacity Buildi	–	–	1 000	–	–	–	–	1 000	–	–
							–	–		
District Municipality:		**–**	**100**	**–**	**–**	**–**	**–**	**100**	**–**	**–**
Western Cape_DC 02 - Cape Winelands_Capacity Building	–	–	100	–	–	–	–	100	–	–
							–	–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]							–	–		
							–	–		
Total Capital Transfers and Grants	6	**29 021**	**49 931**	**–**	**–**	**–**	**–**	**49 931**	**30 127**	**32 603**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**193 878**	**221 999**	**–**	**2 066**	**–**	**2 066**	**224 488**	**182 170**	**185 686**

WC026 Langeberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**2 600**	**3 245**	**–**	**–**	**–**	**–**	**3 245**	**2 700**	**2 800**
							–	–		
Expanded Public Works Programme Integrated Grant	–	–	1 645	–	–	–	–	1 645	–	–
Local Government Financial Management Grant	–	1 600	1 600	–	–	–	–	1 600	1 700	1 800
Neighbourhood Development Partnership Grant	–	1 000	–	–	–	–	–	–	1 000	1 000
Provincial Government:		**46 342**	**54 140**	**–**	**2 066**	**–**	**–**	**56 206**	**26 843**	**19 144**
	–						–	–		
Western Cape	–	46 342	54 140	–	2 066	–	–	56 206	26 843	19 144
District Municipality:		**500**	**536**	**–**	**–**	**–**	**–**	**536**	**–**	**–**
Western Cape_DC 02 - Cape Winelands_Capacity Building and Other_Specify (Add grant description)_Receipts							–	–		
Western Cape-DC 02 - Cape Winelands-Capacity Building and Other	–	500	536	–	–	–	–	536	–	–
Other grant providers:		–	423	–	–	–	–	423	–	–
	–									
National Departmental Agencies-Public Sector SETA-Transferred to Rever	–	–	423	–	–	–	–	423	–	–
Total operating expenditure of Transfers and Grants:		**49 442**	**58 345**	**–**	**2 066**	**–**	**–**	**60 411**	**29 543**	**21 944**
Capital expenditure of Transfers and Grants										
National Government:		**29 021**	**48 831**	**–**	**–**	**–**	**–**	48 831	**30 127**	**32 603**
	–						–	–		
Integrated National Electrification Programme Grant	–	2 925	2 925	–	–	–	–	2 925	2 980	3 500
Municipal Disaster Relief Grant	–	–	17 059	–	–	–	–	17 059	–	–
Municipal Infrastructure Grant	–	25 096	28 847	–	–	–	–	28 847	26 147	28 103
Neighbourhood Development Partnership Grant	–	1 000	–	–	–	–	–	–	1 000	1 000
							–	–		
Provincial Government:		**–**	**1 000**	**–**	**–**	**–**	**–**	**1 000**	**–**	**–**
							–	–		
Municipal Service Delivery and Capacity Building Grant	–	–	1 000	–	–	–	–	1 000	–	–
District Municipality:		**–**	**100**	**–**	**–**	**–**	**–**	**100**	**–**	**–**
Western Cape_DC 02 - Cape Winelands_Capacity Building and Other_Specify (Add grant description)_RECEIPTS							–	–		
Western Cape-DC 02 - Cape Winelands-Capacity Building and Other	–	–	100	–	–	–	–	100	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		**29 021**	**49 931**	**–**	**–**	**–**	**–**	**49 931**	**30 127**	**32 603**
Total capital expenditure of Transfers and Grants		**78 463**	**108 275**	**–**	**2 066**	**–**	**–**	**110 341**	**59 670**	**54 547**

