

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENT FOR THE MONTH ENDING
DECEMBER 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
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

TERM	MEANING
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
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
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
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

REPORT TO COUNCIL

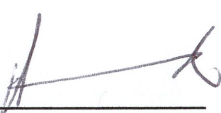
I present the December 2025 monthly budget statement, reflecting on the implementation of the budget and the municipality's financial state of affairs as submitted to me by the Accounting Officer (Municipal Manager) in terms of Section 71(1) of the Local Government: Municipal Finance Management Act, (MFMA) No. 56 of 2003.

I therefore present this 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"*

RECOMMENDATION

It is recommended that Council notes the section 71 monthly budget statement and supporting documentation for December 2025.


ALETTA THERON
Executive Mayor
15 January 2026

REPORT TO THE EXECUTIVE MAYOR

This report is submitted in terms of Section 71 (1) of the 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
15 January 2026

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 December 2025.

BUDGET MANAGEMENT

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	163 747 000	167 024 469	51 454 952	30.81
Total Expenditure	124 954 120	127 090 134	54 730 267	43.06
Surplus/(Deficit) after capital transfer	38 792 880	39 934 335	-3 275 315	(8.20)
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	36 195 820	36 763 205	4 229 684	11.51
Funding Sources				
National Government - MIG	14 498 260	14 498 260	2 790 361	19.25
National Government - WSIG	17 296 520	17 296 520	789 430	4.56
Provincial Government - WCRF	3 913 040	4 480 425	609 538	13.60
Provincial government - LIB	-	-	-	-
Internal Financing	488 000	488 000	40 354	8.27
Total sources of capital funds	36 195 820	36 763 205	4 229 684	11.51

Operating Revenue

The Municipality has generated R51 455 000 of the budgeted revenue to date which is less than the budgeted amount. Year-to-date operating revenue had a decrease and is less than the year-to-date budget by 38%. The projected budgeted revenue for the full financial year amounts to R114 559 000.

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

REVENUE

DESCRIPTION	VARIANCE	REASONS FOR MATERIAL DEVIATIONS	REMEDIAL ACTIONS
Service charges - Waste management	-8%	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	107%	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	-88%	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	32%	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

The operating expenditure of R 54 730 000 for the period up to the end of December 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of Auditor General is R21 088 000. 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

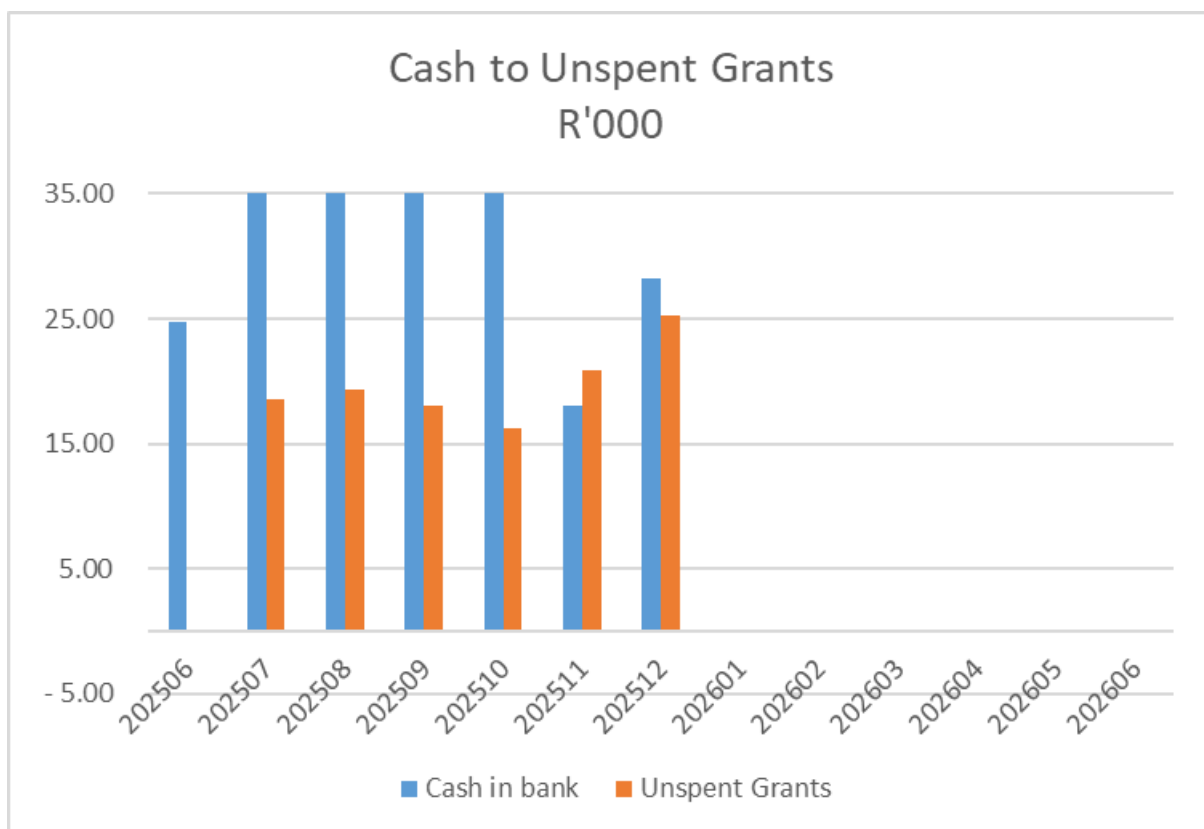
INVENTORY CONSUMED	-1%	SA30 not budgeted for cyclical nature of consumption or aligned with cash flow	SA30 to be adjusted during the adjustment budget
BULK PURCHASES - ELECTRICITY	9%	SA30 did not account for high season (winter) and cyclical nature of electricity use	SA30 to be adjusted during the adjustment budget
DEBT IMPAIRMENT	-100%	An annual transaction	Breakdown the budget in 12 instalments
DEPRECIATION AND AMORTISATION	-8%	Incorrectly accounted for - 12-month breakdown of budgeted amount	Prior year transaction to be adjusted to the budgeted amount
CONTRACTED SERVICES	-21%	Cyclical in nature and very much grant dependent	SA30 can be adjusted to account for excessive deviations
OPERATIONAL COST	121%		
INTEREST	-44%	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 December 2025 amounted to R577 013.

