

LAINGSBURG MUNICIPALITY



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

Contents

Glossary.....	4
REPORT TO COUNCIL	6
REPORT TO THE EXECUTIVE MAYOR	7
RECOMMENDATION	8
PART 1: EXECUTIVE SUMMARY	8
Introduction	8
BUDGET, REPORTING AND EXPENDITURE MANAGEMENT	8
BUDGET MANAGEMENT	9
Operating Revenue	9
Operating Expenditure	11
Capital Expenditure	12
Cash Flow	12
Operating Surplus/Deficit	13
EMPLOYEE RELATED COSTS PER DEPARTMENT	14
REVENUE AND DEBT COLLECTION.....	16
REVENUE MANAGEMENT.....	16
Billing Vs Actual	16
DEBTORS.....	16
COUNCILLORS OUTSTANDING ACCOUNTS	18
EMPLOYEES OUTSTANDING ACCOUNTS.....	18
GOVERNMENT DEBT	18
DEBT COLLECTION	18
INDIGENT STASTICS	19
GRANTS MANAGEMENT	20
National Grants Expenditure:	21
Provincial Treasury Grants.....	22
CREDITORS	24
COST CONTAINMENT MEASURES	24
PART 2: IN YEAR BUDGET STATEMENT TABLES.....	25
Table C1: Summary.....	26
Table C2: Financial Performance (Standard Classification)	26
Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)	28
Table C4: Financial Performance (Revenue and Expenditure)	29
Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)	30
Table C6: Financial Position	32

Table C7: Cash Flow	33
PART 3: SUPPORTING DOCUMENTATION.....	34
Variance explanations	34
Debtors Analysis	35
Creditors Analysis	35
Performance Indicators	36
Other Information or Documentation	38

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 November 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”*

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”.*

Jafta Booysen
Municipal Manager
 Date

RECOMMENDATION

It is therefore recommended:

1. that Council notes That Council notes the monthly budget statement and supporting documentation for November 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 November 2025.

BUDGET MANAGEMENT

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	114 559 000	114 559 000	35 667 019	31.13
Total Expenditure	124 954 120	124 954 120	41 832 710	33.48
Surplus/(Deficit) after capital transfers	-10 395 120	-10 395 120	-6 165 691	59.31
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	35 707 820	35 707 820	3 612 317	10.12
Funding Sources				
National Government - MIG	14 498 260	14 498 260	2 273 348	15.68
National Government - WSIG	17 296 520	17 296 520	729 430	4.22
Provincial Government - WCRF	3 913 040	3 913 040	609 538	15.58
Provincial government - LIB	-	-	-	-
Internal Financing	-	-	-	-
Total sources of capital funds	35 707 820	35 707 820	3 612 317	10.12

Operating Revenue

The Municipality have generated R39 084million 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 44%. 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.
PROPERTY RATES	148%	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 November 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	-87%	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	17%	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 45 695 million for the period up to the end of November 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 14%

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

EXPENDITURE BY TYPE

INVENTORY CONSUMED	81%	SA30 not budgeted for cyclical nature of consumption or aligned with cash flow	SA30 to be adjusted during the adjustment budget
BULK PURCHASES - ELECTRICITY	13%	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	-10%	Incorrectly accounted for - 12-month breakdown of budgeted amount	Prior year transaction to be adjusted to the budgeted amount
CONTRACTED SERVICES	-22%	Cyclical in nature and very much grant dependent	SA30 can be adjusted to account for excessive deviations
OPERATIONAL COST	134%		
INTEREST	-46%	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

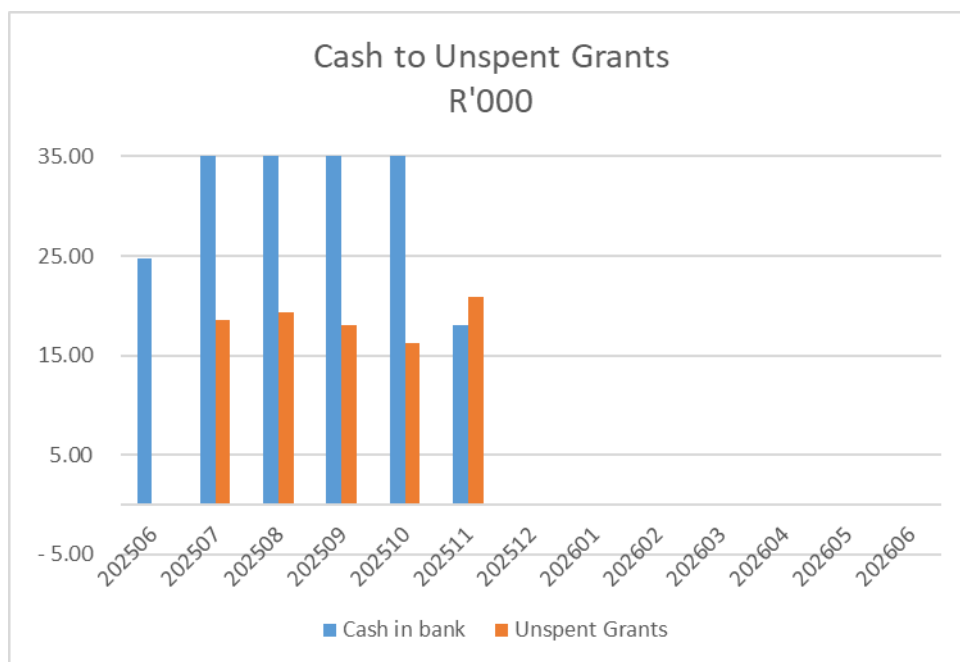
Capital Expenditure

The total capital payments done during November 2025 amounted to R574 663

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 November 2025 is R37million. 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

