

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED
MAY 2026

Contents

GLOSSARY.....	4
REPORT TO COUNCIL.....	6
RECOMMENDATION.....	6
REPORT TO THE EXECUTIVE MAYOR.....	7
PART 1: IN-YEAR REPORT	8
INTRODUCTION.....	8
BUDGET, REPORTING, AND EXPENDITURE MANAGEMENT	9
OPERATING REVENUE.....	9
CAPITAL EXPENDITURE	10
CASH FLOW.....	10
OPERATING SURPLUS/DEFICIT	10
CREDITORS.....	11
COST CONTAINMENT MEASURES.....	11
EMPLOYEE RELATED COSTS	12
REVENUE AND DEBT COLLECTION	14
BILLING VS ACTUAL.....	14
DEBTORS	14
COUNCILLORS' OUTSTANDING ACCOUNTS	16
EMPLOYEE OUTSTANDING ACCOUNTS.....	16
GOVERNMENT DEBT	17
DEBT COLLECTION	17
INDIGENT STASTICS.....	19
GRANT MANAGEMENT	20
NATIONAL GRANTS.....	20
PROVINCIAL TREASURY GRANTS.....	20
PART 2: IN-YEAR BUDGET MONTHLY STATEMENT.....	22
TABLE C1: MONTHLY BUDGET STATEMENT SUMMARY	23
TABLE C2: FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION).....	24
TABLE C3: FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)	25
TABLE C4: FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)	26
TABLE C5: CAPITAL EXPENDITURE (MUNICIPAL VOTE, STANDARD CLASSIFICATION AND FUNDING)	27

TABLE C7: CASH FLOW..... 29

PART 3: SUPPORTING DOCUMENTATION..... 30

PERFORMANCE INDICATORS..... 30

DEBTORS' ANALYSIS..... 31

CREDITORS ANALYSIS 32

QUALITY CERTIFICATION..... 33

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 the monthly budget statement for May 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 May 2026.

ALETTA THERON

Executive Mayor

12 June 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

12 June 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 31 May 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

BUDGET MANAGEMENT

The table below provides an overview of the implementation of the 2025/26 budget for the month ended 31 May 2026.

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	163 747	164 609	92 762	56,35
Total Expenditure	124 954	136 174	92 246	67,74
Surplus/(Deficit) after capital transfers	38 793	28 435	516	1,81
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	36 196	36 763	11 752	31,97
Funding Sources				
<i>National Government - MIG</i>	17 024	17 024	8 530	50,11
<i>National Government - WSIG</i>	19 891	19 891	2 666	13,40
<i>Provincial Government - WCWRG</i>	4 500	4 500	993	22,07
<i>Provincial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	-	-	-	-
Total sources of capital funds	41 415	41 415	12 189	29,43

OPERATING REVENUE

The municipality has generated operating revenue amounting to R92.76 million year-to-date, representing 56.35% 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 May 2026 amounted to R2.339 million. This expenditure relates to the upgrading of the Goldnerville Stormwater Channels, the upgrading of the Laingsburg Wastewater Treatment Works, and Phase 2 of the Bergsig Sports Facility. Overall capital spending remains significantly below the projected levels by 70%. 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 31 May 2026 amounts to R41.123 million. The municipality's cash flow is primarily supported by operating activities, particularly grant receipts, as no borrowing was budgeted for the 2025/26 financial year.



OPERATING SURPLUS/DEFICIT

Actual operating revenue for the month amounted to R8.142 million, while operating expenditure amounted to R7.94 million, resulting in an operating surplus of R205 808 for the month under review. The year-to-date actual surplus stands at R515 863.

CREDITORS

Total outstanding creditors captured on the system as at 31 May 2026 amount to R2 115 596.85. This amount excludes the balance owed to the Auditor-General South Africa, which totals R13 486 236.15. It is noteworthy that the municipality has a running payment arrangement in place with the Auditor-General South Africa in respect of this balance.

In general, the municipality continues to pay suppliers within the prescribed 30-day period. During the month under review, however, 11 supplier invoices were submitted to the Expenditure Department more than 30 days after the invoice date. Despite this, 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, effective from 1 November 2019, 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 below summarises expenditure items prescribed in the Regulations and Circular. Items highlighted in red indicate expenditure exceeding 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 31 May 2026.

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXPENDITURE THIS PERIOD	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	9 747 905	1 624 651	4 061 627	618 579	5 947 497	(1 006 072)	1 885 870
Travel and subsistence	1 110 970	92 581	462 904	100 001	916 398	7 420	453 493
Accommodation	570 600	47 550	237 750	72 655	397 504	25 105	159 754
Sponsorships and catering	67 980	5 665	28 325	1 456	29 927	(4 209)	1 602
Communication	259 668	21 639	108 195	16 917	195 318	(4 722)	87 123
Overtime	1 357 000	113 083	565 417	122 394	1 306 220	9 310	740 803
Total	R 13 114 123	R 1 905 169	R 5 464 218	R 932 001	R 8 792 864	(973 168)	3 328 646

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 May 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.

