



LAINGSBURG MUNICIPALITY MFMA SECTION 72 REPORT

MID-YEAR BUDGET & PERFORMANCE

ASSESSMENT REPORT 01 July 2025 – 31 December 2025

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QUALITY CERTIFICATE

I, **Jafta Booysen**, the Municipal Manager of Laingsburg Municipality, hereby certify that –

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

For the period of 1 July 2025 until 31 December 2025 has been prepared in accordance with the Municipal Finance Management Act, and the regulations issues in terms thereof.

Duly Signed

J BOOYSEN

MUNICIPAL MANAGER

23 January 2026

1 Introduction

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, No.56 of 2003 (MFMA), states that:

- (1) *the accounting officer of a municipality must, by 25 January of each year -*
 - (a) *assess the performance of the municipality during the first half of the financial year, taking into account-*
 - (i) *the monthly statements referred to in section 71 for the first half of the financial year'*
 - (ii) *the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;*
 - (iii) *the past year's annual report and progress on resolving problems identified in the annual report*
 - (b) *Submit a report on such assessment to:*
 - (i) *the mayor of the municipality*
 - (ii) *the National Treasury; and*
 - (iii) *the relevant provincial treasury.*
- (2) *The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.*
- (3) *The accounting officer must, as part of the review;*
 - (a) *make recommendations as to whether an adjustments budget is necessary; and*
 - (b) *recommend revised projections for revenue and expenditure to the extent that this may be necessary.*

2 Purpose of report

To submit to the Executive Mayor a half yearly assessment report of Laingsburg Municipality's Performance covering the period 1 July 2025 to 31 December 2025.

Process to follow:

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 (1) (f). which states that:

- (1) *On receipt of the statement or report submitted by te accounting officer of the municipality in*

terms of section 71 or 72, the mayor must-

- (a) Consider the report*
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;*
- (d) Issue any appropriate instructions to the accounting officer to ensure-*
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and*
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;*
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
- (f) In case of the section 72 report, submit the report to the council by 31 January of each year*

3 Legislative Framework

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

3.1 Section 72: Mid-year budget and performance assessment

3.2 Section 54: Budgetary control and early identification of financial problems

3.3 Regulation 34: Publication of mid-year budget and performance assessments

- 1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- 2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including-
 - (a) summaries in alternate languages predominant in the community, and
 - (b) information relevant to each ward in the municipality.

3.4 Regulation 35: Submission of mid-year budget and performance assessments

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form:

- (a) the mid-year budget and performance assessment by 25 January of each year; and

- (b) any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

3. Mayor's Report

Upon receipt of the 2025/26 Mid-Year Performance Assessment Report, prepared in terms of Section 72 of the MFMA and tabled to Council in accordance with Section 54, it is evident that the Municipality achieved 15 of the 25 applicable KPIs, with 10 KPIs (40%) not met, reflecting material underperformance that requires urgent corrective action.

Revenue collection reached 81.7% of the budget, while operating and capital expenditure remained below projections, resulting in a mid-year deficit of R3.27 million. Although cash reserves improved, persistent weaknesses in asset management, rising liabilities, and outstanding debtors continue to pose significant governance and financial risks.

Immediate corrective measures include the implementation of the Post-Audit Action Plan to address the 2024/25 adverse audit opinion, strengthening internal controls and compliance oversight, realigning revenue, expenditure, and cash-flow assumptions through the adjustment budget, and building institutional capacity through skills development, risk integration, and accountability frameworks.

I therefore urge all Honorable Councilors to exercise firm oversight, enforce consequence management, and demonstrate disciplined leadership to restore financial credibility, improve service delivery, and move the Municipality from an adverse audit outcome to a qualified—and ultimately unqualified—status. Strong governance and decisive intervention are essential to safeguard fiscal sustainability and public confidence.

COUNCILLOR ALLETA THERON
EXECUTIVE MAYOR OF LAINGSBURG

PART 1: MID-YEAR BUDGET FINANCIAL PERFORMANCE ASSESSMENT

SECTION 72(1) (a)(i) The monthly statements referred to in section 71 for the first half of the financial year'

4. Overall Financial Summary

The table below indicates the summary of the financial performance for the 2025/2026 financial year as at the Quarter ending 31 December 2025:

Description	2024/25	Original Budget	2025/26	YTD Actual	2025/26 Variance	
	Actual (Audited Outcome)		Adjusted Budget		Original Budget	Adjustments Budget
	R'000				%	
Financial Performance						
Property rates	5 657	5 998	5 998	6 202	3,30	3,30
Service charges	34 034	37 702	37 702	18 515	-103,63	-103,63
Investment revenue	1 617	1 400	1 400	593	-136,18	-136,18
Transfers recognised - operational	26 231	28 284	29 909	19 785	-42,96	-51,17
Other own revenue	6 632	41 175	41 175	2 366	-1640,39	-1640,39
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	116 184	47 461	-141,37	-144,80
Employee related costs	33 981	37 665	37 665	18 990	-98,33	-98,33
Remuneration of councillors	3 677	3 785	3 785	1 803	-109,94	-109,94
Depreciation and amortisation	953	13 271	13 271	6 088	-117,99	-117,99
Finance costs	3 442	2 575	2 575	727	-254,00	-254,00
Bulk purchases	15 467	18 035	19 205	10 342	-74,38	-85,69
Transfers and subsidies	98	10	10	15	34,37	34,37
Other expenditure	24 293	49 613	50 579	16 764	-195,95	-201,72
Total Expenditure	81 911	124 954	127 090	54 730	-128,31	-132,21
Surplus/(Deficit)	(7 739)	(10 395)	(10 906)	(7 269)	-43,01	-50,04
Transfers recognised - capital	28 023	49 188	50 840	3 994	-1131,63	-1173,00

Description	2024/25	Original Budget	2025/26	YTD Actual	2025/26 Variance	
	Actual (Audited Outcome)		Adjusted Budget		Original Budget	Adjustments Budget
	R'000				%	
Gains and other operations	–	–	–	–	0,00	0,00
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	39 934	(3 275)	1284,40	1319,25
Capital expenditure & funds sources						
Capital expenditure						
Transfers recognised - capital	28 023	49 188	50 840	3 994	-1131,63	-1173,00
Public contributions & donations	–	–	–	–	0,00	0,00
Borrowing	–	–	–	–	0,00	0,00
Internally generated funds	–	–	–	–	0,00	0,00
Total sources of capital funds	28 023	49 188	50 840	3 994	-1131,63	-1173,00
Financial position						
Total current assets	30 474	27 820	27 525	42 188	34,06	34,76
Total non-current assets	336 169	354 694	356 131	330 385	-7,36	-7,79
Total current liabilities	28 528	20 714	20 714	34 989	40,80	40,80
Total non-current liabilities	33 242	39 527	39 527	35 414	-11,61	-11,61
Community wealth/Equity	305 366	322 272	323 414	302 366	-6,58	-6,96
Cash flows						
Net cash from (used) operating	25 435	57 144	58 501	26 046	-119,40	-124,61
Net cash from (used) investing	(20 469)	(49 745)	(51 398)	(4 711)	-955,85	-990,92
Net cash from (used) financing	–	–	–	–	0,00	0,00
Cash/cash equivalents at the year end	2 479	9 878	9 878	23 813	58,52	58,52
Cash/cash equivalents at the year begin:	(2 486)	2 479	16 982	2 479	0,00	-584,99
Cash backing/surplus reconciliation						
Cash and investments available	2 479	2 479	9 878	23 813	89,59	58,52
Application of cash and investments	–	–	–	–	0,00	0,00

Description	2024/25	Original Budget	2025/26	YTD Actual	2025/26 Variance	
	Actual (Audited Outcome)		Adjusted Budget		Original Budget	Adjustments Budget
	R'000				%	
Balance - surplus (shortfall)	2 479	2 479	9 878	23 813	89,59	58,52
<u>Asset management</u>						
Asset register summary (WDV)	30 474	27 820	27 525	42 188	34,06	34,76
Depreciation & asset impairment	953	13 271	13 271	6 088	-117,99	-117,99
Repairs and Maintenance	1 451	2 404	2 404	103	-2237,35	-2237,35
<u>Free services</u>						
Cost of Free Basic Services provided	7 936	8 353	–	4 177	-100,00	100,00
Revenue cost of free services provided	8 650	9 105	–	4 553	-100,00	100,00
<u>Households below minimum service level</u>						
Water:	–	–	–	–	0,00	0,00
Sanitation/sewerage:	–	–	–	–	0,00	0,00
Energy:	–	–	–	–	0,00	0,00
Refuse:	–	–	–	–	0,00	0,00
Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1.						

Summary:

a) Financial Performance

The municipality's overall financial performance shows mixed results, with several revenue and expenditure categories performing below projections.

Operating Revenue:

The Municipality generated 81.7% or R 47,46 million of the half yearly budgeted income of R 58,09 million, which is less than the budgeted amounts. This amount includes the operational allowances to date. Reasons will be provided with the recognition of traffic fines that had the biggest impact. Total revenue (excluding capital transfers) decreased significantly, with a negative variance of -141.37% (Original Budget) and -144.80% (Adjusted Budget).

Key shortfalls are noted in service charges (-103.63%), investment revenue (-136.18%), and other own revenue (-1640.39%), indicating major underperformance in income-generating activities. Operational transfers show a moderate decline compared to expectations (-42.96% against original budget).

Operating Expenditure:

Operating expenses of R 21,19 million for the mid-term. These do not include depreciation charges and annual bonuses. They also exclude the annual calculation for provisions. This will effectively bring the total expenditure to date to R 54,73 million. The expenditure to date is less than the budget year-to-date amount. This means that the Municipality spent 14% less.

Capital Expenditure:

The Municipality has so far spent R 4,23 million of the externally funded capital budget. An amount of R 21.527 million in MIG and WSIG has already been received. So far, 18.92% of the year's capital budget has already been spent. High under-expenditure is primarily due to delayed spending on projects.

Total expenditure also underperformed, with variances of -128.31% (Original Budget) and -132.21% (Adjusted Budget).

Surplus/Deficit:

The operational deficit narrowed slightly to R7.27 million, compared to a budgeted deficit of approximately R10.9 million.

After accounting for capital transfers, a deficit of R3.27 million is reported versus an expected surplus, indicating weak capital transfer performance.

b) Financial Position

Assets:

Total assets remain stable, though non-current assets declined slightly (-7.36%) due to depreciation and limited capital additions.