SERVICE CHARGES	-19%	The budget included revenue forgone under transfers and subsidies	System error
TRANSFERS AND SUBSIDIES (OPEX& CAPEX)	13%	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	-12%	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 R 4 218 million, with expenditure amounting to R 11 743 million, with an operating deficit of R 7 575million 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
Salaries	18348860.00	1 964 975.04	1 972 568.68	1 951 982.44	1 984 619.36
Council	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
Annual Bonuses	0.00	0.00	13176.68	0.00	13022.37
Long Service Bonus	1629400.00	0.00	12789.60	12196.80	0.00
Council		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
Pension Fund Contributions	3517150.00	1048695.58	1196697.59	1170982.72	1261591.44
Council					
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
Medical Aid Contributions	969800.00	72759.78	68183.84	64248.44	65483.24
Council					
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

Telephone Allowances	5000.00	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					
Actin Allowance	0.00	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					
Housing Subsidy	298300.00	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
Standby Allowances	592200.00	44793.58	85482.44	38762.30	36181.63
Infrastructure Services	592200.00	44793.58	85482.44	38762.30	36181.63
UIF Contribution	173625.00	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
Vehicle Allowance	1802800.00	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					
Post Retirement	1165500.00	112156.20	112156.20	112156.20	112156.20
Council	1165500.00	112156.20	112156.20	112156.20	112156.20
Overtime	1026100.00				
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

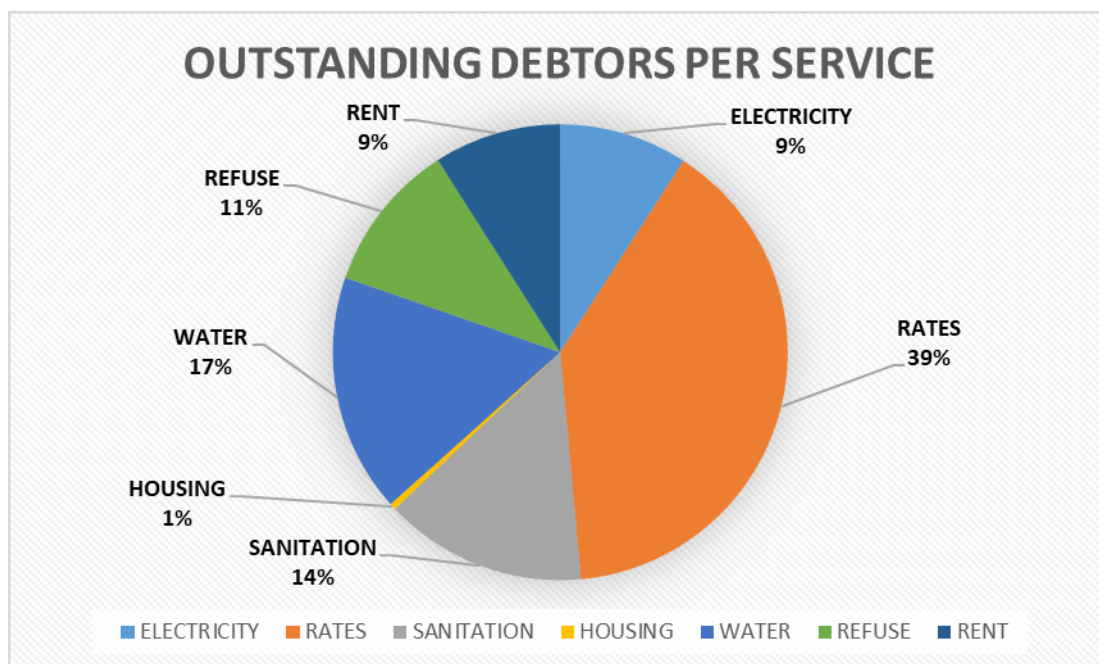
Maand	Mun 080 tot_Debtors Total_Openi ng Balance (R)	Levies bruto (R)	Closing Balance (R)	Write-off s (R)	Subsidies (R)	Section 7 1 Rate %	Enhanced Rate % (write-offs uit)	Enhanced Rate % (write-offs + subsidies uit)
Julie 2025	17 367 108.55	9 577 973.80	22 778 124.94	712 433.55	431 297.61	43.50%	36.10%	31.10%
Augustus 2025	22 778 124.94	4 386 648.50	22 232 851.98	114 866.07	445 838.69	112.40%	109.80%	99.70%
Sep-25	22 232 851.98	3 907 412.15	20 314 475.87	—	453 625.90	149.10%	149.10%	137.50%
Oktober 2025	20 314 475.87	3 016 051.94	21 048 109.25	—	435 860.57	75.70%	75.70%	61.20%
Nov-25	21 048 109.25	3 901 404.14	19 608 016.22	—	374 359.11	137.00%	137.00%	127.40%
YTD (Jun–Nov)	17 367 108.55	24 789 490.53	19 608 016.22	827 299.62	2 211 446.72	90.90%	87.70%	79.20%