WC026 Langeberg - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(117 979)	(116 979)	–	–	–	–	(116 979)	(124 670)	(133 609)
Conditions met - transferred to revenue		**(117 979)**	**(116 979)**	**–**	**–**	**–**	**–**	**(116 979)**	**(124 670)**	**(133 609)**
Conditions still to be met - transferred to liabilities		2 600	3 245	–	–	–	–	3 245	2 700	2 800
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(46 342)	(54 553)	–	(2 066)	–	(2 066)	(56 619)	(27 373)	(19 474)
Conditions met - transferred to revenue		**(46 342)**	**(54 553)**	**–**	**(2 066)**	**–**	**(2 066)**	**(56 619)**	**(27 373)**	**(19 474)**
Conditions still to be met - transferred to liabilities		46 342	54 140	–	2 066	–	2 066	56 206	26 843	19 144
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(536)	(536)	–	–	–	–	(536)	–	–
Conditions met - transferred to revenue		**(536)**	**(536)**	**–**	**–**	**–**	**–**	**(536)**	**–**	**–**
Conditions still to be met - transferred to liabilities		500	536	–	–	–	–	536	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	423	–	–	–	–	423	–	–
Total operating transfers and grants revenue		(164 857)	(172 068)	–	(2 066)	–	(2 066)	(174 134)	(152 043)	(153 083)
Total operating transfers and grants - CTBM	2	49 442	58 345	–	2 066	–	2 066	60 411	29 543	21 944
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(29 021)	(48 831)	–	–	–	–	(48 831)	(30 127)	(32 603)
Conditions met - transferred to revenue		**(29 021)**	**(48 831)**	**–**	**–**	**–**	**–**	**(48 831)**	**(30 127)**	**(32 603)**
Conditions still to be met - transferred to liabilities		29 021	48 831	–	–	–	–	48 831	30 127	32 603
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	(1 000)	–	–	–	–	(1 000)	–	–
Conditions met - transferred to revenue		**–**	**(1 000)**	**–**	**–**	**–**	**–**	**(1 000)**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	1 000	–	–	–	–	1 000	–	–
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	(100)	–	–	–	–	(100)	–	–
Conditions met - transferred to revenue		**–**	**(100)**	**–**	**–**	**–**	**–**	**(100)**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	100	–	–	–	–	100	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		(29 021)	(49 931)	–	–	–	–	(49 931)	(30 127)	(32 603)
Total capital transfers and grants - CTBM		29 021	49 931	–	–	–	–	49 931	30 127	32 603
TOTAL TRANSFERS AND GRANTS REVENUE		(193 878)	(221 999)	–	(2 066)	–	(2 066)	(224 065)	(182 170)	(185 686)
TOTAL TRANSFERS AND GRANTS - CTBM		78 463	108 275	–	2 066	–	2 066	110 341	59 670	54 547

WC026 Langeberg - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
[insert description]	1	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
[insert description]	3	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
[insert description]	4	5 240	5 116					–	–	5 116	6 135	6 433
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		5 240	5 116	–	–	–	–	–	–	5 116	6 135	6 433
TOTAL CASH TRANSFERS	5	5 240	5 116	–	–	–	–	–	–	5 116	6 135	6 433
Non-cash transfers to other municipalities												
[insert description]	1	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												
[insert description]	3	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organisations												
[insert description]	4	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS		5 240	5 116	–	–	–	–	–	–	5 116	6 135	6 433

