LAINGSBURG MUNICIPALITY

CERTIFIED EXTRACT

MINUTES OF A GENERAL COUNCIL MEETING HELD ON THURSDAY, 30 APRIL 2026 @11H00 IN THE LAINGSBURG MUNICIPAL COUNCIL CHAMBERS

PRESENT:	Councillor A Theron	Executive Mayor
	Councillor L Potgieter	Deputy Executive Mayor
	Alderman M Gouws	Speaker
	Councillor J Botha	
	Councillor A Kleinbooi	
	Councillor S Laban	
	Councillor J Pieterse	
IN SERVICE:	Mr J Booysen	Municipal Manager
	Ms KL Mokgoje	Senior Manager Finance & Compliance
	Mr JX Komanisi	Senior Manager Infrastructure Services
	Ms NW Gouws	Manager Corporate Services
	Mr AD Abrahams	IDP Officer
	Mr M Goedeman	Admin Officer

11. DEPARTMENT CORPORATE SERVICES

11.1 ARTIKEL 52 PRESTASIE VERSLAG KWARTAAL 3 – 2025/2026

Resolution: Council approved the Section 52 Performance Report-Quarter 3 – 2025/2026

CORRECTLY CERTIFIED BY THE MUNICIPAL MANAGER ON 30 APRIL 2026

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J BOOYSEN

Laingsburg Municipality

Section 52

Quarterly Report

January 2026 – March 2026

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QUALITY CERTIFICATE

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

☐ The monthly budget statement

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

☐ Mid-year budget and performance assessment

For the period of 1 January 2026 until 31 March 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 16 April 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 31 March 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 or any such entity.
c) Any other information considered relevant by the mayor.

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

I hereby table this report to Council for the quarter ended 31 March 2026

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ALETTA THERON
Executive Mayor
20 April 2026

SECTION 2 – INTRODUCTION

This report provides a consolidated quarterly overview of the municipality's financial and non-financial performance for the third 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 31 March 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. This report be referred to MPAC for oversight.

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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 31 March 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 March 2026.

Operating Budget				
R Thousand	**Original Budget**	**Adjustment Budget**	**YTD Actual**	**YTD %**
Total Revenue (Inclusive of Capital Grants)	163 747	164 609	74 307	45,14
Total Expenditure	124 954	136 174	75 771	55,64
Surplus/(Deficit) after capital transfers	**38 793**	**28 435**	**(1 464)**	**(5,15)**

Capital Budget				
R Thousand	**Original Budget**	**Adjustment Budget**	**YTD Actual**	**YTD %**
Total Capital Expenditure	**36 196**	**36 763**	**8 221**	**22,36**
Funding Sources				
National Government - MIG	14 498	14 498	6 94	**44,79**
National Government - WSIG	17 297	17 297	789	**4,56**
Provincial Government - WCRF	3 913	4 480	740	**16,52**
Provincial government - LIB	-	-	-	-
Internal Financing	488	488	88	**18,03**
Total sources of capital funds	**36 196**	**36 763**	**7 093**	**19,29**

4.1 Financial problems and risks

Although the municipality closed with the operating deficit, no material financial problems or significant risks facing the municipality were identified for the reporting period.

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4.2 Other Relevant information

No additional matters were considered relevant for reporting.

4.3 Operating Revenue

According to the C-Schedules, the municipality has generated operating revenue of R66.17 million, which is below the year-to-date budgeted amount of R87.55 million. Year-to-date operating revenue is 24% lower than budget, primarily due to the annually billed property rates. The projected operating revenue for the full 2025/26 financial year amounts to R116.73 million. From this point onwards, explanations shall be limited to material deviations, which will be variances greater than 10% on budget items with an annual budget exceeding R100 000. Variances below this threshold are regarded as not material, as they are either uneconomical to analyse or arise from low-value, incidental, or 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 at 31 March 2026, the cash flow balance stood at R52.19 million. Cash inflows are generated mainly from Operating Activities and Grants, as no borrowing or investment activities were budgeted for. During the budget preparation process, a payment rate assumption of 93% was applied across all debtors.

4.5 Operating Expenditure

Operating expenditure amounted to R75.77 million for the quarter ended 31 March 2026. The amount excludes the annual calculation of provisions. It does, however, include payments made towards the Auditor-General account, which, to date, stand at R3.03 million. It also includes payments made towards the SALGA account which stand at R500 000. 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 third quarter amounted to R8.22 million.

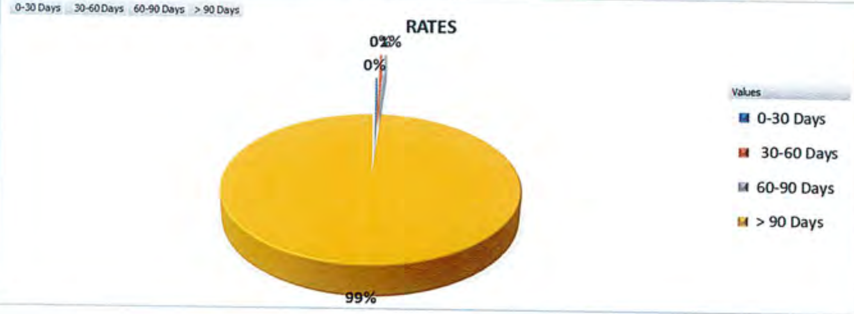
4.7 Government Debt Schedule

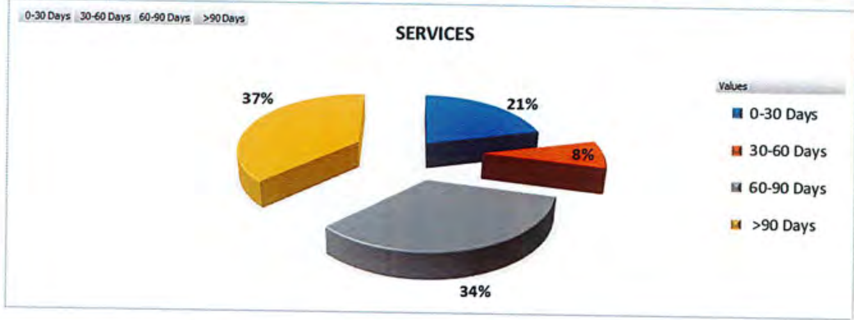
DEBT DASHBOARD

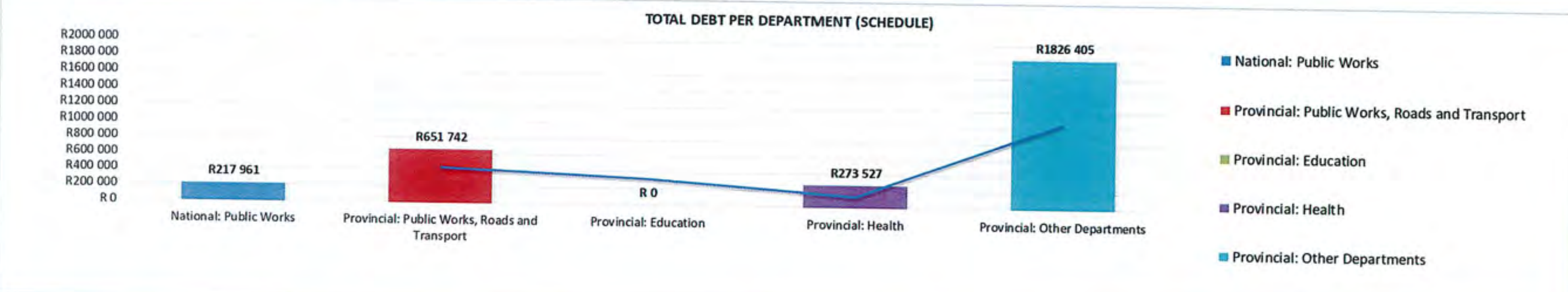
Reporting Month: March

TOP 5 Accounts	Acccount No	Debt >90
1 Provincial: Public Works, Roads and Transport	190018840032	R231 456
2 Provincial: Other Departments	190018840063	R191 124
3 Provincial: Other Departments	360000620034	R178 141
4 Provincial: Public Works, Roads and Transport	190018840070	R130 111
5 Provincial: Other Departments	360001430025	R109 435

Total number of accounts	Debt 60-90 Days R'000	Debt >90 Days R'000	Total debt value R'000
170	R1 004	R1 160	R2 970







	Rates					Services								
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	Total Debt	Interest	Other Fees (Legal ect.)	Grand Total
National: Public Works	153	218	244	16 060	16 676	32 664	34 476	33 854	100 292	201 286	R217 961	-	-	R217 961
Provincial: Public Works, Roads and Transport	-	-	-	39 410	39 410	50 208	49 536	48 401	464 187	612 332	R651 742	-	-	R651 742
Provincial: Education	-	-	-	-	-	0	0	-	-0	0	R0	-	-	R0
Provincial: Health	-	-	-	-	-	103 594	110 807	12 217	46 910	273 527	R273 527	-	-	R273 527
Provincial: Other Departments	-	-	-	-2	-2	386 784	37 238	909 062	493 324	1 826 407	R1 826 405	-	-	R1 826 405
TOTAL OUTSTANDING	153	218	244	55 469	56 084	573 249	232 057	1 003 534	1 104 712	2 913 552	2 969 636	-	-	2 969 636

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4.8 Debtors

Outstanding debtors amounted to R23.12 million, reflecting an increase in debtors of R3.24 million from the previous quarter. The average collection rate for the quarter stood at 84.89% (January = 64,2%; February = 94,74%; March 95,73%). The dip in January was due to the timing difference between the billing and the reading cycles, which evened out in February. Debtors outstanding for longer than 12 months amounted to R10.61 million, and cash locked in debtors older than 90 days amount to R 16.87 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 amount to R447 334,50. It should be noted that the amount owed to the Auditor-General South Africa, totaling R14 021 376,89, is excluded from this figure. The municipality has a running payment agreement with the Auditor-General South Africa.

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 summarized the main cost-containment items applied during the period:

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	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	2 436 976	895 326	5 053 845	(729 325)	2 616 868
Travel and subsistence	1 110 970	92 581	277 743	86 920	738 090	(5 661)	460 347
Accommodation	570 600	47 550	142 650	75 645	383 129	28 095	240 479
Sponsorships and catering	67 980	5 665	16 995	1 502	23 327	(4 163)	6 332
Communication	259 668	21 639	64 917	16 633	150 507	(5 007)	85 590
Overtime	1 357 000	113 083	339 250	72 869	1 037 833	(40 214)	698 583
Total	**R 13 114 123**	**R 1 905 169**	**R 3 278 531**	**R 1 148 894**	**R 7 386 731**	**(756 275)**	**4 108 200**

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:	March 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 78 085 705.10	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 1 032 065.48	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 30 756	Service deposits, Community and Town Halls, Sport Club Houses, etc.
(h) for cash management and investment purposes in accordance with section 13;	R 20 000 000	The investment was made during quarter 1, in November 2025.
(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.

