

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENT FOR THE MONTH ENDING
SEPTEMBER 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	

TERM	MEANING
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 September 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 71 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"*



Alleta Theron
Executive Mayor
Date: 14 October 2025

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".*



Jafta Booyse
Municipal Manager
Date 13 October 2025

RECOMMENDATION

It is therefore recommended:

1. that Council notes That Council notes the monthly budget statement and supporting documentation for September 2025
2. that report be deferred to MPAC for oversight

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 September 2025.

BUDGET MANAGEMENT

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	163 747	163 747	29 635	-27.1
Total Expenditure	124 954	124 954	24 272	22.3
Surplus/(Deficit) after capital transfers	38 793	38 793	5 363	42.7

Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure				
Funding Sources				
<i>National Government - MIG</i>	14 498 260	14 498 260	288 000	
<i>National Government - WSIG</i>	17 296 520	17 296 520	-	
<i>Provincial Government - WCRF</i>	10 977 390	10 977 390	1 468 408	
<i>Provincial government - LIB</i>	-	-	-	
<i>Internal Financing</i>	488 000	488 000	-	
Total sources of capital funds	43 260	43 260	1 757	4%

Operating Revenue

The Municipality have generated 28 640million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue are higher than the year-to-date budget by 2% and this is the effect of Property rates and grants received. 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%	<p>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.</p>	To be monitored and corrected with the adjustment budget if needed.
PROPERTY RATES	335%	<p>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.</p>	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%	<p>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.</p>	To be monitored and corrected with the adjustment budget if needed.

Operating Expenditure

Operating expenditure of R 31 239 million for the period up to the end of September 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 22%

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

EXPENDITURE BY TYPE			
INVENTORY CONSUMED	-72%	SA30 not budgeted for cyclical nature of consumption or aligned with cash flow	SA30 to be adjusted during the adjustment budget
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 transaction	Breakdown the budget in 12 instalments
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 dependent	SA30 can be adjusted to account for excessive deviations
OPERATIONAL COST	61%		
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 September 2025 amounted to R935 100.

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 September 2025 is R41 044million. The Municipal Cash flow is mainly from Operating Activities and 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			
SERVICE CHARGES	-19%	The budget included revenue forgone under transfers and subsidies	System 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
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 of remedy the treatment of library funding PT

Operating Surplus/Deficit

Operating revenue amounted to R3 970 million, with expenditure amounting to R8 958 million, with an operating deficit of R 4 987million 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 Quarterly Report											
EXPENDITURE ON STAFF BENEFITS for the PERIOD JULY 2025 - JUNE 2026											
TYPE OF EXPENDITURE	APPROVED BUDGET	ACTUAL Q1	%	ACTUAL Q2	%	ACTUAL Q3	%	ACTUAL Q4	%	ACTUAL TOTAL	%
Salaries & Wages	26 009 060	6 442 694	24.8%	-	0.0%	-	0.0%	-	0.0%	6 442 694	24.8%
Bonus	1 642 000	13 177	0.8%	-	0.0%	-	0.0%	-	0.0%	13 177	0.8%
Long Service Bonus	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Overtime	1 026 100	225 434	22.0%	-	0.0%	-	0.0%	-	0.0%	225 434	22.0%
Pension Fund Contributions	3 517 150	755 338	21.5%	-	0.0%	-	0.0%	-	0.0%	755 338	21.5%
Medical Aid Fund Contributions	969 600	205 192	21.2%	-	0.0%	-	0.0%	-	0.0%	205 192	21.2%
Telephone Allowance	5 000	810	16.2%	-	0.0%	-	0.0%	-	0.0%	810	16.2%
Post Retirement Benefits	1 165 500	336 469	28.9%	-	0.0%	-	0.0%	-	0.0%	336 469	28.9%
Housing Subsidy	230 660	23 402	10.1%	-	0.0%	-	0.0%	-	0.0%	23 402	10.1%
Vehicle Allowance	1 577 800	260 327	16.5%	-	0.0%	-	0.0%	-	0.0%	260 327	16.5%
Standby Allowance	592 200	169 038	28.5%	-	0.0%	-	0.0%	-	0.0%	169 038	28.5%
Acting Allowance	49 100	50 656	103.2%	-	0.0%	-	0.0%	-	0.0%	50 656	103.2%
Leave payments	309 600	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
UIF	173 625	35 858	20.7%	-	0.0%	-	0.0%	-	0.0%	35 858	20.7%
Traveling and Subsistence	10 500	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TOTAL	37 277 895	8 518 396	22.9%	-	0.0%	-	0.0%	-	0.0%	8 518 396	22.9%