WC026 Langeberg - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		**43 660**	**13 064**	**11 368**	**11 607**	**11 368**	**35 415**	**18 565**	**18 565**	**18 565**	**18 565**	**18 565**	**3 477**	**222 783**	**236 901**	**251 870**
Executive and council		2 265	51	126	135	129	1 752	442	442	442	442	442	(1 361)	5 308	6 086	6 341
Finance and administration		41 395	13 012	11 242	11 472	11 239	33 663	18 123	18 123	18 123	18 123	18 123	4 838	217 475	230 816	245 529
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**4 830**	**5 601**	**1 735**	**5 693**	**11 902**	**2 281**	**6 651**	**6 651**	**6 651**	**6 651**	**6 651**	**14 511**	**79 808**	**38 779**	**31 423**
Community and social services		877	943	969	932	1 606	919	992	992	992	992	992	698	11 904	12 046	12 475
Sport and recreation		42	59	50	37	36	22	90	90	90	90	90	382	1 075	547	580
Public safety		107	795	708	821	844	1 332	1 764	1 764	1 764	1 764	1 764	7 743	21 171	9 933	10 529
Housing		3 805	3 805	9	3 903	9 415	9	3 805	3 805	3 805	3 805	3 805	5 689	45 659	16 252	7 839
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**33**	**10 377**	**4 376**	**5 297**	**3 153**	**14 226**	**3 731**	**3 731**	**3 731**	**3 731**	**3 731**	**(11 347)**	**44 768**	**31 232**	**33 371**
Planning and development		33	2 677	180	253	232	77	202	202	202	202	202	(2 038)	2 425	2 894	3 068
Road transport		0	7 700	4 196	5 043	2 921	14 149	3 529	3 529	3 529	3 529	3 529	(9 309)	42 343	28 338	30 303
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**87 958**	**76 650**	**46 955**	**58 247**	**65 901**	**90 402**	**66 707**	**66 707**	**66 707**	**66 707**	**66 707**	**40 837**	**800 484**	**903 342**	**1 026 632**
Energy sources		61 732	64 453	34 751	43 478	53 875	67 151	52 239	52 239	52 239	52 239	52 239	40 235	626 872	733 261	845 076
Water management		10 398	5 269	5 454	7 532	5 602	10 194	6 634	6 634	6 634	6 634	6 634	1 988	79 607	80 489	85 634
Waste water management		7 906	3 511	3 386	3 294	3 100	6 514	3 505	3 505	3 505	3 505	3 505	(3 176)	42 061	44 474	47 285
Waste management		7 923	3 416	3 363	3 943	3 323	6 542	4 329	4 329	4 329	4 329	4 329	1 791	51 944	45 117	48 638
Other		(0)	0	0	0	0	0	0	0	0	0	0	**1**	**4**	**18**	**19**
Total Revenue - Functional		**136 481**	**105 692**	**64 435**	**80 843**	**92 323**	**142 324**	**95 654**	**95 654**	**95 654**	**95 654**	**95 654**	**47 479**	**1 147 847**	**1 210 273**	**1 343 316**
Expenditure - Functional																
Governance and administration		**15 554**	**9 737**	**10 545**	**8 376**	**15 959**	**15 124**	**14 736**	**14 736**	**14 736**	**14 736**	**14 736**	**27 859**	**176 836**	**177 338**	**186 650**