Current assets improved markedly by 34.06%, driven mainly by higher cash balances.

Liabilities:

Current liabilities rose by 40.8%, indicating increased short-term obligations.

Non-current liabilities dropped by 11.6%, possibly due to reduced borrowing or debt settlement.

Equity:

Community wealth/equity declined by approximately 6.96%, reflecting the operational deficit and diminished capital transfer inflows.

c) Cash Flow Overview

Operating activities generated R26.0 million, down significantly from a budgeted R58.5 million, marking an underperformance of about -124.6%.

Investing activities used R4.7 million, substantially below planned capital spending (budgeted R51.4 million).

Financing activities remained inactive (no borrowings).

Despite this, year-end cash and cash equivalents improved strongly to R23.81 million, far exceeding the prior year (R2.48 million), demonstrating stronger liquidity and cash retention, likely due to underspending on capital projects.

d) Asset Management

Depreciation and repairs & maintenance were substantially below budget (-117.99% and -2237.35%), indicating possible deferred maintenance and asset management inefficiencies.

e) Free Services

Free basic and revenue-costed services were provided at around 50% of budget levels, reflecting budget underperformance but consistent service delivery relief to indigent households.

The graph below illustrates monthly capital expenditure trends, highlighting a comparison between year-to-date actual expenditure and the approved year-to-date target.

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target

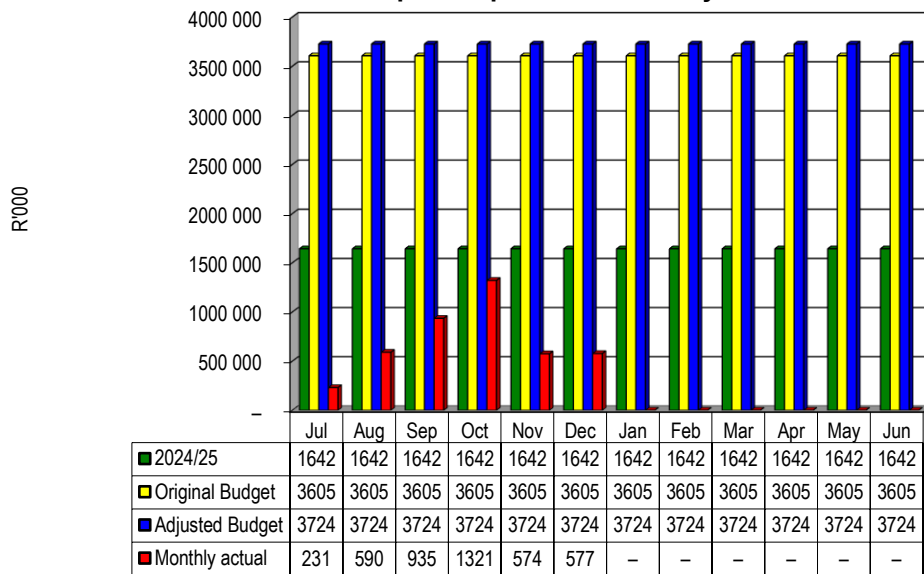
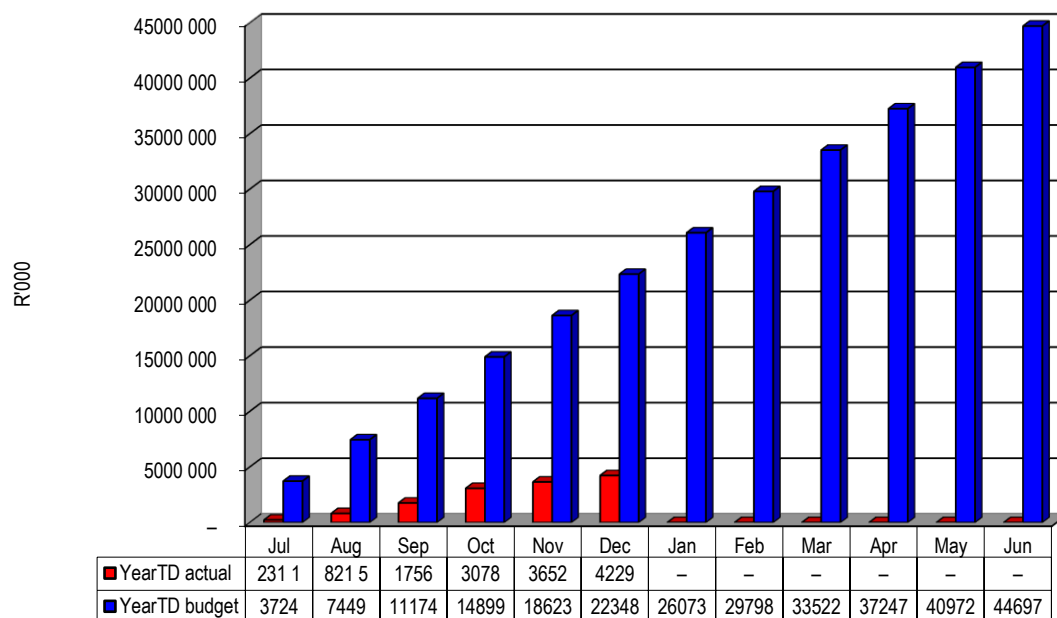


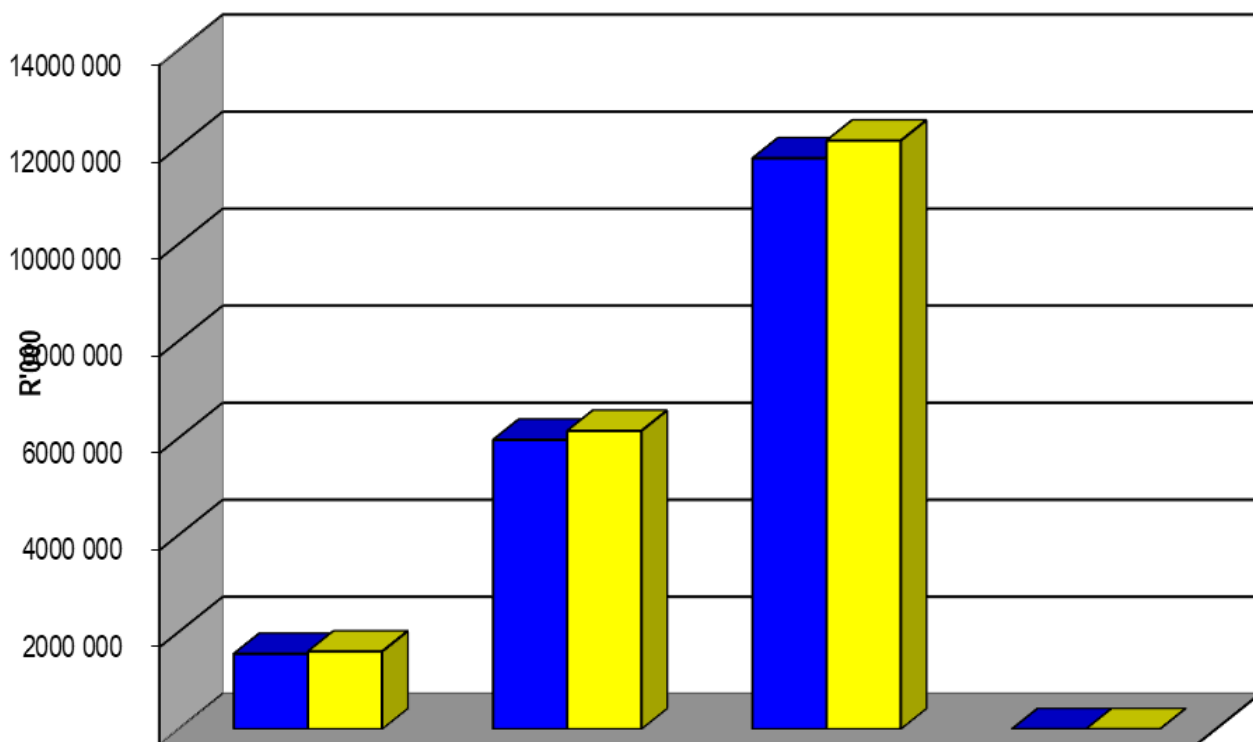
Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target



f) Debtors

The outstanding debtors of the Municipality amounted to R 14,636 million at the end of the mid-term. Without any financial cost, the municipality needs to strengthen revenue credibility and audit compliance through enforcement of Credit Control and Debt Collection Policy

Chart C4 Consumer Debtors (total by Debtor Customer Category)