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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 - Q3 Third 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%	12,9%	3,5%	5,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,1%	8,2%	11,6%	19,1%	11,6%
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%	131,7%	106,6%	130,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	86,4%	74,0%	85,6%
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%	17,0%	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%	33,8%	42,7%	34,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,0%	2,1%	2,3%	1,1%	2,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,9%	13,8%	15,0%	4,0%	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.

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Table 5.1 summarises the municipality's capital and operational revenue and expenditure against the budget as at 31 March 2026.

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	87 546 699	102 130 641	31 659 921
Actuals as at Current Quarter	66 174 299	75 770 960	1 128 740
Variance between YTD Budget and YTD Actuals	21 372 400	26 359 681	30 531 181
Variance %	24,41	25,81	96,43

Table 5.2 shows the actual budget spending as at 31 March 2026

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget	87 546 699	102 130 641	43 260 170
Actuals as at Current Quarter	66 174 299	75 770 960	1 128 740
Actual as % of total Budget	75,59	74,19	2,61

Table 5.3 compares the previous quarter (ended 30 September 2025) to the figures as at 31 March 2026 (current quarter).

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	46,77	46,21
Actual income vs Budgeted Income	75,59	100,00
Expenditure Management		
Personnel Costs to total Expenditure	37,26	3,29
Actual expenditure vs Budgeted Expenditure	74,19	86,13
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,24	0,20
Repairs and maintenance / total expenditure	0,97	1,12
Asset Management		
Actual versus Budgeted Capital Expenditure	2,61	1,29
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	290	428
Liquidity		
Current ratio	106,63	120,58
Acid Test ratio	96,27	113,55
Turnover of accounts receivable	1,35	0,94
Cash to interest	0	0
Debt to cash	195,50	10,29
Cash to income	1,28	1,50
Total Liabilities / Total Assets	22,41	18,90

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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%	1%
Total interest paid	1242619	727406
Total Operating expenditure	75 770 960	54 730 267

Table 5.4 – Interest paid to total operating expenditure

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

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

<u>Interpretation of Results</u>

Interest paid to total expenditure amounts to 2% and 1% 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	39 557 176	27 676 510

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.

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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	16 235 331	9 608 819
Annual loan repayments	0	0

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

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

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

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	75 770 960	54 730 267

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	52 187 682	46 075 485
Monthly Fixed Operational Expenditure	5 252 527	4 970 246
Cash and Cash Equivalents:		
Petty Cash and bank Balances	39 112 648	28 223 477
Less:		
Unspent Conditional Grants	33 376 637	25 196 453
Overdraft	0	0
Plus:		
Short-term investments	545 414	545 414
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	12 628 493	18 243 422
Less:		
Depreciation & Amortisation	1 660 260	2 029 300
Provision for bad debt	1 270 230	2 642 976
Impairment and loss on Disposal of Assets	745 154	1 490 307
Fair Value Adjustments	0	0

Table 5.8 – Cash/Cost Coverage Ratio

Purpose/ Use of the Ratio and Norm

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

The ratio is calculated as follows:

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

Interpretation of Results

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

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b) Current ratio

Description	CQ	PQ
Current Ratio	106,63	120,58
Current Assets	53 479 839	42 188 010
Current Liabilities	50 155 006	34 988 913

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 remains below the approved norm, measured at 1.07:1 for the current quarter and 1.21:1 for the previous quarter. Although the commitments will be met as they fall due, this position remains a cause for concern and requires ongoing monitoring.

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

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

Liquidity Requirement Calculation	CQ R	PQ R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	1 141 171	939 937
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	31 581 463
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	5 252 527	4 970 246
Consumer Deposits	2 891 943	4 173 653
Other Deposits and Other Advance Payments:		
- Retentions	49 275	49 275
- Payments Received in Advance	1 418 235	1 018 929
- Other Deposits	203 987	198 770
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	33 991 865	38 834 896

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	39 112 648	28 223 477
Bank balance sub total	39 112 648	28 223 477
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)	4 523 248	3 348 871
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	33 376 637	25 196 453
- 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	77 530 677	57 286 944
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	290	428
Rates revenue + Services revenue + Debtors income		

Table 5.12 – Debtors collection period in days

Purpose/ Use of the Ratio and Norm

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

The generally accepted norms are as follows:

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

Interpretation of Results

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

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

b) Level of reliance on government grants

Description	CQ	PQ
Level of reliance on government grants	46,77	46,21
Government Grants and subsidies	7 330 624,00	8 801 969,00
Total Revenue	9 797 657,00	11 794 193,00

Table 5.13 – Reliance on grant funding

Purpose/ Use of the Ratio and Norm

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

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

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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	8 221 342	4 229 684
Actual Capital Expenditure : Budgeted Capital Expenditure	19,48	9,78
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 74% below the year-to-date budget at the third quarter, which is not within the acceptable variance range. This means, there is a major underperformance which is 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 next budget cycle. It can, however, be mentioned that the actual revenue collection remains broadly aligned with prior-year trends and projected collection levels.

e) Implementation: Operational Expenditure

Description	CQ	PQ
Actual operating expenditure VS Budgeted operating expenditure	66 174 299	47 461 212
Actual Expenditure – Budgeted Expenditure	48,60	37,98
Budgeted Expenditure	136 174 172	124 954 120

Purpose/ Use of the Ratio and Norm

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

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

Interpretation of Results

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

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SECTION 6 – IN-YEAR BUDGET STATEMENT TABLES

Table SC1: Material Variances Explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Interest from Current and Non Current Assets	191	Interest income exceeded projections due to higher-than-anticipated returns on investments, including a once-off interest realisation during February, as well as increased balances in interest-bearing accounts during the quarter.	None
	Rent on Land	(5)	Revenue from land rentals is below projections due to the expiry of certain lease agreements, with renewal terms still under negotiation, resulting in temporary under-collection.	None
	Rental from Fixed Assets	(233)	Revenue is below projections due to Council-approved rebates and adjustments to rental tariffs subsequent to the approval of the budget, resulting in lower actual billings than originally anticipated.	None
	Licence and permits	(38)	Revenue from licences and permits is demand-driven and does not accrue evenly over the financial year. The budget was phased on a straight-line basis, resulting in timing-related variances where actual activity levels differ from projections.	None
	Property rates	1 523	Property rates are billed on an annual basis, resulting in front-loading of revenue recognition compared to the evenly phased budget. The variance is expected to normalise over the remainder of the financial year.	None
	Fines, penalties and forfeits	(21 003)	Revenue from fines and penalties is both cash-based and highly uncertain in nature. Actual receipts are significantly influenced by enforcement levels and payment behaviour, and therefore do not align with the evenly phased budget	None
	Interest (non-exchange revenue)	(46)	Interest income is lower than projected as a result of inconsistent application of interest and will increase with a projected increase in the outstanding debtors' book.	None
	Gains on disposal of Assets	57	Investment property was disposed of, which was not fully aligned to the timing assumed in the budget.	None

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WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
2	**Expenditure By Type**			
	Inventory consumed	(436)	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	(18 186)	Debt impairment is typically recognised on an annual basis, rather than incurred evenly on a monthly basis. The budget was phased monthly, resulting in a timing variance.	None
	Interest	(1 510)	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	(2 361)	Expenditure on contracted services is below projections due to delays in 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	(220)	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 rather than on a monthly basis.	None

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WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	Cash Flow			
	Property rates	1 243	Cash inflows from property rates exceeded projections due to strong collection performance during the period, combined with timing differences between billing cycles and the evenly phased cash flow budget.	None
	Service charges	(4 056)	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.
	Transfers and Subsidies - Operational	4 687	Higher-than-anticipated cash inflows are due to the early receipt of grant funding relative to the evenly phased cash flow budget, as well as the misclassification of revenue forgone within the accounting system.	None
	Interest (receipts)	186	Interest income exceeded projections due to higher-than-anticipated returns on investments, including a once-off interest realisation during February, as well as increased balances in interest-bearing accounts during the quarter.	To be monitored
	Interest (payments)	2 752	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 (decrease)	27 136	Capital expenditure is significantly below projections due to delays in procurement processes and project implementation, resulting in lower cash outflows than anticipated.	Strengthen contract management and align capital cash flow projections with realistic procurement and implementation timelines.

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Table C1: Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q3 Third 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	6 206	4 683	1 523	33%	6 298
Service charges	34 034	37 702	37 497	3 066	28 605	28 123	483	2%	37 497
Investment revenue	1 617	1 400	1 221	97	1 107	916	191	21%	1 221
Transfers and subsidies - Operational	26 231	28 284	38 747	6 202	26 617	29 060	(2 443)	(0)	38 734
Other own revenue	6 632	41 175	33 020	427	3 639	24 765	(21 126)	-85%	33 018
Total Revenue (excluding capital transfers and contributions)	**74 172**	**114 559**	**116 729**	**9 798**	**66 174**	**87 547**	**(21 372)**	**-24%**	**116 768**
Employee costs	33 981	37 665	39 473	2 662	28 234	29 605	(1 371)	-5%	39 870
Remuneration of Councillors	3 677	3 785	3 777	396	2 800	2 833	(33)	-1%	3 777
Depreciation and amortisation	953	13 271	13 832	1 384	9 962	10 374	(412)	-4%	13 832
Interest	3 442	2 575	3 670	188	1 243	2 752	(1 510)	-55%	3 670
Inventory consumed and bulk purchases	15 467	18 035	19 381	121	13 010	14 536	(1 526)	-10%	19 384
Transfers and subsidies	98	10	–	4	28	–	28	#DIV/0!	–
Other expenditure	24 293	49 613	56 042	1 558	20 495	42 032	(21 536)	-51%	55 857
Total Expenditure	**81 911**	**124 954**	**136 174**	**6 313**	**75 771**	**102 131**	**(26 360)**	**-26%**	**136 390**
Surplus/(Deficit)	**(7 739)**	**(10 395)**	**(19 445)**	**3 485**	**(9 597)**	**(14 584)**	**4 987**	**-34%**	**(19 622)**
Transfers and subsidies - capital (monetary	28 023	49 188	47 880	1 129	8 133	35 910	###	-77%	47 880
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**20 284**	**38 793**	**28 435**	**4 614**	**(1 464)**	**21 326**	**(22 790)**	**-107%**	**28 259**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**20 284**	**38 793**	**28 435**	**4 614**	**(1 464)**	**21 326**	**(22 790)**	**-107%**	**28 259**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	–	–	–	–	–	–		–
Financial position									
Total current assets	30 474	27 820	35 225		53 480				35 225
Total non current assets	336 169	354 694	360 625		328 361				360 625
Total current liabilities	28 528	20 714	26 747		50 155				26 975
Total non current liabilities	33 242	39 527	35 414		35 414				35 414
Community wealth/Equity	**305 366**	**322 272**	**333 690**		**296 272**				**333 690**
Cash flows									
Net cash from (used) operating	25 435	57 144	40 071	16 235	36 488	30 053	(6 435)	-21%	40 071
Net cash from (used) investing	(20 469)	(49 745)	(48 314)	(1 453)	(9 041)	(36 235)	(27 194)	75%	(48 314)
Net cash from (used) financing	–	–	–	–	–	–			–
Cash/cash equivalents at the month/year end	**11 676**	**14 112**	**16 498**	**14 782**	**52 188**	**12 373**	**(39 814)**	**-322%**	**16 498**
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	3 448	1 075	1 729	705	581	689	4 283	10 606	23 117
Creditors Age Analysis									
Total Creditors	286	84	49	–	–	–	2 269	182	2 871