Executive and council		1 444	1 526	1 421	1 613	2 109	1 569	2 207	2 207	2 207	2 207	2 207	5 767	26 482	29 452	31 089
Finance and administration		13 833	7 987	8 822	6 536	13 500	13 209	12 188	12 188	12 188	12 188	12 188	21 428	146 253	143 708	151 137
Internal audit		277	224	303	227	350	346	342	342	342	342	342	664	4 101	4 178	4 424
Community and public safety		**5 338**	**6 716**	**7 362**	**11 634**	**20 934**	**10 076**	**12 310**	**12 310**	**12 310**	**12 310**	**12 310**	**24 109**	**147 720**	**118 803**	**126 216**
Community and social services		1 222	1 239	1 380	1 471	2 447	2 191	1 555	1 555	1 555	1 555	1 555	937	18 661	18 746	19 559
Sport and recreation		1 665	2 047	2 240	2 263	3 555	3 358	2 844	2 844	2 844	2 844	2 844	4 782	34 129	34 767	36 764
Public safety		2 211	3 170	3 470	3 753	4 915	4 222	3 680	3 680	3 680	3 680	3 680	4 017	44 154	45 965	48 580
Housing		240	260	273	4 148	10 018	306	4 231	4 231	4 231	4 231	4 231	14 374	50 775	19 325	21 313
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**3 754**	**4 590**	**4 476**	**4 630**	**7 232**	**8 986**	**5 524**	**5 524**	**5 524**	**5 524**	**5 524**	**5 000**	**66 287**	**69 043**	**72 920**
Planning and development		1 847	2 450	2 205	2 157	3 436	2 934	2 665	2 665	2 665	2 665	2 665	3 623	31 974	35 869	37 961
Road transport		1 907	2 140	2 271	2 473	3 795	6 052	2 859	2 859	2 859	2 859	2 859	1 376	34 313	33 174	34 959
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**72 539**	**64 295**	**48 091**	**49 667**	**61 308**	**69 721**	**62 691**	**62 691**	**62 691**	**62 691**	**62 691**	**73 217**	**752 291**	**837 693**	**942 615**
Energy sources		60 567	58 407	39 273	42 395	45 736	54 447	48 883	48 883	48 883	48 883	48 883	41 358	586 598	664 452	760 899
Water management		4 688	1 476	2 707	2 125	4 238	7 263	5 613	5 613	5 613	5 613	5 613	16 797	67 360	56 249	58 983
Waste water management		3 604	1 913	2 735	2 211	6 273	3 353	3 909	3 909	3 909	3 909	3 909	7 270	46 903	41 522	43 571
Waste management		3 680	2 498	3 376	2 936	5 060	4 657	4 286	4 286	4 286	4 286	4 286	7 793	51 430	75 470	79 162
Other		182	182	182	182	182	1 872	182	182	182	182	182	**(1 508)**	**2 182**	**2 269**	**2 360**
Total Expenditure - Functional		**97 367**	**85 519**	**70 656**	**74 489**	**105 615**	**105 779**	**95 443**	**95 443**	**95 443**	**95 443**	**95 443**	**128 677**	**1 145 317**	**1 205 146**	**1 330 762**
Surplus/ (Deficit) 1.		**39 114**	**20 173**	**(6 221)**	**6 354**	**(13 292)**	**36 545**	**211**	**211**	**211**	**211**	**211**	**(81 198)**	**2 530**	**5 126**	**12 554**