DEBTORS

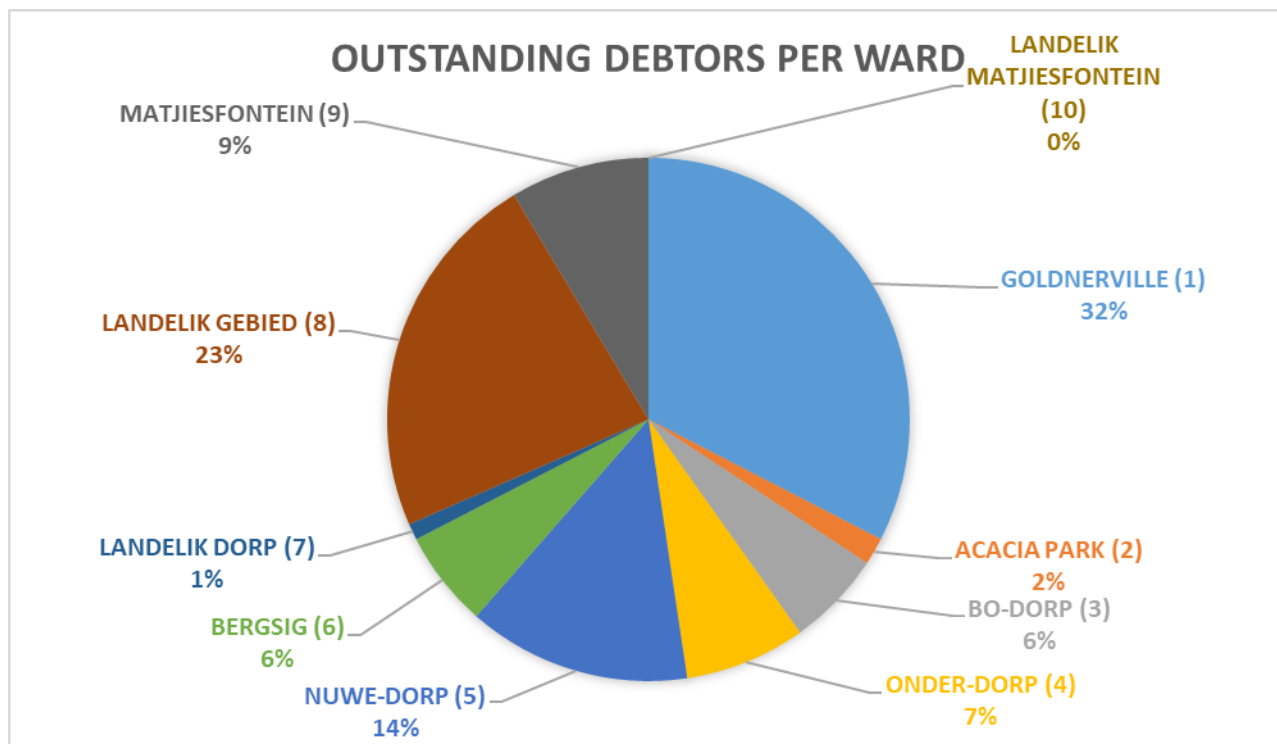
The Outstanding Debtors of the Municipality amounts to R21 137million for the month ended November 2025, (R21 048 million previous month). There was an increase of R268 536 in the total outstanding amount since the previous month. The payment rate for 2024/2025 financial year was 91%. At the end of November 2025, the payment rate was 81.82% (previous month 80%)

The total amount outstanding for longer than 12 months is R12 667million and this amounts to 59% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 14 132million. 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 November 2025:



The following graph shows the outstanding debtors per service type as at the end of November 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

No outstanding debtors accounts for the councillors of Laingsburg Municipality.

EMPLOYEES OUTSTANDING ACCOUNTS

No outstanding debtors accounts for employees.

GOVERNMENT DEBT

Department Responsible for the Debt	Rates				Total	Services				Total	Total Debt	Interest	Other Fees	Grand Total
	0-30 Days	30-60 Days	60-90 Days	> 90 Days		0-30 Days	30-60 Days	60-90 Days	> 90 Days				(Legal ect.)	
National: Public Works	456	64	24 564	4 629	29 713	81 479	72 951	86 886	128 281	369 597	R399 310	-	-	R399 310
Provincial: Public Works, Roads and Transport	-	-	-	29 930	29 930	50 754	46 538	46 545	413 617	557 454	R587 384	-	-	R587 384
Provincial: Education	-	-	-	-	-	0	0	-	-	0	R0	-	-	R0
Provincial: Health	-	-	-	-	-	113 932	13 311	17 792	23 415	168 450	R168 450	-	-	R168 450
Provincial: Other Departments	-	-	-	-2	-2	64 384	10 756	52 824	413 928	541 892	R541 891	-	-	R541 891
TOTAL OUTSTANDING	456	64	24 564	34 557	59 642	310 549	143 556	204 048	979 241	1 637 393	1 697 035	-	-	1 697 035

DEBT COLLECTION

No hand overs were done for the Month of November 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 November 2025:

Allocation	SERVICES	Month	ALLoCATION	Mun837	ESKOM Billing	Indigent Housholds
9/254-4503-21	ELEC ESKOM	202507	R 16 621.20		174	174
	ELEC ESKOM	202508	R 18 870.99		174	174
	ELEC ESKOM	202509	R 18 980.71		174	174
	ELEC ESKOM	202510	R 19 090.42		174	174
	ELEC ESKOM	202511	R 18 870.99		174	174
	ELEC ESKOM	202512				0
	ELEC ESKOM	202601				0
	ELEC ESKOM	202602				0
	ELEC ESKOM	202603				0
	ELEC ESKOM	202604				0
	ELEC ESKOM	202605				0
	ELEC ESKOM	202606				0
9/254-696-2090	ELEC	202507	R 103 446.43	338	174	512
	ELEC	202508	R 98 201.34	319	174	493
	ELEC	202509	R 96 778.18	315	174	489
	ELEC	202510	R 81 215.98	263	174	437
	ELEC	202511	R 28 226.75	86	174	260
	ELEC	202512				0
	ELEC	202601				0
	ELEC	202602				0
	ELEC	202603				0
	ELEC	202604				0
	ELEC	202605				0
	ELEC	202606				0
9/250-640-1798	SEWERAGE	202507	R 89 046.00	459	0	459
	SEWERAGE	202508	R 93 896.00	484	0	484
	SEWERAGE	202509	R 96 612.00	498	0	498
	SEWERAGE	202510	R 99 612.00	496	0	496
	SEWERAGE	202511	R 96 224.00	496	0	496
	SEWERAGE	202512			0	0
	SEWERAGE	202601			0	0
	SEWERAGE	202602			0	0
	SEWERAGE	202603			0	0
	SEWERAGE	202604			0	0
	SEWERAGE	202605			0	0
	SEWERAGE	202606			0	0

