

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENT FOR THE MONTH ENDING
NOVEMBER 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 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 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:

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 Booyens
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 | Origingal 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 | Origingal 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 |
| Provintial Government - WCRF | 3 913 040 | 3 913 040 | 609 538 | 15.58 |
| Provintial 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:

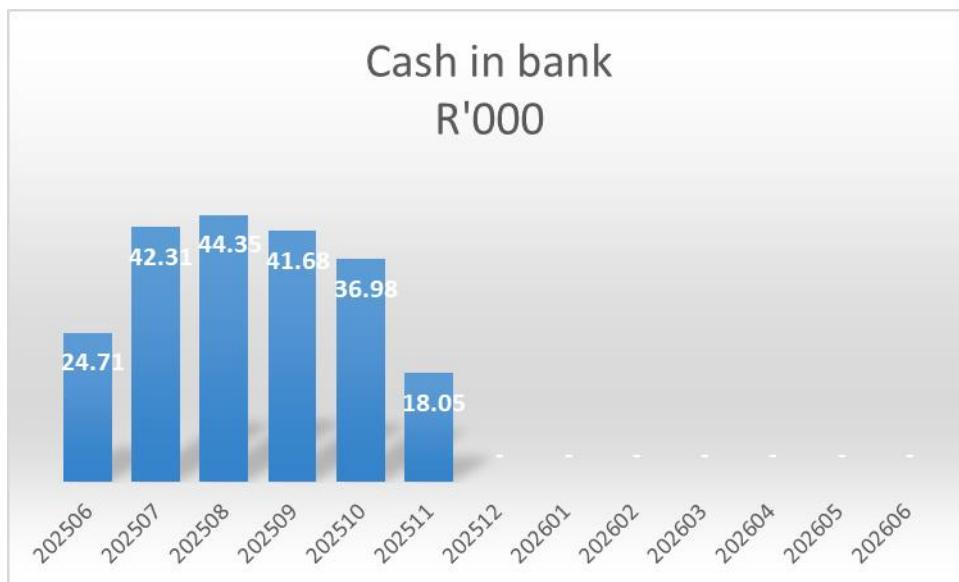
| EXPENDITURE BY TYPE | | | |
|--------------------------------------|-------|---|--|
| INVENTORY CONSUMED | 81% | SA30 not budgeted for cyclical nature of consumption or aligned with cash flow | SA30 to be adjusted during the adjustment budget |
| BULK PURCHASES - ELECTRICITY | 13% | SA30 did not account 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 |