This disclosure provides 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	R199 706,70
CONTRIBUTIONS TO PENSION FUNDS	R35 947,21
CONTRIBUTION TO MEDICAL AIDS	R4 652,40
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R21 099,77
TOTAL	R262 520,48

FINANCE AND COMPLIANCE SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R452 286,57
CONTRIBUTIONS TO PENSION FUNDS	R51 933,24
CONTRIBUTION TO MEDICAL AIDS	R21 814,46
HOUSING ALLOWANCES	R2 228,80
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R14 000,00
TOTAL	R542 263,07

COMMUNITY SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R353 055,16
CONTRIBUTIONS TO PENSION FUNDS	R55 057,73
CONTRIBUTION TO MEDICAL AIDS	R19 749,26
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	R47 898,90
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R35 943,28
TOTAL	R512 818,73

OFFICE OF THE MUNICIPAL MANAGER

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R201 895,92
CONTRIBUTIONS TO PENSION FUNDS	R8 585,65
CONTRIBUTION TO MEDICAL AIDS	R2 040,00
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R166 702,87
TOTAL	R380 338,84

COUNCIL

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R314 119,37
CONTRIBUTIONS TO PENSION FUNDS	-
CONTRIBUTION TO MEDICAL AIDS	-
HOUSING ALLOWANCES	-
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R31 876,06
TOTAL	R345 995,43

TECHNICAL SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R542 443,85
CONTRIBUTIONS TO PENSION FUNDS	R97 639,87
CONTRIBUTION TO MEDICAL AIDS	R28 862,31
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	R85 665,65
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R76 605,33
TOTAL	R832 331,42

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%
March 2026	R3 362 859,37	R3 219 356,37	95,73%
April 2026	R2 293 198,30	R2 562 312,83	111,74%
May 2026	R3 191 681,18	R2 309 392,93	72,36%

DEBTORS

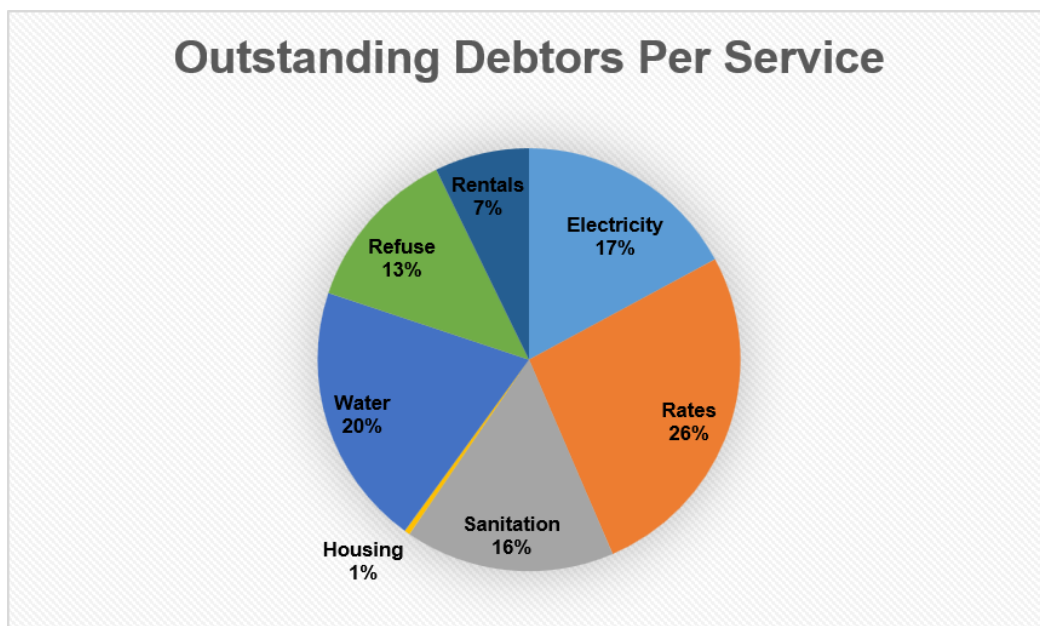
Total outstanding debtors as at the end of May 2026 amounted to R22.68 million, compared to R20.55 million at the end of the previous month, reflecting in an increase of R2 127 887.

The payment rate achieved in the 2024/25 financial year was 91%. As at 31 May 2026, the payment rate was 72,36%, which is below the budgeted collection assumption of 93% and reflecting poorer collection performance.

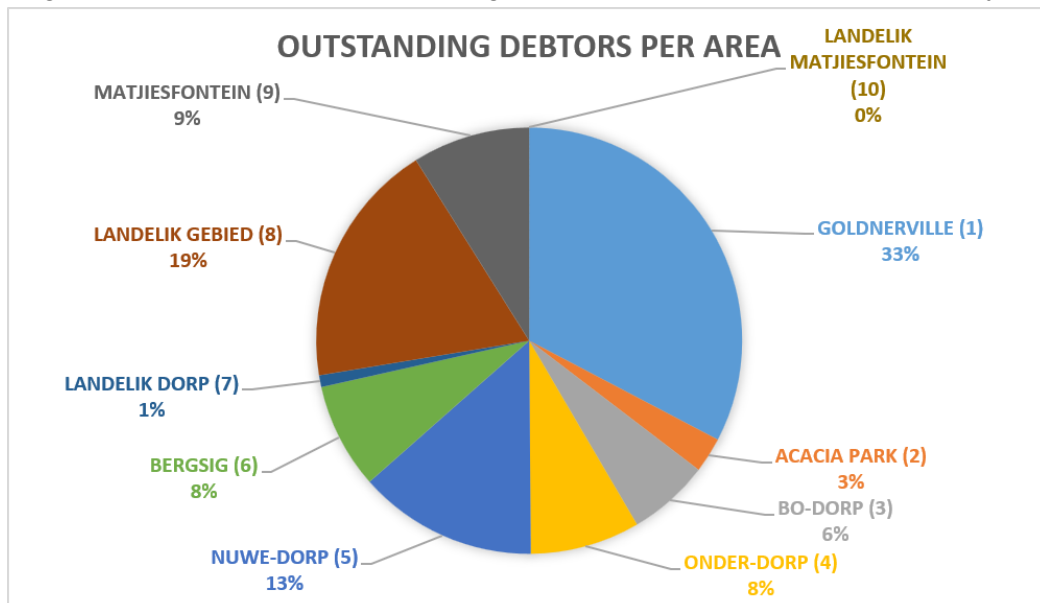
Long-outstanding debt remains a concern. Debtors older than 12 months amount to R10.87 million, representing 48.86% of the total debtors' book. Additionally, total debt outstanding for more than 90 days amounts to R17.61 million, indicating that a significant proportion of the debtor book remains in 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 graph below shows the outstanding debtors per service type as at the end of May 2026:



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



COUNCILLORS' OUTSTANDING ACCOUNTS

Name	Current	30 Days	60 Days	90 Days	> 90 Days	Total
POTGIETER	6614.77	772.50	0.00	0.00	0.00	7387.27
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.

