

# **LAINGSBURG MUNICIPALITY**



**MONTHLY BUDGET STATEMENT FOR THE MONTH ENDING  
OCTOBER 2025**

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## Glossary

TERM	MEANING
Adjustments budget	Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Budget	The financial plan of the Municipality
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet
Cash flow statement	A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government
Equitable share	A general grant paid to municipalities. It is predominantly targeted to help with free basic services
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting
IDP	Integrated Development Plan. The main strategic planning document of the Municipality
Irregular Expenditure	

<b>TERM</b>	<b>MEANING</b>
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations
MFMA	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act
MTREF	Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget
Unavoidable/Unforeseen Expenditure	
Virement	Transfers between votes normally allowed within a vote and must be agreed by Council through an Adjustments Budget
Vote	One of the main segments into which a budget is divided
mSCOA	Municipal Standard Chart of Accounts. Business reform introduced by National Treasury in 2014 to standardize municipal financial data, promoting uniformity and quality in reporting from data collection to annual financial statements

**REPORT TO COUNCIL**

I present the October 2025 monthly financial report as submitted by the Accounting Officer (Municipal Manager) in terms the Local Government Municipal Finance Management Act, (MFMA) No. 56 of 2003, Section 71(1).

I therefore present the report to Council in terms of MFMA, Section 54(1) which states that *“On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 7 1 or 72. the mayor must-*

- (a) consider the statement or report;*
- (b) check whether the municipality's approved budget is implanted in accordance with the service delivery and budget implementation plan”*

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Alleta Theron  
**Executive Mayor**  
Date:

## REPORT TO THE EXECUTIVE MAYOR

This report is submitted in terms of Section 71 (1) of the Local Government Municipal Finance Management Act, No. 56 of 2003, (MFMA) which states that

*“The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month:*

- (a) Actual revenue, per revenue source;*
- (b) actual borrowings;*
- (c) actual expenditure per vote;*
- (d) actual capital expenditure per vote;*
- (e) the amount of any allocations received;*
- (f) actual expenditure on those allocations excluding expenditure on-*
  - i. its share of the local government equitable share: and*
  - ii. allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
- (g) when necessary, an explanation of-*
  - i. any material variances from the municipality’s projected revenue by source, and from the municipality’s expenditure projections per vote;*
  - ii. any material variances from the service delivery and budget implementation plan; and*
  - iii. any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality’s approved budget”.*

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Jafta Booysen  
**Municipal Manager**  
 Date

## RECOMMENDATION

It is therefore recommended:

1. **THAT** Council notes the monthly budget statement and supporting documentation for October 2025

## PART 1: EXECUTIVE SUMMARY

### Introduction

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – MFMA No. 56 of 2003, Section 71; and
- The Municipal Budget and Reporting Regulations.

The MBRR highlights the format of the monthly budget statements. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, considering any guidelines issued by the Minister in terms of section 168(1) of the Act.

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

## BUDGET, REPORTING AND EXPENDITURE MANAGEMENT

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended October 2025.



## BUDGET MANAGEMENT

<b>Operating Budget</b>				
<b>R Thousand</b>	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Actual</b>	<b>YTD %</b>
<b>Total Revenue (Inclusive of Capital Grants)</b>	163 747 000	163 747 000	33 136 384	20.24
<b>Total Expenditure</b>	124 954 120	124 954 120	31 002 900	24.81
<b>(Deficit) after capital</b>	<b>38 792 880</b>	<b>38 792 880</b>	<b>2 133 483</b>	<b>5.50</b>
<b>Capital Budget</b>				
<b>R Thousand</b>	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Actual</b>	<b>YTD %</b>
<b>Total Capital Expenditure</b>	<b>35 707 820</b>	<b>35 707 820</b>	<b>3 075 053</b>	<b>8.61</b>
<b>Funding Sources</b>				
<i>National Government - MIG</i>	14 498 260	14 498 260	1 736 085	<b>11.97</b>
<i>National Government - WSIG</i>	17 296 520	17 296 520	729 430	<b>4.22</b>
<i>Provintial Government - WCRF</i>	3 913 040	3 913 040	609 538	<b>15.58</b>
<i>Provintial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	-	-	-	-
<b>Total sources of capital funds</b>	<b>35 707 820</b>	<b>-</b>	<b>3 075 053</b>	<b>8.61</b>

### Operating Revenue

The Municipality have generated 31 449million of the budgeted revenue to date which is less than the budgeted amount. Year-to-date operating revenue had a decrease and are lesser than the year-to-date budget by 18%. The projected budgeted revenue for the full financial year amounts to R114 56million.

The deviations from year-to-date revenue are as follows:

**REVENUE**

DESCRIPTION	VARIANCE	REASONS FOR MATERIAL DEVIATIONS	REMEDIAL ACTIONS
Service charges - Waste management	-11%	There are agreements in place with the wind farms and other contractors (N1 SANRAL project) that require this service from the municipality on an as-needed basis, and the demand is unpredictable. It should be noted that there is a downward trend in the number of services requested by contractors.	To be monitored and corrected with the adjustment budget if needed.
<b>PROPERTY RATES</b>	210%	Billed on an annual basis, with SA30 not accounting for the cyclical nature of the activity. The additional agricultural rebate was also not accounted for, with the application for this rebate being extended to 30 October 2025. The amount involved is R537 000, which will bring the municipality in line with the annual budget provision.	SA30 to be adjusted during the adjustment budget.
Sale of Goods and Rendering of Services	-85%	Mainly driven by library funding from PT but not received yet	SA30 to be adjusted during the adjustment budget
<b>FINES, PENALTIES AND FORFEITS</b>	-100%	Fines will be recognised on a cash basis but is incidental in nature	Cash received for fines to be recognised timeously
<b>TRANSFERS AND SUBSIDIES - OPERATIONAL</b>	18%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
Rental from Fixed Assets	-21%	The budget was based on investment property values at the time. Several disposals have since taken place, Council granted rebates on some of the rental properties, and negotiations on market-related rentals are still in progress. The variance is therefore the result of a combination of these three factors.	To be monitored and corrected with the adjustment budget if needed.

## Operating Expenditure

Operating expenditure of R 33 952 million for the period up to the end of October 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of Auditor General is R15 063 million. This excludes the contribution to the provision for the rehabilitation of the landfill site. The expenditure to date is below the budgeted year-to-date amount at 18%

The deviations from year-to-date expenditure are as follows:

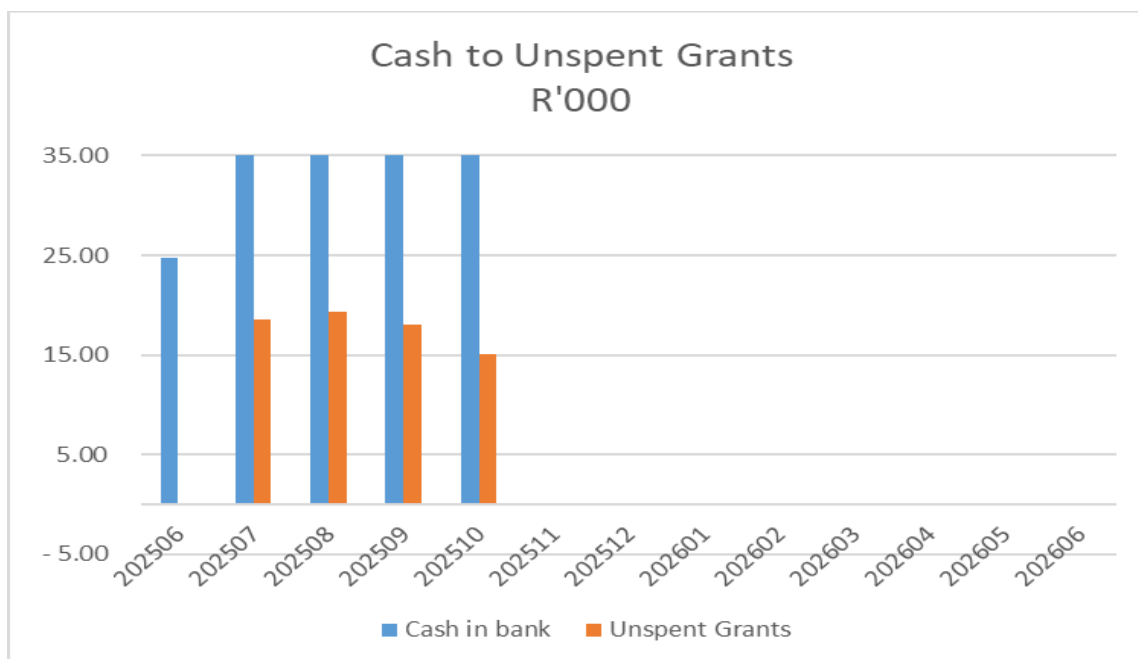
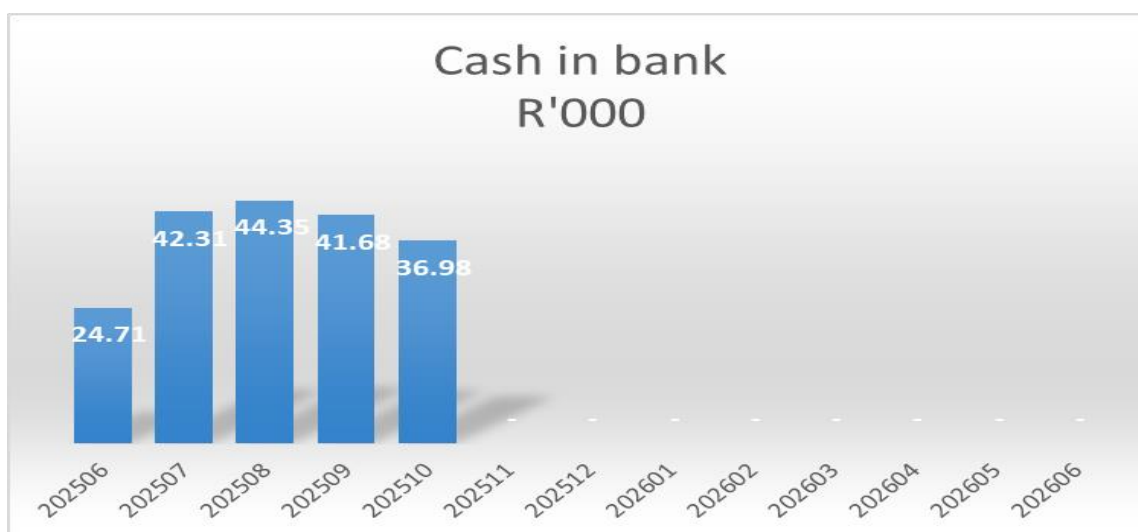
EXPENDITURE BY TYPE	VARIANCE	REASONS FOR MATERIAL DEVIATIONS	REMEDIAL ACTIONS
INVENTORY CONSUMED	-63%	SA30 not budgeted for cyclical nature of consumption or aligned with cash flow	SA30 to be adjusted during the adjustment budget
BULK PURCHASES - ELECTRICITY	20%	SA30 did not account for high season (winter) and cyclical nature of electricity use	SA30 to be adjusted during the adjustment budget
DEBT IMPAIRMENT	-100%	An annual transaction	Breakdown the budget in 12 instalments
DEPRECIATION AND AMORTISATION	-12%	Incorrectly accounted for - 12-month breakdown of budgeted amount	Prior year transaction to be adjusted to the budgeted amount
CONTRACTED SERVICES	-21%	Cyclical in nature and very much grant dependent	SA30 can be adjusted to account for excessive deviations
OPERATIONAL COST	92%		
INTEREST	-47%	Interest recognised refers to the interest on the AG account. Interest not recognised relates to interest calculated on provisions, such as the landfill site, which is only done on an annual basis. The last mentioned the reason behind the deviation.	SA30 to be adjusted during the adjustment budget

## Capital Expenditure

The total capital payments done during October 2025 amounted to R1 321million.

## Cash Flow

The Municipality started off with a cash flow balance of R24 706 000 at the beginning of the year. The closing balance for the month ended October 2025 is R36million. The Municipal Cash flow is mainly from Operating Activities and mostly from Grants as no Borrowing or Investments are budgeted for the 2025/2026 financial year.



During the budget process assumptions were made that the payment ratio for all debtors will be at 93%.

The deviations from year-to-date cashflow are as follows:

CASH FLOW	VARIANCE	REASONS FOR MATERIAL DEVIATIONS	REMEDIAL ACTIONS
SERVICE CHARGES	-18%	The budget included revenue forgone under transfers and subsidies	System error
TRANSFERS AND SUBSIDIES (OPEX& CAPEX)	66% <b>-25</b>	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
CAPITAL ASSETS	-81%	Budget not aligned with the procurement plan	To be corrected through the adjustment budget
OTHER REVENUE	-28%	The treatment of library related revenue (not treated as a grant) is the cause behind the deviation and will be corrected.	SA30 to be adjusted during the adjustment budget. Take action of remedy the treatment of library funding PT

### Operating Surplus/Deficit

Operating revenue amounted to R3 375 million, with expenditure amounting to R9 680 million, with an operating deficit of R 6 305million for the month under review.

### EMPLOYEE RELATED COSTS PER DEPARTMENT

The table below is prepared in line with MFMA Section 66 which states that:

*“The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely-*

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*
- (c) travel, motor car, accommodation, subsistence and other allowances;*
- (d) housing benefits and allowances;*
- (e) overtime payments;*
- (f) loans and advances; and*
- (g) any other type of benefit or allowance related to staff”*