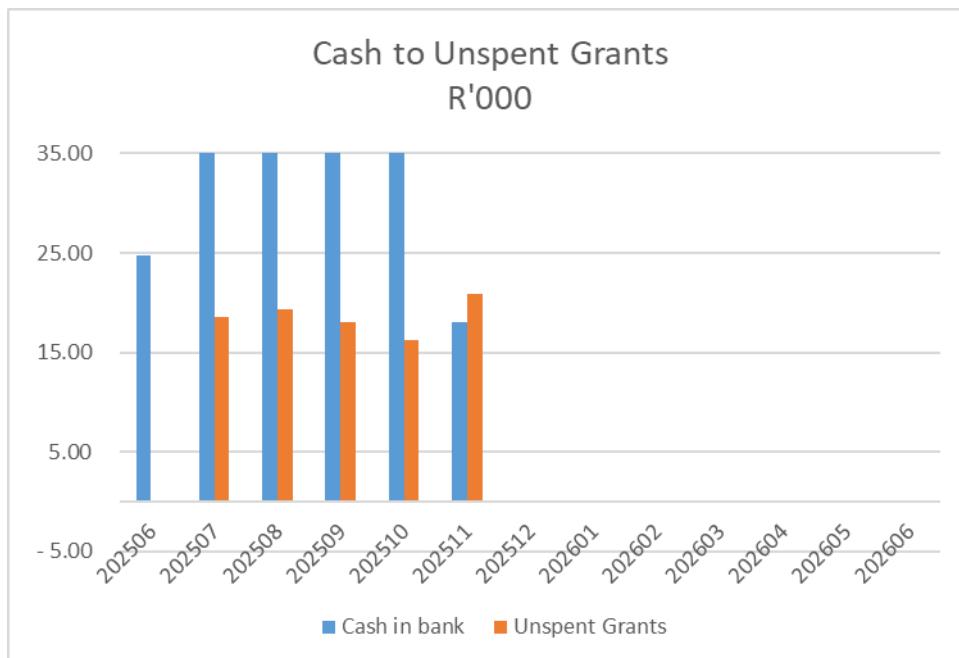
Capital Expenditure

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% -21 | 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 | | | | | |
| Infrastrucure 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 |
| Infrastrucure 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 |
| Infrastrucure 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 |
| Infrastrucure Services | 592200.00 | 44793.58 | 85482.44 | 38762.30 | 36181.63 |
| UIF Contribution | 173625.00 | 12017.83 | 12034.22 | 11805.71 | 11948.17 |
| Counil | 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 Serivices | 13700.00 | 945.60 | 951.83 | 945.60 | 954.77 |
| Financial Services | 39425.00 | 2312.94 | 2312.94 | 2306.34 | 2483.46 |
| Infrastrucure 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 |
| Counil | | | | | |
| 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 Serivices | 273000.00 | 21099.77 | 21099.77 | 21099.77 | 21099.77 |
| Financial Services | 541500.00 | | | 11500.00 | 11500.00 |
| Infrastrucure 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

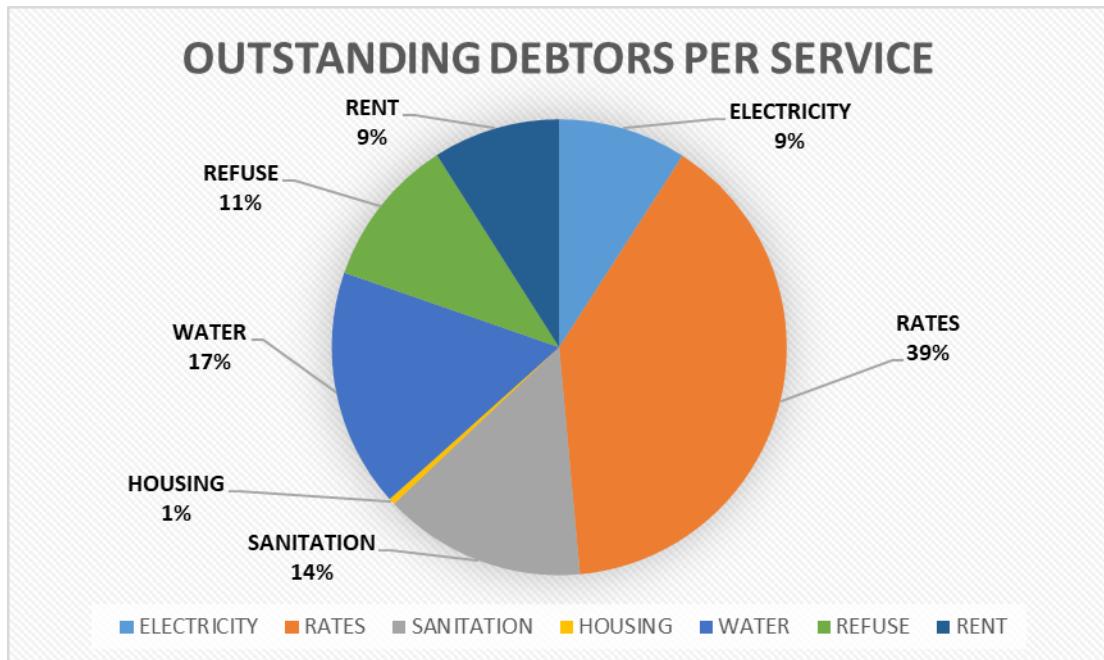
| Maand | Mun 080 tot_Debtors | Levies bruto | Closing Balance (R) | Write-offs (R) | Subsidies (R) | Section 7 1 Rate % | Enhanced Rate % (write-offs uit) | Enhanced Rate % (write-offs + subsidies uit) |
|----------------------|----------------------|----------------------|----------------------|-------------------|---------------------|--------------------|----------------------------------|--|
| 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