REVENUE AND DEBT COLLECTION

REVENUE MANAGEMENT

Billing Vs Actual

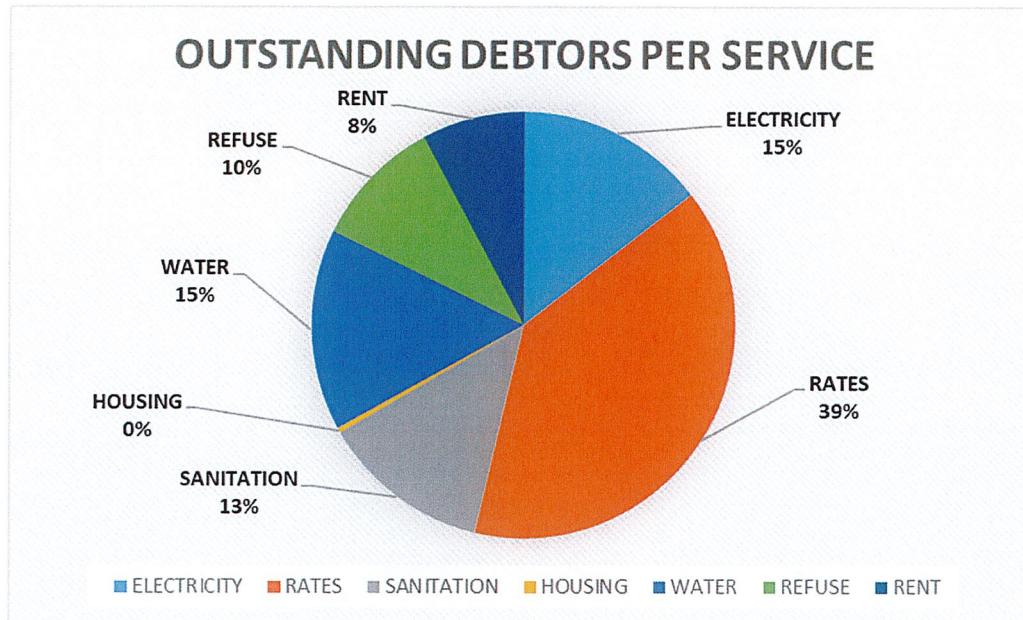
Ward	Billing	Actual /Collection	Variance
Matjiesfontein	R 64 817.06	-R16 145.19	R48 671.87
Landerlik Matjiesfontein			
Landerlik Gebied	R24 505.64	-R310 656.97	-R286 151.33
Landerlik Dorp	R24 505.64	-R310 656.97	-R286 151.33
Goldnerville	R1 032.01		R1 032.01
Bersig	R287 748.08	-R232 872.81	R54 875.27
Arcacia Park	R 62 762.43	-R 49421.57	R 13 340.86
Nuwe Dorp	R 742 243.91	-R 616 276.90	R 125 967.01
Onder-Dorp	R 1 093 756.31	-R 1 162916.33	-R 69 160.02

DEBTORS

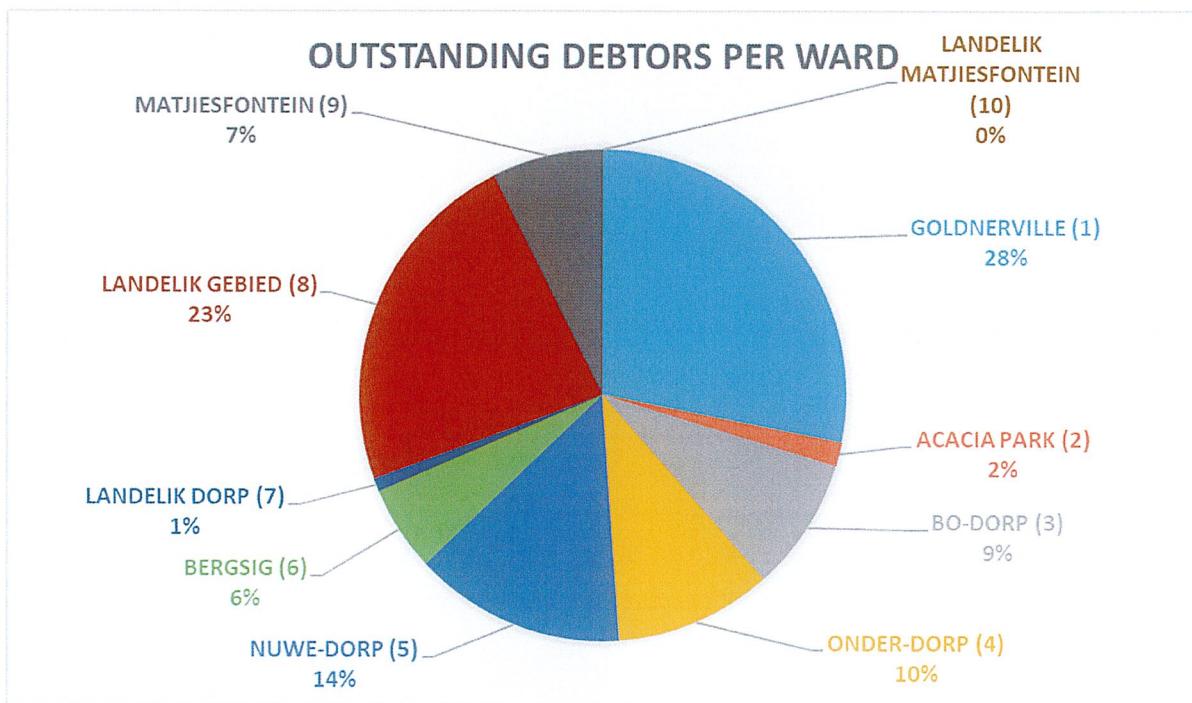
The Outstanding Debtors of the Municipality amounts to R22 035 million for the month ended September 2025, (22 233 million previous month). There was an increase of R197 901 in the total outstanding amount since the previous month. The payment rate for 2024/2025 financial year was 91%. At the end of September 2025, the payment rate was 70.52% (previous month 62.8%).