■ 2024/25

■ Budget Year 2025/26

Organs of State

Commercial

Households

Other

1552 823

5964 919

11768 458

–

1600 848

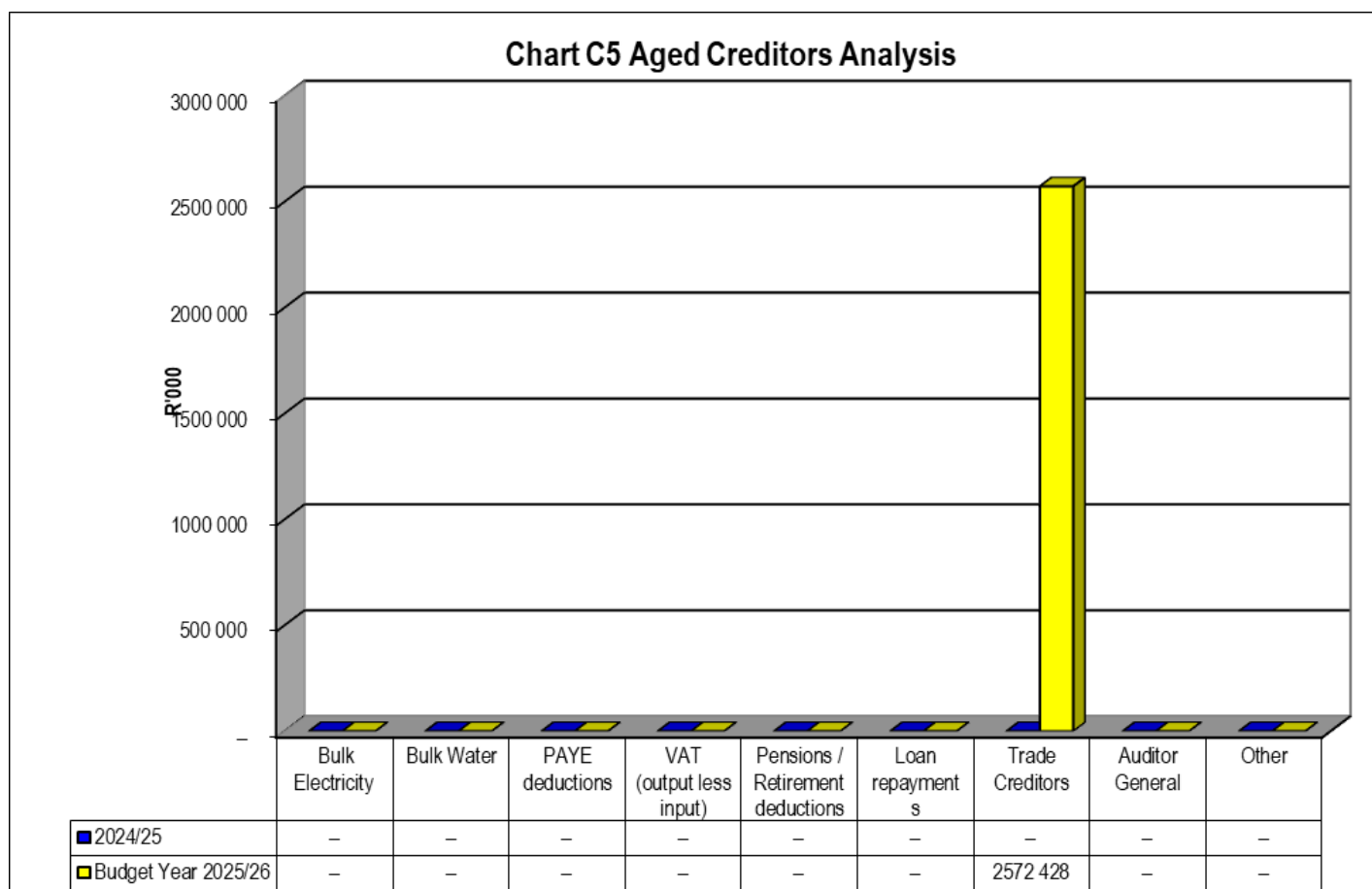
6149 401

12132 431

–

g) Creditors

Total outstanding operating creditors amounted to R1,091 at mid-term. All outstanding amounts fall within the 30-day outstanding category and are therefore compliant with the requirements of Section 65 of the MFMA. These balances exclude the Auditor-General of South Africa (AGSA) account, for which the Municipality has finalised a ring-fenced payment plan of R372,175.14 effective from 31 October 2025 to 30 September 2028, as well as the SALGA account, which is settled at a rate of R50,000 per month.



PART 2: MID-YEAR BUDGET NON- FINANCIAL PERFORMANCE ASSESSMENT

SECTION 72 (1)(a)(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

5. Service delivery Performance Analysis

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players." This framework, *inter alia*, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

Laingsburg Municipality does have an approved 2025/26 Performance Management Framework, Policy and Rewards Incentive Policy in place which are currently under review.

6.1. Implementation of Performance Management

The 2022/2027 Year 3 Amendment Plan was compiled and approved by Council on 30 May 2025. Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organizational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget. The TL SDBIP was prepared and approved by the Executive Mayor on 11 June 2025.

6.2. Performance Monitoring

The SDBIP is loaded on an electronic web-based system (after approval). The web-based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against Key Performance Indicator (KPI) Targets for the previous month's performance. The actual results against monthly targets set, are discussed in monthly Executive

Management Team (EMT) meetings to determine early warning indicators and discuss corrective measures if needed.

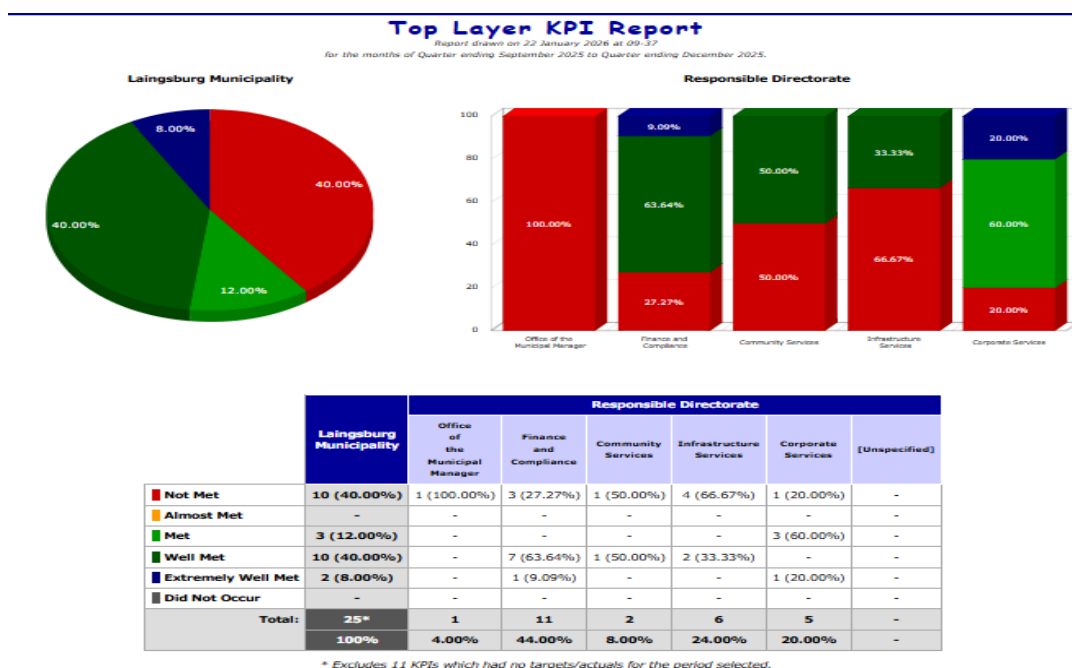
Legends measuring performance:

Category	Colour	Description
KPI's Not Met	Red	0% >= Actual/Target < 75%
KPI's Almost Met	Orange	75% >= Actual/Target < 100%
KPI's Met	Green	Actual/Target = 100%
KPI's Well Met	Dark Green	100% > Actual/Target < 150%
KPI's Extremely Well Met	Dark Blue	Actual/Target >= 150%

7. Report on Municipal Performance Management System

In this section we will look at the 2025/26 Mid-Year Assessment of the Top Layer SDBIP per KPI.

7.1. SDBIP Report Per Directorate



The SDBIP performance per directorate graph reflects the operational performance of the Municipality for the period 1 July 2025 to 31 December 2025, providing a consolidated view of performance against approved Key Performance Indicators (KPIs) across all directorates.

The analysis indicates that the Municipality performed above average, achieving 60% of the targeted KPIs during the period under review. This demonstrates a reasonable level of operational execution, notwithstanding identified performance gaps that require management intervention.

At the Top Layer of the SDBIP, a total of 25 KPIs were assessed, with the following performance outcomes:

- 2 KPIs Extremely Well Met
- 10 KPIs Well Met
- KPIs Met
- 10 KPIs Not Met

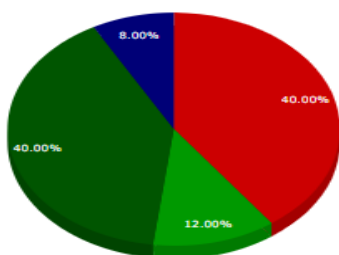
The total number of KPIs for the year is 36. Only 25 KPIs were applicable for the mid-term. While 15 out of 25 KPIs were achieved (Met and above), the 10 KPIs that were Not Met represent 40% of the Top Layer indicators, which is material and warrants focused corrective action.

7.2. Pre-Determined Objectives (PDO's) SDBIP Report

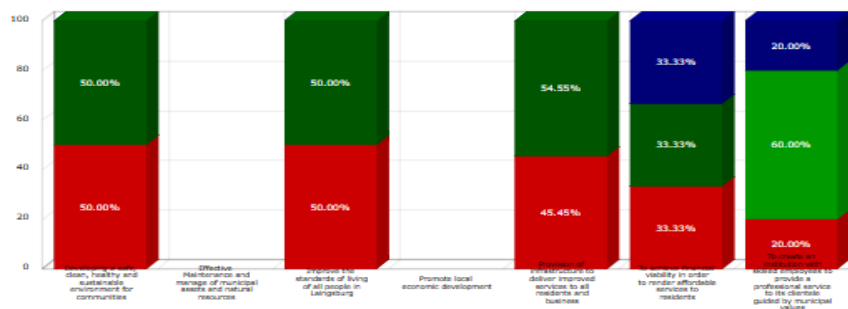
Top Layer KPI Report

Report drawn on 22 January 2026 at 09:30
for the months of Quarter ending September 2025 to Quarter ending December 2025.

Laingsburg Municipality



Pre-determined Objective



	Laingsburg Municipality	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clients guided by municipal values	Unspecified	[Unspecified]
Not Met	10 (40.00%)	-	1 (50.00%)	-	2 (50.00%)	-	5 (45.45%)	1 (33.33%)	1 (20.00%)	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-	-
Met	3 (12.00%)	-	-	-	-	-	-	-	3 (60.00%)	-	-
Well Met	10 (40.00%)	-	1 (50.00%)	-	2 (50.00%)	-	6 (54.55%)	1 (33.33%)	-	-	-
Extremely Well Met	2 (8.00%)	-	-	-	-	-	-	1 (33.33%)	1 (20.00%)	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-	-
Total:	25*	-	2	0	4	0	11	3	5	-	-
	100%	-	8.00%	0.00%	16.00%	0.00%	44.00%	12.00%	20.00%	-	-

* Excludes 11 KPIs which had no targets/actuals for the period selected.