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 31 December 2025 is R46 000 000. The municipal cash flow is mainly from Operating Activities and mostly from Grants, as no Borrowing or Investments were budgeted for, 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	-20%	The budget included revenue forgone under transfers and subsidies	System error
TRANSFERS AND SUBSIDIES (OPEX& CAPEX)	16%	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	-7%	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 R11 794 000, with expenditure amounting to R9 035 000, resulting in an operating surplus of R2 759 000 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							
	Approved Budget	M01	M02	M03	M04	M05	M06
Salaries	18 348 860.00	1 964 975.04	1 972 568.68	1 951 982.44	1 984 619.36	1 975 413.93	1 970 388.33
Council	2 754 000.00	209 756.71	221 552.03	221 424.56	221 424.56	221 424.56	221 424.56
Municipal Managers	2 215 000.00	200 940.57	200 940.57	200 940.57	200 940.57	200 940.57	200 940.57
Corporate Services	2 413 300.00	213 356.75	213 356.75	213 356.75	213 356.75	213 356.75	213 356.75
Community Services	2 715 000.00	210 908.83	210 908.83	210 908.83	210 908.83	210 908.83	210 908.83
Financial Services	6 339 360.00	402 789.56	402 789.56	402 129.86	434 766.78	439 792.38	434 766.78
Infrastructure Services	1 124 700.00	636 917.56	632 715.88	612 916.81	612 916.81	598 685.78	598 685.78
Library Services	787 500.00	90 305.06	90 305.06	90 305.06	90 305.06	90 305.06	90 305.06
Annual Bonuses	-	-	13 176.68	-	13 022.37	1 454 312.93	-
Council							
Municipal Managers						108 288.26	
Corporate Services						176 726.73	
Community Services						191 244.31	
Financial Services						313 788.30	
Infrastructure Services						581 249.88	
Library Services						83 015.45	
Long Service Bonuses	1 629 400.00	-	12 789.60	12 196.80	-	-	-
Council							
Municipal Managers	70 000.00						
Corporate Services	169 100.00						
Community Services	189 000.00			12 196.80			
Financial Services	508 000.00		12 789.60				
Infrastructure Services	627 100.00						
Library Services	66 200.00						
Pension Fund Contributions	3 517 150.00	279 034.80	276 854.10	288 239.73	288 239.73	285 678.14	285 678.14
Council							
Municipal Managers	150 000.00	11 682.25	11 682.25	11 682.25	11 682.25	11 682.25	11 682.25
Corporate Services	446 300.00	36 964.22	36 964.22	36 964.22	36 964.22	36 964.22	36 964.22
Community Services	299 300.00	28 191.80	28 191.80	32 406.63	32 406.63	32 406.63	32 406.63
Financial Services	1 052 050.00	48 692.48	48 692.48	51 135.32	51 135.32	51 135.32	51 135.32
Infrastructure Services	1 417 200.00	141 174.77	138 994.07	143 722.03	143 722.03	141 160.44	141 160.44
Library Services	152 300.00	12 329.28	12 329.28	12 329.28	12 329.28	12 329.28	12 329.28
Medical Aid Contributions	969 800.00	72 759.78	68 183.84	64 248.44	65 483.24	66 174.44	66 174.44
Council							
Municipal Managers	63 000.00	1 879.80	1 879.80	1 879.80	1 879.80	1 879.80	1 879.80
Corporate Services	136 500.00	6 619.80	6 619.80	6 619.80	6 619.80	6 619.80	6 619.80
Community Services	66 200.00	4 087.80	4 087.80	2 235.60	3 470.40	4 161.60	4 161.60
Financial Services	296 500.00	16 986.86	16 986.86	19 919.06	19 919.06	19 919.06	19 919.06
Infrastructure Services	376 100.00	35 724.52	30 178.46	25 648.12	25 648.12	25 648.12	25 648.12
Library Services	31 500.00	7 461.00	8 431.12	7 946.06	7 946.06	7 946.06	7 946.06

Overtime	1 026 100.00	61 342.88	91 222.36	72 869.13	81 396.69	122 393.63	146 987.32
Community Services	272 000.00	12 048.07	18 093.61	16 425.71	18 707.24	22 882.49	51 212.37
Infrastructure Services	754 100.00	49 294.81	73 128.75	56 443.42	62 689.45	99 511.14	95 774.95
Standby Allowances	592 200.00	44 793.58	85 482.44	38 762.30	36 181.63	51 452.92	59 742.93
Infrastructure Services	592 200.00	44 793.58	85 482.44	38 762.30	36 181.63	51 452.92	59 742.93
Telephone Allowances	5 000.00	270.00	270.00	270.00	270.00	270.00	270.00
Council	-	-	-	-	-		
Municipal Managers			-	-	-		
Corporate Services	-	-	-	-	-		
Community Services	2 000.00	135.00	135.00	135.00	135.00	135.00	135.00
Financial Services	-	-	-	-	-		
Infrastructure Services	3 000.00	135.00	135.00	135.00	135.00	135.00	135.00
Library Services							
UIF Contributions	173 625.00	12 017.83	12 034.22	11 805.71	11 948.17	12 564.78	12 191.13
Council	3 700.00	229.50	229.50	229.50	229.50	229.50	279.50
Municipal Managers	9 400.00	703.39	703.39	703.39	703.39	703.39	703.39
Corporate Services	16 900.00	1 285.03	1 285.03	1 285.03	1 285.03	1 285.03	1 285.03
Community Services	13 700.00	945.60	951.83	945.60	954.77	950.79	1 024.68
Financial Services	39 425.00	2 312.94	2 312.94	2 306.34	2 483.46	2 563.01	2 483.46
Infrastructure Services	81 600.00	5 730.39	5 740.55	5 524.87	5 481.04	6 022.08	5 604.09
Library Services	8 900.00	810.98	810.98	810.98	810.98	810.98	810.98
Housing Allowances	298 300.00	8 915.20	8 915.20	8 915.20	8 915.20	8 915.20	8 915.20
Council							
Municipal Managers							
Corporate Services	71 400.00	3 343.20	3 343.20	3 343.20	3 343.20	3 343.20	3 343.20
Community Services	53 600.00	1 114.40	1 114.40	1 114.40	1 114.40	1 114.40	1 114.40
Financial Services	67 200.00	2 228.80	2 228.80	2 228.80	2 228.80	2 228.80	2 228.80
Infrastructure Services	106 100.00	2 228.80	2 228.80	2 228.80	2 228.80	2 228.80	2 228.80
Library Services							
Travel Allowances	1 802 800.00	79 775.58	79 775.58	100 775.58	100 775.58	100 775.58	100 775.58
Council							
Municipal Managers	214 200.00	16 476.27	16 476.27	16 476.27	16 476.27	16 476.27	16 476.27
Corporate Services	274 100.00	21 099.77	21 099.77	21 099.77	21 099.77	21 099.77	21 099.77
Community Services	273 000.00	21 099.77	21 099.77	21 099.77	21 099.77	21 099.77	21 099.77
Financial Services	541 500.00	-	-	11 500.00	11 500.00	11 500.00	11 500.00
Infrastructure Services	500 000.00	21 099.77	21 099.77	30 599.77	30 599.77	30 599.77	30 599.77
Library Services							
Acting Allowances	-	40 359.98	31 310.60	29 641.48	9 431.38	5 545.76	-
Council	-	-	-	-	-		
Municipal Managers	-	-	-	-	-		
Corporate Services	-	-	-	-	-	5 545.76	
Community Services	-	-	-	-	-		
Financial Services	-	20 179.99	15 655.30	14 820.74	4 715.69		
Infrastructure Services	-	11 452.39	13 473.40	14 820.74	4 715.69		
Library Services	-	8 727.60	2 181.90	-	-		
Post Retirement	1 165 500.00	112 156.20	112 156.20	112 156.20	112 156.20	112 156.20	112 156.20
Council	1 165 500.00	112 156.20	112 156.20	112 156.20	112 156.20	112 156.20	112 156.20