The total amount outstanding for longer than 12 months is R12 289million and this amounts to 55% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 13 600million. 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 September 2025:



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



COUNCILLORS OUTSTANDING ACCOUNTS

NAME	CURRENT	30 DAYS	60 DAYS	90 DAYS	90 DAYS AND OLDER	TOTAL
POTGIERER	7422.11	188.19	0.00	0.00	0.00	7610.30
KLEINBOOI	636.89	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

	Current	30 days	60 days	90 days	90 days and older	total
Willemse	791.91	119.01				910.92

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	39 626	90	90	9 047	48 853	163 663	86 038	25 289	86 721	361 711	R410 563	-	-	R410 563
Provincial: Public Works, Roads and Transport	-	-	-	25 426	25 426	48 876	47 698	37 290	347 753	481 618	R507 044	-	-	R507 044
Provincial: Education	-	-	-	-	-	55 231	0	-	-	55 232	R55 232	-	-	R55 232
Provincial: Health	-	-	-	-	-	154 560	3 989	3 506	20 640	182 696	R182 696	-	-	R182 696
Provincial: Other Departments	-	-	-	-	-	129 738	10 552	10 473	397 328	548 091	R548 089	-	-	R548 089
TOTAL OUTSTANDING	39 626	90	90	34 471	74 277	552 070	148 277	76 557	852 442	1 629 346	1 703 623	-	-	1 703 623

DEBT COLLECTION

No hand overs were done for the 1st quarter of the financial year.

INDIGENT STASTICS

The below statistics are as per 30 September 2025:

Ward/Town	Number of indigents			
	Electricity	Water	Sanitation	Refuse
Matjiesfontein		24	19	28
Landerlik Matjiesfontein				
Landerlik Gebied				
Bo-Dorp	17	10	13	17
Goldnerville		118	118	119
Bersig	219	219	219	219
Acarcia Park	115	115	115	115
Nuwe Dorp	7	7	7	7
Onder-Dorp	5	5	5	5

GRANTS MANAGEMENT

The following indicates expenditure on each respective grant received (Operational) and (Capital) for September 2024 -

National Grants Expenditure:

- Financial Management Grant amounts to R224 909.28.
- Municipal Infrastructure Grant (MIG) amounts R1 223million capital expenditure and MIG PMU amounts to R87 750 thousand.
- Expanded Public Works Programme amounts to R289 901.62.

Provincial Treasury Grants

Expenditure:

- Libraries Grant amounts to R 462 365.46.

CREDITORS

Total outstanding creditors amount to 4.934 million for the month ending September 2025. It should be noted that the account for AG is not included (R15 063 million). 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 September 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 September 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 Items	COST SAVINGS YEAR-TO-DATE REPORT						
	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	2 363 350	895 326	1 091 577	(548 943)	(1 271 773)
Travel and subsistence	573 500	47 792	143 375	86 920	218 283	39 128	74 908
Accommodation	315 764	26 314	78 941	75 645	106 543	49 331	27 602
Sponsorships and catering	64 000	5 333	16 000	1 502	6 517	(3 832)	(9 483)
Communication	210 700	17 558	52 675	16 633	51 616	(926)	(1 059)
Overtime	1 026 100	85 508	256 525	72 869	225 434	(12 639)	(31 091)
Totaal	R 10 855 679	R 1 626 775	R 2 910 866	R 1 148 894	R 1 699 969	(477 880)	(1 210 896)

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

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)

- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M03 September

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
R thousands									
Financial Performance									
Property rates	5 657	5 998	—	7	6 519	1 499	5 020	335%	5 998
Service charges	34 034	37 702	—	3 296	9 581	9 426	155	2%	37 702
Investment revenue	1 617	1 400	—	68	365	350	15	4%	1 400
Transfers and subsidies - Operation	26 231	28 284	—	251	10 541	7 071	3 470	0	28 284
Other own revenue	6 632	41 175	—	348	1 068	10 294	(9 226)	-90%	41 175
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	—	3 970	28 074	28 640	(566)	-2%	114 559
Employee costs	33 981	37 665	—	2 871	8 546	9 416	(870)	-9%	37 665
Remuneration of Councillors	3 677	3 785	—	301	902	946	(45)	-5%	3 785
Depreciation and amortisation	953	13 271	—	1 106	2 770	3 318	(548)	-17%	13 271
Interest	3 442	2 575	—	109	340	644	(304)	-47%	2 575
Inventory consumed and bulk purch	15 467	18 035	—	1 555	5 598	4 509	1 089	24%	18 035
Transfers and subsidies	98	10	—	4	3	2	0	10%	10
Other expenditure	24 293	49 613	—	3 012	6 114	12 403	(6 290)	-51%	49 613
Total Expenditure	81 911	124 954	—	8 958	24 272	31 239	(6 966)	-22%	124 954
Surplus/(Deficit)	(7 739)	(10 395)	—	(4 987)	3 802	(2 599)	6 401	-246%	(10 395)
Transfers and subsidies - capital	28 023	49 188	—	935	1 561	12 297	(10 736)	-87%	49 188
Transfers and subsidies - capital	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	—	(4 052)	5 363	9 698	(4 335)	-45%	38 793
Share of surplus/ (deficit) of	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	20 284	38 793	—	(4 052)	5 363	9 698	(4 335)	-45%	38 793
Capital expenditure & funds sources									
Capital expenditure	—	—	—	—	—	—	—	—	—
Capital transfers recognised	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	—	—	—	—	—	—	—	—
Total sources of capital funds	—	—	—	—	—	—	—	—	—
Financial position									
Total current assets	30 474	27 820	—		56 203				27 820
Total non current assets	336 169	351 067	—		323 965				351 067
Total current liabilities	28 528	20 714	—		40 844				20 714
Total non current liabilities	33 242	39 527	—		35 414				39 527
Community wealth/Equity	305 366	322 272	—		311 004				322 272
Cash flows									
Net cash from (used) operating	24 958	55 744	—	(2 698)	18 408	13 936	(4 472)	-32%	55 744
Net cash from (used) investing	(20 469)	(49 749)	—	(985)	(2 105)	(12 437)	(10 333)	83%	(49 749)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month	11 199	12 708	—	(3 682)	41 044	3 177	(37 867)	-1192%	12 708
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	7 104	787	543	472	450	389	2 398	9 890	22 035
Creditors Age Analysis									
Total Creditors	2 066	379	20	1 827	461	—	—	182	4 934

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) - M03

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1									%
Revenue - Functional										
<i>Governance and administration</i>		64 134	74 172	-	447	17 915	18 543	(628)	-3%	74 172
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		64 134	74 172	-	447	17 915	18 543	(628)	-3%	74 172
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		342	36 516	-	28	112	9 129	(9 017)	-99%	36 516
Community and social services		23	1 759	-	1	235	440	(205)	-47%	1 759
Sport and recreation		0	3	-	-	-	1	(1)	-100%	3
Public safety		300	34 733	-	26	(127)	8 683	(8 811)	-101%	34 733
Housing		18	22	-	2	5	5	(1)	-16%	22
Health		1	-	-	0	0	-	0	#DIV/0!	-
<i>Economic and environmental services</i>		1 425	1 500	-	114	309	375	(66)	-18%	1 500
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 425	1 500	-	114	309	375	(66)	-18%	1 500
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		36 293	51 559	-	4 315	11 299	12 890	(1 591)	-12%	51 559
Energy sources		22 386	27 703	-	2 341	6 688	6 926	(238)	-3%	27 703
Water management		6 069	10 756	-	412	1 738	2 689	(951)	-35%	10 756
Waste water management		3 860	4 992	-	312	986	1 248	(262)	-21%	4 992
Waste management		3 977	8 108	-	1 250	1 887	2 027	(140)	-7%	8 108
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	102 194	163 747	-	4 905	29 635	40 937	(11 302)	-28%	163 747
Expenditure - Functional										
<i>Governance and administration</i>		17 811	19 934	-	2 887	4 906	4 984	(77)	-2%	19 934
Executive and council		4 446	6 066	-	564	1 590	1 516	74	5%	6 066
Finance and administration		13 365	13 868	-	2 322	3 316	3 467	(151)	-4%	13 868
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 270	39 225	-	911	2 630	9 806	(7 176)	-73%	39 225
Community and social services		2 359	2 326	-	223	627	582	45	8%	2 326
Sport and recreation		536	2 156	-	97	283	539	(256)	-48%	2 156
Public safety		7 343	34 729	-	589	1 717	8 682	(6 965)	-80%	34 729
Housing		7	13	-	1	3	3	-	-	13
Health		24	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 625	20 022	-	1 805	5 152	5 005	146	3%	20 022
Planning and development		1 487	1 344	-	105	314	336	(22)	-6%	1 344
Road transport		17 138	18 677	-	1 700	4 837	4 669	168	4%	18 677
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 788	45 430	-	3 316	11 469	11 358	112	1%	45 430
Energy sources		17 360	21 200	-	1 728	6 249	5 300	950	18%	21 200
Water management		7 606	9 818	-	699	2 261	2 454	(193)	-8%	9 818
Waste water management		3 653	6 005	-	436	1 451	1 501	(50)	-3%	6 005
Waste management		6 169	8 407	-	453	1 507	2 102	(594)	-28%	8 407
<i>Other</i>		417	344	-	39	115	86	29	34%	344
Total Expenditure - Functional	3	81 911	124 954	-	8 958	24 272	31 239	(6 966)	-22%	124 954
Surplus/ (Deficit) for the year		20 284	38 793	-	(4 052)	5 363	9 698	(4 335)	-0.447024	38 793