2025-2026: Top Layer KPI Report

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 70	Office of the Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Develop a Risk Based Audit Plan for 2026/26 and submit to the Audit Committee for consideration by 30 June 2026	RBAP submitted to the Audit Committee by 30 June 2026	Carry Over	0.0000	0.0000	N/A			0.0000	0.0000	N/A			0	0	N/A

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 71	Office of the Municipal Manager	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2026 [(Amount actually spent on capital projects/ Amount budgeted for capital projects) x100]	% of capital budget spent on capital projects	Last Value	15%	4%	R	[D136] Municipal Manager: MIG - The original price of the RT Tender submitted was more than the budgeted amount and the municipality had to internally fund R 63 583.39 shortfall in the month of July 2025. Following that the municipality received a new price listing which was fully covering the budgeted amount. The Front loader was delivered	[D136] Municipal Manager: The appointment of the Contractor for Goldnerville stormwater bridges has and the contractor is busy with site establishment (September 2025)	40%	7.86 %	R	[D136] Municipal Manager: Yellow Fleet Transversal Tender. 1 x Fleet (Front Loader) was delivered in Sept 2025 with some delays experienced for the delivery of the 2nd Fleet (REL/Compactor Truck) due to delayed manufacturing of the Compactor Construction of Sports Facility Phase 2: Bergsig Inaugural meeting	[D136] Municipal Manager: The expected date for delivery of the compactor truck is first week February 2026. The contractor at Bergsig Sports field (Phase 2 of the project) To mitigate the impact of the delay, an expedited and time-compressed implementation programme was adopted, allowing the works to be executed efficiently within a reduced timeframe while maintaining compliance with technical and quality requirements (December 2025)	40%	7.86%	R

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											and invoiced paid in October 2025. The municipality is still waiting the delivery of the compactor truck that is being built. (September 2025)					was held on 26 Nov 2025, 1st PC submitted for some Ps&Gs items in Dec 2025, actual construction to commence in January 2026 after buildings break. Project to be completed by 25 June 2026 as per contract period and programme. (December 2025)				

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 72	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Institutional Development	Achieve a debtor payment percentage of 85% by 30 June 2026 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Last Value	85%	70.52 %	O	[D137] Senior Manager: Finance and Administration: There was an increase of R197 901 in the total outstanding amount since the previous month (September 2025)	[D137] Senior Manager: Finance and Administration: Finalization of reconciling Utilities data and the financial data system to enable the municipality to kick start the Auxiliary services from the second quarter. This internal control measure has potential of increasing revenue	85%	99.11 %	G2		[D137] Senior Manager: Finance and Administration: None (December 2025)	85%	99.11 %	G2

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												collection. Currently appointed officials to install prepaid meters will be on training and installation to kick off during end October/beginning November 2025 (September 2025)								

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 73	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (Excluding Eskom areas) and billed for the service as at 30 June 2026	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2026	Last Value	896	529	R	[D138] Senior Manager: Finance and Administration: See attached Mun837a Report (September 2025)	[D138] Senior Manager: Finance and Administration: Targets needs to be revised (September 2025)	896	1 017	G2		[D138] Senior Manager: Finance and Administration: None (December 2025)	896	1 017	G2

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL 74	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2026	Number of residential properties which are billed for water	Last Value	1 336	1 372	G 2	[D139] Senior Manager: Finance and Administration: See attached Mun837a Summary Report (September 2025)		1 336	1 487	G2		[D139] Senior Manager: Finance and Administration: None (December 2025)		1 336	1 487	G 2

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL 75	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2026	Number of residential properties which are billed for sewerage	Last Value	1 320	1 324	G 2	[D140] Senior Manager: Finance and Administration: Mun837a Summary (September 2025)		1 320	1 419	G2		[D140] Senior Manager: Finance and Administration: None (December 2025)		1 320	1 419	G 2
TL 76	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2026	Number of residential properties which are billed for refuse removal	Last Value	1 370	1 371	G 2	[D141] Senior Manager: Finance and Administration: Mun837a report (September 2025)		1 370	1 484	G2		[D141] Senior Manager: Finance and Administration: None (December 2025)		1 370	1 484	G 2

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 77	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 50kWh electricity to indigent households as at 30 June 2026	Number of households receiving free basic electricity	Last Value	370	346	O	[D142] Senior Manager: Finance and Administration: Mun837a report (September 2025)	[D142] Senior Manager: Finance and Administration: As per applications received (September 2025)	370	411	G2		[D142] Senior Manager: Finance and Administration: None (December 2025)	370	411	G2
TL 78	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 6kl water to indigent households as at 30 June 2026	Number of households receiving free basic water	Last Value	480	503	G2	[D143] Senior Manager: Finance and Administration: Mun837a Summary Report (September 2025)		480	330	R	[D143] Senior Manager: Finance and Administration: Some Indigents application could not be finalized due to applicants not renewing the expired application and not submitting all required information (December 2025)	[D143] Senior Manager: Finance and Administration: Reconvene meeting with delegated CDWs and inform all ward Councilors of pending applications no later than end January 2026 (December 2025)	480	330	R

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
																2025)				
TL 79	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic sanitation to indigent households as at 30 June 2026	Number of households receiving free basic sanitation services	Last Value	480	498	G 2	[D144] Senior Manager: Finance and Administration: Mun837a Report (September 2025)		480	328	R	[D144] Senior Manager: Finance and Administration: Some Indigents application could not be finalized due to applicants not renewing the expired application and not submitting all required information (December 2025)	[D144] Senior Manager: Finance and Administration: Reconvene meeting with delegated CDWs and inform all ward Councilors of pending applications no later than end January 2026 (December 2025)	480	328	R

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 80	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic refuse removal to indigent households as at 30 June 2026	Number of households receiving free basic refuse removal services	Last Value	480	511	G 2	[D145] Senior Manager: Finance and Administration: Mun 837a Report (September 2025)		480	0.0000	R	None	None	480	511	G 2
TL 81	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2026 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue -	Debt coverage ratio as at 30 June 2026	Reverse Last Value	0.0000 %	0.0000 %	N/A			0.0000 %	0.0000 %	N/A		[D146] Senior Manager: Finance and Administration: None (December 2025)	0%	0%	N/A

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					Operating Conditional Grant) x 100]															
TL 82	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2026 [(Total outstanding service debtors/annual revenue received for	% outstanding service debtors at 30 June 2026	Reverse Last Value	0.0000 %	0.0000 %	N/A			0.0000 %	107.37 %	R	[D147] Senior Manager: Finance and Administration: Customers unable to pay due to unemployment and/or low income and some customers with long with existing arrears and handed-over are not paying the	[D147] Senior Manager: Finance and Administration: Strengthen the Credit control unit and reconsider to make use of debt collection agencies (December 2025)	0%	107.37 %	R

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					services)x 100]											accounts as expected (December 2025)				
TL 83	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2026 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational	Cost coverage ratio as at 30 June 2026	Last Value	0.0000	0.0000	N/A			0.0000	0.51	B	[D148] Senior Manager: Finance and Administration: The municipality's cash coverage ratio stands at 0.51 months, indicating that available cash and short-term investments are only sufficient to	[D148] Senior Manager: Finance and Administration: Enhance Revenue Collection by Strengthening billing, follow-up, and enforcement of outstanding service debtors. Strengthen Internal Controls and Reporting: (December 2025)	0	0.51	B

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]											cover approximately half of the monthly fixed operational expenditure (December 2025)				
TL 84	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Review the Disaster Management Plan and submit to Council by 31 March 2026	Reviewed Disaster Management Plan submitted to Council by 31 March 2026	Carry Over	0.0000	0.0000	N/A			0.0000	0.0000	N/A			0	0	N/A
TL 85	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment	Infrastructure Development	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	Accumulative	12	15	G 2	[D150] Manager: Community Services: Roadblocks done on a		12	12	G	[D150] Manager: Community Services: Vehicle Check Point		24	27	G 2

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			t for communities								dailey basis (September 2025)					(VCP) done on a daily basis (December 2025)				
TL 86	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Spend 95% of the Library Grant [(Actual expenditure divided by the total approved grant received) x 100]	% grant spent	Last Value	0.0000 %	0.0000 %	N/A			0.0000 %	0.0000 %	N/A			0%	0%	N/A
TL 87	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	Accumulative	0.0000	0.0000	N/A			1	0.0000	R	[D152] Manager: Community Services: No outreach done within the quarter. Last outreach was held in September 2025 (December 2025)	[D152] Manager: Community Services: Next outreach will be done in the last quarter (December 2025)	1	0	R

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 88	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit the % electricity unaccounted for to less than 10% by 30 June 2026 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]	% electricity unaccounted for by 30 June	Reverse Last Value	0.0000 %	0.000 0%	N/A			0.0000 %	0.000 0%	N/A			0%	0%	N/A
TL 89	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit unaccounted for water to less than 30% by 30 June 2026 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of	% of water unaccounted	Reverse Last Value	0.0000 %	0.000 0%	N/A			0.0000 %	0.000 0%	N/A			0%	0%	N/A

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					Kilolitres Water Purchased or Purified x 100]															
TL 90	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	Last Value	0.0000 %	0.0000 %	N/A			0.0000 %	0.0000 %	N/A			0%	0%	N/A
TL 91	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2026 [(Number of effluent	% of effluent samples compliant	Last Value	0.0000 %	0.0000 %	N/A			0.0000 %	0.0000 %	N/A			0%	0%	N/A

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]															
TL 92	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	15%	2%	R	[D157] Manager: Infrastructure Services: Project delayed due to the procurement for PSP (September 2025)	[D157] Manager: Infrastructure Services: An accelerated implementation plan will be adopted (September 2025)	40%	8%	R	[D157] Manager: Infrastructure Services: The project started late (December 2025)	[D157] Manager: Infrastructure Services: the contractor submitted an accelerated construction plan (December 2025)	40%	8%	R
TL 93	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and	Infrastructure Development	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2026	Development Planning Phase completed by 30 June 2026	Carry Over	0.0000	0.0000	N/A			0.0000	0.0000	N/A			0	0	N/A

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			business																	
TL 94	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Machinery and Equipment by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	15%	40%	B	[D159] Manager: Infrastructure Services: Front end loader has been paid and received (September 2025)		40%	45%	G2	[D159] Manager: Infrastructure Services: the front end loader has been delivered (December 2025)		40%	45%	G2
TL 95	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Storm Water Conveyance in Goldnerville by 30 June 2026 [(Actual	% of budget spent by 30 June 2026	Last Value	15%	8%	R	[D160] Manager: Infrastructure Services: The project was delayed due to PSP appointment (September 2025)	[D160] Manager: Infrastructure Services: an accelerated plan will be adopted (September 2025)	40%	15%	R	[D160] Manager: Infrastructure Services: the project started late (December 2025)	[D160] Manager: Infrastructure Services: contractor submitted an accelerated construction plan (December 2025)	40%	15%	R

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					expenditure divided by the total approved project budget) x 100]															
TL 96	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Waste Water Treatment Works in Bergsig by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	15%	2%	R	[D161] Manager: Infrastructure Services: Project delayed due to PSP appointment (September 2025)	[D161] Manager: Infrastructure Services: an accelerated plan will be adopted (September 2025)	40%	5%	R	[D161] Manager: Infrastructure Services: project started late (December 2025)	[D161] Manager: Infrastructure Services: and accelerated construction program was submitted (December 2025)	40%	5%	R