EMPLOYEE OUTSTANDING ACCOUNTS

Name	Current	30 Days	60 Days	90 Days	> 90 Days	Total
HORN, D.Z.	0.00	912.25	945.96	939.18	33997.67	36795.06

The table above indicates whether any employees of Laingsburg Municipality have outstanding accounts and, if so, the duration of such arrears.

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	122	145	145	9 598	10 009	74 567	36 526	32 232	173 437	316 761	R326 771
Provincial: Public Works, Roads and Transport	-	-	-	44 393	44 393	35 353	40 630	27 165	193 515	296 663	R341 056
Provincial: Education	-	-	-	-	-	47 922	-	-	-	47 922	R47 922
Provincial: Health	-	-	-	-	-	104 327	12 809	5 288	49 937	172 361	R172 361
Provincial: Other Departments	-	-	-	-2	-2	290 514	160 161	11 036	512 996	974 705	R974 705
TOTAL OUTSTANDING	153	153	218	53 989	54 401	552 683	250 125	75 721	929 885	1 862 814	R1 862 814

Government debt amounts to R1.862 million as at 31 May 2026, representing approximately 8.21% of the total outstanding debtors. While this category of debt is generally recoverable, delays in settlement may have a negative impact 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.

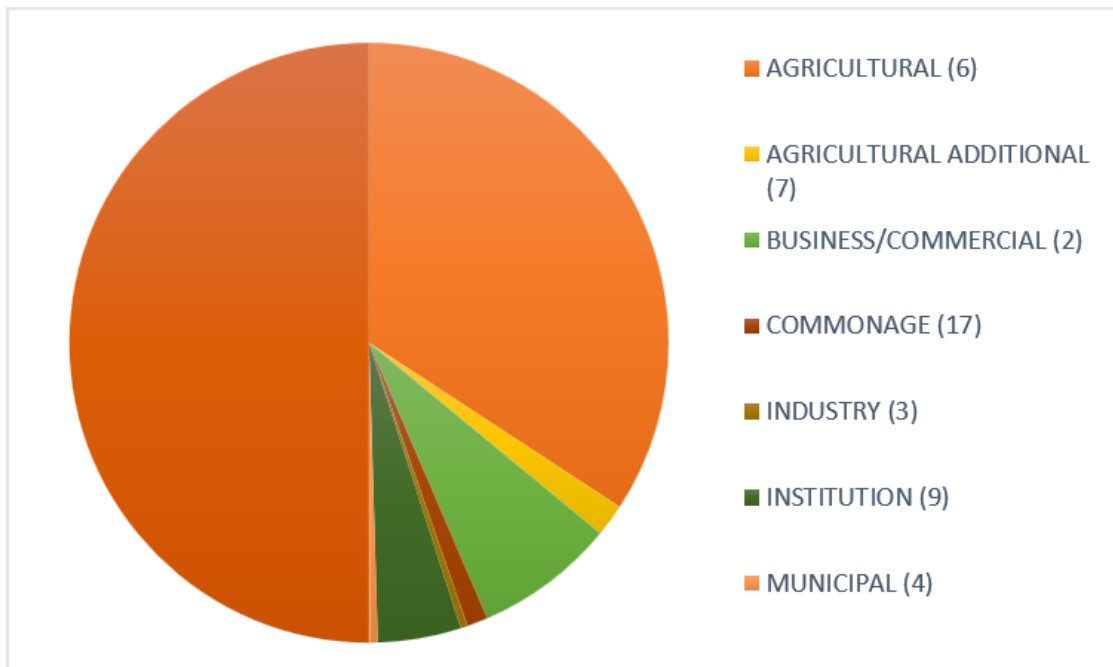
DEBT COLLECTION

No accounts were handed over for legal collection during the month of May 2026.

LOCAL BUSINESS DEBT

The table below reflects the categories of businesses operating within the Laingsburg Municipality area that have outstanding accounts. Businesses that owe less than R1000 have been excluded from the exercise. The amounts represent arrears after 7 May 2026, being the due date for payment of debtor accounts. Accordingly, only businesses with outstanding balances after this date are included.

CATEGORY	ARREARS AS AT 31 MAY 2026
AGRICULTURAL (6)	3 621 208,87
AGRICULTURAL ADDITIONAL (7)	183 546,34
BUSINESS/COMMERCIAL (2)	801 623,43
COMMONAGE (17)	119 289,02
INDUSTRY (3)	39 851,85
INSTITUTION (9)	475 649,27
MUNICIPAL (4)	43 952,09
RELIGIOUS (10)	3 701,32
SPORT (8)	1 673,06
Grand Total	R 5 290 495,25



INDIGENT STASTICS

The statistics below are reflective of the status quo as at 31 May 2026:

ALLOCATION	SERVICES	MONTH	IGL 869	15% VAT	Total	HOUSEHOLD	HOUSEHOLD	HOUSEHOLD
9/254-4503-21	ELEC ESKOM	202507	16 621,20	2 493,18	19 114,38	0	-174	-174
9/254-4503-21	ELEC ESKOM	202508	18 870,99	2 830,65	21 701,64	0	-174	-174
9/254-4503-21	ELEC ESKOM	202509	18 980,71	2 847,11	21 827,82	0	-174	-174
9/254-4503-21	ELEC ESKOM	202510	19 090,42	2 863,56	21 953,98	0	-174	-174
9/254-4503-21	ELEC ESKOM	202511	18 870,99	2 830,65	21 701,64	0	-171	-171
9/254-4503-21	ELEC ESKOM	202512	18 761,28	2 814,19	21 575,47	0	-173	-173
9/254-4503-21	ELEC ESKOM	202601	18 980,70	2 847,11	21 827,81	0	-172	-172
9/254-4503-21	ELEC ESKOM	202602	18 980,71	2 847,11	21 827,82	0	-172	-172
9/254-4503-21	ELEC ESKOM	202603	0,00	2 830,65	21 701,65	0	-174	-174
9/254-4503-21	ELEC ESKOM	202604	37 741,99	2 830,65	21 701,64	0	-174	-174
9/254-4503-21	ELEC ESKOM	202605	18 980,71	2 847,11	21 827,82	0	-174	-174
9/254-4503-21	ELEC ESKOM	202606	0,00	-	-	0		0
9/254-696-2090	ELEC	202507	103 446,43	15 516,96	118 963,39	338	174	512
9/254-696-2090	ELEC	202508	98 201,34	14 730,20	112 931,54	319	174	493
9/254-696-2090	ELEC	202509	96 778,18	14 516,73	111 294,91	315	175	490
9/254-696-2090	ELEC	202510	81 215,98	12 182,40	93 398,38	264	176	440
9/254-696-2090	ELEC	202511	28 226,75	4 234,01	32 460,76	86	174	260
9/254-696-2090	ELEC	202512	72 619,50	10 892,93	83 512,43	238	173	411
9/254-696-2090	ELEC	202601	83 319,96	12 497,99	95 817,95	272	175	447
9/254-696-2090	ELEC	202602	82 865,09	12 429,76	95 294,85	288	175	463
9/254-696-2090	ELEC	202603	89 675,80	13 451,37	103 127,17	307	174	481
9/254-696-2090	ELEC	202604	89 267,95	13 390,19	102 658,14	305	174	479
9/254-696-2090	ELEC	202605	92 024,88	13 803,73	105 828,61	301	174	475
9/254-696-2090	ELEC	202606	0,00	-	-	0		0
9/250-640-1798	SEWERAGE	202507	89 046,00	13 356,90	102 402,90	459	0	459
9/250-640-1798	SEWERAGE	202508	93 896,00	14 084,40	107 980,40	484	0	484
9/250-640-1798	SEWERAGE	202509	96 612,00	14 491,80	111 103,80	498	0	498
9/250-640-1798	SEWERAGE	202510	96 612,00	14 491,80	111 103,80	498	0	498
9/250-640-1798	SEWERAGE	202511	96 224,00	14 433,60	110 657,60	496	0	496
9/250-640-1798	SEWERAGE	202512	63 632,00	9 544,80	73 176,80	328	0	328
9/250-640-1798	SEWERAGE	202601	72 556,00	10 883,40	83 439,40	374	0	374
9/250-640-1798	SEWERAGE	202602	72 362,00	10 854,30	83 216,30	373	0	373
9/250-640-1798	SEWERAGE	202603	78 182,00	11 727,30	89 909,30	403	0	403
9/250-640-1798	SEWERAGE	202604	77 988,00	11 698,20	89 686,20	402	0	402
9/250-640-1798	SEWERAGE	202605	80 510,00	12 076,50	92 586,50	416	0	416
9/250-640-1798	SEWERAGE	202606	0,00	-	-	0	0	0
9/252-668-1970	WATER	202507	99 815,59	14 972,34	114 787,93	459	0	459
9/252-668-1970	WATER	202508	105 618,84	15 842,83	121 461,67	487	0	487
9/252-668-1970	WATER	202509	108 891,63	16 333,74	125 225,37	502	0	502
9/252-668-1970	WATER	202510	108 828,76	16 324,31	125 153,07	502	0	502
9/252-668-1970	WATER	202511	108 924,34	16 338,65	125 262,99	501	0	501
9/252-668-1970	WATER	202512	71 064,71	10 659,71	81 724,42	330	0	330
9/252-668-1970	WATER	202601	81 514,55	12 227,18	93 741,73	376	0	376
9/252-668-1970	WATER	202602	80 974,08	12 146,11	93 120,19	405	0	405
9/252-668-1970	WATER	202603	87 332,63	13 099,89	100 432,52	422	0	422
9/252-668-1970	WATER	202604	87 054,60	13 058,19	100 112,79	0	0	0
9/252-668-1970	WATER	202605	90 721,78	13 608,27	104 330,05	0	0	0
9/252-668-1970	WATER	202606	0,00	-	-	0	0	0
9/248-615-1642	REFUSE	202507	78 394,48	11 759,17	90 153,65	472	0	472
9/248-615-1642	REFUSE	202508	82 546,73	12 382,01	94 928,74	497	0	497
9/248-615-1642	REFUSE	202509	84 871,99	12 730,80	97 602,79	511	0	511
9/248-615-1642	REFUSE	202510	84 871,99	12 730,80	97 602,79	511	0	511
9/248-615-1642	REFUSE	202511	84 539,81	12 680,97	97 220,78	509	0	509
9/248-615-1642	REFUSE	202512	55 307,97	8 296,20	63 604,17	333	0	333
9/248-615-1642	REFUSE	202601	63 114,20	9 467,13	72 581,33	380	0	380
9/248-615-1642	REFUSE	202602	62 948,11	9 442,22	72 390,33	379	0	379
9/248-615-1642	REFUSE	202603	67 930,81	10 189,62	78 120,43	409	0	409
9/248-615-1642	REFUSE	202604	67 764,72	10 164,71	77 929,43	408	0	408
9/248-615-1642	REFUSE	202605	70 256,07	10 538,41	80 794,48	423	0	423
9/248-615-1642	REFUSE	202606	0,00	-	-	0	0	0
TOTALS			R 3 874 429,95	R 581 164,49	R 4 455 594,44			

E. GRANT MANAGEMENT

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

- Section 71(1)(e) and (f) 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 R23.296 million in respect of the Equitable Share, R17.02 million for MIG, R19.891 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 R15.024 million for MIG and R14.891 million for WSIG. The full allocations of R1.9 million for FMG and R1.385 million for EPWP have also been received.