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) - M03 September

Vote Description R thousands	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
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	-	295	1 064	3 288	(2 224)	-67.6%	13 151	
Vote 4 - BUDGET AND TREASURY (13: IE)	53 713	61 709	-	212	17 023	15 427	1 596	10.3%	61 709	
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)	24	1 759	-	1	235	440	(204)	-46.5%	1 759	
Vote 7 - SPORTS AND RECREATION (16: IE)	0	3	-	-	-	1	(1)	-100.0%	3	
Vote 8 - HOUSING (17: IE)	11	13	-	1	3	3	(0)	-13.9%	13	
Vote 9 - PUBLIC SAFETY (18: IE)	300	34 733	-	26	68	8 683	(8 615)	-99.2%	34 733	
Vote 10 - ROAD TRANSPORT (19: IE)	1 425	1 500	-	114	309	375	(66)	-17.6%	1 500	
Vote 11 - WASTE MANAGEMENT (20: IE)	3 806	7 928	-	1 235	1 843	1 982	(139)	-7.0%	7 928	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)	3 704	4 838	-	298	945	1 209	(265)	-21.9%	4 838	
Vote 13 - WATER (22: IE)	5 836	10 512	-	391	1 678	2 628	(950)	-36.2%	10 512	
Vote 14 - ELECTRICITY (23: IE)	22 282	27 602	-	2 332	6 664	6 901	(237)	-3.4%	27 602	
Total Revenue by Vote	2	102 194	163 747	-	4 905	29 831	40 937	(11 106)	-27.1%	163 747
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)	4 558	5 476	-	529	1 486	1 369	117	8.5%	5 476	
Vote 2 - MUNICIPAL MANAGER (11: IE)	3 032	3 135	-	263	788	784	4	0.5%	3 135	
Vote 3 - CORPORATE SERVICES (12: IE)	9 909	8 207	-	615	1 916	2 052	(136)	-6.6%	8 207	
Vote 4 - BUDGET AND TREASURY (13: IE)	19 297	19 064	-	2 863	4 865	4 766	99	2.1%	19 064	
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)	906	839	-	63	188	210	(22)	-10.4%	839	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)	1 355	1 385	-	151	408	346	62	18.0%	1 385	
Vote 7 - SPORTS AND RECREATION (16: IE)	266	1 898	-	79	228	475	(247)	-52.0%	1 898	
Vote 8 - HOUSING (17: IE)	-	7	-	1	2	2	-	-	7	
Vote 9 - PUBLIC SAFETY (18: IE)	4 127	31 917	-	356	1 018	7 979	(6 961)	-87.2%	31 917	
Vote 10 - ROAD TRANSPORT (19: IE)	11 927	14 146	-	1 322	3 705	3 537	168	4.7%	14 146	
Vote 11 - WASTE MANAGEMENT (20: IE)	4 793	7 218	-	353	1 208	1 804	(596)	-33.0%	7 218	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)	1 945	4 405	-	312	1 080	1 101	(22)	-2.0%	4 405	
Vote 13 - WATER (22: IE)	3 698	6 577	-	416	1 412	1 644	(233)	-14.1%	6 577	
Vote 14 - ELECTRICITY (23: IE)	16 074	20 680	-	1 635	5 970	5 170	800	15.5%	20 680	
Total Expenditure by Vote	2	81 886	124 954	-	8 958	24 272	31 239	(6 966)	-22.3%	124 954
Surplus/ (Deficit) for the year	2	20 308	38 793	-	(4 052)	5 558	9 698	(4 140)	-42.7%	38 793