9/252-668-1970	WATER	202507	R 99 815.59	459	0	459
	WATER	202508	R 105 618.84	487	0	487
	WATER	202509	R 108 891.63	501	0	501
	WATER	202510	R 108 828.76	502	0	502
	WATER	202511	R 108 924.34	501	0	501
	WATER	202512			0	0
	WATER	202601			0	0
	WATER	202602			0	0
	WATER	202603			0	0
	WATER	202604			0	0
	WATER	202605			0	0
	WATER	202606			0	0
9/248-615-1642	REFUSE	202507	R 78 394.48	472	0	472
	REFUSE	202508	R 82 546.73	497	0	497
	REFUSE	202509	R 84 871.99	511	0	511
	REFUSE	202510	R 84 871.99	509	0	509
	REFUSE	202511	R 84 539.81	509	0	509
	REFUSE	202512			0	0
	REFUSE	202601			0	0
	REFUSE	202602			0	0
	REFUSE	202603			0	0
	REFUSE	202604			0	0
	REFUSE	202605			0	0
	REFUSE	202606			0	0
Services			R 1 922 997.15			
BTW			R 288 449.57			
Total			R 2 211 446.72			
			-R 2 199 702.58			
Difference			R 11 744.14			

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 November 2025 –

National Grants Expenditure:

The municipality received an allocation of R60 211200. R23 296 000million is in respect of Equitable Share, MIG an amount of R17 024 000million and WSIG an amount of R19 891 000million. The MIG and WSIG Grants are capital grants and to date we received R8000 000million for WSIG and R4 318 000million for MIG. The Municipality received the full portion of the FMG Grant that amounts to R1 900 000million and the 2nd trans of the EPWP portion of R620 000 thousand rand during the month of November.

The Equitable Share Grant are not a conditional grant, whereas the other grants have condition and should the municipality spend according to the condition set out.

Below are a table that shows the following grants that we received and spend as follows:

Name of Grant	Purpose / Description	Total Amount to be allocated	Amount allocated to date	Amount Spent as at November 2025	Commitments (Retention + Outstanding Work)	Status quo of the Project
FMG	To appoint financial interns and	R 1 900 000million	R1 900 000	R507 311	N/A	Interviews was planned for 5 December 2025.
	To upgrade the financial system					
	Internal Audit and Audit Committee					There was no meeting for the month of November.
EPWP	To create job opportunities for 60 individuals	R 1 385 000million	R 965 000	R604 153	N/A	The first 3 months of the 2 nd quarter 20 job opportunities were created Total number of intakes for the 2 nd quarter is 40 and commenced on 01 November 2025
MIG	Upgrade of Municipal Infrastructure: Goldnerville Stormwater	R3 628 886million	R2 159 000	R1 538 985		Construction Phase

Name of Grant	Purpose / Description	Total Amount to be allocated	Amount allocated to date	Amount Spent as at November 2025	Commitments (Retention + Outstanding Work)	Status quo of the Project
	Bridge Crossing					
	Bergsig Sports Facility – Phase 2 Yellow Fleet Project	R10 000 000million				Tender, Final Award. Inaugural meeting scheduled for 26 November 2025, site establishment thereafter.
	Yellow Fleet Project	R 3 043 914million	R2 159 000	R1 075 365		Procurement & Delivery Phase Front-end loader procured. R 1 075 365 (Sept 2025). Refuse compactor truck arriving 1st week Dec 2025
	PMU	R351 200		R146 250		Implementation Ongoing
WSIG	Upgrading of Laingsburg WWTW	R19 891 000million	R8 000 000	R838 455.50		Tender Stage. Tender closes on 28 November 2025.

Provincial Treasury Grants

The municipality received an allocation from Provincial Treasury that amounts to R15 644 000million for the financial year. The allocations are split into different grants and must be reported on monthly and quarterly on how far the progress are. During the month of November the municipality received the approved rollovers from unspent Grants of the 2024/2025 financial year. An amount of R3 227

469million was approved and an adjustment budget will be tabled to appropriate the additional revenue. The municipality received the 1st transfer of R4 500 000million from Provincial Treasury for the water resilience grant. The municipality also received the 2nd transfer of the Library Grant of R579 000. R500 000 was received in respect of the Energy Resilience Grant. In Total an amount received from the Provincial Treasury are R5 579 000million that was paid during November 2025

Expenditure

Name of Grant	Purpose / Description	Total Amount to be allocated	Amount allocated to date	Amount Spent as at November 2025	Status quo of the Project
Financial Management Capability Grant	The restructuring and modelling of water tariffs to optimize revenue and enhancement of water management	R540 000	R540 000	0.00	The draft specification is being reviewed. Specification will be finalised
Library Grant	To ensure the continued support for the operation of public library	R1 738 000	R1159000	R633 455	In progress as this grant is used for operational purpose.
CDW- Grant	Funds are used for daily operations	R76 000	R76 000	R9 673.00	In progress as this is used for daily operations.
Water resilience Grant	Reclaimed waste water for irrigation	R4 500 000	R4 500 000	R609 538.	Project are in progress.
Municipal Energy Resilience Grant	Electrical Master plan	R500 000	R500 000	0.00	Grant funding allocations will be paid over in November 2025 then procurement will start.
Title Deeds Restoration Grant	Transfers of Title Deeds	R116 000		0.00	No progress
Main Roads Grant	Financial assistance municipalities for maintenance and construction of transport & Infrastructure	R50 000	0.00	0.00	No progress
Human Settlement Grant	Housing Project	R8 124 000	0.00	0.00	Restoration of Matjiesfontein Mudhouses project are in progress.

CREDITORS

Total outstanding creditors amount to R 4 558 million for the month ending November 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 November 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 November 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	3 938 916	618 579	3 061 747	(825 690)	(877 169)
Travel and subsistence	573 500	47 792	238 958	100 001	415 209	52 210	176 251
Accommodation	315 764	26 314	131 568	72 655	216 019	46 341	84 451
Sponsorships and catering	64 000	5 333	26 667	1 456	10 127	(3 877)	(16 539)
Communication	210 700	17 558	87 792	16 917	82 948	(642)	(4 844)
Overtime	1 026 100	85 508	427 542	122 394	429 225	36 885	1 683
Totaal	R 10 855 679	R 1 626 775	R 4 851 443	R 932 001	R 4 215 276	(694 773)	(636 167)

Red flagged amounts are items that exceed the budgeted amount. See the highlighted areas of concern for the month of November 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) Tale 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 - M05 November

