Laingsburg Municipality

Section 52

Quarterly Report

April 2026 – June 2026

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QUALITY CERTIFICATE

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

☐ The monthly budget statement

☑ **The quarterly report on the implementation of the budget and financial state affairs of the municipality**

☐ Mid-year budget and performance assessment

For the period of 1 April 2026 until 30 June 2026 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 22 July 2026

SECTION 1 – EXECUTIVE MAYOR'S REPORT

Schedule C of the Municipal Budget and Reporting Regulations (MBRR) (in-year reports of municipalities), prescribes the minimum content to be addressed in the Executive Mayor's report accompanying an in-year report.

In accordance with these requirements, and pursuant to Section 52 (d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA), I hereby present to Council the quarterly report on the implementation of the budget and the financial state of affairs of the municipality for the quarter ended 30 June 2026.

Accordingly, this report addresses the following:

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

As such, this report presents the implementation of the municipality's budget in accordance with the Service Delivery and Budget Implementation Plan (SDBIP). Although no financial problems requiring immediate intervention were identified during the quarter under review, the municipality recorded under-expenditure on its capital budget and capital grants, with capital expenditure amounting to 64% of the adjusted capital budget as of 30 June 2026.

This under-expenditure poses a risk to the timely implementation of planned infrastructure projects, the achievement of service delivery objectives, and the optimal utilisation of conditional grant funding. Management has identified the contributing factors and will continue to monitor project implementation, accelerate expenditure where applicable, and implement corrective measures to improve capital spending performance and ensure compliance with grant conditions.

I hereby table this report to Council for the quarter ended 30 June 2026.

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ALETTA THERON
Executive Mayor
22 July 2026

SECTION 2 – INTRODUCTION

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

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

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

SECTION 3 – RECOMMENDATIONS

It is recommended that:

1. Council takes note of the MFMA Section 52(d) report for the quarter ended 30 June 2026, relating to the implementation of the approved budget and the financial state of affairs of the municipality.

2. The municipal manager and relevant managers ensure that the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP), including adherence to expenditure projections and the effective collection of revenue in line with the approved budget.

3. The report be referred to MPAC for oversight.

SECTION 4 – EXECUTIVE SUMMARY

This report provides Council with a review of the municipality's financial and non-financial key performance indicators for the quarter ended 30 June 2026, measured against the Service Delivery and Budget Implementation Plan.

The table below presents a summary of the budget implementation for Laingsburg Municipality for the quarter ended June 2026.

Budget Management

Operating Budget				
R Thousand	**Original Budget**	**Adjustment Budget**	**YTD Actual**	**YTD %**
Total Revenue (Inclusive of Capital Grants)	163 747	164 968	111 566	(32,4)
Total Expenditure	124 954	138 146	85 853	(37,9)
Surplus/(Deficit) after capital transfers	**38 793**	**26 822**	**25 713**	**(4,1)**

Capital Budget				
R Thousand	**Original Budget**	**Adjustment Budget**	**YTD Actual**	**YTD %**
Total Capital Expenditure	**36 196**	**36 763**	**11 752**	**22,36**
Funding Sources				
National Government - MIG	17 024	15 024	12 531	**(16,6)**
National Government - WSIG	19 891	14 891	10 532	**(29.3)**
Provincial Government - WCRF	4 500	4 500	336	**(92,5)**
Provincial government - LIB	-	-	-	**-**
Internal Financing	-	-	-	**-**
Total sources of capital funds	**41 415**	**34 415**	**12 189**	**(64,6)**

4.1 Financial problems and risks

The municipality closed the quarter with an operating deficit, and its commitments register shows commitments against cash and cash equivalents exceeding those cash and cash equivalents by R7,96 million. This means that, as things stand, the municipality has less cash and cash equivalents available than it needs.

4.2 Other Relevant information

No additional matters were considered relevant for reporting.

4.3 Operating Revenue

The C-Schedule illustrates generated operating revenue of R85.6 million, which is below the budgeted amount for the 2025/26 financial year of R117.01 million. This is a negative variance of 27%.

As pointed out in Table C4, this is largely due to the sale of goods and rendering of services being 20% below budget, as tariffs are not cost-reflective, with only the electricity component showing a positive cost reflection.

The main issue is that the fines, penalties and forfeits figure stands at R28 million below the amount budgeted for as at 30 June 2026. From this point onwards, explanations are limited to material deviations (variances greater than 10% on budget items with an annual budget exceeding R100 000). Variances below this threshold are regarded as immaterial, as they arise from low-value, incidental, or cash-based transactions that are difficult to forecast with precision.

4.4 Cash Flow

The municipality started the financial year with a cash flow balance of R24.74 million. As of 30 June 2026, the cash flow balance stood at R54.74 million. Cash inflows are generated mainly from Operating Activities and Grants, as no borrowing activities were budgeted for. During the budget preparation process, a payment rate assumption of 93% was applied across all debtors.

4.5 Operating Expenditure

Operating expenditure amounted to R85.85 million at the end of the quarter. The amount excludes the annual calculation of provisions. It does, however, include payments made towards the Auditor-General account, which, to date, stands at R4.17 million. It also includes the payments totaling R500 000 that were made towards the SALGA account. Overall, the expenditure to date is 26% below the budgeted year-to-date forecast of R102.13 million.

4.6 Capital Expenditure

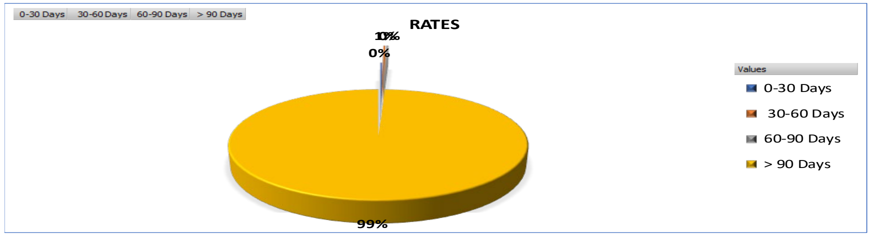
Total capital payments at the end of the fourth quarter amounted to R22.43 million. These relate to capital projects undertaken by the municipality during the financial year, such as the Bergsig Sports Facility Phase 2, the purchase of three MIG yellow fleet vehicles, and the Goldnerville Stormwater Channel Bridges. The Bergsig Sports Facility's Phase 2 is not yet complete, whilst the other projects have been completed. The construction of the new main sewer pump station, financed by WSIG, also took place during this period.

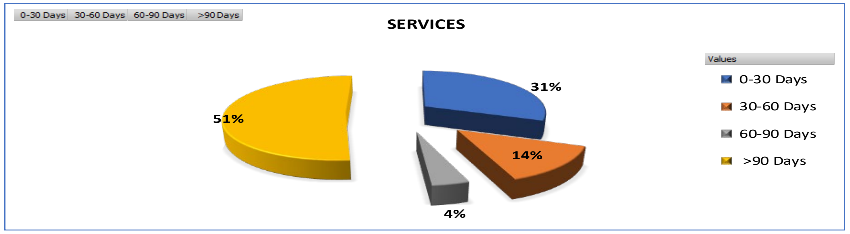
DEBT DASHBOARD

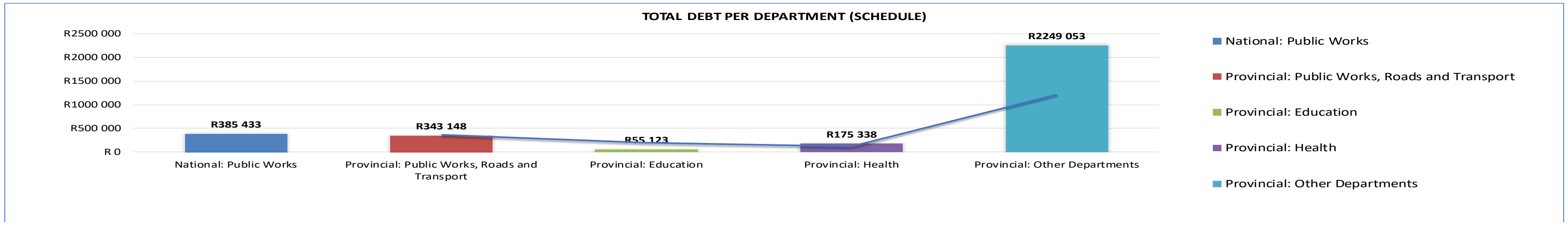
Reporting Month: June

TOP 5 Accounts		Acccount No	Debt >90
1	Provincial: Public Works, Roads and Transport	190018840032	R232 672
2	Provincial: Other Departments	190018840063	R214 743
3	Provincial: Other Departments	360000620034	R182 840
4	Provincial: Other Departments	360001430025	R111 822
5	National: Public Works	130000540018	R61 828

Total number of accounts	Debt 60-90 Days R'000	Debt >90 Days R'000	Total debt value R'000
170	R227	R1 014	R3 208







	Rates					Services					Total Debt	Interest	Other Fees	Grand Total
Department Responsible for the 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			(Legal ect.)	
National: Public Works	100	122	145	6 273	6 639	80 494	74 567	36 526	187 208	378 794	R385 433	-	-	R385 433
Provincial: Public Works, Roads and Transport	-	-	-	46 474	46 474	37 321	34 061	27 303	197 989	296 674	R343 148	-	-	R343 148
Provincial: Education	-	-	-	-	-	55 123	-	-	-	55 123	R55 123	-	-	R55 123
Provincial: Health	-	-	-	-	-	105 407	12 844	4 394	52 693	175 338	R175 338	-	-	R175 338
Provincial: Other Departments	-	-	-	-2	-2	1 306 396	260 810	158 302	523 548	2 249 055	R2 249 053	-	-	R2 249 053
TOTAL OUTSTANDING	**100**	**122**	**145**	**52 745**	**53 111**	**1 584 740**	**382 282**	**226 525**	**961 438**	**3 154 985**	**3 208 096**	**-**	**-**	**3 208 096**

4.7 Government Debt Schedule

As of 30 June 2026, the government debtors' balance was R3.2 million. The increase was mainly due to incorrect property categorisation, which overstated the balance by approximately R1.6 million. Management has identified the error, and the correction will be processed in July 2026, Month 1 of the 2026/27 financial year. Once corrected, the government debtors' balance is expected to decrease accordingly.

4.8 Debtors

Outstanding debtors amounted to R23.92 million, reflecting an increase in debtors of R800 000 from the previous quarter. The year-to-date (average) collection rate at the end of the quarter stood at 85.63%, which is attributable Weak recovery due to timing mismatch; strong billing, but arrears rising. Debtors outstanding for longer than 12 months amounted to R11.51 million, and cash locked in debtors older than 90 days amounted to R 18.83 million. The municipality continues to implement the Debt Collection and Credit Control Policy, although outstanding amounts are increasing in the areas where the municipality is not the supplier of electricity.

4.9 Creditors

Total outstanding creditors captured on the system at the end of the quarter amounted to R2 115 596.85. It should be noted that the amount owed to the Auditor-General South Africa (AGSA), totaling R11 911 022.48, is excluded from this figure. The municipality has a running payment agreement with the AGSA.

4.10 Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR) provide the regulatory framework for expenditure control. 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. MFMA Circular 97 further requires municipalities to utilise existing reporting requirements to report internally and externally on cost saving measures.

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

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	4 873 953	672 750	6 619 016	(951 901)	1 745 064
Travel and subsistence	1 164 276	97 023	582 138	56 995	972 119	(40 028)	389 981
Accommodation	581 100	48 425	290 550	1 500	454 376	(46 925)	163 826
Sponsorships and catering	67 980	5 665	33 990	6 305	32 970	640	(1 020)
Communication	260 668	21 722	130 334	17 549	218 399	(4 173)	88 065
Overtime	1 517 070	126 423	758 535	146 987	1 390 954	20 565	632 419
Total	**R 13 338 999**	**R 1 923 909**	**R 6 669 500**	**R 902 086**	**R 9 687 835**	**(1 021 823)**	**3 018 335**

4.11 Withdrawals from Municipal Bank Account

LAINGSBURG MUNICIPALITY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

NAME OF MUNICIPALITY:	Laingsburg Municipality	
MUNICIPAL DEMARCATION CODE:	WC051	
QUARTER ENDED:	June 2026 (the amounts are from July 2025)	
MFMA Section 11 (1) *Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality 's bank accounts, and may do so only -*	**Amount**	**Reason for withdrawal**
(a) to defray expenditure appropriated in terms of an approved budget:	R 134 145 572	To pay creditors, service providers, employee related costs, etc. (Cashbook and Balance sheet transactions are also included.)
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;		
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -		
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or	R 1 196 113.83	Motor Vehicle Registration and Road Traffic Management Corporation.
(ii) any insurance or other payments received by the municipality for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and security deposits;	R 158 671,79	Service deposits, Community and Town Halls, Sport Club Houses, etc.
(h) for cash management and investment purposes in accordance with section 13;	R 45 000 000	For investments of grant funding made.
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be prescribed.		

(4) The accounting officer must within 30 days after the end of each quarter -
table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and
submit a copy of the report to the relevant provincial treasury and the Auditor-General.

SECTION 5 – FINANCIAL KEY PERFORMANCE INDICATORS

The financial performance indicators as prescribed by National Treasury are provided in Table SC2.

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4,2%	12,7%	13,1%	-13,1%	5,4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,1%	8,2%	11,8%	8,7%	11,8%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	106,8%	134,3%	128,3%	151,6%	128,3%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	85,1%	78,1%	85,1%
Revenue Management							
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%	12,4%	11,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	34,0%	42,2%	34,0%
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%	15,5%	-13,2%	6,4%
IDP regulation financial viability indicators							
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						

5.1 Key Financial Indicators

Other financial performance indicators are shown in the tables below.

Table 5.1 summarises the municipality's capital and operational revenue and expenditure against the budget as at 30 June 2026.

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year–to-date budget CY	117 087 481	138 145 572	42 213 207
Actuals as at Current Quarter	85 603 819	85 853 203	10 681 828
Variance between YTD Budget and YTD Actuals	31 483 662	52 292 369	31 531 379
Variance %	26,89	37,85	74,70

Table 5.2 shows the actual budget spending as at 30 June 2026

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget	117 087 481	138 145 572	43 260 170
Actuals as at Current Quarter	85 603 819	85 853 203	10 681 828
Actual as % of total Budget	73,11	62,15	24,69

Table 5.3 compares the previous quarter (ended 30 September 2025) to the figures as at 30 June 2026 (current quarter).

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	53,83	46,77
Actual income vs Budgeted Income	73,11	75,59
Expenditure Management		
Personnel Costs to total Expenditure	46,38	40,96
Actual expenditure vs Budgeted Expenditure	62,15	74,19
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,32	0,24
Repairs and maintenance / total expenditure	1,16	0,97
Asset Management		
Actual versus Budgeted Capital Expenditure	24,69	2,67
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	227	290
Liquidity		
Current ratio	151,59	106,63
Acid Test ratio	122,72	96,27
Turnover of accounts receivable	1,63	1,26
Cash to interest	0	0
Debt to cash	-9,36	195,50
Cash to income	0,49	1,28
Total Liabilities / Total Assets	15,25	22,41

5.2 Borrowing, funding and reserves policy

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

a) Interest paid to total expenditure

DESCRIPTION	CQ	PQ
Interest paid to total expenditure	2%	2%
Total interest paid	1465593	1242619
Total Operating expenditure	85 853 203	75 770 960

Table 5.4 – Interest paid to total operating expenditure

<u>Purpose/ Use of the Ratio and Norm</u>

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

<u>Interpretation of Results</u>

Interest paid to total expenditure amounts to 2% and 2% for the current and previous quarters, respectively. This is well within the norm.

b) Total long-term debt to total operating revenue

DESCRIPTION	CQ	PQ
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt	0	0
Total Operating Revenue (Excluding conditional grants and transfers	51 509 822	39 557 176

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

<u>Purpose/ Use of the Ratio and Norm</u>

This ratio measures the municipality’s ability to service long-term debt from operating revenue. Council policy limits long-term debt to 45% of total operating revenue (excluding conditional grants and transfers).

