

**LAINGSBURGMUNICIPALITY**

**SECTION 52 REPORTS**

**QUARTERLY PERFORMANCE**

**2025/26 ASSESSMENT REPORT- Q 2**

**01 October 2025 – 31 December 2025**



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## QUALITY CERTIFICATE

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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 October 2025 until 31 December 2025 has been prepared in accordance with the Municipal Finance Management Act, and the regulations issues in terms thereof.

Print name: Mr Jafta Booysen

**Municipal Manager of Laingsburg Municipality (WC051)**

Signature ..... 

Date 23 January 2026

## SECTION 1 – EXECUTIVE MAYOR’S REPORT

Schedule C of the Municipal Budget and Reporting Regulations (In-Year Reports of Municipalities), prescribes the minimum content to be addressed in the Executive Mayor’s report accompanying an in-year report.

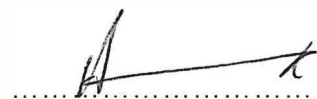
In accordance with these requirements, and pursuant to Section 52 (d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA), I hereby present to Council the quarterly report on the implementation of the budget for the quarter ended 31 December 2025.

Accordingly, this report addresses the following:

- a) The implementation of the municipality’s budget in accordance with the service delivery and budget implementation plan.
- b) Any financial problems or risks facing the municipality or any such entity.
- c) Any other information considered relevant by the mayor.

As such, this report contains the implementation of the municipality’s budget in accordance with the SDBIP, no material financial problems or significant risks facing the municipality were identified, and no additional matters were considered relevant for reporting to Council for the quarter under review.

I hereby table this report to Council for the quarter ended 31 December 2025



**ALETTA THERON**

**Executive Mayor**

23 January 2026

## **SECTION 2 – INTRODUCTION**

Section 52(d) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA), requires that the mayor must submit a report to Council within 30 days of the end of each quarter on the implementation of the budget and the financial state of affairs of the municipality.

This report provides a consolidated quarterly overview of the municipality's financial and non-financial performance for the second quarter of the 2025/26 financial year. The report serves as a monitoring tool for Council to assess progress with the implementation of the service delivery and budget implementation plan, including achievement of KPIs linked to the municipality's IDP and Top Layer SDBIP.

In addition, the report supports good governance by enabling Council to evaluate the municipality's service delivery performance and overall institutional accountability which will aid Council in making informed decisions.

In terms of Section 75 (1) (k) of the MFMA, all quarterly reports that have been tabled in Council in terms of Section 52 (d) must be made public and published on the municipality's website. Council is therefore advised that this report will be published on the official website of the municipality.

## **SECTION 3 – RECOMMENDATIONS**

It is recommended that:

1. Council takes note of the Section 52(d) report for the quarter ended 31 December 2025, relating to the implementation of the approved budget and the financial state of affairs of the municipality.
2. The municipal manager and relevant managers ensure that the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP), including adherence to expenditure projections and the effective collection of revenue in line with the approved budget.

## SECTION 4 – EXECUTIVE SUMMARY

This Section 52 (d) quarterly report provides Council with a review of the municipality's financial and non-financial key performance indicators for the quarter ended 31 December 2025, measured against the Service Delivery and Budget Implementation Plan.

The table below presents a summary of the budget implementation for Laingsburg Municipality for the quarter ended December 2025.

| Operating Budget                            |                 |                   |            |        |
|---|-----------------|-------------------|------------|--------|
| R Thousand                                  | Original Budget | Adjustment Budget | YTD Actual | YTD %  |
| Total Revenue (Inclusive of Capital Grants) | 163 747         | 167 024           | 51 455     | 30,81  |
| Total Expenditure                           | 124 954         | 127 090           | 54 730     | 43,06  |
| Surplus/(Deficit) after capital transfers   | 38 793          | 39 934            | - 3 275    | (8,20) |

| Capital Budget                 |                 |                   |            |       |
|--------------------------------|-----------------|-------------------|------------|-------|
| R Thousand                     | Original Budget | Adjustment Budget | YTD Actual | YTD % |
| Total Capital Expenditure      | 36 196          | 36 763            | 4 230      | 11,51 |
| Funding Sources                |                 |                   |            |       |
| National Government - MIG      | 14 498          | 14 498            | 2 790      | 19,25 |
| National Government - WSIG     | 17 297          | 17 297            | 789        | 4,56  |
| Provincial Government - WCRF   | 3 913           | 4 480             | 610        | 13,60 |
| Provincial government - LIB    | -               | -                 | -          | -     |
| Internal Financing             | 488             | 488               | 40         | 8,27  |
| Total sources of capital funds | 36 196          | 36 763            | 4 229      | 11,51 |

### 4.1 Financial problems and risks

No material financial problems or significant risks facing the municipality were identified for the reporting period.



#### **4.2 Other Relevant information**

No additional matters were considered relevant for reporting to Council for the quarter under review.

#### **4.3 Operating Revenue**

The municipality has generated operating revenue of R47.46 million, which is below the year-to-date budgeted amount. Year-to-date operating revenue is 18% lower than budget, primarily due to and this is caused by the annually billed property rates and grants received. The projected operating revenue for the full 2025/26 financial year amounts to R116.18 million. From this point onwards, explanations shall be limited to material deviations, which will be variances greater than 10% on budget items with an annual budget exceeding R100 000. Variances below this threshold are regarded as not material, as they are either uneconomical to analyse or arise from low-value, incidental, or bash-based transactions that are difficult to forecast with precision.

#### **4.4 Operating Expenditure**

Operating expenditure amounted to R54.73 million for the quarter ended 31 December 2025. The amount excludes the annual calculation of provisions. It does, however, include payments made towards the Auditor-General account, which stood at R1.89 million on a year-to-date basis. Although expenditure of R21.09 million was incurred, it is not reflected under outstanding creditors due to a system error that requires correction. This figure also excludes the contribution to the provision for the rehabilitation of the landfill site. Overall, the expenditure to date is 14% below the budgeted year-to-date forecast.

#### **4.5 Capital Expenditure**

Total capital payments at the end of the second quarter amounted to R4.23 million.

#### **4.6 Cash Flow**

The municipality started the financial year with a cash flow balance of R24.74 million. As at 31 December 2025, the balance amounted to R46.08 million. Cash inflows are generated mainly from Operating Activities and Grants, as no borrowing or investment activities were budgeted for. During the budget preparation process, a payment rate assumption of 93% was applied across all debtors.

#### 4.7 Debtors

Outstanding debtors amounted to R19.88 million, reflecting a decrease of R2.15 million from the previous quarter. The collection rate declined from 97.9% to 87% due to the impact of annual properties levies on a weighted average basis.

Debtors outstanding for longer than 12 months amounted to R10.39 million (66.3% of total), and cash locked in debtors older than 90 days amount to R 15.69 million. The municipality continues to implement the Debt Collection and Credit Control Policy, although outstanding amounts are increasing in the areas where the municipality is not the supplier of electricity.

#### 4.8 Creditors

Total outstanding creditors amounted to R 2.23 million at the end of the quarter under review. Amounts relating to the accounts for Auditor-General and SALGA are not included.

#### 4.9 Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR) provide the regulatory framework for expenditure control. In terms of Sections 62(1)(a) and 95(a) of the MFMA, the accounting officer is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically. MFMA Circular 97 further requires municipalities to utilise existing reporting requirements to report internally and externally on cost saving measures.

The following table summarized the main cost-containment items applied during the period:

| COST SAVINGS YEAR-TO-DATE REPORT |                     |                    |                    |                  |                    |                              |                      |
|----------------------------------|---------------------|--------------------|--------------------|------------------|--------------------|------------------------------|----------------------|
| Cost Savings Items               | ANNUAL BUDGET       | MONTHLY BUDGET     | YTD BUDGET         | EXP THIS PERIODE | EXPENDITURE YTD    | THIS PERIOD OVER OF (SAVING) | YTD OVER OF (SAVING) |
|                                  | R'                  | R'                 | R'                 | R'               | R'                 | R'                           | R'                   |
| Use of consultants               | 8 665 615           | 1 444 269          | 4 726 699          | 672 750          | 3 734 497          | (771 520)                    | (992 202)            |
| Travel and subsistence           | 573 500             | 47 792             | 286 750            | 56 995           | 472 204            | 9 203                        | 185 454              |
| Accommodation                    | 315 764             | 26 314             | 157 882            | 1 500            | 217 519            | (24 814)                     | 59 637               |
| Sponsorships and catering        | 64 000              | 5 333              | 32 000             | 6 305            | 16 433             | 972                          | (15 567)             |
| Communication                    | 210 700             | 17 558             | 105 350            | 17 549           | 100 767            | (9)                          | (4 583)              |
| Overtime                         | 1 026 100           | 85 508             | 513 050            | 146 987          | 576 212            | 61 479                       | 63 162               |
| <b>Totaal</b>                    | <b>R 10 855 679</b> | <b>R 1 626 775</b> | <b>R 5 821 731</b> | <b>R 902 086</b> | <b>R 5 117 631</b> | <b>(724 689)</b>             | <b>(704 100)</b>     |

## SECTION 5 – FINANCIAL KEY PERFORMANCE INDICATORS

The financial performance indicators as prescribed by National Treasury are provided in Table SC 2.

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second Quarter

| Description of financial indicator                          | Basis of calculation   | Ref | 2024/25         | Budget Year 2025/26 |                 |               |                    |
|---|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|
|   |  |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>                          |  |     |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                    | Interest & principal paid/Operating Expenditure  |     | 4,2%            | 12,7%               | 12,5%           | 3,3%          | 5,0%               |
| Borrowed funding of 'own' capital expenditure               | Borrowings/Capital expenditure ex cl. transfers and grants                                     |     | 0,0%            | 0,0%                | 0,0%            | 0,0%          | 0,0%               |
| <b><u>Safety of Capital</u></b>                             |  |     |                 |                     |                 |               |                    |
| Debt to Equity  | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           |     | 12,1%           | 8,2%                | 8,2%            | 14,2%         | 8,2%               |
| Gearing   | Long Term Borrowing/ Funds & Reserves  |     | 0,0%            | 0,0%                | 0,0%            | 0,0%          | 0,0%               |
| <b><u>Liquidity</u></b>                                     |  |     |                 |                     |                 |               |                    |
| Current Ratio   | Current assets/current liabilities   | 1   | 106,8%          | 134,3%              | 132,9%          | 120,6%        | 132,9%             |
| Liquidity Ratio   | Monetary Assets/Current Liabilities  |     | 86,6%           | 68,1%               | 66,7%           | 80,7%         | 66,7%              |
| <b><u>Revenue Management</u></b>                            |  |     |                 |                     |                 |               |                    |
| Annual Debtors Collection Rate (Pay ment Level %)           | Last 12 Mths Receipts/ Last 12 Mths Billing  |     |                 |                     |                 |               |                    |
| Outstanding Debtors to Revenue                              | Total Outstanding Debtors to Annual Revenue  |     | 7,8%            | 9,2%                | 9,1%            | 24,5%         | 9,1%               |
| Longstanding Debtors Recovered                              | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                      |     | 0,0%            | 0,0%                | 0,0%            | 0,0%          | 0,0%               |
| <b><u>Creditors Management</u></b>                          |  |     |                 |                     |                 |               |                    |
| Creditors System Efficiency                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))   |     |                 |                     |                 |               |                    |
| <b><u>Funding of Provisions</u></b>                         |  |     |                 |                     |                 |               |                    |
| Percentage Of Provisions Not Funded                         | Unfunded Provisions/Total Provisions   |     |                 |                     |                 |               |                    |
| <b><u>Other Indicators</u></b>                              |  |     |                 |                     |                 |               |                    |
| Electricity Distribution Losses                             | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   |                 |                     |                 |               |                    |
| Water Distribution Losses                                   | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   |                 |                     |                 |               |                    |
| Employee costs  | Employee costs/Total Revenue - capital revenue   |     | 45,8%           | 32,9%               | 32,4%           | 40,0%         | 32,4%              |
| Repairs & Maintenance                                       | R&M/Total Revenue - capital revenue  |     | 2,0%            | 2,1%                | 2,1%            | 1,3%          | 2,1%               |
| Interest & Depreciation                                     | I&D/Total Revenue - capital revenue  |     | 5,9%            | 13,8%               | 13,6%           | 3,9%          | 5,5%               |
| <b><u>IDP regulation financial viability indicators</u></b> |  |     |                 |                     |                 |               |                    |
| i. Debt coverage  | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  |     |                 |                     |                 |               |                    |
| ii. O/S Service Debtors to Revenue                          | Total outstanding service debtors/annual revenue received for services                         |     |                 |                     |                 |               |                    |
| iii. Cost coverage  | (Available cash + Investments)/monthly fixed operational expenditure                           |     |                 |                     |                 |               |                    |

### 5.1 Key Financial Indicators

Other financial performance indicators are shown in the tables below.

Table 5.1 summarises the municipality's capital and operational revenue and expenditure against the budget as at 31 December 2025.

| Description                                 | Operating Revenue<br>R'000 | Operating Expenditure<br>R'000 | Capital Expenditure<br>R'000 |
|---|----------------------------|--------------------------------|------------------------------|
| Year-to-date budget CY                      | 58 091 970                 | 63 545 136                     | 22 348 572                   |
| Actuals as at Current Quarter               | 47 461 212                 | 54 730 267                     | 577 013                      |
| Variance between YTD Budget and YTD Actuals | 10 630 758                 | 8 814 869                      | 21 771 559                   |
| Variance %                                  | 18,30                      | 13,87                          | 97,42                        |

Table 5.2 shows the actual budget spending as at 31 December 2025

| Description                   | Operating Revenue<br>R'000 | Operating Expenditure<br>R'000 | Capital Expenditure<br>R'000 |
|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Annual Budget                 | 124 954 120                | 124 954 120                    | 43 260 170                   |
| Actuals as at Current Quarter | 47 461 212                 | 54 730 267                     | 577 013                      |
| Actual as % of total Budget   | 37,98                      | 43,80                          | 1,33                         |

Table 5.3 compares the previous quarter (ended 30 September 2025) to the figures as at 31 December 2025 (current quarter).

| RATIO DESCRIPTION                                  | CQ     | PQ     |
|--|--------|--------|
| <b>Revenue Management</b>                          |        |        |
| Level of reliance on Government grants             | 46,21  | 40,84  |
| Actual income vs Budgeted Income                   | 133,30 | 100,00 |
| <b>Expenditure Management</b>                      |        |        |
| Personnel Costs to total Expenditure               | 34,70  | 3,71   |
| Actual expenditure vs Budgeted Expenditure         | 86,13  | 77,70  |
| Interest Paid as a percentage of total expenditure | -      | -      |
| Repairs and maintenance / PPE (carry amount)       | 0,08   | 0,11   |
| Repairs and maintenance / total expenditure        | 0,42   | 1,33   |
| <b>Asset Management</b>                            |        |        |
| Actual versus Budgeted Capital Expenditure         | 2,16   | 3,36   |
| Stockholding period(Days)                          |        |        |
| <b>Debt Management</b>                             |        |        |
| Creditors payment period (Days)                    | 30     | 30     |
| Arrear debtors collection period (Days)            | 387    | 428    |
| <b>Liquidity</b>                                   |        |        |
| Current ratio                                      | 132,88 | 137,60 |
| Acid Test ratio                                    | 115,96 | 138,01 |
| Turnover of accounts receivable                    | 0,90   | 0,44   |
| Cash to interest                                   | 0      | 0      |
| Debt to cash                                       | 3,95   | 5,95   |
| Cash to income                                     | 0,74   | 4,28   |
| Total Liabilities / Total Assets                   | 15,70  | 20,06  |

## 5.2 Borrowing, funding and reserves policy

The borrowing, funding, and reserves policy makes the measurement of the following ratios compulsory:

### a) Interest paid to total expenditure

| DESCRIPTION                        | CQ         | PQ         |
|------------------------------------|------------|------------|
| Interest paid to total expenditure | 1%         | 1%         |
| Total interest paid                | 727406     | 339927     |
| Total Operating expenditure        | 54 730 267 | 24 272 178 |

Table 5.4 – Interest paid to total operating expenditure

#### Purpose/ Use of the Ratio and Norm

The ratio measures the portion of the budget that is dedicated to debt servicing rather than service delivery and operations. The approved policy by Council determines that the interest paid to total expenditure may not exceed 5%.

#### Interpretation of Results

Interest paid to total expenditure amounts to 1% for both the current and previous quarters, which is well within the norm.

### b) Total long-term debt to total operating revenue

| DESCRIPTION  | CQ         | PQ         |
|--|------------|------------|
| Total long term debt to total operating revenue (excluding conditional grants and transfers) | 0          | 0          |
| Total Long-term Debt   | 0          | 0          |
| Total Operating Revenue (Excluding conditional grants and transfers)                         | 27 676 510 | 17 533 267 |

Table 5.5 – Total long-term debt to total operating revenue

#### Purpose/ Use of the Ratio and Norm

The ratio measures the municipality's ability to cover its long-term debt using its operating income. The approved policy by Council determines that the total long-term debt to total operating revenue (excluding conditional grants and transfers) must not exceed 45%.

### Interpretation of Results

Given that the municipality does not have any long-term debt, the long-term debt to operating revenue is at 0% which is well within the policy.

#### **c) Coverage of annual loan repayments by cash generated from operating activities**

| Description   | CQ        | PQ         |
|---|-----------|------------|
| Coverage of annual loan repayments by cash generated from operating | 0         | 0          |
| Cash generated from operating activities                            | 9 608 819 | -2 697 562 |
| Annual loan repayments  | 0         | 0          |

Table 5.6 – Coverage of annual loan repayments by cash generated from operating

### Purpose/ Use of the Ratio and Norm

The ratio measures the municipality's ability to meet annual load repayment obligations using cash generated from operating activities. The approved policy requires that cash generated from operations cover the annual loan repayments 1 time.