While the grants listed above are subject to specific spending conditions, the Equitable Share is an unconditional transfer. The municipality has received the full allocation of R23.296 million in respect of the Equitable Share.

PROVINCIAL TREASURY GRANTS

The municipality was initially allocated R15.844 million in Provincial Treasury grants for the 2025/26 financial year. This allocation was revised to R12.884 million as per Provincial Gazette Extraordinary 9194 dated 16 May 2026. To date, the municipality has received an amount of R6.778 million. This comprises of: R540 000 (Financial Management Capability Grant), R1.738 million (Library Services Grant), and R4.5 million (Water Resilience Grant). The expenditure related to the above amounts to: R0 (Financial Management Capability Grant), R1.41 million (Library Services Grant), and R993 368 (Water Resilience Grant).

Below is a table that shows the national 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 1 347 435,77	
	Interns Stipend / Salary and Training	R 500 000,00	R 500 000,00	R 158 651,54	The municipality currently employs 3 interns.
	Acquisition, upgrading, and maintenance of financial system	R 1 158 500,00	R 1 158 500,00	R 1 131 623,00	
	Internal Audit and Audit Committee work	R 115 000,00	R 115 000,00	R 57 161,23	No expenditure was incurred during April 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 1 099 976,20	
MIG	Upgrade of Municipal Infrastructure	R 17 024 000,00	R 15 024 000,00	R 9 139 711,07	
	Goldnerville Stormwater Bridges upgrade	R 3 628 886,00	R 5 609 703,00	R 3 834 729,06	The project is currently in the construction phase and implementation is ongoing.
	Bergsig Sports Facility – Phase 2	R 10 000 000,00	R 3 501 467,00	R 1 964 942,01	The project is within its construction phase and implementation is ongoing.
	Yellow Fleet Project	R 3 043 914,00	R 5 561 830,00	R 3 018 290,00	A front-end loader and a refuse compactor truck have been successfully procured.
	PMU	R 351 200,00	R 351 000,00	R 321 750,00	Implementation is ongoing.
WSIG	To provide water and sanitation services and reduce backlogs	R 19 891 000,00	R 8 000 000,00	R 2 666 346,92	
	Upgrading of Laingsburg WWTW	R 19 891 000,00	R 8 000 000,00	R 2 666 346,92	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 - M11 May

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 657	5 998	6 244	(9)	6 212	5 723	488	9%	6 262
Service charges	34 034	37 702	37 497	3 167	33 937	34 372	(435)	-1%	37 497
Investment revenue	1 617	1 400	1 221	161	1 386	1 119	267	24%	1 221
Transfers and subsidies - Operational	26 231	28 284	38 747	640	33 420	35 518	(2 098)	(0)	38 743
Other own revenue	6 632	41 175	33 020	403	4 403	30 269	(25 866)	-85%	33 020
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	116 729	4 363	79 358	107 002	(27 644)	-26%	116 742
Employee costs	33 981	37 665	39 473	2 956	34 409	36 183	(1 774)	-5%	39 605
Remuneration of Councillors	3 677	3 785	3 777	311	3 423	3 462	(39)	-1%	3 777
Depreciation and amortisation	953	13 271	13 832	1 384	12 729	12 679	50	0%	13 832
Interest	3 442	2 575	3 670	107	1 465	3 364	(1 899)	-56%	3 670
Inventory consumed and bulk purchases	15 467	18 035	19 381	1 239	16 612	17 766	(1 154)	-6%	19 382
Transfers and subsidies	98	10	-	4	36	-	36	#DM/0!	-
Other expenditure	24 293	49 613	56 042	1 935	23 571	51 372	(27 801)	-54%	55 980
Total Expenditure	81 911	124 954	136 174	7 936	92 246	124 826	(32 580)	-26%	136 246
Surplus/(Deficit)	(7 739)	(10 395)	(19 445)	(3 573)	(12 889)	(17 825)	4 936	-28%	(19 504)
Transfers and subsidies - capital (monetary)	28 023	49 188	47 880	3 779	13 404	43 890	###	-69%	47 880
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	28 435	206	516	26 066	(25 550)	-98%	28 376
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 284	38 793	28 435	206	516	26 066	(25 550)	-98%	28 376
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	-	17 871	-	-	-	35 225
Total non current assets	336 169	354 694	360 625	-	329 124	-	-	-	360 625
Total current liabilities	28 528	20 714	26 747	-	7 662	-	-	-	26 823
Total non current liabilities	33 242	39 527	35 414	-	35 414	-	-	-	35 414
Community wealth/Equity	305 366	322 272	333 690	-	303 920	-	-	-	333 690
Cash flows									
Net cash from (used) operating	25 435	57 144	40 071	(6 248)	27 870	36 731	8 861	24%	40 071
Net cash from (used) investing	(20 469)	(49 745)	(48 314)	(962)	(11 488)	(44 288)	(32 799)	74%	(48 314)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	11 676	14 112	16 498	(7 211)	41 123	15 123	(26 000)	-172%	16 498
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	3 318	1 032	714	647	675	601	4 607	11 080	22 675
Creditors Age Analysis									
Total Creditors	2 116	-	-	-	-	-	-	-	2 116