<u>Interpretation of Results</u>

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

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

Description	CQ	PQ
Coverage of annual loan repayments by cash generated from operating	0	0
Cash generated from operating activities	26 443 320	16 235 331
Annual loan repayments	0	0

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

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

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

d) Percentage of annual loan repayment to total operating expenditure

Description	CQ	PQ
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	85 853 203	75 770 960

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

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

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

5.3 Liquidity policy

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

a) Cash/Cost Coverage Ratio

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	54 741 318	52 187 682
Monthly Fixed Operational Expenditure	5 473 788	5 294 194
Cash and Cash Equivalents:		
Petty Cash and bank Balances	20 792 331	37 112 648
Less:		
Unspent Conditional Grants	13 662 980	33 376 637
Overdraft	0	0
Plus:		
Short-term investments	545 414	545 414
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	7 154 434	8 418 996
Less:		
Depreciation & Amortisation	0	1 106 840
Provision for bad debt	635 115	846 820
Impairment and loss on Disposal of Assets	372 700	496 769
Fair Value Adjustments	0	0

Table 5.8 – Cash/Cost Coverage Ratio

<u>Purpose/ Use of the Ratio and Norm</u>

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

The ratio is calculated as follows:

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

<u>Interpretation of Results</u>

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

b) Current ratio

Description	CQ	PQ
Current Ratio	151,59	106,63
Current Assets	36 473 532	53 479 839
Current Liabilities	24 060 588	50 155 006

Table 5.9 – Current Ratio

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

The municipality's current ratio has improved to sit a little above the approved norm, measured at 1.52:1 for the current quarter versus 1.07:1 for the previous quarter. This means that commitments should be met as they fall due.

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

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

Liquidity Requirement Calculation	CQ R	PQ R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	267 000	1 141 171
Unspent Loan Funds	0	0
Funds held for agency services not yet performed	0	0
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	31 546 840	31 546 840
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	5 473 788	5 294 194
Consumer Deposits	2 891 943	2 891 943
Other Deposits and Other Advance Payments:		
- Retentions	0	0
- Payments Received in Advance	7 459 324	1 418 235
- Other Deposits	210 992	203 987
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	19 779 322	33 991 865

Table 5.11 shows the municipality's actual liquidity

Actual available liquidity held [reference paragraph 4.2.]	CQ R	PQ R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	20 792 331	37 112 648
Bank balance sub total	20 792 331	37 112 648
95% of all other term investments with Banks	518 143	518 143
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	3 960 600	4 523 248
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	13 662 980	33 376 637
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
TOTAL LIQUIDITY AVAILABLE	38 934 054	75 530 677
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	0	0

<u>Interpretation of Results</u>

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

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

a) Debtors' collection period in days

Description	CQ	PQ
Debtors collection period (days)		
Consumer debtors * 365	227	290
Rates revenue + Services revenue + Debtors income		

Table 5.12 – Debtors collection period in days

Purpose/ Use of the Ratio and Norm

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

The generally accepted norms are as follows:

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

Interpretation of Results

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

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

b) Level of reliance on government grants

Description	CQ	PQ
Level of reliance on government grants	53,83	46,77
Government Grants and subsidies	13 231 619,00	7 330 624,00
Total Revenue	6 245 935,00	9 797 657,00

Table 5.13 – Reliance on grant funding

Purpose/ Use of the Ratio and Norm

The ratio measures the extent to which the municipality's expenditure is funded through government grants and subsidies.

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

Interpretation of Results

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

c) Implementation of the Capital program

Description	CQ	PQ
Actual Capital Expenditure	22 433 884	8 221 342
Actual Capital Expenditure : Budgeted Capital Expenditure	53,14	19,00
Budgeted Capital Expenditure	42 213 207	43 260 170

Table 5.14 – Capital payments

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

Capital expenditure is 47% below what we had anticipated to have at year-end, which is not within the acceptable variance range. This major underperformance can be mainly linked to procurement-related processes.

d) Implementation: Operational Revenue

Purpose/ Use of the Ratio and Norm

This ratio measures actual operating revenue (excluding capital grants) against budgeted operating revenue. Variances outside the norm may indicate weaknesses in budgeting, billing, credit control, or financial management. The norm ranges between 0% and 5% variance.

Interpretation of Results

With the transition from old vote numbers used in the old chart of accounts to the new mSCOA short codes, especially the new mSCOA item segments, it is difficult to budget monthly projections for the 2025/2026 budget. Budgeted revenue was therefore evenly phased across the financial year. More accurate monthly projections are expected in the 2026/27 financial year. It can, however, be mentioned that the actual revenue collection remains broadly aligned with prior-year trends and projected collection levels.

e) Implementation: Operational Expenditure

Description	CQ	PQ
Actual operating expenditure VS Budgeted operating expenditure	85 603 819	66 174 299
Actual Expenditure – Budgeted Expenditure	61,97	52,96
Budgeted Expenditure	138 145 572	124 954 120

Table 5.15 – Operational Expenditure

Purpose/ Use of the Ratio and Norm

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

Under-spending may signal cash flow pressures or capacity limitations affecting planned service delivery. Ideally, under-spending should result from operational efficiencies rather than the non-implementation of programmes or projects.
Overspending may indicate inaccurate budgeting or ineffective expenditure control.
The acceptable variance range is between 0 per cent and 5 per cent.

Interpretation of Results

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

SECTION 6 – IN-YEAR BUDGET STATEMENT TABLES

Table SC1: Material Variances Explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Sales of Goods and Rendering of Services	(79)	Tariffs applied to sales of goods and rendering of services are not fully cost-reflective, and billed volumes were lower than budgeted due to delays in service delivery programmes during the period.	None. This variance arises from tariff structure and service delivery timing rather than a control failure; it will be addressed through the next tariff review.
	Interest from Current and Non-Current Assets	262	This variance arises from interest earned on investments that were not provided for in the original budget. As investment activity was not planned for the period, no budget provision existed for related interest income, resulting in the full amount reflecting as a positive variance.	None
	Operational Revenue	1 013	This variance relates to the treatment of the library grant which was paid in three tranches. At the time the first two tranches were received, the library function had not yet been formally assigned to the municipality. Funding is therefore accordingly recorded as operational revenue rather than as a grant. The tranche following the assignment of the library function to the municipality met the definition of a conditional grant and is accordingly recorded. The resulting classification difference between revenue types accounts for this variance.	None
	Fines, penalties and forfeits	(28 029)	Revenue from fines and penalties is cash-based and inherently uncertain, as actual receipts depend on enforcement levels and payment behaviour rather than a predictable, evenly phased pattern. This is unlike other budget items, where the phasing is more even and predictable.	None
2	**Expenditure By Type**			
	Bulk purchases - electricity	(2 011)	The final Eskom invoice for the period had not yet accrued as at the reporting date, resulting in bulk electricity purchases being understated relative to the full year-to-date budget.	None
	Inventory consumed	(588)	Inventory consumption is lower than anticipated due to reduced operational activity and delays in service delivery programmes, resulting in lower utilisation of materials during the period.	None
	Debt impairment	(23 167)	Debt impairment is calculated on an annual basis rather than accrued evenly on a monthly basis. The calculation will be performed during the preparation of the annual financial statements.	None

	Depreciation and Amortisation	(14 488)	Depreciation and amortisation are annual accounting entries that had been recognised monthly on a provisional basis, using a theoretical one-twelfth allocation of the annual amount, to provide a more realistic month-on-month expenditure trend. During June, these provisional entries were reversed in preparation for the final year-end calculation; however, the actual entries had not yet been processed as at the reporting date.	
	Interest	(2 204)	Interest expenditure is lower than projected as no additional interest-bearing obligations were incurred during the period, with actual charges mainly relating to the Auditor-General South Africa account.	None
	Contracted services	(2 892)	Expenditure on contracted services is below projections due to procurement-related delays that also, in turn, delay the implementation of projects funded through conditional grants, where spending is linked to project milestones rather than evenly distributed across the financial year.	None
	Irrecoverable debts written off	(487)	No significant write-offs were processed during the period, as the write-off process is subject to Council approval and is typically undertaken at specific intervals.	None
5	Cash Flow			
	Service charges	(12 353)	Cash receipts from service charges are below projections due to the misclassification of revenue forgone, which was accounted for under transfers and subsidies through the RDATA system, resulting in an apparent shortfall.	Revenue forgone will be correctly classified to ensure accurate reflection of service charge collections.
	Other revenue	26 137	The other revenue figure is above projection primarily due to the withdrawal of R30 million from investments, and the classification of the library grant tranches referred to above.	The classification of investments will be corrected for annual financial statements reporting purposes.
	Transfers and Subsidies - Operational	3 203	Higher-than-anticipated cash inflows are due the misclassification of revenue forgone within the accounting system.	None
	Transfers and Subsidies - Capital	(13 465)	This variance resulted from the regazettement of the municipality's grant allocations to lower amounts. Thos was driven by the municipality's own underspending earlier in the year.	Track and increase spending to cause a reinvestment of funds within the municipality that will equal the budget or more.
	Interest (receipts)	(1 545)	Interest receipts were lower than anticipated due to billing system errors that were identified during the period, which resulted in interest not being charged in some instances; in other cases, consumers settled accounts sooner than expected, which is not reflected in the reported collection rate.	To be monitored
	Suppliers and employees	7 732	Cash payments to suppliers and employees were lower than budgeted, mainly due to delays in procurement-related processes.	To be monitored
	Interest (payments)	3 657	No interest payments were incurred during the period, as there were no additional borrowing costs or overdue obligations requiring interest settlement.	To be monitored

	Capital assets	24 368	Capital assets acquired were below the anticipated amount, again due to procurement-related processes.	Adhere to the approved procurement plan

Table C1: Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	5 657	5 998	6 244	7	6 219	6 244	(25)	-0%	6 244
Service charges	34 034	37 702	37 357	3 911	37 848	37 357	492	1%	37 357
Investment revenue	1 617	1 400	1 399	276	1 661	1 399	262	19%	1 399
Transfers and subsidies - Operational	26 231	28 284	38 998	674	34 094	38 998	(4 904)	(0)	38 998
Other own revenue	6 632	41 175	33 090	1 379	5 781	33 090	(27 309)	-83%	33 090
Total Revenue (excluding capital transfers and contributions)	**74 172**	**114 559**	**117 087**	**6 246**	**85 604**	**117 087**	**(31 484)**	**-27%**	**117 087**
Employee costs	33 981	37 665	39 784	1 680	36 089	39 784	(3 695)	-9%	39 784
Remuneration of Councillors	3 677	3 785	3 777	308	3 731	3 777	(46)	-1%	3 777
Depreciation and amortisation	953	13 271	14 488	(12 729)	–	14 488	(14 488)	-100%	14 488
Interest	3 442	2 575	3 670	0	1 466	3 670	(2 204)	-60%	3 670
Inventory consumed and bulk purchases	15 467	18 035	21 226	2 015	18 627	21 226	(2 599)	-12%	21 226
Transfers and subsidies	98	10	40	4	40	40	(0)	-0%	40
Other expenditure	24 293	49 613	55 161	2 330	25 901	55 161	(29 260)	-53%	55 161
Total Expenditure	**81 911**	**124 954**	**138 146**	**(6 393)**	**85 853**	**138 146**	**(52 292)**	**-38%**	**138 146**
Surplus/(Deficit)	**(7 739)**	**(10 395)**	**(21 058)**	**12 639**	**(249)**	**(21 058)**	**20 809**	**-99%**	**(21 058)**
Transfers and subsidies - capital (monetary	28 023	49 188	47 880	12 558	25 962	47 880	###	-46%	47 880
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**20 284**	**38 793**	**26 822**	**25 197**	**25 713**	**26 822**	**(1 110)**	**-4%**	**26 822**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**20 284**	**38 793**	**26 822**	**25 197**	**25 713**	**26 822**	**(1 110)**	**-4%**	**26 822**
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	36 520		36 474				36 520
Total non current assets	336 169	354 694	357 827		352 169				357 827
Total current liabilities	28 528	20 714	28 465		24 061				28 465
Total non current liabilities	33 242	39 527	35 414		35 225				35 414
Community wealth/Equity	**305 366**	**322 272**	**330 468**		**329 461**				**330 468**
Cash flows									
Net cash from (used) operating	25 435	57 144	40 561	26 443	54 314	40 561	(13 753)	-34%	40 561
Net cash from (used) investing	(20 469)	(49 745)	(48 315)	(12 824)	(24 314)	(48 315)	(24 002)	50%	(48 315)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**11 676**	**14 112**	**16 987**	**13 620**	**54 741**	**16 987**	**(37 754)**	**-222%**	**16 987**
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	7	3 953	1 122	801	609	582	5 332	11 510	23 917
Creditors Age Analysis									
Total Creditors	2 611	–	–	–	–	–	–	–	2 611