### Interpretation of Results

Laingsburg Municipality does not rely on loan financing. Consequently, the ratio remains favourable for both quarters.

| Description   | CQ         | PQ         |
|---|------------|------------|
| Percentage of annual loan repayments to total operating expenditure | 0          | 0          |
| Annual loan repayments (interest & Capital)                         | 0          | 0          |
| Total Operating Expenditure   | 54 730 267 | 24 272 178 |

#### **d) Percentage of annual loan repayment to total operating expenditure**

Table 5.7 – Percentage of annual loan repayment to total operating expenditure

### Purpose/ Use of the Ratio and Norm

The ratio measures the proportion of operating cash flow consumed by annual loan repayments. In terms of the approved policy, the percentage of total annual loan repayment (Capital and Interest) to total operating expenditure must not exceed 10%.

### Interpretation of Results

Due to the municipality's limited reliance on borrowing, the amounts relating to repayment of loans remain low. Therefore, the ratio is well within the norm of 10%.

### **5.3 Liquidity policy**

The liquidity policy makes the measurement of the following ratios compulsory:

#### **a) Cash/Cost Coverage Ratio**

| DESCRIPTION                                    | CQ         | PQ         |
|--|------------|------------|
| <b>Cash/Cost Coverage Ratio (Times)</b>        |            |            |
| Cash and Cash equivalents                      | 46 075 485 | 41 044 045 |
| <b>Monthly Fixed Operational Expenditure</b>   | 4 970 246  | 4 970 246  |
| <b>Cash and Cash Equivalents:</b>              |            |            |
| Petty Cash and bank Balances                   | 17 453 933 | 41 676 849 |
| Less:  |            |            |
| Unspent Conditional Grants                     | 25 196 453 | 18 015 119 |
| Overdraft                                      | 0          | 0          |
| Plus:  |            |            |
| Short-term investments                         | 545 414    | 545 414    |
| <b>Monthly Fixed Operational Expenditure</b>   |            |            |
| Total average monthly expenditure for the year | 9 121 711  | 8 090 726  |
| Less:  |            |            |
| Depreciation & Amortisation                    | 6 087 901  | 2 770 171  |
| Provision for bad debt                         | 7 928 928  | 7 928 928  |
| Impairment and loss on Disposal of Assets      | 4 470 922  | 4 470 922  |
| Fair Value Adjustments                         | 0          | 0          |

Table 5.8 – Cash/Cost Coverage Ratio

### Purpose/ Use of the Ratio and Norm

The ratio measures the municipality's ability to pay fund operating costs using available cash. In terms of the approved policy, a Cash / Cost Coverage ratio (excluding unspent conditional grants) of between 1 and 3 months is considered acceptable.

The ratio is calculated as follows:

$$\frac{((\text{Cash and Cash Equivalents} - \text{Unspent Conditional Grants} - \text{Overdraft}) + \text{Short Term Investment})}{\text{Monthly Fixed Operational Expenditure (excluding Depreciation, Amortization, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)}}$$

#### Interpretation of Results

The cash/cost coverage ratio is less than the norm of 1-3 times.

#### **b) Current ratio**

| Description         | CQ         | PQ         |
|---------------------|------------|------------|
| Current Ratio       | 132,88     | 137,60     |
| Current Assets      | 27 524 656 | 56 202 526 |
| Current Liabilities | 20 714 331 | 40 844 029 |

Table 5.9 – Current Ratio

#### Purpose/ Use of the Ratio and Norm

The current ratio measures the municipality's ability to meet its short-term commitments as they fall due. A ratio under 1 suggests potential liquidity stress. The approved policy by Council determines that the current ratio must be between 1.5:1 and 2:1.

#### Interpretation of Results

The municipality's current ratio remains below the approved norm, measured at 1.33:1 for the current quarter and 1.38:1 for the previous quarter. Although the commitments will be met as they fall due, this position remains a cause for concern and requires ongoing monitoring.

The Liquidity Policy further prescribes a specific methodology to determine the municipality's minimum liquidity requirement, which differs from the generally recognised current ratio calculation.



Table 5.10 provides the measurement method as prescribed in the policy.

| Liquidity Requirement Calculation   | CQ<br>R    | PQ<br>R    |
|---|------------|------------|
| All earmarked and/or conditional grants received but not yet utilised   | 0          | 0          |
| Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years | 0          | 0          |
| Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits   | 939 937    | 603 469    |
| Unspent Loan Funds  | 0          | 0          |
| Funds held for agency services not yet performed  | 0          | 0          |
| Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash  | 31 581 463 | 31 634 720 |
| Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure  | 0          | 0          |
| 1 months operational expenditure excluding non-cash items   | 4 970 246  | 4 970 246  |
| Consumer Deposits   | 3 259 785  | 4 226 909  |
| Other Deposits and Other Advance Payments:  |            |            |
| - Retentions  | 49 275     | 253 856    |
| - Payments Received in Advance  | 1 018 929  | 419 532    |
| - Other Deposits  | 198 770    | 196 481    |
| Non-current Deposits  | 0          | 0          |
| Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget  | 40 271 847 | 41 307 958 |

Table 5.11 shows the municipality's actual liquidity

| Actual available liquidity held [reference paragraph 4.2.]                           | CQ<br>R           | PQ<br>R           |
|--|-------------------|-------------------|
| <b>Bank Balance at e.g.:</b>   |                   |                   |
| - ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market                          | 19 453 933        | 41 676 849        |
| Bank balance sub total   | 19 453 933        | 41 676 849        |
| 95% of all other term investments with Banks   | 518 143           | 518 143           |
| 90% of Market value of all Bonds on the JSE that are held                            | 0                 | 0                 |
| Consumer debtors (current – 60 days)   | 3 348 871         | 7 891 237         |
| Other reserves held in cash not reflected in bank balances mentioned above for e.g.: | 0                 | 0                 |
| - Unspent conditional grants   | 25 196 453        | 18 015 119        |
| - Payments received for agency functions not yet performed                           | 0                 | 0                 |
| - The cash value of reserves held  | 0                 | 0                 |
| - Cash deposits held as part of loan covenants or ceded                              | 0                 | 0                 |
| - Undrawn bank overdraft facility or committed liquidity lines available             | 0                 | 0                 |
| <b>TOTAL LIQUIDITY AVAILABLE</b>   | <b>48 517 400</b> | <b>68 101 348</b> |
| <b>LIQUIDITY SURPLUS (SHORTFALL)</b>   |                   |                   |
| <b>SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE</b>             | <b>0</b>          | <b>0</b>          |

### Interpretation of Results

It is clear from the above tables that the Municipality meets the minimum liquidity level as prescribed by the approved policy.

## 5.4 Other ratios of importance

The following ratios are important within this quarterly report.

### a) Debtors collection period in days

| Description                                       | CQ  | PQ  |
|---|-----|-----|
| Debtors collection period (days)                  |     |     |
| Consumer debtors * 365                            | 387 | 827 |
| Rates revenue + Services revenue + Debtors income |     |     |

Table 5.12 – Debtors collection period in days

#### Purpose/ Use of the Ratio and Norm

This ratio measures the average number of days taken by the municipality to collect payments from consumers for services billed. It is a key indicator of the effectiveness of credit control measures and the municipality's exposure to cash flow risk. Ratios above the accepted norm indicate delays in revenue realisation, increased debtor balances, and potential strain on liquidity.

The generally accepted norms are as follows:

- Less than 45 days: Good / financially healthy
- 46–60 days: Moderate; requires monitoring
- Above 60 days: Weak; indicates elevated credit and cash flow risk

#### Interpretation of Results

The municipality's collection period remains outside the acceptable norm. Although an improvement is noted compared to the previous quarter, the ratio continues to reflect challenges in the collection of outstanding consumer debt. This is largely attributable to debt accumulation in areas where the municipality is not the direct electricity service provider, limiting the effectiveness of conventional credit control measures.

The anticipated implementation of the 60/40 auxiliary arrangement is expected to contribute to improved debt recovery and a gradual reduction in the collection period.

**b) Level of reliance on government grants**

| Description                            | CQ            | PQ           |
|--|---------------|--------------|
| Level of reliance on government grants | 46,21         | 40,84        |
| Government Grants and subsidies        | 8 801 969,00  | 1 186 274,00 |
| Total Revenue                          | 11 794 193,00 | 3 970 233,00 |

*Table 5.13 – Reliance on grant funding***Purpose/ Use of the Ratio and Norm**

The Ratio measures the extent to which the municipality's Expenditure is funded through government grant and subsidies.

No norm is proposed at this time by National Treasury. However, it must be mentioned that National Treasury does promote a healthy balance of funding sources.

**Interpretation of Results**

The results indicate that the municipality is heavily dependent on grant funding to run its normal operations.

**c) Implementation of the Capital program**

| Description   | CQ         | PQ         |
|---|------------|------------|
| Actual Capital Expenditure                                | 577 013    | 935 100    |
| Actual Capital Expenditure : Budgeted Capital Expenditure | 1,29       | 2,16       |
| Budgeted Capital Expenditure                              | 44 697 121 | 43 260 170 |

*Table 5.14 – Capital payments***Purpose/ Use of the Ratio and Norm**

This ratio measures the extent to which Budgeted Capital Expenditure has been spent during the period under review. Furthermore, it measures the municipality's ability to implement capital projects and monitor the risks associated with non-implementation. It also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Under-spending is also an indicator that the Municipality might be experiencing possible cash flow difficulties to implement projects. Variances exceeding 5 per cent may indicate weaknesses in planning, budgeting, or implementation. The norm ranges between 0% and 5% variance

### Interpretation of Results

Capital expenditure is within the acceptable variance range and is aligned with the year-to-date budget allocation.

#### **d) Implementation: Operational Revenue**

##### Purpose/ Use of the Ratio and Norm

This ratio measures actual operating revenue (excluding capital grants) against budgeted operating revenue. Variances outside the norm may indicate weaknesses in budgeting, billing, credit control, or financial management.

The norm ranges between 0% and 5% variance.

### Interpretation of Results

With the transition from old vote numbers used in the old chart of accounts to the new mSCOA short codes, especially the new mSCOA item segments, it is difficult to budget monthly projections for the 2025/2026 budget. Budgeted revenue was therefore evenly phased across the financial year. More accurate monthly projections are expected in the next budget cycle. It can, however, be mentioned that the actual revenue collection remains broadly aligned with prior-year trends and projected collection levels.

#### **e) Implementation: Operational Expenditure**

| Description  | CQ          | PQ          |
|--|-------------|-------------|
| Actual operating expenditure VS Budgeted operating expenditure | 11 794 193  | 3 970 233   |
| Actual Expenditure – Budgeted Expenditure                      | 9,28        | 3,18        |
| Budgeted Expenditure   | 127 090 134 | 124 954 120 |

##### Purpose/ Use of the Ratio and Norm

This ratio measures the extent to which budgeted operating expenditure has been incurred during the financial year under review. It further assesses the effectiveness of expenditure controls and the municipality's ability to implement the approved operating budget. Variances outside the accepted norm may indicate implementation capacity constraints, weaknesses in financial controls and management, and/or

deficiencies in budget planning.

Under-spending may signal cash flow pressures or capacity limitations affecting planned service delivery. Ideally, under-spending should result from operational efficiencies rather than the non-implementation of programmes or projects.

Overspending may indicate inaccurate budgeting or ineffective expenditure control.

The acceptable variance range is between 0 per cent and 5 per cent.

### Interpretation of Results

The municipality is operating outside the acceptable variance range for the current quarter. However, the budget was divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period.

## SECTION 6 – IN-YEAR BUDGET STATEMENT TABLES

The tables in Section 6 are derived from the C-Schedule Monthly Budget Statements prescribed by the Municipal Budget and Reporting Regulations (MBRR) and reflect figures for the quarter. Material variances exceeding 10% across tables C4 to C7 are detailed, with reasons and corrective measures, in Table SC1.

### MATERIAL VARIANCES

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q2 Second Quarter

| Ref | Description<br>R thousands                   | Variance | Reasons for material deviations  | Remedial or corrective steps/remarks  |
|-----|--|----------|--|---|
| 1   | <b>Revenue</b>                               |          |  |   |
|     | Sale of Goods and Rendering of Services      | (975)    | Mainly driven by library funding from PT, but this was incorrectly allocated to Transfers and subsidies.   | The treatment of replacement funding will be corrected within the adjustment budget.  |
|     | 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 iGRAP 1 - 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 is still down.)   |
|     | Interest                                     | 4 830    | 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 if needed. Only the surplus to be recognised. Nett of carrying value, therefore to be corrected with gross collection amount recognised. |

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q2 Second Quarter

| Ref | Description                  | Variance | Reasons for material deviations   | Remedial or corrective steps/remarks                                |
|-----|------------------------------|----------|---|---|
|     | R thousands                  |          |   |   |
| 2   | <u>Expenditure By Type</u>   |          |   |   |
|     | 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. |

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q2 Second Quarter

| Ref | Description                           | Variance | Reasons for material deviations  | Remedial or corrective steps/remarks  |
|-----|---------------------------------------|----------|--|---|
|     | R thousands                           |          |  |   |
| 5   | <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 foregone.  |
|     | Transfers and Subsidies - Capital     | (3 284)  | Capital grant receipts were lower due to delayed project implementation and grant draw downs 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 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.                            |



**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 |
| <b>R thousands</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>74 172</b>    | <b>114 559</b>      | <b>116 184</b>    | <b>11 794</b>      | <b>47 461</b>      | <b>58 092</b>      | <b>(10 631)</b>     | <b>-18%</b>     | <b>116 184</b>     |
| 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             |
| <b>Total Expenditure</b>   | <b>81 911</b>    | <b>124 954</b>      | <b>127 090</b>    | <b>9 035</b>       | <b>54 730</b>      | <b>63 545</b>      | <b>(8 815)</b>      | <b>-14%</b>     | <b>127 090</b>     |
| <b>Surplus/(Deficit)</b>   | <b>(7 739)</b>   | <b>(10 395)</b>     | <b>(10 906)</b>   | <b>2 759</b>       | <b>(7 269)</b>     | <b>(5 453)</b>     | <b>(1 816)</b>      | <b>33%</b>      | <b>(10 906)</b>    |
| Transfers and subsidies - capital (monetary)                         | 28 023           | 49 188              | 50 840            | 577                | 3 994              | 25 420             | (21 427)            | -84%            | 50 840             |
| Transfers and subsidies - capital (in-kind)                          | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>20 284</b>    | <b>38 793</b>       | <b>39 934</b>     | <b>3 336</b>       | <b>(3 275)</b>     | <b>19 967</b>      | <b>(23 242)</b>     | <b>-116%</b>    | <b>39 934</b>      |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>20 284</b>    | <b>38 793</b>       | <b>39 934</b>     | <b>3 336</b>       | <b>(3 275)</b>     | <b>19 967</b>      | <b>(23 242)</b>     | <b>-116%</b>    | <b>39 934</b>      |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Capital transfers recognised   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Borrowing  | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Internally generated funds   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Total sources of capital funds</b>                                | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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            |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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                                       | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>11 676</b>    | <b>14 112</b>       | <b>13 817</b>     | <b>8 945</b>       | <b>46 075</b>      | <b>6 908</b>       | <b>(39 167)</b>     | <b>-567%</b>    | <b>59 799</b>      |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source   | 2 499            | 850                 | 848               | 1 714              | 497                | 468                | 2 614               | 10 393          | 19 883             |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 115              | 5                   | 1                 | -                  | -                  | -                  | 2 269               | 182             | 2 572              |

**Table C2: Financial Performance (Functional Classification)**

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             |

**Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)**

**WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - 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             |

**Table C4: Financial Performance (Revenue and Expenditure)**

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                |
| Special rating levies   |     |                 |                     |                 |                |               |               | —            |                |                    |
| 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              |
| Surcharges and Taxes  |     |                 |                     |                 |                |               |               | —            |                |                    |
| Fines, penalties and forfeits                                 |     | 167             | 34 437              | 34 437          | 17             | 51            | 17 218        | (17 168)     | -100%          | 34 437             |
| Licence and permits   |     |                 |                     |                 |                |               |               | —            |                |                    |
| 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                |
| Fuel Lev y  |     |                 |                     |                 |                |               |               | —            |                |                    |
| Operational Revenue   |     | 106             | 345                 | 345             | 29             | 173           | 172           | 1            | 1%             | 345                |
| Gains on disposal of Assets                                   |     | 2 180           | —                   | —               | —              | 230           | —             | 230          | 100%           | —                  |
| Other Gains   |     |                 |                     |                 |                |               |               | —            |                |                    |
| Discontinued Operations                                       |     |                 |                     |                 |                |               |               | —            |                |                    |
| 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             |
| Losses on Disposal of Assets                                  |     |                 |                     |                 |                |               |               | —            |                |                    |
| Other Losses  |     |                 |                     |                 |                |               |               | —            |                |                    |
| 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             |
| 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)     | (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             |
| Share of Surplus/Deficit attributable to Joint Venture        |     |                 |                     |                 |                |               |               | —            |                |                    |
| Share of Surplus/Deficit attributable to Minorities           |     |                 |                     |                 |                |               |               | —            |                |                    |
| Surplus/(Deficit) attributable to municipality                |     | 20 284          | 38 793              | 39 934          | 3 336          | (3 275)       | 19 967        | (23 242)     | (0)            | 39 934             |
| Share of Surplus/Deficit attributable to Associate            |     |                 |                     |                 |                |               |               | —            |                |                    |
| Intercompany/Parent subsidiary transactions                   |     |                 |                     |                 |                |               |               | —            |                |                    |
| Surplus/ (Deficit) for the year                               |     | 20 284          | 38 793              | 39 934          | 3 336          | (3 275)       | 19 967        | (23 242)     | (0)            | 39 934             |

**Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)**

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 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 |
| <b>R thousands</b>   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>  | 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)  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Multi-year expenditure</b>  | 4,7 | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Single Year expenditure appropriation</b>   | 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)  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital single-year expenditure</b>   | 4   | 19 706          | 43 260              | 44 697          | 577            | 4 230         | 22 349        | (18 119)     | -81%           | 44 697             |
| <b>Total Capital Expenditure</b>   |     | 19 706          | 43 260              | 44 697          | 577            | 4 230         | 22 349        | (18 119)     | -81%           | 44 697             |
| <b>Capital Expenditure - Functional Classification</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>   |     | -               | 162                 | 162             | -              | 40            | 81            | (41)         | -50%           | 162                |
| Executive and council  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Finance and administration   |     | -               | 162                 | 162             | -              | 40            | 81            | (41)         | -50%           | 162                |
| Internal audit   |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Community and public safety</b>   |     | 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                |
| Housing  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Health   |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Economic and environmental services</b>   |     | 752             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Planning and development   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Road transport   |     | 752             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Environmental protection   |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Trading services</b>  |     | 13 792          | 34 300              | 34 867          | 487            | 4 099         | 17 433        | (13 334)     | -76%           | 34 867             |
| Energy sources   |     |                 |                     |                 |                |               |               | -            |                |                    |
| 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              |
| <b>Other</b>   |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Capital Expenditure - Functional Classification</b>   | 3   | 19 706          | 43 260              | 44 697          | 577            | 4 230         | 22 349        | (18 119)     | -81%           | 44 697             |
| <b>Funded by:</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| 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             |
| District Municipality  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm                                       |     |                 |                     |                 |                |               |               | -            |                |                    |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Transfers recognised - capital</b>  |     | 19 706          | 42 772              | 44 209          | 577            | 4 189         | 22 105        | (17 915)     | -81%           | 44 209             |
| <b>Borrowing</b>   | 6   |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Internally generated funds</b>  |     | -               | 488                 | 488             | -              | 40            | 244           | (204)        | -83%           | 488                |
| <b>Total Capital Funding</b>   |     | 19 706          | 43 260              | 44 697          | 577            | 4 230         | 22 349        | (18 119)     | -81%           | 44 697             |

**Table C6: 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 |
| <b>R thousands</b>                                      | 1   |                 |                     |                 |                |                    |
| <b>ASSETS</b>   |     |                 |                     |                 |                |                    |
| <b>Current assets</b>                                   |     |                 |                     |                 |                |                    |
| 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              |
| Current portion of non-current receivables              |     |                 |                     |                 |                |                    |
| Inventory   |     | 175             | 143                 | 143             | 238            | 143                |
| VAT   |     | (148)           | 3 503               | 3 503           | 2 457          | 3 503              |
| Other current assets                                    |     | 3 520           | 2 559               | 2 559           | 3 120          | 2 559              |
| <b>Total current assets</b>                             |     | <b>30 474</b>   | <b>27 820</b>       | <b>27 525</b>   | <b>42 188</b>  | <b>27 525</b>      |
| <b>Non current assets</b>                               |     |                 |                     |                 |                |                    |
| Investments   |     |                 |                     |                 |                |                    |
| Investment property                                     |     | 21 208          | 21 142              | 21 142          | 19 318         | 21 142             |
| Property, plant and equipment                           |     | 314 735         | 332 974             | 334 411         | 310 642        | 334 411            |
| Biological assets                                       |     |                 |                     |                 |                |                    |
| Living and non-living resources                         |     |                 |                     |                 |                |                    |
| Heritage assets   |     | 43              | 43                  | 43              | 43             | 43                 |
| Intangible assets                                       |     | 156             | 47                  | 47              | 16             | 47                 |
| Trade and other receivables from exchange transactions  |     | 27              | 483                 | 483             | 365            | 483                |
| Non-current receivables from non-exchange transactions  |     | –               | 4                   | 4               | 1              | 4                  |
| Other non-current assets                                |     |                 |                     |                 |                |                    |
| <b>Total non current assets</b>                         |     | <b>336 169</b>  | <b>354 694</b>      | <b>356 131</b>  | <b>330 385</b> | <b>356 131</b>     |
| <b>TOTAL ASSETS</b>                                     |     | <b>366 643</b>  | <b>382 514</b>      | <b>383 655</b>  | <b>372 573</b> | <b>383 655</b>     |
| <b>LIABILITIES</b>                                      |     |                 |                     |                 |                |                    |
| <b>Current liabilities</b>                              |     |                 |                     |                 |                |                    |
| Bank overdraft  |     |                 |                     |                 |                |                    |
| Financial liabilities                                   |     | –               | –                   | –               | 219            | –                  |
| Consumer deposits                                       |     | 1 121           | 1 046               | 1 046           | 1 125          | 1 046              |
| Trade and other payables from exchange transactions     |     | 26 011          | 20 093              | 20 093          | 11 105         | 20 093             |
| Trade and other payables from non-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             | –                   | –               | –              | –                  |
| <b>Total current liabilities</b>                        |     | <b>28 528</b>   | <b>20 714</b>       | <b>20 714</b>   | <b>34 989</b>  | <b>20 714</b>      |
| <b>Non current liabilities</b>                          |     |                 |                     |                 |                |                    |
| Financial liabilities                                   |     | –               | –                   | –               | 230            | –                  |
| Provision   |     | 28 852          | 35 137              | 35 137          | 28 922         | 35 137             |
| Long term portion of trade payables                     |     |                 |                     |                 |                |                    |
| Other non-current liabilities                           |     | 4 390           | 4 390               | 4 390           | 6 262          | 4 390              |
| <b>Total non current liabilities</b>                    |     | <b>33 242</b>   | <b>39 527</b>       | <b>39 527</b>   | <b>35 414</b>  | <b>39 527</b>      |
| <b>TOTAL LIABILITIES</b>                                |     | <b>61 770</b>   | <b>60 241</b>       | <b>60 241</b>   | <b>70 403</b>  | <b>60 241</b>      |
| <b>NET ASSETS</b>                                       | 2   | <b>304 873</b>  | <b>322 272</b>      | <b>323 414</b>  | <b>302 170</b> | <b>323 414</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                 |                     |                 |                |                    |
| Accumulated surplus/(deficit)                           |     | 300 976         | 322 272             | 323 414         | 302 366        | 323 414            |
| Reserves and funds                                      |     |                 |                     |                 |                |                    |
| Other   |     | 4 390           | –                   | –               | –              | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | 2   | <b>305 366</b>  | <b>322 272</b>      | <b>323 414</b>  | <b>302 366</b> | <b>323 414</b>     |

## Explanatory notes to Table C6 – Financial Position

### **Current Assets**

It must be noted that the classification requirements (As per the tables in Section 4) as prescribe by National Treasury. The current assets amounted to R 42 188 mil as at 31 December 2025 (R 56 203 mil as at 30 September 2025), the classification below complies with the GRAP disclosure format.

### **Non-Current Assets**

The classification requirements are almost aligned to the GRAP requirements. The depreciation and amortization run on all applicable capital assets needs to be performed.

### **Current Liabilities**

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R 34 989 mil as at 31 December 2025 (R 40 844 million as at 30 September 2025).

### **Non-Current Liabilities**

The non-current provisions are created in order to enable the municipality to be in a position to fulfill its known legal obligations when they become due and payable. Non-current provisions, National Treasury's budget formats do not provide for a line item where non-current deposits can be accounted for and thus was included in non-current provisions.

### **Community wealth/Equity**

The reserves amount is represented by the Capital Replacement Reserve as at R 0 (31 December 2025) amounted to R 0 (R 0 as at 30 September 2025).

The Capital Replacement Reserve is a cash-backed reserve established to enable the municipality to finance future capital expenditure. Cash contributions, depending on the availability thereof, are made annually to the reserve. The municipality is not able to finance its annual infrastructure capital program by means of this reserve.

**Table C7: Cash Flow**

**WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - 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 |
| <b>R thousands</b>                               | <b>1</b> |                 |                     |                 |                |                |                 |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |          |                 |                     |                 |                |                |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                 |                     |                 |                |                |                 |                 |                |                    |
| Property rates                                   |          | 5 343           | 5 110               | 5 110           | 273            | 4 042          | 2 555           | 1 487           | 58%            | –                  |
| Service charges                                  |          | 31 179          | 40 680              | 40 680          | 2 607          | 16 359         | 20 340          | (3 981)         | -20%           | –                  |
| Other revenue                                    |          | 17 386          | 30 121              | 25 459          | 2 473          | 11 858         | 12 730          | (872)           | -7%            | 147 182            |
| Transfers and Subsidies - Operational            |          | 35 869          | 23 824              | 30 512          | 7 765          | 22 169         | 15 256          | 6 914           | 45%            | –                  |
| Transfers and Subsidies - Capital                |          | 25 466          | 49 188              | 50 840          | 5 318          | 22 136         | 25 420          | (3 284)         | -13%           | –                  |
| Interest   |          | 1 583           | 1 400               | 1 400           | 71             | 582            | 700             | (118)           | -17%           | 1 400              |
| Dividends  |          |                 |                     |                 |                |                |                 | –               |                |                    |
| <b>Payments</b>                                  |          |                 |                     |                 |                |                |                 |                 |                |                    |
| Suppliers and employees                          |          | (91 392)        | (90 604)            | (92 925)        | (8 897)        | (51 101)       | (46 463)        | (4 638)         | 10%            | (92 925)           |
| Interest   |          | (0)             | (2 575)             | (2 575)         | (0)            | (0)            | (1 287)         | 1 287           | -100%          | (2 575)            |
| Transfers and Subsidies                          |          |                 |                     |                 |                |                |                 | –               |                |                    |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |          | <b>25 435</b>   | <b>57 144</b>       | <b>58 501</b>   | <b>9 609</b>   | <b>26 046</b>  | <b>29 251</b>   | <b>3 205</b>    | <b>11%</b>     | <b>53 082</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |          |                 |                     |                 |                |                |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                 |                     |                 |                |                |                 |                 |                |                    |
| Proceeds on disposal of PPE                      |          | 2 226           | –                   | –               | –              | 230            | –               | 230             | #DIV/0!        | –                  |
| Decrease (increase) in non-current receivables   |          | –               | 4                   | 4               | –              | 1              | 2               | (1)             | -32%           | 4                  |
| Decrease (increase) in non-current investments   |          |                 |                     |                 |                |                |                 | –               |                |                    |
| <b>Payments</b>                                  |          |                 |                     |                 |                |                |                 |                 |                |                    |
| Capital assets                                   |          | (22 696)        | (49 749)            | (51 402)        | (664)          | (4 943)        | (25 701)        | 20 758          | -81%           | –                  |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |          | <b>(20 469)</b> | <b>(49 745)</b>     | <b>(51 398)</b> | <b>(664)</b>   | <b>(4 711)</b> | <b>(25 699)</b> | <b>(20 987)</b> | <b>82%</b>     | <b>4</b>           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |          |                 |                     |                 |                |                |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                 |                     |                 |                |                |                 |                 |                |                    |
| Short term loans                                 |          |                 |                     |                 |                |                |                 | –               |                |                    |
| Borrowing long term/refinancing                  |          |                 |                     |                 |                |                |                 | –               |                |                    |
| Increase (decrease) in consumer deposits         |          |                 |                     |                 |                |                |                 | –               |                |                    |
| <b>Payments</b>                                  |          |                 |                     |                 |                |                |                 |                 |                |                    |
| Repayment of borrowing                           |          |                 |                     |                 |                |                |                 | –               |                |                    |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |          | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>        | <b>–</b>        |                | <b>–</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |          | <b>4 965</b>    | <b>7 399</b>        | <b>7 103</b>    | <b>8 945</b>   | <b>21 334</b>  | <b>3 552</b>    |                 |                | <b>53 086</b>      |
| Cash/cash equivalents at beginning:              |          | 6 710           | 6 713               | 6 713           | –              | 24 741         | 3 357           | 21 384          |                | 6 713              |
| Cash/cash equivalents at month/year end:         |          | 11 676          | 14 112              | 13 817          | 8 945          | 46 075         | 6 908           |                 |                | 59 799             |

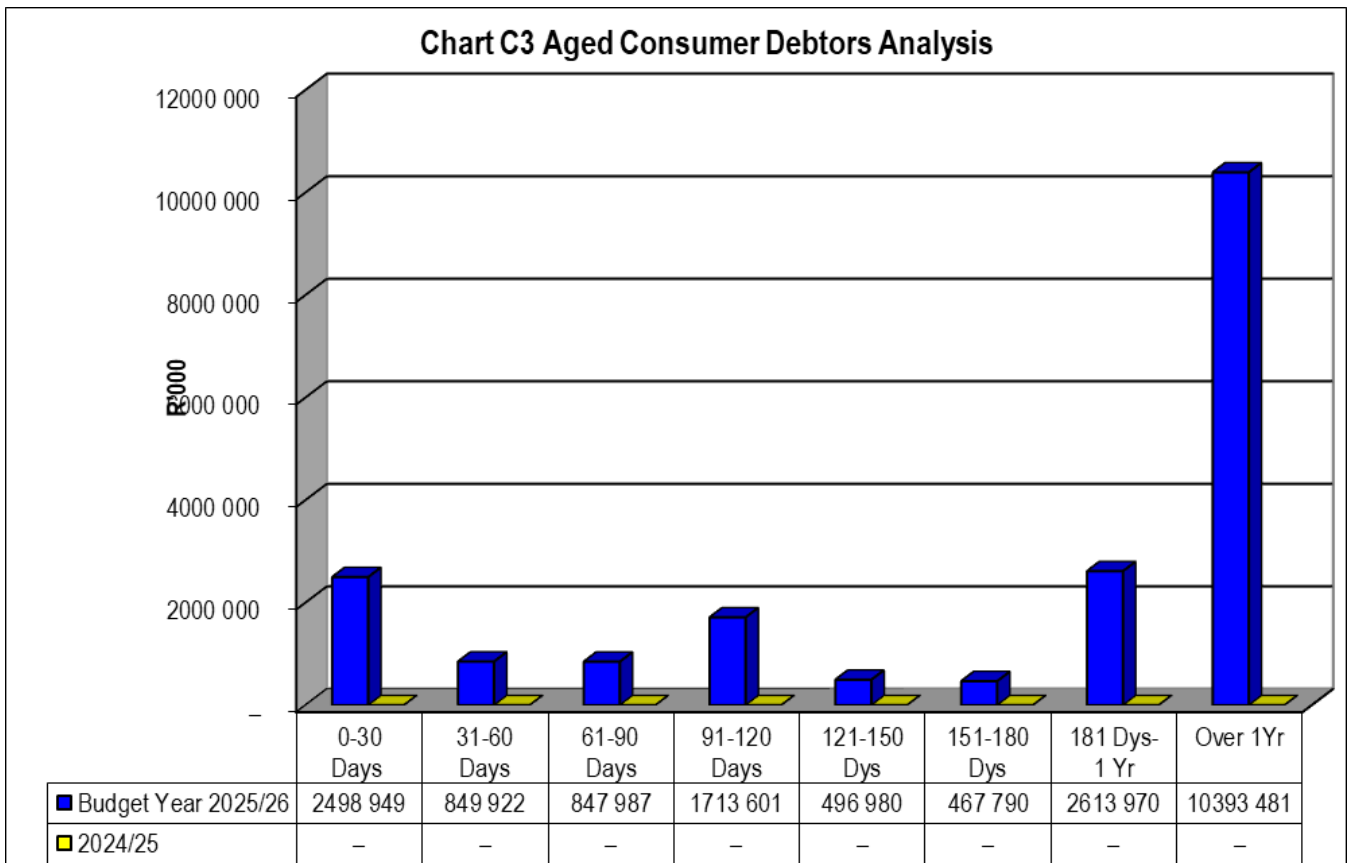


## SECTION 7 – DEBTOR ANALYSIS

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

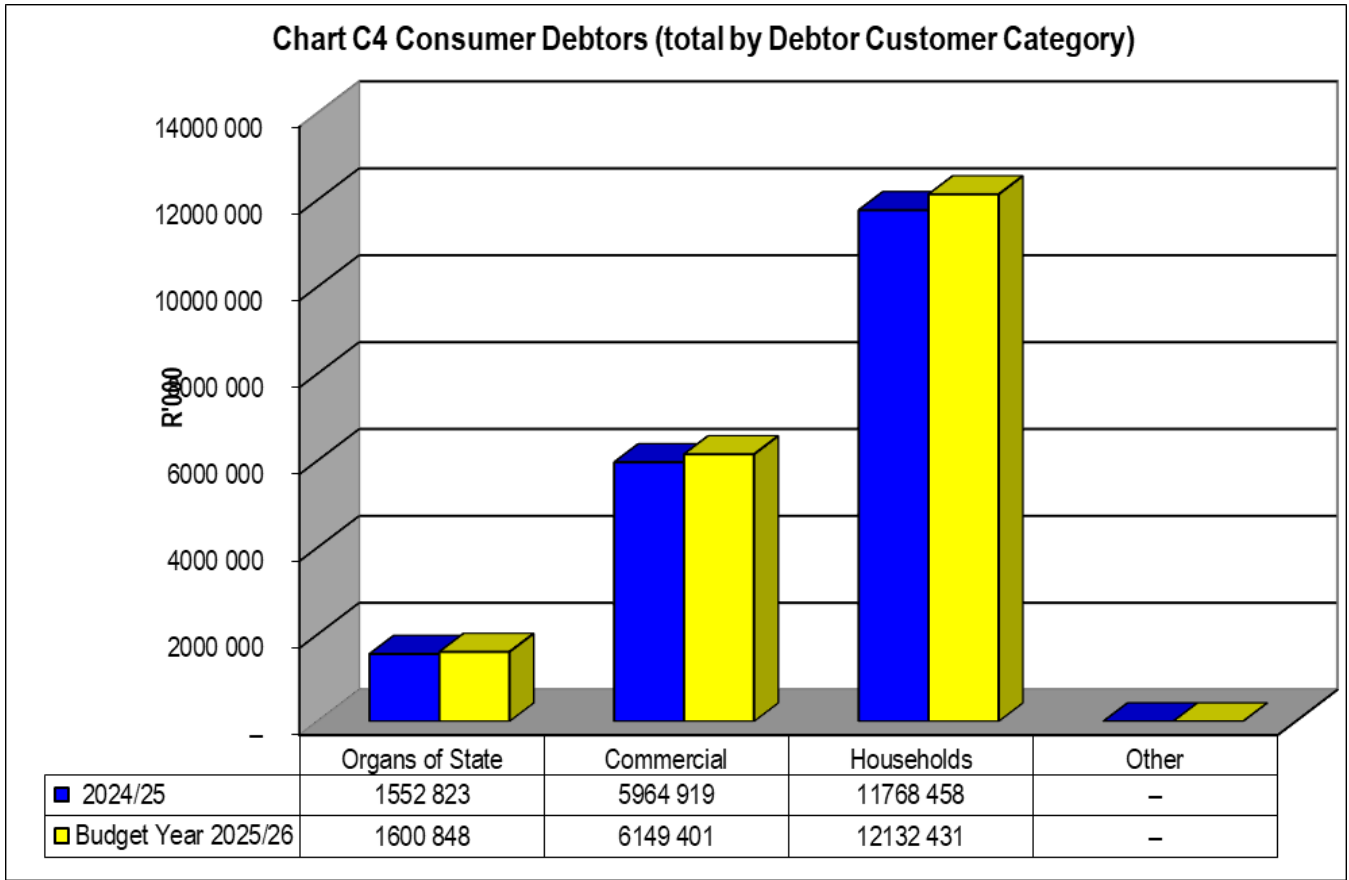
| Description   | NT<br>Cod<br>e | Budget Year 2025/26 |            |            |             |             |             |              |          |        |                          |   |   | Actual Bad<br>Debts<br>Written Off<br>against<br>Debtors | Impairment -<br>Bad Debts<br>i.t.o<br>Council<br>Policy |
|---|----------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|--------|--------------------------|---|---|--|---|
|   |                | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total  | Total<br>over 90<br>days |   |   |  |   |
| R thousands   |                |                     |            |            |             |             |             |              |          |        |                          |   |   |  |   |
| Debtors Age Analysis By Income Source                                   |                |                     |            |            |             |             |             |              |          |        |                          |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200           | 337                 | 214        | 168        | 144         | 124         | 124         | 652          | 1 917    | 3 680  | 2 961                    | - | - |  |   |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300           | 495                 | 267        | 137        | 96          | 90          | 59          | 261          | 671      | 2 077  | 1 178                    | - | - |  |   |
| Receivables from Non-exchange Transactions - Property Rates             | 1400           | 1 176               | 83         | 284        | 1 239       | 51          | 52          | 499          | 3 660    | 7 044  | 5 501                    | - | - |  |   |
| Receivables from Ex change Transactions - Waste Water Management        | 1500           | 196                 | 113        | 104        | 97          | 94          | 90          | 491          | 1 795    | 2 980  | 2 567                    | - | - |  |   |
| Receivables from Ex change Transactions - Waste Management              | 1600           | 193                 | 106        | 94         | 87          | 87          | 81          | 425          | 1 174    | 2 247  | 1 853                    | - | - |  |   |
| Receivables from Ex change 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                   | - | - |  |   |