MFMA Section 66 Monthly Report					
Expenditure incurred on Staff salaries, wages, allowances and benefits					
	Aproved Budget	M01	M02	M03	M04
<b>Salaries</b>	<b>18348860.00</b>	<b>1 964 975.04</b>	<b>1 972 568.68</b>	<b>1 951 982.44</b>	<b>1 984 619.36</b>
Counil	2754000.00	209 756.71	221 552.03	221 424.56	221 424.56
Municipal Managers	2215000.00	200 940.57	200 940.57	200 940.57	200 940.57
Corporate Services	2413300.00	213 356.75	213 356.75	213 356.75	213 356.75
Community Services	2715000.00	210 908.83	210 908.83	210 908.83	210 908.83
Financial Services	6339360.00	402 789.56	402 789.56	402 129.86	434 766.78
Infrastrucure Services	1124700.00	636 917.56	632 715.88	612 916.81	612 916.81
Library Services	787500.00	90 305.06	90 305.06	90 305.06	90 305.06
<b>Annual Bonuses</b>	<b>0.00</b>	<b>0.00</b>	<b>13176.68</b>	<b>0.00</b>	<b>13022.37</b>
<b>Long Service Bonus</b>	<b>1629400.00</b>	<b>0.00</b>	<b>12789.60</b>	<b>12196.80</b>	<b>0.00</b>
Counil		0.00			0.00
Municipal Managers	70000.00	0.00			0.00
Corporate Services	169100.00	0.00			0.00
Community Services	189000.00	0.00		12196.80	0.00
Financial Services	508000.00	0.00	12 789.60		0.00
Infrastrucure Services	627100.00	0.00			0.00
Library Services	66200.00	0.00			0.00
<b>Pension Fund Contributions</b>	<b>3517150.00</b>	<b>1048695.58</b>	<b>1196697.59</b>	<b>1170982.72</b>	<b>1261591.44</b>
Counil					
Municipal Managers	150000.00	11682.25	11682.25	11682.25	11682.25
Corporate Services	446300.00	36964.22	36964.22	36964.22	36964.22
Community Services	299300.00	28191.80	28191.80	32406.63	32406.63
Financial Services	1052050.00	48692.48	48692.48	51135.32	51135.32
Infrastrucure Services	1417200.00	910835.55	1058837.56	1026465.02	1117073.74
Library Services	152300.00	12329.28	12329.28	12329.28	12329.28
<b>Medical Aid Contributions</b>	<b>969800.00</b>	<b>72759.78</b>	<b>68183.84</b>	<b>64248.44</b>	<b>65483.24</b>
Counil					
Municipal Managers	63000.00	1879.80	1879.80	1879.80	1879.80
Corporate Services	136500.00	6619.80	6619.80	6619.80	6619.80
Community Services	66200.00	4087.80	4087.80	2235.60	3470.40
Financial Services	296500.00	16986.86	16986.86	19919.06	19919.06
Infrastrucure Services	376100.00	35724.52	30178.46	25648.12	25648.12
Library Services	31500.00	7461.00	8431.12	7946.06	7946.06

<b>Telephone Allowances</b>	<b>5000.00</b>	270.00	270.00	270.00	270.00
Community Services	2000.00	135.00	135.00	135.00	135.00
Financial Services					
Infrastructure Services	3000.00	135.00	135.00	135.00	135.00
Library Services					
<b>Actin Allowance</b>	<b>0.00</b>	20179.99	15655.30	14820.74	4715.69
Financial Services	0.00	11452.39	13473.40	14820.74	4715.69
Infrastructure Services	0.00	8727.60	2181.90		
Library Services					
<b>Housing Subsidy</b>	<b>298300.00</b>	8915.20	8915.20	8915.20	8915.20
Corporate Services	71400.00	3343.20	3343.20	3343.20	3343.20
Community Services	53600.00	1114.40	1114.40	1114.40	1114.40
Financial Services	67200.00	2228.80	2228.80	2228.80	2228.80
Infrastructure Services	106100.00	2228.80	2228.80	2228.80	2228.80
Library Services	0.00	0.00	0.00	0.00	0.00
<b>Standby Allowances</b>	<b>592200.00</b>	44793.58	85482.44	38762.30	36181.63
Infrastructure Services	592200.00	44793.58	85482.44	38762.30	36181.63
<b>UIF Contribution</b>	<b>173625.00</b>	12017.83	12034.22	11805.71	11948.17
Council	3700.00	229.50	229.50	229.50	229.50
Municipal Managers	9400.00	703.39	703.39	703.39	703.39
Corporate Services	16900.00	1285.03	1285.03	1285.03	1285.03
Community Services	13700.00	945.60	951.83	945.60	954.77
Financial Services	39425.00	2312.94	2312.94	2306.34	2483.46
Infrastructure Services	81600.00	5730.39	5740.55	5524.87	5481.04
Library Services	8900.00	810.98	810.98	810.98	810.98
<b>Vehicle Allowance</b>	<b>1802800.00</b>	79775.58	79775.58	100775.58	100775.58
Council					
Municipal Managers	214200.00	16476.27	16476.27	16476.27	16476.27
Corporate Services	274100.00	21099.77	21099.77	21099.77	21099.77
Community Services	273000.00	21099.77	21099.77	21099.77	21099.77
Financial Services	541500.00			11500.00	11500.00
Infrastructure Services	500000.00	21099.77	21099.77	30599.77	30599.77
Library Services					
<b>Post Retirement</b>	<b>1165500.00</b>	112156.20	112156.20	112156.20	112156.20
Council	1165500.00	112156.20	112156.20	112156.20	112156.20
<b>Overtime</b>	<b>1026100.00</b>				
Infrastructure Services	754100.00	49294.81	73128.75	56443.42	62689.45
Community Services	272000.00	12048.07	18093.61	16425.71	18707.24

## REVENUE AND DEBT COLLECTION

### REVENUE MANAGEMENT

#### Billing Vs Actual

Ward	Billing	Actual /Collection	Variance
Matjiesfontein	R 58 311.15	-R27 231.67	R 31079.48
Landerlik		-R 322 562.80	-R 322 562.80
Bo-Dorp	R 813 427.25	-R 984 598.51	-R 171 171.26
Sundry	R 871.05	R 2 546.10	-R 1675.05
Goldnerville	R 240 180.01	-R109 596.76	R 130 583.25
Bersig	R 283 243.65	-R246 044.71	R 31 079.48
Acarcia Park	R 58 563.61	-R 52 329.65	R 6 233.96
Nuwe Dorp	R 547 127.54	-R 756 423.33	-R 209 295.75
Onder-Dorp	R 960 122.65	-R 967 158.33	-R 7 035.68

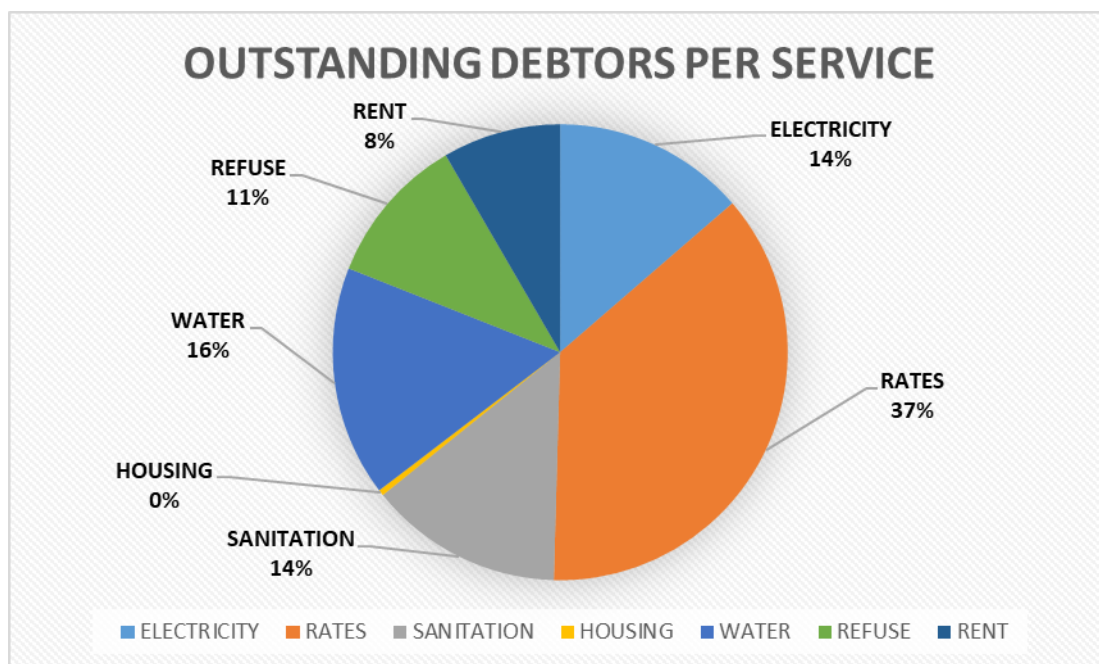
### DEBTORS

The Outstanding Debtors of the Municipality amounts to R21 048 million for the month ended October 2025, (22 035 million previous month). There was a decrease of R986 679thousand in the total outstanding amount since the previous month. The payment rate for 2024/2025 financial year was 91%. At the end of October 2025, the payment rate was 80% (previous month 70.52%).

