

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED
FEBRUARY 2026

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GLOSSARY

TERM	MEANING
Adjustments budget	Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Budget	The financial plan of the municipality
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the municipality's balance sheet
Cash flow statement	A statement showing when actual cash will be received and spent by the municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government
Equitable share	A general grant paid to municipalities. It is predominantly targeted to help with free basic services
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting
IDP	Integrated Development Plan. The main strategic planning document of the municipality
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

TERM	MEANING
MFMA	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act
mSCOA	Municipal Standard Chart of Accounts. Business reform introduced by National Treasury in 2014 to standardise municipal financial data, promoting uniformity and quality in reporting from data collection to annual financial statements
MTREF	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget
Virement	Transfers between votes normally allowed within a vote and must be agreed by Council through an Adjustments Budget
Vote	One of the main segments into which a budget is divided

REPORT TO COUNCIL

I present to Council monthly budget statement for February 2026, which reports on the implementation of the budget and the financial state of affairs of Laingsburg Municipality, as submitted by the Accounting Officer (Municipal Manager) in terms of Section 71(1) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (“MFMA”).

This report is presented to Council in terms of Section 54(1) of the MFMA which requires that, *“On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must-*

(a) consider the statement or report;

(b) check whether the municipality's approved budget is implanted in accordance with the service delivery and budget implementation plan.”

RECOMMENDATION

It is recommended that Council notes the section 71 monthly budget statement and supporting documentation for February 2026.

ALETTA THERON

Executive Mayor

13 March 2026

REPORT TO THE EXECUTIVE MAYOR

This report is submitted in terms of Section 71 (1) of the MFMA which states that
“The accounting officer of a municipality must, by no later than 10 working days after the end of each month, submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;*
- (b) actual borrowings;*
- (c) actual expenditure per vote;*
- (d) actual capital expenditure per vote;*
- (e) the amount of any allocations received;*
- (f) actual expenditure on those allocations excluding expenditure on-*
 - i. its share of the local government equitable share: and*
 - ii. allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
- (g) when necessary, an explanation of-*
 - i. any material variances from the municipality’s projected revenue by source, and from the municipality’s expenditure projections per vote;*
 - ii. any material variances from the service delivery and budget implementation plan; and*
 - iii. any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality’s approved budget”.*

JAFTA BOOYSEN**Municipal Manager**

11 March 2026

PART 1: IN-YEAR REPORT

A. INTRODUCTION

The Municipal Budget and Reporting Regulations (MBRR) provide the regulatory framework for consistent, transparent, and credible municipal budgeting and reporting. Their purpose is to strengthen financial governance, improve the sustainability of municipal finances, and support informed decision-making on service delivery priorities.

This monthly budget statement has been prepared in accordance with:

- The Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA), Section 71; and
- The Municipal Budget and Reporting Regulations.

The MBRR prescribe the format and content of monthly budget statements, as set out in Schedule C, and require the inclusion of standardised tables, charts, and explanatory notes. This ensures comparability, transparency, and accountability in municipal financial reporting, while enabling Council, Provincial Treasury, and other stakeholders to exercise effective oversight over the Municipality's financial performance.

This report therefore presents a consolidated view of the Municipality's financial position as at 28 February 2026, with specific focus on revenue collection, expenditure trends, capital programme performance, cash flow sustainability, and emerging financial risks.

B. BUDGET, REPORTING, AND EXPENDITURE MANAGEMENT

The table below provides an overview of the implementation of the 2025/26 budget for the month ended 28 February 2026.

BUDGET MANAGEMENT

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	163 747	164 609	63 185	38,38
Total Expenditure	124 954	136 174	69 458	51,01
Surplus/(Deficit) after capital transfers	38 793	28 435	- 6 273	(22,06)
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	36 196	36 763	7 093	19,29
Funding Sources				
<i>National Government - MIG</i>	14 498	14 498	5 476	37,77
<i>National Government - WSIG</i>	17 297	17 297	789	4,56
<i>Provincial Government - WCRF</i>	3 913	4 480	740	16,52
<i>Provincial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	488	488	88	18,03
Total sources of capital funds	36 196	36 763	7 093	19,29

OPERATING REVENUE

The Municipality has generated operating revenue amounting to R63.19 million year-to-date, representing 38.4% of the total projected operating revenue for the 2025/26 financial year of R164.61 million, as reflected in the Schedule C tables.

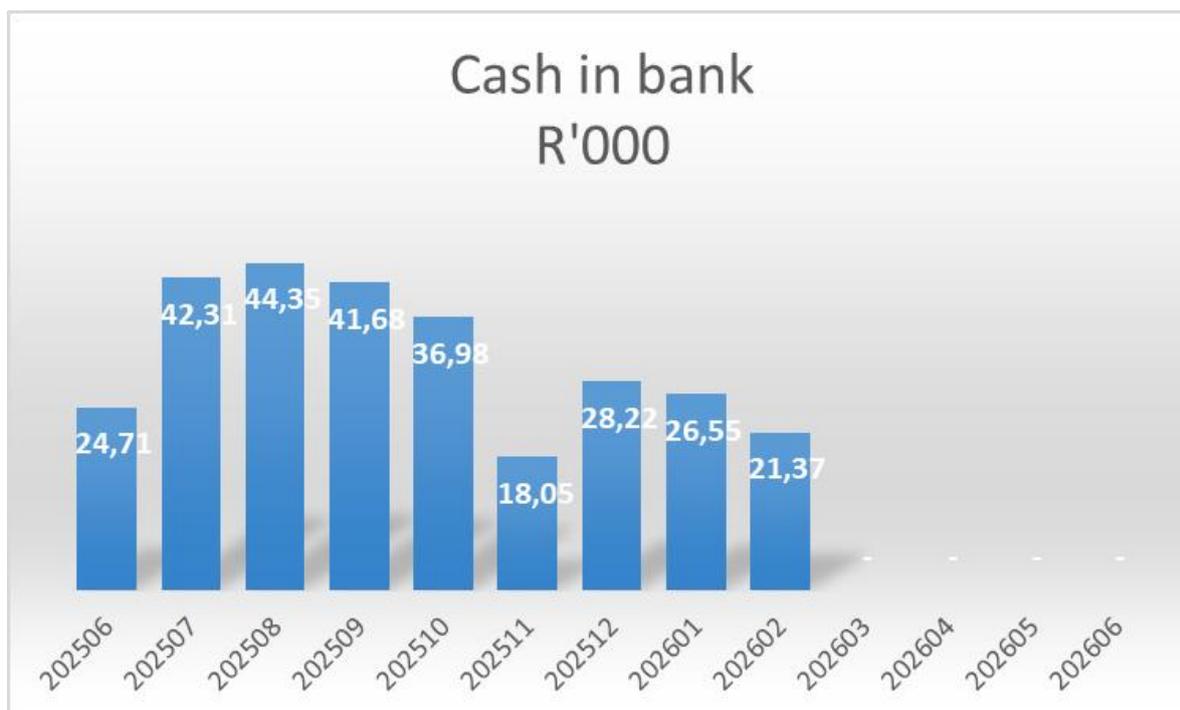
CAPITAL EXPENDITURE

Capital payments for the month of February 2026 amounted to R2.209 million. This relates to Phase 2 of the Bergsig Sports Facility, the acquisition of borehole equipment, and the acquisition and delivery of a refuse compactor truck as part of the MIG Yellow Fleet. The acquisition of payments for the tools of trade for interns is also herewith included.

Overall capital spending remains below the projected levels. This underperformance is mainly linked to procurement-related processes. Management will continue to monitor these processes closely to mitigate the risk of under-spending and potential roll-overs at year-end.

CASH FLOW

The municipality started the financial year with a cash flow balance of R24.74 million. The closing balance as at 28 February 2026 amounts to R37.4 million. The municipality's cash flow is primarily supported by operating activities, particularly grant receipts, as no borrowing or investment income was budgeted for the 2025/26 financial year.



OPERATING SURPLUS/DEFICIT

Actual operating revenue for the month amounted to R4.097 million, while operating expenditure amounted to R7.706 million, resulting in an operating deficit of R3.609 million for the month under review.