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) - M11 May

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									
Revenue - Functional										
Governance and administration		64 134	74 172	74 476	2 635	44 413	68 270	(23 856)	-35%	74 470
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		64 134	74 172	74 476	2 635	44 413	68 270	(23 856)	-35%	74 470
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		342	36 516	31 549	289	2 666	28 920	(26 254)	-91%	31 544
Community and social services		23	1 759	2 769	268	2 366	2 538	(171)	-7%	2 769
Sport and recreation		0	3	-	-	-	-	-	-	-
Public safety		300	34 733	28 759	19	279	26 362	(26 083)	-99%	28 754
Housing		18	22	22	2	17	20	(3)	-16%	21
Health		1	-	0	0	3	0	3	1736%	0
Economic and environmental services		1 425	1 500	1 506	63	1 191	1 380	(189)	-14%	1 505
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 425	1 500	1 506	63	1 191	1 380	(189)	-14%	1 505
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		36 293	51 559	57 079	5 154	44 493	52 322	(7 830)	-15%	57 104
Energy sources		22 386	27 703	27 961	2 198	22 774	25 631	(2 857)	-11%	27 950
Water management		6 069	10 756	16 678	538	5 877	15 288	(9 411)	-62%	16 750
Waste water management		3 860	4 992	4 610	324	3 548	4 226	(678)	-16%	4 594
Waste management		3 977	8 108	7 829	2 094	12 293	7 177	5 116	71%	7 811
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	102 194	163 747	164 609	8 142	92 762	150 892	(58 130)	-39%	164 623
Expenditure - Functional										
Governance and administration		17 811	19 934	31 966	2 073	24 449	29 302	(4 853)	-17%	31 966
Executive and council		4 446	6 066	7 727	743	7 142	7 083	58	1%	7 727
Finance and administration		13 365	13 868	24 238	1 330	17 308	22 218	(4 911)	-22%	24 238
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 270	39 225	33 150	1 055	11 180	30 388	(19 208)	-63%	33 146
Community and social services		2 359	2 326	2 696	215	2 459	2 471	(12)	0%	2 696
Sport and recreation		536	2 156	1 961	211	1 506	1 797	(291)	-16%	1 961
Public safety		7 343	34 729	28 481	629	7 203	26 108	(18 905)	-72%	28 477
Housing		7	13	13	1	12	11	0	1%	13
Health		24	-	-	-	-	-	-	-	-
Economic and environmental services		18 625	20 022	23 198	1 756	20 139	21 265	(1 125)	-5%	23 198
Planning and development		1 487	1 344	1 365	105	1 208	1 251	(43)	-3%	1 365
Road transport		17 138	18 677	21 833	1 651	18 931	20 014	(1 082)	-5%	21 833
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34 788	45 430	47 330	3 007	36 031	43 386	(7 355)	-17%	47 406
Energy sources		17 360	21 200	22 017	1 465	17 778	20 182	(2 404)	-12%	22 036
Water management		7 606	9 818	10 547	786	8 191	9 668	(1 476)	-15%	10 579
Waste water management		3 653	6 005	7 294	585	5 764	6 686	(922)	-14%	7 294
Waste management		6 169	8 407	7 473	170	4 298	6 850	(2 552)	-37%	7 498
Other		417	344	530	45	447	486	(40)	-8%	530
Total Expenditure - Functional	3	81 911	124 954	136 174	7 936	92 246	124 826	(32 580)	-26%	136 246
Surplus/ (Deficit) for the year		20 284	38 793	28 435	206	516	26 066	(25 550)	-0,980209	28 376

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) - M11 May

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
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	449	4 398	4 811	(413)	-8,6%	5 248
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	70 093	2 268	40 769	64 252	(23 483)	-36,5%	70 111
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	2 769	268	2 370	2 538	(168)	-6,6%	2 769
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	-	-	-	-	-	-	-
Vote 8 - HOUSING (17: IE)		11	13	13	1	10	11	(2)	-13,9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	28 759	19	279	26 362	(26 083)	-98,9%	28 754
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	1 506	63	1 191	1 380	(189)	-13,7%	1 505
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	7 614	2 074	12 107	6 980	5 128	73,5%	7 614
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	4 410	305	3 374	4 043	(669)	-16,5%	4 410
Vote 13 - WATER (22: IE)		5 836	10 512	16 378	508	5 609	15 013	(9 404)	-62,6%	16 378
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	27 820	2 185	22 655	25 502	(2 847)	-11,2%	27 820
Total Revenue by Vote	2	102 194	163 747	164 609	8 142	92 762	150 892	(58 130)	-38,5%	164 623
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	4 558	5 476	5 942	498	5 441	5 447	(6)	-0,1%	5 942
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	4 331	473	4 206	3 970	236	6,0%	4 331
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	10 645	1 454	7 771	9 758	(1 986)	-20,4%	10 645
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	27 168	1 034	22 251	24 904	(2 652)	-10,7%	27 168
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	859	63	744	787	(43)	-5,5%	859
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	1 754	142	1 659	1 608	51	3,2%	1 754
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	1 718	195	1 317	1 575	(258)	-16,4%	1 718
Vote 8 - HOUSING (17: IE)		-	7	6	0	6	6	0	1,3%	6
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	25 669	396	4 639	23 530	(18 891)	-80,3%	25 665
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	17 302	1 273	14 778	15 860	(1 082)	-6,8%	17 302
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	6 283	71	3 201	5 759	(2 558)	-44,4%	6 308
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	5 694	461	4 402	5 219	(817)	-15,7%	5 694
Vote 13 - WATER (22: IE)		3 698	6 577	7 306	503	5 076	6 697	(1 621)	-24,2%	7 338
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	21 498	1 372	16 753	19 706	(2 953)	-15,0%	21 517
Total Expenditure by Vote	2	81 886	124 954	136 174	7 936	92 246	124 826	(32 580)	-26,1%	136 246
Surplus/ (Deficit) for the year	2	20 308	38 793	28 435	206	516	26 066	(25 550)	-98,0%	28 376

