

LAINGSBURGMUNICIPALITY
SECTION 52 REPORTS
QUARTERLY PERFORMANCE

2025/26 ASSESSMENT REPORT- Q 2

01 October 2025 – 31 December 2025



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QUALITY CERTIFICATE

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

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

For the period of 1 October 2025 until 31 December 2025 has been prepared in accordance with the Municipal Finance Management Act, and the regulations issued 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				
<i>National Government - MIG</i>	14 498	14 498	2 790	19,25
<i>National Government - WSIG</i>	17 297	17 297	789	4,56
<i>Provincial Government - WCRF</i>	3 913	4 480	610	13,60
<i>Provincial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	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 Items	COST SAVINGS YEAR-TO-DATE REPORT						
	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXP THIS PERIOD	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
Use of consultants	8 665 615	1 444 269	4 726 699	672 750	3 734 497	(771 520)	(992 202)
Travel and subsistence	573 500	47 792	286 750	56 995	472 204	9 203	185 454
Accommodation	315 764	26 314	157 882	1 500	217 519	(24 814)	59 637
Sponsorships and catering	64 000	5 333	32 000	6 305	16 433	972	(15 567)
Communication	210 700	17 558	105 350	17 549	100 767	(9)	(4 583)
Overtime	1 026 100	85 508	513 050	146 987	576 212	61 479	63 162
Totaal	R 10 855 679	R 1 626 775	R 5 821 731	R 902 086	R 5 117 631	(724 689)	(704 100)

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

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 R'000	Operating Expenditure R'000	Capital Expenditure 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 R'000	Operating Expenditure R'000	Capital Expenditure 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
Revenue Management		
Level of reliance on Government grants	46,21	40,84
Actual income vs Budgeted Income	133,30	100,00
Expenditure Management		
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
Asset Management		
Actual versus Budgeted Capital Expenditure	2,16	3,36
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	387	428
Liquidity		
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
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	46 075 485	41 044 045
Monthly Fixed Operational Expenditure	4 970 246	4 970 246
Cash and Cash Equivalents:		
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
Monthly Fixed Operational Expenditure		
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:

((Cash and Cash Equivalents – Unspent Conditional Grants - Overdraft) + Short Term Investment) / 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 R	PQ 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 R	PQ R
Bank Balance at e.g.:		
- 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
TOTAL LIQUIDITY AVAILABLE	48 517 400	68 101 348
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	0	0

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	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u>			
	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 timely. Traffic fines to be accounted as per iGRAP 1 - correction to be made and ensure timely 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. Net 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 drawdowns linked to expenditure progress.	SC9 adjustments required in the Adjustment budget.
	Interest (receipts)	(118)	The municipality changed its primary banking services which used to bear interest. The change to Standard Bank came without interest, until the arrangement was made. Interest appeared on Statement in November 2025.	To be monitored and corrected with the adjustment budget if needed.
	Suppliers and Employees	(4 638)	Higher payments arose from the settlement of outstanding creditors and employee-related costs. Bonis 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 Audited Outcome	Budget Year 2025/26								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
Financial Performance										
Property rates	5 657	5 998	5 998	7	6 202	2 999	3 204	107%	5 998	
Service charges	34 034	37 702	37 702	3 160	18 515	18 851	(336)	-2%	37 702	
Investment revenue	1 617	1 400	1 400	71	593	700	(107)	-15%	1 400	
Transfers and subsidies - Operational	26 231	28 284	29 909	8 225	19 785	14 954	4 830	0	29 909	
Other own revenue	6 632	41 175	41 175	332	2 366	20 587	(18 222)	-89%	41 175	
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	116 184	11 794	47 461	58 092	(10 631)	-18%	116 184	
Employee costs	33 981	37 665	37 665	3 039	18 990	18 832	158	1%	37 665	
Remuneration of Councillors	3 677	3 785	3 785	301	1 803	1 893	(90)	-5%	3 785	
Depreciation and amortisation	953	13 271	13 271	1 106	6 088	6 635	(548)	-8%	13 271	
Interest	3 442	2 575	2 575	146	727	1 287	(560)	-44%	2 575	
Inventory consumed and bulk purchases	15 467	18 035	19 205	2 280	10 342	9 602	740	8%	19 205	
Transfers and subsidies	98	10	10	4	15	5	10	205%	10	
Other expenditure	24 293	49 613	50 579	2 160	16 764	25 290	(8 526)	-34%	50 579	
Total Expenditure	81 911	124 954	127 090	9 035	54 730	63 545	(8 815)	-14%	127 090	
Surplus/(Deficit)	(7 739)	(10 395)	(10 906)	2 759	(7 269)	(5 453)	(1 816)	33%	(10 906)	
Transfers and subsidies - capital (monetary)	28 023	49 188	50 840	577	3 994	25 420	(21 427)	-84%	50 840	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	-116%	39 934	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	-116%	39 934	
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	-	-	
Capital transfers recognised	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	
Total sources of capital funds	-	-	-	-	-	-	-	-	-	
Financial position										
Total current assets	30 474	27 820	27 525		42 188				27 525	
Total non current assets	336 169	354 694	356 131		330 385				356 131	
Total current liabilities	28 528	20 714	20 714		34 989				20 714	
Total non current liabilities	33 242	39 527	39 527		35 414				39 527	
Community wealth/Equity	305 366	322 272	323 414		302 366				323 414	
Cash flows										
Net cash from (used) operating	25 435	57 144	58 501	9 609	26 046	29 251	3 205	11%	53 082	
Net cash from (used) investing	(20 469)	(49 745)	(51 398)	(664)	(4 711)	(25 699)	(20 987)	82%	4	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the month/year end	11 676	14 112	13 817	8 945	46 075	6 908	(39 167)	-567%	59 799	
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
Debtors Age Analysis										
Total By Income Source	2 499	850	848	1 714	497	468	2 614	10 393	19 883	
Creditors Age Analysis										
Total Creditors	115	5	1	-	-	-	2 269	182	2 572	