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 97	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Reclaimed Water Reticulation in Laingsburg Municipal Area by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	15%	0.0000%	R	[D162] Manager: Infrastructure Services: Awaiting transfer from DLG (September 2025)	[D162] Manager: Infrastructure Services: accelerated implementation (September 2025)	40%	0.0000%	R	[D162] Manager: Infrastructure Services: funding only received in late Nov/early dec (December 2025)	[D162] Manager: Infrastructure Services: accelerated implementation plan in place (December 2025)	40%	0%	R
TL 98	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the procurement of vehicles for Infrastructure Services by 30 June 2026 [(Actual expenditure divided by the	% of budget spent by 30 June 2026	Last Value	15%	40%	B	[D163] Manager: Infrastructure Services: Order placed (September 2025)		40%	45%	G2	[D163] Manager: Infrastructure Services: this indicator is a duplicate (December 2025)		40%	45%	G2

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					total approved project budget) x 100]															
TL 99	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2026 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2026	Reverse Last Value	0.0000 %	0.0000 %	N/A			5%	0.0000 %	B			5%	0%	B
TL 100	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal	Institutional Development	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by	% of the Municipality's personnel budget on implementing its workplace skills plan by	Last Value	0.0000 %	0.0000 %	N/A			0.0000 %	0.0000 %	N/A			0%	0%	N/A

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			values		30 June 2026 [(Actual amount spent on training/total operational budget) x 100]	30 June 2026														
TL 10 1	Corporate Services	Growth and Jobs	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	The number of people from employment equity target groups employed (to be appointed) by 30 June 2026 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2026	Zero	0.0000	0.0000	G			0.0000	0.0000	G			0	0	G
TL 10 2	Corporate Services	Innovation and Culture	Promote local economic development	Local Economic Development	Create job opportunities through EPWP and LED projects by 30 June 2026	Number of job opportunities created by 30 June 2026	Carry Over	0.0000	0.0000	N/A			0.0000	0.0000	N/A			0	0	N/A

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 103	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Develop and distribute at least two municipal newsletters by 30 June 2026	Number of municipal newsletters developed and distributed	Accumulative	0.0000	0.0000	N/A			1	1	G	[D168] Manager: Corporate Services: The Annual Target to develop and distribute the Municipal Newsletter was reached. (2 Newsletters were distributed) (December 2025)		1	1	G
TL 104	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Establish a Municipal Moderation Committee by 31 December 2025	Municipal Moderation Committee established by 31 December 2025	Carry Over	0.0000	0.0000	N/A			1	1	G	[D169] Manager: Corporate Services: The Establishment of the Committee is in process (December 2025)	[D169] Manager: Corporate Services: The first Meeting will take place during the month of January (December 2025)	1	1	G

Ref	Res. Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Mid-year July 2025 to December 2025		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL 105	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Establish a Departmental Moderation Committee 31 October 2025	Departmental Moderation Committee established by 31 October 2025	Carry Over	1	0.0000	R			0.0000	0.0000	N/A	[D170] Manager: Corporate Services: The Municipality is in the process to establish the Committee. (October 2025)	[D170] Manager: Corporate Services: Training took place during the month of November. (October 2025)	1	0	R

7.3. Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	11
R	KPI Not Met	0% <= Actual/Target <= 74.999%	10
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	10
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
N/A	KPI Did Not Occur	KPIs with a target which did not materialize	0
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	11
Total KPIs:			36

PART 3: 2024/25 ANNUAL REPORT AND PROGRESS ON RESOLVING PROBLEMS IDENTIFIED

SECTION 72 (1)(a)(iii) The past year's annual report and progress on resolving problems identified in the annual report

The municipality's 2024/25 Audit Process has concluded. The municipality received an Adverse opinion.

Laingsburg Municipality has demonstrated incremental progress in audit preparation and cooperation, but significant work remains to restore credibility and compliance. The path forward demands disciplined execution of the post-audit action plan, strict oversight by leadership structures, and sustained focus on governance, control, and competence. With strong leadership and structured follow-through, the municipality can transition from adverse to qualified—and eventually achieve credible financial governance that supports effective service delivery.

8. Improvement Roadmap

8.1.1. Short-Term Priorities (0 – 6 Months)

Stabilisation & Compliance

Finalise credible post-audit action plan.

- Fill vacancies and re-activate MPAC and Audit Committee.
- Implement monthly reconciliations and AFS audit file process.
- Investigate UIFW and procurement irregularities.
- Begin immediate staff training on MFMA & GRAP
- Complete asset verification and update fixed asset register.
- Align APR and SDBIP indicators.
- Begin immediate staff training on MFMA & GRAP.

8.1.2. Mid-Term Priorities (6 – 12 Months)

Control Strengthening & Capacity Building

- Complete asset verification and update fixed asset register
- Implement review checklists for AFS & APR.
- Introduce internal audit quality review framework
- Develop compliance monitoring dashboard

- Institutionalise culture of accountability and consequence management
- Maintain clean SCM processes
- Integrate risk management into municipal planning

8.1.3. Long-Term Priorities (12 – 24 Months)

Sustainability & Good Governance

Pursue “qualified with findings” to “unqualified” audit trajectory

Build long-term financial health and service delivery reliability

9. PROGRESS ON MATTERS AFFECTING THE AUDIT REPORT

AUDIT FINDING	PROGRESS ON RESOLVING THE PROBLEMS IDENTIFIED
Property, Plant and Equipment	Municipality has applied for funding from the Provincial Department of Treasury to secure funding for complete infrastructure verification - Perform a comprehensive clean-up and verification of the fixed asset register, including segregation of asset classes and correction of historical errors
Contractual Commitments for Acquisition of Property, Plant and Equipment	
Vat Receivable	An instruction to commence vat investigation and rectification was given to Mubesko Africa (Pty) Ltd / Tsholo Consulting Solutions (Pty) Ltd Consortium on 5 November 2025
Receivables from Non-Exchange Transactions	National Treasury MFIP Advisor to assist with Benchmarking exercise and transfer skills to the newly appointed MFIP interns. Project to commence in February 2026
Trade and Other Payables from Exchange Transactions	
Revenue from Non-Exchange Transactions	The Municipality’s financial system provider, RData, has provided targeted training to finance officials on grants management and reporting, with specific emphasis on compliance, accuracy, and alignment with National Treasury reporting requirements. In addition, the Municipality maintains a close working relationship with the Municipal Infrastructure Support Agent (MISA). Through this collaboration, the MISA technical team, the Finance Department, and the Project Management Unit (PMU) will work jointly to strengthen grants management processes. This integrated approach is aimed at ensuring the completeness, accuracy, and timeliness of grants management reporting, including expenditure recognition, progress reporting, and compliance with conditional grant frameworks.
Unspent Transfers and Subsidies	
Inventory Consumed	The project is currently led by MISA Team working together with Finance

AUDIT FINDING	PROGRESS ON RESOLVING THE PROBLEMS IDENTIFIED
	and Technical Services to ensure the correct water balances at the end of the financial year
Correction of Errors	<p data-bbox="523 349 1406 383">Availability of Supporting Documentation for Prior-Year Corrections</p> <p data-bbox="523 427 1513 651">Due to a limited handover process between the former Annual Financial Statements (AFS) consultants and the currently appointed service provider, the availability of supporting documentation relating to the correction of prior-year errors was constrained. This challenge was further compounded by the existence of critical vacancies within the Finance Directorate during the period.</p> <p data-bbox="523 696 1513 763">Management acknowledges the impact that these constraints had on the completeness of historical audit evidence.</p> <p data-bbox="523 808 1513 1032">Notwithstanding the above, all supporting documentation relating to the correction of errors for the 2024/25 financial year has been properly identified, tracked, and recorded. Adequate audit trails have been established and maintained to ensure that the documentation is readily available for audit purposes and that all corrections are fully supported and verifiable.</p> <p data-bbox="523 1077 1513 1191">Measures have also been implemented to strengthen document management, handover protocols, and record-keeping processes to prevent a recurrence of similar challenges in future reporting periods.</p>
Unauthorised, Irregular, Fruitless and Wasteful Expenditures (UIFWE)	<p data-bbox="523 1205 1174 1238">Oversight and Management Measures on UIFWE</p> <p data-bbox="523 1283 1513 1429">The Municipal Public Accounts Committee (MPAC) has been capacitated to effectively investigate both historical and current Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFWE) and to report its findings and recommendations to Council for consideration and resolution.</p> <p data-bbox="523 1473 1513 1742">In parallel, Management has implemented control measures aimed at reducing the occurrence of UIFWE, including the strengthening of compliance controls, improved monitoring of expenditure, and enforcement of consequence management where transgressions are identified. These measures are intended to prevent recurrence, promote accountability, and ensure adherence to applicable legislation and supply chain management prescripts.</p> <p data-bbox="523 1787 1513 1888">Management will continue to monitor the effectiveness of these interventions and will support MPAC in fulfilling its oversight mandate to ensure sustained improvement in financial governance.</p>
Change in Accounting Estimate	<p data-bbox="523 1906 1513 2007">Once the Municipality receives the Asset Management funding that has been applied for, the risk of recurrence of this audit finding will be significantly reduced. The funding will enable the Municipality to strengthen</p>

AUDIT FINDING	PROGRESS ON RESOLVING THE PROBLEMS IDENTIFIED
	<p>asset management capacity and systems, including the improvement of asset records, verification processes, and supporting documentation.</p> <p>These interventions are expected to enhance compliance with applicable GRAP standards and National Treasury requirements, thereby limiting the likelihood of similar findings in future audit cycles.</p>
Financial Instruments	<p>n instruction has been issued to Mubesko Africa (Pty) Ltd / Tsholo Consulting Solutions (Pty) Ltd Consortium on 10 November 2025 to commence the compilation of Interim Financial Statements. This intervention is intended to assist the Municipality in early identification of material financial reporting issues that require management attention and corrective action prior to the financial year-end.</p> <p>The preparation of interim financial statements will enhance the Municipality's ability to:</p> <ul style="list-style-type: none"> • Detect and resolve material misstatements timeously • Improve the quality and reliability of year-end financial reporting • Strengthen compliance with applicable GRAP standards • Reduce the risk of audit findings at year-end <p>Management will monitor progress closely and ensure that identified issues are addressed promptly to support a smooth year-end financial close process.</p>
Cash Flow Statement	
Segment Reporting	
Revenue Exchange from Exchange Transactions	<p>he Municipality has advertised the Accountant: Revenue position, with the advertisement closing on 5 January 2026. Management is planning to finalise the recruitment, selection, and appointment process by February 2026.</p> <p>In the interim, an Acting Revenue Accountant has been appointed to provide support and continuity within the Revenue Unit. This interim appointment, combined with the support from the National Treasury Municipal Finance Improvement Programme (MFIP) Advisor and the filled position of the CFO vacancy, is expected to have a positive impact on the operations and performance of the Revenue Department, including:</p> <ul style="list-style-type: none"> • Improved revenue management and collection processes • Enhanced compliance with financial reporting and credit control requirements • Strengthened internal capacity to implement controls and reduce outstanding debtors <p>These interventions contribute to the Municipality's efforts to stabilise revenue operations and support the achievement of mid-year and annual</p>