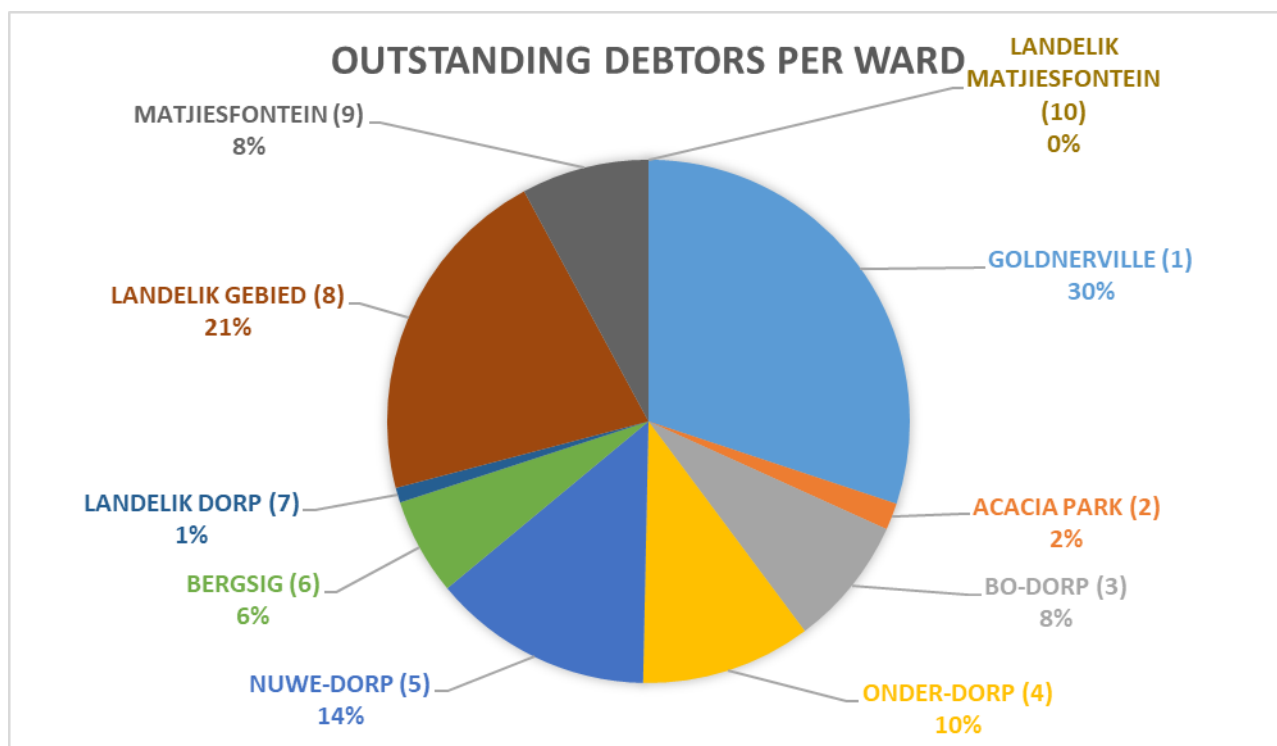
The total amount outstanding for longer than 12 months is R12 397million and this amounts to 58% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 13 811million. The Municipality is implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly.



The following graph shows the outstanding debtors per ward as at the end of October 2025:



The following graph shows the outstanding debtors per service type as at the end of October 2025:



**COUNCILLORS OUTSTANDING ACCOUNTS**

NAME	CURRENT	30 DAYS	60 DAYS	90 DAYS	90 DAYS AND OLDER	TOTAL
POTGIETER	0.00	0.00	0.00	0.00	0.00	0.00
KLEINBOOI	0.00	0.00	0.00	0.00	0.00	636.89
LABAN	0.00	0.00	0.00	0.00	0.00	0.00
BOTHA	0.00	0.00	0.00	0.00	0.00	0.00
PIETERSEN	0.00	0.00	0.00	0.00	0.00	0.00
THERON	0.00	0.00	0.00	0.00	0.00	0.00
GOUWS	0.00	0.00	0.00	0.00	0.00	0.00

**EMPLOYEES OUTSTANDING ACCOUNTS**

No outstanding debtors accounts for employees.

**GOVERNMENT DEBT**

Department Responsible for the Debt	Rates					Services					Total Debt	Interest	Other Fees (Legal ect.)	Grand Total
	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total				
National: Public Works	61	37 766	90	6 830	44 747	75 210	125 588	46 175	108 675	355 649	R400 396	-	-	R400 396
Provincial: Public Works, Roads and Transport	-	-	-	27 406	27 406	46 482	46 545	41 210	374 407	508 654	R536 061	-	-	R536 061
Provincial: Education	-	-	-	-	-	257	-	-	-	257	R257	-	-	R257
Provincial: Health	-	-	-	-	-	117 130	26 011	3 805	21 908	168 854	R168 854	-	-	R168 854
Provincial: Other Departments	-	-	-	-2	-2	40 546	53 349	10 552	406 941	511 387	R511 385	-	-	R511 385
<b>TOTAL OUTSTANDING</b>	<b>61</b>	<b>37 766</b>	<b>90</b>	<b>34 235</b>	<b>72 152</b>	<b>279 635</b>	<b>251 482</b>	<b>101 742</b>	<b>911 932</b>	<b>1 544 801</b>	<b>1 616 953</b>	<b>-</b>	<b>-</b>	<b>1 616 953</b>

**DEBT COLLECTION**

No hand overs were done for the Month of October of the financial year.

## INDIGENT STASTICS

We received 21 new applications and only 20 was approved. 1 was not approved.

The below statistics are as per 30 October 2025:

Ward/Town	Number of indigents			
	Electricity	Water	Sanitation	Refuse
<b>Matjiesfontein</b>	28	27	19	28
<b>Landerlik Matjiesfontein</b>				
<b>Landerlik Gebied</b>				
Bo-Dorp	16	8	12	16
<b>Goldnerville</b>	119	118	119	119
<b>Bersig</b>	220	220	220	220
<b>Acarcia Park</b>	115	115	115	115
<b>Nuwe Dorp</b>	6	6	6	6
<b>Onder-Dorp</b>	5	5	5	5

## GRANTS MANAGEMENT

This report provides a summary Spending of 2025/26 conditional grants received from National and Provincial Government as required by:

- MFMA Section 71(6)(b) & (c) – monthly budget statements on grant receipts and spending,
- DoRA (Division of Revenue Act) – reporting on allocation, transfers, and expenditure, and
- MFMA Circular 71 & 104 – format for reporting on conditional grants. The following indicates expenditure on each respective grant received (Operational) and (Capital) for October 2025 –

### National Grants Expenditure:

- Financial Management Grant amounts to R136 402. The interns advert closed on 10 October 2025. Waiting for the finalization of the Selection and Recruitment process.
- Municipal Infrastructure Grant (MIG) amounts R512 772 thousand capital expenditure and MIG PMU amounts to R29250 thousand. Spending will increase in the next month appointment of contractors is done. Starting with the Goldnerville Project.
- Expanded Public Works Programme amounts to R289 901.62. The first 3 months of the 2nd quarter 20 job opportunities were created

Total number of intakes for the 2nd quarter is 40 and commenced on 01 November 2025.