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										
<i>Governance and administration</i>		64 134	74 172	75 415	8 303	27 829	37 707	(9 878)	-26%	75 415
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		64 134	74 172	75 415	8 303	27 829	37 707	(9 878)	-26%	75 415
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		342	36 516	37 898	151	703	18 949	(18 247)	-96%	37 898
Community and social services		23	1 759	2 759	121	734	1 379	(646)	-47%	2 759
Sport and recreation		0	3	3	-	-	2	(2)	-100%	3
Public safety		300	34 733	35 115	28	(40)	17 558	(17 598)	-100%	35 115
Housing		18	22	22	1	9	11	(2)	-17%	22
Health		1	-	-	-	0	-	0	#DIV/0!	-
<i>Economic and environmental services</i>		1 425	1 500	1 500	152	783	750	33	4%	1 500
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 425	1 500	1 500	152	783	750	33	4%	1 500
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		36 293	51 559	52 211	3 766	22 140	26 106	(3 966)	-15%	52 211
Energy sources		22 386	27 703	27 703	1 986	12 581	13 852	(1 271)	-9%	27 703
Water management		6 069	10 756	11 409	536	3 158	5 704	(2 546)	-45%	11 409
Waste water management		3 860	4 992	4 992	356	1 942	2 496	(554)	-22%	4 992
Waste management		3 977	8 108	8 108	888	4 459	4 054	405	10%	8 108
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	102 194	163 747	167 024	12 371	51 455	83 512	(32 057)	-38%	167 024
Expenditure - Functional										
<i>Governance and administration</i>		17 811	19 934	21 395	3 039	16 481	10 698	5 784	54%	21 395
Executive and council		4 446	6 066	6 446	524	3 345	3 223	122	4%	6 446
Finance and administration		13 365	13 868	14 949	2 515	13 136	7 475	5 662	76%	14 949
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 270	39 225	39 557	898	5 590	19 778	(14 188)	-72%	39 557
Community and social services		2 359	2 326	2 326	197	1 309	1 163	146	13%	2 326
Sport and recreation		536	2 156	2 156	90	579	1 078	(499)	-46%	2 156
Public safety		7 343	34 729	35 062	609	3 696	17 531	(13 835)	-79%	35 062
Housing		7	13	13	1	7	7	-	-	13
Health		24	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 625	20 022	20 022	1 975	11 482	10 011	1 471	15%	20 022
Planning and development		1 487	1 344	1 344	105	684	672	12	2%	1 344
Road transport		17 138	18 677	18 677	1 870	10 798	9 339	1 459	16%	18 677
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 788	45 430	45 773	3 084	20 948	22 887	(1 939)	-8%	45 773
Energy sources		17 360	21 200	21 274	1 485	10 531	10 637	(106)	-1%	21 274
Water management		7 606	9 818	9 920	697	4 436	4 960	(524)	-11%	9 920
Waste water management		3 653	6 005	6 093	424	2 909	3 046	(137)	-5%	6 093
Waste management		6 169	8 407	8 486	478	3 072	4 243	(1 171)	-28%	8 486
<i>Other</i>		417	344	344	38	229	172	57	33%	344
Total Expenditure - Functional	3	81 911	124 954	127 090	9 035	54 730	63 545	(8 815)	-14%	127 090
Surplus/ (Deficit) for the year		20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	-1,164 036	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 %	
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 %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		22 133	25 112	25 112	1 965	12 461	12 556	(95)	-1%	
Service charges - Water		4 444	4 648	4 648	509	2 384	2 324	60	3%	
Service charges - Waste Water Management		3 677	3 871	3 871	334	1 807	1 936	(128)	-7%	
Service charges - Waste management		3 779	4 071	4 071	352	1 863	2 035	(172)	-8%	
Sale of Goods and Rendering of Services		341	2 213	2 213	9	132	1 107	(975)	-88%	
Agency services		215	267	267	10	124	134	(10)	-7%	
Interest		293	—	—	—	—	—	—	—	
Interest earned from Receivables		896	889	889	76	476	444	32	7%	
Interest from Current and Non Current Assets		1 617	1 400	1 400	71	593	700	(107)	-15%	
Dividends								—		
Rent on Land		27	102	102	2	15	51	(36)	-71%	
Rental from Fixed Assets		1 645	2 079	2 079	137	822	1 039	(217)	-21%	
Licence and permits		227	297	297	12	111	149	(38)	-25%	
Special rating levies								—	297	
Operational Revenue		69	27	27	2	14	14	1	7%	
Non-Exchange Revenue								—	27	
Property rates		5 657	5 998	5 998	7	6 202	2 999	3 204	107%	
Surcharges and Taxes								—		
Fines, penalties and forfeits		167	34 437	34 437	17	51	17 218	(17 168)	-100%	
Licence and permits								—		
Transfers and subsidies - Operational		26 231	28 284	29 909	8 225	19 785	14 954	4 830	32%	
Interest		466	520	520	39	218	260	(42)	-16%	
Fuel Levy								—	520	
Operational Revenue		106	345	345	29	173	172	1	1%	
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%	
Remuneration of councillors		3 677	3 785	3 785	301	1 803	1 893	(90)	-5%	
Bulk purchases - electricity		14 819	16 700	16 700	1 228	9 096	8 350	746	9%	
Inventory consumed		648	1 335	2 505	1 052	1 246	1 252	(6)	-1%	
Debt impairment		—	29 652	29 995	—	—	14 997	(14 997)	-100%	
Depreciation and amortisation		953	13 271	13 271	1 106	6 088	6 635	(548)	-8%	
Interest		3 442	2 575	2 575	146	727	1 287	(560)	-44%	
Contracted services		10 143	9 282	9 482	673	3 762	4 741	(979)	-21%	
Transfers and subsidies		98	10	10	4	15	5	10	205%	
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%	
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)										
Transfers and subsidies - capital (monetary allocations)		(7 739)	(10 395)	(10 906)	2 759	(7 269)	(5 453)	(1 816)	0	
Transfers and subsidies - capital (in-kind)		28 023	49 188	50 840	577	3 994	25 420	(21 427)	(0)	
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	(0)	
Income Tax								—		
Surplus/(Deficit) after income tax		20 284	38 793	39 934	3 336	(3 275)	19 967	(23 242)	(0)	
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)	
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 %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	–	–	–	–	–	–	–
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		–	–	–	–	–	–	–	–
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		–	–	–	–	–	–	–	–
Vote 18 - PUBLIC SAFETY (38: CAPEX)		–	–	–	–	–	–	–	–
Vote 19 - ROAD TRANSPORT (39: CAPEX)		–	–	–	–	–	–	–	–
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		–	–	–	–	–	–	–	–
Vote 21 - WATER (42: CAPEX)		–	–	–	–	–	–	–	–
Vote 22 - ELECTRICITY (43: CAPEX)		–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–	–
Single Year expenditure appropriation	2								
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	139	139	–	40	69	(29)	-42%
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		–	23	893	–	–	446	(446)	-100%
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	90	90	4 348	(4 258)	-98%
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	–	–	52	(52)	-100%
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	427	1 765	1 576	189	12%
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	60	789	8 660	(7 870)	-91%
Vote 21 - WATER (42: CAPEX)		1 232	13 828	14 395	–	1 545	7 198	(5 653)	-79%
Vote 22 - ELECTRICITY (43: CAPEX)		–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	19 706	43 260	44 697	577	4 230	22 349	(18 119)	-81%
Total Capital Expenditure		19 706	43 260	44 697	577	4 230	22 349	(18 119)	-81%
Capital Expenditure - Functional Classification									
Governance and administration		–	162	162	–	40	81	(41)	-50%
Executive and council								–	162
Finance and administration		–	162	162	–	40	81	(41)	-50%
Internal audit								–	162
Community and public safety		5 162	8 799	9 668	90	90	4 834	(4 744)	-98%
Community and social services		–	–	870	–	–	435	(435)	-100%
Sport and recreation		5 192	8 696	8 696	90	90	4 348	(4 258)	-98%
Public safety		(29)	103	103	–	–	52	(52)	-100%
Housing								–	103
Health								–	103
Economic and environmental services		752	–	–	–	–	–	–	–
Planning and development								–	–
Road transport		752	–	–	–	–	–	–	–
Environmental protection								–	–
Trading services		13 792	34 300	34 867	487	4 099	17 433	(13 334)	-76%
Energy sources								–	34 867
Water management		1 232	11 177	11 745	–	610	5 872	(5 263)	-90%
Waste water management		12 559	20 472	20 472	487	2 554	10 236	(7 681)	-75%
Waste management		–	2 651	2 651	–	935	1 325	(390)	-29%
Other								–	2 651
Total Capital Expenditure - Functional Classification	3	19 706	43 260	44 697	577	4 230	22 349	(18 119)	-81%
Funded by:									
National Government		18 558	31 795	31 795	577	3 580	15 897	(12 318)	-77%
Provincial Government		1 148	10 977	12 414	–	610	6 207	(5 598)	-90%
District Municipality								–	12 414
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deptm									
Agencies, Households, Non-profit Institutions, Private Enterprises, Public									
Corporations, Higher Educ Institutions)									
Transfers recognised - capital		19 706	42 772	44 209	577	4 189	22 105	(17 915)	-81%
Borrowing	6	–	488	488	–	40	244	(204)	-83%
Internally generated funds									
Total Capital Funding		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
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		24 706	14 108	13 813	28 223	13 813
Trade and other receivables from exchange transactions		8 157	4 010	4 010	5 406	4 010
Receivables from non-exchange transactions		(5 936)	3 496	3 496	2 743	3 496
Current portion of non-current receivables						
Inventory		175	143	143	238	143
VAT		(148)	3 503	3 503	2 457	3 503
Other current assets		3 520	2 559	2 559	3 120	2 559
Total current assets		30 474	27 820	27 525	42 188	27 525
Non current assets						
Investments						
Investment property		21 208	21 142	21 142	19 318	21 142
Property, plant and equipment		314 735	332 974	334 411	310 642	334 411
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	47	47	16	47
Trade and other receivables from exchange transactions		27	483	483	365	483
Non-current receivables from non-exchange transactions		–	4	4	1	4
Other non-current assets						
Total non current assets		336 169	354 694	356 131	330 385	356 131
TOTAL ASSETS		366 643	382 514	383 655	372 573	383 655
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	219	–
Consumer deposits		1 121	1 046	1 046	1 125	1 046
Trade and other payables from exchange transactions		26 011	20 093	20 093	11 105	20 093
Trade and other payables from non-exchange transactions		6 609	1 995	1 995	25 196	1 995
Provision		3 039	3 260	3 260	4 174	3 260
VAT		(8 423)	(5 679)	(5 679)	(6 830)	(5 679)
Other current liabilities		171	–	–	–	–
Total current liabilities		28 528	20 714	20 714	34 989	20 714
Non current liabilities						
Financial liabilities		–	–	–	230	–
Provision		28 852	35 137	35 137	28 922	35 137
Long term portion of trade payables						
Other non-current liabilities		4 390	4 390	4 390	6 262	4 390
Total non current liabilities		33 242	39 527	39 527	35 414	39 527
TOTAL LIABILITIES		61 770	60 241	60 241	70 403	60 241
NET ASSETS	2	304 873	322 272	323 414	302 170	323 414
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	323 414	302 366	323 414
Reserves and funds						
Other		4 390	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	323 414	302 366	323 414