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Table C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third 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**	**74 476**	**6 353**	**35 322**	**55 857**	(20 535)	-37%	**74 456**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		64 134	74 172	74 476	6 353	35 322	55 857	(20 535)	-37%	74 456
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**342**	**36 516**	**31 549**	**161**	**1 414**	**23 662**	(22 247)	-94%	**31 534**
Community and social services		23	1 759	2 769	128	1 158	2 076	(918)	-44%	2 769
Sport and recreation		0	3	–	–	–	–	–		–
Public safety		300	34 733	28 759	30	240	21 569	(21 329)	-99%	28 746
Housing		18	22	22	2	14	16	(3)	-16%	19
Health		1	–	0	2	3	0	3	1714%	0
Economic and environmental services		**1 425**	**1 500**	**1 506**	**96**	**1 078**	**1 129**	(51)	-5%	**1 504**
Planning and development		–	–	–	–	–	–	–		–
Road transport		1 425	1 500	1 506	96	1 078	1 129	(51)	-5%	1 504
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**36 293**	**51 559**	**57 079**	**4 317**	**36 493**	**42 809**	**(6 316)**	-15%	**57 154**
Energy sources		22 386	27 703	27 961	2 022	19 451	20 971	(1 520)	-7%	27 926
Water management		6 069	10 756	16 678	442	4 762	12 509	(7 747)	-62%	16 893
Waste water management		3 860	4 992	4 610	314	2 900	3 458	(558)	-16%	4 560
Waste management		3 977	8 108	7 829	1 540	9 381	5 872	3 509	60%	7 775
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**102 194**	**163 747**	**164 609**	**10 926**	**74 307**	**123 457**	**(49 150)**	**-40%**	**164 649**
Expenditure - Functional										
Governance and administration		**17 811**	**19 934**	**31 966**	**1 707**	**21 091**	**23 974**	(2 883)	-12%	**31 966**
Executive and council		4 446	6 066	7 727	626	5 538	5 796	(257)	-4%	7 727
Finance and administration		13 365	13 868	24 238	1 081	15 553	18 179	(2 626)	-14%	24 238
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**10 270**	**39 225**	**33 150**	**1 019**	**8 986**	**24 863**	(15 877)	-64%	**33 138**
Community and social services		2 359	2 326	2 696	210	1 944	2 022	(78)	-4%	2 696
Sport and recreation		536	2 156	1 961	139	1 156	1 471	(314)	-21%	1 961
Public safety		7 343	34 729	28 481	668	5 876	21 361	(15 485)	-72%	28 469
Housing		7	13	13	1	10	9	0	2%	13
Health		24	–	–	–	–	–	–		–
Economic and environmental services		**18 625**	**20 022**	**23 198**	**1 796**	**16 603**	**17 398**	(795)	-5%	**23 198**
Planning and development		1 487	1 344	1 365	105	998	1 023	(25)	-2%	1 365
Road transport		17 138	18 677	21 833	1 691	15 605	16 375	(770)	-5%	21 833
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**34 788**	**45 430**	**47 330**	**1 747**	**28 735**	**35 498**	**(6 763)**	-19%	**47 558**
Energy sources		17 360	21 200	22 017	234	13 705	16 513	(2 808)	-17%	22 074
Water management		7 606	9 818	10 547	669	6 561	7 910	(1 348)	-17%	10 643
Waste water management		3 653	6 005	7 294	626	4 552	5 470	(919)	-17%	7 294
Waste management		6 169	8 407	7 473	218	3 917	5 604	(1 688)	-30%	7 548
Other		**417**	**344**	**530**	**45**	**356**	**398**	**(41)**	**-10%**	**530**
Total Expenditure - Functional	3	**81 911**	**124 954**	**136 174**	**6 313**	**75 771**	**102 131**	**(26 360)**	**-26%**	**136 390**
Surplus/ (Deficit) for the year		**20 284**	**38 793**	**28 435**	**4 614**	**(1 464)**	**21 326**	**(22 790)**	**-1,068625**	**28 259**

00008

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) - Q3 Third 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	5 249	376	3 589	3 936	(348)	-8,8%	5 247
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	70 093	6 066	32 341	52 570	(20 228)	-38,5%	70 147
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	2 769	129	1 161	2 077	(916)	-44,1%	2 769
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	–	–	–	–	–		–
Vote 8 - HOUSING (17: IE)		11	13	13	1	8	9	(1)	-13,9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	28 759	30	240	21 569	(21 329)	-98,9%	28 746
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	1 506	96	1 078	1 129	(51)	-4,5%	1 504
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	7 614	1 521	9 235	5 711	3 524	61,7%	7 614
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	4 410	296	2 763	3 308	(544)	-16,5%	4 410
Vote 13 - WATER (22: IE)		5 836	10 512	16 378	413	4 553	12 284	(7 731)	-62,9%	16 378
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	27 820	1 999	19 339	20 865	(1 526)	-7,3%	27 820
Total Revenue by Vote	2	**102 194**	**163 747**	**164 609**	**10 926**	**74 307**	**123 457**	**(49 150)**	**-39,8%**	**164 649**
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		4 558	5 476	5 942	460	4 470	4 457	14	0,3%	5 942
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	4 331	394	3 119	3 248	(130)	-4,0%	4 331
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	10 645	701	5 674	7 984	(2 310)	-28,9%	10 645
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	27 168	1 538	20 277	20 376	(99)	-0,5%	27 168
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	859	63	619	644	(25)	-3,9%	859
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	1 754	137	1 289	1 316	(27)	-2,0%	1 754
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	1 718	124	998	1 289	(291)	-22,6%	1 718
Vote 8 - HOUSING (17: IE)		–	7	6	0	5	5	0	4,7%	6
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	25 669	435	3 779	19 252	(15 473)	-80,4%	25 657
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	17 302	1 314	12 206	12 977	(770)	-5,9%	17 302
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	6 283	118	3 020	4 712	(1 692)	-35,9%	6 358
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	5 694	502	3 437	4 270	(833)	-19,5%	5 694
Vote 13 - WATER (22: IE)		3 698	6 577	7 306	386	4 013	5 480	(1 467)	-26,8%	7 402
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	21 498	141	12 866	16 123	(3 258)	-20,2%	21 554
Total Expenditure by Vote	2	**81 886**	**124 954**	**136 174**	**6 313**	**75 771**	**102 131**	**(26 360)**	**-25,8%**	**136 390**
rplus/ (Deficit) for the year	2	**20 308**	**38 793**	**28 435**	**4 614**	**(1 464)**	**21 326**	**(22 790)**	**-106,9%**	**28 259**

00008

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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	1 989	19 244	18 998	246	1%	25 330
Service charges - Water		4 444	4 648	4 696	406	3 758	3 522	236	7%	4 696
Service charges - Waste Water Management		3 677	3 871	3 713	287	2 697	2 785	(88)	-3%	3 713
Service charges - Waste management		3 779	4 071	3 757	384	2 906	2 818	88	3%	3 757
Sale of Goods and Rendering of Services		341	2 213	341	33	275	255	20	8%	340
Agency services		215	267	240	31	190	180	10	6%	240
Interest		293	–	–	–	–	–	–		–
Interest earned from Receivables		896	889	1 158	112	802	869	(67)	-8%	1 158
Interest from Current and Non Current Assets		1 617	1 400	1 221	97	1 107	916	191	21%	1 221
Dividends								–		
Rent on Land		27	102	36	2	22	27	(5)	-18%	36
Rental from Fixed Assets		1 645	2 079	1 983	144	1 254	1 487	(233)	-16%	1 983
Licence and permits		227	297	277	27	169	207	(38)	-18%	277
Special rating levies								–		
Operational Revenue		69	27	33	2	20	24	(5)	-18%	31
Non-Exchange Revenue								–		
Property rates		5 657	5 998	6 244	7	6 206	4 683	1 523	33%	6 298
Surcharges and Taxes								–		
Fines, penalties and forfeits		167	34 437	28 107	3	78	21 080	(21 003)	-100%	28 106
Licence and permits								–		
Transfers and subsidies - Operational		26 231	28 284	38 747	6 202	26 617	29 060	(2 443)	-8%	38 734
Interest		466	520	540	44	359	405	(46)	-11%	540
Fuel Levy								–		
Operational Revenue		106	345	76	29	240	57	182	318%	76
Gains on disposal of Assets		2 180	–	230	–	230	173	57	33%	230
Other Gains								–		
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		74 172	114 559	116 729	9 798	66 174	87 547	(21 372)	-24%	116 768
Expenditure By Type										
Employee related costs		33 981	37 665	39 473	2 662	28 234	29 605	(1 371)	-5%	39 870
Remuneration of councillors		3 677	3 785	3 777	396	2 800	2 833	(33)	-1%	3 777
Bulk purchases - electricity		14 819	16 700	16 850	–	11 548	12 638	(1 090)	-9%	16 850
Inventory consumed		648	1 335	2 531	121	1 462	1 898	(436)	-23%	2 534
Debt impairment		–	29 652	24 247	–	–	18 186	(18 186)	-100%	24 475
Depreciation and amortisation		953	13 271	13 832	1 384	9 962	10 374	(412)	-4%	13 832
Interest		3 442	2 575	3 670	188	1 243	2 752	(1 510)	-55%	3 670
Contracted services		10 143	9 282	10 244	801	5 322	7 683	(2 361)	-31%	9 886
Transfers and subsidies		98	10	–	4	28	–	28	#DIV/0!	–
Irrecoverable debts written off		619	–	1 235	–	706	926	(220)	-24%	1 235
Operational costs		13 531	10 680	20 316	757	14 467	15 237	(770)	-5%	20 261
Losses on Disposal of Assets								–		
Other Losses								–		
Total Expenditure		81 911	124 954	136 174	6 313	75 771	102 131	(26 360)	-26%	136 390
Surplus/(Deficit)		(7 739)	(10 395)	(19 445)	3 485	(9 597)	(14 584)	4 987	(0)	(19 622)
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	47 880	1 129	8 133	35 910	(27 777)	(0)	47 880
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	28 435	4 614	(1 464)	21 326	(22 790)	(0)	28 259
Income Tax								–		
Surplus/(Deficit) after income tax		20 284	38 793	28 435	4 614	(1 464)	21 326	(22 790)	(0)	28 259
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		20 284	38 793	28 435	4 614	(1 464)	21 326	(22 790)	(0)	28 259
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		20 284	38 793	28 435	4 614	(1 464)	21 326	(22 790)	(0)	28 259