REVENUE AND DEBT COLLECTION

REVENUE MANAGEMENT

Billing Vs Actual

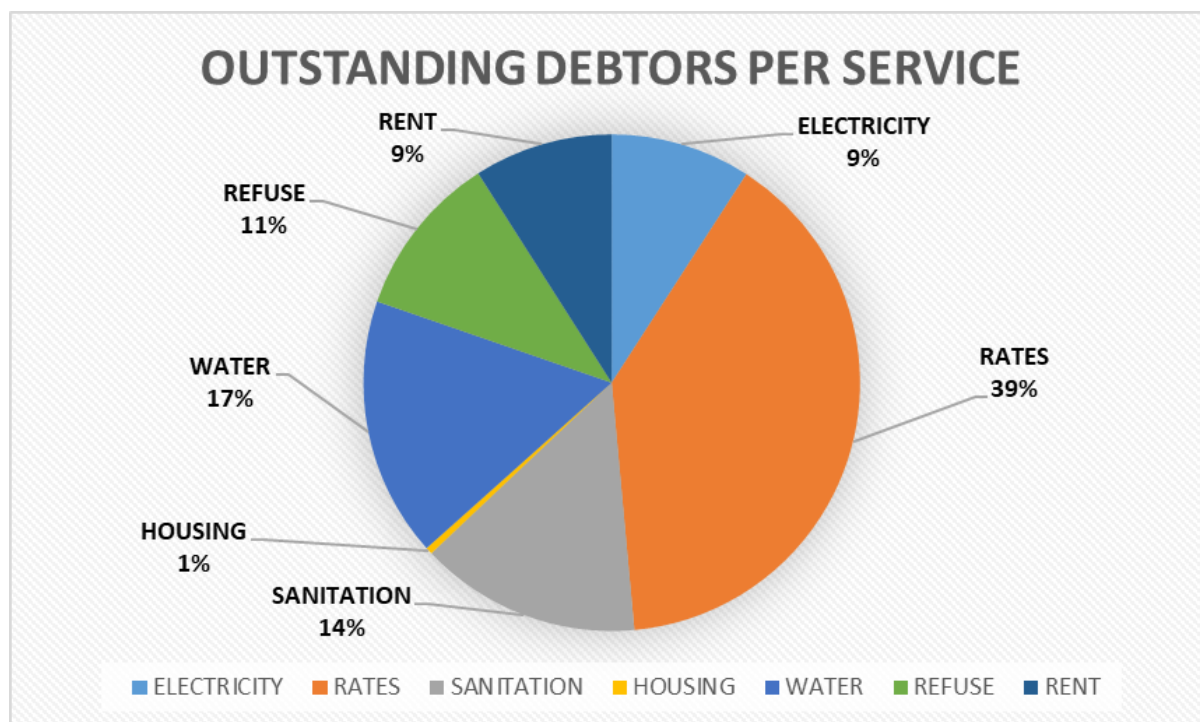
Month & Year	Billing (Mun070)	Collections (Receipts)	Collection Rate %
July 2025	R 9 154 046,43	R 3 018 809,08	33,0%
August 2025	R 3 950 767,31	R 4 750 221,77	120,2%
September 2025	R 3 463 869,93	R 3 392 302,14	97,9%
October 2025	R 2 590 402,21	R 3 559 485,80	137,4%
November 2025	R 3 369 960,00	R 3 077 944,89	91,3%
December 2025	R 6 646 592,36	R 5 822 193,50	87,6%