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

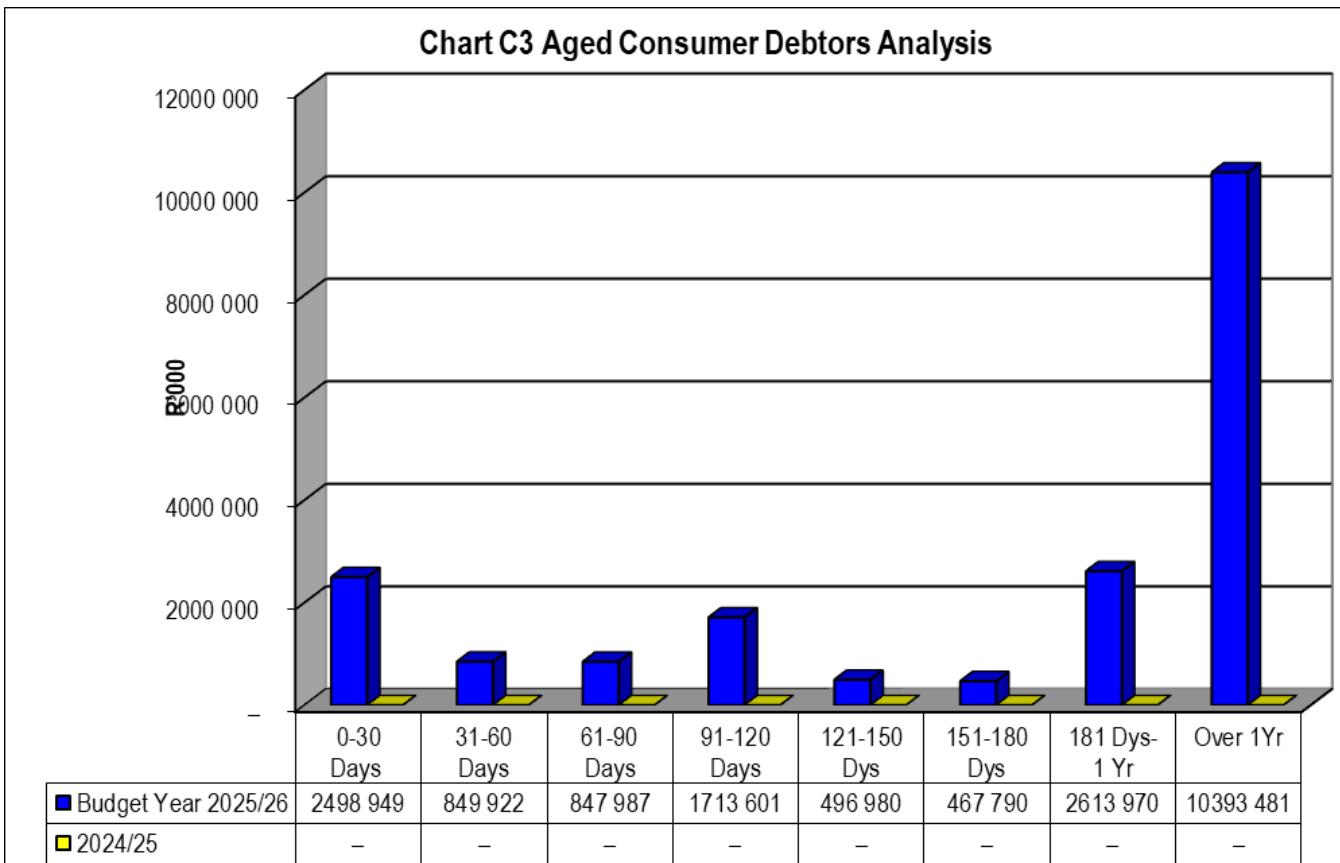
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 343	5 110	5 110	273	4 042	2 555	1 487	58%	–
Service charges		31 179	40 680	40 680	2 607	16 359	20 340	(3 981)	-20%	–
Other revenue		17 386	30 121	25 459	2 473	11 858	12 730	(872)	-7%	147 182
Transfers and Subsidies - Operational		35 869	23 824	30 512	7 765	22 169	15 256	6 914	45%	–
Transfers and Subsidies - Capital		25 466	49 188	50 840	5 318	22 136	25 420	(3 284)	-13%	–
Interest		1 583	1 400	1 400	71	582	700	(118)	-17%	1 400
Dividends								–		
Payments										
Suppliers and employees		(91 392)	(90 604)	(92 925)	(8 897)	(51 101)	(46 463)	(4 638)	10%	(92 925)
Interest		(0)	(2 575)	(2 575)	(0)	(0)	(1 287)	1 287	-100%	(2 575)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 435	57 144	58 501	9 609	26 046	29 251	3 205	11%	53 082
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	–	–	–	230	–	230	#DIV/0!	–
Decrease (increase) in non-current receivables		–	4	4	–	1	2	(1)	-32%	4
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(22 696)	(49 749)	(51 402)	(664)	(4 943)	(25 701)	20 758	-81%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 469)	(49 745)	(51 398)	(664)	(4 711)	(25 699)	(20 987)	82%	4
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments								–		
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		4 965	7 399	7 103	8 945	21 334	3 552			53 086
Cash/cash equivalents at beginning:		6 710	6 713	6 713	–	24 741	3 357	21 384		6 713
Cash/cash equivalents at monthly/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

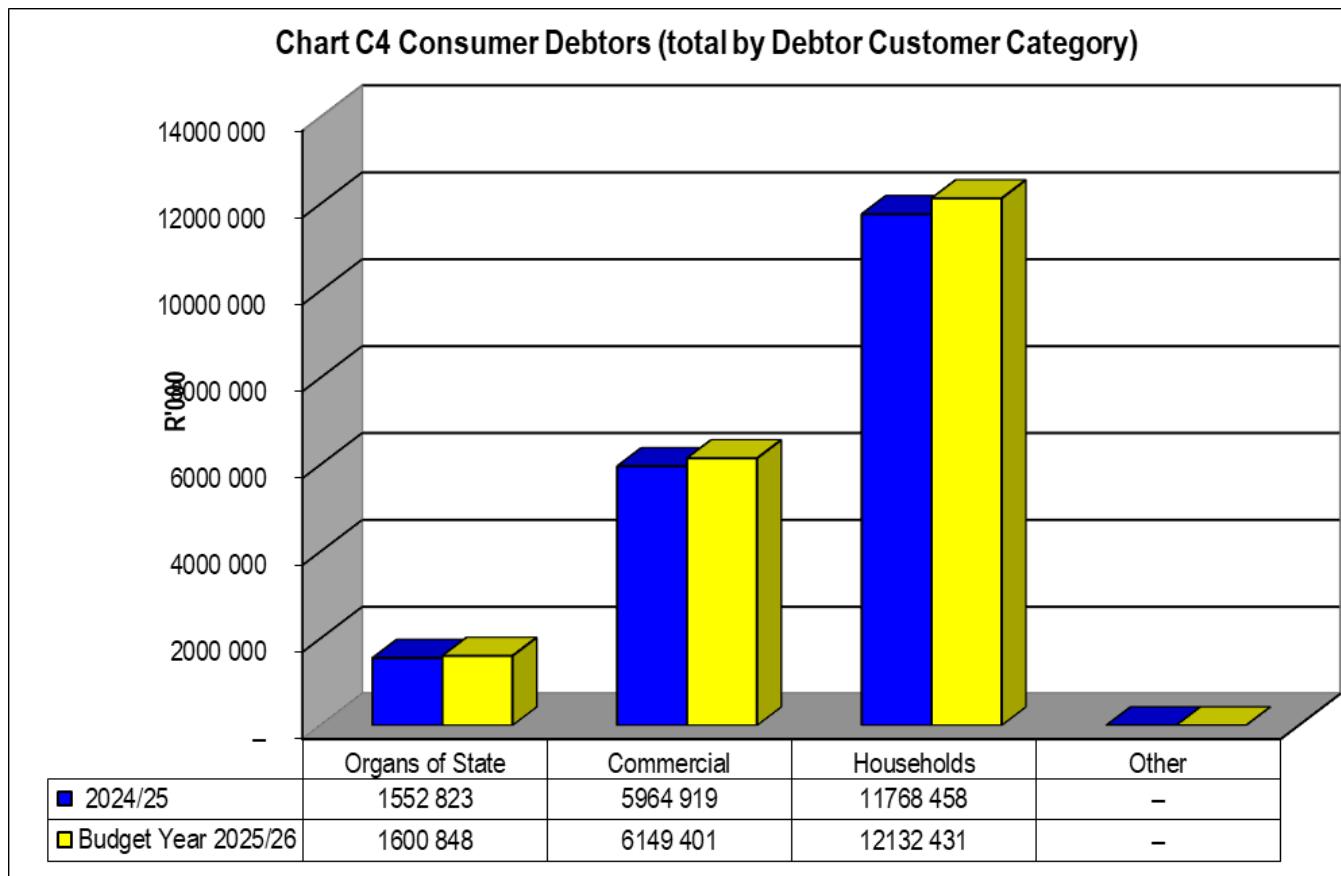
Description	NT Code	Budget Year 2025/26									Actual Bad Debts	Impairment Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Trade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