The graph below illustrates the aged consumer debt analysis at 31 December 2025 date



The graph indicates that the outstanding debt is fluctuating, showing that the municipality must put measures in place to prevent it from escalating as the municipality is experiencing cash flow problems.

The graph below illustrates the consumer category debtor arrears. The category is the households followed by the organs of state.



The above tables explain that the debtor arrears from July 2024 up to the end of December 2025.

## SECTION 8 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

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 |                                   |
| 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 | –                                 |

## SECTION 9 – INVESTMENT PORTFOLIO

Table SC5 provides the investment portfolio in the prescribed format of National Treasury. It includes all investments except call deposits. It does not reconcile with the values as per Table C6, the reason being that values in table SC5 is measured at market value. The Municipality normally invests money with interest at maturity. This interest, with the exception of those on a call deposits, is only recognized on date of maturity or the accrued interest as on 30 June of each year. Even with this recognition of accrued interest, the accrual is classified in terms of GRAP as other receivables and not as part of the investments or call deposits.

In order to be classified as an Investment in terms of GRAP the investment must be made for a period longer than 12 months, otherwise it is classified as cash and cash equivalents. Laingsburg Municipality does have monetary investments at present. For the purpose of this section, investments held for a period until maturity is also viewed as investments.

**Table SC5 Investment Portfolio**

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable or<br>Fixed<br>interest rate | Interest Rate<br>* | Commissio<br>n Paid<br>(Rands) | Commissio<br>n Recipient | Expiry date<br>of<br>investment | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal<br>(4) | Investment<br>Top Up | Closing<br>Balance |
|--|-----|-------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------|--------------------------------|--------------------------|---------------------------------|--------------------|----------------------------|---|----------------------|--------------------|
|  |     | Yrs/Months              |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      |                    |
| R thousands  |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      |                    |
| Municipality   |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      |                    |
| ABSA - 2079401275  |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      | -                  |
| STANDARD BANK  |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      | -                  |
|  |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      | -                  |
|  |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      | -                  |
|  |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      | -                  |
|  |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      | -                  |
|  |     |                         |                       |                                   |                                       |                    |                                |                          |                                 |                    |                            |   |                      | -                  |
| TOTAL INVESTMENTS AND INTEREST                                 | 2   |                         |                       |                                   |                                       |                    |                                |                          |                                 | -                  | -                          | -   | -                    | -                  |

## SECTION 10 - COUNCILLOR ALLOWANCES AND 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                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    |     |                 |                     |                 |                |               |               |              |                |                    |
| 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                               |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Sub Total - Councillors</b>                              |     | <b>3 677</b>    | <b>3 785</b>        | <b>3 785</b>    | <b>301</b>     | <b>1 803</b>  | <b>1 893</b>  | <b>(90)</b>  | <b>-5%</b>     | <b>3 785</b>       |
| <b>% increase</b>   | 4   |                 | <b>3,0%</b>         | <b>3,0%</b>     |                |               |               |              |                | <b>3,0%</b>        |
| <b>Senior Managers of the Municipality</b>                  | 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                  |
| <b>Sub Total - Senior Managers of Municipality</b>          |     | <b>5 263</b>    | <b>7 364</b>        | <b>7 364</b>    | <b>437</b>     | <b>2 756</b>  | <b>3 682</b>  | <b>(926)</b> | <b>-25%</b>    | <b>7 364</b>       |
| <b>% increase</b>   | 4   |                 | <b>39,9%</b>        | <b>39,9%</b>    |                |               |               |              |                | <b>39,9%</b>       |
| <b>Other Municipal Staff</b>                                |     |                 |                     |                 |                |               |               |              |                |                    |
| 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  |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Sub Total - Other Municipal Staff</b>                    |     | <b>29 260</b>   | <b>30 736</b>       | <b>30 736</b>   | <b>2 661</b>   | <b>16 526</b> | <b>15 368</b> | <b>1 158</b> | <b>8%</b>      | <b>30 736</b>      |
| <b>% increase</b>   | 4   |                 | <b>5,0%</b>         | <b>5,0%</b>     |                |               |               |              |                | <b>5,0%</b>        |
| <b>Total Parent Municipality</b>                            |     | <b>38 200</b>   | <b>41 885</b>       | <b>41 885</b>   | <b>3 399</b>   | <b>21 085</b> | <b>20 942</b> | <b>142</b>   | <b>1%</b>      | <b>41 885</b>      |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 | <b>9,6%</b>         | <b>9,6%</b>     |                |               |               |              |                | <b>9,6%</b>        |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>              |     | <b>38 200</b>   | <b>41 885</b>       | <b>41 885</b>   | <b>3 399</b>   | <b>21 085</b> | <b>20 942</b> | <b>142</b>   | <b>1%</b>      | <b>41 885</b>      |
| <b>% increase</b>   | 4   |                 | <b>9,6%</b>         | <b>9,6%</b>     |                |               |               |              |                | <b>9,6%</b>        |
| <b>TOTAL MANAGERS AND STAFF</b>                             |     | <b>34 523</b>   | <b>38 099</b>       | <b>38 099</b>   | <b>3 098</b>   | <b>19 282</b> | <b>19 050</b> | <b>232</b>   | <b>1%</b>      | <b>38 099</b>      |

## SECTION 11 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - 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 % |                    |
| <b>R thousands</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                    | 1.2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>               |     |                 |                     |                 |                |               |               |              |                |                    |
| 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                 |
| <b>Total Operating Transfers and Grants</b>         | 5   | 26 086          | 28 284              | 29 909          | 8 225          | 19 785        | 14 954        | 4 830        | 32,3%          | 29 909             |
| <b>Capital Transfers and Grants</b>                 |     |                 |                     |                 |                |               |               |              |                |                    |
| 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             |
| <b>Total Capital Transfers and Grants</b>           | 5   | 23 962          | 49 188              | 50 840          | 577            | 3 994         | 25 420        | (21 427)     | -84,3%         | 50 840             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     | 5   | 50 048          | 77 472              | 80 749          | 8 802          | 23 778        | 40 375        | (16 596)     | -41,1%         | 80 749             |

## SECTION 12 – CAPITAL PROGRAMME PERFORMANCE

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

| Month  | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                | % spend of Original Budget |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |                            |
| <b>R thousands</b>                           |                 |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                 |                     |                 |                |               |               |              |                |                            |
| 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        | -            |                |                            |
| <b>Total Capital expenditure</b>             | 19 706          | 43 260              | 44 697          | 4 230          |               |               |              |                |                            |

## SECTION 13 – OTHER SUPPORTING DOCUMENTATION

### Table SC9 – Cash flow per month by source of revenue and type of expenditure

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 Outcome        | August Outcome | Sept Outcome   | October Outcome | Nov Outcome   | Dec Outcome   | January Budget | Feb Budget    | March Budget  | April Budget  | May Budget    | June Budget     | Budget Year 2025/26           | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| <b>Cash Receipts By Source</b>  |     |                     |                |                |                 |               |               |                |               |               |               |               |                 |                               |                        |                        |
| Property rates  |     | 450                 | 1 760          | 552            | 600             | 407           | 273           | 426            | 426           | 426           | 426           | 426           | (1 062)         | 5 110                         | 5 453                  | 5 798                  |
| 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                  |
| <b>Cash Receipts by Source</b>  |     | <b>14 376</b>       | <b>9 109</b>   | <b>5 438</b>   | <b>5 135</b>    | <b>6 509</b>  | <b>13 188</b> | <b>7 564</b>   | <b>7 564</b>  | <b>7 564</b>  | <b>7 564</b>  | <b>7 564</b>  | <b>(804)</b>    | <b>90 773</b>                 | <b>90 470</b>          | <b>95 437</b>          |
| <b>Other Cash Flows by Source</b>   |     |                     |                |                |                 |               |               |                |               |               |               |               |                 |                               |                        |                        |
| 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  |     | -                   | -              | -              | -               | -             | -             | -              | -             | -             | -             | -             | -               | -                             | -                      | -                      |
| <b>Total Cash Receipts by Source</b>  |     | <b>27 949</b>       | <b>9 109</b>   | <b>5 438</b>   | <b>5 135</b>    | <b>11 239</b> | <b>18 506</b> | <b>12 833</b>  | <b>12 833</b> | <b>12 833</b> | <b>12 833</b> | <b>12 833</b> | <b>12 457</b>   | <b>154 001</b>                | <b>107 326</b>         | <b>149 896</b>         |
| <b>Cash Payments by Type</b>  |     |                     |                |                |                 |               |               |                |               |               |               |               |                 |                               |                        |                        |
| 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                 |
| <b>Cash Payments by Type</b>  |     | <b>8 094</b>        | <b>7 567</b>   | <b>8 071</b>   | <b>9 285</b>    | <b>9 354</b>  | <b>8 926</b>  | <b>7 459</b>   | <b>7 459</b>  | <b>7 459</b>  | <b>7 459</b>  | <b>7 459</b>  | <b>915</b>      | <b>89 507</b>                 | <b>90 852</b>          | <b>94 201</b>          |
| <b>Other Cash Flows/Payments by Type</b>  |     |                     |                |                |                 |               |               |                |               |               |               |               |                 |                               |                        |                        |
| 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                  |
| <b>Total Cash Payments by Type</b>  |     | <b>8 585</b>        | <b>8 196</b>   | <b>9 056</b>   | <b>10 261</b>   | <b>10 553</b> | <b>9 589</b>  | <b>12 242</b>  | <b>12 242</b> | <b>12 242</b> | <b>12 242</b> | <b>12 242</b> | <b>29 452</b>   | <b>146 902</b>                | <b>106 797</b>         | <b>143 523</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>   |     | <b>19 364</b>       | <b>913</b>     | <b>(3 617)</b> | <b>(5 127)</b>  | <b>686</b>    | <b>8 917</b>  | <b>592</b>     | <b>592</b>    | <b>592</b>    | <b>592</b>    | <b>592</b>    | <b>(16 995)</b> | <b>7 100</b>                  | <b>528</b>             | <b>6 374</b>           |
| Cash/cash equivalents at the monthly/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 monthly/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                 |

**Table SC13 a – Capital expenditure on new assets by asset class**

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets 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   |                 |                     |                 |                |               |               |              |                |                    |
| Capital expenditure on new assets by Asset Class/Sub-class |     |                 |                     |                 |                |               |               |              |                |                    |
| Infrastructure   |     | 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              |
| Community Assets   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Heritage assets  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Investment properties                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other assets   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Biological or Cultivated Assets                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Intangible Assets  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Computer Equipment   |     | -               | 236                 | 236             | -              | 40            | 118           | 78           | 65,8%          | 236                |
| Computer Equipment   |     | -               | 236                 | 236             | -              | 40            | 118           | (78)         | -65,8%         | 236                |
| Furniture and Office Equipment                             |     | -               | 29                  | 29              | -              | -             | 15            | 15           | 100,0%         | 29                 |
| Furniture and Office Equipment                             |     | -               | 29                  | 29              | -              | -             | 15            | (15)         | -100,0%        | 29                 |
| Machinery and Equipment                                    |     | -               | 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              |
| Transport Assets   |     | -               | 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              |
| Land   |     | -               | -                   | 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             |

**Table SC13 b – Capital expenditure on renew on existing assets by asset class**

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 |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u></b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Infrastructure</u></b>   |     | -               | 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  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Community Assets</u></b>   |     | 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              |
| <b><u>Heritage assets</u></b>  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Investment properties</u></b>  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Other assets</u></b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Biological or Cultivated Assets</u></b>  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Intangible Assets</u></b>  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Computer Equipment</u></b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Furniture and Office Equipment</u></b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Machinery and Equipment</u></b>  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Transport Assets</u></b>   |     | (29)            | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transport Assets   |     | (29)            | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Land</u></b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Expenditure on renewal of existing assets</b>                           | 1   | 5 162           | 8 896               | 8 896           | 90             | 90            | 4 448         | 4 358        | 98,0%          | 8 896              |



**Table SC13 c – 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 |
| <b>R thousands</b>   | <b>1</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b> |          |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Infrastructure</u></b>   |          | <b>303</b>      | <b>1 221</b>        | <b>1 221</b>    | <b>44</b>      | <b>76</b>     | <b>610</b>    | <b>535</b>   | <b>87,6%</b>   | <b>1 221</b>       |
| 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  |          | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b><u>Community Assets</u></b>   |          | <b>1</b>        | <b>9</b>            | <b>9</b>        | <b>–</b>       | <b>–</b>      | <b>4</b>      | <b>4</b>     | <b>100,0%</b>  | <b>9</b>           |
| Community Facilities   |          | 1               | 9                   | 9               | –              | –             | 4             | 4            | 100,0%         | 9                  |
| Libraries  |          | 1               | 9                   | 9               | –              | –             | 4             | (4)          | -100,0%        | 9                  |
| Sport and Recreation Facilities  |          | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b><u>Heritage assets</u></b>  |          | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>–</b>           |
| <b><u>Investment properties</u></b>  |          | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>–</b>           |
| <b><u>Other assets</u></b>   |          | <b>51</b>       | <b>122</b>          | <b>122</b>      | <b>16</b>      | <b>33</b>     | <b>61</b>     | <b>28</b>    | <b>45,3%</b>   | <b>122</b>         |
| Operational Buildings  |          | 51              | 122                 | 122             | 16             | 33            | 61            | 28           | 45,3%          | 122                |
| Municipal Offices  |          | 51              | 122                 | 122             | 16             | 33            | 61            | (28)         | -45,3%         | 122                |
| <b><u>Biological or Cultivated Assets</u></b>                              |          | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>–</b>           |
| <b><u>Intangible Assets</u></b>  |          | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>–</b>           |
| <b><u>Computer Equipment</u></b>   |          | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>–</b>           |
| <b><u>Furniture and Office Equipment</u></b>                               |          | <b>5</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>0</b>      | <b>–</b>      | <b>(0)</b>   | <b>#DIV/0!</b> | <b>–</b>           |
| Furniture and Office Equipment   |          | 5               | –                   | –               | –              | 0             | –             | 0            | #DIV/0!        | –                  |
| <b><u>Machinery and Equipment</u></b>                                      |          | <b>189</b>      | <b>282</b>          | <b>282</b>      | <b>1</b>       | <b>10</b>     | <b>141</b>    | <b>131</b>   | <b>92,6%</b>   | <b>282</b>         |
| Machinery and Equipment  |          | 189             | 282                 | 282             | 1              | 10            | 141           | (131)        | -92,6%         | 282                |
| <b><u>Transport Assets</u></b>   |          | <b>902</b>      | <b>770</b>          | <b>770</b>      | <b>42</b>      | <b>493</b>    | <b>385</b>    | <b>(108)</b> | <b>-28,1%</b>  | <b>770</b>         |
| Transport Assets   |          | 902             | 770                 | 770             | 42             | 493           | 385           | 108          | 28,1%          | 770                |
| <b><u>Land</u></b>   |          | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>–</b>           |
| <b>Total Repairs and Maintenance Expenditure</b>                           | <b>1</b> | <b>1 451</b>    | <b>2 404</b>        | <b>2 404</b>    | <b>103</b>     | <b>613</b>    | <b>1 202</b>  | <b>589</b>   | <b>49,0%</b>   | <b>2 404</b>       |