Table C2: Financial Performance (functional classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**64 134**	**74 172**	**74 705**	**9 107**	**53 521**	**74 705**	(21 184)	-28%	**74 705**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		64 134	74 172	74 705	9 107	53 521	74 705	(21 184)	-28%	74 705
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**342**	**36 516**	**31 549**	**197**	**2 863**	**31 549**	(28 686)	-91%	**31 549**
Community and social services		23	1 759	2 769	175	2 541	2 769	(227)	-8%	2 769
Sport and recreation		0	3	–	–	–	–	–		–
Public safety		300	34 733	28 759	20	299	28 759	(28 459)	-99%	28 759
Housing		18	22	22	2	18	22	(3)	-16%	22
Health		1	–	0	0	4	0	4	1849%	0
Economic and environmental services		**1 425**	**1 500**	**1 506**	**286**	**1 477**	**1 506**	(29)	-2%	**1 506**
Planning and development		–	–	–	–	–	–	–		–
Road transport		1 425	1 500	1 506	286	1 477	1 506	(29)	-2%	1 506
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**36 293**	**51 559**	**57 209**	**9 214**	**53 706**	**57 209**	**(3 503)**	-6%	**57 209**
Energy sources		22 386	27 703	27 961	3 555	26 329	27 961	(1 632)	-6%	27 961
Water management		6 069	10 756	16 678	1 370	7 247	16 678	(9 431)	-57%	16 678
Waste water management		3 860	4 992	4 740	307	3 855	4 740	(886)	-19%	4 740
Waste management		3 977	8 108	7 829	3 982	16 275	7 829	8 446	108%	7 829
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**102 194**	**163 747**	**164 968**	**18 804**	**111 566**	**164 968**	**(53 402)**	**-32%**	**164 968**
Expenditure - Functional										
Governance and administration		**17 811**	**19 934**	**32 036**	**(1 405)**	**23 044**	**32 036**	(8 992)	-28%	**32 036**
Executive and council		4 446	6 066	7 887	(1 410)	5 732	7 887	(2 155)	-27%	7 887
Finance and administration		13 365	13 868	24 150	5	17 312	24 150	(6 837)	-28%	24 150
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**10 270**	**39 225**	**33 584**	**338**	**11 518**	**33 584**	(22 066)	-66%	**33 584**
Community and social services		2 359	2 326	2 767	68	2 528	2 767	(239)	-9%	2 767
Sport and recreation		536	2 156	1 961	(669)	837	1 961	(1 123)	-57%	1 961
Public safety		7 343	34 729	28 844	938	8 141	28 844	(20 704)	-72%	28 844
Housing		7	13	13	1	13	13	0	0%	13
Health		24	–	–	–	–	–	–		–
Economic and environmental services		**18 625**	**20 022**	**23 275**	**(1 764)**	**18 375**	**23 275**	(4 901)	-21%	**23 275**
Planning and development		1 487	1 344	1 365	105	1 313	1 365	(52)	-4%	1 365
Road transport		17 138	18 677	21 911	(1 869)	17 062	21 911	(4 849)	-22%	21 911
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**34 788**	**45 430**	**48 719**	**(3 573)**	**32 458**	**48 719**	**(16 261)**	-33%	**48 719**
Energy sources		17 360	21 200	23 646	1 666	19 444	23 646	(4 202)	-18%	23 646
Water management		7 606	9 818	9 987	(1 805)	6 386	9 987	(3 600)	-36%	9 987
Waste water management		3 653	6 005	7 157	(2 134)	3 630	7 157	(3 527)	-49%	7 157
Waste management		6 169	8 407	7 930	(1 300)	2 998	7 930	(4 932)	-62%	7 930
Other		**417**	**344**	**530**	**11**	**458**	**530**	**(73)**	**-14%**	**530**
Total Expenditure - Functional	3	**81 911**	**124 954**	**138 146**	**(6 393)**	**85 853**	**138 146**	**(52 292)**	**-38%**	**138 146**
Surplus/ (Deficit) for the year		**20 284**	**38 793**	**26 822**	**25 197**	**25 713**	**26 822**	**(1 110)**	**-0,041366**	**26 822**

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) - Q4 Fourth Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES (12: IE)		11 094	13 151	5 266	613	5 012	5 266	(254)	-4,8%	5 266
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	70 304	8 581	49 351	70 304	(20 953)	-29,8%	70 304
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	2 769	175	2 545	2 769	(223)	-8,1%	2 769
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	–	–	–	–	–		–
Vote 8 - HOUSING (17: IE)		11	13	13	1	11	13	(2)	-13,9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	28 759	20	299	28 759	(28 459)	-99,0%	28 759
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	1 506	286	1 477	1 506	(29)	-1,9%	1 506
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	7 614	3 960	16 068	7 614	8 454	111,0%	7 614
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	4 540	287	3 660	4 540	(880)	-19,4%	4 540
Vote 13 - WATER (22: IE)		5 836	10 512	16 378	1 339	6 948	16 378	(9 430)	-57,6%	16 378
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	27 820	3 540	26 196	27 820	(1 625)	-5,8%	27 820
Total Revenue by Vote	2	**102 194**	**163 747**	**164 968**	**18 804**	**111 566**	**164 968**	**(53 402)**	**-32,4%**	**164 968**
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		4 558	5 476	6 090	(838)	4 603	6 090	(1 487)	-24,4%	6 090
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	4 342	(344)	3 862	4 342	(480)	-11,0%	4 342
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	10 870	146	7 918	10 870	(2 953)	-27,2%	10 870
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	26 853	983	23 234	26 853	(3 619)	-13,5%	26 853
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	859	63	807	859	(52)	-6,1%	859
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	1 825	(5)	1 655	1 825	(170)	-9,3%	1 825
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	1 718	(684)	633	1 718	(1 085)	-63,2%	1 718
Vote 8 - HOUSING (17: IE)		–	7	6	0	6	6	–		6
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	26 032	705	5 344	26 032	(20 688)	-79,5%	26 032
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	17 380	(2 247)	12 531	17 380	(4 849)	-27,9%	17 380
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	6 740	(1 399)	1 802	6 740	(4 938)	-73,3%	6 740
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	5 556	(2 258)	2 144	5 556	(3 412)	-61,4%	5 556
Vote 13 - WATER (22: IE)		3 698	6 577	6 746	(2 088)	2 988	6 746	(3 758)	-55,7%	6 746
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	23 127	1 572	18 326	23 127	(4 801)	-20,8%	23 127
Total Expenditure by Vote	2	**81 886**	**124 954**	**138 146**	**(6 393)**	**85 853**	**138 146**	**(52 292)**	**-37,9%**	**138 146**
Surplus/ (Deficit) for the year	2	**20 308**	**38 793**	**26 822**	**25 197**	**25 713**	**26 822**	**(1 110)**	**-4,1%**	**26 822**

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		22 133	25 112	25 330	3 030	25 568	25 330	237	1%	25 330
Service charges - Water		4 444	4 648	4 696	291	4 839	4 696	143	3%	4 696
Service charges - Waste Water Management		3 677	3 871	3 573	281	3 574	3 573	1	0%	3 573
Service charges - Waste management		3 779	4 071	3 757	309	3 868	3 757	111	3%	3 757
Sale of Goods and Rendering of Services		341	2 213	405	10	326	405	(79)	-20%	405
Agency services		215	267	240	12	231	240	(9)	-4%	240
Interest		293	–	–	–	–	–	–		–
Interest earned from Receivables		896	889	1 158	110	1 103	1 158	(55)	-5%	1 158
Interest from Current and Non Current Assets		1 617	1 400	1 399	276	1 661	1 399	262	19%	1 399
Dividends								–		
Rent on Land		27	102	36	3	30	36	(6)	-18%	36
Rental from Fixed Assets		1 645	2 079	1 758	142	1 697	1 758	(61)	-3%	1 758
Licence and permits		227	297	277	20	228	277	(48)	-17%	277
Special rating levies								–		
Operational Revenue		69	27	33	1 010	1 046	33	1 013	3103%	33
Non-Exchange Revenue								–		
Property rates		5 657	5 998	6 244	7	6 219	6 244	(25)	0%	6 244
Surcharges and Taxes								–		
Fines, penalties and forfeits		167	34 437	28 107	0	78	28 107	(28 029)	-100%	28 107
Licence and permits								–		
Transfers and subsidies - Operational		26 231	28 284	38 998	674	34 094	38 998	(4 904)	-13%	38 998
Interest		466	520	500	43	487	500	(13)	-3%	500
Fuel Levy								–		
Operational Revenue		106	345	347	29	326	347	(20)	-6%	347
Gains on disposal of Assets		2 180	–	230	–	230	230	–		230
Other Gains								–		
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**74 172**	**114 559**	**117 087**	**6 246**	**85 604**	**117 087**	**(31 484)**	**-27%**	**117 087**
Expenditure By Type										
Employee related costs		33 981	37 665	39 784	1 680	36 089	39 784	(3 695)	-9%	39 784
Remuneration of councillors		3 677	3 785	3 777	308	3 731	3 777	(46)	-1%	3 777
Bulk purchases - electricity		14 819	16 700	18 693	1 602	16 681	18 693	(2 011)	-11%	18 693
Inventory consumed		648	1 335	2 533	412	1 945	2 533	(588)	-23%	2 533
Debt impairment		–	29 652	23 167	–	–	23 167	(23 167)	-100%	23 167
Depreciation and amortisation		953	13 271	14 488	(12 729)	–	14 488	(14 488)	-100%	14 488
Interest		3 442	2 575	3 670	0	1 466	3 670	(2 204)	-60%	3 670
Contracted services		10 143	9 282	10 244	1 136	7 352	10 244	(2 892)	-28%	10 244
Transfers and subsidies		98	10	40	4	40	40	(0)	0%	40
Irrecoverable debts written off		619	–	1 193	–	706	1 193	(487)	-41%	1 193
Operational costs		13 531	10 680	20 558	1 194	17 843	20 558	(2 715)	-13%	20 558
Losses on Disposal of Assets								–		
Other Losses								–		
Total Expenditure		**81 911**	**124 954**	**138 146**	**(6 393)**	**85 853**	**138 146**	**(52 292)**	**-38%**	**138 146**
Surplus/(Deficit)		**(7 739)**	**(10 395)**	**(21 058)**	**12 639**	**(249)**	**(21 058)**	**20 809**	**(0)**	**(21 058)**
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	47 880	12 558	25 962	47 880	(21 918)	(0)	47 880
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**20 284**	**38 793**	**26 822**	**25 197**	**25 713**	**26 822**	**(1 110)**	**(0)**	**26 822**
Income Tax								–		
Surplus/(Deficit) after income tax		**20 284**	**38 793**	**26 822**	**25 197**	**25 713**	**26 822**	**(1 110)**	**(0)**	**26 822**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**20 284**	**38 793**	**26 822**	**25 197**	**25 713**	**26 822**	(1 110)	(0)	**26 822**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**20 284**	**38 793**	**26 822**	**25 197**	**25 713**	**26 822**	**(1 110)**	**(0)**	**26 822**

There is negative expenditure of R6.393 million at the end of the quarter, mainly due to the reversal of the monthly depreciation (for the full financial year) and employee defined benefits entries. These are annual accounting entries that were recognised monthly on a provisional basis using a theoretical one-twelfth allocation of the forecast annual amount to provide a more realistic month-on-month expenditure trend. During June, these provisional entries were reversed in preparation for the final year-end calculations; however, the actual entries had not yet been processed at the reporting date, resulting in the negative expenditure reflected.

Please see below the adjustment to C4, as an illustration of the impact of the reversal in support of an accurate reflection of the monthly income and expenditure statement.

Description	Ref	Budget Year 2025/26						
R thousands		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Service charges - Electricity		25 330	3 030	25 568	25 330	237	1%	25 330
Service charges - Water		4 696	291	4 839	4 696	143	3%	4 696
Service charges - Waste Water Management		3 573	281	3 574	3 573	1	0%	3 573
Service charges - Waste management		3 757	309	3 868	3 757	111	3%	3 757
Sale of Goods and Rendering of Services		405	10	326	405	(79)	-20%	405
Agency services		240	12	231	240	(9)	-4%	240
Interest		–	–	–	–	–		–
Interest earned from Receivables		1 158	110	1 103	1 158	(55)	-5%	1 158
Interest from Current and Non Current Assets		1 399	276	1 661	1 399	262	19%	1 399
Dividends						–		
Rent on Land		36	3	30	36	(6)	-18%	36
Rental from Fixed Assets		1 758	142	1 697	1 758	(61)	-3%	1 758
Licence and permits		277	20	228	277	(48)	-17%	277
Special rating levies						–		
Operational Revenue		33	1 010	1 046	33	1 013	3103%	33
Non-Exchange Revenue						–		
Property rates		6 244	7	6 219	6 244	(25)	0%	6 244
Surcharges and Taxes						–		
Fines, penalties and forfeits		28 107	0	78	28 107	(28 029)	-100%	28 107
Licence and permits						–		
Transfers and subsidies - Operational		38 998	674	34 094	38 998	(4 904)	-13%	38 998
Interest		500	43	487	500	(13)	-3%	500
Fuel Levy						–		
Operational Revenue		347	29	326	347	(20)	-6%	347
Gains on disposal of Assets		230	–	230	230	–		230
Other Gains						–		
Discontinued Operations						–		
Total Revenue (excluding capital transfers and contributions)		**117 087**	**6 246**	**85 604**	**117 087**	**(31 484)**	**-27%**	**117 087**
Expenditure By Type								
Employee related costs		39 784	1 680	36 089	39 784	(3 695)	-9%	39 784
Remuneration of councillors		3 777	308	3 731	3 777	(46)	-1%	3 777
Bulk purchases - electricity		18 693	1 602	16 681	18 693	(2 011)	-11%	18 693
Inventory consumed		2 533	412	1 945	2 533	(588)	-23%	2 533
Debt impairment		23 167	–	–	23 167	(23 167)	-100%	23 167
Depreciation and amortisation		14 488	1 207	14 488	14 488	–		14 488
Interest		3 670	0	1 466	3 670	(2 204)	-60%	3 670
Contracted services		10 244	1 136	7 352	10 244	(2 892)	-28%	10 244
Transfers and subsidies		40	4	40	40	(0)	0%	40
Irrecoverable debts written off		1 193	–	706	1 193	(487)	-41%	1 193
Operational costs		20 558	1 194	17 843	20 558	(2 715)	-13%	20 558
Losses on Disposal of Assets						–		
Other Losses						–		
Total Expenditure		**138 146**	**7 543**	**100 341**	**138 146**	**(37 805)**	**-27%**	**138 146**
Surplus/(Deficit)		**(21 058)**	**(1 297)**	**(14 737)**	**(21 058)**	**6 321**	**(0)**	**(21 058)**
Transfers and subsidies - capital (monetary allocations)		47 880	12 558	25 962	47 880	(21 918)	**(0)**	47 880
Transfers and subsidies - capital (in-kind)						–		
Surplus/(Deficit) after capital transfers & contributions		**26 822**	**11 260**	**11 225**	**26 822**	**(15 597)**	**(0)**	**26 822**
Income Tax						–		
Surplus/(Deficit) after income tax		**26 822**	**11 260**	**11 225**	**26 822**	**(15 597)**	**(0)**	**26 822**
Share of Surplus/Deficit attributable to Joint Venture						–		
Share of Surplus/Deficit attributable to Minorities						–		
Surplus/(Deficit) attributable to municipality		**26 822**	**11 260**	**11 225**	**26 822**	(15 597)	(0)	**26 822**
Share of Surplus/Deficit attributable to Associate						–		
Intercompany/Parent subsidiary transactions						–		
Surplus/ (Deficit) for the year		**26 822**	**11 260**	**11 225**	**26 822**	**(15 597)**	**(0)**	**26 822**

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) - Q4 Fourth Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	–	93	229	(136)	-59%	229
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		–	23	893	4	810	893	(82)	-9%	893
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	663	2 372	8 696	(6 324)	-73%	3 327
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	8	8	103	(95)	-92%	103
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	2 261	5 595	3 152	2 443	78%	5 610
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	6 840	9 159	17 320	(8 161)	-47%	17 320
Vote 21 - WATER (42: CAPEX)		1 232	13 828	11 821	905	4 396	11 821	(7 425)	-63%	14 733
Vote 22 - ELECTRICITY (43: CAPEX)		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	19 706	43 260	42 213	10 682	22 434	42 213	**(19 779)**	**-47%**	42 213
Total Capital Expenditure		**19 706**	**43 260**	**42 213**	**10 682**	**22 434**	**42 213**	**(19 779)**	**-47%**	**42 213**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**162**	**252**	**4**	**97**	**252**	(155)	-61%	**252**
Finance and administration		–	162	252	4	97	252	(155)	-61%	252
Community and public safety		**5 162**	**8 799**	**9 668**	**672**	**3 186**	**9 668**	(6 482)	-67%	**4 299**
Community and social services		–	–	870	–	806	870	(64)	-7%	870
Sport and recreation		5 192	8 696	8 696	663	2 372	8 696	(6 324)	-73%	3 327
Public safety		(29)	103	103	8	8	103	(95)	-92%	103
Economic and environmental services		**752**	**–**	**–**	**–**	**–**	**–**	–		**–**
Road transport		752	–	–	–	–	–	–		–
Trading services		**13 792**	**34 300**	**32 293**	**10 006**	**19 150**	**32 293**	(13 143)	-41%	**37 662**
Water management		1 232	11 177	9 171	905	1 772	9 171	(7 399)	-81%	9 171
Waste water management		12 559	20 472	20 472	9 101	14 754	20 472	(5 718)	-28%	22 929
Waste management		–	2 651	2 651	–	2 625	2 651	(26)	-1%	5 562
Total Capital Expenditure - Functional Classification	3	**19 706**	**43 260**	**42 213**	**10 682**	**22 434**	**42 213**	**(19 779)**	**-47%**	**42 213**
Funded by:										
National Government		18 558	31 795	31 795	9 764	19 751	31 795	(12 044)	-38%	31 795
Provincial Government		1 148	10 977	9 840	905	2 578	9 840	(7 263)	-74%	9 840
Transfers recognised - capital		**19 706**	**42 772**	**41 635**	**10 669**	**22 328**	**41 635**	**(19 307)**	**-46%**	**41 635**
Borrowing	6							–		
Internally generated funds		–	488	578	13	106	578	(472)	-82%	578
Total Capital Funding		**19 706**	**43 260**	**42 213**	**10 682**	**22 434**	**42 213**	**(19 779)**	**-47%**	**42 213**