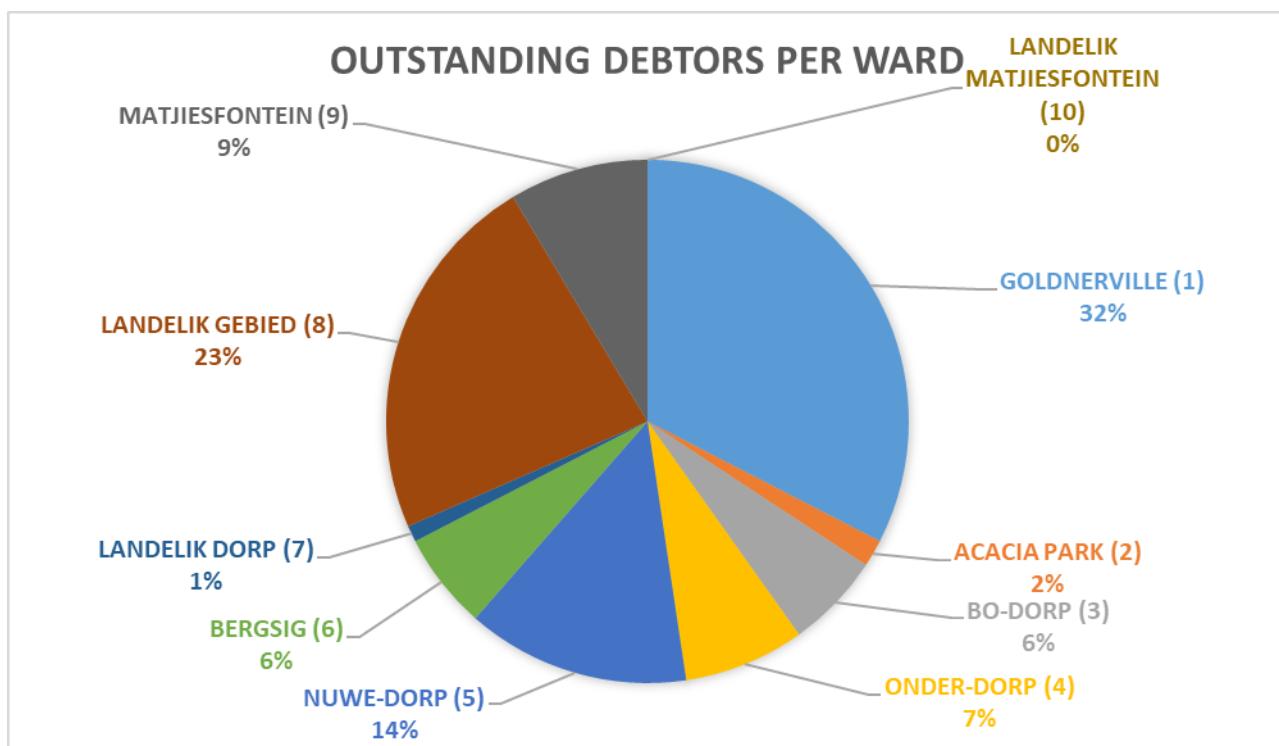
The Outstanding Debtors of the Municipality amounts to R21 137million for the month ended November 2025, (R21 048 million previous month). There was an increase of R268 536 in the total outstanding amount since the previous month. The payment rate for 2024/2025 financial year was 91%. At the end of November 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 | | | | | Services | | | | | Total Debt R | Interest R | Other Fees (Legal ect.) R | Grand Total R | |
|---|------------|------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|------------------|---|---|---|--|------------------|
| | 0-30 Days | 30-60 Days | 60-90 Days | > 90 Days | Total | 0-30 Days | 30-60 Days | >90 Days | Total | | | | | | |
| National: Public Works | 456 | 64 | 24 564 | 4 629 | 29 713 | 81 479 | 72 951 | 86 886 | 248 281 | 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 | 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 | 0 |
| | ELEC ESKOM | 202601 | | | 0 | 0 |
| | ELEC ESKOM | 202602 | | | 0 | 0 |
| | ELEC ESKOM | 202603 | | | 0 | 0 |
| | ELEC ESKOM | 202604 | | | 0 | 0 |
| | ELEC ESKOM | 202605 | | | 0 | 0 |
| | ELEC ESKOM | 202606 | | | 0 | 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 | 0 |
| | ELEC | 202601 | | | 0 | 0 |
| | ELEC | 202602 | | | 0 | 0 |
| | ELEC | 202603 | | | 0 | 0 |
| | ELEC | 202604 | | | 0 | 0 |
| | ELEC | 202605 | | | 0 | 0 |
| | ELEC | 202606 | | | 0 | 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 | 0 |
| | WATER | 202601 | | 0 | 0 | 0 |
| | WATER | 202602 | | 0 | 0 | 0 |
| | WATER | 202603 | | 0 | 0 | 0 |
| | WATER | 202604 | | 0 | 0 | 0 |
| | WATER | 202605 | | 0 | 0 | 0 |
| | WATER | 202606 | | 0 | 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 | 0 |
| | REFUSE | 202601 | | 0 | 0 | 0 |
| | REFUSE | 202602 | | 0 | 0 | 0 |
| | REFUSE | 202603 | | 0 | 0 | 0 |
| | REFUSE | 202604 | | 0 | 0 | 0 |
| | REFUSE | 202605 | | 0 | 0 | 0 |
| | REFUSE | 202606 | | 0 | 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 | 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 |
| WSI G | 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 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' | 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) 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 - M05 November