TABLE C4: FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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										
Exchange Revenue										
Service charges - Electricity		22 133	25 112	25 330	2 175	22 538	23 219	(681)	-3%	25 330
Service charges - Water		4 444	4 648	4 696	375	4 548	4 305	243	6%	4 696
Service charges - Waste Water Management		3 677	3 871	3 713	298	3 293	3 404	(111)	-3%	3 713
Service charges - Waste management		3 779	4 071	3 757	319	3 558	3 444	114	3%	3 757
Sale of Goods and Rendering of Services		341	2 213	341	25	316	312	4	1%	340
Agency services		215	267	240	12	219	220	(1)	0%	240
Interest		293	-	-	-	-	-	-	-	-
Interest earned from Receivables		896	889	1 158	104	993	1 062	(69)	-7%	1 158
Interest from Current and Non Current Assets		1 617	1 400	1 221	161	1 386	1 119	267	24%	1 221
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		27	102	36	3	27	33	(6)	-18%	36
Rental from Fixed Assets		1 645	2 079	1 983	158	1 555	1 818	(263)	-14%	1 983
Licence and permits		227	297	277	19	208	254	(45)	-18%	277
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		69	27	33	11	36	30	6	20%	32
Non-Exchange Revenue										
Property rates		5 657	5 998	6 244	(9)	6 212	5 723	488	9%	6 262
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		167	34 437	28 107	0	78	25 765	(25 687)	-100%	28 107
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		26 231	28 284	38 747	640	33 420	35 518	(2 098)	-6%	38 743
Interest		466	520	540	42	444	495	(51)	-10%	540
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		106	345	76	29	298	70	227	324%	76
Gains on disposal of Assets		2 180	-	230	-	230	211	19	9%	230
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		74 172	114 559	116 729	4 363	79 358	107 002	(27 644)	-26%	116 742
Expenditure By Type										
Employee related costs		33 981	37 665	39 473	2 956	34 409	36 183	(1 774)	-5%	39 605
Remuneration of councillors		3 677	3 785	3 777	311	3 423	3 462	(39)	-1%	3 777
Bulk purchases - electricity		14 819	16 700	16 850	1 223	15 079	15 446	(367)	-2%	16 850
Inventory consumed		648	1 335	2 531	16	1 533	2 320	(787)	-34%	2 532
Debt impairment		-	29 652	24 247	-	-	22 227	(22 227)	-100%	24 323
Depreciation and amortisation		953	13 271	13 832	1 384	12 729	12 679	50	0%	13 832
Interest		3 442	2 575	3 670	107	1 465	3 364	(1 899)	-56%	3 670
Contracted services		10 143	9 282	10 244	533	6 216	9 390	(3 175)	-34%	10 125
Transfers and subsidies		98	10	-	4	36	-	36	#DIV/0!	-
Irrecoverable debts written off		619	-	1 235	-	706	1 132	(426)	-38%	1 235
Operational costs		13 531	10 680	20 316	1 402	16 650	18 623	(1 974)	-11%	20 298
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		81 911	124 954	136 174	7 936	92 246	124 826	(32 580)	-26%	136 246
Surplus/(Deficit)		(7 739)	(10 395)	(19 445)	(3 573)	(12 889)	(17 825)	4 936	(0)	(19 504)
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	47 880	3 779	13 404	43 890	(30 486)	(0)	47 880
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	28 435	206	516	26 066	(25 550)	(0)	28 376
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		20 284	38 793	28 435	206	516	26 066	(25 550)	(0)	28 376
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	206	516	26 066	(25 550)	(0)	28 376
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20 284	38 793	28 435	206	516	26 066	(25 550)	(0)	28 376

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) - M11 May

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 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	229	5	93	210	(117)	-56%	210
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	23	893	-	806	818	(12)	-1%	818
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	786	1 709	7 971	(6 262)	-79%	7 971
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	-	-	94	(94)	-100%	94
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	(185)	3 335	2 889	445	15%	2 889
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	1 433	2 319	15 876	(13 558)	-85%	15 876
Vote 21 - WATER (42: CAPEX)		1 232	13 828	11 821	-	3 492	10 836	(7 345)	-68%	10 836
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	19 706	43 260	42 213	2 038	11 752	38 695	(26 943)	-70%	38 695
Total Capital Expenditure		19 706	43 260	42 213	2 038	11 752	38 695	(26 943)	-70%	38 695
Capital Expenditure - Functional Classification										
Governance and administration		-	162	252	5	93	231	(138)	-60%	231
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	162	252	5	93	231	(138)	-60%	231
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 162	8 799	9 668	786	2 515	8 863	(6 348)	-72%	8 863
Community and social services		-	-	870	-	806	797	9	1%	797
Sport and recreation		5 192	8 696	8 696	786	1 709	7 971	(6 262)	-79%	7 971
Public safety		(29)	103	103	-	-	94	(94)	-100%	94
Economic and environmental services		752	-	-	-	-	-	-	-	-
Road transport		752	-	-	-	-	-	-	-	-
Trading services		13 792	34 300	32 293	1 248	9 145	29 602	(20 457)	-69%	29 602
Water management		1 232	11 177	9 171	-	867	8 407	(7 540)	-90%	8 407
Waste water management		12 559	20 472	20 472	1 248	5 653	18 766	(13 113)	-70%	18 766
Waste management		-	2 651	2 651	-	2 625	2 430	195	8%	2 430
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	19 706	43 260	42 213	2 038	11 752	38 695	(26 943)	-70%	38 695
Funded by:										
National Government		18 558	31 795	31 795	2 034	9 986	29 145	(19 159)	-66%	29 145
Provincial Government		1 148	10 977	9 840	-	1 673	9 020	(7 347)	-81%	9 020
Transfers recognised - capital		19 706	42 772	41 635	2 034	11 659	38 166	(26 506)	-69%	38 166
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	488	578	5	93	530	(437)	-82%	530
Total Capital Funding		19 706	43 260	42 213	2 038	11 752	38 695	(26 943)	-70%	38 695

The year-to-date actual figure of capital expenditure is R11.752 million which is 70% below the projected year-to-date figure of R38.7 million.