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 Septem

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										
Exchange Revenue										
Service charges - Electricity		22 133	25 112		2 321	6 631	6 278	353	6%	25 112
Service charges - Water		4 444	4 648		384	1 124	1 162	(38)	-3%	4 648
Service charges - Waste Water Management		3 677	3 871		292	918	968	(50)	-5%	3 871
Service charges - Waste management		3 779	4 071		299	907	1 018	(110)	-11%	4 071
Sale of Goods and Rendering of Services		341	2 213		11	82	553	(471)	-85%	2 213
Agency services		215	267		25	65	67	(2)	-3%	267
Interest		293	—		—	—	—	—	—	—
Interest earned from Receivables		896	889		81	233	222	11	5%	889
Interest from Current and Non Current Assets		1 617	1 400		68	365	350	15	4%	1 400
Rent on Land		27	102		2	7	25	(18)	-72%	102
Rental from Fixed Assets		1 645	2 079		138	408	520	(112)	-21%	2 079
Licence and permits		227	297		19	61	74	(14)	-18%	297
Special rating levies		69	27		2	9	7	2	31%	27
Non-Exchange Revenue								—	—	
Property rates		5 657	5 998		7	6 519	1 499	5 020	335%	5 998
Surcharges and Taxes		167	34 437		8	13	8 609	(8 596)	-100%	34 437
Fines, penalties and forfeits								—	—	
Licence and permits								—	—	
Transfers and subsidies - Operational		26 231	28 284		251	10 541	7 071	3 470	49%	28 284
Interest		466	520		33	103	130	(27)	-21%	520
Fuel Levy								—	—	
Operational Revenue		106	345		29	87	86	0	1%	345
Gains on disposal of Assets		2 180	—		—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		74 172	114 559	—	3 970	28 074	28 640	(566)	-2%	114 559
Expenditure By Type										
Employee related costs		33 981	37 665		2 871	8 546	9 416	(870)	-9%	37 665
Remuneration of councillors		3 677	3 785		301	902	946	(45)	-5%	3 785
Bulk purchases - electricity		14 819	16 700		1 507	5 504	4 175	1 329	32%	16 700
Inventory consumed		648	1 335		48	94	334	(240)	-72%	1 335
Debt impairment		—	29 652		—	—	7 413	(7 413)	-100%	29 652
Depreciation and amortisation		953	13 271		1 106	2 770	3 318	(548)	-17%	13 271
Interest		3 442	2 575		109	340	644	(304)	-47%	2 575
Contracted services		10 143	9 282		895	1 097	2 320	(1 224)	-53%	9 282
Transfers and subsidies		98	10		4	3	2	0	10%	10
Irrecoverable debts written off		619	—		—	706	—	706	#DIV/0!	—
Operational costs		13 531	10 680		2 116	4 311	2 670	1 641	61%	10 680
Total Expenditure		81 911	124 954	—	8 958	24 272	31 239	(6 966)	-22%	124 954
Surplus/(Deficit)		(7 739)	(10 395)	—	(4 987)	3 802	(2 599)	6 401	(0)	(10 395)
Transfers and subsidies - capital (monetary allocations)		28 023	49 188		935	1 561	12 297	(10 736)	(0)	49 188
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	—	(4 052)	5 363	9 698	(4 335)	(0)	38 793
Income Tax								—	—	
Surplus/(Deficit) after income tax		20 284	38 793	—	(4 052)	5 363	9 698	(4 335)	(0)	38 793
Surplus/(Deficit) attributable to		20 284	38 793	—	(4 052)	5 363	9 698	(4 335)	(0)	38 793
Surplus/ (Deficit) for the year		20 284	38 793	—	(4 052)	5 363	9 698	(4 335)	(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) - M03
September