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		24 706	14 108	24 218	18 792	24 218
Trade and other receivables from exchange transactions		8 157	4 010	3 944	9 168	3 944
Receivables from non-exchange transactions		(5 936)	3 496	5 303	(2 008)	5 303
Current portion of non-current receivables						
Inventory		175	143	135	96	135
VAT		(148)	3 503	(482)	6 945	(482)
Other current assets		3 520	2 559	3 402	3 480	3 402
Total current assets		**30 474**	**27 820**	**36 520**	**36 474**	**36 520**
Non current assets						
Investments						
Investment property		21 208	21 142	19 035	19 345	19 035
Property, plant and equipment		314 735	332 974	338 322	332 720	338 322
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	47	61	61	61
Trade and other receivables from exchange transactions		27	483	365	–	365
Non-current receivables from non-exchange transactions		–	4	1	–	1
Other non-current assets						
Total non current assets		**336 169**	**354 694**	**357 827**	**352 169**	**357 827**
TOTAL ASSETS		**366 643**	**382 514**	**394 347**	**388 643**	**394 347**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	219	219	219
Consumer deposits		1 121	1 046	1 121	1 165	1 121
Trade and other payables from exchange transactions		26 011	20 093	27 522	8 575	27 522
Trade and other payables from non-exchange transactions		6 609	1 995	4 727	13 663	4 727
Provision		3 039	3 260	3 011	2 892	3 011
VAT		(8 423)	(5 679)	(8 134)	(2 454)	(8 134)
Other current liabilities		171	–	–	–	–
Total current liabilities		**28 528**	**20 714**	**28 465**	**24 061**	**28 465**
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	6 073	6 262
Total non current liabilities		**33 242**	**39 527**	**35 414**	**35 225**	**35 414**
TOTAL LIABILITIES		**61 770**	**60 241**	**63 879**	**59 286**	**63 879**
NET ASSETS	2	**304 873**	**322 272**	**330 468**	**329 357**	**330 468**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	330 468	329 461	330 468
Reserves and funds						
Other		4 390	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**305 366**	**322 272**	**330 468**	**329 461**	**330 468**

Below are explanatory notes to Table C6 – Financial Position.

Current Assets

It must be noted that the classification requirements (as per the tables in Section 4) are as prescribed by the National Treasury. The current assets amounted to R36.74 million as at 30 June 2026 (R53.48 million in the previous quarter), the classification below complies with the GRAP disclosure format.

Non-Current Assets

The classification requirements are almost aligned to the GRAP requirements. The depreciation and amortisation run on all applicable capital assets will be run during the preparation of the annual financial statements.

Current Liabilities

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R24.06 million as at 30 June 2026 (R50.16 million in the previous quarter).

Non-Current Liabilities

Non-current provisions are created to enable the municipality to fulfil its known legal obligations when they become due and payable. As National Treasury's budget formats do not provide for a separate line item for non-current deposits, these have been included under non-current provisions.

Community wealth/Equity

The reserves and funds amount is represented by the Capital Replacement Reserve which stood at R0 for all quarters. The Capital Replacement Reserve is a cash-backed reserve established to enable the municipality to finance future capital expenditure. Cash contributions, depending on the availability thereof, are made annually to the reserve. The municipality is not able to finance its annual infrastructure capital program by means of this reserve. The accumulated surplus, however, stood at R329.46 million at the end of the quarter, whereas in the previous quarter it was R296.27 million (31 March 2026).

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

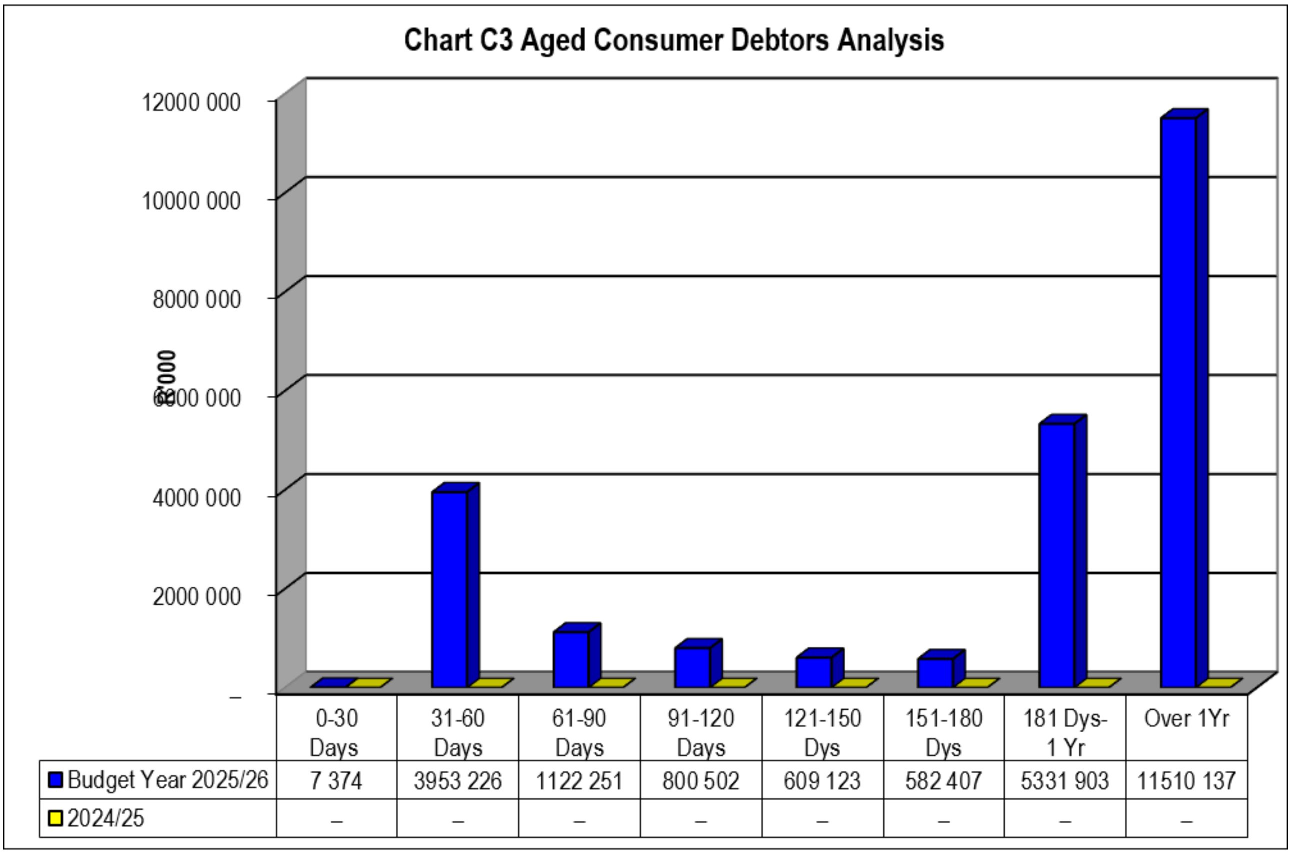
Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 343	5 110	5 374	254	5 760	5 374	386	7%	5 374
Service charges		31 179	40 680	45 347	2 808	32 995	45 347	(12 353)	-27%	45 347
Other revenue		17 386	30 121	24 272	31 061	50 410	24 272	26 137	108%	24 272
Transfers and Subsidies - Operational		35 869	23 824	26 768	909	29 971	26 768	3 203	12%	26 768
Transfers and Subsidies - Capital		25 466	49 188	47 880	–	34 415	47 880	(13 465)	-28%	47 880
Interest		1 583	1 400	3 057	117	1 513	3 057	(1 545)	-51%	3 057
Dividends								–		
Payments										
Suppliers and employees		(91 392)	(90 604)	(108 468)	(8 706)	(100 736)	(108 468)	7 732	-7%	(108 468)
Interest		(0)	(2 575)	(3 670)	–	(13)	(3 670)	3 657	-100%	(3 670)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**25 435**	**57 144**	**40 561**	**26 443**	**54 314**	**40 561**	**(13 753)**	**-34%**	**40 561**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	–	230	–	230	230	–		230
Decrease (increase) in non-current receivables		–	4	–	(366)	(366)	–	(366)	#DIV/0!	–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(22 696)	(49 749)	(48 545)	(12 458)	(24 178)	(48 545)	24 368	-50%	(48 545)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(20 469)**	**(49 745)**	**(48 315)**	**(12 824)**	**(24 314)**	**(48 315)**	**(24 002)**	**50%**	**(48 315)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		**4 965**	**7 399**	**(7 754)**	**13 620**	**30 000**	**(7 754)**			**(7 754)**
Cash/cash equivalents at beginning:		6 710	6 713	24 741	–	24 741	24 741	(0)		24 741
Cash/cash equivalents at month/year end:		11 676	14 112	16 987	13 620	54 741	16 987			16 987

SECTION 7 – DEBTOR ANALYSIS

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

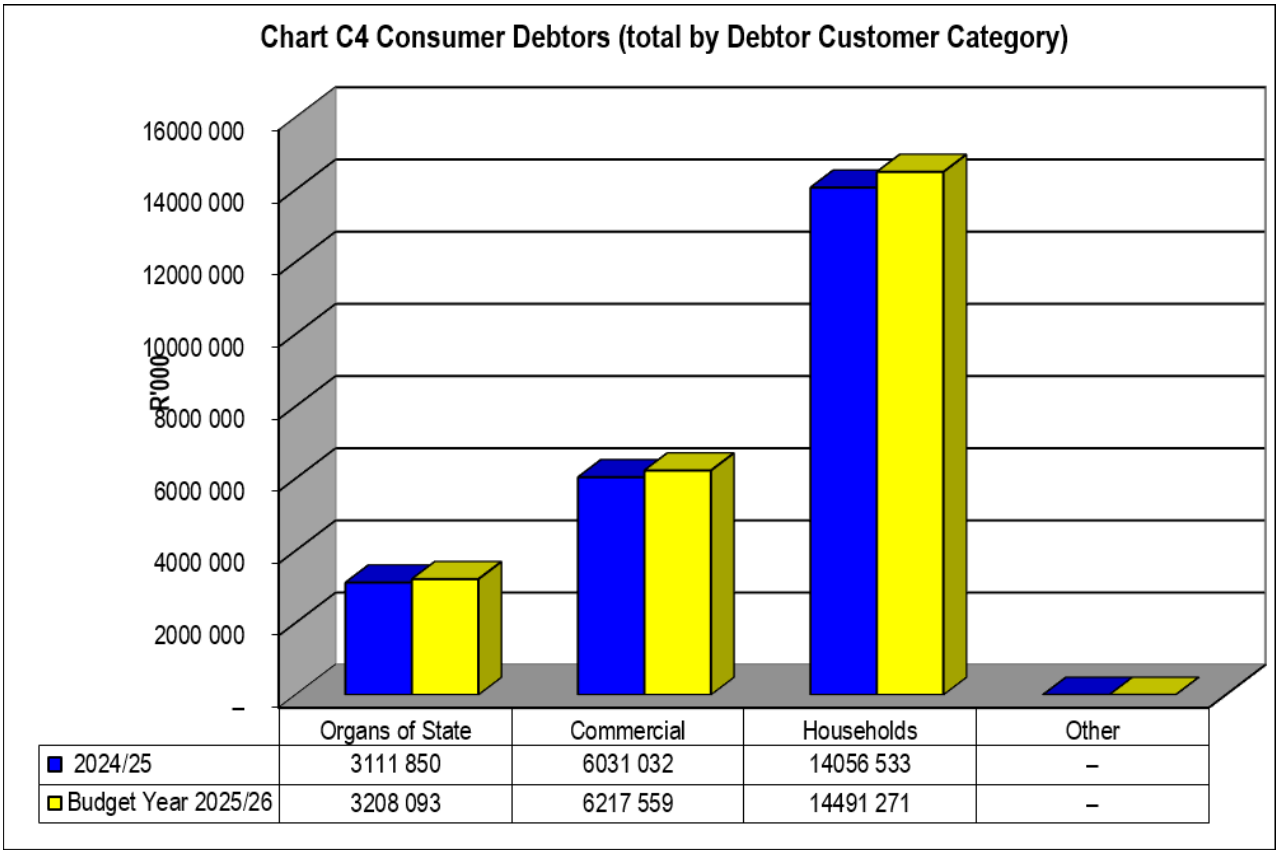
Description R thousands	NT Code	Budget Year 2025/26 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	0	345	197	176	178	166	1 194	2 282	4 538	3 996	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	2 840	498	265	94	83	591	700	5 071	1 733	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	6	44	79	70	69	72	1 766	3 677	5 784	5 654	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	0	292	138	125	117	118	788	2 139	3 716	3 286	–	–
Receivables from Exchange Transactions - Waste Management	1600	0	320	136	123	112	106	706	1 444	2 946	2 489	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	89	52	37	36	34	232	1 079	1 559	1 418	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–	23	22	6	5	4	55	188	303	258	–	–
Total By Income Source	**2000**	**7**	**3 953**	**1 122**	**801**	**609**	**582**	**5 332**	**11 510**	**23 917**	**18 834**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	1 585	382	227	65	45	406	498	3 208	1 241	–	–
Commercial	2300	2	1 179	142	59	57	61	1 548	3 169	6 218	4 894	–	–
Households	2400	5	1 190	598	515	487	476	3 378	7 844	14 491	12 699	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**7**	**3 953**	**1 122**	**801**	**609**	**582**	**5 332**	**11 510**	**23 917**	**18 834**	**–**	**–**

The graph below illustrates the aged consumer debt analysis at 30 June 2026 date



The graph indicates that outstanding debt is fluctuating. The municipality must therefore put measures in place to prevent it from escalating, as it is currently experiencing a shortage of cash and cash equivalents needed to maintain healthy working capital.

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



The tables above show debtor arrears from July 2025 to the end of June 2026.

SECTION 8 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 843	–	–	–	–	–	–	–	1 843	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	768	–	–	–	–	–	–	–	768	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	
Total By Customer Type	**1000**	**2 611**	–	–	–	–	–	–	–	**2 611**	–

SECTION 9 – INVESTMENT PORTFOLIO

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

To be classified as an investment in terms of GRAP, the investment must be made for a period longer than 12 months, otherwise it is classified as cash and cash equivalents. Laingsburg Municipality currently holds monetary investments with both ABSA and Standard Bank. For the purpose of this section, investments held until maturity are also viewed as investments.