| Description R thousands | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2025/26 | | | | |
|--|-------------------------------|--------------------|--------------------|--------------------|---------------------|-------------------|--------------------|-----------------|-----------------------|
| | | | | | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| 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 Ds | 151-180 Ds | 181 Ds-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 % |
| R thousands | 1 | | | | | | | | |
| Revenue - Functional | | | | | | | | | |
| <i>Governance and administration</i> | | 64 134 | 74 172 | 75 415 | 776 | 19 526 | 31 423 | (11 897) | -38% |
| Executive and council | | – | – | – | – | – | – | – | – |
| Finance and administration | | 64 134 | 74 172 | 75 415 | 776 | 19 526 | 31 423 | (11 897) | -38% |
| Internal audit | | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | | 342 | 36 516 | 37 898 | 145 | 552 | 15 791 | (15 239) | -97% |
| Community and social services | | 23 | 1 759 | 2 759 | 118 | 613 | 1 150 | (537) | -47% |
| Sport and recreation | | 0 | 3 | 3 | – | – | 1 | (1) | -100% |
| Public safety | | 300 | 34 733 | 35 115 | 26 | (68) | 14 631 | (14 700) | -100% |
| Housing | | 18 | 22 | 22 | 2 | 7 | 9 | (1) | -16% |
| Health | | 1 | – | – | – | 0 | – | 0 | #DIV/0! |
| <i>Economic and environmental services</i> | | 1 425 | 1 500 | 1 500 | 140 | 631 | 625 | 6 | 1% |
| Planning and development | | – | – | – | – | – | – | – | – |
| Road transport | | 1 425 | 1 500 | 1 500 | 140 | 631 | 625 | 6 | 1% |
| Environmental protection | | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 36 293 | 51 559 | 52 211 | 3 695 | 18 374 | 21 755 | (3 380) | -16% |
| Energy sources | | 22 386 | 27 703 | 27 703 | 2 100 | 10 595 | 11 543 | (948) | -8% |
| Water management | | 6 069 | 10 756 | 11 409 | 461 | 2 623 | 4 754 | (2 131) | -45% |
| Waste water management | | 3 860 | 4 992 | 4 992 | 282 | 1 586 | 2 080 | (494) | -24% |
| Waste management | | 3 977 | 8 108 | 8 108 | 852 | 3 571 | 3 378 | 193 | 6% |
| <i>Other</i> | 4 | – | – | – | – | – | – | – | – |
| Total Revenue - Functional | 2 | 102 194 | 163 747 | 167 024 | 4 756 | 39 084 | 69 594 | (30 510) | -44% |
| Expenditure - Functional | | | | | | | | | |
| <i>Governance and administration</i> | | 17 811 | 19 934 | 21 395 | 4 950 | 13 442 | 8 915 | 4 527 | 51% |
| Executive and council | | 4 446 | 6 066 | 6 446 | 656 | 2 820 | 2 686 | 134 | 5% |
| Finance and administration | | 13 365 | 13 868 | 14 949 | 4 293 | 10 622 | 6 229 | 4 393 | 71% |
| Internal audit | | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | | 10 270 | 39 225 | 39 557 | 1 165 | 4 692 | 16 482 | (11 790) | -72% |
| Community and social services | | 2 359 | 2 326 | 2 326 | 287 | 1 112 | 969 | 143 | 15% |
| Sport and recreation | | 536 | 2 156 | 2 156 | 117 | 488 | 898 | (410) | -46% |
| Public safety | | 7 343 | 34 729 | 35 062 | 760 | 3 086 | 14 609 | (11 523) | -79% |
| 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% |
| Planning and development | | 1 487 | 1 344 | 1 344 | 160 | 579 | 560 | 19 | 3% |
| Road transport | | 17 138 | 18 677 | 18 677 | 2 166 | 8 927 | 7 782 | 1 145 | 15% |