**Table SC13 d – Depreciation charges by asset class**

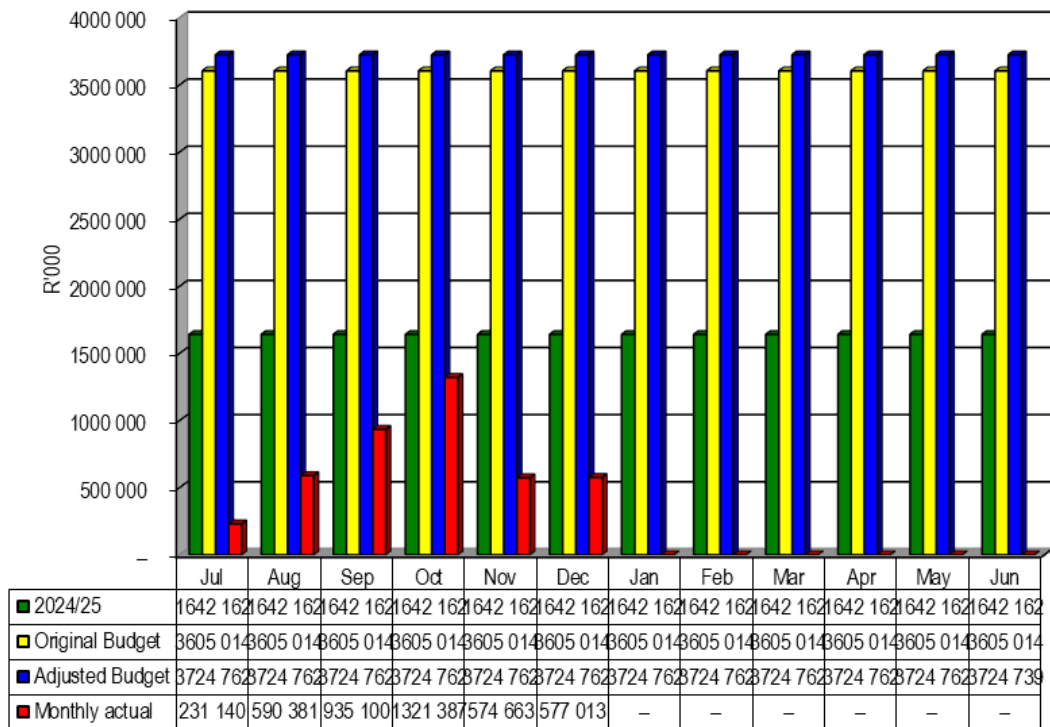
WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

| 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>Depreciation by Asset Class/Sub-class</u> |     |                 |                     |                 |                |               |               |              |                |                    |
| <u>Infrastructure</u>                        |     | 953             | 11 244              | 11 244          | 937            | 5 093         | 5 622         | 530          | 9,4%           | 11 244             |
| Roads Infrastructure                         |     | –               | 1 465               | 1 465           | 122            | 611           | 733           | 122          | 16,7%          | 1 465              |
| Road Structures                              |     | –               | 1 465               | 1 465           | 122            | 611           | 733           | (122)        | -16,7%         | 1 465              |
| Storm water Infrastructure                   |     | –               | 1 750               | 1 750           | 146            | 729           | 875           | 146          | 16,7%          | 1 750              |
| Storm water Conveyance                       |     | –               | 1 750               | 1 750           | 146            | 729           | 875           | (146)        | -16,7%         | 1 750              |
| Electrical Infrastructure                    |     | –               | 670                 | 670             | 56             | 323           | 335           | 12           | 3,4%           | 670                |
| MV Switching Stations                        |     | –               | 6                   | 6               | 1              | 3             | 3             | (1)          | -16,7%         | 6                  |
| MV Networks                                  |     | –               | 132                 | 132             | 11             | 55            | 66            | (11)         | -16,7%         | 132                |
| LV Networks                                  |     | –               | 531                 | 531             | 44             | 266           | 266           | –            |                | 531                |
| Water Supply Infrastructure                  |     | –               | 2 402               | 2 402           | 200            | 1 059         | 1 201         | 142          | 11,8%          | 2 402              |
| Boreholes                                    |     | –               | 342                 | 342             | 29             | 176           | 171           | 5            | 3,1%           | 342                |
| Reservoirs                                   |     | –               | 821                 | 821             | 68             | 342           | 411           | (68)         | -16,7%         | 821                |
| Pump Stations                                |     | –               | 134                 | 134             | 11             | 56            | 67            | (11)         | -16,7%         | 134                |
| Bulk Mains                                   |     | –               | 406                 | 406             | 34             | 135           | 203           | (68)         | -33,3%         | 406                |
| Distribution                                 |     | –               | 699                 | 699             | 58             | 350           | 350           | –            |                | 699                |
| Sanitation Infrastructure                    |     | –               | 2 132               | 2 132           | 178            | 958           | 1 066         | 108          | 10,2%          | 2 132              |
| Pump Station                                 |     | –               | 565                 | 565             | 47             | 235           | 282           | (47)         | -16,7%         | 565                |
| Reticulation                                 |     | –               | 833                 | 833             | 69             | 417           | 417           | –            |                | 833                |
| Waste Water Treatment Works                  |     | –               | 734                 | 734             | 61             | 306           | 367           | (61)         | -16,7%         | 734                |
| Toilet Facilities                            |     | –               | 1                   | 1               | 0              | 0             | 0             | (0)          | -16,7%         | 1                  |
| Solid Waste Infrastructure                   |     | 953             | 2 825               | 2 825           | 235            | 1 413         | 1 413         | –            |                | 2 825              |
| Landfill Sites                               |     | 953             | 2 825               | 2 825           | 235            | 1 413         | 1 413         | –            |                | 2 825              |
| Rail Infrastructure                          |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| <u>Community Assets</u>                      |     | –               | 640                 | 640             | 53             | 318           | 320           | 2            | 0,6%           | 640                |
| Community Facilities                         |     | –               | 46                  | 46              | 4              | 21            | 23            | 2            | 8,8%           | 46                 |
| Libraries                                    |     | –               | 22                  | 22              | 2              | 11            | 11            | –            |                | 22                 |
| Cemeteries/Crematoria                        |     | –               | 24                  | 24              | 2              | 10            | 12            | (2)          | -16,7%         | 24                 |
| Sport and Recreation Facilities              |     | –               | 594                 | 594             | 50             | 297           | 297           | –            |                | 594                |
| Outdoor Facilities                           |     | –               | 594                 | 594             | 50             | 297           | 297           | –            |                | 594                |
| <u>Heritage assets</u>                       |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| <u>Investment properties</u>                 |     | –               | 66                  | 66              | 5              | 27            | 33            | 5            | 16,7%          | 66                 |
| Revenue Generating                           |     | –               | 66                  | 66              | 5              | 27            | 33            | 5            | 16,7%          | 66                 |
| Improved Property                            |     | –               | 66                  | 66              | 5              | 27            | 33            | (5)          | -16,7%         | 66                 |
| <u>Other assets</u>                          |     | –               | 116                 | 116             | 10             | 58            | 58            | –            |                | 116                |
| Operational Buildings                        |     | –               | 116                 | 116             | 10             | 58            | 58            | –            |                | 116                |
| Municipal Offices                            |     | –               | 116                 | 116             | 10             | 58            | 58            | –            |                | 116                |
| <u>Biological or Cultivated Assets</u>       |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| Biological or Cultivated Assets              |     |                 |                     |                 |                |               |               | –            |                |                    |
| <u>Intangible Assets</u>                     |     | –               | 108                 | 108             | 9              | 45            | 54            | 9            | 16,7%          | 108                |
| Licences and Rights                          |     | –               | 108                 | 108             | 9              | 45            | 54            | 9            | 16,7%          | 108                |
| Computer Software and Applications           |     | –               | 108                 | 108             | 9              | 45            | 54            | (9)          | -16,7%         | 108                |
| <u>Computer Equipment</u>                    |     | –               | 223                 | 223             | 19             | 112           | 112           | –            |                | 223                |
| Computer Equipment                           |     | –               | 223                 | 223             | 19             | 112           | 112           | –            |                | 223                |
| <u>Furniture and Office Equipment</u>        |     | –               | 99                  | 99              | 8              | 48            | 50            | 1            | 2,9%           | 99                 |
| Furniture and Office Equipment               |     | –               | 99                  | 99              | 8              | 48            | 50            | (1)          | -2,9%          | 99                 |
| <u>Machinery and Equipment</u>               |     | –               | 200                 | 200             | 17             | 100           | 100           | –            |                | 200                |
| Machinery and Equipment                      |     | –               | 200                 | 200             | 17             | 100           | 100           | –            |                | 200                |
| <u>Transport Assets</u>                      |     | –               | 574                 | 574             | 48             | 287           | 287           | –            |                | 574                |
| Transport Assets                             |     | –               | 574                 | 574             | 48             | 287           | 287           | –            |                | 574                |
| <u>Land</u>                                  |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| Total Depreciation                           | 1   | 953             | 13 271              | 13 271          | 1 106          | 6 088         | 6 635         | 548          | 8,3%           | 13 271             |

## C-Schedule Graphs

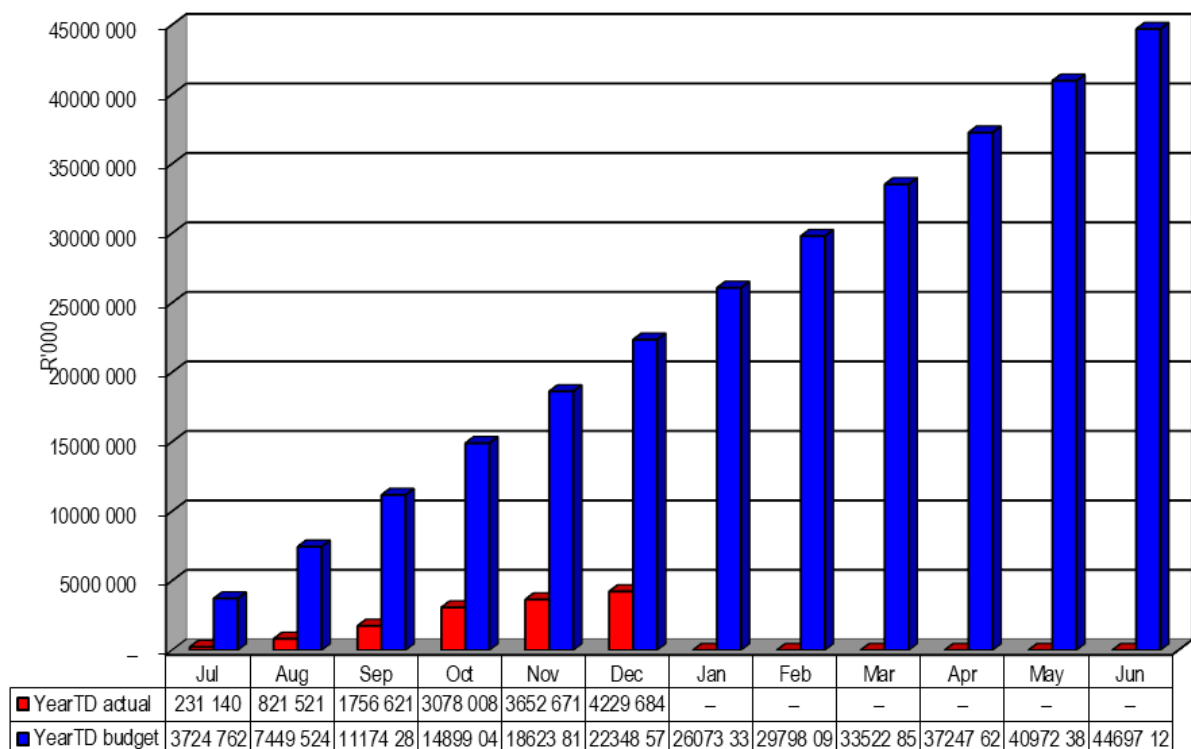
### Capital Expenditure monthly trend: Actual VS Target

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

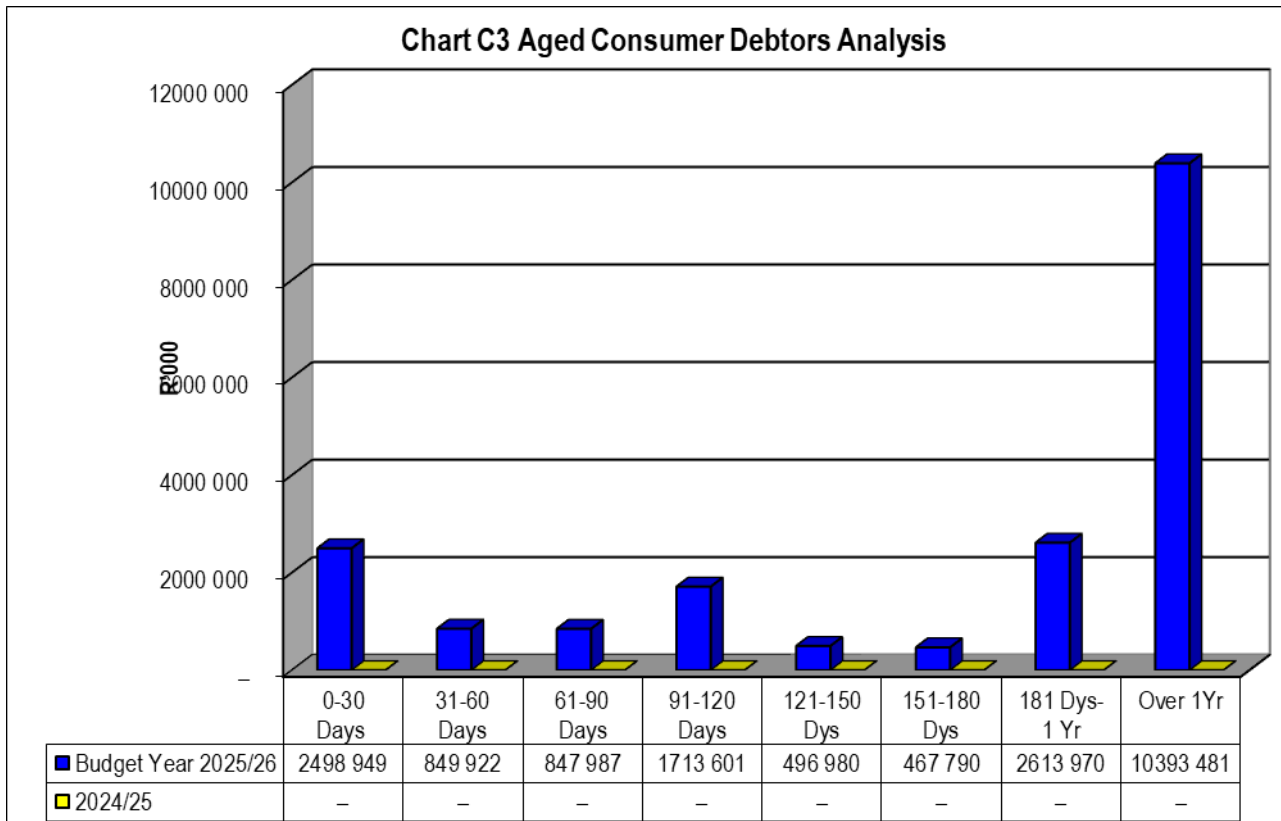


### Capital Expenditure: YTD Actual VS YTD Target

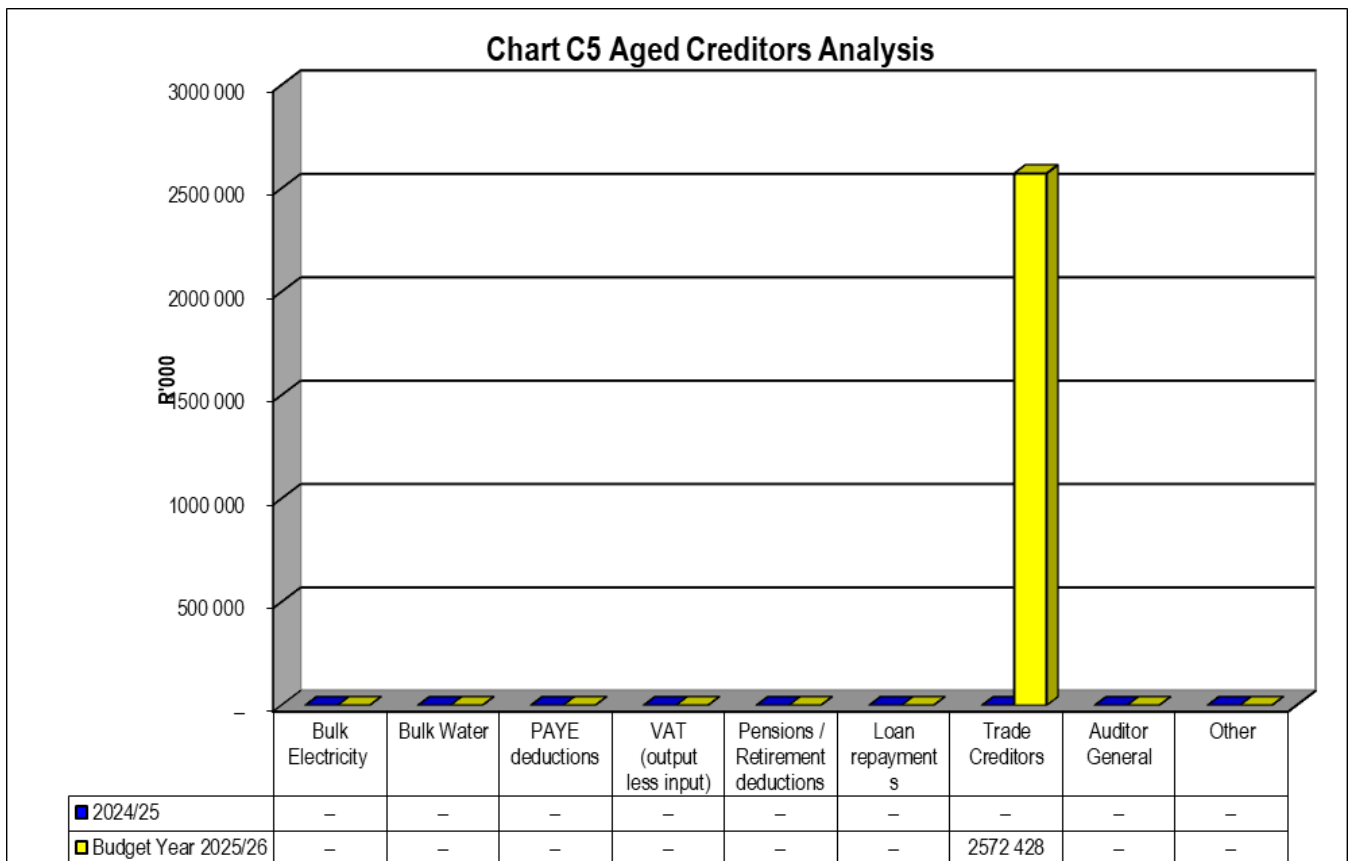
Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target



### Aged Consumer Debtors analysis



### Aged Creditors analysis



## **SECTION 14 - WARD COMMITTEES**

The municipal public participation policy and ward committee policy is in place. The Municipality did establish new ward committees.