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 R thousands	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 Name of institution & investment ID		Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands			Yrs/Months												
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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 294	3 364	3 364	269	1 612	1 682	(70)	-4%	3 364
Pension and UIF Contributions									-	
Medical Aid Contributions									-	
Motor Vehicle Allowance		53	58	58	4	27	29	(2)	-8%	58
Cellphone Allowance		329	363	363	27	165	182	(17)	-9%	363
Housing Allowances									-	
Other benefits and allowances									-	
Sub Total - Councillors		3 677	3 785	3 785	301	1 803	1 893	(90)	-5%	3 785
% increase	4		3,0%	3,0%						3,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 837	4 946	4 946	347	2 084	2 473	(389)	-16%	4 946
Pension and UIF Contributions		398	683	683	29	172	341	(170)	-50%	683
Medical Aid Contributions		128	185	185	10	54	92	(38)	-41%	185
Overtime									-	
Performance Bonus		232	493	493	-	154	246	(92)	-38%	493
Motor Vehicle Allowance		662	1 043	1 043	52	291	521	(230)	-44%	1 043
Cellphone Allowance									-	
Housing Allowances		5	14	14	-	-	7	(7)	-100%	14
Other benefits and allowances		0	1	1	0	0	0	(0)	-49%	1
Sub Total - Senior Managers of Municipality		5 263	7 364	7 364	437	2 756	3 682	(926)	-25%	7 364
% increase	4		39,9%	39,9%						39,9%
Other Municipal Staff										
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	2	129	1 166	1 166	112	673	583	90	15%	1 166
Entertainment									-	
Scarcity									-	
Acting and post related allowance		724	641	641	65	377	321	57	18%	641
In kind benefits									-	
Sub Total - Other Municipal Staff		29 260	30 736	30 736	2 661	16 526	15 368	1 158	8%	30 736
% increase	4		5,0%	5,0%						5,0%
Total Parent Municipality		38 200	41 885	41 885	3 399	21 085	20 942	142	1%	41 885
Unpaid salary, allowances & benefits in arrears:			9,6%	9,6%						9,6%
TOTAL SALARY, ALLOWANCES & BENEFITS		38 200	41 885	41 885	3 399	21 085	20 942	142	1%	41 885
% increase	4		9,6%	9,6%						9,6%
TOTAL MANAGERS AND STAFF		34 523	38 099	38 099	3 098	19 282	19 050	232	1%	38 099

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

SECTION 12 – CAPITAL PROGRAMME PERFORMANCE

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

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

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	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
		1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	2025/26	+1 2026/27	+2 2027/28
R thousands																
Cash Receipts By Source																
Property rates		450	1 760	552	600	407	273	426	426	426	426	426	(1 062)	5 110	5 453	5 798
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
Cash Receipts by Source		14 376	9 109	5 438	5 135	6 509	13 188	7 564	(804)	90 773	90 470	95 437				
Other Cash Flows by Source														–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 318	–	–	–	4 500	5 318	4 237	4 237	4 237	4 237	4 237	7 521	50 840	9 852	42 890
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departrn		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	230	–	–	–	–	–	–	(230)	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term /refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		1 255	–	–	–	–	–	1 032	1 032	1 032	1 032	1 032	5 971	12 387	7 004	11 569
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		27 949	9 109	5 438	5 135	11 239	18 506	12 833	12 457	154 001	107 326	149 896				
Cash Payments by Type														–		
Employee related costs		4 272	4 559	3 967	5 051	6 094	4 689	3 139	3 139	3 139	3 139	3 139	(6 661)	37 665	38 235	39 504
Remuneration of councillors		10	10	10	13	12	12	315	315	315	315	315	2 141	3 785	3 975	4 154
Interest		–	–	–	–	–	0	215	215	215	215	215	1 802	2 575	2 550	2 400
Bulk purchases - Electricity		1 434	1 910	2 086	1 507	1 161	1 203	1 600	1 600	1 600	1 600	1 600	1 900	19 205	20 165	21 174
Acquisitions - water & other inventory		9	13	18	24	66	1 061	240	240	240	240	240	490	2 881	1 417	1 484
Contracted services		970	98	671	1 262	664	492	905	905	905	905	905	2 178	10 860	12 302	12 709
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		1 398	976	1 319	1 429	1 358	1 469	1 045	1 045	1 045	1 045	1 045	(636)	12 536	12 208	12 777
Cash Payments by Type		8 094	7 567	8 071	9 285	9 354	8 926	7 459	915	89 507	90 852	94 201				
Other Cash Flows/Payments by Type																
Capital assets		491	629	985	976	1 198	664	4 283	4 283	4 283	4 283	4 283	25 042	51 402	9 852	42 890
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	499	499	499	499	499	3 495	5 993	6 094	6 431
Total Cash Payments by Type		8 585	8 196	9 056	10 261	10 553	9 589	12 242	29 452	146 902	106 797	143 523				
NET INCREASE/(DECREASE) IN CASH HELD		19 364	913	(3 617)	(5 127)	686	8 917	592	592	592	592	592	(16 995)	7 100	528	6 374
Cash/cash equivalents at the 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	21 736	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									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
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					YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		–	200	200	–	–	100	100	100,0%	200
Water Supply Infrastructure		–	200	200	–	–	100	100	100,0%	200
<i>Pump Stations</i>		–	200	200	–	–	100	(100)	-100,0%	200
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		5 192	8 696	8 696	90	90	4 348	4 258	97,9%	8 696
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		5 192	8 696	8 696	90	90	4 348	4 258	97,9%	8 696
<i>Outdoor Facilities</i>		5 192	8 696	8 696	90	90	4 348	(4 258)	-97,9%	8 696
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		(29)	–	–	–	–	–	–	–	–
Transport Assets		(29)	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	5 162	8 896	8 896	90	90	4 448	4 358	98,0%	8 896