WC026 Langeberg - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		58 935	64 453	34 751	43 195	53 364	65 016	50 881	50 881	50 881	50 881	50 881	36 451	610 572	716 890	827 291
Service charges - Water		6 228	5 269	5 454	7 532	5 602	7 012	5 470	5 470	5 470	5 470	5 470	1 191	65 636	69 574	73 749
Service charges - Waste Water Management		3 433	3 511	3 386	3 294	3 100	3 101	2 591	2 591	2 591	2 591	2 591	(1 686)	31 096	32 962	34 940
Service charges - Waste Management		3 387	3 416	3 308	3 320	3 080	3 081	3 262	3 262	3 262	3 262	3 262	3 240	39 143	33 379	36 050
Sale of Goods and Rendering of Services		103	364	314	982	494	194	410	410	410	410	410		4 925	4 566	4 840
Agency services		480	621	572	565	582	606	480	480	480	480	480	(64)	5 761	7 556	8 010
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		628	341	(628)	5	(4)	341	341	341	341	341	341	1 704	4 091	4 326	4 575
Interest earned from Current and Non Current Assets		1 131	3 665	2 093	1 990	1 840	1 756	2 807	2 807	2 807	2 807	2 807	7 178	33 690	35 711	37 854
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		244	285	283	293	286	247	327	327	327	327	327	652	3 928	4 163	4 413
Licence and permits		8	20	13	7	78	24	198	198	198	198	198	1 234	2 372	733	777
Operational Revenue		239	3	332	201	45	1	604	604	604	604	604	3 406	7 248	7 682	8 143
Non-Exchange Revenue																
Property rates		9 675	9 029	9 350	8 949	8 981	8 929	8 395	8 395	8 395	8 395	8 395	3 854	100 742	106 956	113 169
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		109	133	135	244	264	226	1 006	1 006	1 006	1 006	1 006	5 930	12 069	1 392	1 476
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		48 321	972	1 110	4 939	11 185	37 482	14 546	14 546	14 546	14 546	14 546	(2 184)	174 558	152 043	153 083
Interest		237	174	(237)	174	174	174	174	174	174	174	174	521	2 086	2 211	2 343
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**74 713**	**92 257**	**60 238**	**75 691**	**89 072**	**128 190**	**91 493**	**91 493**	**91 493**	**91 493**	**91 493**	**61 426**	**1 097 916**	**1 180 146**	**1 310 713**
Expenditure By Type																
Employee related costs		17 617	22 385	24 219	23 340	35 194	22 628	23 579	23 579	23 579	23 579	23 579	19 667	282 942	304 313	322 245
Remuneration of councillors		946	925	931	957	1 359	970	1 078	1 078	1 078	1 078	1 078	1 460	12 939	13 716	14 539
Bulk purchases - electricity		58 825	55 686	35 901	39 666	41 952	48 386	44 052	44 052	44 052	44 052	44 052	27 945	528 620	610 027	703 971
Inventory consumed		587	965	2 063	2 109	3 656	1 611	3 653	3 653	3 653	3 653	3 653	14 581	43 839	51 486	53 570
Debt impairment		1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	14 623	2 080	2 163
Depreciation and amortisation		4 363	1	5	2	2	23 133	4 363	4 363	4 363	4 363	4 363	3 035	52 355	48 692	51 614
Interest		243	434	202	209	202	211	243	243	243	243	243	202	2 919	3 030	3 151
Contracted services		18	2 636	2 614	6 568	12 989	4 125	9 533	9 533	9 533	9 533	9 533	37 778	114 391	97 009	101 673
Transfers and subsidies		426	43	34	55	69	2 014	426	426	426	426	426	343	5 116	6 135	6 433
Irrecoverable debts written off		9 142	1 376	2 368	1 376	3 026	1 376	1 376	1 376	1 376	1 376	1 376	(9 031)	16 514	8 240	8 569
Operational costs		10 049	2 262	2 137	1 401	6 984	2 703	5 922	5 922	5 922	5 922	5 922	15 916	71 058	60 418	62 832
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**103 436**	**87 932**	**71 693**	**76 901**	**106 652**	**108 374**	**95 443**	**95 443**	**95 443**	**95 443**	**95 443**	**113 114**	**1 145 317**	**1 205 146**	**1 330 762**
Surplus/(Deficit)		**(28 723)**	**4 325**	**(11 454)**	**(1 210)**	**(17 580)**	**19 816**	**(3 950)**	**(3 950)**	**(3 950)**	**(3 950)**	**(3 950)**	**(51 688)**	**(47 401)**	**(25 001)**	**(20 049)**
Transfers and subsidies - capital (monetary allocations)		4 161	10 144	4 196	5 325	3 425	3 425	4 161	4 161	4 161	4 161	4 161	(1 551)	49 931	30 127	32 603
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(24 562)**	**14 470**	**(7 258)**	**4 115**	**(14 155)**	**23 241**	**211**	**211**	**211**	**211**	**211**	**(53 239)**	**2 530**	**5 126**	**12 554**