## **SECTION 15 - NON - FINANCIAL PERFORMANCE REPORT**

### **6.1 Background**

#### **6.1.1 Legislative Requirements**

The Municipal Systems Act (MSA), 2000 requires municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) requires the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the Service Delivery and the Budget Implementation Plan (SDBIP).

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 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 roles of the different role players.” Performance management is not only relevant to the organization as a whole, but also to the individuals employed in the organization as well as the external service providers and the Municipal Entities. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

#### **6.1.2 Definition of Performance Management**

Performance management is a process which measures the implementation of the organization’s strategy. It is also a management tool to plan, monitor, measure and review performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the municipality.

#### **6.1.3 Institutionalizing Performance Management**

At local government level performance management is institutionalized through the legislative requirements on the performance management process for Local Government. Performance management provides the mechanism to measure whether the strategic goals, set by the organization and its employees, are met.

The constitution of S.A (1996), section 152, dealing with the objectives of local government paves the way for performance management with the requirements for an “accountable government”. The democratic values and principles in terms of section 195 (1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- the promotion of efficient, economic and effective use of resources,
- accountable public administration
- to be transparent by providing information,
- to be responsive to the needs of the community, and
- to facilitate a culture of public service and accountability amongst staff.

#### **6.1.4 Strategic Performance**

This report highlights the strategic performance in terms of the municipality’s Top Layer Service Delivery Budget Implementation Plan (SDBIP), high level performance in terms of the IDP Strategic objectives, performance on the National Key Performance Indicators prescribed in terms of Regulation 796. Details regarding specific basic service delivery targets, achievements and challenges will be included in the Annual Report of the municipality.

#### **6.1.5 Definition of Service Delivery Budget Implementation Plan**

The SDBIP is defined in terms of Section 1 of the Municipal Finance Management Act (MFMA), no. 56 of 2003, and the format of the SDBIP is prescribed by MFMA Circular 13.

Section 41(1) (e) of the Municipal Systems Act (MSA), no 32 of 2000, prescribes that a process must be established of regular reporting to Council.

The Report is a requirement in terms of section 52 of the Local Government: Municipal Financial Management Act, no. 56 of 2003 which provide for:

- a) The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;
- b) The Accounting Officer, while conducting the above, must consider:
  - Section 71 Reports;
  - Performance in line with the Service Delivery & Budget Implementation Plans.

### **6.1.6 The IDP and the Budget**

The Final IDP 2022/2027-year 3 Amendment implementation 2025/2026 and the Final Budget 2025/2026 was approved by Council the 30 of May 2025. The IDP process and the performance management process are integrated. The IDP fulfills the planning stage of performance management. Performance management in turn, fulfills the implementation management, monitoring and evaluation of the IDP.

### **6.1.7 Municipal Scorecard**

The municipal scorecard (Top Layer SDBIP) consolidate service delivery targets set by Council / senior management and provide an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities. Components of the Top Layer SDBIP include:

- One-year detailed plan, but should include a three-year capital plan
- The 5 necessary components include:
- Monthly projections of revenue to be collected for each source
- Expected revenue to be collected NOT billed
- Monthly projections of expenditure (operating and capital) and revenue for each vote
- Section 71 format (Monthly budget statements)
- Quarterly projections of service delivery targets and performance indicators for each vote
- Non-financial measurable performance objectives in the form of targets and indicators
- Output not input / internal management objectives
- Level and standard of service being provided to the community
- Ward information for expenditure and service delivery
- Detailed capital project plan broken down by ward over three years

### **6.1.8 Background to the format of SDBIP**

The Municipality's SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department. For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organizational performance of the Municipality. The TL SDBIP measure the achievement of performance indicators with regards to the provision of basic services as prescribed in Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the Integrated

Development Plan (IDP) of the Laingsburg Local Municipality (LLM).

The Top Layer SDBIP was approved by the Mayor on the 11<sup>th</sup> of June 2025. The Departmental SDBIP's measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

| Color | Category               | Explanation   |
|-------|------------------------|---|
|       | KPI Not Yet Measured   | KPI's with no targets or actual results for the selected period |
|       | KPI Not Met            | Actual vs. target less than 75%                                 |
|       | KPI Almost Met         | Actual vs. target between 75% and 100%                          |
|       | KPI Met                | Actual vs. target 100% achieved                                 |
|       | KPI Well Met           | Actual vs. target more than 100% and less than 150% achieved    |
|       | KPI Extremely Well Met | Actual vs. target more than 150% achieved                       |

*Table 3.1: SDBIP Measurement Categories*

The Performance Management System is an internet-based system and it uses the Service Delivery Budget Implementation Plan (SDBIP) which is approved as its basis. The SDBIP is a layered plan comprising Top Layer SDBIP and Departmental SDBIPs. The performance reporting on the top layer SDBIP is done to Council on a quarterly, half yearly (Mid-year Budget and Performance Assessment Report) and annual basis. Annual amendments to the Top Layer SDBIP must be approved by Council following the submission of the Mid-year Budget and Performance Assessment Report as well as the approved adjustment budget.

This non-financial part of the report is based on the Top Layer SDBIP and comprises the following;



- Summary of the quarterly performance of the Municipality in terms of the seven  
(7) Municipal Strategic Objective; and
- A detailed performance review per Municipal directorate.

#### **6.1.9 Monitoring and Evaluation**

The performance is monitored and evaluated via the SDBIP system. 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 targets every month for the previous month's performance.

The system closes every month between the 10th to the 18th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting take place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.

The system provides management information in tables and graphs, indicating actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.

The system requires key performance indicator owners to update performance comment for each actual captured, which provides a clear indication of how the actual was calculated/ reached and serves as part of the portfolio of evidence for audit purposes.

In terms of Section 46(1) (a) (iii) of the Municipal Systems Act the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

#### **6.2 Actual Performance for the 2nd Quarter**

The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section provides an overview on the strategic achievement of the municipality in terms of the strategic intent and deliverables achieved as stated in the IDP. The Top Layer (strategic) SDBIP is the municipality's strategic plan and shows the strategic alignment between

the different documents. (IDP, Budget and Performance Agreements)

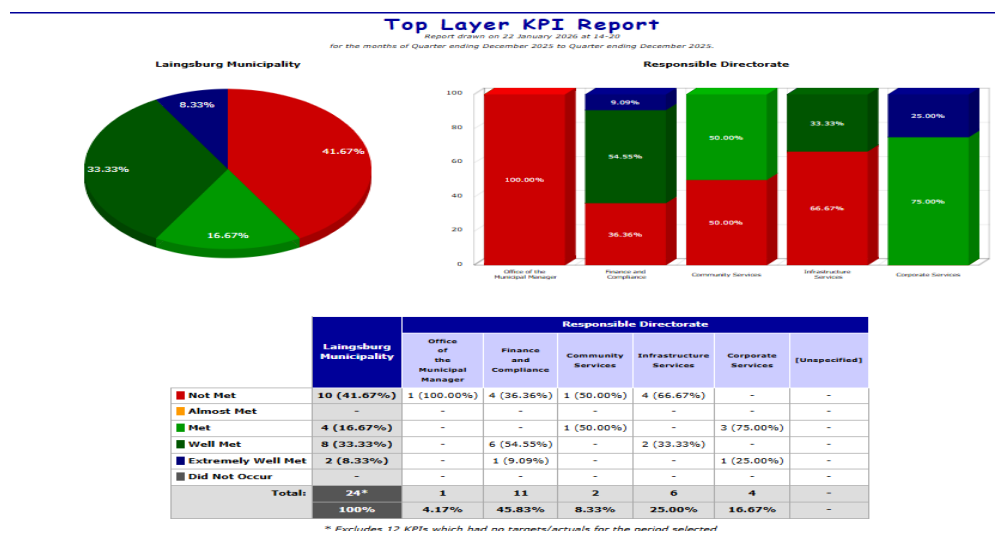
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 2<sup>nd</sup> quarter of the financial year 2025/2026 is provided for in section 6 of this report.

Overall performance (dashboard) per National and Municipal Key Performance Area will be provided for in this report.

### 6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2025/2026(2<sup>nd</sup> quarter).

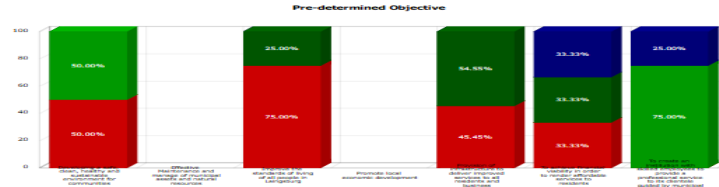
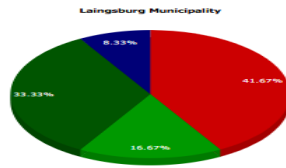
The performance is also measured and reported on; per National and Municipal Key Performance Area



The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective (PDO's) for the term under review (01 October 2025 to 31 December 2025)

### Top Layer KPI Report

for the months of Quarter ending December 2025 to Quarter ending December 2026.



|                    | Laingsburg Municipality | 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 residents and business | To achieve financial viability in order to provide a professional service to residents and business | To create an institution with skilled employees for professional service to clients guided by municipal values | Unspecified | Unspecified |
|--------------------|-------------------------|--|---|--|---|------------------------------------|--|---|--|-------------|-------------|
| Not Met            | 10 (41.67%)             | -  | 1 (50.00%)  | -  | 3 (75.00%)  | -                                  | 5 (45.45%)   | 1 (33.33%)  | -  | -           | -           |
| Almost Met         | -                       | -  | -   | -  | -   | -                                  | -  | -   | -  | -           | -           |
| Met                | 4 (16.67%)              | -  | 1 (50.00%)  | -  | -   | -                                  | -  | -   | 3 (75.00%)   | -           | -           |
| Well Met           | 8 (33.33%)              | -  | -   | -  | 1 (25.00%)  | -                                  | 6 (54.55%)   | 1 (33.33%)  | -  | -           | -           |
| Extremely Well Met | 2 (8.33%)               | -  | -   | -  | -   | -                                  | -  | 1 (33.33%)  | 1 (25.00%)   | -           | -           |
| Did Not Occur      | -                       | -  | -   | -  | -   | -                                  | -  | -   | -  | -           | -           |
| <b>Total:</b>      | <b>24*</b>              | <b>-</b>   | <b>2</b>  | <b>0</b>   | <b>4</b>  | <b>0</b>                           | <b>11</b>  | <b>3</b>  | <b>4</b>   | <b>-</b>    | <b>-</b>    |
|                    | <b>100%</b>             | <b>-</b>   | <b>8.33%</b>  | <b>0.00%</b>   | <b>16.67%</b>   | <b>0.00%</b>                       | <b>45.83%</b>  | <b>12.50%</b>   | <b>16.67%</b>  | <b>-</b>    | <b>-</b>    |

\* Excludes 12 KPIs which had no targets/actuals for the period selected.

## Laingsburg Municipality

### 2025-2026: Top Layer KPI Report

| Ref   | Responsible Directorate         | Provincial Objectives  | Pre-determined Objective   | Municipal KPA      | KPI   | Unit of Measurement                                   | Calculation Type | Quarter ended December 2025 |        |     |                     |                     | Overall Performance for Quarter ended December 2025 to Quarter ended December 2025 |        |     |
|-------|---------------------------------|------------------------|--|--------------------|---|---|------------------|-----------------------------|--------|-----|---------------------|---------------------|--|--------|-----|
|       |                                 |                        |  |                    |   |   |                  | 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 | 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  | 0      | N/A |

|       |                                 |                        |  |                            |   |   |            |     |        |   |  |  |      |        |   |
|-------|---------------------------------|------------------------|--|----------------------------|---|---|------------|-----|--------|---|--|--|------|--------|---|
|       |                                 |                        | municipal values   |                            |   |   |            |     |        |   |  |  |      |        |   |
| TL 71 | Office of the Municipal Manager | Innovation and Culture | Provision of infrastructure to deliver improved services to all residents and businesses | 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 | 40% | 7.86 % | R | [D136] Municipal Manager: Yellow Fleet Transversal Tender. 1 x Fleet (Font End 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 | [D136] Municipal Manager : The expected date for delivery of the compact or truck is first week February 2026. The contract or at Bersig Sports field (Phase 2 of the project) To mitigate the impact of the | 40 % | 7.86 % | R |

[illegible]

|       |                        |                        |  |                           |   |                             |            |     |        |     |   |  |      |        |     |
|-------|------------------------|------------------------|--|---------------------------|---|-----------------------------|------------|-----|--------|-----|---|--|------|--------|-----|
|       |                        |                        |  |                           |   |                             |            |     |        |     | June 2026 as per contract period and programme. (December 2025) | 2025)  |      |        |     |
| 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 | % debtor payment t achieved | Last Value | 85% | 99.11% | G 2 |   | [D137] Senior Manager : Finance and Administration: None (December 2025) | 85 % | 99.11% | G 2 |

|          |                                   |  |   |                                       |  |   |               |          |          |        |  |   |          |          |        |
|----------|-----------------------------------|--|---|---------------------------------------|--|---|---------------|----------|----------|--------|--|---|----------|----------|--------|
|          |                                   |  |   |                                       | Closing<br>Balance -<br>Bad Debts<br>Written<br>Off)/Billed<br>Revenue x<br>100]   |   |               |          |          |        |  |   |          |          |        |
| TL<br>73 | Financ<br>e and<br>Compli<br>ance | Safe<br>and<br>Cohesiv<br>e<br>Communi<br>ties | Provisi<br>on of<br>infrastr<br>ucture<br>to<br>deliver<br>improv<br>ed<br>service<br>s to all<br>residen<br>ts and<br>busine<br>ss | Infrastr<br>ucture<br>Develo<br>pment | Number of<br>formal<br>residential<br>properties<br>connected<br>to the<br>municipal<br>electrical<br>infrastructu<br>re network<br>(credit and<br>prepaid<br>electrical<br>metering)(E<br>xcluding<br>Eskom<br>areas) and<br>billed for<br>the service<br>as at 30<br>June 2026 | Number<br>of<br>residenti<br>al<br>properti<br>es<br>which<br>are<br>billed for<br>electricit<br>y or<br>have<br>prepaid<br>meters<br>(Excludi<br>ng<br>Eskom<br>areas)<br>as at 30<br>June<br>2026 | Last<br>Value | 896      | 1<br>017 | G<br>2 |  | [D138]<br>Senior<br>Manager<br>:<br>Finance<br>and<br>Administ<br>ration:<br>None<br>(Decem<br>ber<br>2025) | 896      | 1<br>017 | G<br>2 |
| TL<br>74 | Financ<br>e and<br>Compli<br>ance | Safe<br>and<br>Cohesiv<br>e<br>Communi<br>ties | Provisi<br>on of<br>infrastr<br>ucture<br>to<br>deliver<br>improv   | Infrastr<br>ucture<br>Develo<br>pment | Number of<br>formal<br>residential<br>properties<br>that receive<br>piped water<br>(credit and   | Number<br>of<br>residenti<br>al<br>properti<br>es<br>which  | Last<br>Value | 1<br>336 | 1<br>487 | G<br>2 |  | [D139]<br>Senior<br>Manager<br>:<br>Finance<br>and<br>Administ  | 1<br>336 | 1<br>487 | G<br>2 |



|          |                                   |  |  |                                       |  |   |               |          |          |        |  |   |          |          |        |
|----------|-----------------------------------|--|--|---------------------------------------|--|---|---------------|----------|----------|--------|--|---|----------|----------|--------|
|          |                                   |  | ed<br>service<br>s to all<br>residen<br>ts and<br>busine<br>ss   |                                       | prepaid<br>water<br>metering)<br>that is<br>connected<br>to the<br>municipal<br>water<br>infrastructu<br>re network<br>and billed<br>for the<br>service as<br>at 30 June<br>2026   | are<br>billed for<br>water  |               |          |          |        |  | ration:<br>None<br>(Decem<br>ber<br>2025)   |          |          |        |
| TL<br>75 | Financ<br>e and<br>Compli<br>ance | Safe<br>and<br>Cohesiv<br>e<br>Commu<br>nities | Provisi<br>on of<br>infrastru<br>cture<br>to deliver<br>improv<br>ed<br>service<br>s to all<br>residen<br>ts and<br>busine<br>ss | Infrastru<br>cture<br>Develo<br>pment | Number of<br>formal<br>residential<br>properties<br>connected<br>to the<br>municipal<br>waste<br>water<br>sanitation/s<br>ewerage<br>network for<br>sewerage<br>service,<br>irrespective<br>of the<br>number of<br>water<br>closets<br>(toilets) and | Number<br>of<br>residenti<br>al<br>properti<br>es<br>which<br>are<br>billed for<br>sewerag<br>e | Last<br>Value | 1<br>320 | 1<br>419 | G<br>2 |  | [D140]<br>Senior<br>Manager<br>:<br>Finance<br>and<br>Administ<br>ration:<br>None<br>(Decem<br>ber<br>2025) | 1<br>320 | 1<br>419 | G<br>2 |