| Environmental protection | | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 34 788 | 45 430 | 45 773 | 3 264 | 17 864 | 19 072 | (1 208) | -6% |
| Energy sources | | 17 360 | 21 200 | 21 274 | 1 428 | 9 047 | 8 864 | 182 | 2% |
| Water management | | 7 606 | 9 818 | 9 920 | 760 | 3 738 | 4 133 | (395) | -10% |
| Waste water management | | 3 653 | 6 005 | 6 093 | 541 | 2 485 | 2 539 | (54) | -2% |
| Waste management | | 6 169 | 8 407 | 8 486 | 535 | 2 594 | 3 536 | (942) | -27% |
| <i>Other</i> | | 417 | 344 | 344 | 38 | 191 | 143 | 48 | 34% |
| Total Expenditure - Functional | 3 | 81 911 | 124 954 | 127 090 | 11 743 | 45 695 | 52 954 | (7 259) | -14% |
| 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 % |
| 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% |
| 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% |
| Vote 2 - MUNICIPAL MANAGER (11: IE) | | 3 032 | 3 135 | 3 135 | 373 | 1 420 | 1 306 | 114 | 8.7% |
| Vote 3 - CORPORATE SERVICES (12: IE) | | 9 909 | 8 207 | 8 207 | 666 | 3 085 | 3 420 | (335) | -9.8% |
| Vote 4 - BUDGET AND TREASURY (13: IE) | | 19 297 | 19 064 | 20 145 | 4 783 | 13 310 | 8 394 | 4 917 | 58.6% |
| Vote 5 - PLANNING AND DEVELOPMENT (14: IE) | | 906 | 839 | 839 | 118 | 368 | 349 | 19 | 5.4% |
| Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE) | | 1 355 | 1 385 | 1 385 | 214 | 748 | 577 | 171 | 29.7% |
| Vote 7 - SPORTS AND RECREATION (16: IE) | | 266 | 1 898 | 1 898 | 99 | 397 | 791 | (394) | -49.8% |
| 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% |
| Vote 10 - ROAD TRANSPORT (19: IE) | | 11 927 | 14 146 | 14 146 | 1 788 | 7 039 | 5 894 | 1 145 | 19.4% |
| Vote 11 - WASTE MANAGEMENT (20: IE) | | 4 793 | 7 218 | 7 296 | 435 | 2 095 | 3 040 | (945) | -31.1% |
| Vote 12 - WASTE WATER MANAGEMENT (21: IE) | | 1 945 | 4 405 | 4 492 | 417 | 1 866 | 1 872 | (6) | -0.3% |
| Vote 13 - WATER (22: IE) | | 3 698 | 6 577 | 6 680 | 477 | 2 323 | 2 783 | (461) | -16.6% |
| Vote 14 - ELECTRICITY (23: IE) | | 16 074 | 20 680 | 20 755 | 1 335 | 8 581 | 8 648 | (67) | -0.8% |
| Total Expenditure by Vote | 2 | 81 886 | 124 954 | 127 090 | 11 743 | 45 695 | 52 954 | (7 259) | -13.7% |
| 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 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 | | | | | | | | | | | |
| 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 | | 167 | 34 437 | 34 437 | 7 | 34 | 14 349 | (14 314) | -100% | 34 437 | |
| Fines, penalties and forfeits | | — | — | — | — | — | — | — | — | — | |
| 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 | | | | | | | | | |
| <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 | 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 R thousands | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|---|----------|---|--|
| 1 | <u>Revenue</u> | | | |
| | 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 |
| | 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 |
| 2 | 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 timely |
| | <u>Expenditure By Type</u> | | | |
| | 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 |
| 5 | 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 |
| | <u>Cash Flow</u> | | | |
| | 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 |
| | | -81.0% | | |