Table SC13 c – Expenditure on Repairs and Maintenance by asset class

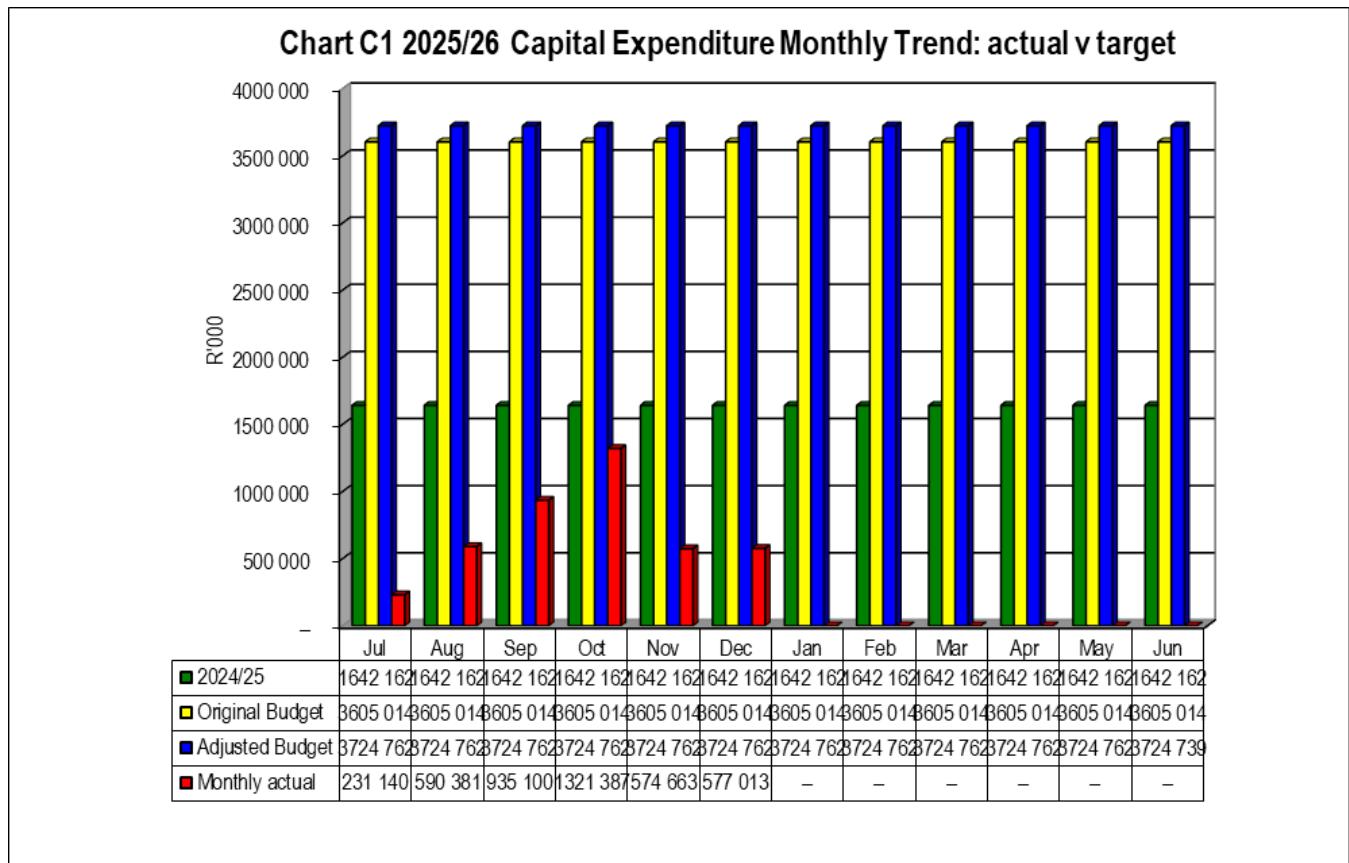
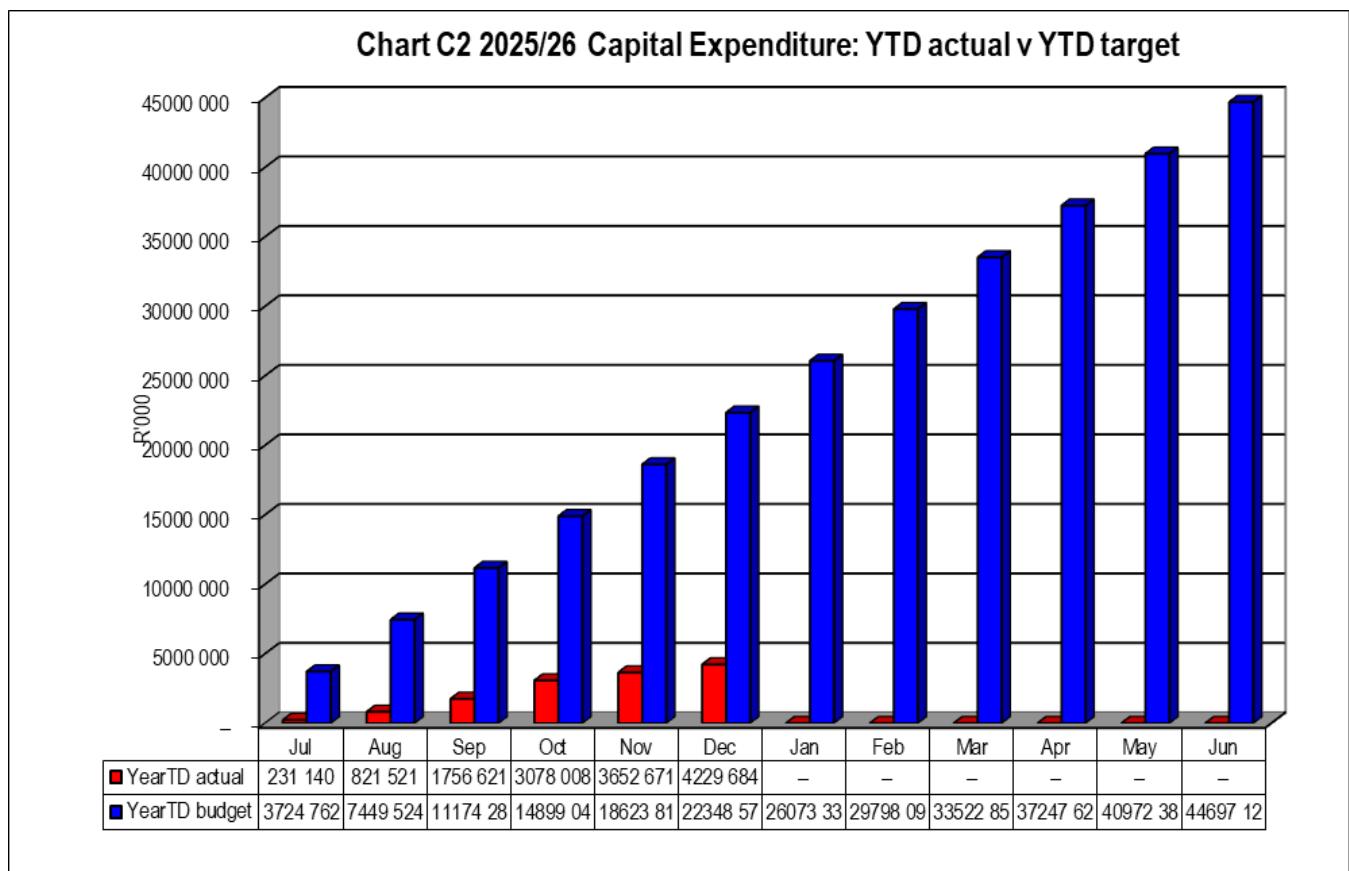
WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter

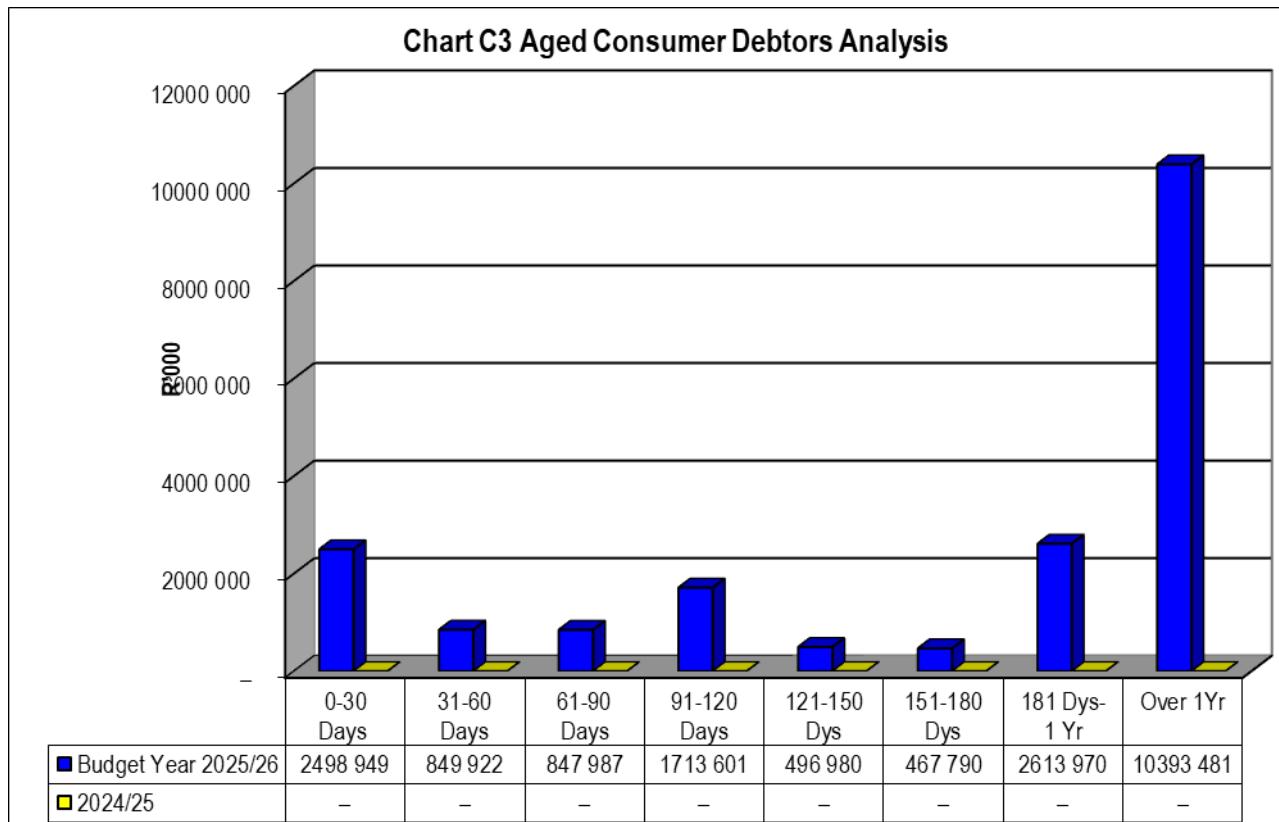
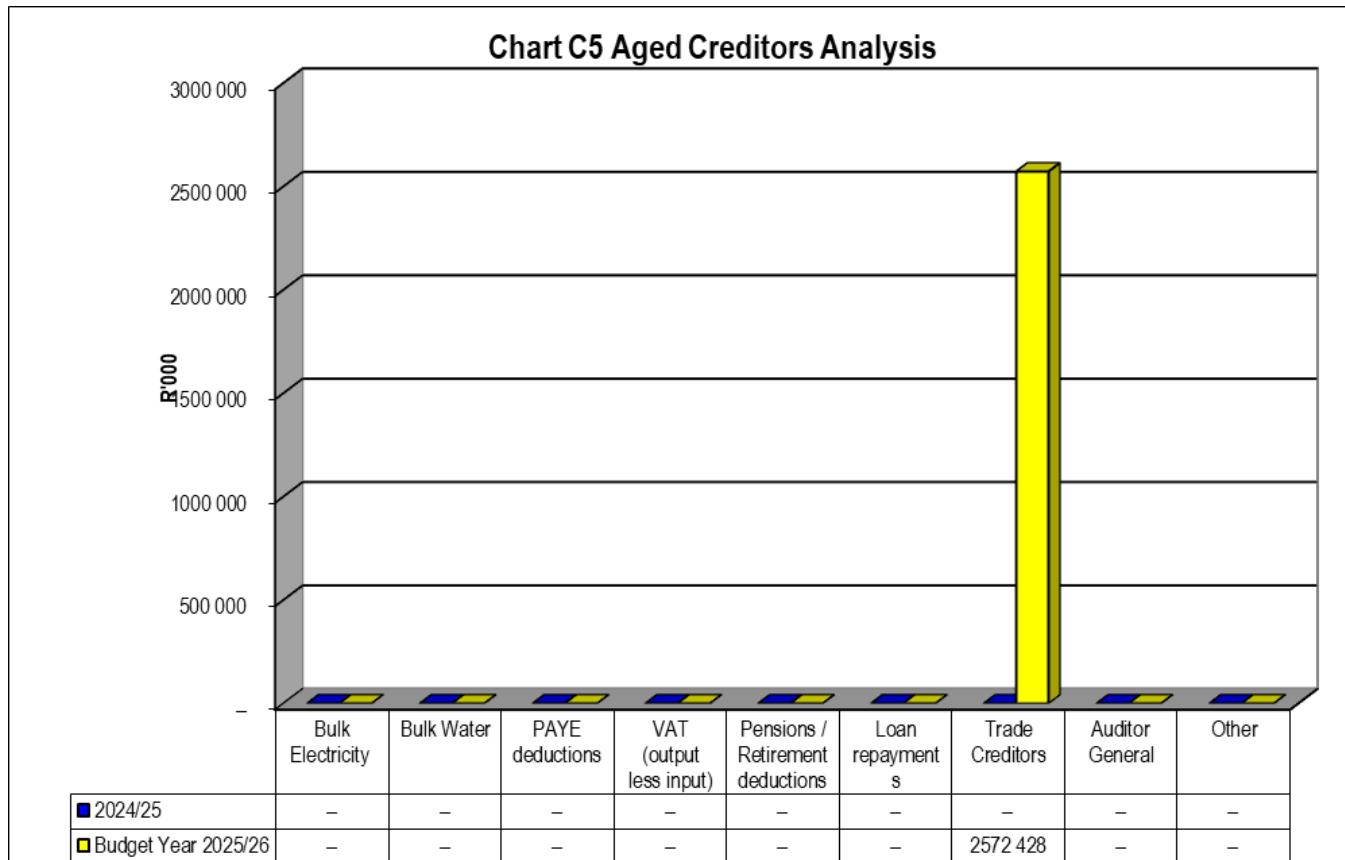
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		303	1 221	1 221	44	76	610	535	87,6%	1 221
Roads Infrastructure		–	351	351	–	–	176	176	100,0%	351
Roads		–	351	351	–	–	176	(176)	-100,0%	351
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		297	570	570	43	73	285	212	74,4%	570
HV Transmission Conductors		–	270	270	–	11	135	(124)	-91,6%	270
LV Networks		209	300	300	43	62	150	(88)	-58,8%	300
Water Supply Infrastructure		–	250	250	2	2	125	123	98,7%	250
Distribution		–	250	250	2	2	125	(123)	-98,7%	250
Sanitation Infrastructure		6	50	50	–	1	25	24	96,3%	50
Reticulation		–	25	25	–	–	12	(12)	-100,0%	25
Waste Water Treatment Works		6	25	25	–	1	12	(12)	-92,7%	25
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		1	9	9	–	–	4	4	100,0%	9
Community Facilities		1	9	9	–	–	4	4	100,0%	9
Libraries		1	9	9	–	–	4	(4)	-100,0%	9
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		51	122	122	16	33	61	28	45,3%	122
Operational Buildings		51	122	122	16	33	61	28	45,3%	122
Municipal Offices		51	122	122	16	33	61	(28)	-45,3%	122
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		5	–	–	–	0	–	(0)	#DIV/0!	–
Furniture and Office Equipment		5	–	–	–	0	–	0	#DIV/0!	–
Machinery and Equipment		189	282	282	1	10	141	131	92,6%	282
Machinery and Equipment		189	282	282	1	10	141	(131)	-92,6%	282
Transport Assets		902	770	770	42	493	385	(108)	-28,1%	770
Transport Assets		902	770	770	42	493	385	108	28,1%	770
Land		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	1 451	2 404	2 404	103	613	1 202	589	49,0%	2 404

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		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	–	–	–	–	–	–	–	–	–	–
Community Assets		–	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
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	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
Other assets		–	116	116	10	58	58	–	–	116
Operational Buildings		–	116	116	10	58	58	–	–	116
Municipal Offices		–	116	116	10	58	58	–	–	116
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	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
Computer Equipment		–	223	223	19	112	112	–	–	223
Computer Equipment		–	223	223	19	112	112	–	–	223
Furniture and Office Equipment		–	99	99	8	48	50	1	2,9%	99
Furniture and Office Equipment		–	99	99	8	48	50	(1)	-2,9%	99
Machinery and Equipment		–	200	200	17	100	100	–	–	200
Machinery and Equipment		–	200	200	17	100	100	–	–	200
Transport Assets		–	574	574	48	287	287	–	–	574
Transport Assets		–	574	574	48	287	287	–	–	574
Land		–	–	–	–	–	–	–	–	–
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****Capital Expenditure: YTD Actual VS 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 11th 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
Grey	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
Red	KPI Not Met	Actual vs. target less than 75%
Yellow	KPI Almost Met	Actual vs. target between 75% and 100%
Green	KPI Met	Actual vs. target 100% achieved
Dark Green	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
Dark Blue	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)

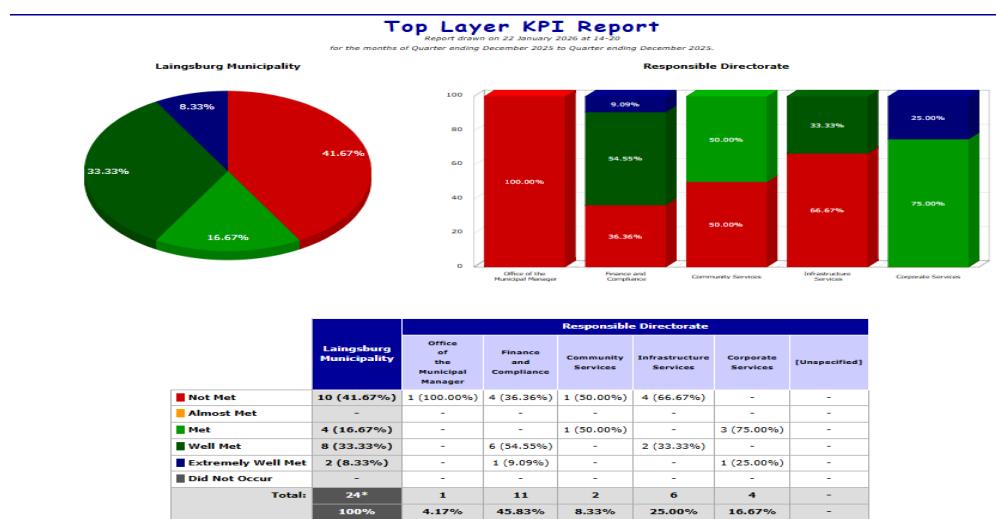
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 2nd quarter of the financial year 2025/2026 is provided for in section 6 of this report.