CREDITORS

Total outstanding creditors as at 28 February 2026 amount to R2.14 million. It should be noted that accounts relating to the Auditor-General and SALGA are excluded from this figure.

In general, the municipality continues to pay suppliers within the prescribed 30-day period. During the month under review, there was one instance where supplier invoices were submitted to the Expenditure Department more than 30 days after the invoice date. Notwithstanding this exception, overall payment performance remains satisfactory and is closely monitored to ensure ongoing compliance with legislative requirements.

COST CONTAINMENT MEASURES

The Local Government: Municipal Cost Containment Regulations came into effect on 1 November 2019 and require municipalities to manage expenditure in a manner that promotes economy, efficiency, and effectiveness.

Sections 62(1)(a) and 95(a) of the MFMA place responsibility on the Accounting Officer to ensure that municipal resources are used effectively, efficiently, and economically. In addition, MFMA Circular 97 requires municipalities to utilise existing reporting mechanisms to monitor and report on cost containment measures.

The table that follows summarises expenditure items prescribed in the Regulations and Circular. Items highlighted in red indicate expenditure that exceeds budgeted limits and require management attention. The year-to-date column reflects that no cost savings have been realised on the identified items from the beginning of the year up to 28 February 2026.

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXP THIS PERIODE	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	8 665 615	1 444 269	1 575 566	112 437	4 253 275	(1 331 832)	2 677 709
Travel and subsistence	573 500	47 792	95 583	73 087	563 058	25 295	467 474
Accommodation	315 764	26 314	52 627	1 493	228 940	(24 820)	176 313
Sponsorships and catering	64 000	5 333	10 667	4 496	20 119	(838)	9 452
Communication	210 700	17 558	35 117	15 560	134 061	(1 999)	98 944
Overtime	1 026 100	85 508	171 017	91 222	910 810	5 714	739 794
Total	R 10 855 679	R 1 626 775	R 1 940 577	R 298 295	R 6 110 263	(1 328 479)	4 169 686

C. EMPLOYEE RELATED COSTS

In terms of Section 66 of the MFMA, the municipality is required to report to Council on all expenditure incurred on staff salaries, wages, allowances, and benefits, disaggregated by type of expenditure. The tables that follow present employee-related costs for the month of February 2026 by department and by expenditure category, including salaries and wages, pension and medical aid contributions, travel and subsistence allowances, housing benefits, overtime, and other staff-related benefits.

The purpose is to provide Council with assurance that personnel expenditure remains within budget, given that employee-related costs continue to represent a significant component of operating expenditure and therefore remain a key focus area of financial management and oversight.

CORPORATE SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R224 205,70
CONTRIBUTIONS TO PENSION FUNDS	R40 357,03
CONTRIBUTION TO MEDICAL AIDS	R9 989,40
HOUSING ALLOWANCES	R2 228,80
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R42 034,61
TOTAL	R318 815,54

FINANCE AND COMPLIANCE SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R498 229,48
CONTRIBUTIONS TO PENSION FUNDS	R59 240,73
CONTRIBUTION TO MEDICAL AIDS	R21 814,46
HOUSING ALLOWANCES	R2 228,80
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R145 694,96
TOTAL	R727 208,43

COMMUNITY SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R301 213,89
CONTRIBUTIONS TO PENSION FUNDS	R45 726,30
CONTRIBUTION TO MEDICAL AIDS	R11 675,06
HOUSING ALLOWANCES	-
OVERTIME PAYMENTS	R11 366,95
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R24 632,56
TOTAL	R394 614,76

OFFICE OF THE MUNICIPAL MANAGER

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R182 978,82
CONTRIBUTIONS TO PENSION FUNDS	R8 585,65
CONTRIBUTION TO MEDICAL AIDS	R2040,00
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R422 524,83
TOTAL	R617 243,70

COUNCIL

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R303 135,96
CONTRIBUTIONS TO PENSION FUNDS	-
CONTRIBUTION TO MEDICAL AIDS	-
HOUSING ALLOWANCES	-
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R31 876,06
TOTAL	R335 012,02

TECHNICAL SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R573 632,35
CONTRIBUTIONS TO PENSION FUNDS	R100 810,96
CONTRIBUTION TO MEDICAL AIDS	R29 152,38
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	R129 305,98
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R86 809,35
TOTAL	R920 825,42

D. REVENUE AND DEBT COLLECTIONBILLING VS ACTUAL

Period	Billing	Collections (Receipts)	Collection Rate %
July 2025	R9 154 046,43	R3 018 809,08	33,0 %
August 2025	R3 950 767,31	R4 750 221,77	120,2 %
September 2025	R3 463 869,93	R3 392 302,14	97,9 %
October 2025	R2 590 402,21	R3 559 485,80	137,4 %
November 2025	R3 369 960,00	R3 077 944,89	91,3 %
December 2025	R6 646 592,36	R5 822 193,50	87,0 %
January 2026	R4 546 522,86	R2 920 516,90	64,2 %
February 2026	R3 171 726,54	R3 005 008,64	94,74%

DEBTORS

Total outstanding debtors as at the end of February 2026 amounted to R23.546 million, compared to R21.11 million at the end of the previous month, reflecting a month-on-month increase of R2.436 million in outstanding debtors.

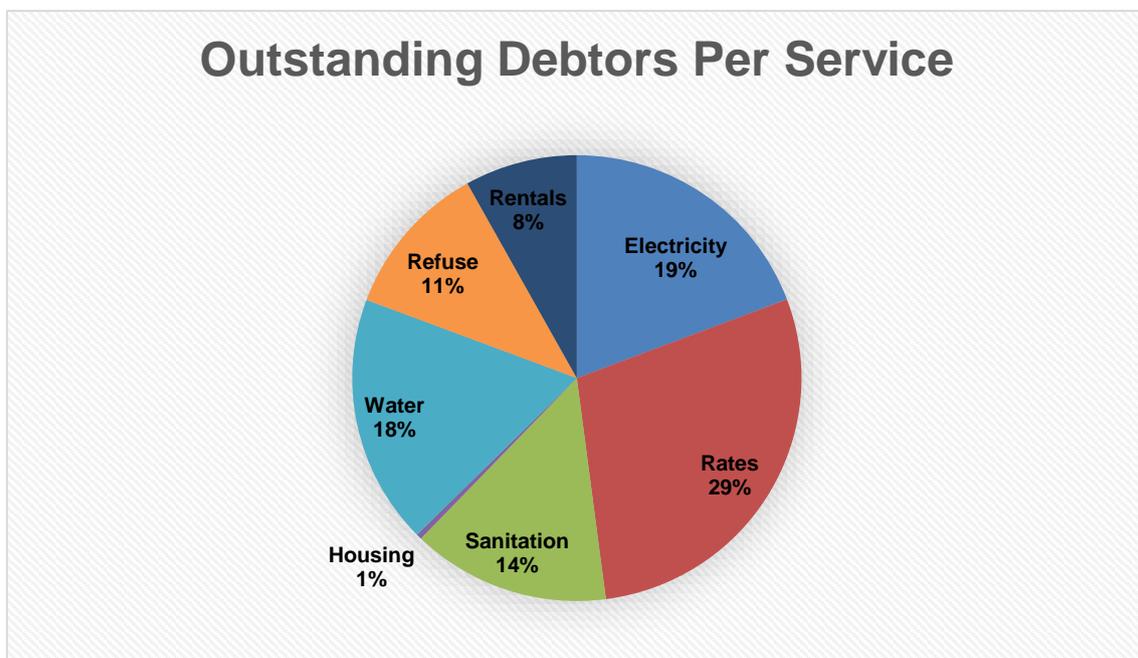
The payment rate achieved in the 2024/25 financial year was 91%. As at the end of February 2026, the payment rate improved to 94,74%, compared to 64% in the previous month. This exceeds the budgeted collection assumption of 93%, and reflects a recovery in the collection performance following the timing mismatch identified in the prior month.

The fluctuation between January and February is mainly attributable to the timing of meter readings and billing cycles for consumption-based services. As reported previously, in December 2025 the municipality experienced a short meter reading cycle, followed by an extended cycle in the subsequent billing period. As a result, the relationship between billing and collections was temporarily distorted, which depressed the collection ratio. With the billing cycle having normalised during February, collections aligned more closely with billed revenue, resulting in the improved payment rate reported above.