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	5 998	7	6 196	2 499	3 697	148%	5 998
Service charges	34 034	37 702	37 702	3 067	15 355	15 709	(354)	-2%	37 702
Investment revenue	1 617	1 400	1 400	126	522	583	(62)	-11%	1 400
Transfers and subsidies - Operational	26 231	28 284	29 909	421	11 560	12 462	(902)	(0)	29 909
Other own revenue	6 632	41 175	41 175	597	2 034	17 156	(15 122)	-88%	41 175
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	116 184	4 218	35 667	48 410	(12 743)	-26%	116 184
Employee costs	33 981	37 665	37 665	4 413	15 952	15 694	258	2%	37 665
Remuneration of Councillors	3 677	3 785	3 785	301	1 503	1 577	(75)	-5%	3 785
Depreciation and amortisation	953	13 271	13 271	1 106	4 982	5 530	(548)	-10%	13 271
Interest	3 442	2 575	2 575	125	582	1 073	(491)	-46%	2 575
Inventory consumed and bulk purchases	15 467	18 035	19 205	1 233	8 063	8 002	61	1%	19 205
Transfers and subsidies	98	10	10	4	11	4	7	166%	10
Other expenditure	24 293	49 613	50 579	4 562	14 604	21 075	(6 471)	-31%	50 579
Total Expenditure	81 911	124 954	127 090	11 743	45 695	52 954	(7 259)	-14%	127 090
Surplus/(Deficit)	(7 739)	(10 395)	(10 906)	(7 525)	(10 028)	(4 544)	(5 484)	121%	(10 906)
Transfers and subsidies - capital (monetary)	28 023	49 188	50 840	537	3 417	21 184	(17 767)	-84%	50 840
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	39 934	(6 988)	(6 612)	16 639	(23 251)	-140%	39 934
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 284	38 793	39 934	(6 988)	(6 612)	16 639	(23 251)	-140%	39 934
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	27 525		32 266				27 525
Total non current assets	336 169	354 694	356 131		330 914				356 131
Total current liabilities	28 528	20 714	20 714		28 932				20 714
Total non current liabilities	33 242	39 527	39 527		35 414				39 527
Community wealth/Equity	305 366	322 272	323 414		299 029				323 414
Cash flows									
Net cash from (used) operating	25 435	57 144	58 501	1 686	16 437	24 375	7 938	33%	58 501
Net cash from (used) investing	(20 469)	(49 745)	(51 398)	(968)	(4 048)	(21 416)	(17 368)	81%	(51 398)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	11 676	14 112	13 817	718	37 130	5 757	(31 373)	-545%	13 817
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	2 670	923	1 736	512	476	432	2 734	9 873	19 355
Creditors Age Analysis									
Total Creditors	527	18	-	-	-	1 225	1 044	182	2 996

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) - M05 November

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	75 415	776	19 526	31 423	(11 897)	-38%	75 415
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration	64 134	74 172	75 415	776	19 526	31 423	(11 897)	-38%		75 415
Internal audit	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		342	36 516	37 898	145	552	15 791	(15 239)	-97%	37 898
Community and social services	23	1 759	2 759	118	613	1 150	(537)	-47%		2 759
Sport and recreation	0	3	3	—	—	1	(1)	-100%		3
Public safety	300	34 733	35 115	26	(68)	14 631	(14 700)	-100%		35 115
Housing	18	22	22	2	7	9	(1)	-16%		22
Health	1	—	—	—	0	—	0	#DIV/0!		—
<i>Economic and environmental services</i>		1 425	1 500	1 500	140	631	625	6	1%	1 500
Planning and development	—	—	—	—	—	—	—	—	—	—
Road transport	1 425	1 500	1 500	140	631	625	6	1%		1 500
Environmental protection	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		36 293	51 559	52 211	3 695	18 374	21 755	(3 380)	-16%	52 211
Energy sources	22 386	27 703	27 703	2 100	10 595	11 543	(948)	-8%		27 703
Water management	6 069	10 756	11 409	461	2 623	4 754	(2 131)	-45%		11 409
Waste water management	3 860	4 992	4 992	282	1 586	2 080	(494)	-24%		4 992
Waste management	3 977	8 108	8 108	852	3 571	3 378	193	6%		8 108
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	102 194	163 747	167 024	4 756	39 084	69 594	(30 510)	-44%	167 024
Expenditure - Functional										
<i>Governance and administration</i>		17 811	19 934	21 395	4 950	13 442	8 915	4 527	51%	21 395
Executive and council	4 446	6 066	6 446	656	2 820	2 686	134	5%		6 446
Finance and administration	13 365	13 868	14 949	4 293	10 622	6 229	4 393	71%		14 949
Internal audit	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		10 270	39 225	39 557	1 165	4 692	16 482	(11 790)	-72%	39 557
Community and social services	2 359	2 326	2 326	287	1 112	969	143	15%		2 326
Sport and recreation	536	2 156	2 156	117	488	898	(410)	-46%		2 156
Public safety	7 343	34 729	35 062	760	3 086	14 609	(11 523)	-79%		35 062
Housing	7	13	13	1	5	5	—	—		13
Health	24	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		18 625	20 022	20 022	2 326	9 506	8 342	1 164	14%	20 022
Planning and development	1 487	1 344	1 344	160	579	560	19	3%		1 344
Road transport	17 138	18 677	18 677	2 166	8 927	7 782	1 145	15%		18 677
Environmental protection	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		34 788	45 430	45 773	3 264	17 864	19 072	(1 208)	-6%	45 773
Energy sources	17 360	21 200	21 274	1 428	9 047	8 864	182	2%		21 274
Water management	7 606	9 818	9 920	760	3 738	4 133	(395)	-10%		9 920
Waste water management	3 653	6 005	6 093	541	2 485	2 539	(54)	-2%		6 093
Waste management	6 169	8 407	8 486	535	2 594	3 536	(942)	-27%		8 486
<i>Other</i>	417	344	344	38	191	143	48	34%		344
Total Expenditure - Functional	3	81 911	124 954	127 090	11 743	45 695	52 954	(7 259)	-14%	127 090
Surplus/ (Deficit) for the year		20 284	38 793	39 934	(6 988)	(6 612)	16 639	(23 251)	-1.397356	39 934