DEBTORS

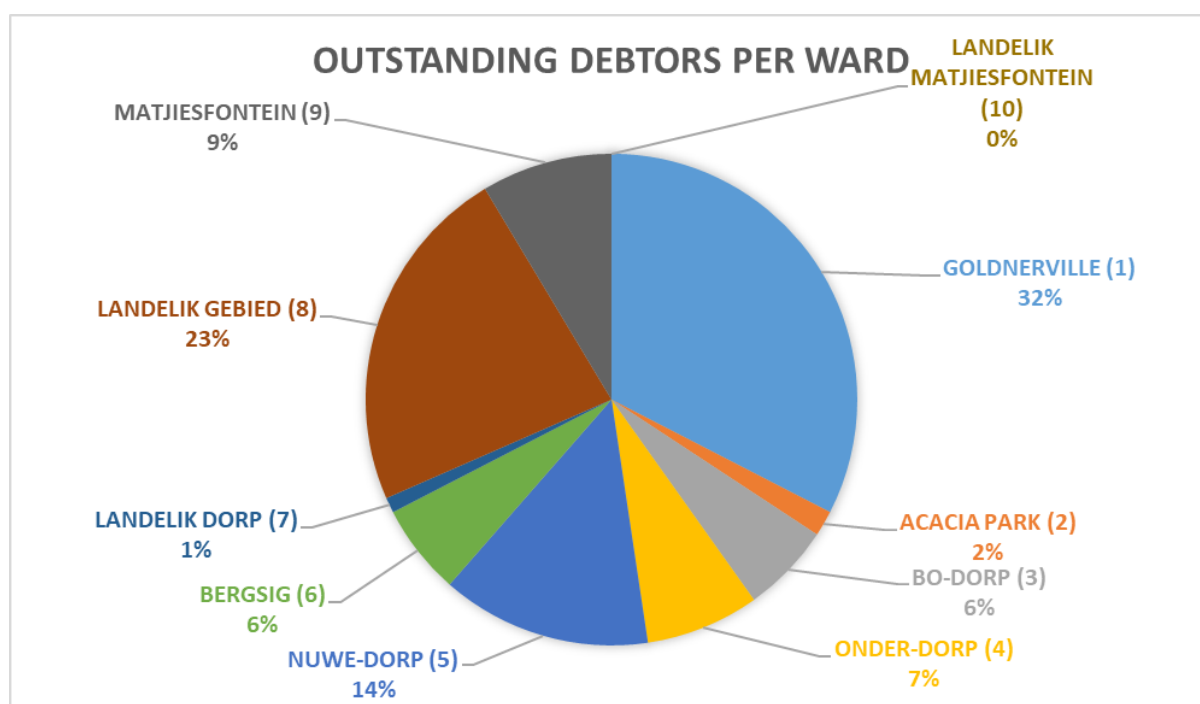
The outstanding debtors of the Municipality amount to R19 883 000 for the month of December 2025, (R21 317 000 in the previous month). There has been a decrease of R1 484 000 in the total outstanding amount since the previous month. The payment rate for the 2024/2025 financial year was 91%. At the end of December 2025, the payment rate was 87.6% (previous month 91.3%)

The total amount outstanding for longer than 12 months is R10 393 000 and this amounts to 66.3% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 15 686 000. 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 December 2025:



The following graph shows the outstanding debtors per service type as at the end of December 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	0.00
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

There are 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	Interest	Other Fees (Legal ect.)	Grand Total
	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total				
National: Public Works	217	456	64	25 723	26 460	76 882	62 881	56 856	205 500	402 120	R428 580	-	-	R428 580
Provincial: Public Works, Roads and Transport	-	-	-	32 172	32 172	48 977	45 219	30 466	425 131	549 793	R581 965	-	-	R581 965
Provincial: Education	-	-	-	-	-	43 537	0	0	-0	43 538	R43 538	-	-	R43 538
Provincial: Health	-	-	-	-	-	13 022	5 117	5 092	38 965	62 197	R62 197	-	-	R62 197
Provincial: Other Departments	-	-	-	-2	-2	59 711	26 772	10 397	465 728	562 609	R562 607	-	-	R562 607
TOTAL OUTSTANDING	217	456	64	57 893	58 630	242 130	139 990	102 811	1 135 325	1 620 256	1 678 886	-	-	1 678 886

DEBT COLLECTION

No handovers were done for month of December of 2025.

INDIGENT STASTICS

The statistics below are reflective of the status quo as at 31 December 2025:

ALLOCATION	SERVICES	MONTH	IGL 869	Mun070 (VAT Incl) / ESKOM	HOUSEHOLD	HOUSEHOLD
9/254-4503-21	ELEC ESKOM	202507	16 621,20	0,00	-174	-174
	ELEC ESKOM	202508	18 870,99	0,00	-174	-174
	ELEC ESKOM	202509	18 980,71	0,00	-174	-174
	ELEC ESKOM	202510	19 090,42	0,00	-174	-174
	ELEC ESKOM	202511	18 870,99	0,00	-171	-171
	ELEC ESKOM	202512	18 761,28	0,00	-173	0
9/254-696-2090	ELEC	202507	103 446,43	-118 605,73	174	512
	ELEC	202508	98 201,34	-112 508,49	174	493
	ELEC	202509	96 778,18	-110 905,93	174	489
	ELEC	202510	81 215,98	-93 011,53	174	438
	ELEC	202511	28 226,75	-32 083,85	171	257
	ELEC	202512	72 619,50	-83 293,80	173	411
9/250-640-1798	SEWERAGE	202507	89 046,00	-102 402,90	0	459
	SEWERAGE	202508	93 896,00	-107 980,40	0	484
	SEWERAGE	202509	96 612,00	-111 103,80	0	498
	SEWERAGE	202510	96 612,00	-111 103,80	0	498
	SEWERAGE	202511	96 224,00	-110 657,60	0	496
	SEWERAGE	202512	63 632,00	-73 176,80	0	328
9/252-668-1970	WATER	202507	99 815,59	-112 766,74	0	459
	WATER	202508	105 618,84	-120 465,30	0	487
	WATER	202509	108 891,63	-123 684,72	0	502
	WATER	202510	108 828,76	-123 684,72	0	502
	WATER	202511	108 924,34	-124 204,16	0	501
	WATER	202512	71 064,71	-81 265,01	0	330
9/248-615-1642	REFUSE	202507	78 394,48	-90 152,00	0	472
	REFUSE	202508	82 546,73	-94 927,00	0	497
	REFUSE	202509	84 871,99	-97 601,00	0	511
	REFUSE	202510	84 871,99	-97 601,00	0	511
	REFUSE	202511	84 539,81	-97 219,00	0	509
	REFUSE	202512	55 307,97	-63 603,00	0	333
YTD	SERVICES		2 201 382,61	-2 394 008,28		

GRANTS MANAGEMENT

Herewith, 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 211 200. R23 296 000 is in respect of Equitable Share, MIG an amount of R17 024 000 and WSIG an amount of R19 891 000.