Table SC5 Investment Portfolio

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
STANDARD BANK			Call		F					5 000				5 000
STANDARD BANK			Fixed		F					10 000				10 000
														–
														–
TOTAL INVESTMENTS AND INTEREST	2									15 000	–	–	–	15 000

SECTION 10 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 294	3 364	3 364	276	3 348	3 364	(16)	0%	3 364
Motor Vehicle Allowance		53	58	58	4	53	58	(5)	-8%	58
Cellphone Allowance		329	363	355	27	329	355	(25)	-7%	355
Sub Total - Councillors		**3 677**	**3 785**	**3 777**	**308**	**3 731**	**3 777**	**(46)**	**-1%**	**3 777**
% increase	4		**3,0%**	**2,7%**						**2,7%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 837	4 946	5 437	452	6 002	5 437	564	10%	5 437
Pension and UIF Contributions		398	683	499	41	492	499	(7)	-1%	499
Medical Aid Contributions		128	185	142	9	111	142	(31)	-22%	142
Performance Bonus		232	493	609	–	222	609	(387)	-64%	609
Motor Vehicle Allowance		662	1 043	883	136	855	883	(28)	-3%	883
Housing Allowances		5	14	14	1	13	14	(1)	-5%	14
Other benefits and allowances		0	1	1	0	0	1	(0)	-48%	1
Sub Total - Senior Managers of Municipality		**5 263**	**7 364**	**7 586**	**640**	**7 696**	**7 586**	**110**	**1%**	**7 586**
% increase	4		**39,9%**	**44,1%**						**44,1%**
Other Municipal Staff										
Basic Salaries and Wages		20 597	21 063	22 827	1 759	21 075	22 827	(1 752)	-8%	22 827
Pension and UIF Contributions		2 794	3 008	2 829	220	2 674	2 829	(154)	-5%	2 829
Medical Aid Contributions		671	785	885	67	760	885	(126)	-14%	885
Overtime		1 070	1 026	1 517	85	1 391	1 517	(126)	-8%	1 517
Performance Bonus		1 386	1 349	1 312	–	1 258	1 312	(53)	-4%	1 312
Motor Vehicle Allowance		606	535	358	(35)	313	358	(45)	-13%	358
Cellphone Allowance		3	5	5	0	3	5	(2)	-35%	5
Housing Allowances		168	231	131	6	71	131	(59)	-45%	131
Other benefits and allowances		552	617	660	40	604	660	(57)	-9%	660
Payments in lieu of leave		365	310	310	–	–	310	(310)	-100%	310
Long service awards		196	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	129	1 166	1 116	(1 101)	–	1 116	(1 116)	-100%	1 116
Acting and post related allowance		724	641	755	39	707	755	(48)	-6%	755
TOTAL MANAGERS AND STAFF		**34 523**	**38 099**	**40 288**	**1 718**	**36 551**	**40 288**	**(3 737)**	**-9%**	**40 288**

SECTION 11 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**26 040**	**26 932**	**33 783**	**931**	**32 889**	**33 783**	**(894)**	**-2,6%**	**33 783**
Equitable Share		22 685	23 296	23 296	–	23 296	23 296	–		23 296
Expanded Public Works Programme Integrated Grant		1 209	1 385	1 385	285	1 385	1 385	–		1 385
Local Government Financial Management Grant		1 800	1 900	1 900	617	1 900	1 900	–		1 900
Municipal Infrastructure Grant		346	351	351	29	351	351	–		351
National Treasury		–	–	6 851	–	5 957	6 851	(894)	-13,0%	6 851
Provincial Government:		**–**	**1 282**	**5 095**	**(257)**	**1 205**	**5 095**	**(3 890)**	**-76,3%**	**5 095**
Specify (Add grant description)		–	1 282	5 095	(257)	1 205	5 095	(3 890)	-76,3%	5 095
District Municipality:		**–**	**–**	**50**	**–**	**–**	**50**	(50)	-100,0%	**50**
Specify (Add grant description)		**–**	**–**	**50**	**–**	**–**	**50**	(50)	-100,0%	**50**
Other grant providers:		**46**	**70**	**70**	**–**	**–**	**70**	(70)	-100,0%	**70**
Public Sector SETA		**46**	**70**	**70**	**–**	**–**	**70**	(70)	-100,0%	**70**
Total Operating Transfers and Grants	5	**26 086**	**28 284**	**38 998**	**674**	**34 094**	**38 998**	**(4 904)**	**-12,6%**	**38 998**
Capital Transfers and Grants										
National Government:		22 614	36 564	36 564	11 517	23 001	36 564	(13 563)	**-37,1%**	36 564
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		6 570	16 673	16 673	3 651	12 469	16 673	(4 204)	-25,2%	16 673
Water Services Infrastructure Grant		16 044	19 891	19 891	7 866	10 532	19 891	(9 359)	-47,0%	19 891
Provincial Government:		**1 348**	**12 624**	**11 316**	**1 041**	**2 961**	**11 316**	(8 356)	-73,8%	**11 316**
Specify (Add grant description)		**1 348**	**12 624**	**11 316**	**1 041**	**2 961**	**11 316**	(8 356)	-73,8%	**11 316**
Total Capital Transfers and Grants	5	**23 962**	**49 188**	**47 880**	**12 558**	**25 962**	**47 880**	**(21 918)**	**-45,8%**	**47 880**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 048	77 472	86 878	13 232	60 056	86 878	(26 822)	-30,9%	86 878

SECTION 12 – CAPITAL PROGRAMME PERFORMANCE

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	Ref	2024/25	Budget Year 2025/26							
R thousands	1,2	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend										
July		1 642	3 605	3 518	231	231	3 518	3 287	93,4%	1%
August		1 642	3 605	3 518	590	822	7 036	6 214	88,3%	2%
September		1 642	3 605	3 518	935	1 757	10 553	8 797	83,4%	4%
October		1 642	3 605	3 518	1 321	3 078	14 071	10 993	78,1%	7%
November		1 642	3 605	3 518	575	3 653	17 589	13 936	79,2%	8%
December		1 642	3 605	3 518	577	4 230	21 107	16 877	80,0%	10%
January		1 642	3 605	3 518	654	4 884	24 624	19 740	80,2%	11%
February		1 642	3 605	3 518	2 209	7 093	28 142	21 050	74,8%	16%
March		1 642	3 605	3 518	1 129	8 221	31 660	23 439	74,0%	19%
April		1 642	3 605	3 518	1 492	9 714	35 178	25 464	72,4%	0
May		1 642	3 605	3 518	2 038	11 752	38 695	26 943	69,6%	0
June		1 642	3 605	3 518	10 682	22 434	42 213	19 779	46,9%	0
Total Capital expenditure		**19 706**	**43 260**	**42 213**	**22 434**					

SECTION 13 – OTHER SUPPORTING DOCUMENTATION

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

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2025/26	+1 2026/27	+2 2027/28
Cash Receipts By Source																
Property rates		450	1 760	552	600	407	273	274	259	336	325	270	(132)	5 374	5 831	6 181
Service charges - Electricity revenue		1 686	2 185	2 112	2 072	1 845	1 857	1 773	1 949	1 975	2 115	1 791	7 748	29 108	32 743	36 333
Service charges - Water revenue		267	286	281	288	293	285	343	354	400	342	293	2 881	6 314	6 663	6 951
Service charges - Waste Water Management		257	242	222	257	210	225	203	224	250	239	213	2 462	5 005	5 440	5 648
Service charges - Waste Mangement		234	251	246	261	255	240	275	225	350	268	244	2 069	4 919	5 067	5 432
Rental of facilities and equipment		123	83	76	92	86	81	81	58	162	75	102	641	1 661	1 952	2 076
Interest earned - external investments		131	161	65	28	126	71	96	311	97	114	158	42	1 399	1 512	1 632
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	16	12	11	1 619	1 658	1 626	1 660
Fines, penalties and forfeits		862	634	688	867	887	1 295	676	434	924	599	557	(545)	7 875	8 075	8 565
Licences and permits		151	193	215	143	230	128	174	70	222	118	90	(1 458)	277	266	292
Agency services		–	–	–	–	(2)	–	–	–	–	–	–	278	276	293	321
Transfers and Subsidies - Operational		9 707	2 825	540	76	1 256	7 765	–	999	5 880	7	7	(2 294)	26 768	32 536	22 327
Other revenue		507	490	441	451	916	968	781	516	667	756	430	(6 424)	498	513	532
Cash Receipts by Source		**14 376**	**9 109**	**5 438**	**5 135**	**6 509**	**13 188**	**4 675**	**5 400**	**11 279**	**4 969**	**4 166**	**6 889**	**91 133**	**102 515**	**97 951**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 318	–	–	–	4 500	5 318	–	–	12 279	–	–	13 465	47 880	21 935	26 930
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	230	–	–	–	–	–	–	–	230	–	–
VAT Control (receipts)		1 255	–	–	–	–	–	–	–	–	–	–	12 431	13 686	9 561	9 344
Total Cash Receipts by Source		**27 949**	**9 109**	**5 438**	**5 135**	**11 239**	**18 506**	**4 675**	**5 400**	**23 558**	**4 969**	**4 166**	**32 785**	**152 929**	**134 012**	**134 225**
Cash Payments by Type													–			
Employee related costs		4 272	4 559	3 967	5 051	6 094	4 689	4 754	5 214	3 956	4 584	4 787	(12 143)	39 784	40 949	41 562
Remuneration of councillors		10	10	10	13	12	12	–	27	13	10	10	3 650	3 777	4 473	4 707
Interest		–	–	–	–	–	0	0	–	0	–	13	3 657	3 670	3 200	2 950
Bulk purchases - Electricity		1 434	1 910	2 086	1 507	1 161	1 203	1 228	1 245	1 207	1 125	1 184	6 206	21 496	21 160	23 115
Acquisitions - water & other inventory		9	13	18	24	66	1 061	11	43	35	64	50	1 520	2 913	1 866	1 039
Contracted services		970	98	671	1 262	664	492	443	599	819	164	383	5 149	11 714	17 099	8 646
Other expenditure		1 398	976	1 319	1 429	1 358	1 469	988	1 346	1 326	1 416	4 008	6 265	23 298	14 265	15 423
Cash Payments by Type		**8 094**	**7 567**	**8 071**	**9 285**	**9 354**	**8 926**	**7 424**	**8 473**	**7 356**	**7 363**	**10 435**	**14 305**	**106 652**	**103 011**	**97 441**
Other Cash Flows/Payments by Type																
Capital assets		491	629	985	976	1 198	664	–	2 877	1 453	1 485	962	36 825	48 545	22 263	26 930
Total Cash Payments by Type		**8 585**	**8 196**	**9 056**	**10 261**	**10 553**	**9 589**	**7 424**	**11 350**	**8 809**	**8 848**	**11 397**	**56 616**	**160 683**	**125 275**	**124 371**
NET INCREASE/(DECREASE) IN CASH HELD		**19 364**	**913**	**(3 617)**	**(5 127)**	**686**	**8 917**	**(2 749)**	**(5 950)**	**14 749**	**(3 879)**	**(7 231)**	**(23 831)**	**(7 754)**	**8 738**	**9 854**
Cash/cash equivalents at the month/year beginning:		14 108	33 472	34 386	30 769	25 642	26 328	35 245	32 495	26 546	41 295	37 416	30 185	14 108	6 354	15 092
Cash/cash equivalents at the month/year end:		33 472	34 386	30 769	25 642	26 328	35 245	32 495	26 546	41 295	37 416	30 185	6 354	6 354	15 092	24 946

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

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**14 544**	**24 362**	**29 419**	**10 006**	**16 526**	**29 419**	12 894	**43,8%**	**31 877**
Roads Infrastructure		497	–	–	–	–	–	–		–
Road Structures		497	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		13 792	21 210	26 267	7 745	10 930	26 267	15 337	**58,4%**	26 267
Boreholes		1 177	3 913	4 480	216	956	4 480	(3 524)	**-78,7%**	4 480
Pump Stations		12 559	17 297	17 297	6 840	9 159	17 297	(8 138)	**-47,0%**	17 297
Bulk Mains		55	–	–	–	–	–	–		–
Distribution		–	–	4 490	689	816	4 490	(3 675)	**-81,8%**	4 490
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		255	3 152	3 152	2 261	5 595	3 152	(2 443)	**-77,5%**	5 610
Storm water Conveyance		255	3 152	3 152	2 261	5 595	3 152	2 443	**77,5%**	5 610
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment		**–**	**236**	**326**	**–**	**93**	**326**	**233**	71,5%	**326**
Computer Equipment		–	236	326	–	93	326	(233)	-71,5%	326
Furniture and Office Equipment		**–**	**29**	**29**	**13**	**13**	**29**	**16**	56,4%	**29**
Furniture and Office Equipment		–	29	29	13	13	29	(16)	-56,4%	29
Machinery and Equipment		**–**	**7 064**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		–	7 064	–	–	–	–	–		–
Transport Assets		**–**	**2 651**	**2 651**	**–**	**2 625**	**2 651**	**26**	1,0%	**5 562**
Transport Assets		–	2 651	2 651	–	2 625	2 651	(26)	-1,0%	5 562
Land		**–**	**–**	**870**	**–**	**806**	**870**	**64**	7,3%	**870**
Land		–	–	870	–	806	870	(64)	-7,3%	870
Total Capital Expenditure on new assets	1	**14 544**	**34 342**	**33 295**	**10 018**	**20 062**	**33 295**	**13 233**	**39,7%**	**38 663**

Table SC13 b – Capital expenditure on renewal of existing assets by asset class

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	**200**	**200**	–	–	**200**	200	**100,0%**	**200**
Water Supply Infrastructure		–	200	200	–	–	200	200	**100,0%**	200
Pump Stations		–	200	200	–	–	200	(200)	**-100,0%**	200
Community Assets		**5 192**	**8 696**	**8 696**	**663**	**2 372**	**8 696**	**6 324**	**72,7%**	**3 327**
Sport and Recreation Facilities		5 192	8 696	8 696	663	2 372	8 696	6 324	**72,7%**	3 327
Outdoor Facilities		5 192	8 696	8 696	663	2 372	8 696	(6 324)	-72,7%	3 327
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**(29)**	–	–	–	–	–	–		–
Transport Assets		(29)	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**5 162**	**8 896**	**8 896**	**663**	**2 372**	**8 896**	**6 524**	73,3%	**3 527**

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		303	1 221	891	31	129	891	762	85,5%	891
Roads Infrastructure		–	351	351	–	–	351	351	100,0%	351
Roads		–	351	351	–	–	351	(351)	-100,0%	351
Electrical Infrastructure		297	570	320	31	126	320	194	60,6%	320
HV Transmission Conductors		–	270	120	–	11	120	(109)	-90,6%	120
MV Networks		89	–	–	–	–	–	–		–
LV Networks		209	300	200	31	115	200	(85)	-42,7%	200
Water Supply Infrastructure		–	250	180	–	2	180	178	98,7%	180
Distribution		–	250	180	–	2	180	(178)	-98,7%	180
Sanitation Infrastructure		6	50	40	–	1	40	39	97,7%	40
Reticulation		–	25	20	–	–	20	(20)	-100,0%	20
Waste Water Treatment Works		6	25	20	–	1	20	(19)	-95,4%	20
Community Assets		1	9	8	1	1	8	6	85,3%	8
Community Facilities		1	9	8	1	1	8	6	85,3%	8
Libraries		1	9	8	1	1	8	(6)	-85,3%	8
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		51	122	120	0	36	120	84	69,7%	120
Operational Buildings		51	122	120	0	36	120	84	69,7%	120
Municipal Offices		51	122	120	0	36	120	(84)	-69,7%	120
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		5	–	5	4	4	5	1	18,4%	5
Furniture and Office Equipment		5	–	5	4	4	5	(1)	-18,4%	5
Machinery and Equipment		189	282	400	45	59	400	341	85,3%	400
Machinery and Equipment		189	282	400	45	59	400	(341)	-85,3%	400
Transport Assets		902	770	1 263	83	766	1 263	497	39,3%	1 263
Transport Assets		902	770	1 263	83	766	1 263	(497)	-39,3%	1 263
Land		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	1 451	2 404	2 686	164	996	2 686	1 690	62,9%	2 686