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) - M05 November**

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	13 151	584	1 908	5 479	(3 571)	-65.2%	13 151
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	62 952	257	17 914	26 230	(8 316)	-31.7%	62 952
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	2 759	118	613	1 150	(537)	-46.7%	2 759
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	3	-	-	1	(1)	-100.0%	3
Vote 8 - HOUSING (17: IE)		11	13	13	1	4	5	(1)	-13.9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	35 115	26	127	14 631	(14 504)	-99.1%	35 115
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	1 500	140	631	625	6	1.0%	1 500
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	7 928	836	3 496	3 303	193	5.8%	7 928
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	4 838	267	1 516	2 016	(500)	-24.8%	4 838
Vote 13 - WATER (22: IE)		5 836	10 512	11 165	438	2 519	4 652	(2 133)	-45.9%	11 165
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	27 602	2 089	10 550	11 501	(951)	-8.3%	27 602
Total Revenue by Vote	2	102 194	163 747	167 024	4 756	39 279	69 594	(30 314)	-43.6%	167 024
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		4 558	5 476	5 856	511	2 539	2 440	99	4.0%	5 856
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	3 135	373	1 420	1 306	114	8.7%	3 135
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	8 207	666	3 085	3 420	(335)	-9.8%	8 207
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	20 145	4 783	13 310	8 394	4 917	58.6%	20 145
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	839	118	368	349	19	5.4%	839
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	1 385	214	748	577	171	29.7%	1 385
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	1 898	99	397	791	(394)	-49.8%	1 898
Vote 8 - HOUSING (17: IE)		-	7	7	1	3	3	-	-	7
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	32 250	527	1 921	13 437	(11 516)	-85.7%	32 250
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	14 146	1 788	7 039	5 894	1 145	19.4%	14 146
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	7 296	435	2 095	3 040	(945)	-31.1%	7 296
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	4 492	417	1 866	1 872	(6)	-0.3%	4 492
Vote 13 - WATER (22: IE)		3 698	6 577	6 680	477	2 323	2 783	(461)	-16.6%	6 680
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	20 755	1 335	8 581	8 648	(67)	-0.8%	20 755
Total Expenditure by Vote	2	81 886	124 954	127 090	11 743	45 695	52 954	(7 259)	-13.7%	127 090
Surplus/ (Deficit) for the year	2	20 308	38 793	39 934	(6 988)	(6 416)	16 639	(23 055)	-138.6%	39 934

Table C4: Financial Performance (Revenue and Expenditure)**WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 Noveml**

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	25 112	2 078	10 496	10 463	33	0%	25 112	
Service charges - Water		4 444	4 648	4 648	432	1 875	1 937	(62)	-3%	4 648	
Service charges - Waste Water Management		3 677	3 871	3 871	259	1 474	1 613	(139)	-9%	3 871	
Service charges - Waste management		3 779	4 071	4 071	299	1 511	1 696	(186)	-11%	4 071	
Sale of Goods and Rendering of Services		341	2 213	2 213	11	123	922	(799)	-87%	2 213	
Agency services		215	267	267	29	114	111	3	2%	267	
Interest		293	—	—	—	—	—	—		—	
Interest earned from Receivables		896	889	889	87	400	370	30	8%	889	
Interest from Current and Non Current Assets		1 617	1 400	1 400	126	522	583	(62)	-11%	1 400	
Rent on Land		27	102	102	2	13	42	(30)	-70%	102	
Rental from Fixed Assets		1 645	2 079	2 079	136	685	866	(181)	-21%	2 079	
Licence and permits		227	297	297	19	99	124	(25)	-20%	297	
Operational Revenue		69	27	27	2	13	11	1	12%	27	
Non-Exchange Revenue											
Property rates		5 657	5 998	5 998	7	6 196	2 499	3 697	148%	5 998	
Surcharges and Taxes								—			
Fines, penalties and forfeits		167	34 437	34 437	7	34	14 349	(14 314)	-100%	34 437	
Licence and permits								—			
Transfers and subsidies - Operational		26 231	28 284	29 909	421	11 560	12 462	(902)	-7%	29 909	
Interest		466	520	520	46	179	217	(38)	-17%	520	
Operational Revenue		106	345	345	29	144	144	1	1%	345	
Gains on disposal of Assets		2 180	—	—	230	230	—	230	#DIV/0!	—	
Total Revenue (excluding capital transfers and contributions)			74 172	114 559	116 184	4 218	35 667	48 410	(12 743)	-26%	116 184
Expenditure By Type											
Employee related costs		33 981	37 665	37 665	4 413	15 952	15 694	258	2%	37 665	
Remuneration of councillors		3 677	3 785	3 785	301	1 503	1 577	(75)	-5%	3 785	
Bulk purchases - electricity		14 819	16 700	16 700	1 203	7 869	6 958	910	13%	16 700	
Inventory consumed		648	1 335	2 505	29	194	1 044	(850)	-81%	2 505	
Debt impairment		—	29 652	29 995	—	—	12 498	(12 498)	-100%	29 995	
Depreciation and amortisation		953	13 271	13 271	1 106	4 982	5 530	(548)	-10%	13 271	
Interest		3 442	2 575	2 575	125	582	1 073	(491)	-46%	2 575	
Contracted services		10 143	9 282	9 482	641	3 089	3 951	(861)	-22%	9 482	
Transfers and subsidies		98	10	10	4	11	4	7	166%	10	
Irrecoverable debts written off		619	—	—	—	706	—	706	#DIV/0!	—	
Operational costs		13 531	10 680	11 103	3 921	10 809	4 626	6 182	134%	11 103	
Total Expenditure			81 911	124 954	127 090	11 743	45 695	52 954	(7 259)	-14%	127 090
Surplus/(Deficit)			(7 739)	(10 395)	(10 906)	(7 525)	(10 028)	(4 544)	(5 484)	0	(10 906)
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	50 840	537	3 417	21 184	(17 767)		(0)	50 840
Transfers and subsidies - capital (in-kind)								—			
Surplus/(Deficit) after capital transfers & contributions			20 284	38 793	39 934	(6 988)	(6 612)	16 639	(23 251)	(0)	39 934
Income Tax								—			
Surplus/(Deficit) after income tax			20 284	38 793	39 934	(6 988)	(6 612)	16 639	(23 251)	(0)	39 934
Surplus/(Deficit) attributable to			20 284	38 793	39 934	(6 988)	(6 612)	16 639	(23 251)	(0)	39 934
Intercompany/Parent subsidiary transactions								—			
Surplus/ (Deficit) for the year			20 284	38 793	39 934	(6 988)	(6 612)	16 639	(23 251)	(0)	39 934