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

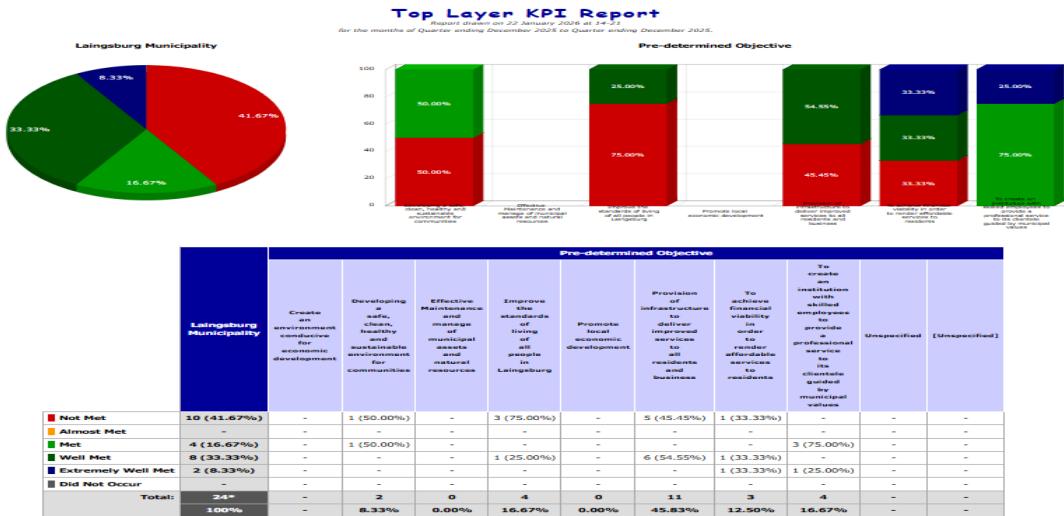
The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2025/2026(2nd quarter).

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)

QUARTERLY PERFORMANCE ASSESSMENT REPORT Q 2 of 2025/2026



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	0.00 00	0.00 00	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 business	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2026 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	Last Value	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 contractor at Bersig Sports field (Phase 2 of the project) To mitigate the impact of the	40 %	7.86 %	R

								Compact or Construction of Sports Facility Phase 2: Bergsig Inaugural meeting was held on 26 Nov 2025, 1st PC submitted for some Ps&Gs items in Dec 2025, actual construction to commence in January 2026 after buildings break. Project to be completed by 25	delay, an expedited and time-compressed implementation programme was adopted, allowing the works to be executed efficiently within a reduced timeframe while maintaining compliance with technical and quality requirements (December				
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										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 achieved	Last Value	85%	99.11%	G 2	[D137] Senior Manager : Finance and Administration: None (December 2025)	85 %	99.11%	G 2	

					Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]										
TL 73	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2026	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2026	Last Value	896	1 017	G 2		[D138] Senior Manager : Finance and Administration: None (December 2025)	896	1 017	G 2
TL 74	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improv	Infrastructure Development	Number of formal residential properties that receive piped water (credit and	Number of residential properties which	Last Value	1 336	1 487	G 2		[D139] Senior Manager : Finance and Administ	1 336	1 487	G 2

			ed services to all residents and business		prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2026	are billed for water					ration: None (December 2025)			
TL 75	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and	Number of residential properties which are billed for sewerage	Last Value	1 320	1 419	G 2	[D140] Senior Manager : Finance and Administration: None (December 2025)	1 320	1 419	G 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 business	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2026	Number of residential properties which are billed for refuse removal	Last Value	1 370	1 484	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 78	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 6kl water to indigent households as at 30 June 2026	Number of households receiving free basic water	Last Value	480	330	R	[D143] Senior Manager: Finance and Administration: Some Indigents application could not be finalized due to applicants not renewing the expired application and not submitting all required information (December 2025)	[D143] Senior Manager : Finance and Administration: Reconvene meeting with delegated CDWs and inform all ward Councillors of pending applications no later than end January 2026 (December 2025)	480	330	R
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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 Councillors 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	0.00 00	R			480	0	R

			people in Laingsburg		as at 30 June 2026	basic refuse removal services									
TL 81	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2026 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x	Debt coverage ratio as at 30 June 2026	Reverse Last Value	0.00 00%	0.00 00%	N /A	[D146] Senior Manager : Finance and Administration: None (December 2025)	0%	0%	N /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

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

TL 88	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and management 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	0.00 00%	0.00 00%	N/A			0%	0%	N/A
TL 89	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and management 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	0.00 00%	0.00 00%	N/A			0%	0%	N/A

					Sold) / Number of Kilolitres Water Purchased or Purified x 100]										
TL 90	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and management of municipal assets and natural resources	Infrastructure Development	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	Last Value	0.00 00%	0.00 00%	N/A			0%	0%	N/A
TL 91	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and management of municipal assets	Infrastructure Development	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2026	% of effluent samples compliant	Last Value	0.00 00%	0.00 00%	N/A			0%	0%	N/A

			and natural resources		[(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]										
TL 92	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	40%	8%	R	[D157] Manager: Infrastructure Services: The project started late (December 2025)	[D157] Manager : Infrastructure Services : the contractor submitted an accelerated construction plan (December 2025)	40 %	8%	R
TL 93	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure	Infrastructure Development	Complete the Site G Development Planning	Development Planning Phase	Carry Over	0.00 00	0.00 00	N/A			0	0	N/A

		mation	to deliver improved services to all residents and business		Phase in Laingsburg by 30 June 2026	complet ed by 30 June 2026									
TL 94	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Machinery and Equipment by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	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 business	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 : contractor 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 business	Infrastructure Development	95% of the approved project budget spent on New Waste Water Treatment Works in Bergsig by 30 June 2026 [(Actual expenditure divided by	% 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]					(December 2025)				
TL 97	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Reclaimed Water Reticulation in Laingsburg Municipal Area by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	40%	0.00 00%	R	[D162] Manager: Infrastructure Services: funding only received in late Nov/early dec (December 2025)	[D162] Manager : Infrastructure Services : accelerated implementation plan in place (December 2025)	40 %	0% R
TL 98	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improv	Infrastructure Development	95% of the approved project budget spent on the procureme	% of budget spent by 30 June 2026	Last Value	40%	45%	G 2	[D163] Manager: Infrastructure Services: this indicator		40 %	45% G 2

			ed services to all residents and business		nt of vehicles for Infrastructure Services by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]					is a duplicate (December 2025)				
TL 99	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2026 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2026	Reverse Last Value	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	0.00 00%	0.00 00%	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	0.00 00	0.00 00	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	0.00 00	0.00 00	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 News letters		1	1	G

			municipal values							were distributed) (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	0.00 00	0.00 00	N/A	[D170] Manager: Corporate Services: The Municipality is in	[D170] Manager : Corporate Services : Training	0	0	N/A

			provide a professional service to its clientele guided by municipal values		31 October 2025				the process to establish the Committee. (October 2025)	took place during the month of November. (October 2025)		
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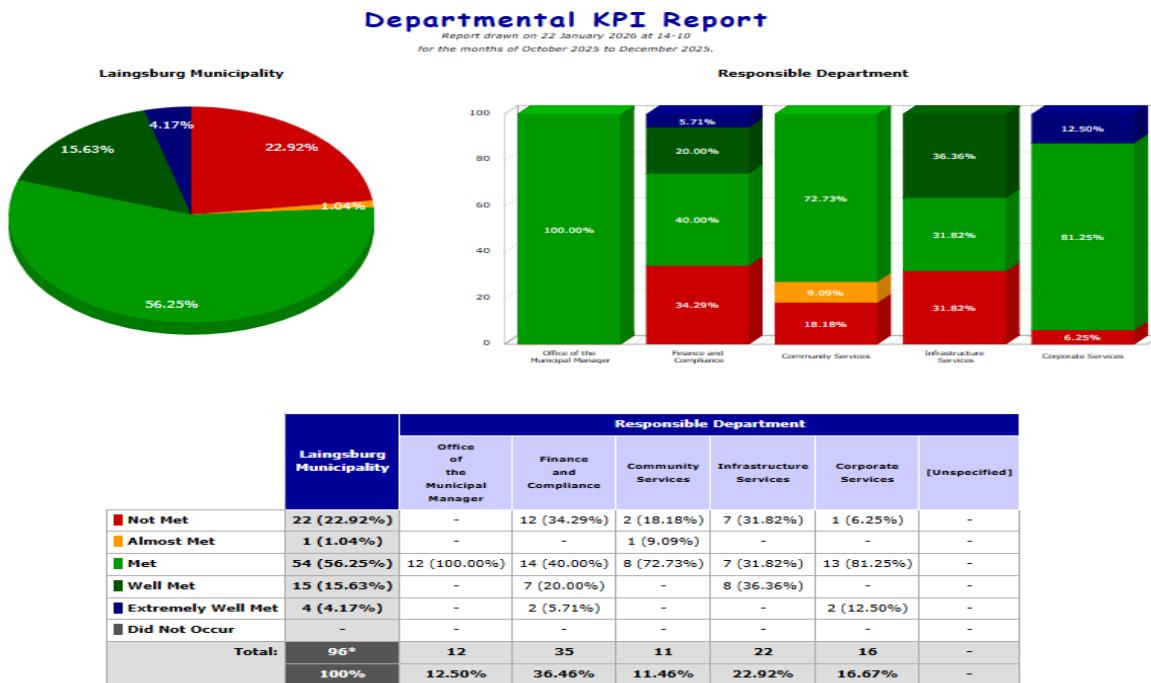
Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	12
R	KPI Not Met	0% <= Actual/T	10