The MIG and WSIG are capital grants and the Laingsburg Municipality has, to date, received R8 000 000 for WSIG and R9 636 000 for MIG. The municipality received the full portion of the FMG Grant that amounts to R1 900 000 and as at 31 December, the EPWP grant received in total amounts to R965 000.

Whereas the grants above have conditions in terms of their spending, the Equitable Share does not.

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

Grant	Purpose / Description	Total Amount to be allocated	Amount allocated to date	Amount Spent as at December 2025	Commitments (Retention + Outstanding Work)	Status quo of the Project
FMG	To appoint financial interns and	R 1 900 000	R1 900 000	R657 120	N/A	2 interns appointed to begin on 5/1/2026 and re-advertisement for 3 more interns closed on same date.
	To upgrade the financial system					
	Internal Audit and Audit Committee work					The audit committee met once in December 2025.
EPWP	To create job opportunities for 60 individuals	R 1 385 000	R 965 000	R754 412	N/A	The municipality had 40 EPWP workers at December 2025.
MIG	Upgrade of Municipal Infrastructure: Goldnerville Stormwater Bridge Crossing	R3 628 886	R2 159 000	R2 030 761		Construction Phase

Grant	Purpose / Description	Total Amount to be allocated	Amount allocated to date	Amount Spent as at December 2025	Commitments (Retention + Outstanding Work)	Status quo of the Project
	Bergsig Sports Facility – Phase 2 Yellow Fleet Project	R10 000 000				Tender, Final Award. Inaugural meeting scheduled for 26 November 2025, site establishment thereafter.
	Yellow Fleet Project	R 3 043 914	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 891 000	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 644 000 for the financial year. The allocations are split into different grants and must be reported monthly and quarterly on the progress made. As reported previously, an amount of R3 227 469 was approved. On 12 December 2025, an adjustment budget was tabled.

Expenditure

Grant	Purpose / Description	Total Amount to be allocated	Amount allocated to date	Amount Spent as at December 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	R1 159 000	R633 455	In progress as this grant is used for operational purpose.
CDW- Grant	Funds are used for daily operations	R76 000	R76 000	R38 053	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	No progress
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 2 231 000 for the month ending 31 December 2025. It should be noted that the account for AG and SALGA 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	4 726 699	672 750	3 734 497	(771 520)	(992 202)
Travel and subsistence	573 500	47 792	286 750	56 995	472 204	9 203	185 454
Accommodation	315 764	26 314	157 882	1 500	217 519	(24 814)	59 637
Sponsorships and catering	64 000	5 333	32 000	6 305	16 433	972	(15 567)
Communication	210 700	17 558	105 350	17 549	100 767	(9)	(4 583)
Overtime	1 026 100	85 508	513 050	146 987	576 212	61 479	63 162
Totaal	R 10 855 679	R 1 626 775	R 5 821 731	R 902 086	R 5 117 631	(724 689)	(704 100)

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

PART 2: IN YEAR BUDGET STATEMENT TABLES

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

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

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M06 December

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	6 202	2 999	3 204	107%	5 998
Service charges	34 034	37 702	37 702	3 160	18 515	18 851	(336)	-2%	37 702
Investment revenue	1 617	1 400	1 400	71	593	700	(107)	-15%	1 400
Transfers and subsidies - Operational	26 231	28 284	29 909	8 225	19 785	14 954	4 830	0	29 909
Other own revenue	6 632	41 175	41 175	332	2 366	20 587	(18 222)	-89%	41 175
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	116 184	11 794	47 461	58 092	(10 631)	-18%	116 184
Employee costs	33 981	37 665	37 665	3 039	18 990	18 832	158	1%	37 665
Remuneration of Councillors	3 677	3 785	3 785	301	1 803	1 893	(90)	-5%	3 785
Depreciation and amortisation	953	13 271	13 271	1 106	6 088	6 635	(548)	-8%	13 271
Interest	3 442	2 575	2 575	146	727	1 287	(560)	-44%	2 575
Inventory consumed and bulk purchases	15 467	18 035	19 205	2 280	10 342	9 602	740	8%	19 205
Transfers and subsidies	98	10	10	4	15	5	10	205%	10
Other expenditure	24 293	49 613	50 579	2 160	16 764	25 290	(8 526)	-34%	50 579
Total Expenditure	81 911	124 954	127 090	9 035	54 730	63 545	(8 815)	-14%	127 090
Surplus/(Deficit)	(7 739)	(10 395)	(10 906)	2 759	(7 269)	(5 453)	(1 816)	33%	(10 906)
Transfers and subsidies - capital (monetary)	28 023	49 188	50 840	577	3 994	25 420	####	-84%	50 840
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	-116%	39 934
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	-116%	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		42 188				27 525
Total non current assets	336 169	354 694	356 131		330 385				356 131
Total current liabilities	28 528	20 714	20 714		34 989				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		302 366				323 414
Cash flows									
Net cash from (used) operating	25 435	57 144	58 501	9 609	26 046	29 251	3 205	11%	53 082
Net cash from (used) investing	(20 469)	(49 745)	(51 398)	(664)	(4 711)	(25 699)	(20 987)	82%	4
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	11 676	14 112	13 817	8 945	46 075	6 908	(39 167)	-567%	59 799
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	2 499	850	848	1 714	497	468	2 614	10 393	19 883
Creditors Age Analysis									
Total Creditors	115	5	1	-	-	-	2 269	182	2 572