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) - M05
November

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									
Multi-Year expenditure appropriation	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	139	139	37	40	58	(18)	-30%	139
Vote 16 - COMMUNITY AND SOCIAL SERV (35: C		-	23	893	-	-	372	(372)	-100%	893
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	-	-	3 623	(3 623)	-100%	8 696
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	-	-	43	(43)	-100%	103
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	537	1 338	1 313	25	2%	3 152
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	-	729	7 216	(6 487)	-90%	17 320
Vote 21 - WATER (42: CAPEX)		1 232	13 828	14 395	-	1 545	5 998	(4 453)	-74%	14 395
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	19 706	43 260	44 697	575	3 653	18 624	(14 971)	-80%	44 697
Total Capital Expenditure		19 706	43 260	44 697	575	3 653	18 624	(14 971)	-80%	44 697
Capital Expenditure - Functional Classification										
Governance and administration		-	162	162	37	40	67	(27)	-40%	162
Finance and administration		-	162	162	37	40	67	(27)	-40%	162
Community and public safety		5 162	8 799	9 668	-	-	4 028	(4 028)	-100%	9 668
Community and social services		-	-	870	-	-	362	(362)	-100%	870
Sport and recreation		5 192	8 696	8 696	-	-	3 623	(3 623)	-100%	8 696
Public safety		(29)	103	103	-	-	43	(43)	-100%	103
Economic and environmental services		752	-	-	-	-	-	-		-
Road transport		752	-	-	-	-	-	-		-
Trading services		13 792	34 300	34 867	537	3 612	14 528	(10 916)	-75%	34 867
Water management		1 232	11 177	11 745	-	610	4 894	(4 284)	-88%	11 745
Waste water management		12 559	20 472	20 472	537	2 068	8 530	(6 462)	-76%	20 472
Waste management		-	2 651	2 651	-	935	1 104	(169)	-15%	2 651
Total Capital Expenditure - Functional Classification	3	19 706	43 260	44 697	574 663	3 653	18 624	(14 971)	-80%	44 697
Funded by:										
National Government		18 558	31 795	31 795	537	3 003	13 248	(10 245)	-77%	31 795
Provincial Government		1 148	10 977	12 414	-	610	5 173	(4 563)	-88%	12 414
Transfers recognised - capital		19 706	42 772	44 209	537	3 612	18 420	(14 808)	-80%	44 209
Internally generated funds		-	488	488	37	40	203	(163)	-80%	488
Total Capital Funding		19 706	43 260	44 697	575	3 653	18 624	(14 971)	-80%	44 697

The Capital expenditure for the month of November 2025 amounts R 574 663 and stands at 80% below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the Senior Manager Infrastructure Services. The YTD actual is R3 653million, 8.44% of the total budget of R43 260 170. Commitments are R26 037million

Commitments against Cash and Cash Equivalents November 2025	
Item	Amount
Balance as per CFA	18 052 871
Total commitments against cash	26 037 032
Unspent Conditional Grants	20 915 422
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	1 034 019
Creditors	4 038 316
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	49 275
Netto cash available	R -7 984 161

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M05 November**

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	13 813	18 053	13 813
Trade and other receivables from exchange transactions		8 157	4 010	4 010	4 778	4 010
Receivables from non-exchange transactions		(5 936)	3 496	3 496	4 182	3 496
Current portion of non-current receivables						
Inventory		175	143	143	193	143
VAT		(148)	3 503	3 503	1 754	3 503
Other current assets		3 520	2 559	2 559	3 306	2 559
Total current assets		30 474	27 820	27 525	32 266	27 525
Non current assets						
Investments						
Investment property		21 208	21 142	21 142	19 323	21 142
Property, plant and equipment		314 735	332 974	334 411	311 157	334 411
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	47	47	25	47
Trade and other receivables from exchange transactions		27	483	483	365	483
Non-current receivables from non-exchange transactions		–	4	4	1	4
Other non-current assets						
Total non current assets		336 169	354 694	356 131	330 914	356 131
TOTAL ASSETS		366 643	382 514	383 655	363 180	383 655
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	219	–
Consumer deposits		1 121	1 046	1 046	1 124	1 046
Trade and other payables from exchange transactions		26 011	20 093	20 093	9 758	20 093
Trade and other payables from non-exchange transactions		6 609	1 995	1 995	20 915	1 995
Provision		3 039	3 260	3 260	4 205	3 260
VAT		(8 423)	(5 679)	(5 679)	(7 290)	(5 679)
Other current liabilities		171	–	–	–	–
Total current liabilities		28 528	20 714	20 714	28 932	20 714
Non current liabilities						
Financial liabilities		–	–	–	230	–
Provision		28 852	35 137	35 137	28 922	35 137
Long term portion of trade payables						
Other non-current liabilities		4 390	4 390	4 390	6 262	4 390
Total non current liabilities		33 242	39 527	39 527	35 414	39 527
TOTAL LIABILITIES		61 770	60 241	60 241	64 346	60 241
NET ASSETS	2	304 873	322 272	323 414	298 834	323 414
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	323 414	299 029	323 414
Reserves and funds						
Other		4 390	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	323 414	299 029	323 414