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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) - Q3 Third 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	–	88	172	(84)	-49%	172
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		–	23	893	–	–	669	(669)	-100%	669
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	492	923	6 522	(5 599)	-86%	6 522
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	–	–	77	(77)	-100%	77
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	637	3 056	2 364	692	29%	2 364
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	–	789	12 990	(12 200)	-94%	12 990
Vote 21 - WATER (42: CAPEX)		1 232	13 828	11 821	–	3 365	8 866	(5 501)	-62%	8 866
Vote 22 - ELECTRICITY (43: CAPEX)		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	19 706	43 260	42 213	1 129	8 221	31 660	**(23 439)**	**-74%**	31 660
Total Capital Expenditure		**19 706**	**43 260**	**42 213**	**1 129**	**8 221**	**31 660**	**(23 439)**	**-74%**	**31 660**
Capital Expenditure - Functional Classification										
Governance and administration		–	**162**	**252**	–	**88**	**189**	(101)	-53%	**189**
Finance and administration		–	162	252	–	88	189	(101)	-53%	189
Community and public safety		**5 162**	**8 799**	**9 668**	**492**	**923**	**7 251**	(6 328)	-87%	**7 251**
Community and social services		–	–	870	–	–	652	(652)	-100%	652
Sport and recreation		5 192	8 696	8 696	492	923	6 522	(5 599)	-86%	6 522
Public safety		(29)	103	103	–	–	77	(77)	-100%	77
Economic and environmental services		**752**	–	–	–	–	–	–		–
Road transport		752	–	–	–	–	–	–		–
Trading services		**13 792**	**34 300**	**32 293**	**637**	**7 210**	**24 220**	(17 009)	-70%	**24 220**
Water management		1 232	11 177	9 171	–	740	6 878	(6 138)	-89%	6 878
Waste water management		12 559	20 472	20 472	637	3 845	15 354	(11 508)	-75%	15 354
Waste management		–	2 651	2 651	–	2 625	1 988	637	32%	1 988
Total Capital Expenditure - Functional Classification	3	**19 706**	**43 260**	**42 213**	**1 129**	**8 221**	**31 660**	**(23 439)**	**-74%**	**31 660**
Funded by:										
National Government		18 558	31 795	31 795	1 129	7 393	23 846	(16 453)	-69%	23 846
Provincial Government		1 148	10 977	9 840	–	740	7 380	(6 640)	-90%	7 380
Transfers recognised - capital		**19 706**	**42 772**	**41 635**	**1 129**	**8 133**	**31 226**	**(23 093)**	**-74%**	**31 226**
Internally generated funds		–	488	578	–	88	434	(345)	-80%	434
Total Capital Funding		19 706	43 260	42 213	1 129	8 221	31 660	(23 439)	-74%	31 660

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Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		24 706	14 108	23 096	37 113	23 096
Trade and other receivables from exchange transactions		8 157	4 010	3 190	7 913	3 190
Receivables from non-exchange transactions		(5 936)	3 496	6 006	190	6 006
Current portion of non-current receivables						
Inventory		175	143	135	264	135
VAT		(148)	3 503	(605)	5 193	(605)
Other current assets		3 520	2 559	3 402	2 807	3 402
Total current assets		30 474	27 820	35 225	53 480	35 225
Non current assets						
Investments						
Investment property		21 208	21 142	19 035	19 201	19 035
Property, plant and equipment		314 735	332 974	341 215	308 760	341 215
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	47	(34)	(10)	(34)
Trade and other receivables from exchange transactions		27	483	365	365	365
Non-current receivables from non-exchange transactions		–	4	1	1	1
Other non-current assets						
Total non current assets		336 169	354 694	360 625	328 361	360 625
TOTAL ASSETS		366 643	382 514	395 850	381 841	395 850
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	219	219	219
Consumer deposits		1 121	1 046	1 121	1 134	1 121
Trade and other payables from exchange transactions		26 011	20 093	27 068	16 560	27 068
Trade and other payables from non-exchange transactions		6 609	1 995	4 922	33 377	4 922
Provision		3 039	3 260	4 258	2 892	4 258
VAT		(8 423)	(5 679)	(10 842)	(4 026)	(10 614)
Other current liabilities		171	–	–	–	–
Total current liabilities		28 528	20 714	26 747	50 155	26 975
Non current liabilities						
Financial liabilities		–	–	230	230	230
Provision		28 852	35 137	28 922	28 922	28 922
Long term portion of trade payables						
Other non-current liabilities		4 390	4 390	6 262	6 262	6 262
Total non current liabilities		33 242	39 527	35 414	35 414	35 414
TOTAL LIABILITIES		61 770	60 241	62 161	85 569	62 389
NET ASSETS	2	304 873	322 272	333 690	296 272	333 461
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	333 690	296 272	333 690
Reserves and funds						
Other		4 390	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	333 690	296 272	333 690

Below are explanatory notes to Table C6 – Financial Position.

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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 R53.48 million as at 31 March 2026 (R42.19 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 need to be performed.

Current Liabilities

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R50.16 million as at 31 March 2026 (R39.99 million in the previous quarter).

Non-Current Liabilities

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

Community wealth/Equity

The reserves and funds amount is represented by the Capital Replacement Reserve which stood at R0 for both 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 R296.27 million (31 March 2026) and R302.37 million (31 December 2025). The decline in the accumulated surplus is indicative of a decline in the financial health of the municipality.

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Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third 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	4 891	336	4 911	3 668	1 243	34%	4 891
Service charges		31 179	40 680	38 316	2 975	24 681	28 737	(4 056)	-14%	38 316
Other revenue		17 386	30 121	24 604	1 975	16 622	18 453	(1 832)	-10%	24 604
Transfers and Subsidies - Operational		35 869	23 824	32 482	5 880	29 049	24 362	4 687	19%	32 482
Transfers and Subsidies - Capital		25 466	49 188	47 880	12 279	34 415	35 910	(1 495)	-4%	47 880
Interest		1 583	1 400	1 221	113	1 102	916	186	20%	1 221
Dividends								–		
Payments										
Suppliers and employees		(91 392)	(90 604)	(105 654)	(7 323)	(74 292)	(79 241)	4 950	-6%	(105 654)
Interest		(0)	(2 575)	(3 670)	(0)	(0)	(2 752)	2 752	-100%	(3 670)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**25 435**	**57 144**	**40 071**	**16 235**	**36 488**	**30 053**	**(6 435)**	**-21%**	**40 071**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	–	230	–	230	173	57	33%	230
Decrease (increase) in non-current receivables		–	4	1	–	1	1	0	33%	1
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(22 696)	(49 749)	(48 545)	(1 453)	(9 273)	(36 409)	27 136	-75%	(48 545)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(20 469)**	**(49 745)**	**(48 314)**	**(1 453)**	**(9 041)**	**(36 235)**	**(27 194)**	**75%**	**(48 314)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		**4 965**	**7 399**	**(8 243)**	**14 782**	**27 447**	**(6 183)**			**(8 243)**
Cash/cash equivalents at beginning:		6 710	6 713	24 741	–	24 741	18 556	6 185		24 741
Cash/cash equivalents at month/year end:		11 676	14 112	16 498	14 782	52 188	12 373			16 498

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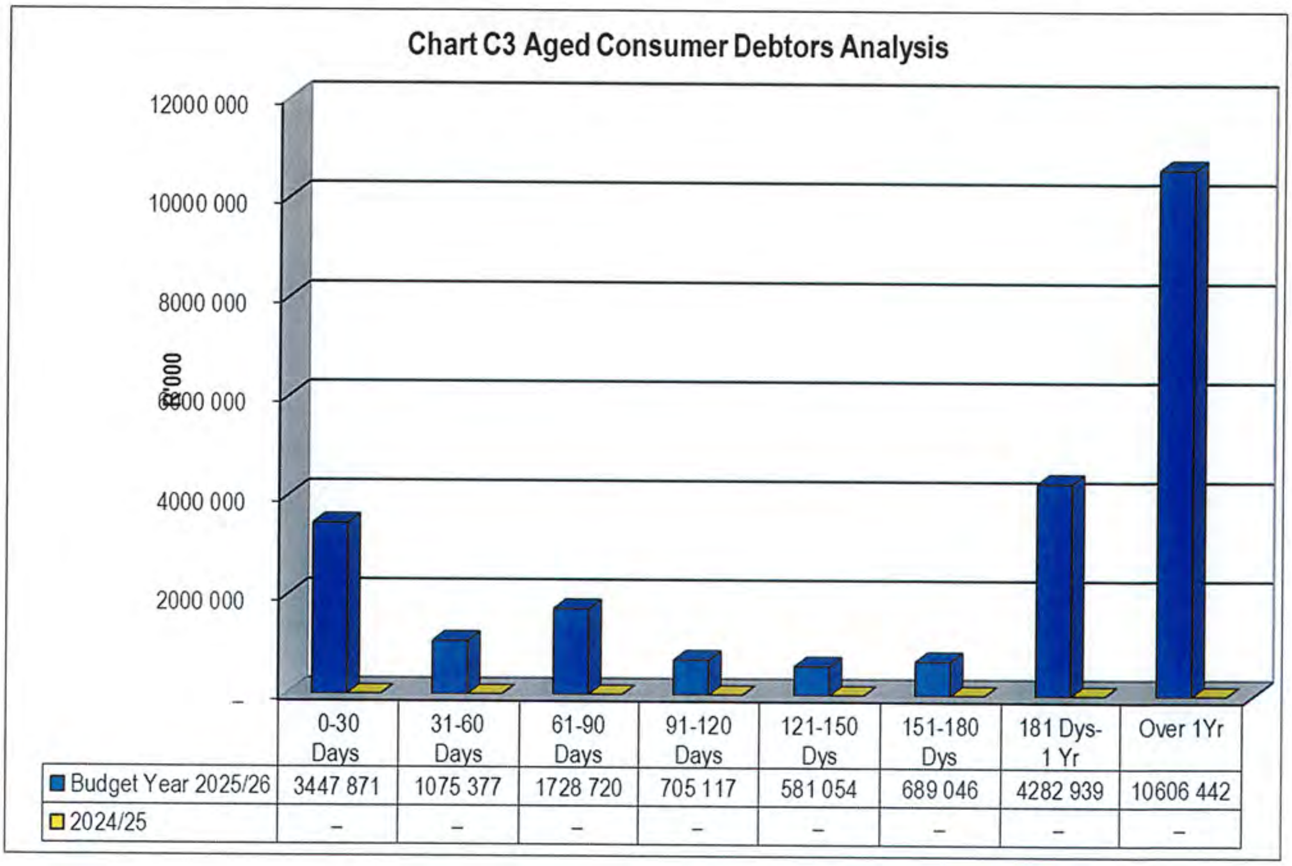
SECTION 7 – DEBTOR ANALYSIS