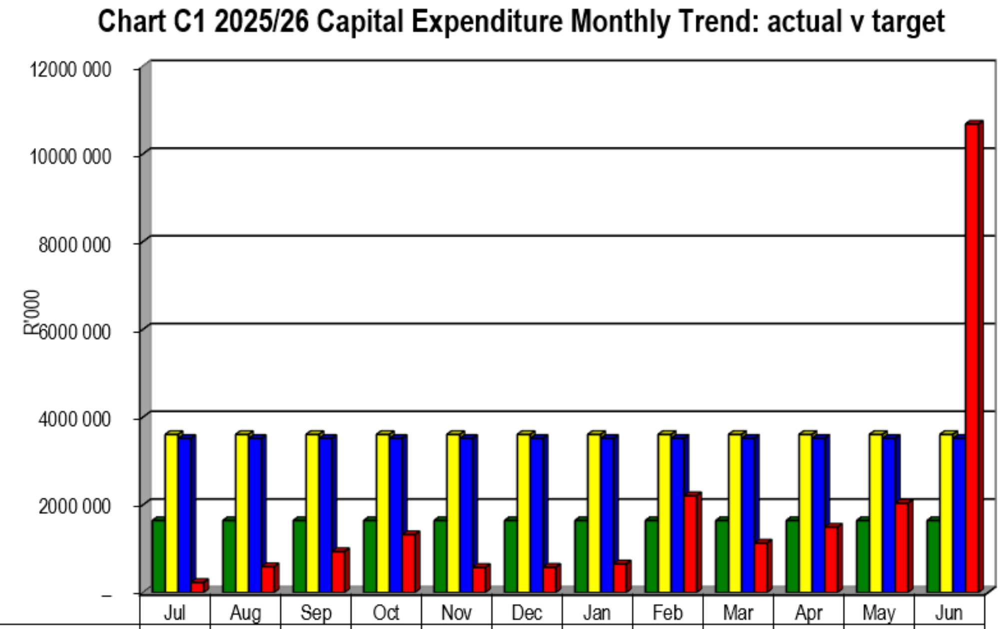
Table SC13 d – Depreciation charges by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		953	11 244	11 143	(9 864)	–	11 143	11 143	100,0%	11 143
Roads Infrastructure		–	1 465	1 620	(1 443)	–	1 620	1 620	100,0%	1 620
Road Structures		–	1 465	1 620	(1 443)	–	1 620	(1 620)	-100,0%	1 620
Storm water Infrastructure		–	1 750	1 890	(1 431)	–	1 890	1 890	100,0%	1 890
Drainage Collection		–	–	320	–	–	320	(320)	-100,0%	320
Storm water Conveyance		–	1 750	1 570	(1 431)	–	1 570	(1 570)	-100,0%	1 570
Attenuation								–		
Electrical Infrastructure		–	670	670	(611)	–	670	670	100,0%	670
MV Switching Stations		–	6	6	(5)	–	6	(6)	-100,0%	6
MV Networks		–	132	132	(119)	–	132	(132)	-100,0%	132
LV Networks		–	531	531	(487)	–	531	(531)	-100,0%	531
Water Supply Infrastructure		–	2 402	2 565	(2 304)	–	2 565	2 565	100,0%	2 565
Boreholes		–	342	406	(366)	–	406	(406)	-100,0%	406
Reservoirs		–	821	920	(818)	–	920	(920)	-100,0%	920
Pump Stations		–	134	134	(121)	–	134	(134)	-100,0%	134
Bulk Mains		–	406	406	(358)	–	406	(406)	-100,0%	406
Distribution		–	699	699	(641)	–	699	(699)	-100,0%	699
Sanitation Infrastructure		–	2 132	2 750	(2 427)	–	2 750	2 750	100,0%	2 750
Pump Station		–	565	565	(508)	–	565	(565)	-100,0%	565
Reticulation		–	833	835	(765)	–	835	(835)	-100,0%	835
Waste Water Treatment Works		–	734	1 350	(1 153)	–	1 350	(1 350)	-100,0%	1 350
Toilet Facilities		–	1	1	(1)	–	1	(1)	-100,0%	1
Solid Waste Infrastructure		953	2 825	1 648	(1 648)	–	1 648	1 648	100,0%	1 648
Landfill Sites		953	2 825	1 648	(1 648)	–	1 648	(1 648)	-100,0%	1 648
Community Assets		–	640	970	(850)	–	970	970	100,0%	970
Community Facilities		–	46	105	(89)	–	105	105	100,0%	105
Libraries		–	22	60	(51)	–	60	(60)	-100,0%	60
Cemeteries/Crematoria		–	24	45	(38)	–	45	(45)	-100,0%	45
Sport and Recreation Facilities		–	594	865	(761)	–	865	865	100,0%	865
Outdoor Facilities		–	594	865	(761)	–	865	(865)	-100,0%	865
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	66	310	(255)	–	310	310	100,0%	310
Revenue Generating		–	66	310	(255)	–	310	310	100,0%	310
Improved Property		–	66	310	(255)	–	310	(310)	-100,0%	310
Other assets		–	116	330	(278)	–	330	330	100,0%	330
Operational Buildings		–	116	330	(278)	–	330	330	100,0%	330
Municipal Offices		–	116	330	(278)	–	330	(330)	-100,0%	330
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	108	95	(87)	–	95	95	100,0%	95
Licences and Rights		–	108	95	(87)	–	95	95	100,0%	95
Computer Software and Applications		–	108	95	(87)	–	95	(95)	-100,0%	95
Computer Equipment		–	223	223	(130)	–	223	223	100,0%	223
Computer Equipment		–	223	223	(130)	–	223	(223)	-100,0%	223
Furniture and Office Equipment		–	99	717	(616)	–	717	717	100,0%	717
Furniture and Office Equipment		–	99	717	(616)	–	717	(717)	-100,0%	717
Machinery and Equipment		–	200	330	(287)	–	330	330	100,0%	330
Machinery and Equipment		–	200	330	(287)	–	330	(330)	-100,0%	330
Transport Assets		–	574	370	(363)	–	370	370	100,0%	370
Transport Assets		–	574	370	(363)	–	370	(370)	-100,0%	370
Land		–	–	–	–	–	–	–		–
Total Depreciation	1	953	13 271	14 488	(12 729)	–	14 488	14 488	100,0%	14 488

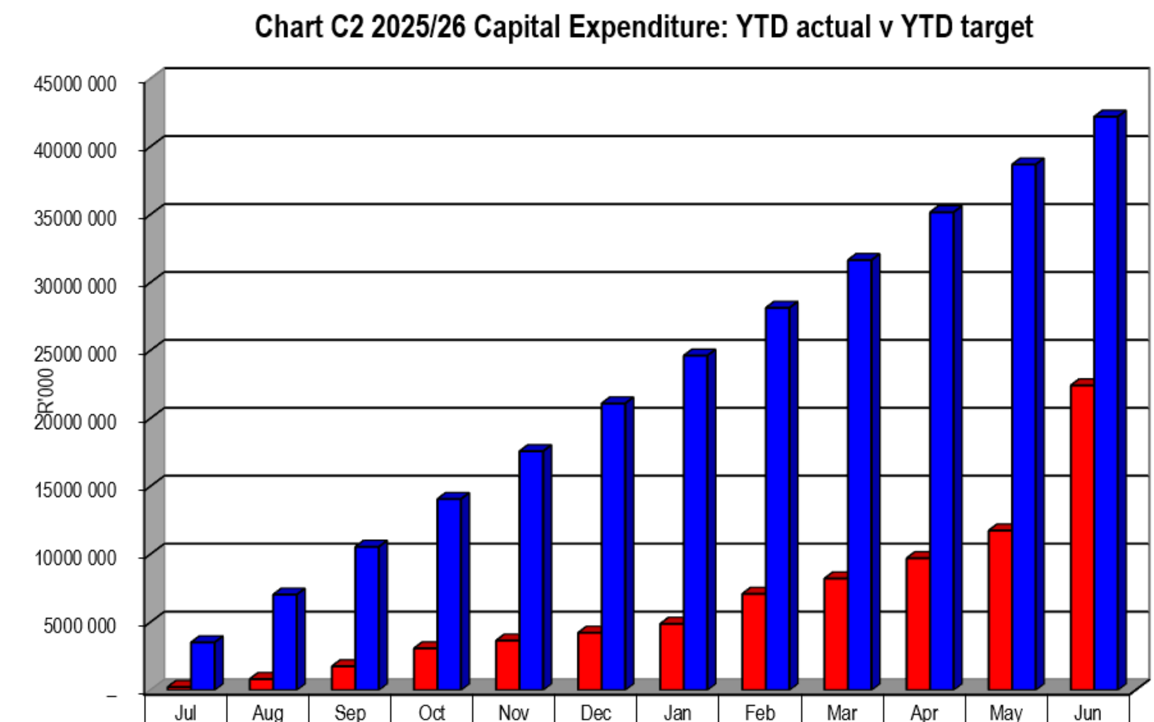
C-Schedule Graphs

Capital Expenditure monthly trend: Actual VS Target



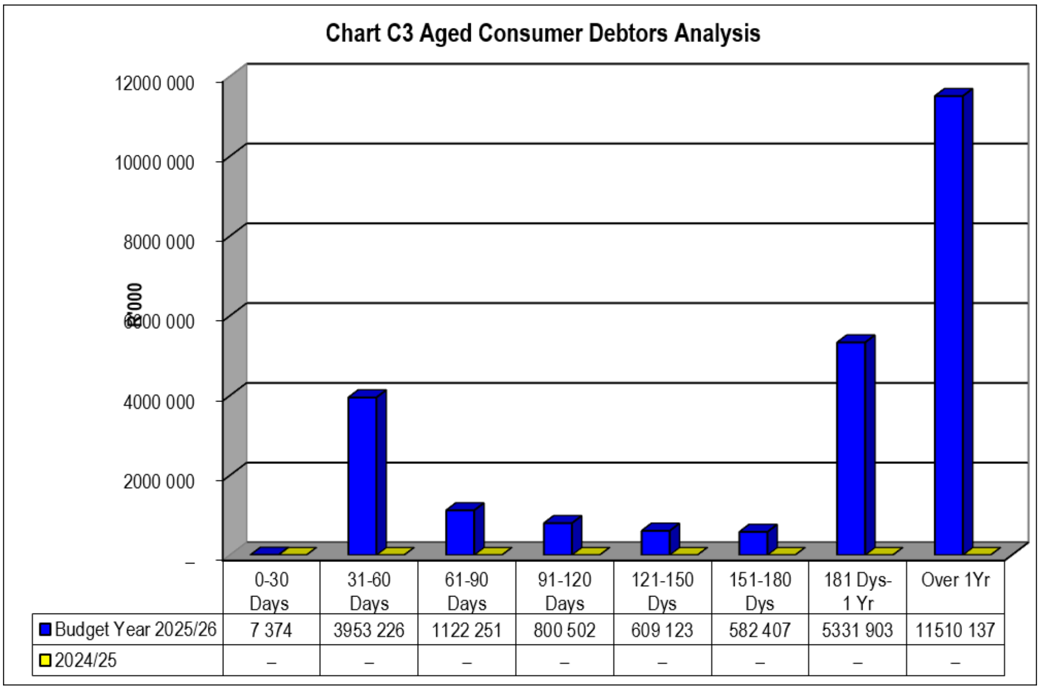
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2024/25	1642 162	1642 162	1642 162	1642 162	1642 162	1642 162	1642 162	1642 162	1642 162	1642 162	1642 162	1642 162
Original Budget	3605 014	3605 014	3605 014	3605 014	3605 014	3605 014	3605 014	3605 014	3605 014	3605 014	3605 014	3605 014
Adjusted Budget	3517 768	3517 768	3517 768	3517 768	3517 768	3517 768	3517 768	3517 768	3517 768	3517 768	3517 768	3517 759
Monthly actual	231 140	590 381	935 100	1321 387	574 663	577 013	654 258	2208 660	1 128 740	1492 240	2038 474	10681 82

Capital Expenditure: YTD Actual VS YTD Target

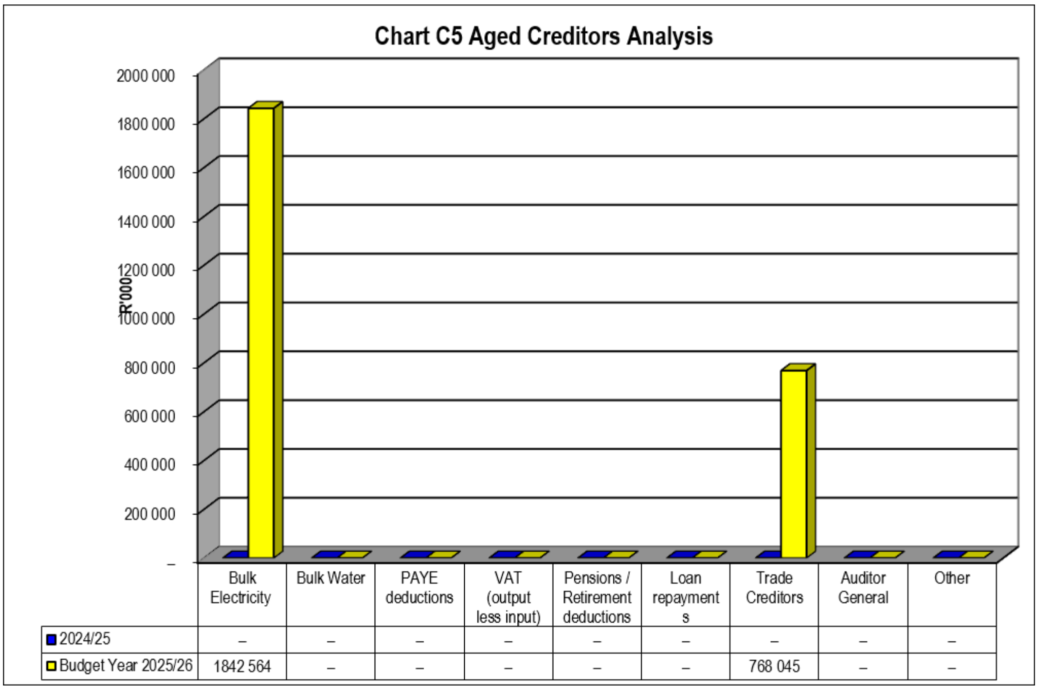


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	231 140	821 521	1756 621	3078 008	3652 671	4229 684	4883 942	7092 602	8221 342	9713 582	11752 05	22433 88
YearTD budget	3517 768	7035 536	10553 30	14071 07	17588 84	21106 60	24624 37	28142 14	31659 91	35177 68	38695 44	42213 20

Aged Consumer Debtors analysis



Aged Creditors analysis



SECTION 14 - WARD COMMITTEES

The municipal public participation policy and ward committee policy are both in place. The municipality has plans in place to accommodate the additional ward, in accordance with the Municipal Demarcation Board.