TABLE C6: FINANCIAL POSITION

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	4 084	23 096
Trade and other receivables from exchange transactions		8 157	4 010	3 190	7 592	3 190
Receivables from non-exchange transactions		(5 936)	3 496	6 006	(1 384)	6 006
Current portion of non-current receivables						
Inventory		175	143	135	297	135
VAT		(148)	3 503	(605)	4 834	(605)
Other current assets		3 520	2 559	3 402	2 447	3 402
Total current assets		30 474	27 820	35 225	17 871	35 225
Non current assets						
Investments						
Investment property		21 208	21 142	19 035	19 091	19 035
Property, plant and equipment		314 735	332 974	341 215	309 650	341 215
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	47	(34)	(26)	(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	329 124	360 625
TOTAL ASSETS		366 643	382 514	395 850	346 995	395 850
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		-	-	219	219	219
Consumer deposits		1 121	1 046	1 121	1 157	1 121
Trade and other payables from exchange transactions		26 011	20 093	27 068	(21 381)	27 068
Trade and other payables from non-exchange transactions		6 609	1 995	4 922	27 959	4 922
Provision		3 039	3 260	4 258	2 892	4 258
VAT		(8 423)	(5 679)	(10 842)	(3 185)	(10 766)
Other current liabilities		171	-	-	-	-
Total current liabilities		28 528	20 714	26 747	7 662	26 823
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	43 076	62 237
NET ASSETS	2	304 873	322 272	333 690	303 920	333 613
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	333 690	303 920	333 690
Reserves and funds						
Other		4 390	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	333 690	303 920	333 690

Note: The difference between Net Assets and Total Community Wealth/Equity reported in the previous month was equal to the year-to-date operating surplus/(deficit), which was expected to be recognised at year-end. The recognition took place during the current reporting period, resulting in Net Assets and Total Community Wealth/Equity balancing in the current month.

TABLE C7: CASH FLOW

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	270	5 506	4 484	1 023	23%	4 891
Service charges		31 179	40 680	38 316	2 542	30 187	35 123	(4 936)	-14%	38 316
Other revenue		17 386	30 121	24 604	1 179	19 348	22 554	(3 206)	-14%	24 604
Transfers and Subsidies - Operational		35 869	23 824	32 482	7	29 062	29 775	(713)	-2%	32 482
Transfers and Subsidies - Capital		25 466	49 188	47 880	-	34 415	43 890	(9 475)	-22%	47 880
Interest		1 583	1 400	1 221	169	1 396	1 119	277	25%	1 221
Dividends								-		
Payments										
Suppliers and employees		(91 392)	(90 604)	(105 654)	(10 401)	(92 031)	(96 850)	4 820	-5%	(105 654)
Interest		(0)	(2 575)	(3 670)	(13)	(13)	(3 364)	3 351	-100%	(3 670)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 435	57 144	40 071	(6 248)	27 870	36 731	8 861	24%	40 071
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	-	230	-	230	211	19	9%	230
Decrease (increase) in non-current receivables		-	4	1	-	1	1	0	9%	1
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(22 696)	(49 749)	(48 545)	(962)	(11 720)	(44 500)	32 780	-74%	(48 545)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 469)	(49 745)	(48 314)	(962)	(11 488)	(44 288)	(32 799)	74%	(48 314)
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)	(7 211)	16 382	(7 556)			(8 243)
Cash/cash equivalents at beginning:		6 710	6 713	24 741	-	24 741	22 679	2 062		24 741
Cash/cash equivalents at monthly/year end:		11 676	14 112	16 498	(7 211)	41 123	15 123			16 498

PART 3: SUPPORTING DOCUMENTATION

A. PERFORMANCE INDICATORS

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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%	3,1%	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%	4,4%	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%	233,3%	131,3%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	86,4%	53,3%	86,1%
<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%	11,4%	11,1%
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	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%	43,4%	33,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,0%	2,1%	2,3%	1,0%	2,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,9%	13,8%	15,0%	3,6%	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 - M11 May

Description	NT Code	Budget Year 2025/26										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	409	214	193	187	267	191	862	2 239	4 562	3 747	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 963	388	153	103	80	87	483	626	3 884	1 379	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	197	86	76	78	70	58	1 777	3 644	5 986	5 627	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	300	143	127	125	116	118	655	2 054	3 638	3 068	-	-
Receivables from Exchange Transactions - Waste Management	1600	327	140	122	115	108	109	573	1 374	2 868	2 279	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	90	54	37	34	32	31	197	1 057	1 532	1 351	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	33	7	6	5	3	6	60	85	205	159	-	-
Total By Income Source	2000	3 318	1 032	714	647	675	601	4 607	11 080	22 675	17 610	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	553	250	76	62	46	43	354	479	1 863	984	-	-
Commercial	2300	1 458	159	111	80	65	54	1 580	3 125	6 632	4 905	-	-
Households	2400	1 308	623	528	504	565	504	2 673	7 475	14 180	11 722	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	3 318	1 032	714	647	675	601	4 607	11 080	22 675	17 610	-	-

Note: 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 - M11 May

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 406	-	-	-	-	-	-	-	1 406	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	709	-	-	-	-	-	-	-	709	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	2 116	-	-	-	-	-	-	-	2 116	-

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 May 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

12 June 2026