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third 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	370	234	306	223	130	137	813	2 055	4 268	3 359	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 788	389	1 034	113	154	94	359	508	4 439	1 228	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	607	90	78	64	65	228	1 628	3 642	6 401	5 626	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	268	152	127	125	95	92	611	1 929	3 398	2 852	–	–
Receivables from Exchange Transactions - Waste Management	1600	297	144	122	117	87	85	542	1 264	2 658	2 096	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	98	61	60	57	45	40	278	1 117	1 756	1 537	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	21	5	3	7	5	13	52	91	196	166	–	–
Total By Income Source	**2000**	**3 448**	**1 075**	**1 729**	**705**	**581**	**689**	**4 283**	**10 606**	**23 117**	**16 865**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	575	232	1 004	75	60	57	462	504	2 970	1 158	–	–
Commercial	2300	1 435	225	101	91	71	250	1 436	3 070	6 679	4 918	–	–
Households	2400	1 437	619	624	539	450	382	2 385	7 032	13 468	10 788	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**3 448**	**1 075**	**1 729**	**705**	**581**	**689**	**4 283**	**10 606**	**23 117**	**16 865**	**–**	**–**

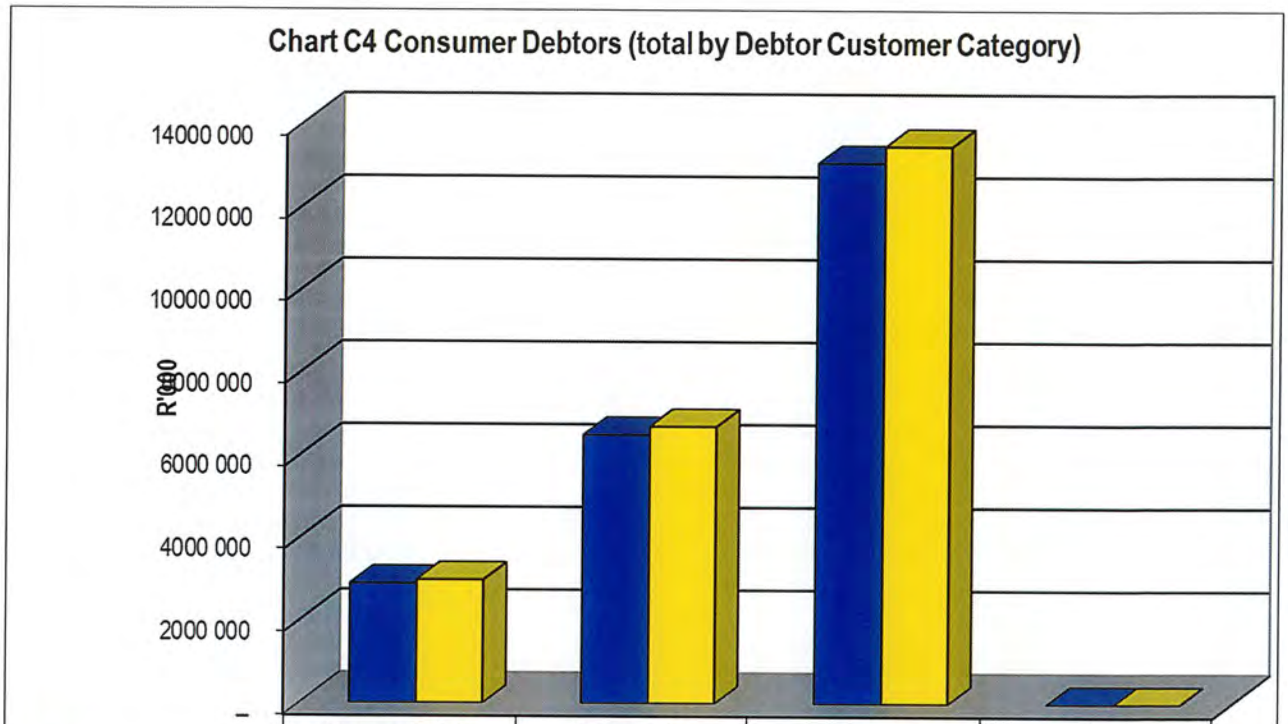
The amount reflected in Table C6 does not reconcile with the amount above, as Table C6 includes total billings for the financial year to date.

The graph below illustrates the aged consumer debt analysis at 31 March 2026 date



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

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



	Organs of State	Commercial	Households	Other
2024/25	2880 550	6478 734	13063 785	-
Budget Year 2025/26	2969 639	6679 107	13467 820	-

The above tables explain that the debtor arrears from July 2025 up to the end of March 2026.

SECTION 8 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	286	84	49	–	–	–	2 269	182	2 871	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	286	84	49	–	–	–	2 269	182	2 871	–

SECTION 9 – INVESTMENT PORTFOLIO

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

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

Table SC5 Investment Portfolio

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

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

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SECTION 10 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 294	3 364	3 364	364	2 513	2 523	(10)	0%	3 379
Motor Vehicle Allowance		53	58	58	4	40	43	(3)	-8%	43
Cellphone Allowance		329	363	355	27	247	266	(19)	-7%	355
Sub Total - Councillors		3 677	3 785	3 777	396	2 800	2 833	(33)	-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	5 419	452	4 338	4 064	274	7%	4 671
Pension and UIF Contributions		398	683	499	41	369	374	(5)	-1%	374
Medical Aid Contributions		128	185	142	9	84	107	(23)	-21%	119
Performance Bonus		232	493	609	–	222	457	(235)	-51%	514
Motor Vehicle Allowance		662	1 043	883	52	615	662	(47)	-7%	816
Housing Allowances		5	14	14	1	10	11	(1)	-5%	24
Other benefits and allowances		0	1	1	0	0	1	(0)	-49%	1
S tal - Senior Managers of Municipality		5 263	7 364	7 567	555	5 638	5 675	(37)	-1%	6 519
% increase	4		39,9%	43,8%						23,9%
Other Municipal Staff										
Basic Salaries and Wages		20 597	21 063	22 780	1 624	15 962	17 085	(1 123)	-7%	21 932
Pension and UIF Contributions		2 794	3 008	2 825	220	2 015	2 119	(104)	-5%	2 950
Medical Aid Contributions		671	785	885	63	556	664	(108)	-16%	908
Overtime		1 070	1 026	1 357	127	1 038	1 018	20	2%	1 357
Performance Bonus		1 386	1 349	1 312	–	1 258	984	275	28%	1 407
Motor Vehicle Allowance		606	535	358	49	250	269	(19)	-7%	426
Cellphone Allowance		3	5	5	0	2	4	(1)	-35%	38
Housing Allowances		168	231	131	6	55	98	(43)	-44%	120
Other benefits and allowances		552	617	660	47	465	495	(30)	-6%	660
Payments in lieu of leave		365	310	310	–	–	232	(232)	-100%	310
Long service awards		196	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	129	1 166	1 116	(26)	874	837	38	4%	1 116
Acting and post related allowance		724	641	743	43	542	557	(15)	-3%	2 704
Sub Total - Other Municipal Staff		29 260	30 736	32 481	2 153	23 017	24 361	(1 344)	-6%	33 927
% increase	4		5,0%	11,0%						15,9%
Total Parent Municipality		38 200	41 885	43 824	3 104	31 455	32 868	(1 413)	-4%	44 222
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		38 200	41 885	43 824	3 104	31 455	32 868	(1 413)	-4%	44 222
crease	4		9,6%	14,7%						15,8%
TO.. MANAGERS AND STAFF		34 523	38 099	40 048	2 708	28 655	30 036	(1 381)	-5%	40 446

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SECTION 11 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third 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	33 532	6 025	25 426	25 149	277	1,1%	33 532
Equitable Share		22 685	23 296	23 296	5 824	23 296	17 472	5 824	33,3%	23 296
Expanded Public Works Programme Integrated Grant		1 209	1 385	1 385	46	994	1 039	(45)	-4,3%	1 385
Local Government Financial Management Grant		1 800	1 900	1 900	126	873	1 425	(552)	-38,7%	1 900
Municipal Infrastructure Grant		346	351	351	29	263	263	–		351
National Treasury		–	–	6 600	–	–	4 950	(4 950)	-100,0%	6 600
Provincial Government:		–	1 282	5 095	177	1 191	3 821	(2 630)	-68,8%	5 095
Specify (Add grant description)		–	1 282	5 095	177	1 191	3 821	(2 630)	-68,8%	5 095
District Municipality:		–	–	50	–	–	38	(38)	-100,0%	38
Specify (Add grant description)		–	–	50	–	–	38	(38)	-100,0%	38
Other grant providers:		46	70	70	–	–	52	(52)	-100,0%	70
Total Operating Transfers and Grants	5	26 086	28 284	38 747	6 202	26 617	29 060	(2 443)	-8,4%	38 734
Capital Transfers and Grants										
National Government:		22 614	36 564	36 564	1 129	7 393	27 423	(20 030)	-73,0%	36 564
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		6 570	16 673	16 673	1 129	6 603	12 505	(5 902)	-47,2%	16 673
Water Services Infrastructure Grant		16 044	19 891	19 891	–	789	14 918	(14 129)	-94,7%	19 891
Provincial Government:		1 348	12 624	11 316	–	740	8 487	(7 747)	-91,3%	11 316
Specify (Add grant description)		1 348	12 624	11 316	–	740	8 487	(7 747)	-91,3%	11 316
Total Capital Transfers and Grants	5	23 962	49 188	47 880	1 129	8 133	35 910	(27 777)	-77,4%	47 880
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 048	77 472	86 627	7 331	34 750	64 971	(30 220)	-46,5%	86 615

SECTION 12 – CAPITAL PROGRAMME PERFORMANCE

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third 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	–		35 178	–		
May		1 642	3 605	3 518	–		38 695	–		
June		1 642	3 605	3 518	–		42 213	–		
Total Capital expenditure		19 706	43 260	42 213	8 221					