AUDIT FINDING	PROGRESS ON RESOLVING THE PROBLEMS IDENTIFIED
	financial targets.
Material Losses - Electricity Distribution Losses	In collaboration with the Southern African Revenue Protection Association (SARPA), SALGA is implementing a targeted initiative to provide technical support to reduce non-technical losses in electricity and water.
Report of the Audit on the Annual Performance Report	<p>Council has successfully filled the previously vacant positions of Audit Committee members. The reinstatement of a fully constituted Audit Committee will provide robust oversight, independent review, and strategic advice to both management and Council.</p> <p>This strengthened capacity is expected to:</p> <ul style="list-style-type: none"> • Enhance the monitoring and evaluation of performance management processes • Identify and flag potential risks or findings early, particularly in financial and non-financial performance reporting • Support management in ensuring compliance with legislation, GRAP standards, and internal control frameworks • Improve overall governance, accountability, and audit readiness within the Municipality <p>The reconstituted Audit Committee thus forms a critical component of the Municipality's efforts to maintain transparency, accountability, and sound performance management practices.</p>

PART 4: MID TERM ASSESMENT OUTCOME

SECTION 72 (3)(a) and (b) The accounting officer must, as part of the review;

- a. make recommendations as to whether an adjustments budget is necessary; and
- b. recommend revised projections for revenue and expenditure to the extent that this may be necessary

After assessing both the 2025/26 mid-year financial and non- financial performance presented both in Part 1 and PART 2 of the report and measures need to be put in place in addressing the 2024/25 adverse opinion the municipality will adjust the budget during February 2026 in response to material revenue and expenditure variances identified.

These variances arise from identifiable changes in cash flows, billing assumptions, payment patterns, and accounting treatment, which materially affect the credibility of the remaining budget period. The key reasons are outlined below:

- In terms of section 23 of the Public Audit Act, the Auditor-General's audit fee is capped at 1 per cent of the municipality's budgeted expenditure. The portion of the audit fee not payable by the municipality constitutes a grant-in-kind, not a reduction of debt. This necessitates an adjustment budget to align expenditure and revenue accordingly.
- Rental income projections require adjustment due to lease expiries, delayed renewals, and Council-approved rental rebates, which have reduced or deferred cash inflows from certain properties. These developments were not fully known at the time of budget approval and have materially affected the level and timing of rental revenue.
- Certain revenue streams, including licences, permits, and other annually or seasonally driven income, were evenly split over 12 months in SA30, despite receipts occurring irregularly throughout the year. This has resulted in material mid-year variances that require correction through revised cash-flow and revenue phasing in the adjustment budget.
- Interest income (cash position / money market) is lower than budgeted and will need to be reconsidered and aligned with the expected grant inflows and outflows.
- Transfers and subsidies were originally budgeted on an assumed straight-line monthly basis, whereas actual grant receipts follow National Treasury and departmental payment schedules. The early receipt of some operating grants and delays in certain capital grants have created material timing variances that must be corrected through the adjustment budget.
- Monthly expenditure projections for electricity and other consumption-based costs did not adequately account for seasonal usage patterns, particularly increased demand during the winter months as well as the impact of high season electricity tariffs. This has resulted in higher-than-anticipated payments during the period, requiring revised monthly expenditure projections for the

remainder of the year, with the total budget to be revisited to ensure that it will be adequate.

- Several expenditure items are incurred on an annual, once-off, or milestone basis, such as insurance, license renewals, and contract-driven payments. These items were originally phased evenly across the year, leading to timing variances that require correction through rephasing rather than underspending assumptions.
- Grant-funded expenditure requires realignment due to changes in project implementation timelines, procurement delays, and the sequencing of contractor claims. Conditional grants are spent in line with project milestones and fund availability, not evenly throughout the year, and the adjustment budget is required to reflect realistic spending patterns.
- Certain costs, including interest on provisions, are calculated and recognized only at year-end in line with accounting standards, while other interest and finance costs are recognized as transactions occur. This difference in recognition timing has contributed to mid-year variances and requires alignment in budget projections.
- The adjustment budget further provides an opportunity to refine revenue and expenditure estimates based on actual in-year performance, improving the accuracy and credibility of the remaining budget period and strengthening financial control and oversight.

PART 5: IN YEAR BUDGET TABLES

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

- (a) Table C1 s71 Monthly Budget Statement
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure)
- (d) Table C4 Monthly Budget Statement- (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

The tables included are from the 'C-Schedule Monthly Budget Statement'

5.1. Table C1 - Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

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 allocations)	28 023	49 188	50 840	577	3 994	25 420	(21 427)	-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

5.2. Table C2 – Financial Performance Functional Classification

This table presents the operating budget (financial performance) in terms of the Government Finance Statistics functional classifications, as prescribed, to enable standardized reporting and comparison across institutions. The main functions reflected are Governance and Administration, Community and Public Safety, Economic and Environmental Services, and Trading Services.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

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										
Governance and administration		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		—	—	—	—	—	—	—	—	—
Community and public safety		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!	—	—
Economic and environmental services		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		—	—	—	—	—	—	—	—	—
Trading services		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	
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	102 194	163 747	167 024	12 371	51 455	83 512	(32 057)	-38%	167 024
Expenditure - Functional										
Governance and administration		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		—	—	—	—	—	—	—	—	—
Community and public safety		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	—	—	—	—	—	—	—	—	—
Economic and environmental services		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		—	—	—	—	—	—	—	—	—
Trading services		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	
Other		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

5.3. Table C3 - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council at municipal vote level. Municipal votes are aligned to the municipality's organizational structure and comprise the following departments and divisions: Mayoral & Council, Municipal Manager, Corporate Services, Budget and Treasury, Planning and Development, Community and Social Services, Sport and Recreation, Housing, Public Safety, Road Transport, Waste Management, Wastewater Management, and Electricity.

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

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

5.4. Table C4 - Financial Performance (revenue and expenditure)

This table shows the revenue by source as well as the expenditure by type.

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

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

5.5. 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) - Q2 Second Quarter

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	4 834	(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

5.6. Table C6 - Statement-Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

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-exchange transactions		(5 936)	3 496	3 496	2 743	3 496
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						
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
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-exchange transactions		–	4	4	1	4
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						
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-exchange 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
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
Other		4 390	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	323 414	302 366	323 414

5.7. Table C7: Monthly Budget Statement - Cash Flow

The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2024/2025 financial year.

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

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-exchange transactions		(5 936)	3 496	3 496	2 743	3 496
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						
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
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-exchange transactions		–	4	4	1	4
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						
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-exchange 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
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
Other		4 390	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	323 414	302 366	323 414

OTHER BUDGET SUPPORTING DOCUMENTATION

5.8. Debtor's Analysis

The debtor's analysis must contain -

- (1) an aged analysis reconciled with the financial position grouped by-
 - (a) revenue source; and
 - (b) customer group
- (2) any bad debts written off by customer group.

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Cod e	Budget Year 2025/26										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
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	-	-	

5.9. Creditor's Analysis

The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

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	-	-	-	-	-	-	-	-	-	-	
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	-	

Table SC4 Monthly Budget Statement Aged creditors

5.10. Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

5.11. Allocation and grant receipts and expenditure

The disclosure on allocation and grant expenditure must reflect particulars of-

- (a) allocation and grant receipts and expenditure against each allocation or grant; and
- (b) any change in allocations as result of-
 - i. an adjustments budget of the national or provincial government or district or local municipality; and
 - ii. changes in grants from other providers

5.12. Supporting Table SC6 - Grants receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		26 040	26 932	26 932	8 104	19 059	13 466	5 593	41,5%	26 932
Equitable Share		22 685	23 296	23 296	7 765	17 472	11 648	5 824	50,0%	23 296
Expanded Public Works Programme Integrated Grant		1 209	1 385	1 385	150	754	693	62	8,9%	1 385
Local Government Financial Management Grant		1 800	1 900	1 900	159	657	950	(293)	-30,8%	1 900
Municipal Infrastructure Grant		346	351	351	29	176	176	–		351
Provincial Government:		–	1 282	2 857	121	726	1 428	(703)	-49,2%	2 857
Specify (Add grant description)		–	1 282	2 857	121	726	1 428	(703)	-49,2%	2 857
District Municipality:		–	–	50	–	–	25	(25)	-100,0%	50
Specify (Add grant description)		–	–	50	–	–	25	(25)	-100,0%	50
Other grant providers:		46	70	70	–	–	35	(35)	-100,0%	70
Public Sector SETA		46	70	70	–	–	35	(35)	-100,0%	70
Total Operating Transfers and Grants	5	26 086	28 284	29 909	8 225	19 785	14 954	4 830	32,3%	29 909
Capital Transfers and Grants										
National Government:		22 614	36 564	36 564	577	3 384	18 282	(14 898)	-81,5%	36 564
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		6 570	16 673	16 673	517	2 595	8 337	(5 742)	-68,9%	16 673
Water Services Infrastructure Grant		16 044	19 891	19 891	60	789	9 945	(9 156)	-92,1%	19 891
Provincial Government:		1 348	12 624	14 276	–	610	7 138	(6 529)	-91,5%	14 276
Specify (Add grant description)		1 348	12 624	14 276	–	610	7 138	(6 529)	-91,5%	14 276
Total Capital Transfers and Grants	5	23 962	49 188	50 840	577	3 994	25 420	(21 427)	-84,3%	50 840
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 048	77 472	80 749	8 802	23 778	40 375	(16 596)	-41,1%	80 749

5.13. Supporting Table SC8 – Councilor and Staff Benefits

Expenditure on Councilors and Board members' allowances and employee benefits.
The disclosure on Councilors and board members' allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on –

- (a) Councilor allowances
- (b) board member allowances, and
- (c) employee benefits.