|       |                        |                               |  |                            |   |  |            |       |       |     |  |  |       |       |     |
|-------|------------------------|-------------------------------|--|----------------------------|---|--|------------|-------|-------|-----|--|--|-------|-------|-----|
|       |                        |                               |  |                            | billed for the service as at 30 June 2026   |  |            |       |       |     |  |  |       |       |     |
| TL 76 | Finance and Compliance | Safe and Cohesive Communities | Provision of infrastructure to deliver improved services to all residents and businesses | 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 | 1 484 | G 2 |  | [D141] Senior Manager : Finance and Administration: None (December 2025) | 1 370 | 1 484 | G 2 |
| 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   | 411   | G 2 |  | [D142] Senior Manager : Finance and Administration: None (December 2025) | 370   | 411   | G 2 |

|          |                                   |  |   |                                       |  |  |               |     |     |   |   |   |     |     |   |
|----------|-----------------------------------|--|---|---------------------------------------|--|--|---------------|-----|-----|---|---|---|-----|-----|---|
| TL<br>78 | Financ<br>e and<br>Compli<br>ance | Safe<br>and<br>Cohesiv<br>e<br>Communi<br>ties | Improv<br>e the<br>standar<br>ds of<br>living of<br>all<br>people<br>in<br>Laings<br>burg | Infrastr<br>ucture<br>Develo<br>pment | Provide<br>free 6kl<br>water to<br>indigent<br>households<br>as at 30<br>June 2026 | Number<br>of<br>househ<br>olds<br>receivin<br>g free<br>basic<br>water | Last<br>Value | 480 | 330 | R | [D143]<br>Senior<br>Manager:<br>Finance<br>and<br>Administr<br>ation:<br>Some<br>Indigents<br>applicatio<br>n could<br>not be<br>finalized<br>due to<br>applicant<br>s not<br>renewing<br>the<br>expired<br>applicatio<br>n and not<br>submittin<br>g all<br>required<br>informatio<br>n<br>(Decemb<br>er 2025) | [D143]<br>Senior<br>Manager<br>:<br>Finance<br>and<br>Administ<br>ration:<br>Reconve<br>ne<br>meeting<br>with<br>delegate<br>d CDWs<br>and<br>inform<br>all ward<br>Councilo<br>rs of<br>pending<br>applicati<br>ons no<br>later<br>than end<br>January<br>2026<br>(Decem<br>ber<br>2025) | 480 | 330 | R |
|----------|-----------------------------------|--|---|---------------------------------------|--|--|---------------|-----|-----|---|---|---|-----|-----|---|

|       |                        |                               |   |                            |   |   |            |     |        |   |   |  |     |     |   |
|-------|------------------------|-------------------------------|---|----------------------------|---|---|------------|-----|--------|---|---|--|-----|-----|---|
| 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 | 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 |
| TL 80 | Finance and Compliance | Safe and Cohesive Communities | Improve the standards of living of all                      | Infrastructure Development | Provide free basic refuse removal to indigent households                | Number of households receiving free                           | Last Value | 480 | 0.0000 | R |   |  | 480 | 0   | R |

|          |                                   |                               |   |                                  |   |  |                           |             |             |         |  |   |    |    |         |
|----------|-----------------------------------|-------------------------------|---|----------------------------------|---|--|---------------------------|-------------|-------------|---------|--|---|----|----|---------|
|          |                                   |                               | people<br>in<br>Laings<br>burg  |                                  | as at 30<br>June 2026   | basic<br>refuse<br>removal<br>services                 |                           |             |             |         |  |   |    |    |         |
| TL<br>81 | Financ<br>e and<br>Compli<br>ance | Innovati<br>on and<br>Culture | To<br>achiev<br>e<br>financi<br>al<br>viability<br>in order<br>to<br>render<br>afforda<br>ble<br>service<br>s to<br>residen<br>ts | Financi<br>al<br>Develo<br>pment | Financial<br>viability<br>measured<br>in terms of<br>the<br>municipality<br>'s ability to<br>meet its<br>service<br>debt<br>obligations<br>at 30 June<br>2026<br>[(Short<br>Term<br>Borrowing<br>+ Bank<br>Overdraft +<br>Short Term<br>Lease +<br>Long Term<br>Borrowing<br>+ Long<br>Term<br>Lease) /<br>(Total<br>Operating<br>Revenue -<br>Operating<br>Conditional<br>Grant) x | Debt<br>coverag<br>e ratio<br>as at 30<br>June<br>2026 | Revers<br>e Last<br>Value | 0.00<br>00% | 0.00<br>00% | N<br>/A |  | [D146]<br>Senior<br>Manager<br>:<br>Finance<br>and<br>Administ<br>ration:<br>None<br>(Decem<br>ber<br>2025) | 0% | 0% | N<br>/A |

|       |                        |                        |  |                       |  |   |                    |          |         |   |   |   |    |         |   |
|-------|------------------------|------------------------|--|-----------------------|--|---|--------------------|----------|---------|---|---|---|----|---------|---|
|       |                        |                        |  |                       | 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 services)x 100] | % outstanding service debtors at 30 June 2026 | Reverse Last Value | 0.00 00% | 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 | [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 |

|       |                        |                        |  |                       |   |  |            |        |      |   |   |  |   |      |   |
|-------|------------------------|------------------------|--|-----------------------|---|--|------------|--------|------|---|---|--|---|------|---|
|       |                        |                        |  |                       |   |  |            |        |      |   | paying the 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 Expenditure] | Cost coverage ratio as at 30 June 2026 | Last Value | 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 cover | [D148] Senior Manager: Finance and Administration: Enhance Revenue Collection by Strengthening billing, follow-up, and enforcement of outstanding service debtors. Strengthen Internal | 0 | 0.51 | B |

|       |                    |                               |   |                            | e excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)] |   |              |        |        |     | approximately half of the monthly fixed operational expenditure. (December 2025) | Controls and Reporting: (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  | 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     | 12     | G   | [D150] Manager: Community Services: Vehicle Check Point (VCP) done on            |   | 12 | 12 | G   |



|          |                               |  |   |                                       |   |   |                  |             |             |         |   |   |    |    |         |
|----------|-------------------------------|--|---|---------------------------------------|---|---|------------------|-------------|-------------|---------|---|---|----|----|---------|
|          |                               |  | for<br>commu<br>nities  |                                       |   |   |                  |             |             |         | a daily<br>basis<br>(Decemb<br>er 2025)   |   |    |    |         |
| TL<br>86 | Commu<br>nity<br>Service<br>s | Safe<br>and<br>Cohesiv<br>e<br>Communi<br>ties | Develo<br>ping a<br>safe,<br>clean,<br>healthy<br>and<br>sustain<br>able<br>environ<br>ment<br>for<br>commu<br>nities | Infrastr<br>ucture<br>Develo<br>pment | Spend 95%<br>of the<br>Library<br>Grant<br>[(Actual<br>expenditure<br>divided by<br>the total<br>approved<br>grant<br>received) x<br>100] | % grant<br>spent                                  | Last<br>Value    | 0.00<br>00% | 0.00<br>00% | N<br>/A |   |   | 0% | 0% | N<br>/A |
| TL<br>87 | Commu<br>nity<br>Service<br>s | Safe<br>and<br>Cohesiv<br>e<br>Communi<br>ties | Develo<br>ping a<br>safe,<br>clean,<br>healthy<br>and<br>sustain<br>able<br>environ<br>ment<br>for<br>commu<br>nities | Infrastr<br>ucture<br>Develo<br>pment | Facilitate<br>the<br>Thusong<br>Outreach<br>Programme<br>on a bi-<br>annual<br>basis  | Number<br>of<br>program<br>mes<br>facilitate<br>d | Accum<br>ulative | 1           | 0.00<br>00  | R       | [D152]<br>Manager:<br>Communi<br>ty<br>Services:<br>No<br>outreach<br>done<br>within the<br>quarter.<br>Last<br>outreach<br>was held<br>in<br>Septemb<br>er 2025<br>(Decemb<br>er 2025) | [D152]<br>Manager<br>:<br>Communi<br>ty<br>Services<br>:<br>Next<br>outreach<br>will be<br>done in<br>the last<br>quarter<br>(Decem<br>ber<br>2025) | 1  | 0  | 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% | 0.0000% | 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   | % of water unaccounted                   | Reverse Last Value | 0.0000% | 0.0000% | N/A |  |  | 0% | 0% | N/A |

|          |                                    |  |   |                                       |  |  |               |             |             |         |  |  |    |    |         |
|----------|------------------------------------|--|---|---------------------------------------|--|--|---------------|-------------|-------------|---------|--|--|----|----|---------|
|          |                                    |  |   |                                       | Sold) /<br>Number of<br>Kilolitres<br>Water<br>Purchased<br>or Purified<br>× 100]  |  |               |             |             |         |  |  |    |    |         |
| TL<br>90 | Infrastr<br>ucture<br>Service<br>s | Mobility<br>and<br>Spatial<br>Transfor<br>mation | Effectiv<br>e Mainte<br>nance<br>and manag<br>e of munici<br>pal assets<br>and natural<br>resourc<br>es | Infrastr<br>ucture<br>Develo<br>pment | 95% of<br>water<br>samples<br>comply with<br>SANS241<br>[(Number<br>of water<br>samples<br>that comply<br>with<br>SANS241<br>indicator<br>(e-<br>coli)/Numb<br>er of water<br>samples<br>tested) x<br>100] | % of<br>water<br>samples<br>complia<br>nt    | Last<br>Value | 0.00<br>00% | 0.00<br>00% | N<br>/A |  |  | 0% | 0% | N<br>/A |
| TL<br>91 | Infrastr<br>ucture<br>Service<br>s | Mobility<br>and<br>Spatial<br>Transfor<br>mation | Effectiv<br>e Mainte<br>nance<br>and manag<br>e of munici<br>pal assets                                 | Infrastr<br>ucture<br>Develo<br>pment | 95% of<br>effluent<br>samples<br>comply with<br>permit<br>values in<br>terms of<br>SANS 242<br>by 30 June<br>2026  | % of<br>effluent<br>samples<br>complia<br>nt | Last<br>Value | 0.00<br>00% | 0.00<br>00% | N<br>/A |  |  | 0% | 0% | N<br>/A |

|          |                                    |  |  |                                       |  |   |               |            |            |         |   |  |         |    |         |
|----------|------------------------------------|--|--|---------------------------------------|--|---|---------------|------------|------------|---------|---|--|---------|----|---------|
|          |                                    |  | and<br>natural<br>resourc<br>es  |                                       | [(Number<br>of effluent<br>samples<br>that comply<br>with permit<br>values<br>(suspended<br>solids)/Nu<br>mber of<br>effluent<br>samples<br>tested) x<br>100]  |   |               |            |            |         |   |  |         |    |         |
| TL<br>92 | Infrastr<br>ucture<br>Service<br>s | Mobility<br>and<br>Spatial<br>Transfor<br>mation | Provisi<br>on of infrastr<br>ucture<br>to deliver<br>improv<br>ed service<br>s to all residen<br>ts and busine<br>ss | Infrastr<br>ucture<br>Develo<br>pment | 95% of the<br>approved<br>project<br>budget<br>spent on<br>the new<br>Bergsig<br>Sport Field<br>by 30 June<br>2026<br>[(Actual<br>expenditure<br>divided by<br>the total<br>approved<br>project<br>budget) x<br>100] | % of<br>budget<br>spent by<br>30 June<br>2026 | Last<br>Value | 40%        | 8%         | R       | [D157]<br>Manager:<br>Infrastruc<br>ture<br>Services:<br>The<br>project<br>started<br>late<br>(Decemb<br>er 2025) | [D157]<br>Manager<br>:<br>Infrastru<br>cture<br>Services<br>: the<br>contract<br>or submitte<br>d an accelera<br>ted construc<br>tion plan<br>(Decem<br>ber<br>2025) | 40<br>% | 8% | R       |
| TL<br>93 | Infrastr<br>ucture<br>Service<br>s | Mobility<br>and<br>Spatial<br>Transfor           | Provisi<br>on of infrastr<br>ucture  | Infrastr<br>ucture<br>Develo<br>pment | Complete<br>the Site G<br>Developme<br>nt Planning   | Develop<br>ment<br>Plannin<br>g Phase         | Carry<br>Over | 0.00<br>00 | 0.00<br>00 | N<br>/A |   |  | 0       | 0  | N<br>/A |

|       |                         | mation                              | to deliver improved services to all residents and businesses                             |                            | Phase in Laingsburg by 30 June 2026   | completed by 30 June 2026         |            |     |     |     |  |  |     |     |     |
|-------|-------------------------|-------------------------------------|--|----------------------------|---|-----------------------------------|------------|-----|-----|-----|--|--|-----|-----|-----|
| TL 94 | Infrastructure Services | Mobility and Spatial Transformation | Provision of infrastructure to deliver improved services to all residents and businesses | 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 | 40% | 45% | G 2 | [D159] Manager: Infrastructure Services: the front end loader has been delivered (December 2025) |  | 40% | 45% | G 2 |

|       |                         |                                     |  |                            |  |                                   |            |     |     |   |   |   |      |     |   |
|-------|-------------------------|-------------------------------------|--|----------------------------|--|-----------------------------------|------------|-----|-----|---|---|---|------|-----|---|
| TL 95 | Infrastructure Services | Mobility and Spatial Transformation | Provision of infrastructure to deliver improved services to all residents and businesses | Infrastructure Development | 95% of the approved project budget spent on New Storm Water Conveyance in Göldnerville by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100] | % of budget spent by 30 June 2026 | Last Value | 40% | 15% | R | [D160] Manager: Infrastructure Services: the project started late (December 2025) | [D160] Manager : Infrastructure Services : contract or submitted an accelerated construction plan (December 2025) | 40 % | 15% | R |
| TL 96 | Infrastructure Services | Mobility and Spatial Transformation | Provision of infrastructure to deliver improved services to all residents and businesses | 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   | % of budget spent by 30 June 2026 | Last Value | 40% | 5%  | R | [D161] Manager: Infrastructure Services: project started late (December 2025)     | [D161] Manager : Infrastructure Services : and accelerated construction program was submitted                     | 40 % | 5%  | R |

|          |                                    |  |   |                                       |   |                                   |            |     |             |        |  |   |         |     |        |
|----------|------------------------------------|--|---|---------------------------------------|---|-----------------------------------|------------|-----|-------------|--------|--|---|---------|-----|--------|
|          |                                    |  |   |                                       | the total approved project budget) x 100]   |                                   |            |     |             |        |  | (Decem<br>ber<br>2025)  |         |     |        |
| TL<br>97 | Infrastr<br>ucture<br>Service<br>s | Mobility<br>and<br>Spatial<br>Transfor<br>mation | Provisi<br>on of infrastr<br>ucture<br>to deliver improv<br>ed service<br>s to all residen<br>ts and busine<br>ss | Infrastr<br>ucture<br>Develo<br>pment | 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 | 40% | 0.00<br>00% | R      | [D162] Manager: Infrastruc<br>ture Services: funding only received in late Nov/early dec (Decemb<br>er 2025) | [D162] Manager : Infrastru<br>cture Services : accelera<br>ted impleme<br>ntation plan in place (Decem<br>ber 2025) | 40<br>% | 0%  | R      |
| TL<br>98 | Infrastr<br>ucture<br>Service<br>s | Mobility<br>and<br>Spatial<br>Transfor<br>mation | Provisi<br>on of infrastr<br>ucture<br>to deliver improv  | Infrastr<br>ucture<br>Develo<br>pment | 95% of the approved project budget spent on the procureme   | % of budget spent by 30 June 2026 | Last Value | 40% | 45%         | G<br>2 | [D163] Manager: Infrastruc<br>ture Services: this indicator  |   | 40<br>% | 45% | G<br>2 |

|       |                      |                    |  |                             |  |   |                     |    |          |   |                                 |  |    |    |   |
|-------|----------------------|--------------------|--|-----------------------------|--|---|---------------------|----|----------|---|---------------------------------|--|----|----|---|
|       |                      |                    | ed service s to all residen ts and busine ss   |                             | nt of vehicles for Infrastructu re Services by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]    |   |                     |    |          |   | is a duplicate (Decemb er 2025) |  |    |    |   |
| TL 99 | Corpor ate Service s | Empowe ring People | To create an instituti on with skilled employ ees to provide a profess ional service to its clientel e guided by munici pal values | Instituti onal Develo pment | 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 budgete d posts by 30 June 2026 | Revers e Last Value | 5% | 0.00 00% | 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 values | Institutional Development | The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total operational budget) x 100] | % of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2026 | Last Value | 0.0000% | 0.0000% | N/A |  |  | 0% | 0% | N/A |
| TL 101 | Corporate Services | Growth and Jobs   | To create an institution with skilled employees to provide a professional   | Institutional Development | The number of people from employment equity target groups employed (to be appointed) by 30 June   | Number of people employed (to be appointed) by 30 June 2026  | Zero       | 0.0000  | 0.0000  | G   |  |  | 0  | 0  | G   |

|        |                    |                        |  |                            |   |   |              |        |        |     |  |  |   |   |     |
|--------|--------------------|------------------------|--|----------------------------|---|---|--------------|--------|--------|-----|--|--|---|---|-----|
|        |                    |                        | service to its clientele guided by municipal values  |                            | 2026 in the three highest levels of management in compliance with the equity plan |   |              |        |        |     |  |  |   |   |     |
| TL 102 | 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 | 0 | N/A |
| TL 103 | Corporate Services | Innovation and Culture | To create an institution with skilled employees to provide a professional service to its clientele guided by | Social Development         | Develop and distribute at least two municipal newsletters by 30 June 2026         | Number of municipal newsletters developed and distributed | Accumulative | 1      | 1      | G   | [D168] Manager: Corporate Services: The Annual Target to develop and distribute the Municipal Newsletter was reached. (2 Newsletters |  | 1 | 1 | G   |

|        |                    |                   |   |                           |  |  |            |        |        |     |  |   |   |   |     |
|--------|--------------------|-------------------|---|---------------------------|--|--|------------|--------|--------|-----|--|---|---|---|-----|
|        |                    |                   | municipal values  |                           |  |  |            |        |        |     | were distributed)<br>(December 2025)   |   |   |   |     |
| 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 | 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   |
| TL 105 | Corporate Services | Empowering People | To create an institution with skilled employees to  | Institutional Development | Establish a Departmental Moderation Committee 31 October 2025  | Departmental Moderation Committee established by               | Carry Over | 0.0000 | 0.0000 | N/A | [D170] Manager: Corporate Services: The Municipality is in   | [D170] Manager : Corporate Services : Training  | 0 | 0 | N/A |

|  |  |  |   |  |  |                       |  |  |  |  |   |  |  |  |  |
|--|--|--|---|--|--|-----------------------|--|--|--|--|---|--|--|--|--|
|  |  |  | provide<br>a<br>profess<br>ional<br>service<br>to its<br>clientel<br>e<br>guided<br>by<br>munici<br>pal<br>values |  |  | 31<br>October<br>2025 |  |  |  |  | the<br>process<br>to<br>establish<br>the<br>Committe<br>e.<br>(October<br>2025) | took<br>place<br>during<br>the<br>month of<br>Novemb<br>er.<br>(October<br>2025) |  |  |  |
|--|--|--|---|--|--|-----------------------|--|--|--|--|---|--|--|--|--|