WC026 Langeberg - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Cash Receipts By Source</u>	1															
Property rates		7 306	6 181	9 057	7 358	7 795	10 446	8 615	8 615	8 615	8 615	8 615	12 160	103 377	112 903	119 482
Service charges - electricity revenue		41 448	40 911	48 340	48 678	42 701	51 154	57 560	57 560	57 560	57 560	57 560	129 685	690 715	807 321	931 007
Service charges - water revenue		8 162	4 638	11 618	4 113	7 292	3 042	7 082	7 082	7 082	7 082	7 082	10 706	84 978	90 077	95 481
Service charges - sanitation revenue		5 099	1 712	2 919	2 139	3 056	1 930	4 659	4 659	4 659	4 659	4 659	15 756	55 905	59 260	62 815
Service charges - refuse		4 236	1 787	2 762	2 158	2 398	1 552	1 855	1 855	1 855	1 855	1 855	(1 908)	22 262	58 354	63 022
Rental of facilities and equipment		353	353	353	353	353	353	353	353	353	353	353	353	4 230	4 484	4 753
Interest earned - external investments		2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	2 807	33 690	35 711	37 854
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 006	1 006	1 006	1 006	1 006	1 006	1 006	1 006	1 006	1 006	1 006	1 006	12 069	1 392	1 476
Licences and permits		212	212	212	212	212	212	212	212	212	212	212	212	2 547	923	978
Agency services		552	552	552	552	552	552	552	552	552	552	552	552	6 626	8 690	9 211
Transfers and Subsidies - Operational		54 629	2 050	9 406	7 513	4 611	42 765	14 546	14 546	14 546	14 546	14 546	(19 149)	174 558	152 043	153 083
Other revenue		22 460	109	618	906	2 030	1 598	617	617	617	617	617	(23 401)	7 406	7 091	7 516
Cash Receipts by Source		**148 271**	**62 318**	**89 651**	**77 795**	**74 813**	**117 417**	**99 863**	**99 863**	**99 863**	**99 863**	**99 863**	**128 780**	**1 198 361**	**1 338 247**	**1 486 679**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 500	4 161	8 534	4 161	4 161	5 062	4 161	4 161	4 161	4 161	4 161	(7 452)	49 931	30 127	32 603
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**158 771**	**66 479**	**98 185**	**81 956**	**78 973**	**122 479**	**104 024**	**104 024**	**104 024**	**104 024**	**104 024**	**121 328**	**1 248 292**	**1 368 374**	**1 519 282**
<u>Cash Payments by Type</u>																
Employee related costs		(363 776)	20 087	23 293	24 174	36 664	27 947	23 510	23 510	23 510	23 510	23 510	396 184	282 124	303 365	321 193
Remuneration of councillors		925	946	647	610	845	611	1 078	1 078	1 078	1 078	1 078	2 963	12 939	13 716	14 539
Finance charges		243	243	243	243	243	243	243	243	243	243	243	243	2 914	3 030	3 151
Bulk purchases - Electricity	2	55 406	67 648	64 040	41 331	45 573	48 249	50 659	50 659	50 659	50 659	50 659	32 369	607 913	701 531	809 567
Acquisitions - water & other inventory	3	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	30 359	35 262	50 561
Contracted services		10 474	10 474	6 059	6 568	14 937	4 743	10 474	10 474	10 474	10 474	10 474	20 061	125 686	111 561	116 924
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		364	364	364	364	364	364	364	364	364	364	364	364	4 366	5 356	5 622
Other expenditure		46 940	22 403	14 113	37 582	(123 625)	16 754	6 277	6 277	6 277	6 277	6 277	29 773	75 327	64 933	67 529
Cash Payments by Type		**(246 894)**	**124 694**	**111 289**	**113 401**	**(22 470)**	**101 442**	**95 136**	**95 136**	**95 136**	**95 136**	**95 136**	**484 488**	**1 141 627**	**1 238 754**	**1 389 086**
Other Cash Flows/Payments by Type																
Capital assets		(168 614)	11 474	8 738	24 526	7 778	4 937	16 606	16 606	16 606	16 606	16 606	227 406	199 277	88 874	62 074
Repayment of borrowing		(14 921)	10	143	72	72	2 587	546	546	546	546	546	15 856	6 546	–	–
Other Cash Flows/Payments		(50 432)	153	–	2 499	1 124	–	–	–	–	–	–	46 655	–	–	–
Total Cash Payments by Type		**(480 862)**	**136 331**	**120 170**	**140 498**	**(13 496)**	**108 966**	**112 288**	**112 288**	**112 288**	**112 288**	**112 288**	**774 405**	**1 347 450**	**1 327 628**	**1 451 160**
NET INCREASE/(DECREASE) IN CASH HELD		**639 632**	**(69 852)**	**(21 986)**	**(58 542)**	**92 469**	**13 513**	**(8 263)**	**(8 263)**	**(8 263)**	**(8 263)**	**(8 263)**	**(653 077)**	**(99 158)**	**40 746**	**68 122**
Cash/cash equivalents at the month/year beginning:		366 113	1 005 745	935 893	913 908	855 365	947 834	961 347	953 084	944 821	936 558	928 295	920 031	366 113	266 955	307 701
Cash/cash equivalents at the month/year end:		1 005 745	935 893	913 908	855 365	947 834	961 347	953 084	944 821	936 558	928 295	920 031	266 955	266 955	307 701	375 823

LANGEBERG MUNICIPALITY

Municipal Manager's quality certification

Quality Certificate

I, Mr Daniël Petrus Lubbe, Municipal Manager of Langeberg Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr DP Lubbe

Municipal Manager of LANGEBERG MUNICIPALITY.

Signature ______________________________

Date 25 June 2025