SECTION 15 - NON - FINANCIAL PERFORMANCE REPORT

15 .1 Background

15.1.1 Legislative Requirements

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

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." Performance management is not only relevant to the organization as a whole, but also to the individuals employed in the organization as well as the external service providers and the Municipal Entities. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

15.1.2 Definition of Performance Management

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

15.1.3 Institutionalizing Performance Management

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

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

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

15.1.4 Strategic Performance

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

15.1.5 Definition of Service Delivery Budget Implementation Plan

The SDBIP is defined in terms of Section 1 of the MFMA and the format of the SDBIP is prescribed by MFMA Circular 13.

Section 41(1) (e) of the MSA prescribes that a process must be established of regular reporting to Council.

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

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

15.1.6 The IDP and the Budget

The Final IDP 2022/2027-year 4 Review implementation 2026/2027 and the Final Budget 2026/2027 was approved by Council the 28 of May 2026. The IDP process and the performance management process are integrated. The IDP fulfills the planning stage of performance management. Performance management in turn, fulfills the implementation management, monitoring and evaluation of the IDP.

15.1.7 Municipal Scorecard

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

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

15.1.8 Background to the format of SDBIP

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

The Top Layer SDBIP was approved by the Mayor on the 23rd of June 2026. The Departmental SDBIP's measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

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

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	KPI Not Met	0% <= Actual/Target <= 74.999%
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%
B	KPI Extremely Well Met	150.000% <= Actual/Target
N/A	KPI Did Not Occur	KPIs with a target which did not materialise
NU	KPI Not Yet Updated	KPIs which have not yet been updated
UR	KPI Under Review	KPIs which have been rejected by a Reviewer

Table 3.1: SDBIP Measurement Categories

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

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

- Summary of the quarterly performance of the Municipality in terms of the seven

(7) Municipal Strategic Objective; and

- A detailed performance review per Municipal directorate.

15.1.9 Monitoring and Evaluation

The performance is monitored and evaluated via the SDBIP system. The web-based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against key performance indicator targets every month for the previous month's performance.

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

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

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

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

15.2 Actual Performance for the 4th Quarter

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

The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 4th quarter of the financial year 2025/2026 is provided for in section 15 of this report.
Overall performance (dashboard) per National and Municipal Key Performance Area will be provided for in this report.

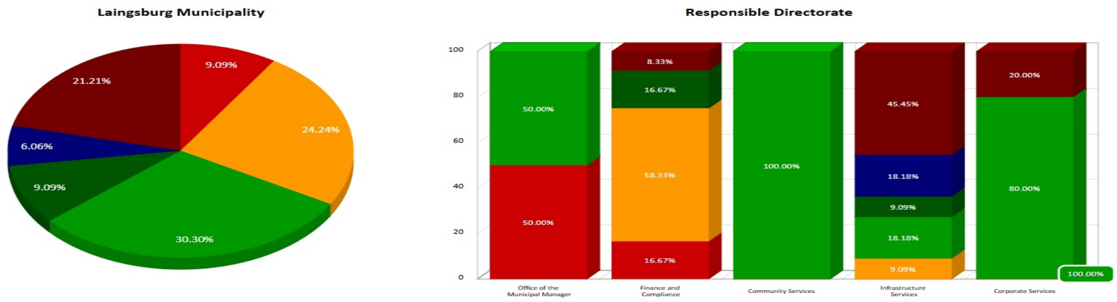
15.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2025/2026(4th quarter).
The performance is also measured and reported on; per National and Municipal Key Performance Area

Top Layer KPI Report

Quarter ending June 2026 - Quarter ending June 2026

Report drawn on 22 July 2026 at 19:33



	Laingsburg Municipality	Responsible Directorate					
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	3 (9.09%)	1 (50.00%)	2 (16.67%)	-	-	-	-
Almost Met	8 (24.24%)	-	7 (58.33%)	-	1 (9.09%)	-	-
Met	10 (30.30%)	1 (50.00%)	-	3 (100.00%)	2 (18.18%)	4 (80.00%)	-
Well Met	3 (9.09%)	-	2 (16.67%)	-	1 (9.09%)	-	-
Extremely Well Met	2 (6.06%)	-	-	-	2 (18.18%)	-	-
Did Not Occur	-	-	-	-	-	-	-
Not Yet Updated	7 (21.21%)	-	1 (8.33%)	-	5 (45.45%)	1 (20.00%)	-
Under Review	-	-	-	-	-	-	-
Total:	33*	2	12	3	11	5	-
	100%	6.06%	36.36%	9.09%	33.33%	15.15%	-

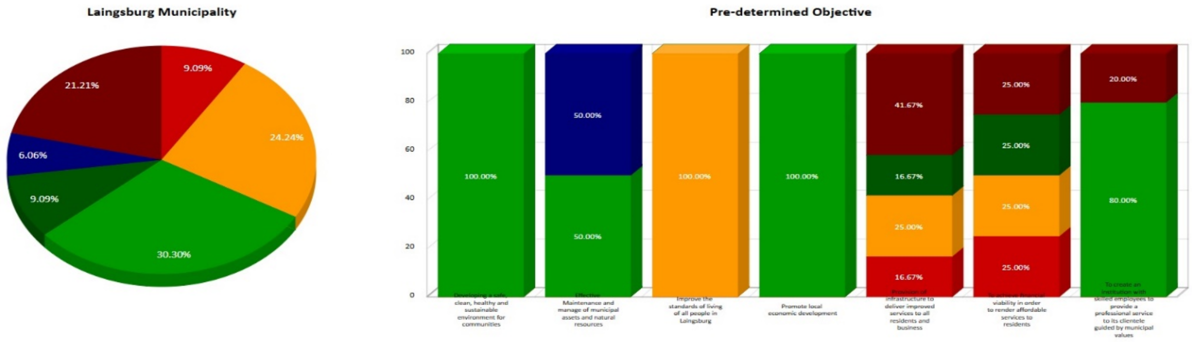
** Excludes 3 KPIs which had no targets/actuals for the period selected.*

The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective (PDO's) for the term under review (01 April 2026 to 30 June 2026)

Top Layer KPI Report

Quarter ending June 2026 - Quarter ending June 2026

Report drawn on 22 July 2026 at 19:38



	Laingsburg Municipality	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Unspecified	[Unspecified]
Not Met	3 (9.09%)	-	-	-	-	-	2 (16.67%)	1 (25.00%)	-	-	-
Almost Met	8 (24.24%)	-	-	-	4 (100.00%)	-	3 (25.00%)	1 (25.00%)	-	-	-
Met	10 (30.30%)	-	3 (100.00%)	2 (50.00%)	-	1 (100.00%)	-	-	4 (80.00%)	-	-
Well Met	3 (9.09%)	-	-	-	-	-	2 (16.67%)	1 (25.00%)	-	-	-
Extremely Well Met	2 (6.06%)	-	-	2 (50.00%)	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-	-
Not Yet Updated	7 (21.21%)	-	-	-	-	-	5 (41.67%)	1 (25.00%)	1 (20.00%)	-	-
Under Review	-	-	-	-	-	-	-	-	-	-	-
Total:	33*	-	3	4	4	1	12	4	5	-	-
	100%	-	9.09%	12.12%	12.12%	3.03%	36.36%	12.12%	15.15%	-	-

** Excludes 3 KPIs which had no targets/actuals for the period selected.*

Laingsburg Municipality

2025-2026: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending June 2026					Overall Performance for Quarter ending June 2026 to Quarter ending June 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL70	Office of the Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by	Social Development	Develop a Risk Based Audit Plan for 2026/26 and submit to the Audit Committee for consideration by 30 June 2026	RBAP submitted to the Audit Committee by 30 June 2026	Carry Over	1	1	G	[D135] Municipal Manager: In-Progress for submission in July 2026 (June 2026)	[D135] Municipal Manager: Adequate Planning for the development and tabling of the RBAP for consideration by the AC (June 2026)	**1**	**1**	G

			municipal values												
TL71	Office of the Municipal Manager	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2026 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	Last Value	95%	64.60%	R	[D136] Municipal Manager: Total capital payments at the end of the fourth quarter amounted to R22.43 million. These relate to capital projects undertaken by the municipality during the financial year, such as the Bergsig Sports Facility	[D136] Municipal Manager: The Bergsig Sports Facility's Phase 2 is not yet complete, whilst the other projects have been completed. This also have an impact on capital budget spend (June 2026)	**95%**	**64.60%**	R

											Phase 2, the purchase of three MIG yellow fleet vehicles, and the Goldnerville Stormwater Channel Bridges. (June 2026)				

TL72	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Institutional Development	Achieve a debtor payment percentage of 95% by 30 June 2026 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Last Value	95%	86%	O	[D137] Senior Manager: Finance and Administration: Weak recovery due to timing mismatch; strong billing, but arrears rising (June 2026)	[D137] Senior Manager: Finance and Administration: Management to prioritize integration of the prepaid system with the financial system to enable auxiliary blocking as a credit control measure. Ensure that the meter Readings and Enforce monthly uploads to avoid backdatin	**95%**	**86%**	O

												g. Continuous monitoring and updating of Supplier/Legal Meetings: Data cleansing to activate 40:60 debt control measure and restore reporting discipline. Indigent Register: Continue strengthening household data collection (June 2026)			

TL73	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2026	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2026	Last Value	1 000	477	R	[D138] Senior Manager: Finance and Administration: See attached Mun837a Report (June 2026)	[D138] Senior Manager: Finance and Administration: Targets needs to be revised (June 2026)	**1 000**	**477**	R
TL74	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the	Number of residential properties which are billed for water	Last Value	1 336	1 371	G2	[D139] Senior Manager: Finance and Administration: mun837a (June 2026)		**1 336**	**1 371**	G2

					municipal water infrastructure network and billed for the service as at 30 June 2026										
TL75	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2026	Number of residential properties which are billed for sewerage	Last Value	1 329	1 324	O	[D140] Senior Manager: Finance and Administration: Report (June 2026)	[D140] Senior Manager: Finance and Administration: Revise Bills (June 2026)	**1 329**	**1 324**	O
TL76	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to	Infrastructure Development	Number of formal residential properties	Number of residential	Last Value	1 398	1 371	O	[D141] Senior Manager: Finance	[D141] Senior Manager: Finance	**1 398**	**1 371**	O

			deliver improved services to all residents and business		for which refuse is removed once per week and billed for the service as at 30 June 2026	properties which are billed for refuse removal					and Administration: Mun837a (June 2026)	and Administration: Needs to be revised (June 2026)			
TL77	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 50kWh electricity to indigent households as at 30 June 2026	Number of households receiving free basic electricity	Last Value	370	296	O	[D142] Senior Manager: Finance and Administration: Mun837a (June 2026)	[D142] Senior Manager: Finance and Administration: As per applications received (June 2026)	**370**	**296**	O
TL78	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 6kl water to indigent households as at 30 June 2026	Number of households receiving free basic water	Last Value	480	434	O	[D143] Senior Manager: Finance and Administration: Mun837a (June 2026)	[D143] Senior Manager: Finance and Administration: Some Indigents application could not be	**480**	**434**	O

												finalized due to applicants not renewing the expired application and not submitting all required information (June 2026)			
TL79	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic sanitation to indigent households as at 30 June 2026	Number of households receiving free basic sanitation services	Last Value	461	432	O	[D144] Senior Manager: Finance and Administration: Mun837a Report (June 2026)	[D144] Senior Manager: Finance and Administration: Reconvene meeting with delegated CDWs and inform all ward Councilors of pending	**461**	**432**	O

												applications (June 2026)			
TL80	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic refuse removal to indigent households as at 30 June 2026	Number of households receiving free basic refuse removal services	Last Value	480	440	O	[D145] Senior Manager: Finance and Administration: Mun837a (June 2026)	[D145] Senior Manager: Finance and Administration: Applications to be reviewed (June 2026)	**480**	**440**	O
TL81	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2026 [(Short Term Borrowing + Bank Overdraft +	Debt coverage ratio as at 30 June 2026	Reverse Last Value	45%	0%	NU	[D146] Senior Manager: Finance and Administration: Section 71 Report (June 2026)		**45%**	**0%**	NU

					Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]										
TL82	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2026 [(Total outstanding service debtors/annual revenue received for	% outstanding service debtors at 30 June 2026	Reverse Last Value	60%	85.60%	R	[D147] Senior Manager: Finance and Administration: There was an increase in debtors (June 2026)	[D147] Senior Manager: Finance and Administration: Outstanding debtors amounted to R23.92 million, reflecting an increase in debtors of R800 000 from the	**60%**	**85.60%**	R

					services)x 100]							previous quarter. The year-to-date (average) collection rate at the end of the quarter stood at 85.63%, which is attributable Weak recovery due to timing mismatch; strong billing, but arrears rising (June 2026)			

TL83	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2026 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on	Cost coverage ratio as at 30 June 2026	Last Value	1	1.20	G2	[D148] Senior Manager: Finance and Administration: None (June 2026)		**1**	**1.20**	G2

					Disposal of Assets)]										
TL84	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Review the Disaster Management Plan and submit to Council by 31 March 2026	Reviewed Disaster Management Plan submitted to Council by 31 March 2026	Carry Over	0	0	N/A			**0**	**0**	N/A
TL85	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for	Infrastructure Development	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	Accumulative	12	12	G	[D150] Manager: Community Services: Roadblocks done on a daily basis		**12**	**12**	G

			communities								(June 2026)				
TL86	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Spend 95% of the Library Grant [(Actual expenditure divided by the total approved grant received) x 100]	% grant spent	Last Value	95%	95%	G	[D151] Manager: Community Services: total percentage spend on library grrant (June 2026)		**95%**	**95%**	G
TL87	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	Accumulative	1	1	G	[D152] Manager: Community Services: outreach done in May 2026 (June 2026)		**1**	**1**	G

TL88	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and management of municipal assets and natural resources	Infrastructure Development	Limit the % electricity unaccounted for to less than 10% by 30 June 2026 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]	% electricity unaccounted for by 30 June	Reverse Last Value	10%	8.20 %	B			**10%**	**8.20 %**	B
TL89	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and management of municipal assets and natural resources	Infrastructure Development	Limit unaccounted for water to less than 30% by 30 June 2026 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of	% of water unaccounted	Reverse Last Value	30%	16%	B			**30%**	**16%**	B