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) - M06 December

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	8 303	27 829	37 707	(9 878)	-26%	75 415
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		64 134	74 172	75 415	8 303	27 829	37 707	(9 878)	-26%	75 415
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		342	36 516	37 898	151	703	18 949	(18 247)	-96%	37 898
Community and social services		23	1 759	2 759	121	734	1 379	(646)	-47%	2 759
Sport and recreation		0	3	3	—	—	2	(2)	-100%	3
Public safety		300	34 733	35 115	28	(40)	17 558	(17 598)	-100%	35 115
Housing		18	22	22	1	9	11	(2)	-17%	22
Health		1	—	—	—	0	—	0	#DIV/0!	—
<i>Economic and environmental services</i>		1 425	1 500	1 500	152	783	750	33	4%	1 500
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		1 425	1 500	1 500	152	783	750	33	4%	1 500
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		36 293	51 559	52 211	3 766	22 140	26 106	(3 966)	-15%	52 211
Energy sources		22 386	27 703	27 703	1 986	12 581	13 852	(1 271)	-9%	27 703
Water management		6 069	10 756	11 409	536	3 158	5 704	(2 546)	-45%	11 409
Waste water management		3 860	4 992	4 992	356	1 942	2 496	(554)	-22%	4 992
Waste management		3 977	8 108	8 108	888	4 459	4 054	405	10%	8 108
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	102 194	163 747	167 024	12 371	51 455	83 512	(32 057)	-38%	167 024
Expenditure - Functional										
<i>Governance and administration</i>		17 811	19 934	21 395	3 039	16 481	10 698	5 784	54%	21 395
Executive and council		4 446	6 066	6 446	524	3 345	3 223	122	4%	6 446
Finance and administration		13 365	13 868	14 949	2 515	13 136	7 475	5 662	76%	14 949
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		10 270	39 225	39 557	898	5 590	19 778	(14 188)	-72%	39 557
Community and social services		2 359	2 326	2 326	197	1 309	1 163	146	13%	2 326
Sport and recreation		536	2 156	2 156	90	579	1 078	(499)	-46%	2 156
Public safety		7 343	34 729	35 062	609	3 696	17 531	(13 835)	-79%	35 062
Housing		7	13	13	1	7	7	—	—	13
Health		24	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		18 625	20 022	20 022	1 975	11 482	10 011	1 471	15%	20 022
Planning and development		1 487	1 344	1 344	105	684	672	12	2%	1 344
Road transport		17 138	18 677	18 677	1 870	10 798	9 339	1 459	16%	18 677
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		34 788	45 430	45 773	3 084	20 948	22 887	(1 939)	-8%	45 773
Energy sources		17 360	21 200	21 274	1 485	10 531	10 637	(106)	-1%	21 274
Water management		7 606	9 818	9 920	697	4 436	4 960	(524)	-11%	9 920
Waste water management		3 653	6 005	6 093	424	2 909	3 046	(137)	-5%	6 093
Waste management		6 169	8 407	8 486	478	3 072	4 243	(1 171)	-28%	8 486
<i>Other</i>		417	344	344	38	229	172	57	33%	344
Total Expenditure - Functional	3	81 911	124 954	127 090	9 035	54 730	63 545	(8 815)	-14%	127 090
Surplus/ (Deficit) for the year		20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	-1,164036	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) - M06 December

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	289	2 197	6 575	(4 378)	-66,6%	13 151
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	62 952	8 072	25 986	31 476	(5 490)	-17,4%	62 952
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	2 759	121	734	1 379	(646)	-46,8%	2 759
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	3	-	-	2	(2)	-100,0%	3
Vote 8 - HOUSING (17: IE)		11	13	13	1	5	6	(1)	-13,9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	35 115	28	155	17 558	(17 402)	-99,1%	35 115
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	1 500	152	783	750	33	4,4%	1 500
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	7 928	874	4 370	3 964	406	10,2%	7 928
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	4 838	343	1 859	2 419	(560)	-23,2%	4 838
Vote 13 - WATER (22: IE)		5 836	10 512	11 165	516	3 035	5 582	(2 548)	-45,6%	11 165
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	27 602	1 976	12 526	13 801	(1 275)	-9,2%	27 602
Total Revenue by Vote	2	102 194	163 747	167 024	12 371	51 651	83 512	(31 862)	-38,2%	167 024
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		4 558	5 476	5 856	494	3 032	2 928	104	3,6%	5 856
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	3 135	259	1 679	1 568	111	7,1%	3 135
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	8 207	530	3 615	4 104	(489)	-11,9%	8 207
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	20 145	3 139	16 449	10 072	6 377	63,3%	20 145
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	839	63	431	419	12	2,9%	839
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	1 385	125	873	692	181	26,1%	1 385
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	1 898	72	469	949	(480)	-50,6%	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	376	2 298	16 125	(13 827)	-85,8%	32 250
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	14 146	1 493	8 532	7 073	1 459	20,6%	14 146
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	7 296	378	2 474	3 648	(1 175)	-32,2%	7 296
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	4 492	300	2 166	2 246	(80)	-3,6%	4 492
Vote 13 - WATER (22: IE)		3 698	6 577	6 680	414	2 737	3 340	(603)	-18,1%	6 680
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	20 755	1 392	9 972	10 377	(405)	-3,9%	20 755
Total Expenditure by Vote	2	81 886	124 954	127 090	9 035	54 730	63 545	(8 815)	-13,9%	127 090
Surplus/ (Deficit) for the year	2	20 308	38 793	39 934	3 336	(3 080)	19 967	(23 047)	-115,4%	39 934