- Water Services Grant (WSIG) amounts R729 430 thousand. Spending will increase in the next month appointment of contractors is done.

### **Provincial Treasury Grants**

#### **Expenditure**

- Financial Management Capability Grant- R540 000 was received from the Provincial Treasury for the restructuring and modelling of water tariffs to optimize revenue and enhancement of water management. The progress on this project are in the procurement phase. The draft specification is being reviewed. In the next two weeks the Bid Specification Committee will have their meeting.
- Library Grant- R1 738 000 are allocated to the municipality and the 1<sup>st</sup> trans was paid over to the municipality and amount to R580 000. Expenditure to date for are R493 455.92.
- Water resilience Grant- R4 500million was allocated to the municipality from the Provincial Government. Expenditure to date is R609 538.
- CDW Grant amounts to R76000 and expenditure to date R 2508.73

### **CREDITORS**

Total outstanding creditors amount to 5 246 million for the month ending October 2025. It should be noted that the account for AG is not included. One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

### **COST CONTAINMENT MEASURES**

The Local Government: Municipal Cost Containment Regulations (MCCR) were promulgated on 7 July 2019 and came into effect on 1 October 2019.

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of MFMA Circular 97 issued on 1 October 2019 municipalities are required to utilise existing reporting requirements, to report internally and externally on cost saving measures.

The following table summarizes the main items as prescribed in the circular and MCCR.

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXP THIS PERIODE	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	8 665 615	1 444 269	3 151 133	1 351 592	2 443 168	(92 677)	(707 964)
Travel and subsistence	573 500	47 792	191 167	96 926	315 208	49 134	124 042
Accommodation	315 764	26 314	105 255	36 821	143 364	10 507	38 110
Sponsorships and catering	64 000	5 333	21 333	2 154	8 671	(3 179)	(12 662)
Communication	210 700	17 558	70 233	13 875	65 761	(3 683)	(4 472)
Overtime	1 026 100	85 508	342 033	81 397	306 831	(4 112)	(35 202)
<b>Totaal</b>	<b>R 10 855 679</b>	<b>R 1 626 775</b>	<b>R 3 881 154</b>	<b>R 1 582 765</b>	<b>R 3 283 004</b>	<b>(44 010)</b>	<b>(598 150)</b>

Red flagged amounts are items that exceed the budgeted amount. See the highlighted areas of concern for the month of October 2025.

## PART 2: IN YEAR BUDGET STATEMENT TABLES

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables in First Attachment to this Schedule, namely-

- Table C1 Monthly Budget Statement Summary
- Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- Tale C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- Table C6 Monthly Budget Statement- Financial Position
- Table C7 Monthly Budget Statement Cash Flow

**Table C1: Summary**

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M04 October

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	5 657	5 998	–	(330)	6 189	1 999	4 190	210%	5 998
Service charges	34 034	37 702	–	2 708	12 288	12 567	(279)	-2%	37 702
Investment revenue	1 617	1 400	–	30	396	467	(71)	-15%	1 400
Transfers and subsidies - Operational	26 231	28 284	–	598	11 139	9 428	1 711	0	28 284
Other own revenue	6 632	41 175	–	369	1 437	13 725	(12 288)	-90%	41 175
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>74 172</b>	<b>114 559</b>	<b>–</b>	<b>3 375</b>	<b>31 449</b>	<b>38 186</b>	<b>(6 738)</b>	<b>-18%</b>	<b>114 559</b>
Employee costs	33 981	37 665	–	2 992	11 539	12 555	(1 016)	-8%	37 665
Remuneration of Councillors	3 677	3 785	–	301	1 202	1 262	(60)	-5%	3 785
Depreciation and amortisation	953	13 271	–	1 106	3 876	4 424	(548)	-12%	13 271
Interest	3 442	2 575	–	117	457	858	(401)	-47%	2 575
Inventory consumed and bulk purchase	15 467	18 035	–	1 232	6 830	6 012	818	14%	18 035
Transfers and subsidies	98	10	–	4	7	3	4	108%	10
Other expenditure	24 293	49 613	–	3 928	10 042	16 538	(6 496)	-39%	49 613
<b>Total Expenditure</b>	<b>81 911</b>	<b>124 954</b>	<b>–</b>	<b>9 680</b>	<b>33 952</b>	<b>41 651</b>	<b>(7 699)</b>	<b>-18%</b>	<b>124 954</b>
<b>Surplus/(Deficit)</b>	<b>(7 739)</b>	<b>(10 395)</b>	<b>–</b>	<b>(6 305)</b>	<b>(2 503)</b>	<b>(3 465)</b>	<b>962</b>	<b>-28%</b>	<b>(10 395)</b>
Transfers and subsidies - capital	28 023	49 188	–	1 318	2 879	16 396	###	-82%	49 188
Transfers and subsidies - capital (in-)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20 284</b>	<b>38 793</b>	<b>–</b>	<b>(4 987)</b>	<b>376</b>	<b>12 931</b>	<b>(12 555)</b>	<b>-97%</b>	<b>38 793</b>
Share of surplus/ (deficit) of	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>20 284</b>	<b>38 793</b>	<b>–</b>	<b>(4 987)</b>	<b>376</b>	<b>12 931</b>	<b>(12 555)</b>	<b>-97%</b>	<b>38 793</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	–	–	–	–	–	–	–	–
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
<b>Total sources of capital funds</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Financial position</b>									
Total current assets	30 474	27 820	–		51 017				27 820
Total non current assets	336 169	354 694	–		331 445				354 694
Total current liabilities	28 528	20 714	–		41 227				20 714
Total non current liabilities	33 242	39 527	–		35 414				39 527
Community wealth/Equity	<b>305 366</b>	<b>322 272</b>	<b>–</b>		<b>306 017</b>				<b>322 272</b>
<b>Cash flows</b>									
Net cash from (used) operating	25 435	57 144	–	(4 117)	14 751	19 048	4 297	23%	57 144
Net cash from (used) investing	(20 469)	(49 745)	–	(610)	(3 080)	(16 582)	(13 502)	81%	(49 745)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/</b>	<b>11 676</b>	<b>14 112</b>	<b>–</b>	<b>(4 728)</b>	<b>36 412</b>	<b>4 704</b>	<b>(31 708)</b>	<b>-674%</b>	<b>14 112</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	4 611	2 039	587	518	459	436	2 621	9 777	21 048
<b>Creditors Age Analysis</b>									
Total Creditors	2 355	433	7	–	1 809	461	–	182	5 246