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	1									
<u>Multi-Year expenditure appropriation</u>	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	139	-	-	-	35	(35)	-100%	139
Vote 16 - COMMUNITY AND SOCIAL SERV (35: C)		-	23	-	-	-	6	(6)	-100%	23
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	-	-	-	2 174	(2 174)	-100%	8 696
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	-	-	-	26	(26)	-100%	103
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	-	-	288	788	(500)	-63%	3 152
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	-	-	-	4 330	(4 330)	-100%	17 320
Vote 21 - WATER (42: CAPEX)		1 232	13 828	-	935	1 468	3 457	(1 989)	-58%	13 828
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	19 706	43 260	-	935	1 757	10 815	(9 058)	-84%	43 260
Total Capital Expenditure		19 706	43 260	-	935	1 757	10 815	(9 058)	-84%	43 260
<u>Capital Expenditure - Functional Classification</u>										
<i>Governance and administration</i>		-	162	-	-	-	40	(40)	-100%	162
Executive and council		-	162	-	-	-	-	-	-	-
Finance and administration		-	162	-	-	-	40	(40)	-100%	162
Internal audit		-	162	-	-	-	-	-	-	-
<i>Community and public safety</i>		5 162	8 799	-	-	-	2 200	(2 200)	-100%	8 799
Community and social services		-	8 799	-	-	-	-	-	-	-
Sport and recreation		5 192	8 696	-	-	-	2 174	(2 174)	-100%	8 696
Public safety		(29)	103	-	-	-	26	(26)	-100%	103
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		752	-	-	-	-	-	-	-	-
Planning and development		-	752	-	-	-	-	-	-	-
Road transport		-	752	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 792	34 300	-	935	1 757	8 575	(6 818)	-80%	34 300
Energy sources		-	13 792	-	-	-	-	-	-	-
Water management		-	12 232	11 177	-	533	2 794	(2 261)	-81%	11 177
Waste water management		-	12 559	20 472	-	288	5 118	(4 830)	-94%	20 472
Waste management		-	-	2 651	935	935	663	272	41%	2 651
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	19 706	43 260	-	935	1 757	10 815	(9 058)	-84%	43 260
<u>Funded by:</u>										
National Government		18 558	31 795	-	935	1 223	7 949	(6 725)	-85%	31 795
Provincial Government		1 148	10 977	-	-	533	2 744	(2 211)	-81%	10 977
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		19 706	42 772	-	935	1 757	10 693	(8 936)	-84%	42 772
<i>Borrowing</i>		-	-	-	-	-	-	-	-	-
Internally generated funds		-	488	-	-	-	122	(122)	-100%	488
Total Capital Funding		19 706	43 260	-	935	1 757	10 815	(9 058)	-84%	43 260

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		24 706	14 108		41 677	14 108
Trade and other receivables from exchange trans		8 157	4 010		4 561	4 010
Receivables from non-exchange transactions		(5 936)	3 496		7 005	3 496
Current portion of non-current receivables						
Inventory		175	143		149	143
VAT		(148)	3 503		(165)	3 503
Other current assets		3 520	2 559		2 976	2 559
Total current assets		30 474	27 820	–	56 203	27 820
Non current assets						
Investments						
Investment property		21 208	21 142		19 334	21 142
Property, plant and equipment		314 735	329 347		304 545	329 347
Biological assets						
Living and non-living resources						
Heritage assets		43	43		43	43
Intangible assets		156	47		43	47
Trade and other receivables from exchange trans		27	483		–	483
Non-current receivables from non-exchange trans		–	4		–	4
Other non-current assets						
Total non current assets		336 169	351 067	–	323 965	351 067
TOTAL ASSETS		366 643	378 888	–	380 168	378 888
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–		219	–
Consumer deposits		1 121	1 046		1 123	1 046
Trade and other payables from exchange trans		26 011	20 093		25 404	20 093
Trade and other payables from non-exchange tra		6 609	1 995		18 015	1 995
Provision		3 210	3 260		4 227	3 260
VAT		(8 423)	(5 679)		(8 144)	(5 679)
Total current liabilities		28 528	20 714	–	40 844	20 714
Non current liabilities						
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
Total non current liabilities		33 242	39 527	–	35 414	39 527
TOTAL LIABILITIES		61 770	60 241	–	76 258	60 241
NET ASSETS	2	304 873	318 646	–	303 910	318 646
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272		311 004	322 272
Reserves and funds						
Other		4 390	–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	–	311 004	322 272

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 343	5 110		552	2 762	1 277	1 485	116%	5 110
Service charges		31 179	40 680		2 862	8 270	10 170	(1 900)	-19%	40 680
Other revenue		17 386	30 121		1 420	5 717	7 530	(1 813)	-24%	30 121
Transfers and Subsidies - Open		35 869	23 824		540	13 072	5 956	7 116	119%	23 824
Transfers and Subsidies - Capital		25 466	49 188		—	12 318	12 297	21	0%	49 188
Interest		1 583	—		—	—	—	—	—	—
Dividends										
Payments										
Suppliers and employees		(91 868)	(90 604)		(8 071)	(23 732)	(22 651)	(1 080)	5%	(90 604)
Interest		(0)	(2 575)		—	—	(644)	644	-100%	(2 575)
Transfers and Subsidies										
NET CASH FROM/(USED) OPER		24 958	55 744	—	(2 698)	18 408	13 936	(4 472)	-32%	55 744
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	—		—	—	—	—	—	—
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(22 696)	(49 749)		(985)	(2 105)	(12 437)	10 333	-83%	(49 749)
NET CASH FROM/(USED) INVEST		(20 469)	(49 749)	—	(985)	(2 105)	(12 437)	(10 333)	83%	(49 749)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								—	—	—
Repayment of borrowing								—	—	—
NET CASH FROM/(USED) FINA		—	—	—	—	—	—	—	—	—
NET INCREASE/ (DECREASE) IN CASH		4 489	5 995	—	(3 682)	16 303	1 499			5 995
Cash/cash equivalents at begin		6 710	6 713		—	24 741	1 678	23 063		6 713
Cash/cash equivalents at month		11 199	12 708	—	(3 682)	41 044	3 177			12 708