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	1 965	12 461	12 556	(95)	-1%	25 112
Service charges - Water		4 444	4 648	4 648	509	2 384	2 324	60	3%	4 648
Service charges - Waste Water Management		3 677	3 871	3 871	334	1 807	1 936	(128)	-7%	3 871
Service charges - Waste management		3 779	4 071	4 071	352	1 863	2 035	(172)	-8%	4 071
Sale of Goods and Rendering of Services		341	2 213	2 213	9	132	1 107	(975)	-88%	2 213
Agency services		215	267	267	10	124	134	(10)	-7%	267
Interest		293	-	-	-	-	-	-	-	-
Interest earned from Receivables		896	889	889	76	476	444	32	7%	889
Interest from Current and Non Current Assets		1 617	1 400	1 400	71	593	700	(107)	-15%	1 400
Dividends								-		
Rent on Land		27	102	102	2	15	51	(36)	-71%	102
Rental from Fixed Assets		1 645	2 079	2 079	137	822	1 039	(217)	-21%	2 079
Licence and permits		227	297	297	12	111	149	(38)	-25%	297
Operational Revenue		69	27	27	2	14	14	1	7%	27
Non-Exchange Revenue								-		
Property rates		5 657	5 998	5 998	7	6 202	2 999	3 204	107%	5 998
Fines, penalties and forfeits		167	34 437	34 437	17	51	17 218	(17 168)	-100%	34 437
Transfers and subsidies - Operational		26 231	28 284	29 909	8 225	19 785	14 954	4 830	32%	29 909
Interest		466	520	520	39	218	260	(42)	-16%	520
Operational Revenue		106	345	345	29	173	172	1	1%	345
Gains on disposal of Assets		2 180	-	-	-	230	-	230	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		74 172	114 559	116 184	11 794	47 461	58 092	(10 631)	-18%	116 184
Expenditure By Type										
Employee related costs		33 981	37 665	37 665	3 039	18 990	18 832	158	1%	37 665
Remuneration of councillors		3 677	3 785	3 785	301	1 803	1 893	(90)	-5%	3 785
Bulk purchases - electricity		14 819	16 700	16 700	1 228	9 096	8 350	746	9%	16 700
Inventory consumed		648	1 335	2 505	1 052	1 246	1 252	(6)	-1%	2 505
Debt impairment		-	29 652	29 995	-	-	14 997	(14 997)	-100%	29 995
Depreciation and amortisation		953	13 271	13 271	1 106	6 088	6 635	(548)	-8%	13 271
Interest		3 442	2 575	2 575	146	727	1 287	(560)	-44%	2 575
Contracted services		10 143	9 282	9 482	673	3 762	4 741	(979)	-21%	9 482
Transfers and subsidies		98	10	10	4	15	5	10	205%	10
Irrecoverable debts written off		619	-	-	-	706	-	706	#DIV/0!	-
Operational costs		13 531	10 680	11 103	1 487	12 296	5 552	6 744	121%	11 103
Total Expenditure		81 911	124 954	127 090	9 035	54 730	63 545	(8 815)	-14%	127 090
Surplus/(Deficit)		(7 739)	(10 395)	(10 906)	2 759	(7 269)	(5 453)	(1 816)	0	(10 906)
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	50 840	577	3 994	25 420	(21 427)	(0)	50 840
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	(0)	39 934
Income Tax								-		
Surplus/(Deficit) after income tax		20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	(0)	39 934
Surplus/(Deficit) attributable to municipality		20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	(0)	39 934
Surplus/ (Deficit) for the year		20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	(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) - M06 December

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									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-		-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-		-
Vote 21 - WATER (42: CAPEX)		-	-	-	-	-	-	-		-
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	139	139	-	40	69	(29)	-42%	139
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	23	893	-	-	446	(446)	-100%	893
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	90	90	4 348	(4 258)	-98%	8 696
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	-	-	52	(52)	-100%	103
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	427	1 765	1 576	189	12%	3 152
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	60	789	8 660	(7 870)	-91%	17 320
Vote 21 - WATER (42: CAPEX)		1 232	13 828	14 395	-	1 545	7 198	(5 653)	-79%	14 395
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	19 706	43 260	44 697	577	4 230	22 349	(18 119)	-81%	44 697
Total Capital Expenditure		19 706	43 260	44 697	577	4 230	22 349	(18 119)	-81%	44 697
Capital Expenditure - Functional Classification										
Governance and administration		-	162	162	-	40	81	(41)	-50%	162
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	162	162	-	40	81	(41)	-50%	162
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		5 162	8 799	9 668	90	90	4 334	(4 744)	-98%	9 668
Community and social services		-	-	870	-	-	435	(435)	-100%	870
Sport and recreation		5 192	8 696	8 696	90	90	4 348	(4 258)	-98%	8 696
Public safety		(29)	103	103	-	-	52	(52)	-100%	103
Economic and environmental services		752	-	-	-	-	-	-		-
Road transport		752	-	-	-	-	-	-		-
Trading services		13 792	34 300	34 867	487	4 099	17 433	(13 334)	-76%	34 867
Water management		1 232	11 177	11 745	-	610	5 872	(5 263)	-90%	11 745
Waste water management		12 559	20 472	20 472	487	2 554	10 236	(7 681)	-75%	20 472
Waste management		-	2 651	2 651	-	935	1 325	(390)	-29%	2 651
Total Capital Expenditure - Functional Classification	3	19 706	43 260	44 697	577	4 230	22 349	(18 119)	-81%	44 697
Funded by:										
National Government		18 558	31 795	31 795	577	3 580	15 897	(12 318)	-77%	31 795
Provincial Government		1 148	10 977	12 414	-	610	6 207	(5 598)	-90%	12 414
Transfers recognised - capital		19 706	42 772	44 209	577	4 189	22 105	(17 915)	-81%	44 209
Internally generated funds		-	488	488	-	40	244	(204)	-83%	488
Total Capital Funding		19 706	43 260	44 697	577	4 230	22 349	(18 119)	-81%	44 697

The Capital expenditure for the month of November 2025 amounts R 577 013 and stands at 81% 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 R4 230 000, 9.8% of the total budget of R43 260 170. Commitments are R27 428 000.

Commitments against Cash and Cash Equivalents December 2025	
Item	Amount
Balance as per CFA	28 223 477
Total commitments against cash	27 427 920
Unspent Conditional Grants	0
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	1 035 527
Creditors	5 035 540
Performance Bonus Provision	1 374 423
Provision for Environmental Rehabilitation	19 982 430
Provision for Leave Payments	0
Retentions	-
Netto cash available	R 795 557

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	28 223	13 813
Trade and other receivables from exchange transactions		8 157	4 010	4 010	5 406	4 010
Receivables from non-ex change transactions		(5 936)	3 496	3 496	2 743	3 496
Current portion of non-current receivables						
Inventory		175	143	143	238	143
VAT		(148)	3 503	3 503	2 457	3 503
Other current assets		3 520	2 559	2 559	3 120	2 559
Total current assets		30 474	27 820	27 525	42 188	27 525
Non current assets						
Investments						
Investment property		21 208	21 142	21 142	19 318	21 142
Property , plant and equipment		314 735	332 974	334 411	310 642	334 411
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	47	47	16	47
Trade and other receivables from exchange transactions		27	483	483	365	483
Non-current receivables from non-ex change transactions		–	4	4	1	4
Other non-current assets						
Total non current assets		336 169	354 694	356 131	330 385	356 131
TOTAL ASSETS		366 643	382 514	383 655	372 573	383 655
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	219	–
Consumer deposits		1 121	1 046	1 046	1 125	1 046
Trade and other payables from exchange transactions		26 011	20 093	20 093	11 105	20 093
Trade and other payables from non-ex change transactions		6 609	1 995	1 995	25 196	1 995
Provision		3 039	3 260	3 260	4 174	3 260
VAT		(8 423)	(5 679)	(5 679)	(6 830)	(5 679)
Other current liabilities		171	–	–	–	–
Total current liabilities		28 528	20 714	20 714	34 989	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	70 403	60 241
NET ASSETS	2	304 873	322 272	323 414	302 170	323 414
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	323 414	302 366	323 414
Reserves and funds						
Other		4 390	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	323 414	302 366	323 414