**Table C2: Financial Performance (Standard Classification)**

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used

by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>64 134</b>	<b>74 172</b>	<b>–</b>	<b>835</b>	<b>18 750</b>	<b>24 724</b>	<b>(5 974)</b>	<b>-24%</b>	<b>74 172</b>
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration	64 134	74 172	–	835	18 750	24 724	(5 974)	-24%		74 172
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>342</b>	<b>36 516</b>	<b>–</b>	<b>294</b>	<b>407</b>	<b>12 172</b>	<b>(11 765)</b>	<b>-97%</b>	<b>36 516</b>
Community and social services	23	1 759	–	260	495	586	(91)	-16%		1 759
Sport and recreation	0	3	–	–	–	1	(1)	-100%		3
Public safety	300	34 733	–	33	(94)	11 578	(11 672)	-101%		34 733
Housing	18	22	–	1	6	7	(1)	-17%		22
Health	1	–	–	0	0	–	0	#DIV/0!		–
<i><b>Economic and environmental services</b></i>		<b>1 425</b>	<b>1 500</b>	<b>–</b>	<b>183</b>	<b>491</b>	<b>500</b>	<b>(9)</b>	<b>-2%</b>	<b>1 500</b>
Planning and development		–	–	–	–	–	–	–	–	–
Road transport	1 425	1 500	–	183	491	500	(9)	-2%		1 500
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>36 293</b>	<b>51 559</b>	<b>–</b>	<b>3 381</b>	<b>14 680</b>	<b>17 186</b>	<b>(2 506)</b>	<b>-15%</b>	<b>51 559</b>
Energy sources	22 386	27 703	–	1 807	8 495	9 234	(739)	-8%		27 703
Water management	6 069	10 756	–	423	2 162	3 585	(1 424)	-40%		10 756
Waste water management	3 860	4 992	–	318	1 304	1 664	(360)	-22%		4 992
Waste management	3 977	8 108	–	832	2 719	2 703	17	1%		8 108
<i><b>Other</b></i>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>102 194</b>	<b>163 747</b>	<b>–</b>	<b>4 693</b>	<b>34 328</b>	<b>54 582</b>	<b>(20 254)</b>	<b>-37%</b>	<b>163 747</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>17 811</b>	<b>19 934</b>	<b>–</b>	<b>3 586</b>	<b>8 492</b>	<b>6 645</b>	<b>1 847</b>	<b>28%</b>	<b>19 934</b>
Executive and council	4 446	6 066	–	574	2 164	2 022	142	7%		6 066
Finance and administration	13 365	13 868	–	3 012	6 328	4 623	1 706	37%		13 868
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>10 270</b>	<b>39 225</b>	<b>–</b>	<b>897</b>	<b>3 527</b>	<b>13 075</b>	<b>(9 548)</b>	<b>-73%</b>	<b>39 225</b>
Community and social services	2 359	2 326	–	199	825	775	50	6%		2 326
Sport and recreation	536	2 156	–	88	371	719	(347)	-48%		2 156
Public safety	7 343	34 729	–	609	2 326	11 576	(9 251)	-80%		34 729
Housing	7	13	–	1	4	4	–	–		13
Health	24	–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>18 625</b>	<b>20 022</b>	<b>–</b>	<b>2 029</b>	<b>7 181</b>	<b>6 674</b>	<b>507</b>	<b>8%</b>	<b>20 022</b>
Planning and development	1 487	1 344	–	105	419	448	(29)	-6%		1 344
Road transport	17 138	18 677	–	1 924	6 762	6 226	536	9%		18 677
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>34 788</b>	<b>45 430</b>	<b>–</b>	<b>3 130</b>	<b>14 599</b>	<b>15 143</b>	<b>(544)</b>	<b>-4%</b>	<b>45 430</b>
Energy sources	17 360	21 200	–	1 369	7 618	7 067	552	8%		21 200
Water management	7 606	9 818	–	717	2 978	3 273	(294)	-9%		9 818
Waste water management	3 653	6 005	–	493	1 944	2 002	(58)	-3%		6 005
Waste management	6 169	8 407	–	551	2 059	2 802	(744)	-27%		8 407
<i><b>Other</b></i>		<b>417</b>	<b>344</b>	<b>–</b>	<b>38</b>	<b>153</b>	<b>115</b>	<b>39</b>	<b>34%</b>	<b>344</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>81 911</b>	<b>124 954</b>	<b>–</b>	<b>9 680</b>	<b>33 952</b>	<b>41 651</b>	<b>(7 699)</b>	<b>-18%</b>	<b>124 954</b>
<b>Surplus/ (Deficit) for the year</b>		<b>20 284</b>	<b>38 793</b>	<b>–</b>	<b>(4 987)</b>	<b>376</b>	<b>12 931</b>	<b>(12 555)</b>	<b>-0.970922</b>	<b>38 793</b>

**Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)**

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-		-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES (12: IE)		11 094	13 151	-	260	1 324	4 384	(3 059)	-69.8%	13 151
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	-	635	17 657	20 570	(2 912)	-14.2%	61 709
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-		-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	-	260	495	586	(91)	-15.6%	1 759
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	-	-	-	1	(1)	-100.0%	3
Vote 8 - HOUSING (17: IE)		11	13	-	1	4	4	(1)	-13.9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	-	33	101	11 578	(11 476)	-99.1%	34 733
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	-	183	491	500	(9)	-1.7%	1 500
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	-	818	2 660	2 643	18	0.7%	7 928
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	-	304	1 249	1 613	(364)	-22.5%	4 838
Vote 13 - WATER (22: IE)		5 836	10 512	-	403	2 081	3 504	(1 424)	-40.6%	10 512
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	-	1 797	8 461	9 201	(740)	-8.0%	27 602
Total Revenue by Vote	2	102 194	163 747	-	4 693	34 524	54 582	(20 059)	-36.7%	163 747
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		4 558	5 476	-	542	2 028	1 825	202	11.1%	5 476
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	-	259	1 047	1 045	2	0.2%	3 135
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	-	504	2 420	2 736	(316)	-11.6%	8 207
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	-	3 663	8 528	6 355	2 173	34.2%	19 064
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	-	63	250	280	(29)	-10.4%	839
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	-	126	534	462	73	15.8%	1 385
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	-	70	298	633	(335)	-52.9%	1 898
Vote 8 - HOUSING (17: IE)		-	7	-	1	2	2	-		7
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	-	376	1 394	10 639	(9 245)	-86.9%	31 917
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	-	1 547	5 251	4 716	536	11.4%	14 146
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	-	451	1 660	2 406	(746)	-31.0%	7 218
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	-	369	1 449	1 468	(20)	-1.3%	4 405
Vote 13 - WATER (22: IE)		3 698	6 577	-	434	1 846	2 192	(347)	-15.8%	6 577
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	-	1 276	7 246	6 893	352	5.1%	20 680
Total Expenditure by Vote	2	81 886	124 954	-	9 680	33 952	41 651	(7 699)	-18.5%	124 954
Surplus/ (Deficit) for the year	2	20 308	38 793	-	(4 987)	572	12 931	(12 359)	-95.6%	38 793