Debtors Analysis

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

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | Actual Bad Debts Written Off against Council Debts | Impairment Bad Debts due to Council |
|---|-------------|---------------------|--------------|--------------|-------------|------------|------------|--------------|--------------|---------------|--------------------|--|-------------------------------------|
| | | 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 | 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

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same) |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|------------------------------------|
| | | 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 |
| Borrowing Management | | | | | | | |
| 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% |
| Safety of Capital | | | | | | | |
| 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% |
| Liquidity | | | | | | | |
| 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% |
| 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 > 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% | 0.0% |
| Creditors Management | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| Funding of Provisions | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| Other Indicators | | | | | | | |
| 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% |
| IDP regulation financial viability indicators | | | | | | | |
| 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 | | | | | | |

| <u>Calculations</u> | | | | | |
|---|---------|---------|---------|---------|---------|
| Financial liabilities | | | | 230 | |
| Total Assets | 366 643 | 382 514 | 383 655 | 363 180 | 383 655 |
| Employee related costs | 33 981 | 37 665 | 37 665 | 15 952 | 37 665 |
| Repairs & Maintenance | 1 451 | 2 404 | 2 404 | 510 | 2 404 |
| Interest (finance charges) | 3 442 | 2 575 | 2 575 | 582 | 2 575 |
| Principal paid | | | | | |
| Depreciation | 953 | 13 271 | 13 271 | 1 106 | 3 785 |
| Operating expenditure | 81 911 | 124 954 | 127 090 | 45 695 | 127 090 |
| | 0 | | | | |
| Borrowed funding for capital | | | | 230 | |
| Debt | 37 010 | 26 478 | 26 478 | 37 385 | 26 478 |
| Equity | 305 366 | 322 272 | 323 414 | 299 029 | 323 414 |
| Reserves and funds | 4 390 | | | | |
| Borrowing | | | | 230 | |
| Current assets | 30 474 | 27 820 | 27 525 | 32 266 | 27 525 |
| Current liabilities | 28 528 | 20 714 | 20 714 | 28 932 | 20 714 |
| Monetary assets | 24 706 | 14 108 | 13 813 | 18 053 | 13 813 |
| Total Revenue (excluding capital transfers and contributions) | 74 172 | 114 559 | 116 184 | 35 667 | 116 184 |
| Transfers and subsidies - Operational | 26 231 | | | | |
| Transfers and subsidies - capital (monetary allocations) | 28 023 | 49 188 | 50 840 | 3 417 | 50 840 |
| Debt service payments | 1 583 | 1 400 | 1 400 | 126 | 511 |
| Outstanding debtors (receivables) | 5 768 | 10 552 | 10 552 | 12 632 | 10 552 |
| Annual services revenue | 39 691 | 43 700 | 43 700 | 3 074 | 21 551 |
| Cash + investments | 24 706 | 14 108 | 13 813 | 18 053 | 13 813 |
| Fixed operational expend. (monthly) | | | | | |
| Longstanding debtors outstanding | 27 | 487 | 487 | 366 | 487 |
| Longstanding debtors recovered | | | | | |
| Attorney collections | | | | | |

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:

Municipaliteit • LAINGSBURG • Municipality

Municipal Building, Van Riebeek Street

PRIVMAATSAK X4
LAINGSBURG

6900



LAINGSBURG
MUNICIPALITY
ROLL PROGRESSMAAR

Municipal Building, Van Riebeek Street

PRIVATE BAG X4
LAINGSBURG

6900

OFFICE OF THE MUNICIPAL MANAGER

ENQUIRIES
NAME/

Tel: (020) 551 1019
Fax/Fax: (020) 551 1019

QUALITY CERTIFICATE

I, *Jafta Booyse*, 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 issued in terms thereof.

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

Signature

Date 11/12/2025