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	273	4 042	2 555	1 487	58%	–
Service charges		31 179	40 680	40 680	2 607	16 359	20 340	(3 981)	-20%	–
Other revenue		17 386	30 121	25 459	2 473	11 858	12 730	(872)	-7%	147 182
Transfers and Subsidies - Operational		35 869	23 824	30 512	7 765	22 169	15 256	6 914	45%	–
Transfers and Subsidies - Capital		25 466	49 188	50 840	5 318	22 136	25 420	(3 284)	-13%	–
Interest		1 583	1 400	1 400	71	582	700	(118)	-17%	1 400
Payments										
Suppliers and employees		(91 392)	(90 604)	(92 925)	(8 897)	(51 101)	(46 463)	(4 638)	10%	(92 925)
Interest		(0)	(2 575)	(2 575)	(0)	(0)	(1 287)	1 287	-100%	(2 575)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 435	57 144	58 501	9 609	26 046	29 251	3 205	11%	53 082
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	–	–	–	230	–	230	#DIV/0!	–
Decrease (increase) in non-current receivables		–	4	4	–	1	2	(1)	-32%	4
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(22 696)	(49 749)	(51 402)	(664)	(4 943)	(25 701)	20 758	-81%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 469)	(49 745)	(51 398)	(664)	(4 711)	(25 699)	(20 987)	82%	4
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	8 945	21 334	3 552			53 086
Cash/cash equivalents at beginning:		6 710	6 713	6 713	–	24 741	3 357	21 384		6 713
Cash/cash equivalents at month/year end:		11 676	14 112	13 817	8 945	46 075	6 908			59 799

PART 3: SUPPORTING DOCUMENTATION

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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%	3,3%	5,0%
Borrowed funding of 'own'n 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%	14,2%	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%	120,6%	132,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	66,7%	80,7%	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 Revenue		7,8%	9,2%	9,1%	24,5%	9,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		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 generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		45,8%	32,9%	32,4%	40,0%	32,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,0%	2,1%	2,1%	1,3%	2,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,9%	13,8%	13,6%	3,9%	5,5%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
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						

Calculations					
Financial liabilities				230	
Total Assets	366 643	382 514	383 655	372 573	383 655
Employee related costs	33 981	37 665	37 665	18 990	37 665
Repairs & Maintenance	1 451	2 404	2 404	613	2 404
Interest (finance charges)	3 442	2 575	2 575	727	2 575
Principal paid					
Depreciation	953	13 271	13 271	1 106	3 785
Operating expenditure	81 911	124 954	127 090	54 730	127 090
	0				
Borrowed funding for capital					
Debt	37 010	26 478	26 478	43 012	26 478
Equity	305 366	322 272	323 414	302 366	323 414
Reserves and funds	4 390				
Borrowing				230	
Current assets	30 474	27 820	27 525	42 188	27 525
Current liabilities	28 528	20 714	20 714	34 989	20 714
Monetary assets	24 706	14 108	13 813	28 223	13 813
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	116 184	47 461	116 184
Transfers and subsidies - Operational	26 231				
Transfers and subsidies - capital (monetary allocations)	28 023	49 188	50 840	3 994	50 840
Debt service payments	1 583	1 400	1 400	71	582
Outstanding debtors (receivables)	5 768	10 552	10 552	11 635	10 552
Annual services revenue	39 691	43 700	43 700	3 167	24 718
Cash + investments	24 706	14 108	13 813	28 223	13 813
Fixed operational expend. (monthly)					
Longstanding debtors outstanding		27	487	487	366
Longstanding debtors recovered					487
Attorney collections					

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description		NT Cod e	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.e. Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	337	214	168	144	124	124	652	1 917	3 680	2 961	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	495	267	137	96	90	59	261	671	2 077	1 178	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 176	83	284	1 239	51	52	499	3 660	7 044	5 501	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	196	113	104	97	94	90	491	1 795	2 980	2 567	-	-	
Receivables from Exchange Transactions - Waste Management	1600	193	106	94	87	87	81	425	1 174	2 247	1 853	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	94	60	48	45	44	50	230	1 085	1 657	1 455	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	7	7	13	5	6	12	56	91	198	171	-	-	
Total By Income Source	2000	2 499	850	848	1 714	497	468	2 614	10 393	19 883	15 686	-	-	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	174	140	103	212	77	71	253	570	1 601	1 184	-	-	
Commercial	2300	788	143	315	1 080	69	60	502	3 194	6 149	4 904	-	-	
Households	2400	1 538	566	431	422	351	337	1 859	6 630	12 132	9 598	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	2 499	850	848	1 714	497	468	2 614	10 393	19 883	15 686	-	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	-	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	115	5	1	-	-	-	2 269	182	2 572	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	115	5	1	-	-	-	2 269	182	2 572	-	

Other Information or Documentation

Municipal Manager's Quality Certificate

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat

PRIVAATSAK X4
LAINGSBURG

6900



Municipal Building, Van Riebeeck Street

PRIVATE BAG X4
LAINGSBURG

6900

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNOMMER :

Tel. (023) 551 1019

REFERENCE NUMBER :

NAVRAE :

ENQUIRIES :

Faks/Fax (023) 5511019

QUALITY CERTIFICATE

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

- ☒ **The monthly budget statement**
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid-year budget and performance assessment

For the month of December 2025 of has been prepared in accordance with the Municipal Finance Management Act, and the regulations issues in terms thereof.

Print name: Ms Lesego Mokgoje

For the Municipal Manager of Laingsburg Municipality (WC051)

Signature

A handwritten signature in black ink, appearing to be 'Lesego Mokgoje', written over a dotted line.

Date

15/01/2026