**Table C4: Financial Performance (Revenue and Expenditure)**



WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 Oct

		2024/25	Budget Year 2025/26							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		22 133	25 112		1 786	8 418	8 371	47	1%	25 112
Service charges - Water		4 444	4 648		320	1 444	1 549	(106)	-7%	4 648
Service charges - Waste Water Management		3 677	3 871		297	1 215	1 290	(76)	-6%	3 871
Service charges - Waste management		3 779	4 071		305	1 212	1 357	(145)	-11%	4 071
Sale of Goods and Rendering of Services		341	2 213		30	112	738	(625)	-85%	2 213
Agency services		215	267		20	85	89	(4)	-5%	267
Interest		293	-		-	-	-	-		-
Interest earned from Receivables		896	889		80	313	296	17	6%	889
Interest from Current and Non Current Assets		1 617	1 400		30	396	467	(71)	-15%	1 400
Rent on Land		27	102		3	10	34	(24)	-70%	102
Rental from Fixed Assets		1 645	2 079		141	549	693	(144)	-21%	2 079
Licence and permits		227	297		20	80	99	(19)	-19%	297
Special rating levies								-		
Operational Revenue		69	27		2	11	9	2	19%	27
Non-Exchange Revenue										
Property rates		5 657	5 998		(330)	6 189	1 999	4 190	210%	5 998
Fines, penalties and forfeits		167	34 437		14	27	11 479	(11 452)	-100%	34 437
Licence and permits								-		
Transfers and subsidies - Operational		26 231	28 284		598	11 139	9 428	1 711	18%	28 284
Interest		466	520		30	133	173	(40)	-23%	520
Fuel Levy								-		
Operational Revenue		106	345		29	116	115	1	1%	345
Gains on disposal of Assets		2 180	-		-	-	-	-		-
		74 172	114 559	-	3 375	31 449	38 186	(6 738)	-18%	114 559
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		33 981	37 665		2 992	11 539	12 555	(1 016)	-8%	37 665
Remuneration of councillors		3 677	3 785		301	1 202	1 262	(60)	-5%	3 785
Bulk purchases - electricity		14 819	16 700		1 161	6 665	5 567	1 099	20%	16 700
Inventory consumed		648	1 335		70	165	445	(281)	-63%	1 335
Debt impairment		-	29 652		-	-	9 884	(9 884)	-100%	29 652
Depreciation and amortisation		953	13 271		1 106	3 876	4 424	(548)	-12%	13 271
Interest		3 442	2 575		117	457	858	(401)	-47%	2 575
Contracted services		10 143	9 282		1 352	2 448	3 094	(646)	-21%	9 282
Transfers and subsidies		98	10		4	7	3	4	108%	10
Irrecoverable debts written off		619	-		-	706	-	706	#DIV/0!	-
Operational costs		13 531	10 680		2 577	6 888	3 560	3 328	93%	10 680
Total Expenditure		81 911	124 954	-	9 680	33 952	41 651	(7 699)	-18%	124 954
Surplus/(Deficit)		(7 739)	(10 395)	-	(6 305)	(2 503)	(3 465)	962	(0)	(10 395)
Transfers and subsidies - capital (monetary allocations)		28 023	49 188		1 318	2 879	16 396	(13 517)	(0)	49 188
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	-	(4 987)	376	12 931	(12 555)	(0)	38 793
Income Tax								-		
Surplus/(Deficit) after income tax		20 284	38 793	-	(4 987)	376	12 931	(12 555)	(0)	38 793
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to		20 284	38 793	-	(4 987)	376	12 931	(12 555)	(0)	38 793
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		20 284	38 793	-	(4 987)	376	12 931	(12 555)	(0)	38 793

**Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)**

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04  
October

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	139	-	3	3	46	(43)	-94%	139
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	23	-	-	-	8	(8)	-100%	23
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	-	-	-	2 899	(2 899)	-100%	8 696
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	-	-	-	34	(34)	-100%	103
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	-	513	801	1 051	(250)	-24%	3 152
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	-	729	729	5 773	(5 044)	-87%	17 320
Vote 21 - WATER (42: CAPEX)		1 232	13 828	-	76	1 545	4 609	(3 065)	-66%	13 828
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	19 706	43 260	-	1 321	3 078	14 420	(11 342)	-79%	43 260
<b>Total Capital Expenditure</b>		19 706	43 260	-	1 321	3 078	14 420	(11 342)	-79%	43 260
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	162	-	3	3	54	(51)	-95%	162
Executive and council								-		
Finance and administration		-	162		3	3	54	(51)	-95%	162
Internal audit								-		
<b>Community and public safety</b>		5 162	8 799	-	-	-	2 933	(2 933)	-100%	8 799
Community and social services								-		
Sport and recreation		5 192	8 696	-	-	-	2 899	(2 899)	-100%	8 696
Public safety		(29)	103	-	-	-	34	(34)	-100%	103
Housing								-		
Health								-		
<b>Economic and environmental services</b>		752	-	-	-	-	-	-		-
Planning and development								-		
Road transport		752	-	-	-	-	-	-		-
Environmental protection								-		
<b>Trading services</b>		13 792	34 300	-	1 318	3 075	11 433	(8 358)	-73%	34 300
Energy sources								-		
Water management		1 232	11 177		76	610	3 726	(3 116)	-84%	11 177
Waste water management		12 559	20 472		1 242	1 530	6 824	(5 293)	-78%	20 472
Waste management		-	2 651		-	935	884	52	6%	2 651
<b>Other</b>								-		
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	19 706	43 260	-	1 321	3 078	14 420	(11 342)	-79%	43 260
<b>Funded by:</b>										
National Government		18 558	31 795		1 242	2 466	10 598	(8 133)	-77%	31 795
Provincial Government		1 148	10 977		76	610	3 659	(3 050)	-83%	10 977
District Municipality								-		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)								-		
<b>Transfers recognised - capital</b>		19 706	42 772	-	1 318	3 075	14 257	(11 182)	-78%	42 772
<b>Borrowing</b>	<b>6</b>							-		
<b>Internally generated funds</b>		-	488		3	3	163	(160)	-98%	488
<b>Total Capital Funding</b>		19 706	43 260	-	1 321	3 078	14 420	(11 342)	-79%	43 260

The Capital expenditure for the month of October 2025 amounts R1 321 387 and stands at 79% below the projected YTD budget which is not aligned to the SDBIP. The YTD actual is R3 078 008, 7.11% of the total budget of R43 260 170. Commitments are R21 923 168.

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M04 October**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		24 706	14 108		36 980	14 108
Trade and other receivables from exchange transactions		8 157	4 010		4 171	4 010
Receivables from non-exchange transactions		(5 936)	3 496		5 400	3 496
Current portion of non-current receivables						
Inventory		175	143		188	143
VAT		(148)	3 503		850	3 503
Other current assets		3 520	2 559		3 428	2 559
<b>Total current assets</b>		<b>30 474</b>	<b>27 820</b>	<b>-</b>	<b>51 017</b>	<b>27 820</b>
<b>Non current assets</b>						
Investments						
Investment property		21 208	21 142		19 329	21 142
Property, plant and equipment		314 735	332 974		311 673	332 974
Biological assets						
Living and non-living resources						
Heritage assets		43	43		43	43
Intangible assets		156	47		34	47
Trade and other receivables from exchange transactions		27	483		365	483
Non-current receivables from non-exchange transactions		-	4		1	4
Other non-current assets						
<b>Total non current assets</b>		<b>336 169</b>	<b>354 694</b>	<b>-</b>	<b>331 445</b>	<b>354 694</b>
<b>TOTAL ASSETS</b>		<b>366 643</b>	<b>382 514</b>	<b>-</b>	<b>382 462</b>	<b>382 514</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities		-	-		219	-
Consumer deposits		1 121	1 046		1 128	1 046
Trade and other payables from exchange transactions		26 011	20 093		27 242	20 093
Trade and other payables from non-exchange transactions		6 609	1 995		16 175	1 995
Provision		3 039	3 260		4 205	3 260
VAT		(8 423)	(5 679)		(7 742)	(5 679)
Other current liabilities		171	-		-	-
<b>Total current liabilities</b>		<b>28 528</b>	<b>20 714</b>	<b>-</b>	<b>41 227</b>	<b>20 714</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-		230	-
Provision		28 852	35 137		28 922	35 137
Long term portion of trade payables						
Other non-current liabilities		4 390	4 390		6 262	4 390
<b>Total non current liabilities</b>		<b>33 242</b>	<b>39 527</b>	<b>-</b>	<b>35 414</b>	<b>39 527</b>
<b>TOTAL LIABILITIES</b>		<b>61 770</b>	<b>60 241</b>	<b>-</b>	<b>76 641</b>	<b>60 241</b>
<b>NET ASSETS</b>	2	<b>304 873</b>	<b>322 272</b>	<b>-</b>	<b>305 822</b>	<b>322 272</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		300 976	322 272		306 017	322 272
Reserves and funds						
Other		4 390	-		-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>305 366</b>	<b>322 272</b>	<b>-</b>	<b>306 017</b>	<b>322 272</b>