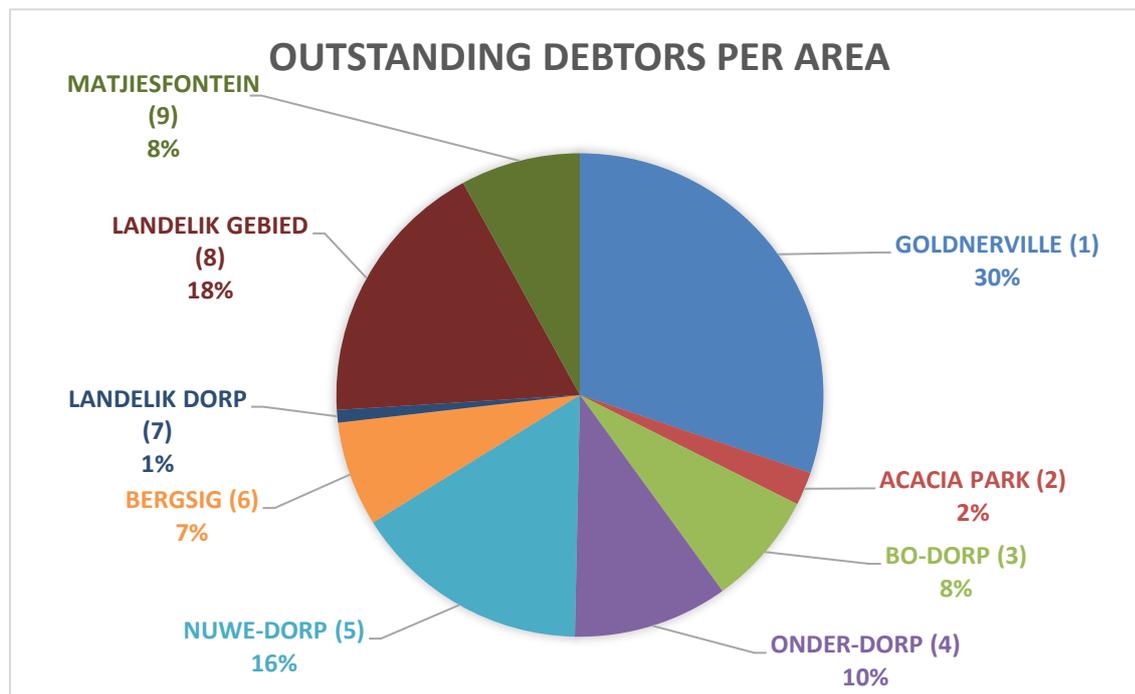
Long-outstanding debt remains a concern. Debtors older than 12 months amount to R10.53 million, representing 44.7% of the total outstanding debtors' book. Additionally, total debt outstanding for more than 90 days amounts to R16.73 million, indicating that a significant proportion of the debtor book remains in arrears.

The municipality continues to implement its Debt Collection and Credit Control Policy to address the growth in long-outstanding debt. It is further noted that outstanding amounts in areas where the municipality is not the electricity service provider are increasing at a faster rate, which requires targeted intervention and monitoring.

The following graph shows the outstanding debtors per service type as at the end of February 2026:



This graph below shows the outstanding debtors per area as at the end of February 2026



COUNCILLORS' OUTSTANDING ACCOUNTS

NAME	CURRENT	30 DAYS	60 DAYS	90 DAYS	OLDER THAN 90 DAYS	TOTAL
POTGIETER	0.00	0.00	0.00	0.00	0.00	0.00
KLEINBOOI	0.00	0.00	0.00	0.00	0.00	0.00
LABAN	0.00	0.00	0.00	0.00	0.00	0.00
BOTHA	0.00	0.00	0.00	0.00	0.00	0.00
PIETERSEN	0.00	0.00	0.00	0.00	0.00	0.00
THERON	0.00	0.00	0.00	0.00	0.00	0.00
GOUWS	0.00	0.00	0.00	0.00	0.00	0.00

The table above indicates whether any councillors of Laingsburg Municipality have outstanding accounts and, if so, the duration of such arrears. Currently, none do.

EMPLOYEE OUTSTANDING ACCOUNTS

There are no outstanding debtor accounts in respect of municipal employees.

GOVERNMENT DEBT

Department	Rates					Services					Total Debt
	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National: Public Works	218	244	209	19 321	19 993	73 400	36 572	33 066	140 066	283 105	R303 098
Provincial: Public Works, Roads and Transport	-	-	-	36 952	36 952	50 546	48 401	49 413	463 301	611 661	R648 613
Provincial: Education	-	-	-	-	-	44 827	-	-	-	44 827	R44 827
Provincial: Health	-	-	-	-	-	110 807	12 217	4 974	44 394	172 392	R172 392
Provincial: Other Departments	-	-	-	-2	-2	46 764	915 154	10 340	484 141	1 456 399	R1 456 398
TOTAL OUTSTANDING	218	244	209	56 271	56 943	326 345	1 012 344	97 793	1 131 902	2 568 385	R2 625 327

Government debt amounts to R2.63 million as at 28 February 2026, representing approximately 11.17% of the total outstanding debtors of R23.546 million. While this category of debt can generally be regarded as recoverable, delays in settlement may have a negative impact on the municipality's cash flow position. Management will continue to engage with the relevant organs of state to facilitate settlement and to ensure that outstanding balances are reduced.

DEBT COLLECTION

No handovers for legal collection were processed during the month of February 2026.

LOCAL BUSINESS DEBT

Business Name	Sum of ARREARS
STEYN T H	424 695,93
RIETFONTEIN FAMILIETRUST	304 055,52
CENTRAL KAROO FIF PROJECT	232 943,94
JJ LE ROUX FAMILIETRUST	227 902,75
STADLER A J	209 297,64
SASSA	186 207,89
BOERSKAAP AGENTE BK	167 212,66
BERGSIG CEMENT PRODUCTS LTD	142 765,77
KANONFONTEIN FARMS PTY LTD	127 116,98
WESTERN CAPE OIL HOLDINGS	119 127,69
L J BOERDERY TRUST	117 428,83
LE ROUX S	112 713,34
BUYS P M	108 494,06
VISKUIL TRUST	101 171,15
KAREEDORING KRAAL BOEDERY BK	93 810,20
ESKOM HOLDINGS SOC LIMITED	80 322,76
KROUKAMP J H	80 190,63
BOERSKAAP AGENTE B K	75 117,45
ALEXWAY PROPERTIES	71 208,13
D J BOTHMA TRUST	69 307,69
LUSCOMBE FAMILIE TRUST	69 307,48
APRIL MAGDALENA MM	66 165,08
MAUERMANN FAMILY TRUST	64 019,79
RYAN TRUST	62 713,80
C S W BUSINESS TRUST	62 122,79
ESKOM HOLDINGS SOC LIMITED	56 900,10
HUGO MARIUS	54 686,60
STEENKAMP R J	51 006,49
DE FONTEINE TRUST	44 937,41
LEZMIN 1368 CC	43 572,95
DU PLESSIS J A	41 065,22
POOLE B D	40 979,96
ANDRE VILJOEN TRUST	39 410,03
COPTIQ PTY LTD	39 372,84
KAALPAN ADVENTURES PTY LTD	38 486,37
A HARTMAN SEUNS EIENDOMME PTY LTD	38 330,89
SUN VALLEY CERAMICS PTY LTD	37 465,24
ACACIA PRIMER	37 180,22
DONALD DUCK PRE-PREMERE	36 979,87
JACK A S F B F	36 643,65
CRONJE BOERDERY	35 654,24
DE WET VERSTER FAMILIE TRUST	35 017,60