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 - Q3 Third 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	408	408	(835)	4 891	5 453	5 798
Service charges - Electricity revenue		1 686	2 185	2 112	2 072	1 845	1 857	1 773	1 949	1 975	2 093	2 093	3 475	25 115	27 523	29 175
Service charges - Water revenue		267	286	281	288	293	285	343	354	400	412	412	1 320	4 942	5 917	6 272
Service charges - Waste Water Management		257	242	222	257	210	225	203	224	250	339	339	1 302	4 073	4 731	5 016
Service charges - Waste Mangement		234	251	246	261	255	240	275	225	350	349	349	1 152	4 187	4 714	5 043
Rental of facilities and equipment		123	83	76	92	86	81	81	58	162	151	151	666	1 811	2 222	2 401
Interest earned - external investments		131	161	65	28	126	71	96	311	97	102	102	(68)	1 221	850	1 100
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	16	–	–	(16)	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		862	634	688	867	887	1 295	676	434	924	677	677	(493)	8 125	8 027	8 434
Licences and permits		151	193	215	143	230	128	174	70	222	23	23	(1 296)	277	300	303
Agency services		–	–	–	–	(2)	–	–	–	–	20	20	202	240	289	315
Transfers and Subsidies - Operational		9 707	2 825	540	76	1 256	7 765	–	999	5 880	2 707	2 707	(1 980)	32 482	21 922	22 818
Other revenue		507	490	441	451	916	968	781	516	667	63	63	(5 108)	753	8 523	8 763
Cash Receipts by Source		14 376	9 109	5 438	5 135	6 509	13 188	4 675	5 400	11 279	7 343	7 343	(1 679)	88 116	90 470	95 437
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 318	–	–	–	4 500	5 318	–	–	12 279	3 990	3 990	5 485	47 880	9 852	42 890
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	230	–	–	–	–	19	19	(38)	230	–	–
VAT Control (receipts)		1 255	–	–	–	–	–	–	–	–	1 117	1 117	9 910	13 398	7 004	11 569
Total Cash Receipts by Source		27 949	9 109	5 438	5 135	11 239	18 506	4 675	5 400	23 558	12 469	12 469	13 678	149 625	107 326	149 896
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	3 289	3 289	(9 662)	39 473	38 235	39 504
Remuneration of councillors		10	10	10	13	12	12	–	27	13	315	315	3 041	3 777	3 975	4 154
Interest		–	–	–	–	–	0	0	–	0	306	306	3 058	3 670	2 550	2 400
Bulk purchases - Electricity		1 434	1 910	2 086	1 507	1 161	1 203	1 228	1 245	1 207	1 615	1 615	3 166	19 378	20 165	21 174
Acquisitions - water & other inventory		9	13	18	24	66	1 061	11	43	35	243	243	1 146	2 911	1 417	1 484
Contracted services		970	98	671	1 262	664	492	443	599	819	976	976	3 744	11 714	12 302	12 709
Other expenditure		1 398	976	1 319	1 429	1 358	1 469	988	1 346	1 326	1 917	1 917	7 563	23 006	12 208	12 777
Cash Payments by Type		8 094	7 567	8 071	9 285	9 354	8 926	7 424	8 473	7 356	8 661	8 661	12 056	103 927	90 852	94 201
Other Cash Flows/Payments by Type																
Capital assets		491	629	985	976	1 198	664	–	2 877	1 453	4 045	4 045	31 182	48 545	9 852	42 890
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	450	450	4 498	5 397	6 094	6 431
Total Cash Payments by Type		8 585	8 196	9 056	10 261	10 553	9 589	7 424	11 350	8 809	13 156	13 156	47 735	157 869	106 797	143 523
NET INCREASE/(DECREASE) IN CASH HELD		19 364	913	(3 617)	(5 127)	686	8 917	(2 749)	(5 950)	14 749	(687)	(687)	(34 058)	(8 245)	528	6 374
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	40 608	39 921	14 108	5 864	6 392
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	40 608	39 921	5 864	5 864	6 392	12 766

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 - Q3 Third 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	637	4 586	22 065	17 479	79,2%	22 065
Roads Infrastructure		497	–	–	–	–	–	–		–
Road Structures		497	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		13 792	21 210	26 267	–	1 530	19 701	18 171	92,2%	19 701
Boreholes		1 177	3 913	4 480	–	740	3 360	(2 620)	-78,0%	3 360
Pump Stations		12 559	17 297	17 297	–	789	12 972	(12 183)	-93,9%	12 972
Bulk Mains		55	–	–	–	–	–	–		–
Distribution		–	–	4 490	–	–	3 368	(3 368)	-100,0%	3 368
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		255	3 152	3 152	637	3 056	2 364	(692)	-29,3%	2 364
Storm water Conveyance		255	3 152	3 152	637	3 056	2 364	692	29,3%	2 364
Community Assets		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	236	326	–	88	244	156	63,9%	244
Computer Equipment		–	236	326	–	88	244	(156)	-63,9%	244
Furniture and Office Equipment		–	29	29	–	–	22	22	100,0%	22
Furniture and Office Equipment		–	29	29	–	–	22	(22)	-100,0%	22
Machinery and Equipment		–	7 064	–	–	–	–	–		–
Machinery and Equipment		–	7 064	–	–	–	–	–		–
Transport Assets		–	2 651	2 651	–	2 625	1 988	(637)	-32,0%	1 988
Transport Assets		–	2 651	2 651	–	2 625	1 988	637	32,0%	1 988
Land		–	–	870	–	–	652	652	100,0%	652
Land		–	–	870	–	–	652	(652)	-100,0%	652
Total Capital Expenditure on new assets	1	14 544	34 342	33 295	637	7 299	24 971	17 672	70,8%	24 971

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

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third 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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	200	200	–	–	150	150	100,0%	200
Water Supply Infrastructure		–	200	200	–	–	150	150	100,0%	200
Pump Stations		–	200	200	–	–	150	(150)	-100,0%	200
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Community Assets		5 192	8 696	8 696	492	923	6 522	5 599	85,9%	8 696
Sport and Recreation Facilities		5 192	8 696	8 696	492	923	6 522	5 599	85,9%	8 696
Outdoor Facilities		5 192	8 696	8 696	492	923	6 522	(5 599)	-85,9%	8 696
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		(29)	–	–	–	–	–	–		–
Transport Assets		(29)	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	5 162	8 896	8 896	492	923	6 672	5 749	86,2%	8 896

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		303	1 221	891	10	90	668	578	86,6%	1 559
Roads Infrastructure		–	351	351	–	–	263	263	100,0%	1 019
Roads		–	351	351	–	–	263	(263)	-100,0%	1 019
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		297	570	320	10	87	240	153	63,7%	320
HV Transmission Conductors		–	270	120	–	11	90	(79)	-87,5%	120
MV Networks		89	–	–	–	–	–	–		–
LV Networks		209	300	200	10	76	150	(74)	-49,4%	200
Water Supply Infrastructure		–	250	180	–	2	135	133	98,8%	180
Distribution		–	250	180	–	2	135	(133)	-98,8%	180
Sanitation Infrastructure		6	50	40	–	1	30	29	96,9%	40
Reticulation		–	25	20	–	–	15	(15)	-100,0%	20
Waste Water Treatment Works		6	25	20	–	1	15	(14)	-93,9%	20
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		1	9	8	–	0	6	5	93,9%	7
Community Facilities		1	9	8	–	0	6	5	93,9%	7
Libraries		1	9	8	–	0	6	(5)	-93,9%	7
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		51	122	120	1	36	90	54	60,3%	90
Operational Buildings		51	122	120	1	36	90	54	60,3%	90
Municipal Offices		51	122	120	1	36	90	(54)	-60,3%	90
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		5	–	5	–	0	4	3	89,2%	5
Furniture and Office Equipment		5	–	5	–	0	4	(3)	-89,2%	5
Machinery and Equipment		189	282	400	1	14	300	286	95,2%	397
Machinery and Equipment		189	282	400	1	14	300	(286)	-95,2%	397
Transport Assets		902	770	1 263	68	591	947	356	37,6%	1 263
Transport Assets		902	770	1 263	68	591	947	(356)	-37,6%	1 263
Land		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	1 451	2 404	2 686	80	732	2 015	1 283	63,7%	3 321

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Table SC13 d – Depreciation charges by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third 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
Depreciation by Asset Class/Sub-class										
Infrastructure		953	11 244	10 595	959	7 947	7 946	(1)	0,0%	10 595
Roads Infrastructure		–	1 465	1 620	177	1 088	1 215	127	10,5%	1 215
Road Structures		–	1 465	1 620	177	1 088	1 215	(127)	-10,5%	1 215
Storm water Infrastructure		–	1 750	1 890	139	1 153	1 418	265	18,7%	2 295
Drainage Collection		–	–	320	–	–	240	(240)	-100,0%	240
Storm water Conveyance		–	1 750	1 570	139	1 153	1 177	(24)	-2,1%	2 055
Electrical Infrastructure		–	670	670	58	495	502	7	1,4%	670
MV Switching Stations		–	6	6	1	4	5	(0)	-6,7%	5
MV Networks		–	132	132	13	92	99	(7)	-6,7%	99
LV Networks		–	531	531	44	399	399	0	0,0%	566
Water Supply Infrastructure		–	2 402	2 565	261	1 782	1 924	142	7,4%	2 565
Boreholes		–	342	406	40	285	304	(19)	-6,3%	304
Reservoirs		–	821	920	102	614	690	(76)	-11,0%	690
Pump Stations		–	134	134	13	94	101	(7)	-6,7%	101
[illegible]ulk Mains		–	406	406	47	264	304	(41)	-13,3%	304
Distribution		–	699	699	58	524	524	(0)	0,0%	1 166
Sanitation Infrastructure		–	2 132	2 750	323	1 781	2 063	281	13,6%	2 750
Pump Station		–	565	565	56	395	423	(28)	-6,7%	423
Reticulation		–	833	835	70	626	626	(1)	-0,1%	1 314
Waste Water Treatment Works		–	734	1 350	197	760	1 013	(252)	-24,9%	1 013
Toilet Facilities		–	1	1	0	0	0	(0)	-12,9%	0
Solid Waste Infrastructure		953	2 825	1 100	–	1 648	825	(823)	-99,8%	1 100
Landfill Sites		953	2 825	1 100	–	1 648	825	823	99,8%	1 100
Community Assets		–	640	970	120	611	727	117	16,0%	970
Community Facilities		–	46	105	16	57	79	22	27,7%	105
Libraries		–	22	60	9	32	45	(13)	-29,7%	71
Cemeteries/Crematoria		–	24	45	7	25	34	(8)	-25,0%	34
Sport and Recreation Facilities		–	594	865	104	554	649	95	14,6%	865
Outdoor Facilities		–	594	865	104	554	649	(95)	-14,6%	865
Investment properties		–	66	310	55	144	232	89	38,2%	376
Revenue Generating		–	66	310	55	144	232	89	38,2%	376
Improved Property		–	66	310	55	144	232	(89)	-38,2%	376
Other assets		–	116	330	52	173	248	75	30,2%	330
Operational Buildings		–	116	330	52	173	248	75	30,2%	330
Municipal Offices		–	116	330	52	173	248	(75)	-30,2%	330
In[illegible]ble Assets		–	108	95	8	70	71	1	1,2%	95
Licences and Rights		–	108	95	8	70	71	1	1,2%	95
Computer Software and Applications		–	108	95	8	70	71	(1)	-1,2%	95
Computer Equipment		–	223	115	–	130	86	(44)	-50,9%	115
Computer Equipment		–	223	115	–	130	86	44	50,9%	115
Furniture and Office Equipment		–	99	717	140	336	538	202	37,5%	734
Furniture and Office Equipment		–	99	717	140	336	538	(202)	-37,5%	734
Machinery and Equipment		–	200	330	43	202	248	45	18,4%	248
Machinery and Equipment		–	200	330	43	202	248	(45)	-18,4%	248
Transport Assets		–	574	370	7	349	277	(71)	-25,7%	370
Transport Assets		–	574	370	7	349	277	71	25,7%	370
Land		–	–	–	–	–	–	–		–
Total Depreciation	1	953	13 271	13 832	1 384	9 962	10 374	412	4,0%	13 832