**Table C7: Cash Flow**

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 343	5 110		600	3 362	1 703	1 659	97%	5 110
Service charges		31 179	40 680		2 879	11 149	13 560	(2 411)	-18%	40 680
Other revenue		17 386	30 121		1 552	7 269	10 041	(2 771)	-28%	30 121
Transfers and Subsidies - Operational		35 869	23 824		76	13 148	7 941	5 207	66%	23 824
Transfers and Subsidies - Capital		25 466	49 188		–	12 318	16 396	(4 078)	-25%	49 188
Interest		1 583	1 400		28	385	467	(82)	-18%	1 400
Dividends								–		
<b>Payments</b>										
Suppliers and employees		(91 392)	(90 604)		(9 252)	(32 881)	(30 202)	(2 679)	9%	(90 604)
Interest		(0)	(2 575)		–	–	(858)	858	-100%	(2 575)
Transfers and Subsidies								–		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25 435</b>	<b>57 144</b>	<b>–</b>	<b>(4 117)</b>	<b>14 751</b>	<b>19 048</b>	<b>4 297</b>	<b>23%</b>	<b>57 144</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		2 226	–		–	–	–	–		–
Decrease (increase) in non-current receivables		–	4		366	1	1	0	2%	4
Decrease (increase) in non-current investments								–		
<b>Payments</b>										
Capital assets		(22 696)	(49 749)		(976)	(3 081)	(16 583)	13 502	-81%	(49 749)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(20 469)</b>	<b>(49 745)</b>	<b>–</b>	<b>(610)</b>	<b>(3 080)</b>	<b>(16 582)</b>	<b>(13 502)</b>	<b>81%</b>	<b>(49 745)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
<b>Payments</b>										
Repayment of borrowing								–		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>4 965</b>	<b>7 399</b>	<b>–</b>	<b>(4 728)</b>	<b>11 671</b>	<b>2 466</b>			<b>7 399</b>
Cash/cash equivalents at beginning:		6 710	6 713		–	24 741	2 238	22 503		6 713
Cash/cash equivalents at month/year end:		11 676	14 112	–	(4 728)	36 412	4 704			14 112

## PART 3: SUPPORTING DOCUMENTATION

### Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue</b>			
	Service charges - Waste management	-11%	There are agreements in place with the wind farms and other contractors (N1 SANRAL project) that require this service from the municipality on an as-needed basis, and the demand is unpredictable. It should be noted that there is a downward trend in the number of services requested by contractors.	To be monitored and corrected with the adjustment budget if needed.
	Property rates	335%	Billed on an annual basis, with SA30 not accounting for the cyclical nature of the activity. The additional agricultural rebate was also not accounted for, with the application for this rebate being extended to 30 September 2025. The amount involved is R537 000, which will bring the municipality in line with the annual budget provision.	SA30 to be adjusted during the adjustment budget
	Sale of Goods and Rendering of Services	-85%	Mainly driven by library funding from PT but not received yet	SA30 to be adjusted during the adjustment budget
	Fines, penalties and forfeits	-100%	Fines will be recognised on a cash basis but is incidental in nature	Cash received for fines to be recognised timeously
	Transfers and subsidies - Operational	49%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
	Rental from Fixed Assets	-21%	The budget was based on investment property values at the time. Several disposals have since taken place, Council granted rebates on some of the rental properties, and negotiations on market-related rentals are still in progress. The variance is therefore the result of a combination of these three factors.	To be monitored and corrected with the adjustment budget if needed.
2	<b>Expenditure By Type</b>			
	Bulk purchases - electricity	32%	SA30 did not account for high season (winter) and cyclical nature of electricity use	SA30 to be adjusted during the adjustment budget
	Debt impairment	-100%	An annual calculation.	Breakdown the budget in 12 instalments and to be checked quarterly
	Depreciation and amortisation	-17%	Incorrectly accounted for - 12 month breakdown of budgeted amount	Prior year transaction to be adjusted to the budgeted amount
	Contracted services	-53%	Cyclical in nature and very much grant funding dependent	SA30 can be adjusted to account for excessive deviations
	Inventory consumed	-72%	SA30 not budgeted for cyclical nature of consumption or aligned with cash flow	SA30 to be adjusted during the adjustment budget
	Interest	-47%	Interest recognised refers to the interest on the AG account. Interest not recognised relates to interest calculated on provisions, such as the landfill site, which is only done on an annual basis. The last mentioned the reason behind the deviation.	SA30 to be adjusted during the adjustment budget
	Operational costs	61%		
5	<b>Cash Flow</b>			
	Service charges	-19%	The budget included revenue forgone under transfers and subsidies	System (RDATA) error
	Transfers and Subsidies (Capex & Opex)	119%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
	Capital assets	-83%	Budget not aligned with the procurement plan	To be corrected through the adjustment budget
	Property rates	116%	Annual payment of rates not accounted for, especially under agriculture. Also see the reasons on rates under revenue, that influence this deviation as well.	SA30 to be adjusted during the adjustment budget
	Other revenue	-24%	The treatment of library related revenue (not treated as a grant) is the cause behind the deviation and will be corrected.	SA30 to be adjusted during the adjustment budget Take action to remedy the treatment of library funding PT

## Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description		NT Code	Budget Year 2025/26										Actuals Debits Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	378	167	153	134	112	114	664	1 719	3 442	2 744	–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 545	185	117	78	70	51	240	590	2 877	1 029	–	–	
Receivables from Non-exchange Transactions - Property Rates	1400	1 986	1 412	57	56	37	55	515	3 623	7 742	4 286	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	266	108	102	95	90	88	502	1 648	2 899	2 424	–	–	
Receivables from Exchange Transactions - Waste Management	1600	306	104	98	88	79	75	437	1 045	2 232	1 725	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	108	55	53	53	55	49	210	1 041	1 625	1 408	–	–	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	22	7	6	13	15	3	53	111	230	195	–	–	
Total By Income Source	2000	4 611	2 039	587	518	459	436	2 621	9 777	21 048	13 811	–	–	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	286	289	102	77	65	52	177	569	1 617	940	–	–	
Commercial	2300	2 180	1 225	87	77	68	71	537	3 097	7 342	3 850	–	–	
Households	2400	2 145	524	398	364	326	314	1 907	6 110	12 090	9 022	–	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	4 611	2 039	587	518	459	436	2 621	9 777	21 048	13 811	–	–	

## Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description		NT Code	Budget Year 2025/26									Prior year totals for chart (same)
R thousands			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 336	–	–	–	–	–	–	–	–	1 336	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	493	433	7	–	1 809	461	–	182	3 385	–	
Auditor General	0800	–	–	–	–	–	–	–	–	–	–	
Other	0900	526	–	–	–	–	–	–	–	–	526	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–	
Total By Customer Type		1000	2 355	433	7	–	1 809	461	–	182	5 246	

## Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.2%	12.7%	0.0%	4.6%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.1%	8.2%	0.0%	16.4%	8.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	106.8%	134.3%	0.0%	123.7%	134.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		86.6%	68.1%	0.0%	89.7%	68.1%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		7.8%	9.2%	0.0%	42.5%	9.2%
Longstanding Debtors Recovered			0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		45.8%	32.9%	0.0%	36.7%	32.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.0%	2.1%	0.0%	1.6%	2.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.9%	13.8%	0.0%	5.0%	5.6%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						