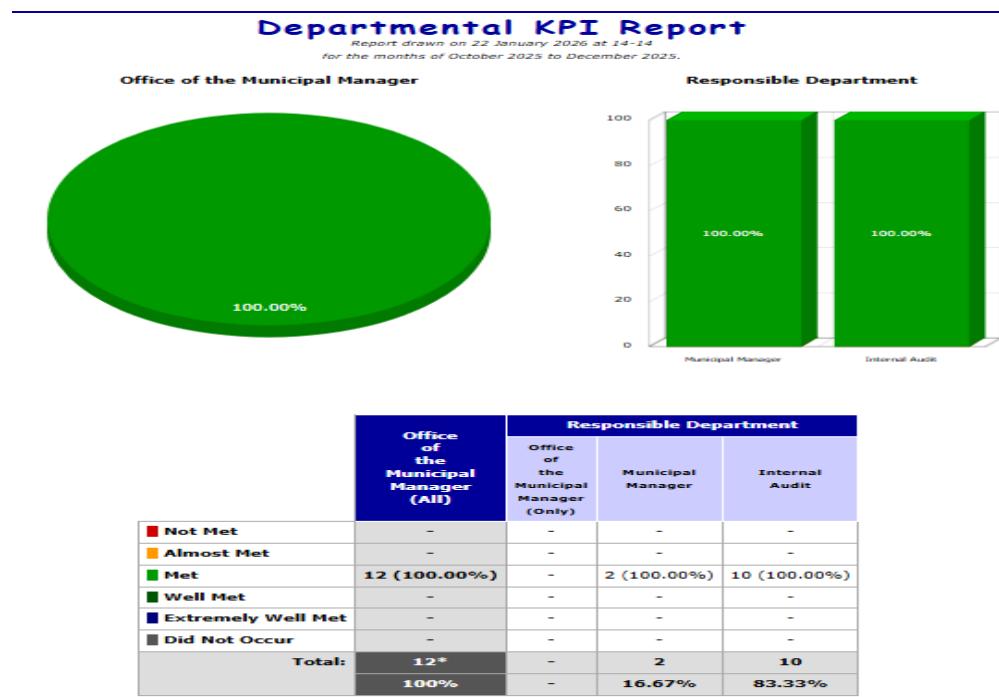
		target <= 74.999%	
O	KPI Almost Met	75.000% <= Actual/T target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	4
G2	KPI Well Met	100.001 % <= Actual/T target <= 149.999 %	8
B	KPI Extremely Well Met	150.000 % <= Actual/T target	2
N/A	KPI Did Not Occur	KPIs with a target which did not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

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.



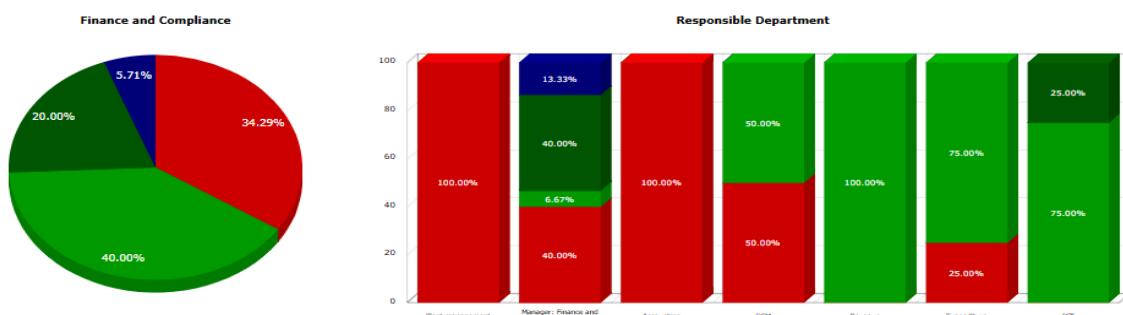
* Excludes 74 KPIs which had no targets/actuals for the period selected.



* 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.

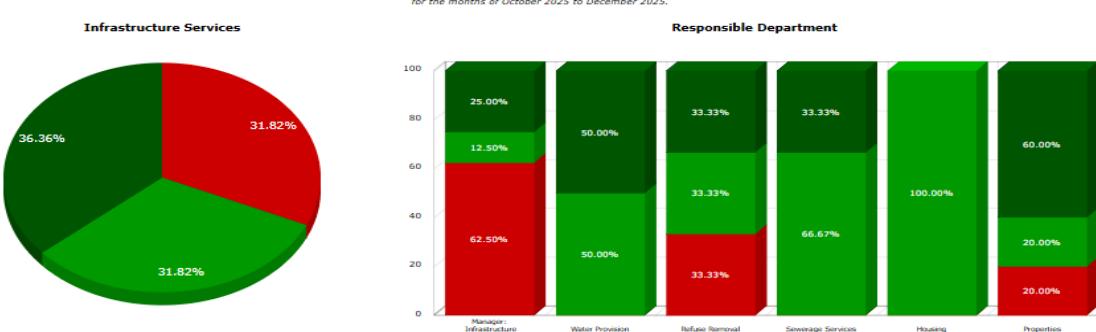


	Finance and Compliance (All)	Responsible Department								
		Finance and Compliance (Only)	Fleet management	Manager: Finance and Compliance	Accounting	SCM	Revenue	Expenditure	Budget & Treasury	ICT
Not Met	12 (34.29%)	-	1 (100.00%)	6 (40.00%)	2 (100.00%)	2 (50.00%)	-	1 (25.00%)	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
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.



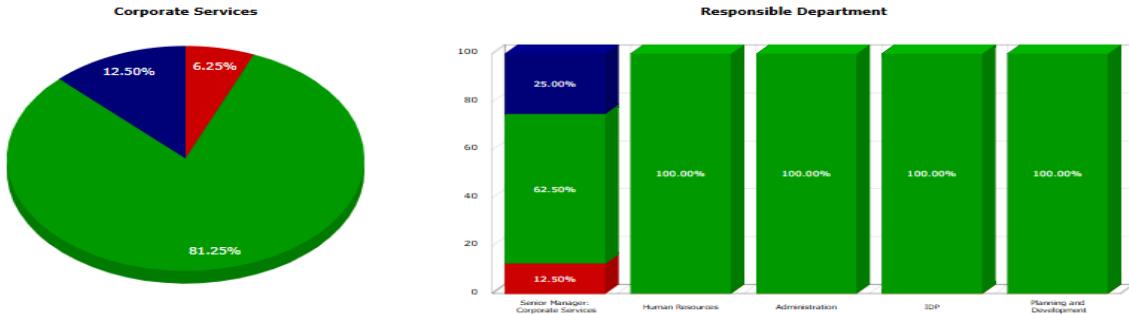
	Infrastructure Services (All)	Responsible Department								
		Infrastructure Services (Only)	Manager: Infrastructure Services	Water Provision	Refuse Removal	Sewerage Services	Housing	Properties	Electricity	Road Transport
Not Met	7 (31.82%)	-	5 (62.50%)	-	1 (33.33%)	-	-	1 (20.00%)	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
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 14-16

for the months of October 2025 to December 2025.



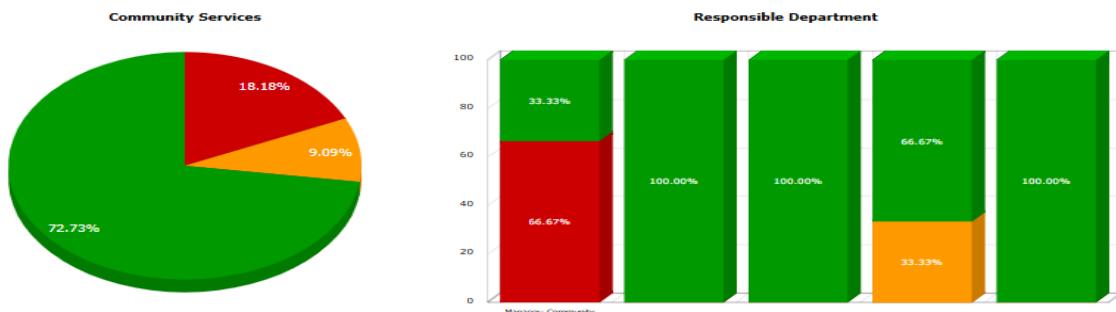
	Corporate Services (All)	Responsible Department					
		Corporate Services (Only)	Senior Manager: Corporate Services	Human Resources	Administration	IDP	Planning and Development
Not Met	1 (6.25%)	-	1 (12.50%)	-	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	13 (81.25%)	-	5 (62.50%)	2 (100.00%)	2 (100.00%)	2 (100.00%)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