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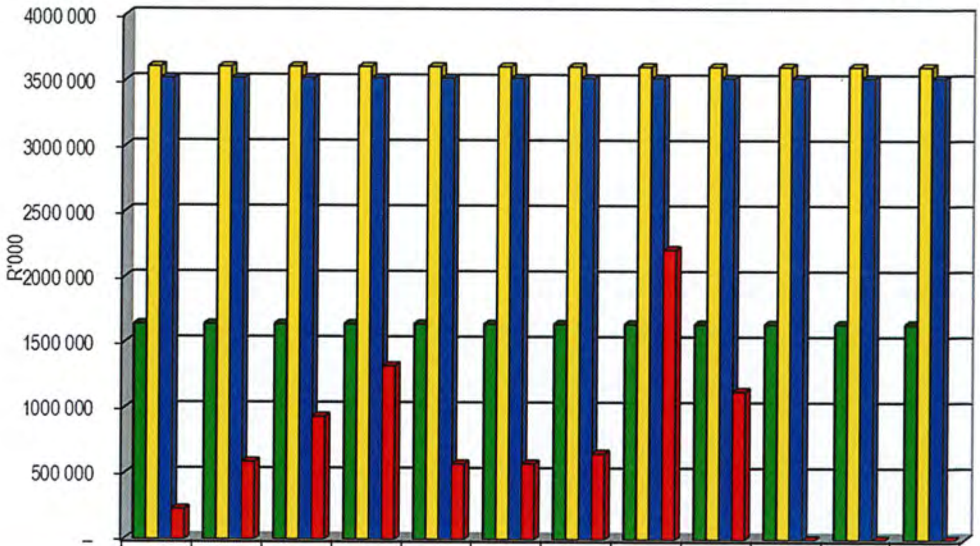
C-Schedule Graphs

Capital Expenditure monthly trend: Actual VS Target

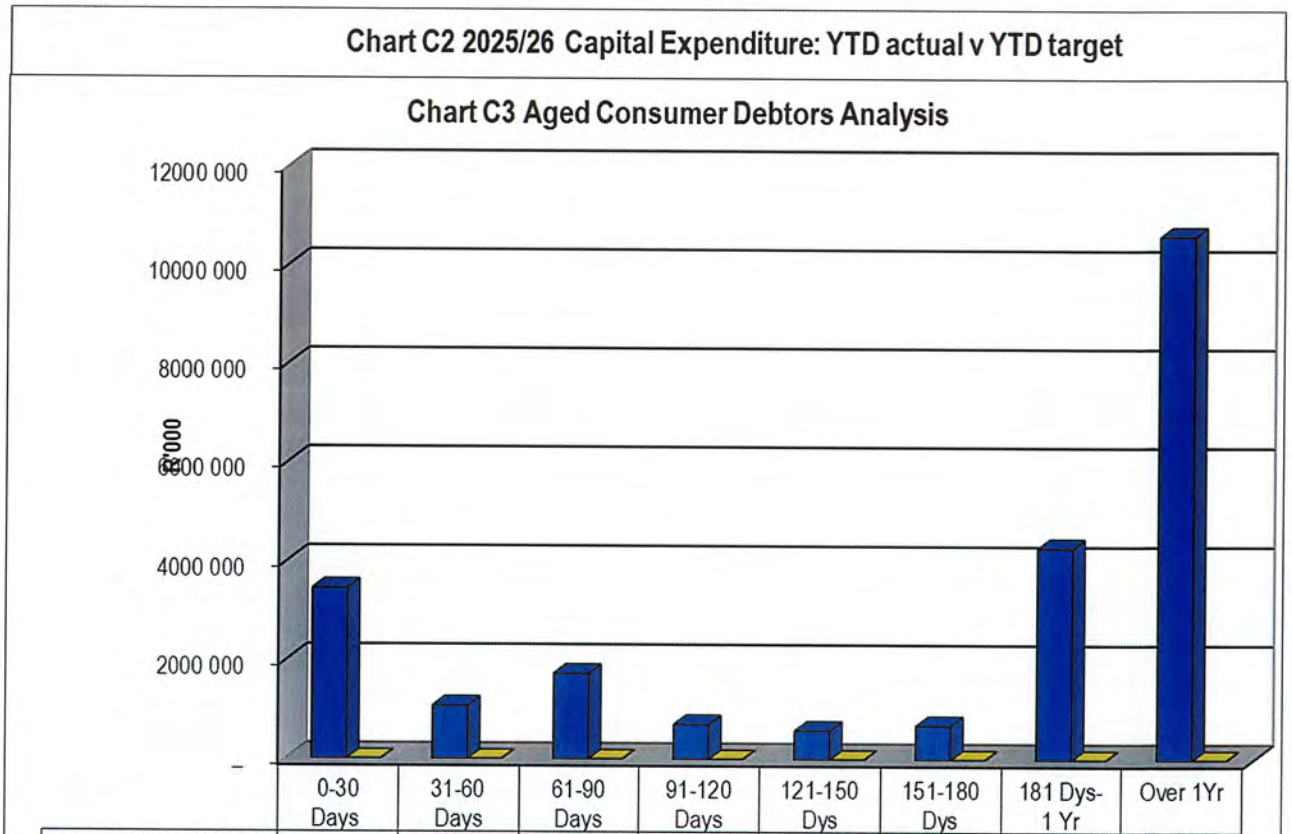
Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target



	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 769	3517 769	3517 769	3517 769	3517 769	3517 769	3517 769	3517 769	3517 769	3517 769	3517 769	3517 748
Monthly actual	231 140	590 381	935 100	1321 387	574 663	577 013	654 258	2208 660	1128 740	–	–	–

000098

Capital Expenditure: YTD Actual VS YTD Target

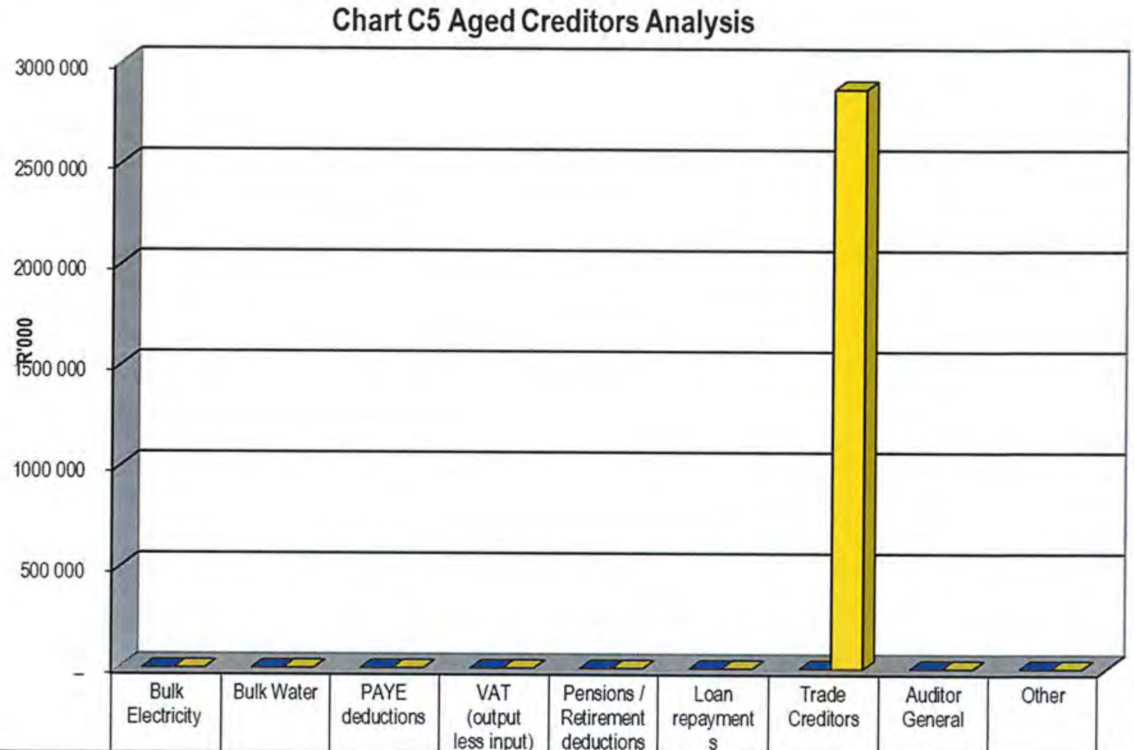


	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/26	3447 871	1075 377	1728 720	705 117	581 054	689 046	4282 939	10606 442
2024/25	–	–	–	–	–	–	–	–

Aged Consumer Debtors analysis

000093

Aged Creditors analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2024/25	–	–	–	–	–	–	–	–	–
Budget Year 2025/26	–	–	–	–	–	–	2870 814	–	–

SECTION 14 - WARD COMMITTEES

The municipal public participation policy and ward committee policy is in place. The municipality has, in place, plans to accommodate the formation of a new ward as per the Municipal Demarcation Board.

SECTION 15 - NON - FINANCIAL PERFORMANCE REPORT

6.1 Background

6.1.1 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.

6.1.2 Definition of Performance Management

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

6.1.3 Institutionalizing Performance Management

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

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

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

6.1.4 Strategic Performance

This report highlights the strategic performance in terms of the municipality's Top Layer Service Delivery Budget Implementation Plan (SDBIP), high level performance in terms of the IDP Strategic objectives, performance on the National Key

Performance Indicators prescribed in terms of Regulation 796. Details regarding specific basic service delivery targets, achievements and challenges will be included in the Annual Report of the municipality.

6.1.5 Definition of Service Delivery Budget Implementation Plan

The SDBIP is defined in terms of Section 1 of the 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, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;
b) The Accounting Officer, while conducting the above, must consider:
    - Section 71 Reports;
    - Performance in line with the Service Delivery & Budget Implementation Plans.

6.1.6 The IDP and the Budget

The Final IDP 2022/2027-year 4 Review implementation 2026/2027 and the Draft Budget 2026/2027 was approved by Council the 31 of March 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.

6.1.7 Municipal Scorecard

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

- One-year detailed plan, but should include a three-year capital plan
- The 5 necessary components include:
- Monthly projections of revenue to be collected for each source
- Expected revenue to be collected NOT billed

- Monthly projections of expenditure (operating and capital) and revenue for each vote
- Section 71 format (Monthly budget statements)
- Quarterly projections of service delivery targets and performance indicators for each vote
- Non-financial measurable performance objectives in the form of targets and indicators
- Output not input / internal management objectives
- Level and standard of service being provided to the community
- Ward information for expenditure and service delivery
- Detailed capital project plan broken down by ward over three years

6.1.8 Background to the format of SDBIP

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

The Top Layer SDBIP was approved by the Mayor on the 11th of June 2025.

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

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

000103

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

Table 3.1: SDBIP Measurement Categories

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

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

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

6.1.9 Monitoring and Evaluation

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

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

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

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

In terms of Section 46(1) (a) (iii) of the 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.

6.2 Actual Performance for the 3rd 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 3rd quarter of the financial year 2025/2026 is provided for in section 6 of this report.