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	<u>Revenue</u>			
	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 timely
	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	<u>Expenditure By Type</u>			
	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 is the reason behind the deviation.	SA30 to be adjusted during the adjustment budget
	Operational costs	61%		
5	<u>Cash Flow</u>			
	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 - M03 September

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-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	405	180	138	118	118	100	610	1 702	3 372	2 648		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 875	245	85	72	52	35	222	616	3 201	997		
Receivables from Non-exchange Transactions - Property Rates	1400	4 112	70	60	38	58	56	467	3 768	8 630	4 387		
Receivables from Exchange Transactions - Waste Water Management	1500	276	113	98	92	89	81	458	1 630	2 837	2 350		
Receivables from Exchange Transactions - Waste Management	1600	309	112	92	81	77	69	404	1 028	2 173	1 659		
Receivables from Exchange Transactions - Property Rental Debtors	1700	110	59	56	56	52	42	184	1 033	1 592	1 367		
Interest on Arrear Debtor Accounts	1810	—	—	—	—	—	—	—	—	—	—		
Recoverable unauthorised, irregular, frutless and wasteful expenditure	1820	—	—	—	—	—	—	—	—	—	—		
Other	1900	16	8	13	15	3	5	54	115	229	192		
Total By Income Source	2000	7 104	787	543	472	450	389	2 398	9 890	22 035	13 601	—	—
2024/25 - totals only												—	—
Debtors Age Analysis By Customer Group													
Organs of State	2200	599	148	77	68	55	40	151	565	1 704	880		
Commercial	2300	4 021	119	80	71	72	59	498	3 267	8 188	3 967		
Households	2400	2 484	520	366	333	323	290	1 749	6 059	12 144	8 754		
Other	2500	—	—	—	—	—	—	—	—	—	—		
Total By Customer Group	2600	7 104	787	543	472	450	389	2 398	9 890	22 035	13 601	—	—

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26										Prior year totals
		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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 733	—	—	—	—	—	—	—	—	1 733	
Bulk Water	0200	—	—	—	—	—	—	—	—	—	—	
PAYE deductions	0300	—	—	—	—	—	—	—	—	—	—	
VAT (output less input)	0400	—	—	—	—	—	—	—	—	—	—	
Pensions / Retirement d	0500	—	—	—	—	—	—	—	—	—	—	
Loan repayments	0600	—	—	—	—	—	—	—	—	—	—	
Trade Creditors	0700	333	379	20	1 827	461	—	—	—	182	3 200	
Auditor General	0800	—	—	—	—	—	—	—	—	—	—	
Other	0900	—	—	—	—	—	—	—	—	—	—	
Medical Aid deductions	0950	—	—	—	—	—	—	—	—	—	—	
Total By Customer Type	1000	2 066	379	20	1 827	461	—	—	—	182	4 934	—

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.2%	12.7%	0.0%	6.0%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.1%	8.2%	0.0%	16.1%	8.2%
Gearing	Long Term Borrowing/ Funds &		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	106.8%	134.3%	0.0%	137.6%	134.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		86.6%	68.1%	0.0%	102.0%	68.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors >		7.8%	9.2%	0.0%	51.8%	9.2%
Longstanding Debtors Recovered	12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units	2					
Employee costs	Employee costs/Total Revenue - capital revenue		45.8%	32.9%	0.0%	30.4%	32.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.0%	2.1%	0.0%	0.8%	2.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.9%	13.8%	0.0%	5.2%	5.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due						
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						

Other Information or Documentation

Municipal Manager's Quality Certificate

The in-year report must be covered by a quality certificate in the format described below:

Munisipaliteit • LAINGSBURG • Municipality

Munisipale geboue, Van Rebeekstraat

PRIVATSAK X4
LAINGSBURG
6800

Municipal Buildings, Van Rebeek Street

PRIVATE BAG X4
LAINGSBURG
6800



OFFICE OF THE MUNICIPAL MANAGER

RECEIVING NUMBER
REFERENCE NUMBER
NAME
ENQUIRIES

Tel (023) 551 0919
Fax/Fax (023) 551 0919

QUALITY CERTIFICATE

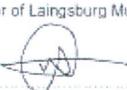
I, Lesego Mokgobe, Senior Manager Finance and Compliance of Laingsburg Municipality, hereby certify that –

The monthly budget statement
Quarterly report on the implementation of the budget and financial state affairs of the municipality

Mid-year budget and performance assessment

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

Print name: Ms. Lesego Mokgobe
As: Municipal Manager of Laingsburg Municipality (WC051)

Signature: 

Date: 14/10/2025