					Kilolitres Water Purchased or Purified × 100]										
TL90	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	Last Value	95%	95%	G			**95%**	**95%**	G
TL91	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2026 [(Number of effluent	% of effluent samples compliant	Last Value	95%	95%	G			**95%**	**95%**	G

					samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]									
TL92	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	80% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	80%	60%	O	[D157] Manager: Infrastructure Services: Contractor delays (June 2026)	[D157] Manager: Infrastructure Services: the municipality is enforcing contractual tools to address (June 2026)	**80%**	**60%**	O
TL93	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved	Infrastructure Development	Complete the Site G Development Planning Phase in Laingsburg	Development Planning Phase completed by 30	Carry Over	1	0	NU	[D158] Manager: Infrastructure Services: project delayed	[D158] Manager: Infrastructure Services: Resubmitted EIA	**1**	**0**	NU

			services to all residents and business		by 30 June 2026	June 2026					by EIA amendments (June 2026)	for approval (June 2026)			
TL94	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Machinery and Equipment by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	95%	130 %	G2			**95%**	**130 %**	G2
TL95	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all resident	Infrastructure Development	95% of the approved project budget spent on New Storm Water Conveyance in Göldnerville by 30 June 2026 [(Actual	% of budget spent by 30 June 2026	Last Value	95%	0%	NU			**95%**	**0%**	NU

			s and business		expenditure divided by the total approved project budget) x 100]										
TL96	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	40% of the approved project budget spent on New Waste Water Treatment Works in Bergsig by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	40%	0%	NU			**40%**	**0%**	NU
TL97	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services	Infrastructure Development	95% of the approved project budget spent on New Reclaimed Water Reticulation	% of budget spent by 30 June 2026	Last Value	95%	0%	NU			**95%**	**0%**	NU

			to all residents and business		in Laingsburg Municipal Area by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]									
TL98	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the procurement of vehicles for Infrastructure Services by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	95%	0%	NU			**95%**	**0%**	NU

TL99	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2026 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2026	Reverse Last Value	5%	5%	G	[D164] Senior Manager: Finance and Administration: The Municipality is in process of Filling the current vacancies (June 2026)	[D164] Senior Manager: Finance and Administration: 50 % of the vacant Posts are currently advertised and will be filled by end of August 2026 (June 2026)	**5%**	**5%**	G
TL100	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its	Institutional Development	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2026	Last Value	1%	1%	G	[D165] Senior Manager: Finance and Administration: The total % spent on the Budget can be obtain from the		**1%**	**1%**	G

			clientele guided by municipal values		amount spent on training/total operational budget) x 100]						Budget (Finance Office) (June 2026)				
TL101	Corporate Services	Growth and Jobs	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	The number of people from employment equity target groups employed (to be appointed) by 30 June 2026 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2026	Zero	0	0	NU			**0**	**0**	NU
TL102	Corporate Services	Innovation and Culture	Promote local economic development	Local Economic Development	Create job opportunities through EPWP and LED projects by 30 June 2026	Number of job opportunities created by 30	Carry Over	66	66	G	[D167] Manager: Corporate Services: EPWP and LED projects		**66**	**66**	G

						June 2026					were created by 30 June 2026 (June 2026)				
TL103	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Develop and distribute at least two municipal newsletters by 30 June 2026	Number of municipal newsletters developed and distributed	Accumulative	1	1	G	[D168] Manager: Corporate Services: Two (2) Newslettters were Developed and distributed (June 2026)		**1**	**1**	G
TL104	Corporate Services	Empowering People	To create an institution with skilled employees to	Institutional Development	Establish a Municipal Moderation Committee by 31 December 2025	Municipal Moderation Committee established by 31	Carry Over	0	0	N/A			**0**	**0**	N/A

			provide a professional service to its clientele guided by municipal values			December 2025									
TL105	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Establish a Departmental Moderation Committee 31 October 2025	Departmental Moderation Committee established by 31 October 2025	Carry Over	0	0	N/A			**0**	**0**	N/A

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	8
G	KPI Met	Actual meets Target (Actual/Target = 100%)	10
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	3
B	KPI Extremel	150.000% <=	2

	y Well Met	Actual/Target	
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	7
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		**36**

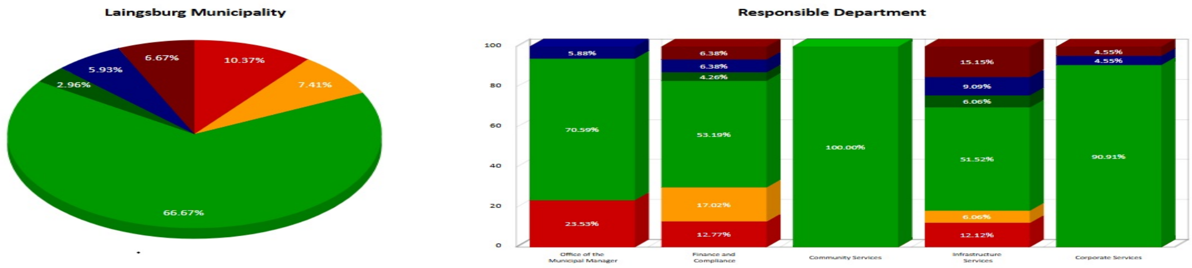
SECTION 16 – MATERIAL VARIANCES TO THE SDBIP

The following graphs provides the Top-Level key performance indicators of the municipality per directorate and whether these KPI's were met for the quarter ended June 2026.

Departmental KPI Report

April 2026 - June 2026

Report drawn on 22 July 2026 at 19:02



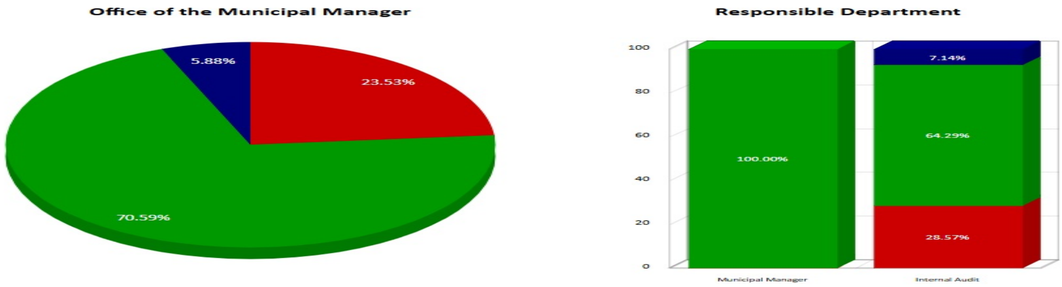
	Laingsburg Municipality	Responsible Department					
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	14 (10.37%)	4 (23.53%)	6 (12.77%)	-	4 (12.12%)	-	-
Almost Met	10 (7.41%)	-	8 (17.02%)	-	2 (6.06%)	-	-
Met	90 (66.67%)	12 (70.59%)	25 (53.19%)	16 (100.00%)	17 (51.52%)	20 (90.91%)	-
Well Met	4 (2.96%)	-	2 (4.26%)	-	2 (6.06%)	-	-
Extremely Well Met	8 (5.93%)	1 (5.88%)	3 (6.38%)	-	3 (9.09%)	1 (4.55%)	-
Did Not Occur	-	-	-	-	-	-	-
Not Yet Updated	9 (6.67%)	-	3 (6.38%)	-	5 (15.15%)	1 (4.55%)	-
Under Review	-	-	-	-	-	-	-
Total:	135*	17	47	16	33	22	-
	100%	12.59%	34.81%	11.85%	24.44%	16.30%	-

** Excludes 35 KPIs which had no targets/actuals for the period selected.*

Departmental KPI Report

April 2026 - June 2026

Report drawn on 22 July 2026 at 19:09



	Office of the Municipal Manager (All)	Responsible Department		
		Office of the Municipal Manager (Only)	Municipal Manager	Internal Audit
Not Met	4 (23.53%)	-	-	4 (28.57%)
Almost Met	-	-	-	-
Met	12 (70.59%)	-	3 (100.00%)	9 (64.29%)
Well Met	-	-	-	-
Extremely Well Met	1 (5.88%)	-	-	1 (7.14%)
Did Not Occur	-	-	-	-
Not Yet Updated	-	-	-	-
Under Review	-	-	-	-
Total:	17*	-	3	14
	100%	-	17.65%	82.35%

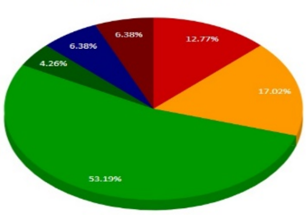
** Excludes 4 KPIs which had no targets/actuals for the period selected.*

Departmental KPI Report

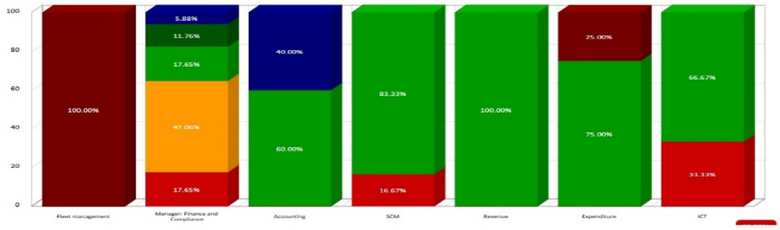
April 2026 - June 2026

Report drawn on 22 July 2026 at 19:19

Finance and Compliance



Responsible Department



	Finance and Compliance (All)	Responsible Department: Finance and Compliance (Only)	Fleet management	Manager: Finance and Compliance	Accounting	SCM	Revenue	Expenditure	Budget & Treasury	ICT
Not Met	6 (12.77%)	-	-	3 (17.65%)	-	1 (16.67%)	-	-	-	2 (33.33%)
Almost Met	8 (17.02%)	-	-	8 (47.06%)	-	-	-	-	-	-
Met	25 (53.19%)	-	-	3 (17.65%)	3 (60.00%)	5 (83.33%)	7 (100.00%)	3 (75.00%)	-	4 (66.67%)
Well Met	2 (4.26%)	-	-	2 (11.76%)	-	-	-	-	-	-
Extremely Well Met	3 (6.38%)	-	-	1 (5.88%)	2 (40.00%)	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-
Not Yet Updated	3 (6.38%)	-	2 (100.00%)	-	-	-	-	1 (25.00%)	-	-
Under Review	-	-	-	-	-	-	-	-	-	-
Total:	47*	-	2	17	5	6	7	4	-	6
	100%	-	4.26%	36.17%	10.64%	12.77%	14.89%	8.51%	-	12.77%

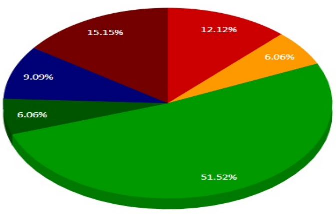
** Excludes 8 KPIs which had no targets/actuals for the period selected.*

Departmental KPI Report

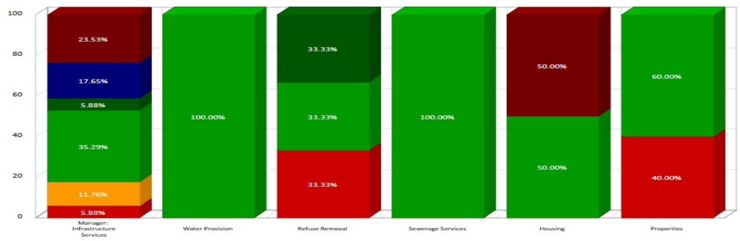
April 2026 - June 2026

Report drawn on 22 July 2026 at 19:24

Infrastructure Services



Responsible Department



	Infrastructure Services (All)	Responsible Department: Infrastructure Services (Only)	Manager: Infrastructure Services	Water Provision	Refuse Removal	Sewerage Services	Housing	Properties	Electricity	Road Transport
Not Met	4 (12.12%)	-	1 (5.88%)	-	1 (33.33%)	-	-	2 (40.00%)	-	-
Almost Met	2 (6.06%)	-	2 (11.76%)	-	-	-	-	-	-	-
Met	17 (51.52%)	-	6 (35.29%)	3 (100.00%)	1 (33.33%)	3 (100.00%)	1 (50.00%)	3 (60.00%)	-	-
Well Met	2 (6.06%)	-	1 (5.88%)	-	1 (33.33%)	-	-	-	-	-
Extremely Well Met	3 (9.09%)	-	3 (17.65%)	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-
Not Yet Updated	5 (15.15%)	-	4 (23.53%)	-	-	-	1 (50.00%)	-	-	-
Under Review	-	-	-	-	-	-	-	-	-	-
Total:	33*	-	17	3	3	3	2	5	-	-
	100%	-	51.52%	9.09%	9.09%	9.09%	6.06%	15.15%	-	-

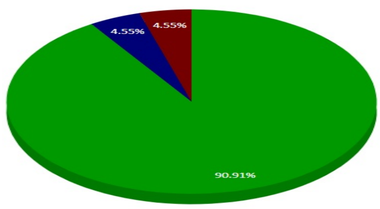
** Excludes 3 KPIs which had no targets/actuals for the period selected.*

Departmental KPI Report

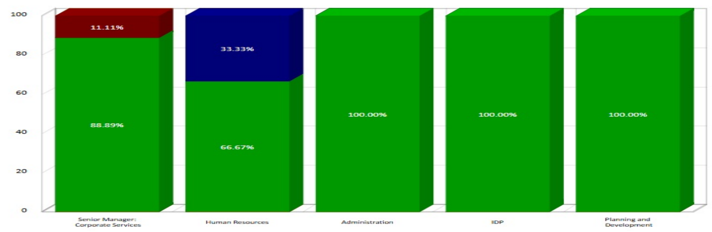
April 2026 - June 2026

Report drawn on 22 July 2026 at 19:27

Corporate Services



Responsible Department



	Corporate Services (All)	Responsible Department					
		Corporate Services (Only)	Senior Manager: Corporate Services	Human Resources	Administration	IDP	Planning and Development
Not Met	-	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	20 (90.91%)	-	8 (88.89%)	2 (66.67%)	2 (100.00%)	4 (100.00%)	4 (100.00%)
Well Met	-	-	-	-	-	-	-
Extremely Well Met	1 (4.55%)	-	-	1 (33.33%)	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Not Yet Updated	1 (4.55%)	-	1 (11.11%)	-	-	-	-
Under Review	-	-	-	-	-	-	-
Total:	22*	-	9	3	2	4	4
	100%	-	40.91%	13.64%	9.09%	18.18%	18.18%

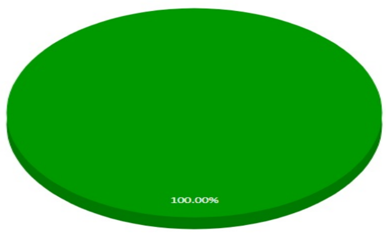
** Excludes 17 KPIs which had no targets/actuals for the period selected.*

Departmental KPI Report

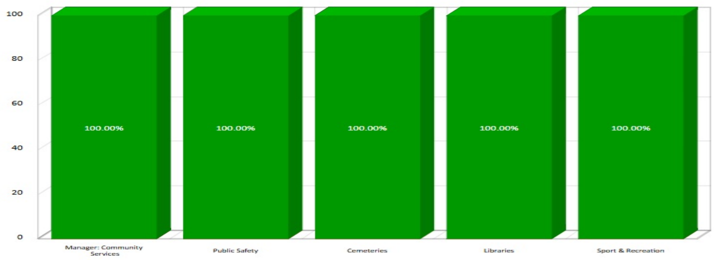
April 2026 - June 2026

Report drawn on 22 July 2026 at 19:22

Community Services



Responsible Department



	Community Services (All)	Responsible Department					
		Community Services (Only)	Manager: Community Services	Public Safety	Cemeteries	Libraries	Sport & Recreation
Not Met	-	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	16 (100.00%)	-	6 (100.00%)	3 (100.00%)	1 (100.00%)	5 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Not Yet Updated	-	-	-	-	-	-	-
Under Review	-	-	-	-	-	-	-
Total:	16*	-	6	3	1	5	1
	100%	-	37.50%	18.75%	6.25%	31.25%	6.25%

Material variances have occurred. For explanations and corrective measures of all immaterial variances to the financial and non-financial indicators please refer to Sections 15.

SECTION 17 - CONCLUSION

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