Business Name	Sum of ARREARS
JJ LE ROUX FAMILIE TRUST	34 734,41
MOOI NOOIENTJIES TRUST	34 183,39
MULLER J C H	33 309,96
MATJIESFONTEIN VILLAGE	33 247,29
VILJOEN VAN NIEKERK	32 233,00
COMMUNITY TELEVISION NETWORK HOLDINGS PTY LTD	32 088,84
MOR BHAGWA PROP C C	31 842,71
JOUBERT ANNA JOHANNA	31 733,98
CBM CAR WASH	29 682,18
Shell Downstream South Arica (Pty) LIMITED	29 410,92
MULLER J C H C	28 279,56
MALAN D J	27 772,52
MT TACTICAL SUPPLIES SERVICES CC	26 853,09
LEZMIN 1368 C C	26 577,63
MULLER J W	26 223,16
A HARTMAN SEUNS	25 855,34
DURBAN 119 HANDELAARS CC	25 782,23
HANEKOM G	25 351,44
VERRIEUXS EAGLES NEST PTY LTD	25 093,17
MALHERA TRUST	24 669,70
BLUE MOONLIGHT PROPERTIES 83	24 643,00
THERON A C P	23 590,20
CLOETE A C	22 921,17
NEL T J DE V	22 366,32
WWF SUID-AFRIKA	21 775,33
Z B LOOTS FAMILIE TRUST	21 696,27
BHANA RAMDAS RAVJEE	21 593,70
SENTECH S O C LTD	20 837,30
DE GOUVEIA A F	20 813,97
ENGEN PETROLEUM LTD	20 294,88
MANS A M	19 889,35
TRANSNET LTD	19 557,07
WITTEBERG PRIVATE NATURE RESER	18 359,68
GVA BOERDERY	17 771,61
MUNDRIE PACKAGING CC	17 507,40
PAULSEN THOMAS T	17 504,27
ROODT J A	17 481,14
LAINSBURG MUNISIPALITEIT	17 180,75
BIJSTEIN SA (PTY) LTD	16 814,22
BOTES F H E M	16 651,17
CANCUN TRADING NUMBER 149 PTY LTD	16 193,93
KEURFONTEIN BOERDERY CC	16 058,31
MARKET DEMAND TRADING 319 PTY	15 808,40

Business Name	Sum of ARREARS
SUURBERG EIENDOMSBELEGGINGS BK	15 346,31
NOOIT GEDACHT HEBBARD TRUST	15 212,01
DE KOKER E H	14 981,11
SIMON J J	14 765,13
DE DRIFT BOERDERY PTY LTD	14 715,55
KLEINSWARTBERG BOERDERY (EIEND	14 522,97
LE ROUX FAMILIE TRUST	14 241,64
BANDJIES K	13 910,31
PAARDE WATER HEBBARD TRUST	13 797,84
ALEXWAY PROPERTIES WINKEL 3	13 742,58
WITTEBERGE AGRI (PTY) LTD	13 595,03
LADY OF THE WATERS	13 116,37
WELTEVREDEN HEBBARD TRUST	12 705,14
DE GOUVEIA J P A F	12 627,13
WELGEMOED TRUST	12 490,90
MFEKETO MM	12 373,62
GEZCHRIS HANDEL PTY LTD	12 362,16
CONRADIE O G	11 920,46
ZAALBERG HEBBARD TRUST	11 091,74
GRAND HOTEL	11 029,14
PROV GOV OF THE WESTERN CAPE	10 916,27
MAUERMANN FAMILIE TRUST	10 675,01
LE ROUX J H	10 670,45
LIBINET PROPRIETARY LIMITED	10 661,46
ANNALIE THERON GASTEHUISE (PTY) LTD	10 514,57
DOORNKLOOF S E B BOERDERY (EIEND	10 413,18
BROADBAND INFRACO PTY	10 246,40
DE VLAM ENTERPRISES	9 816,79
INDIGO TRUST	9 432,75
THERON M H	9 218,67
DE LIST TRUST	8 930,52
AASVOGELBOSCH BOERDERY PTY LTD	8 625,57
BOTHMA TRUST	8 378,11
BECKS VLAKTE PTY LTD	8 135,77
EYBERS L	8 069,24
MARCUS D C	7 886,05
MAUERMAN M H	7 796,59
PROV GOV OF THE WESTERN CAPE	7 604,48
M M VILJOEN	7 490,17
SCHULTZ V H N	7 391,28
ALDERBERRY TRADING 50 (PTY) LTD	7 190,46
GROENEWALD W J	6 777,13
ALMADA PROPS CC	6 681,86

Business Name	Sum of ARREARS
LATEGAN I J	6 617,51
JINEL BRANDSTOF	6 554,44
GROENEWALD H	6 375,91
HART J A	6 276,68
JACK AS F B F	6 189,70
DANIE CONRADIE TRUST	6 091,74
CALVIN FRANCOIS TRUST	6 080,50
CHORMONA TRUST	6 077,69
VAN DER VYVER A W	6 053,81
LACFA GROENTE TUIN	5 729,34
ABLAZE TRADING 206 CC HOOF REKENING	5 514,59
COETZEE FAMILIE TRUST	5 185,51
BOTES L M	5 153,99
KOORTS J M	5 140,36
BLOOS K O R	5 139,30
BOURAM PTY LTD	5 090,36
CANCUN TRADING NUMBER 149 PTY	4 914,95
DE WET CHRISLO KARL	4 819,73
MALBE TRADING CC	4 778,42
ABSA CREDITORS DEPARTMENT	4 412,76
SENTRALE KAROO SDR	4 361,55
THE GEOFFREY GRUNDLINGH PROPER	4 338,15
BOTES F H	4 297,34
VAN AS BERTIE J ANNA M	4 238,03
JOHNSON BUILDING CONSTRUCTION	4 215,00
EIKENHOF BOERDERY	4 136,34
KOUP PRODUSENTE	4 045,64
MELLET C A A L	4 037,23
FALAKHE MATHEWS MNYAMEZELI	3 860,77
CRAFFORD DIRK	3 813,82
DIE JOE SERFONTEIN FAMILIE	3 676,43
LOUW FOZIA SIMONE ROZELDA	3 639,77
DE VLAM STEFAANS	3 639,77
VAN HEERDEN MEDIESE SENTRUM	3 639,67
LOCI TRUST	3 615,61
LIQUOR LODGE	3 577,20
HORNE HENRY GERRIT	3 494,77
JOABRE PTY LTD	3 471,32
JANSEN SAMUEL	3 422,25
A G S KERK	3 387,90
MARKWALD KARL RANDALL	3 316,05
NASIONALE BOTANIESE TUINE	3 199,73
DOORNKLOOF S E B BOERDERY	3 181,82

Business Name	Sum of ARREARS
MULLER HLN	3 067,98
PHINDANA PROP 49	2 989,35
VAN HEERDEN M J	2 971,94
BLOKHUIS CAFE	2 960,32
HORNE ENRICO JOCOHEIN	2 914,69
DE WEE H J	2 896,66
INVESTALOT 72 BK	2 892,55
WOODLANDS TRUST	2 805,85
VISAGIE W S	2 803,29
BOTHMA J P	2 777,20
MARIA MAGDALENA LIEBENBERG TES	2 770,02
NEL HAASBROEK INVESTMENTS (EDMS) BPK	2 690,07
NATIONAL FLEET ASSIST	2 578,22
SILWANA KIDWELL	2 488,60
KOUP PRODUSENTE KOOP LTD MIE	2 316,12
ROADMAC SURFACING CAPE PTY LTD	2 306,66
ODENDAAL S W	2 303,52
JAL BOERDERY PROPRIETARY	2 288,37
MAGNEDOR 116 CC	2 282,16
EVERTS RIA CONSTANCE	2 279,34
BUYS PETER	2 277,51
LE ROES A	2 201,54
LEKKER EET	2 074,39
TROLLIP P	2 069,21
VAN DER WESTHUIZEN W M	2 032,38
SIT EN RUS KARAVANPARK	2 022,13
ARCHER L L	1 807,86
COLLINS MARK D	1 648,76
SMITH M J	1 640,78
VAN WYK J J C	1 580,93
BERGSIG HANDELAARS 2442	1 544,15
NEL ALWYN J	1 531,79
ABLAZE TRADING - BRAND F D J	1 458,10
TOTAL AMOUNT OWED BY LOCAL BUSINESSES	R5 863 489,40

INDIGENT STASTICS

The statistics below are reflective of the status quo as at 28 February 2026:

ALLOCATION	SERVICES	IGL 872	15% VAT	Total	SERVICES	MONTH	HOUSEHOLD	HOUSEHOLD	HOUSEHOLD
9/254-4503-21	ELEC ESKOM	16 621,20	2 493,18	19 114,38	ELEC ESKOM	202507	0	-174	-174
9/254-4503-21	ELEC ESKOM	18 870,99	2 830,65	21 701,64	ELEC ESKOM	202508	0	-174	-174
9/254-4503-21	ELEC ESKOM	18 980,71	2 847,11	21 827,82	ELEC ESKOM	202509	0	-174	-174
9/254-4503-21	ELEC ESKOM	19 090,42	2 863,56	21 953,98	ELEC ESKOM	202510	0	-174	-174
9/254-4503-21	ELEC ESKOM	18 870,99	2 830,65	21 701,64	ELEC ESKOM	202511	0	-171	-171
9/254-4503-21	ELEC ESKOM	18 761,28	2 814,19	21 575,47	ELEC ESKOM	202512	0	-173	-173
9/254-4503-21	ELEC ESKOM	18 980,70	2 847,11	21 827,81	ELEC ESKOM	202601	0	-172	-172
9/254-4503-21	ELEC ESKOM	18 980,71	2 847,11	21 827,82	ELEC ESKOM	202602	0	-172	-172
9/254-4503-21	ELEC ESKOM	-	-	-	ELEC ESKOM	202603	0		0
9/254-4503-21	ELEC ESKOM	-	-	-	ELEC ESKOM	202604	0		0
9/254-4503-21	ELEC ESKOM	-	-	-	ELEC ESKOM	202605	0		0
9/254-4503-21	ELEC ESKOM	-	-	-	ELEC ESKOM	202606	0		0
9/254-696-2090	ELEC	103 446,43	15 516,96	118 963,39	ELEC	202507	338	174	512
9/254-696-2090	ELEC	98 201,34	14 730,20	112 931,54	ELEC	202508	319	174	493
9/254-696-2090	ELEC	96 778,18	14 516,73	111 294,91	ELEC	202509	315	174	489
9/254-696-2090	ELEC	81 215,98	12 182,40	93 398,38	ELEC	202510	264	174	438
9/254-696-2090	ELEC	28 226,75	4 234,01	32 460,76	ELEC	202511	86	171	257
9/254-696-2090	ELEC	72 619,50	10 892,93	83 512,43	ELEC	202512	238	173	411
9/254-696-2090	ELEC	83 319,96	12 497,99	95 817,95	ELEC	202601	272	172	444
9/254-696-2090	ELEC	82 865,09	12 429,76	95 294,85	ELEC	202602	273	172	445
9/254-696-2090	ELEC	-	-	-	ELEC	202603	0		0
9/254-696-2090	ELEC	-	-	-	ELEC	202604	0		0
9/254-696-2090	ELEC	-	-	-	ELEC	202605	0		0
9/254-696-2090	ELEC	-	-	-	ELEC	202606	0		0
9/250-640-1798	SEWERAGE	89 046,00	13 356,90	102 402,90	SEWERAGE	202507	459	0	459
9/250-640-1798	SEWERAGE	93 896,00	14 084,40	107 980,40	SEWERAGE	202508	484	0	484
9/250-640-1798	SEWERAGE	96 612,00	14 491,80	111 103,80	SEWERAGE	202509	498	0	498
9/250-640-1798	SEWERAGE	96 612,00	14 491,80	111 103,80	SEWERAGE	202510	498	0	498
9/250-640-1798	SEWERAGE	96 224,00	14 433,60	110 657,60	SEWERAGE	202511	496	0	496
9/250-640-1798	SEWERAGE	63 632,00	9 544,80	73 176,80	SEWERAGE	202512	328	0	328
9/250-640-1798	SEWERAGE	72 556,00	10 883,40	83 439,40	SEWERAGE	202601	374	0	374
9/250-640-1798	SEWERAGE	72 362,00	10 854,30	83 216,30	SEWERAGE	202602	373	0	373
9/250-640-1798	SEWERAGE	-	-	-	SEWERAGE	202603	0	0	0
9/250-640-1798	SEWERAGE	-	-	-	SEWERAGE	202604	0	0	0
9/250-640-1798	SEWERAGE	-	-	-	SEWERAGE	202605	0	0	0
9/250-640-1798	SEWERAGE	-	-	-	SEWERAGE	202606	0	0	0
9/252-668-1970	WATER	99 815,59	14 972,34	114 787,93	WATER	202507	459	0	459
9/252-668-1970	WATER	105 618,84	15 842,83	121 461,67	WATER	202508	487	0	487
9/252-668-1970	WATER	108 891,63	16 333,74	125 225,37	WATER	202509	502	0	502
9/252-668-1970	WATER	108 828,76	16 324,31	125 153,07	WATER	202510	502	0	502
9/252-668-1970	WATER	108 924,34	16 338,65	125 262,99	WATER	202511	501	0	501
9/252-668-1970	WATER	71 064,71	10 659,71	81 724,42	WATER	202512	330	0	330
9/252-668-1970	WATER	81 514,55	12 227,18	93 741,73	WATER	202601	376	0	376
9/252-668-1970	WATER	80 974,08	12 146,11	93 120,19	WATER	202602	377	0	377
9/252-668-1970	WATER	-	-	-	WATER	202603	0	0	0
9/252-668-1970	WATER	-	-	-	WATER	202604	0	0	0
9/252-668-1970	WATER	-	-	-	WATER	202605	0	0	0
9/252-668-1970	WATER	-	-	-	WATER	202606	0	0	0
9/248-615-1642	REFUSE	78 394,48	11 759,17	90 153,65	REFUSE	202507	472	0	472
9/248-615-1642	REFUSE	82 546,73	12 382,01	94 928,74	REFUSE	202508	497	0	497
9/248-615-1642	REFUSE	84 871,99	12 730,80	97 602,79	REFUSE	202509	511	0	511
9/248-615-1642	REFUSE	84 871,99	12 730,80	97 602,79	REFUSE	202510	511	0	511
9/248-615-1642	REFUSE	84 539,81	12 680,97	97 220,78	REFUSE	202511	509	0	509
9/248-615-1642	REFUSE	55 307,97	8 296,20	63 604,17	REFUSE	202512	333	0	333
9/248-615-1642	REFUSE	63 114,20	9 467,13	72 581,33	REFUSE	202601	379	0	379
9/248-615-1642	REFUSE	62 948,11	9 442,22	72 390,33	REFUSE	202602	0	0	0
9/248-615-1642	REFUSE	-	-	-	REFUSE	202603	0	0	0
9/248-615-1642	REFUSE	-	-	-	REFUSE	202604	0	0	0
9/248-615-1642	REFUSE	-	-	-	REFUSE	202605	0	0	0
9/248-615-1642	REFUSE	-	-	-	REFUSE	202606	0	0	0

E. GRANT MANAGEMENT

This section summarises the receipt and expenditure of conditional grants for the 2025/26 financial year, as required by:

- Section 71(6)(b) and (c) of the MFMA;
- The Division of Revenue Act (DoRA); and
- MFMA Circulars 71 and 104

NATIONAL GRANTS

The municipality has been allocated to receive a total of R63.5 million in terms of the DoRA [B15-2025]. This allocation comprises R23.29 million in respect of the Equitable Share, R17.02 million for MIG, R19.89 million for WSIG, R1.9 million for the FMG, and R1.385 million for the EPWP.

MIG and WSIG are capital grants. To date, Laingsburg Municipality has received R9.64 million for MIG and R8 million for WSIG. The full allocations of R1.9 million for FMG and R1.385 million for EPWP have been received.

While the grants listed above are subject to specific spending conditions, the Equitable Share is an unconditional transfer. To date, the municipality has received R17.47 million in respect of the Equitable Share.

PROVINCIAL TREASURY GRANTS

The municipality was allocated grant funding amounting to R15.844 million for the 2025/26 financial year via Provincial Treasury, distributed across various funding streams. As of 16 February 2026, this allocation was revised to R12.884 million in terms of Provincial Gazette Extraordinary 9194. This amount represents funding approved for the financial year and does not constitute cash received upfront.