### Overall Summary of Results

|     |                                  |  |    |
|-----|----------------------------------|--|----|
| N/A | KPI Not<br>Yet<br>Applica<br>ble | KPIs<br>with no<br>targets<br>or<br>actuals<br>in the<br>selected<br>period. | 12 |
| R   | KPI Not<br>Met                   | 0% <=<br>Actual/T  | 10 |

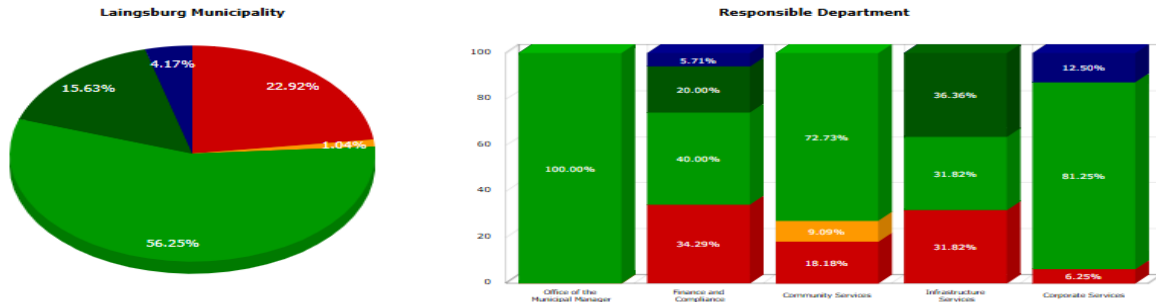
|     |                        |   |           |
|-----|------------------------|---|-----------|
|     |                        | arget <= 74.999%                              |           |
| O   | KPI Almost Met         | 75.000% <= Actual/T arget <= 99.999%          | 0         |
| G   | KPI Met                | Actual meets Target (Actual/ Target = 100%)   | 4         |
| G2  | KPI Well Met           | 100.001 % <= Actual/T arget <= 149.999 %      | 8         |
| B   | KPI Extremely Well Met | 150.000 % <= Actual/T arget                   | 2         |
| N/A | KPI Did Not Occur      | KPIs with a target which did not materiali se | 0         |
|     | <b>Total KPIs:</b>     |   | <b>36</b> |

## SECTION 16 – MATERIAL VARIANCES TO THE SDBIP

The following graphs provides the Top-Level key performance indicators of the municipality per directorate and whether these KPI's were met for the quarter ended December 2025.

### Departmental KPI Report

Report drawn on 22 January 2026 at 14:10  
for the months of October 2025 to December 2025.

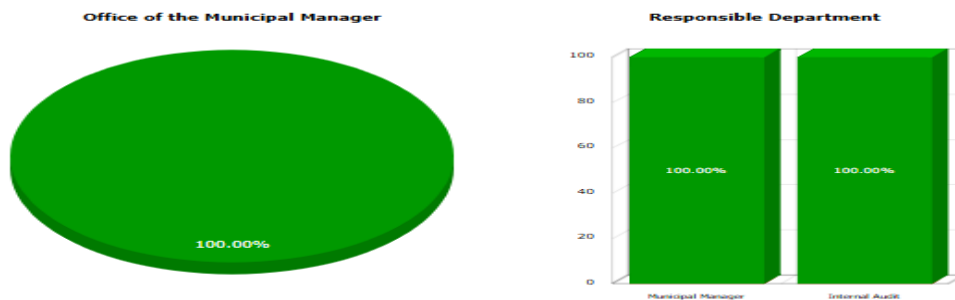


|                    | Laingsburg Municipality | Responsible Department          |                        |                    |                         |                    |               |
|--------------------|-------------------------|---------------------------------|------------------------|--------------------|-------------------------|--------------------|---------------|
|                    |                         | Office of the Municipal Manager | Finance and Compliance | Community Services | Infrastructure Services | Corporate Services | (Unspecified) |
| Not Met            | 22 (22.92%)             | -                               | 12 (34.29%)            | 2 (18.18%)         | 7 (31.82%)              | 1 (6.25%)          | -             |
| Almost Met         | 1 (1.04%)               | -                               | -                      | 1 (9.09%)          | -                       | -                  | -             |
| Met                | 54 (56.25%)             | 12 (100.00%)                    | 14 (40.00%)            | 8 (72.73%)         | 7 (31.82%)              | 13 (81.25%)        | -             |
| Well Met           | 15 (15.63%)             | -                               | 7 (20.00%)             | -                  | 8 (36.36%)              | -                  | -             |
| Extremely Well Met | 4 (4.17%)               | -                               | 2 (5.71%)              | -                  | -                       | 2 (12.50%)         | -             |
| Did Not Occur      | -                       | -                               | -                      | -                  | -                       | -                  | -             |
| Total:             | 96*                     | 12                              | 35                     | 11                 | 22                      | 16                 | -             |
|                    | 100%                    | 12.50%                          | 36.46%                 | 11.46%             | 22.92%                  | 16.67%             | -             |

\* Excludes 74 KPIs which had no targets/actuals for the period selected.

### Departmental KPI Report

Report drawn on 22 January 2026 at 14:14  
for the months of October 2025 to December 2025.



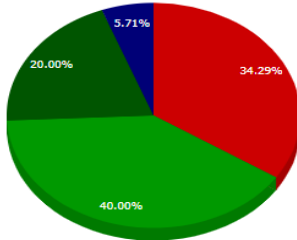
|                    | Office of the Municipal Manager (All) | Responsible Department                 |                   |                |
|--------------------|---------------------------------------|--|-------------------|----------------|
|                    |                                       | Office of the Municipal Manager (Only) | Municipal Manager | Internal Audit |
| Not Met            | -                                     | -                                      | -                 | -              |
| Almost Met         | -                                     | -                                      | -                 | -              |
| Met                | 12 (100.00%)                          | -                                      | 2 (100.00%)       | 10 (100.00%)   |
| Well Met           | -                                     | -                                      | -                 | -              |
| Extremely Well Met | -                                     | -                                      | -                 | -              |
| Did Not Occur      | -                                     | -                                      | -                 | -              |
| Total:             | 12*                                   | -                                      | 2                 | 10             |
|                    | 100%                                  | -                                      | 16.67%            | 83.33%         |

\* Excludes 9 KPIs which had no targets/actuals for the period selected.

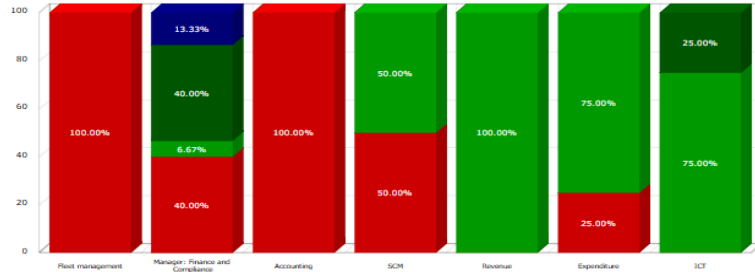
## Departmental KPI Report

Report drawn on 22 January 2026 at 14:15  
for the months of October 2025 to December 2025.

Finance and Compliance



Responsible Department



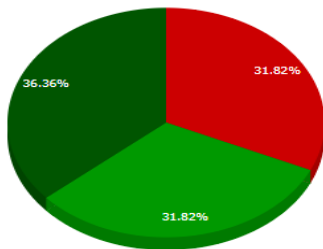
|                    | Finance and Compliance (All) | Responsible Department        |                  |                                 |             |            |             |             |                   |            |
|--------------------|------------------------------|-------------------------------|------------------|---------------------------------|-------------|------------|-------------|-------------|-------------------|------------|
|                    |                              | Finance and Compliance (Only) | Fleet management | Manager: Finance and Compliance | Accounting  | SCM        | Revenue     | Expenditure | Budget & Treasury | ICT        |
| Not Met            | 12 (34.29%)                  | -                             | 1 (100.00%)      | 6 (40.00%)                      | 2 (100.00%) | 2 (50.00%) | -           | 1 (25.00%)  | -                 | -          |
| Almost Met         | -                            | -                             | -                | -                               | -           | -          | -           | -           | -                 | -          |
| Met                | 14 (40.00%)                  | -                             | -                | 1 (6.67%)                       | -           | 2 (50.00%) | 5 (100.00%) | 3 (75.00%)  | -                 | 3 (75.00%) |
| Well Met           | 7 (20.00%)                   | -                             | -                | 6 (40.00%)                      | -           | -          | -           | -           | -                 | 1 (25.00%) |
| Extremely Well Met | 2 (5.71%)                    | -                             | -                | 2 (13.33%)                      | -           | -          | -           | -           | -                 | -          |
| Did Not Occur      | -                            | -                             | -                | -                               | -           | -          | -           | -           | -                 | -          |
| Total:             | 35*                          | -                             | 1                | 15                              | 2           | 4          | 5           | 4           | -                 | 4          |
|                    | 100%                         | -                             | 2.86%            | 42.86%                          | 5.71%       | 11.43%     | 14.29%      | 11.43%      | -                 | 11.43%     |

\* Excludes 20 KPIs which had no targets/actuals for the period selected.

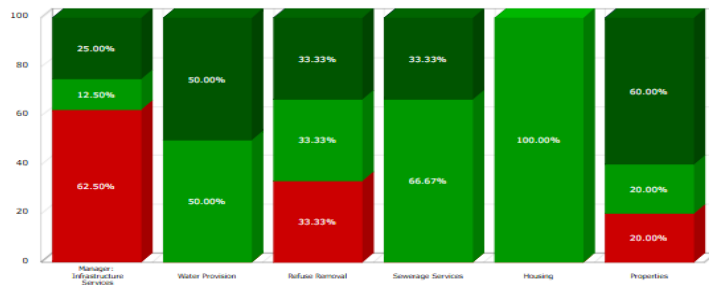
## Departmental KPI Report

Report drawn on 22 January 2026 at 14:17  
for the months of October 2025 to December 2025.

Infrastructure Services



Responsible Department



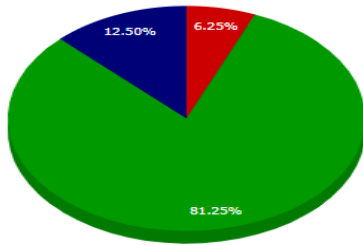
|                    | Infrastructure Services (All) | Responsible Department         |                                  |                 |                |                   |             |            |             |                |
|--------------------|-------------------------------|--------------------------------|----------------------------------|-----------------|----------------|-------------------|-------------|------------|-------------|----------------|
|                    |                               | Infrastructure Services (Only) | Manager: Infrastructure Services | Water Provision | Refuse Removal | Sewerage Services | Housing     | Properties | Electricity | Road Transport |
| Not Met            | 7 (31.82%)                    | -                              | 5 (62.50%)                       | -               | 1 (33.33%)     | -                 | -           | 1 (20.00%) | -           | -              |
| Almost Met         | -                             | -                              | -                                | -               | -              | -                 | -           | -          | -           | -              |
| Met                | 7 (31.82%)                    | -                              | 1 (12.50%)                       | 1 (50.00%)      | 1 (33.33%)     | 2 (66.67%)        | 1 (100.00%) | 1 (20.00%) | -           | -              |
| Well Met           | 8 (36.36%)                    | -                              | 2 (25.00%)                       | 1 (50.00%)      | 1 (33.33%)     | 1 (33.33%)        | -           | 3 (60.00%) | -           | -              |
| Extremely Well Met | -                             | -                              | -                                | -               | -              | -                 | -           | -          | -           | -              |
| Did Not Occur      | -                             | -                              | -                                | -               | -              | -                 | -           | -          | -           | -              |
| Total:             | 22*                           | -                              | 8                                | 2               | 3              | 3                 | 1           | 5          | -           | -              |
|                    | 100%                          | -                              | 36.36%                           | 9.09%           | 13.64%         | 13.64%            | 4.55%       | 22.73%     | -           | -              |

\* Excludes 14 KPIs which had no targets/actuals for the period selected.

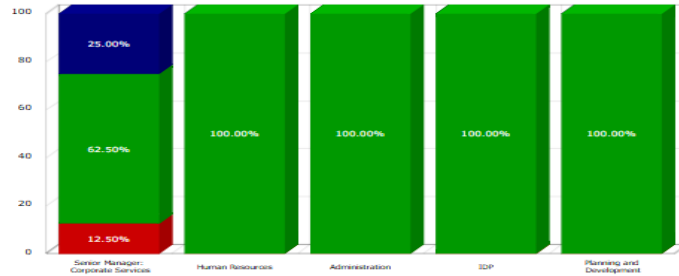
## Departmental KPI Report

Report drawn on 22 January 2026 at 14:18  
for the months of October 2025 to December 2025.

Corporate Services



Responsible Department



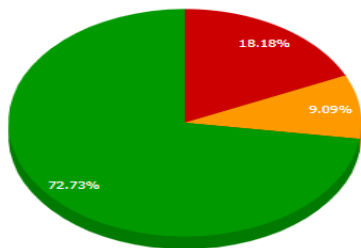
|                    | Corporate Services (All) | Responsible Department    |                                    |                 |                |             |                          |
|--------------------|--------------------------|---------------------------|------------------------------------|-----------------|----------------|-------------|--------------------------|
|                    |                          | Corporate Services (Only) | Senior Manager: Corporate Services | Human Resources | Administration | IDP         | Planning and Development |
| Not Met            | 1 (6.25%)                | -                         | 1 (12.50%)                         | -               | -              | -           | -                        |
| Almost Met         | -                        | -                         | -                                  | -               | -              | -           | -                        |
| Met                | 13 (81.25%)              | -                         | 5 (62.50%)                         | 2 (100.00%)     | 2 (100.00%)    | 2 (100.00%) | 2 (100.00%)              |
| Well Met           | -                        | -                         | -                                  | -               | -              | -           | -                        |
| Extremely Well Met | 2 (12.50%)               | -                         | 2 (25.00%)                         | -               | -              | -           | -                        |
| Did Not Occur      | -                        | -                         | -                                  | -               | -              | -           | -                        |
| Totals:            | 16*                      | -                         | 8                                  | 2               | 2              | 2           | 2                        |
|                    | 100%                     | -                         | 50.00%                             | 12.50%          | 12.50%         | 12.50%      | 12.50%                   |

\* Excludes 23 KPIs which had no targets/actuals for the period selected.

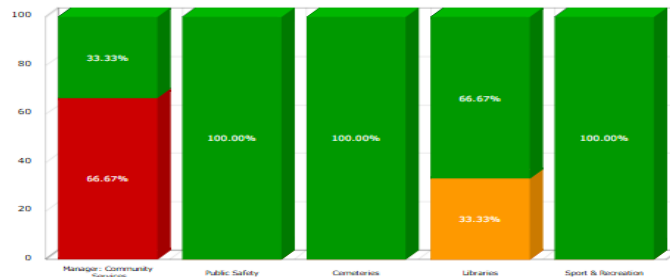
## Departmental KPI Report

Report drawn on 22 January 2026 at 14:16  
for the months of October 2025 to December 2025.

Community Services



Responsible Department



|                    | Community Services (All) | Responsible Department    |                             |               |             |            |                    |
|--------------------|--------------------------|---------------------------|-----------------------------|---------------|-------------|------------|--------------------|
|                    |                          | Community Services (Only) | Manager: Community Services | Public Safety | Cemeteries  | Libraries  | Sport & Recreation |
| Not Met            | 2 (18.18%)               | -                         | 2 (66.67%)                  | -             | -           | -          | -                  |
| Almost Met         | 1 (9.09%)                | -                         | -                           | -             | -           | 1 (33.33%) | -                  |
| Met                | 8 (72.73%)               | -                         | 1 (33.33%)                  | 3 (100.00%)   | 1 (100.00%) | 2 (66.67%) | 1 (100.00%)        |
| Well Met           | -                        | -                         | -                           | -             | -           | -          | -                  |
| Extremely Well Met | -                        | -                         | -                           | -             | -           | -          | -                  |
| Did Not Occur      | -                        | -                         | -                           | -             | -           | -          | -                  |
| Total:             | 11*                      | -                         | 3                           | 3             | 1           | 3          | 1                  |
|                    | 100%                     | -                         | 27.27%                      | 27.27%        | 9.09%       | 27.27%     | 9.09%              |

\* Excludes 8 KPIs which had no targets/actuals for the period selected.

Material variances have occurred. For explanations and corrective measures of all



immaterial variances to the financial and non-financial indicators please refer to Sections 6.

## **SECTION 17 - CONCLUSION**

The above-mentioned report outlines the performance of the municipality with regards to the overall Performance of the municipality, Financial Performance as well as Non-Financial Performance with regards legislative compliance. The municipal manager will conduct a quarterly review and the outcome of the Performance Review will be recorded to rectify non-performance to ensure that that all targets can be achieved before year-end.