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration		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	A	B	C					D	
<u>Councillors (Political Office Bearers plus Other)</u>											
Basic Salaries and Wages			3 294	3 364	3 364	269	1 612	1 682	(70)	-4%	3 364
Pension and UIF Contributions									-		
Medical Aid Contributions									-		
Motor Vehicle Allowance			53	58	58	4	27	29	(2)	-8%	58
Cellphone Allowance			329	363	363	27	165	182	(17)	-9%	363
Housing Allowances									-		
Other benefits and allowances									-		
Sub Total - Councillors			3 677	3 785	3 785	301	1 803	1 893	(90)	-5%	3 785
% increase		4		3,0%	3,0%						3,0%
<u>Senior Managers of the Municipality</u>		3									
Basic Salaries and Wages			3 837	4 946	4 946	347	2 084	2 473	(389)	-16%	4 946
Pension and UIF Contributions			398	683	683	29	172	341	(170)	-50%	683
Medical Aid Contributions			128	185	185	10	54	92	(38)	-41%	185
Overtime									-		
Performance Bonus			232	493	493	-	154	246	(92)	-38%	493
Motor Vehicle Allowance			662	1 043	1 043	52	291	521	(230)	-44%	1 043
Cellphone Allowance									-		
Housing Allowances			5	14	14	-	-	7	(7)	-100%	14
Other benefits and allowances			0	1	1	0	0	0	(0)	-49%	1
Sub Total - Senior Managers of Municipality			5 263	7 364	7 364	437	2 756	3 682	(926)	-25%	7 364
% increase		4		39,9%	39,9%						39,9%
<u>Other Municipal Staff</u>											
Basic Salaries and Wages			20 597	21 063	21 063	1 926	11 166	10 532	634	6%	21 063
Pension and UIF Contributions			2 794	3 008	3 008	237	1 419	1 504	(85)	-6%	3 008
Medical Aid Contributions			671	785	785	57	350	393	(43)	-11%	785
Overtime			1 070	1 026	1 026	147	576	513	63	12%	1 026
Performance Bonus			1 386	1 349	1 349	-	1 327	675	652	97%	1 349
Motor Vehicle Allowance			606	535	535	49	271	268	4	1%	535
Cellphone Allowance			3	5	5	0	2	3	(1)	-35%	5
Housing Allowances			168	231	231	7	45	115	(71)	-61%	231
Other benefits and allowances			552	617	617	61	322	309	13	4%	617
Payments in lieu of leave			365	310	310	-	-	155	(155)	-100%	310
Long service awards			196	-	-	-	-	-	-		-
Post-retirement benefit obligations			129	1 166	1 166	112	673	583	90	15%	1 166
Entertainment									-		
Scarcity									-		
Acting and post related allowance			724	641	641	65	377	321	57	18%	641
In kind benefits									-		
Sub Total - Other Municipal Staff			29 260	30 736	30 736	2 661	16 526	15 368	1 158	8%	30 736
% increase		4		5,0%	5,0%						5,0%
Total Parent Municipality			38 200	41 885	41 885	3 399	21 085	20 942	142	1%	41 885
				9,6%	9,6%						9,6%
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS			38 200	41 885	41 885	3 399	21 085	20 942	142	1%	41 885
% increase		4		9,6%	9,6%						9,6%
TOTAL MANAGERS AND STAFF			34 523	38 099	38 099	3 098	19 282	19 050	232	1%	38 099

Table SC8: Monthly Budget Statement Council

5.12. Material Variances

Material variances to the service delivery and budget implementation plan

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget, setting out receipts by source per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

Variances to the Statement of Financial Performance include the following:

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue			
Sale of Goods and Rendering of Services	(975)	Maily driven by library funding from PT, the actual receipt was incorrectly allocated to Transfers and subsidies.	The treatment of replacement funding will be corrected within the adjustment budget - to be allocated to transfers and subsidies.
Interest from Current and Non Current Assets	(107)	The municipality changed its primary banking services which used to bear interest. The change to Standard Bank came without interest, until the arrangement was made. Interest appeared on Statement in November 2025.	To be monitored and corrected with the adjustment budget if needed.
Rent on Land	(36)	Rent of land is lower than anticipated where certain lease agreements reached expiry and renewal terms remain under negotiation between the municipality and lessees	To be monitored and corrected with the adjustment budget if needed.
Rental from Fixed Assets	(217)	The approved budget was informed by investment property valuations applicable at the time of compilation. Subsequent Council-approved rental rebates on specific properties reduced the level of revenue realised against the original projections.	To be monitored and corrected with the adjustment budget if needed.
Licence and permits	(38)	Revenue from licences and permits reflects the underlying cyclical nature of the activity, whereas the budget was phased evenly across the year. This results in timing variances when actual demand does not align with a straight-line monthly allocation.	To be monitored and corrected with the adjustment budget if needed.
Property rates	3 204	Certain revenue streams are billed on an annual basis; however, the monthly budget phasing in SA30 does not mirror this billing pattern, leading to timing-related deviations during the year.	SA30 will be adjusted during the adjustment budget.
Fines, penalties and forfeits	(17 168)	Fines and penalties are recognised on a cash basis and are incidental in nature. Actual receipts therefore fluctuate and do not follow a predictable trend when compared to the evenly phased budget. The accounting treatment of traffic fines still needs to be aligned with IGRAP1	Cash received for fines to be recognised timeously. Traffic fines to be accounted as per IGRAP1 - correction to be made and ensure timeous allocation
Transfers and subsidies - Operational	4 830	The timing of receipts is influenced by National Treasury payment schedules, which are not fully aligned to the monthly phasing reflected in SA30, resulting in timing differences during the reporting period.	SA30 will be adjusted during the adjustment budget - to be aligned with grant transfer schedules. (NT MFMA site still down)
Interest	(42)	Interest income is lower than projected as a result of inconsistent application of interest and will increase with a projected increase in the outstanding debtors book.	To be monitored and corrected with the adjustment budget if needed.
Gains on disposal of Assets	230	Investment property was disposed of	To be monitored and corrected with the adjustment budget. Only the surplus to be recognised. Nett of carrying value, therefor to be corrected with gross collection amount recognised.
Expenditure By Type			
Bulk purchases - electricity	746	The monthly budget phasing in SA30 does not reflect the seasonal increase in electricity consumption and seasonal differentiation during the winter period, resulting in higher expenditure being incurred in specific months rather than evenly across the year.	SA30 will be adjusted during the adjustment budget.
Debt impairment	(14 997)	The expenditure item is incurred on an annual basis, while the approved budget is phased monthly, leading to timing-related variances.	Breakdown the budget in 12 instalments.
Interest	(560)	Interest expenditure recognised during the year relates mainly to the Auditor-General account, which is accounted for on a transactional basis. Interest on provisions is calculated and recognised only at year-end, resulting in timing differences between actual expenditure and the phased budget.	SA30 will be adjusted during the adjustment budget.
Contracted services	(979)	Expenditure patterns are influenced by the implementation schedules of conditional grants, which are cyclical in nature and driven by project milestones rather than uniform monthly spending.	SA30 can be adjusted to account for excessive deviations.
Operational costs	6 744	The variance reflects weaknesses in budget alignment and expenditure monitoring within certain cost items, which are being addressed through strengthened oversight and improved monthly review processes.	To be monitored and corrected with the adjustment budget if needed.

Variances to the Cash Flow Statement include the following:

<u>Cash Flow</u>			
Property Rates	1 487	Cash receipts exceed projections at certain times during the period. Property rates are levied on an annual basis but not accounted for as such and therefore exceeding the YTD budget	Collection assumptions will be relooked at and recalibrated if need be, to improve cash-flow credibility in future budgets.
Service Charges	(3 981)	The cash flow budget was overstated with revenue forgone being accounted for under transfers and subsidies by the RDATA system.	Revenue forgone correction to be made to ensure that it is not being accounted for under equitable share.
Transfers and Subsidies - Operational	6 914	Grants were received earlier than the evenly apportioned cash-flow budget, resulting in higher cash inflows during the period and with revenue forgone incorrectly being off-set against equitable share by the RDATA accounting system.	Cash flow forecast to be adjusted and correction made to revenue forgone.
Transfers and Subsidies - Capital	(3 284)	Capital grant receipts were lower due to delayed project implementation and grant drawdowns linked to expenditure progress.	SC9 adjustments required in the Adjustment budget
Interest (receipts)	(118)	The municipality changed its primary banking services which used to bear interest. The change to Standard Bank came without interest until the arrangement was made. Interest appeared on Statement in November 2025.	To be monitored and corrected with the adjustment budget if needed.
Suppliers and Employees	(4 638)	Higher payments arose from the settlement of outstanding creditors and employee-related costs. Bonus payments had a significant impact and not budgeted for to be paid in a specific month.	Projected operating cash outflows will be monitored and corrected with the adjustment budget if needed.
Interest (payments)	1 287	No interest payments were required during the period.	To be monitored and corrected with the adjustment budget if needed.
Capital assets	20 758	Capital payments were significantly lower due to procurement delays.	- Strengthen contract management and align capital cash-flow forecasts with procurement schedules.