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

Grant	Purpose / Description	Allocation	Amount Received	Amount Spent	Status Quo
FMG	To develop financial human capacity within municipalities	R 1 900 000,00	R 1 900 000,00	R 747 879,12	
	Interns Stipend / Salary and Training	R 500 000,00	R 500 000,00	R 77 088,32	Municipality had two interns during February, with their tools of trade purchased during the month. An additional intern joined on 2 March 2026.
	Acquisition, upgrading, and maintenance of financial system	R 1 158 500,00	R 1 158 500,00	R 624 546,43	
	Internal Audit and Audit Committee work	R 115 000,00	R 115 000,00	R 46 244,37	No expenditure was incurred during February 2026.
	Training in support of Minimum Competency Regulations	R 126 500,00	R 126 500,00	R -	The Municipal Minimum Competency training has begun at the beginning of March 2026.
EPWP	To create job opportunities.	R 1 385 000,00	R 1 385 000,00	R 947 884,65	The final tranche of the grant was received in early February 2026.
MIG	Upgrade of Municipal Infrastructure	R 17 024 000,00	R 9 636 000,00	R 5 708 476,16	
	Goldnerville Stormwater Bridges upgrade	R 3 628 886,00	R 2 159 000,00	R 2 419 269,07	The project is currently in the construction phase and implementation is ongoing.
	Bergsig Sports Facility – Phase 2	R 10 000 000,00		R 430 607,09	The project is within its construction phase and implementation is ongoing.
	Yellow Fleet Project	R 3 043 914,00	R 2 159 000,00	R 2 624 600,00	A front-end loader and a refuse compactor truck have been successfully procured.
	PMU	R 351 200,00		R 234 000,00	Implementation is ongoing.
WSIG	To provide water and sanitation services and reduce backlogs	R 19 891 000,00	R 8 000 000,00	R 789 430,00	
	Upgrading of Laingsburg WWTW	R 19 891 000,00	R 8 000 000,00	R 789 430,00	Procurement processes are still ongoing.

PART 2: IN-YEAR BUDGET MONTHLY STATEMENT

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

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

TABLE C1: MONTHLY BUDGET STATEMENT SUMMARY

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M08 February

Description	Budget Year 2025/26								
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 657	5 998	6 244	7	6 199	4 163	2 037	49%	6 244
Service charges	34 034	37 702	37 497	2 933	25 539	24 998	542	2%	37 497
Investment revenue	1 617	1 400	1 221	314	1 010	814	196	24%	1 221
Transfers and subsidies - Operational	26 231	28 284	38 747	349	20 415	25 831	(5 416)	(0)	38 747
Other own revenue	6 632	41 175	33 020	494	3 213	22 014	(18 801)	-85%	33 020
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	116 729	4 097	56 377	77 819	(21 443)	-28%	116 729
Employee costs	33 981	37 665	39 473	3 505	25 572	26 315	(743)	-3%	39 473
Remuneration of Councillors	3 677	3 785	3 777	301	2 404	2 518	(114)	-5%	3 777
Depreciation and amortisation	953	13 271	13 832	1 384	8 578	9 221	(643)	-7%	13 832
Interest	3 442	2 575	3 670	154	1 054	2 447	(1 392)	-57%	3 670
Inventory consumed and bulk purchases	15 467	18 035	19 381	1 266	12 889	12 921	(32)	-0%	19 381
Transfers and subsidies	98	10	-	4	24	-	24	#DIV/0!	-
Other expenditure	24 293	49 613	56 042	1 093	18 937	37 361	(18 424)	-49%	56 042
Total Expenditure	81 911	124 954	136 174	7 706	69 458	90 783	(21 325)	-23%	136 174
Surplus/(Deficit)	(7 739)	(10 395)	(19 445)	(3 609)	(13 082)	(12 964)	(118)	1%	(19 445)
Transfers and subsidies - capital (monetary)	28 023	49 188	47 880	2 161	6 809	31 920	###	-79%	47 880
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	28 435	(1 449)	(6 273)	18 957	(25 230)	-133%	28 435
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 284	38 793	28 435	(1 449)	(6 273)	18 957	(25 230)	-133%	28 435
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	35 225	-	37 099	-	-	-	36 645
Total non current assets	336 169	354 694	360 625	-	330 758	-	-	-	360 625
Total current liabilities	28 528	20 714	26 747	-	33 268	-	-	-	28 166
Total non current liabilities	33 242	39 527	35 414	-	35 414	-	-	-	35 414
Community wealth/Equity	305 366	322 272	333 690	-	299 176	-	-	-	333 690
Cash flows									
Net cash from (used) operating	25 435	57 144	40 071	(3 044)	20 252	26 714	6 461	24%	46 901
Net cash from (used) investing	(20 469)	(49 745)	(48 314)	(2 877)	(7 588)	(32 209)	(24 621)	76%	1
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	11 676	14 112	16 498	(5 921)	37 405	10 998	(26 407)	-240%	71 643
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	4 017	1 980	817	658	718	1 611	3 216	10 529	23 546
Creditors Age Analysis									
Total Creditors	1 615	1	-	-	-	-	2 269	182	4 068

TABLE C2: FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION)

The operating budget is reported using the standard Government Finance Statistics (GFS) classifications for comparability, with financial performance shown in Table C2 (standard classification) and Table C3 (municipal vote).

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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	74 476	775	28 969	49 651	(20 682)	-42%	74 476
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		64 134	74 172	74 476	775	28 969	49 651	(20 682)	-42%	74 476
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		342	36 516	31 549	187	1 058	21 033	(19 974)	-95%	31 549
Community and social services		23	1 759	2 769	155	1 030	1 846	(816)	-44%	2 769
Sport and recreation		0	3	-	-	-	-	-	-	-
Public safety		300	34 733	28 759	30	15	19 172	(19 158)	-100%	28 759
Housing		18	22	22	2	12	14	(2)	-16%	22
Health		1	-	0	1	1	0	1	778%	0
<i>Economic and environmental services</i>		1 425	1 500	1 506	92	982	1 004	(22)	-2%	1 506
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 425	1 500	1 506	92	982	1 004	(22)	-2%	1 506
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		36 293	51 559	57 079	5 204	32 177	38 053	(5 876)	-15%	57 079
Energy sources		22 386	27 703	27 961	1 893	17 429	18 641	(1 212)	-6%	27 961
Water management		6 069	10 756	16 678	587	4 320	11 119	(6 799)	-61%	16 678
Waste water management		3 860	4 992	4 610	350	2 586	3 074	(487)	-16%	4 610
Waste management		3 977	8 108	7 829	2 375	7 841	5 219	2 622	50%	7 829
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	102 194	163 747	164 609	6 258	63 185	109 740	(46 554)	-42%	164 609
Expenditure - Functional										
<i>Governance and administration</i>		17 811	19 934	31 966	1 798	19 384	21 310	(1 926)	-9%	31 966
Executive and council		4 446	6 066	7 727	1 062	4 912	5 152	(239)	-5%	7 727
Finance and administration		13 365	13 868	24 238	736	14 472	16 159	(1 687)	-10%	24 238
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 270	39 225	33 150	1 509	7 967	22 100	(14 133)	-64%	33 150
Community and social services		2 359	2 326	2 696	225	1 733	1 797	(64)	-4%	2 696
Sport and recreation		536	2 156	1 961	347	1 017	1 307	(290)	-22%	1 961
Public safety		7 343	34 729	28 481	936	5 208	18 987	(13 779)	-73%	28 481
Housing		7	13	13	1	9	8	0	3%	13
Health		24	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 625	20 022	23 198	1 334	14 807	15 465	(658)	-4%	23 198
Planning and development		1 487	1 344	1 365	105	894	910	(16)	-2%	1 365
Road transport		17 138	18 677	21 833	1 230	13 913	14 555	(642)	-4%	21 833
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 788	45 430	47 330	3 021	26 988	31 553	(4 565)	-14%	47 330
Energy sources		17 360	21 200	22 017	1 479	13 471	14 678	(1 207)	-8%	22 017
Water management		7 606	9 818	10 547	754	5 893	7 031	(1 139)	-16%	10 547
Waste water management		3 653	6 005	7 294	580	3 925	4 863	(937)	-19%	7 294
Waste management		6 169	8 407	7 473	208	3 699	4 982	(1 282)	-26%	7 473
<i>Other</i>		417	344	530	45	312	354	(42)	-12%	530
Total Expenditure - Functional	3	81 911	124 954	136 174	7 706	69 458	90 783	(21 325)	-23%	136 174
Surplus/ (Deficit) for the year		20 284	38 793	28 435	(1 449)	(6 273)	18 957	(25 230)	-1,330897	28 435