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	5 110	407	3 770	2 129	1 641	77%	5 110
Service charges		31 179	40 680	40 680	2 603	13 752	16 950	(3 198)	-19%	40 680
Other revenue		17 386	30 121	25 459	2 116	9 385	10 608	(1 223)	-12%	25 459
Transfers and Subsidies - Operational		35 869	23 824	30 512	1 256	14 404	12 713	1 691	13%	30 512
Transfers and Subsidies - Capital		25 466	49 188	50 840	4 500	16 818	21 184	(4 366)	-21%	50 840
Interest		1 583	1 400	1 400	126	511	583	(72)	-12%	1 400
Dividends								-		
Payments										
Suppliers and employees		(91 392)	(90 604)	(92 925)	(9 323)	(42 203)	(38 719)	(3 484)	9%	(92 925)
Interest		(0)	(2 575)	(2 575)	-	-	(1 073)	1 073	-100%	(2 575)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 435	57 144	58 501	1 686	16 437	24 375	7 938	33%	58 501
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	-	-	230	230	-	230	#DIV/0!	-
Decrease (increase) in non-current receivables		-	4	4	-	1	2	(0)	-18%	4
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(22 696)	(49 749)	(51 402)	(1 198)	(4 279)	(21 417)	17 138	-80%	(51 402)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 469)	(49 745)	(51 398)	(968)	(4 048)	(21 416)	(17 368)	81%	(51 398)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		4 965	7 399	7 103	718	12 389	2 960			7 103
Cash/cash equivalents at beginning:		6 710	6 713	6 713	-	24 741	2 797	21 944		6 713
Cash/cash equivalents at month/year end:		11 676	14 112	13 817	718	37 130	5 757			13 817

PART 3: SUPPORTING DOCUMENTATION

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Waste management	-11.0%	There are agreements in place with the wind farms and other	To be monitored and corrected with the adjustment budget if i
	Property rates	148.0%	Billed on an annual basis, with SA30 not accounting for the c	SA30 to be adjusted during the adjustment budget.
	Sale of Goods and Rendering of Services	-87.0%	Mainly driven by library funding from PT but not received y	SA30 to be adjusted during the adjustment budget
	Fines, penalties and forfeits	-100.0%	Fines will be recognised on a cash basis but is incidental in	Cash received for fines to be recognised timeously
2	Expenditure By Type			
	Inventory consumed	81.0%	SA30 not budgeted for cyclical nature of consumption or align	SA30 to be adjusted during the adjustment budget
	Bulk purchases - electricity	13.0%	SA30 did not account for high season (winter) and cyclical n	SA30 to be adjusted during the adjustment budget
	Debt impairment	-100.0%	An annual transaction	Breakdown the budget in 12 instalments
	Depreciation and amortisation	-10.0%	Incorrectly accounted for - 12-month breakdown of budgeted	Prior year transaction to be adjusted to the budgeted amount
5	Cash Flow			
	Service charges	-19.0%	The budget included revenue forgone under transfers and su	System error
	Transfers and Subsidies (opex & capex)	13.0%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
	Capital assets	-2100.0%	Budget not aligned with the procurement plan	To be corrected through the adjustment budget

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description		Budget Year 2025/26												Actual Bad Debts	Impairment
	NT Code	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	Written Off against Debtors	i.e. Council	Bad Debts	
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	427	193	151	131	129	110	701	1 778	3 621	2 850	–	–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 735	221	118	102	66	57	257	594	3 149	1 075	–	–	–	
Receivables from Non-exchange Transactions - Property Rates	1400	1 493	318	1 285	54	53	37	544	3 607	7 391	4 296	–	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	265	116	102	99	93	89	528	1 686	2 977	2 494	–	–	–	
Receivables from Exchange Transactions - Waste Management	1600	303	110	92	90	83	78	460	1 074	2 291	1 786	–	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	111	60	54	53	53	53	232	1 046	1 662	1 437	–	–	–	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	13	15	6	6	13	15	51	109	227	193	–	–	–	
Total By Income Source	2000	4 347	1 032	1 807	536	490	439	2 773	9 895	21 317	14 132	–	–	–	
2024/25 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	316	144	229	86	73	65	234	551	1 697	1 008	–	–	–	
Commercial	2300	1 917	353	1 120	71	61	57	541	3 079	7 199	3 809	–	–	–	
Households	2400	2 113	536	458	379	356	317	1 998	6 265	12 421	9 314	–	–	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	4 347	1 032	1 807	536	490	439	2 773	9 895	21 317	14 132	–	–	–	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Budget Year 2025/26												Prior year totals for chart (same)
Description	NT Code	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	1 384	-	-	-	-	-	-	-	1 384	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	338	384	2	-	-	1 809	461	182	3 175	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	1 722	384	2	-	-	1 809	461	182	4 559	-	

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.2%	12.7%	12.5%	3.7%	5.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.1%	8.2%	8.2%	12.5%	8.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	106.8%	134.3%	132.9%	111.5%	132.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		86.6%	68.1%	66.7%	62.4%	66.7%
<u>Revenue Management</u>							
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%	9.1%	35.4%	9.1%
Longstanding Debtors Recovered			0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	32.4%	44.7%	32.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.0%	2.1%	2.1%	1.4%	2.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.9%	13.8%	13.6%	4.7%	5.5%
<u>IDP regulation financial viability indicators</u>							
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						

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

Munisipalegeboue, Van Riebeeckstraat
PRIMAATSAK X4
LAINGSBURG
6500



Municipal Building, Van Riebeeck Street
PRIVATE BAG X4
LAINGSBURG
6500

OFFICE OF THE MUNICIPAL MANAGER

ENQUIRIES: Tel: (023) 551 1019
NAVRAE: Faks/Fax: (023) 551 1019

QUALITY CERTIFICATE

I, **Jafta Booysen**, the Municipal Manager 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 November 2025 of has been prepared in accordance with the Municipal Finance Management Act, and the regulations issues in terms thereof.

Print name: Mr Jafta Booysen
Municipal Manager of Laingsburg Municipality (WC051)

Signature: 

Date: 11/12/2025