5.13. Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

Table SC9: Monthly Budget Statements - Actuals and Revised Targets for Cash Receipts

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue &		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		450	1 760	552	600	407	273	426	426	426	426	426	(1 062)	5 110	5 453	5 796
Service charges - Electricity revenue		1 686	2 185	2 112	2 072	1 845	1 857	2 184	2 184	2 184	2 184	2 184	3 532	26 211	27 523	29 175
Service charges - Water revenue		267	286	281	288	293	285	465	465	465	465	465	1 555	5 582	5 917	6 272
Service charges - Waste Water Management		257	242	222	257	210	225	372	372	372	372	372	1 189	4 462	4 731	5 016
Service charges - Waste Management		234	251	246	261	255	240	369	369	369	369	369	1 095	4 426	4 714	5 043
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		123	83	76	92	86	81	172	172	172	172	172	658	2 059	2 222	2 401
Interest earned - external investments		131	161	65	28	126	71	117	117	117	117	117	235	1 400	850	1 100
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		862	634	688	867	887	1 295	637	637	637	637	637	(774)	7 642	8 027	8 434
Licences and permits		151	193	215	143	230	128	25	25	25	25	25	(887)	297	300	303
Agency services		-	-	-	-	(2)	-	22	22	22	22	22	158	267	289	315
Transfers and Subsidies - Operational		9 707	2 825	540	76	1 256	7 765	2 543	2 543	2 543	2 543	2 543	(4 371)	30 512	21 922	22 818
Other revenue		507	490	441	451	916	968	234	234	234	234	234	(2 134)	2 808	8 523	8 763
Cash Receipts by Source		14 376	9 109	5 438	5 135	6 509	13 188	7 564	7 564	7 564	7 564	7 564	(804)	90 773	90 470	95 437
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 318	-	-	-	4 500	5 318	4 237	4 237	4 237	4 237	4 237	7 521	50 840	9 852	42 890
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	230	-	-	-	-	-	-	(230)	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		1 255	-	-	-	-	-	1 032	1 032	1 032	1 032	1 032	5 971	12 387	7 004	11 569
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		27 949	9 109	5 438	5 135	11 239	18 506	12 833	12 833	12 833	12 833	12 833	12 457	154 001	107 326	149 896
Cash Payments by Type																
Employee related costs		4 272	4 559	3 967	5 051	6 094	4 689	3 139	3 139	3 139	3 139	3 139	(6 661)	37 665	38 235	39 504
Remuneration of councillors		10	10	10	13	12	12	315	315	315	315	315	2 141	3 785	3 975	4 154
Interest		-	-	-	-	-	0	215	215	215	215	215	1 502	2 575	2 550	2 400
Bulk purchases - Electricity		1 434	1 910	2 086	1 507	1 161	1 203	1 600	1 600	1 600	1 600	1 600	1 900	19 205	20 165	21 174
Acquisitions - water & other inventory		9	13	18	24	66	1 061	240	240	240	240	240	490	2 881	1 417	1 484
Contracted services		970	98	671	1 262	664	492	905	905	905	905	905	2 178	10 860	12 302	12 709
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1 398	976	1 319	1 429	1 358	1 469	1 045	1 045	1 045	1 045	1 045	(636)	12 536	12 208	12 777
Cash Payments by Type		8 094	7 567	8 071	9 285	9 354	8 926	7 459	7 459	7 459	7 459	7 459	915	89 507	90 852	94 201
Other Cash Flows/Payments by Type																
Capital assets		491	629	985	976	1 198	664	4 283	4 283	4 283	4 283	4 283	25 042	51 402	9 852	42 890
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	499	499	499	499	499	3 496	5 993	6 094	6 431
Total Cash Payments by Type		8 585	8 196	9 056	10 261	10 553	9 589	12 242	12 242	12 242	12 242	12 242	29 452	146 902	106 797	143 523
NET INCREASE/(DECREASE) IN CASH HELD		19 364	913	(3 617)	(5 127)	686	8 917	592	592	592	592	592	(16 995)	7 100	528	6 374
Cash/cash equivalents at the month/year beginning:		14 108	33 472	34 386	30 769	25 642	26 328	35 245	35 836	36 428	37 020	37 611	38 203	14 108	21 208	21 736
Cash/cash equivalents at the month/year end:		33 472	34 386	30 769	25 642	26 328	35 245	35 836	36 428	37 020	37 611	38 203	21 208	21 208	21 736	28 110

5.14. Parent municipality financial performance

Not applicable to Laingsburg Municipality.

5.15. Municipal Entity Financial Performance

Not applicable to Laingsburg Municipality.

5.16. Capital Programme Performance

The disclosure on capital programme performance must include at least-

- (a) capital expenditure by month,
- (b) a summary of capital expenditure by asset class and sub-class

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1 642	3 605	3 725	231	231	3 725	3 494	93,8%	1%
August	1 642	3 605	3 725	590	822	7 450	6 628	89,0%	2%
September	1 642	3 605	3 725	935	1 757	11 174	9 418	84,3%	4%
October	1 642	3 605	3 725	1 321	3 078	14 899	11 821	79,3%	7%
November	1 642	3 605	3 725	575	3 653	18 624	14 971	80,4%	8%
December	1 642	3 605	3 725	577	4 230	22 349	18 119	81,1%	10%
January	1 642	3 605	3 725	–		26 073	–		
February	1 642	3 605	3 725	–		29 798	–		
March	1 642	3 605	3 725	–		33 523	–		
April	1 642	3 605	3 725	–		37 248	–		
May	1 642	3 605	3 725	–		40 972	–		
June	1 642	3 605	3 725	–		44 697	–		
Total Capital expenditure	19 706	43 260	44 697	4 230					

5.17. Supporting Table SC13

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing assets by asset class
- (These two tables total to Table C5) (c) SC13c: Expenditure on repairs and maintenance by asset class

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

WC031 Langsburg - Supporting Table SC13a monthly Budget Statement - Capital expenditure on new assets by asset class - 12 Second quarter										
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>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		14 544	24 362	24 929	487	3 164	12 465	9 301	74,6%	24 929
Roads Infrastructure		497	-	-	-	-	-	-	-	-
Road Structures		497	-	-	-	-	-	-	-	-
Water Supply Infrastructure		13 792	21 210	21 777	60	1 399	10 888	9 490	87,2%	21 777
Boreholes		1 177	3 913	4 480	-	610	2 240	(1 631)	-72,8%	4 480
Pump Stations		12 559	17 297	17 297	60	789	8 648	(7 859)	-90,9%	17 297
Bulk Mains		55	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		255	3 152	3 152	427	1 765	1 576	(189)	-12,0%	3 152
Storm water Conveyance		255	3 152	3 152	427	1 765	1 576	189	12,0%	3 152
<u>Community Assets</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	236	236	-	40	118	78	65,8%	236
Computer Equipment		-	236	236	-	40	118	(78)	-65,8%	236
<u>Furniture and Office Equipment</u>		-	29	29	-	-	15	15	100,0%	29
Furniture and Office Equipment		-	29	29	-	-	15	(15)	-100,0%	29
<u>Machinery and Equipment</u>		-	7 064	7 064	-	-	3 532	3 532	100,0%	7 064
Machinery and Equipment		-	7 064	7 064	-	-	3 532	(3 532)	-100,0%	7 064
<u>Transport Assets</u>		-	2 651	2 651	-	935	1 325	390	29,4%	2 651
Transport Assets		-	2 651	2 651	-	935	1 325	(390)	-29,4%	2 651
<u>Land</u>		-	-	870	-	-	435	435	100,0%	870
Land		-	-	870	-	-	435	(435)	-100,0%	870
Total Capital Expenditure on new assets	1	14 544	34 342	35 778	487	4 139	17 889	13 750	76,9%	35 778

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2 Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	200	200	-	-	100	100	100,0%	200
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	200	-	-	100	100	100,0%	200
Pump Stations		-	200	200	-	-	100	(100)	-100,0%	200
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		5 192	8 696	8 696	90	90	4 348	4 258	97,9%	8 696
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		5 192	8 696	8 696	90	90	4 348	4 258	97,9%	8 696
Outdoor Facilities		5 192	8 696	8 696	90	90	4 348	(4 258)	-97,9%	8 696
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		(29)	-	-	-	-	-	-	-	-
Transport Assets		(29)	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 162	8 896	8 896	90	90	4 448	4 358	98,0%	8 896

Table SC13c: Expenditure on repairs and maintenance by asset class

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter

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>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		303	1 221	1 221	44	76	610	535	87,6%	1 221
Roads Infrastructure		-	351	351	-	-	176	176	100,0%	351
Roads		-	351	351	-	-	176	(176)	-100,0%	351
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		297	570	570	43	73	285	212	74,4%	570
HV Transmission Conductors		-	270	270	-	11	135	(124)	-91,6%	270
LV Networks		209	300	300	43	62	150	(88)	-58,8%	300
Water Supply Infrastructure		-	250	250	2	2	125	123	98,7%	250
Distribution		-	250	250	2	2	125	(123)	-98,7%	250
Sanitation Infrastructure		6	50	50	-	1	25	24	96,3%	50
Reticulation		-	25	25	-	-	12	(12)	-100,0%	25
Waste Water Treatment Works		6	25	25	-	1	12	(12)	-92,7%	25
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<u>Community Assets</u>		1	9	9	-	-	4	4	100,0%	9
Community Facilities		1	9	9	-	-	4	4	100,0%	9
Libraries		1	9	9	-	-	4	(4)	-100,0%	9
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		51	122	122	16	33	61	28	45,3%	122
Operational Buildings		51	122	122	16	33	61	28	45,3%	122
Municipal Offices		51	122	122	16	33	61	(28)	-45,3%	122
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		5	-	-	-	0	-	(0)	#DIV/0!	-
Furniture and Office Equipment		5	-	-	-	0	-	0	#DIV/0!	-
<u>Machinery and Equipment</u>		189	282	282	1	10	141	131	92,6%	282
Machinery and Equipment		189	282	282	1	10	141	(131)	-92,6%	282
<u>Transport Assets</u>		902	770	770	42	493	385	(108)	-28,1%	770
Transport Assets		902	770	770	42	493	385	108	28,1%	770
<u>Land</u>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	1 451	2 404	2 404	103	613	1 202	589	49,0%	2 404

PART 6: CONCLUSION

Implementation of Mid-Year Performance Assessment and Adjustment Budget Process

Following Council's **approval of the recommendations from the 2025/26 Mid-Year Performance Assessment**, the **Accounting Officer will ensure compliance with Regulation 23 of the Municipal Budget and Reporting Regulations (MBRR)**. This regulation provides, inter alia, that:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-Year Budget and Performance Assessment has been tabled in Council, but no later than 28 February of each year. Furthermore, except under certain circumstances, only one adjustment budget may be tabled in Council during a financial year.”

In accordance with this provision, the Municipality will:

1. **Prepare and table the Adjustment Budget** to Council, ensuring it is aligned with actual performance, expenditure patterns, and revenue projections.
2. **Review the Service Delivery and Budget Implementation Plan (SDBIP)** to determine whether adjustments to service delivery targets or performance indicators are necessary.
3. **Seek Council approval for any revisions to service delivery targets or performance indicators**, in line with **Section 54(1)(c) of the MFMA**, only after the Adjustment Budget has been approved.

This process ensures that:

- Budgets remain **realistic, funded, and aligned with operational capacity**
- Service delivery performance is **monitored and adjusted appropriately**
- Legislative and regulatory compliance is maintained, particularly in relation to **funded budgeting, accountability, and oversight**

By adhering to this framework, the Municipality strengthens both **financial governance** and **service delivery accountability**, while mitigating the risk of unplanned expenditure and non-compliance with the MFMA.