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) - M08 February

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		11 094	13 151	5 249	659	3 213	3 499	(286)	-8,2%	5 249
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	70 093	199	26 276	46 729	(20 453)	-43,8%	70 093
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	2 769	156	1 031	1 846	(815)	-44,1%	2 769
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	-	-	-	-	-	-	-
Vote 8 - HOUSING (17: IE)		11	13	13	1	7	8	(1)	-13,9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	28 759	30	210	19 172	(18 962)	-98,9%	28 759
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	1 506	92	982	1 004	(22)	-2,2%	1 506
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	7 614	2 357	7 714	5 076	2 638	52,0%	7 614
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	4 410	333	2 468	2 940	(473)	-16,1%	4 410
Vote 13 - WATER (22: IE)		5 836	10 512	16 378	559	4 140	10 919	(6 779)	-62,1%	16 378
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	27 820	1 872	17 340	18 547	(1 207)	-6,5%	27 820
Vote 15 - (38: IE)		-	-	-	-	(196)	-	(196)	#DIV/0!	-
Total Revenue by Vote	2	102 194	163 747	164 609	6 258	63 185	109 740	(46 554)	-42,4%	164 609
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	4 558	5 476	5 942	501	4 010	3 961	49	1,2%	5 942
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	4 331	789	2 724	2 887	(163)	-5,6%	4 331
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	10 645	727	4 973	7 096	(2 124)	-29,9%	10 645
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	27 168	1 168	18 739	18 112	627	3,5%	27 168
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	859	63	556	573	(16)	-2,8%	859
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	1 754	152	1 151	1 169	(18)	-1,5%	1 754
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	1 718	332	874	1 145	(272)	-23,7%	1 718
Vote 8 - HOUSING (17: IE)		-	7	6	0	4	4	0	7,0%	6
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	25 669	703	3 344	17 113	(13 769)	-80,5%	25 669
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	17 302	852	10 893	11 535	(642)	-5,6%	17 302
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	6 283	109	2 902	4 189	(1 287)	-30,7%	6 283
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	5 694	456	2 935	3 796	(861)	-22,7%	5 694
Vote 13 - WATER (22: IE)		3 698	6 577	7 306	470	3 627	4 871	(1 244)	-25,5%	7 306
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	21 498	1 386	12 725	14 332	(1 607)	-11,2%	21 498
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	81 886	124 954	136 174	7 706	69 458	90 783	(21 325)	-23,5%	136 174
Surplus/ (Deficit) for the year	2	20 308	38 793	28 435	(1 449)	(6 273)	18 957	(25 230)	-133,1%	28 435

TABLE C4: FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		22 133	25 112	25 330	1 861	17 255	16 887	368	2%	25 330
Service charges - Water		4 444	4 648	4 696	422	3 352	3 131	221	7%	4 696
Service charges - Waste Water Management		3 677	3 871	3 713	323	2 410	2 476	(65)	-3%	3 713
Service charges - Waste management		3 779	4 071	3 757	327	2 523	2 505	18	1%	3 757
Sale of Goods and Rendering of Services		341	2 213	341	96	242	227	15	7%	341
Agency services		215	267	240	36	160	160	(0)	0%	240
Interest		293	-	-	-	-	-	-	-	-
Interest earned from Receivables		896	889	1 158	106	690	772	(82)	-11%	1 158
Interest from Current and Non Current Assets		1 617	1 400	1 221	314	1 010	814	196	24%	1 221
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		27	102	36	2	20	24	(4)	-18%	36
Rental from Fixed Assets		1 645	2 079	1 983	148	1 110	1 322	(212)	-16%	1 983
Licence and permits		227	297	277	14	142	184	(42)	-23%	277
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		69	27	33	2	18	22	(4)	-17%	33
Non-Exchange Revenue										
Property rates		5 657	5 998	6 244	7	6 199	4 163	2 037	49%	6 244
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		167	34 437	28 107	15	75	18 738	(18 663)	-100%	28 107
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		26 231	28 284	38 747	349	20 415	25 831	(5 416)	-21%	38 747
Interest		466	520	540	45	315	360	(45)	-13%	540
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		106	345	76	29	211	51	160	314%	76
Gains on disposal of Assets		2 180	-	230	-	230	153	77	50%	230
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		74 172	114 559	116 729	4 097	56 377	77 819	(21 443)	-28%	116 729
Expenditure By Type										
Employee related costs		33 981	37 665	39 473	3 505	25 572	26 315	(743)	-3%	39 473
Remuneration of councillors		3 677	3 785	3 777	301	2 404	2 518	(114)	-5%	3 777
Bulk purchases - electricity		14 819	16 700	16 850	1 207	11 548	11 233	314	3%	16 850
Inventory consumed		648	1 335	2 531	59	1 341	1 687	(346)	-21%	2 531
Debt impairment		-	29 652	24 247	-	-	16 165	(16 165)	-100%	24 247
Depreciation and amortisation		953	13 271	13 832	1 384	8 578	9 221	(643)	-7%	13 832
Interest		3 442	2 575	3 670	154	1 054	2 447	(1 392)	-57%	3 670
Contracted services		10 143	9 282	10 244	360	4 521	6 829	(2 308)	-34%	10 244
Transfers and subsidies		98	10	-	4	24	-	24	#DIV/0!	-
Irrecoverable debts written off		619	-	1 235	-	706	823	(117)	-14%	1 235
Operational costs		13 531	10 680	20 316	732	13 710	13 544	166	1%	20 316
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		81 911	124 954	136 174	7 706	69 458	90 783	(21 325)	-23%	136 174
Surplus/(Deficit)		(7 739)	(10 395)	(19 445)	(3 609)	(13 082)	(12 964)	(118)	0	(19 445)
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	47 880	2 161	6 809	31 920	(25 112)	(0)	47 880
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	28 435	(1 449)	(6 273)	18 957	(25 230)	(0)	28 435
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		20 284	38 793	28 435	(1 449)	(6 273)	18 957	(25 230)	(0)	28 435
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		20 284	38 793	28 435	(1 449)	(6 273)	18 957	(25 230)	(0)	28 435
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20 284	38 793	28 435	(1 449)	(6 273)	18 957	(25 230)	(0)	28 435

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) - M08 February

Vote Description	Ref	2024/25	Budget Year 2025/26		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 16 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 16 - BUDGET AND TREASURY (33: CAPEX)		-	139	229	48	88	153	(64)	-42%	229
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	23	893	-	-	595	(595)	-100%	893
Vote 18 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	340	431	5 797	(5 366)	-93%	8 696
Vote 19 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	-	-	69	(69)	-100%	103
Vote 20 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	-	2 419	2 101	318	15%	3 152
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	-	789	11 546	(10 757)	-93%	17 320
Vote 22 - WATER (42: CAPEX)		1 232	13 828	11 821	1 820	3 365	7 881	(4 516)	-57%	11 821
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	19 706	43 260	42 213	2 209	7 093	28 142	(21 050)	-75%	42 213
Total Capital Expenditure		19 706	43 260	42 213	2 209	7 093	28 142	(21 050)	-75%	42 213
Capital Expenditure - Functional Classification										
Governance and administration		-	162	252	48	88	168	(80)	-47%	252
Executive and council		-	-	-	-	-	-	(80)	-	-
Finance and administration		-	162	252	48	88	168	(80)	-47%	252
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 162	8 799	9 668	340	431	6 445	(6 015)	-93%	9 668
Community and social services		-	-	870	-	-	580	(580)	-100%	870
Sport and recreation		5 192	8 696	8 696	340	431	5 797	(5 366)	-93%	8 696
Public safety		(29)	103	103	-	-	69	(69)	-100%	103
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		752	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		752	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 792	34 300	32 293	1 820	6 574	21 529	(14 955)	-69%	32 293
Energy sources		-	-	-	-	-	-	-	-	-
Water management		1 232	11 177	9 171	131	740	6 114	(5 373)	-88%	9 171
Waste water management		12 559	20 472	20 472	-	3 209	13 648	(10 439)	-76%	20 472
Waste management		-	2 651	2 651	1 690	2 625	1 767	858	49%	2 651
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	19 706	43 260	42 213	2 209	7 093	28 142	(21 050)	-75%	42 213
Funded by:										
National Government		18 558	31 795	31 795	2 030	6 264	21 197	(14 933)	-70%	31 795
Provincial Government		1 148	10 977	9 840	131	740	6 560	(5 820)	-89%	9 840
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	6	19 706	42 772	41 635	2 161	7 004	27 757	(20 752)	-75%	41 635
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	488	578	48	88	385	(297)	-77%	578
Total Capital Funding		19 706	43 260	42 213	2 209	7 093	28 142	(21 050)	-75%	42 213

Capital expenditure for the month of February 2026 amounted to R2.2 million, which is 75% below the projected year-to-date budget. The year-to-date actual capital expenditure amounts to R7.093 million, representing 16.8% of the total adjusted capital budget of R42.21 million.

Outstanding commitments amount to R30.6 million. This indicates a material risk of underperformance in the capital programme and requires focused intervention to accelerate project implementation, improve spending alignment with the SDBIP, and reduce the risk of year-end under-expenditure.

Commitments against Cash and Cash Equivalents February 2026	
Item	Amount
Balance as per CFA	21 611 965
Total commitments against cash	30 551 904
Unspent Conditional Grants	22 749 852
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	1 034 876
Creditors	5 343 478
Performance Bonus Provision	1 374 423
Provision for Environmental Rehabilitation	0
Provision for Leave Payments	0
Auditor General Retentions	49 275
Investment that needs to be accounted for	
Netto cash available	R -8 939 939

TABLE C6: FINANCIAL POSITION

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	23 096	21 612	23 096
Trade and other receivables from exchange transactions		8 157	4 010	3 190	7 527	4 610
Receivables from non-exchange transactions		(5 936)	3 496	6 006	1 300	6 006
Current portion of non-current receivables						
Inventory		175	143	135	287	135
VAT		(148)	3 503	(605)	3 511	(605)
Other current assets		3 520	2 559	3 402	2 862	3 402
Total current assets		30 474	27 820	35 225	37 099	36 645
Non current assets						
Investments						
Investment property		21 208	21 142	19 035	19 257	19 035
Property, plant and equipment		314 735	332 974	341 215	311 094	341 215
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	47	(34)	(1)	(34)
Trade and other receivables from exchange transactions		27	483	365	365	365
Non-current receivables from non-exchange transactions		-	4	1	1	1
Other non-current assets						
Total non current assets		336 169	354 694	360 625	330 758	360 625
TOTAL ASSETS		366 643	382 514	395 850	367 857	397 270
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	-	219	219	219
Consumer deposits		1 121	1 046	1 121	1 130	1 121
Trade and other payables from exchange transactions		26 011	20 093	27 068	10 790	27 068
Trade and other payables from non-exchange transactions		6 609	1 995	4 922	22 750	4 922
Provision		3 039	3 260	4 258	4 139	4 258
VAT		(8 423)	(5 679)	(10 842)	(5 760)	(9 422)
Other current liabilities		171	-	-	-	-
Total current liabilities		28 528	20 714	26 747	33 268	28 166
Non current liabilities						
Financial liabilities		-	-	230	230	230
Provision		28 852	35 137	28 922	28 922	28 922
Long term portion of trade payables						
Other non-current liabilities		4 390	4 390	6 262	6 262	6 262
Total non current liabilities		33 242	39 527	35 414	35 414	35 414
TOTAL LIABILITIES		61 770	60 241	62 161	68 682	63 580
NET ASSETS	2	304 873	322 272	333 690	299 176	333 690
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	333 690	299 176	333 690
Reserves and funds						
Other		4 390	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	333 690	299 176	333 690

TABLE C7: CASH FLOW

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	Budget Year 2025/26								
		2024/25 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	4 891	259	4 575	3 261	1 314	40%	-
Service charges		31 179	40 680	38 316	2 754	21 706	25 544	(3 838)	-15%	-
Other revenue		17 386	30 121	24 604	1 078	14 647	16 403	(1 756)	-11%	155 004
Transfers and Subsidies - Operational		35 869	23 824	32 482	999	23 168	21 655	1 514	7%	-
Transfers and Subsidies - Capital		25 466	49 188	47 880	-	22 136	31 920	(9 784)	-31%	-
Interest		1 583	1 400	1 221	311	989	814	175	21%	1 221
Dividends								-		
Payments										
Suppliers and employees		(91 392)	(90 604)	(105 654)	(8 444)	(66 969)	(70 437)	3 468	-5%	(105 654)
Interest		(0)	(2 575)	(3 670)	-	(0)	(2 447)	2 447	-100%	(3 670)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 435	57 144	40 071	(3 044)	20 252	26 714	6 461	24%	46 901
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	-	230	-	230	153	77	50%	-
Decrease (increase) in non-current receivables		-	4	1	-	1	1	0	50%	1
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(22 696)	(49 749)	(48 545)	(2 877)	(7 819)	(32 363)	24 544	-76%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 469)	(49 745)	(48 314)	(2 877)	(7 588)	(32 209)	(24 621)	76%	1
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	(8 243)	(5 921)	12 664	(5 496)			46 902
Cash/cash equivalents at beginning:		6 710	6 713	24 741	-	24 741	16 494	8 247		24 741
Cash/cash equivalents at month/year end:		11 676	14 112	16 498	(5 921)	37 405	10 998			71 643

PART 3: SUPPORTING DOCUMENTATION

A. PERFORMANCE INDICATORS

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

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%	12,9%	3,5%	5,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,1%	8,2%	11,6%	13,5%	11,6%
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%	131,7%	111,5%	130,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	86,4%	65,0%	82,0%
<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		7,8%	9,2%	11,1%	21,4%	12,3%
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	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		45,8%	32,9%	33,8%	45,4%	33,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,0%	2,1%	2,3%	1,2%	2,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,9%	13,8%	15,0%	4,3%	6,4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

B. DEBTORS' ANALYSIS

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	470	345	247	157	142	138	793	1 969	4 262	3 198	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 851	1 156	155	174	98	85	350	665	4 533	1 371	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	884	95	70	70	232	1 163	586	3 653	6 753	5 704	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	326	152	140	102	98	93	605	1 847	3 363	2 745	-	-
Receivables from Exchange Transactions - Waste Management	1600	354	145	131	92	88	85	527	1 213	2 635	2 005	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	118	83	67	58	47	42	283	1 095	1 793	1 526	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	13	4	7	5	13	5	73	87	208	183	-	-
Total By Income Source	2000	4 017	1 980	817	658	718	1 611	3 216	10 529	23 546	16 733	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	329	1 013	98	77	59	197	330	522	2 625	1 185	-	-
Commercial	2300	1 829	190	115	98	256	1 021	606	3 211	7 325	5 192	-	-
Households	2400	1 858	778	604	484	403	393	2 280	6 796	13 596	10 355	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	4 017	1 980	817	658	718	1 611	3 216	10 529	23 546	16 733	-	-

The amount reflected in the Financial Position (Table C6) does not reconcile with the Debtors Age Analysis above, as Table C6 includes total billings for the financial year to date.

C. CREDITORS ANALYSIS

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2025/26									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 388	-	-	-	-	-	-	-	-	1 388	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	227	1	-	-	-	-	2 269	182		2 680	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	1 615	1	-	-	-	-	2 269	182		4 068	-

D. QUALITY CERTIFICATION

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat
PRIVAATSAK X4
LAINGSBURG
6900



Municipal Building, Van Riebeeck Street
PRIVATE BAG X4
LAINGSBURG
6900

OFFICE OF THE MUNICIPAL MANAGER

ENQUIRIES:
NAVRAE:

Tel: (023) 551 1019
Faks/Fax: (023) 551 1019

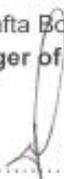
QUALITY CERTIFICATE

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 month of February 2026 of has been prepared in accordance with the Municipal Finance Management Act, and the regulations issues in terms thereof.

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

Signature 

Date 13 March 2026