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

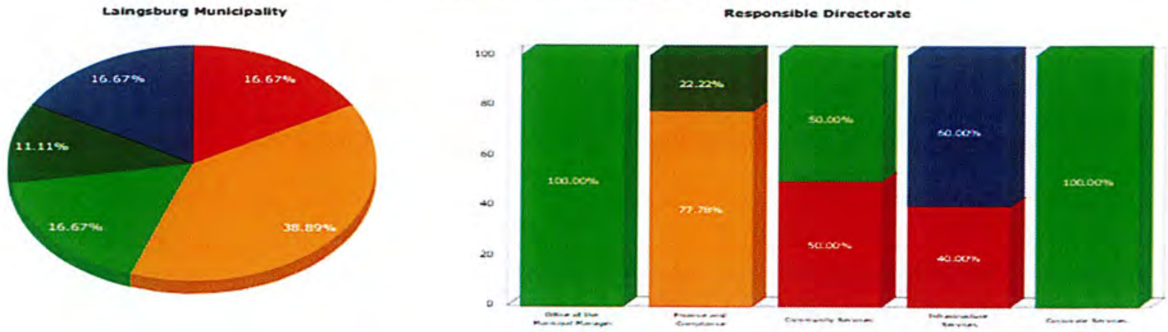
6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2025/2026(3rd quarter).

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

Top Layer KPI Report

Report drawn on 21 April 2026 at 09:41
for the months of Quarter ending March 2026 to Quarter ending March 2026.



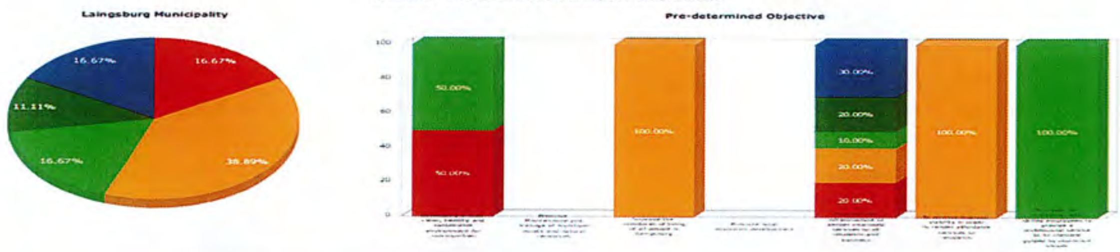
	Laingsburg Municipality	Responsible Directorate					
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	3 (16.67%)	-	-	1 (50.00%)	2 (40.00%)	-	-
Almost Met	7 (38.89%)	-	7 (77.78%)	-	-	-	-
Met	3 (16.67%)	1 (100.00%)	-	1 (50.00%)	-	1 (100.00%)	-
Well Met	2 (11.11%)	-	2 (22.22%)	-	-	-	-
Extremely Well Met	3 (16.67%)	-	-	-	3 (60.00%)	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	18*	1	9	2	5	1	-
	100%	5.56%	50.00%	11.11%	27.78%	5.56%	-

* *Excludes 18 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 January 2026 to 31 March 2026)

Top Layer KPI Report

Report drawn on 21 April 2026 at 09:40
for the months of Quarter ending March 2026 to Quarter ending March 2026.



	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 (16.67%)	-	1 (50.00%)	-	-	-	2 (20.00%)	-	-	-	-
Almost Met	7 (38.89%)	-	-	-	4 (100.00%)	-	2 (20.00%)	1 (100.00%)	-	-	-
Met	3 (16.67%)	-	1 (50.00%)	-	-	-	1 (10.00%)	-	1 (100.00%)	-	-
Well Met	2 (11.11%)	-	-	-	-	-	2 (20.00%)	-	-	-	-
Extremely Well Met	3 (16.67%)	-	-	-	-	-	3 (30.00%)	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-	-
Total:	18*	-	2	0	4	0	10	1	1	-	-
	100%	-	11.11%	0.00%	22.22%	0.00%	55.56%	5.56%	5.56%	-	-

* *Excludes 18 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 March 2026					Overall Performance for Quarter ending March 2026 to Quarter ending March 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 municipal values	Social Development	Develop a Risk Based Audit Plan for 2025/26 and submit to the Audit Committee for consideration by 30 June 2026	RBAP submitted to the Audit Committee by 30 June 2026	Carry Over	0	0	N/A			0	0	N/A

000107

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	60%	60%	G	[D136] Municipal Manager: Target reach (March 2026)		**60 %**	**60 %**	G
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 +	% debtor payment achieved	Last Value	90%	80%	O	[D137] Senior Manager: Finance and Administration: Target reached (March 2026)		**90 %**	**80 %**	O

					Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]									
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	1 020	G2	[D138] Senior Manager: Finance and Administration: See attached report (March 2026)		**1 000**	**1 020**	G2

000109

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 municipal water infrastructure network and billed for the service as at 30 June 2026	Number of residential properties which are billed for water	Last Value	1 336	1 371	G2	[D139] Senior Manager: Finance and Administration: See attached Mun837a Summary Report (March 2026)		**1 336**	**1 371**	G2
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	Number of residential properties which are billed for sewerage	Last Value	1 329	1 324	O	[D140] Senior Manager: Finance and Administration: Mun837 (March	[D140] Senior Manager: Finance and Administration : Revised billed accounts (March 2026)	**1 329**	**1 324**	O

000110

					sanitation/ sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2026						2026)				
TL76	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2026	Number of residential properties which are billed for refuse removal	Last Value	1 398	1 371	O	[D141] Senior Manager: Finance and Administration: Mun837a (March 2026)	[D141] Senior Manager: Finance and Administration : Bills needs to be revised (March 2026)	**1 398**	**1 371**	O
TL77	Finance and Compliance	Safe and Cohesive Commu	Improve the standards of living of all people in	Infrastructure Development	Provide free 50kWh electricity to indigent	Number of households	Last Value	370	333	O	[D142] Senior Manager: Finance	[D142] Senior Manager: Finance and Administration	**370**	**333**	O

00011

		nities	Laingsburg		households as at 30 June 2026	receiving free basic electricity					and Administration: Mun837a (March 2026)	: As per applications received (March 2026)			
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	405	O	[D143] Senior Manager: Finance and Administration: mun837a (March 2026)	[D143] Senior Manager: Finance and Administration : Some Indigents application could not be finalized due to applicants not renewing the expired application and not submitting all required information (March 2026)	**480**	**405**	O
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	404	O	[D144] Senior Manager: Finance and Administration: Attach report	[D144] Senior Manager: Finance and Administration : Some Indigents application could not be finalized due	**461**	**404**	O

000112

											(March 2026)	to applicants not renewing the expired application and not submitting all required information (March 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	410	O	[D145] Senior Manager: Finance and Administration: Mun837a (March 2026)	[D145] Senior Manager: Finance and Administration : Not all applications were finalized which have an impact of reaching the taget (March 2026)	**480**	**410**	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	Debt coverage ratio as at 30 June 2026	Reverse Last Value	0%	0%	N/A			**0%**	**0%**	N/A

000113

					2026 [(Short Term Borrowing + Bank Overdraft + 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	% outstanding service debtors at 30 June 2026	Reverse Last Value	0%	0%	N/A			**0%**	**0%**	N/A

000114

					received for services at 30 June 2026 [(Total outstanding service debtors/annual revenue received for services)x 100]										
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)	Cost coverage ratio as at 30 June 2026	Last Value	0	0	N/A			**0**	**0**	N/A

000115

					+ Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on 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	1	0	R	[D149] Manager: Community Services: Did not submit plan for review (March 2026)	[D149] Manager: Community Services: will be submitted in May 2026 council meeting (March 2026)	**1**	**0**	R

000116

TL85	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	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 (March 2026)		**12**	**12**	G
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	0%	0%	N/A			**0%**	**0%**	N/A
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	0	0	N/A			**0**	**0**	N/A

000117

TL88	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit the % electricity unaccounted for to less than 10% by 30 June 2026 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]	% electricity unaccounted for by 30 June	Reverse Last Value	0%	0%	N/A			0%	0%	N/A
TL89	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit unaccounted for water to less than 30% by 30 June 2026 [(Number of Kilolitres Water Purchased or Purified - Number of	% of water unaccounted	Reverse Last Value	0%	0%	N/A			0%	0%	N/A

000118

					Kilolitres Water Sold) / Number of 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	0%	0%	N/A			**0%**	**0%**	N/A

000119

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 samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]	% of effluent samples compliant	Last Value	0%	0%	N/A			0%	0%	N/A
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	% of budget spent by 30 June 2026	Last Value	60%	40%	R	[D157] Manager: Infrastructure Services: not met (March 2026)	[D157] Manager: Infrastructure Services: fund adjustment done and penalties applied (March 2026)	60 %	40 %	R

000120

					2026 [(Actual expenditure divided by the total approved project budget) x 100]										
TL93	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2026	Development Planning Phase completed by 30 June 2026	Carry Over	0	0	N/A			**0**	**0**	N/A
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	% of budget spent by 30 June 2026	Last Value	60%	100 %	B	[D159] Manager: Infrastructure Services: done (March 2026)		**60 %**	**100 %**	B

000121

					project budget) x 100]										
TL95	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Storm Water Conveyance in Göldnerville by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	60%	100 %	B	[D160] Manager: Infrastructure Services: done (March 2026)		**60 %**	**100 %**	B
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	% of budget spent by 30 June 2026	Last Value	0%	0%	N/A			**0%**	**0%**	N/A

000122

					Treatment Works in Bergsig by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]										
TL97	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Reclaimed Water Reticulation in Laingsburg Municipal Area by 30 June 2026 [(Actual expenditure divided by the total approved project	% of budget spent by 30 June 2026	Last Value	60%	10%	R	[D162] Manager: Infrastructure Services: not met (March 2026)	[D162] Manager: Infrastructure Services: New plan in place (March 2026)	**60 %**	**10 %**	R

000123

					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	60%	100 %	B	[D163] Manager: Infrastructure Services: done (March 2026)		**60 %**	**100 %**	B
TL99	Corporate Services	Empowering People	To create an institution with skilled employees to provide a	Institutional Development	Limit the vacancy rate to less than 5% of budgeted	% vacancy rate of budgeted posts by	Reverse Last Value	0%	0%	N/A			**0%**	**0%**	N/A

000124

			professional service to its clientele guided by municipal values		posts by 30 June 2026 [(Number of posts filled/Total number of budgeted posts) x 100]	30 June 2026									
TL100	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total operational budget) x 100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2026	Last Value	0%	0%	N/A			0%	0%	N/A

000125

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	G			**0**	**0**	G
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 June 2026	Carry Over	0	0	N/A			**0**	**0**	N/A
TL103	Corporate Services	Innovation and Culture	To create an institution with skilled employees to	Social Development	Develop and distribute at least two	Number of municipal newslette	Accumulative	0	0	N/A			**0**	**0**	N/A

000126

			provide a professional service to its clientele guided by municipal values		municipal newsletters by 30 June 2026	rs develope d and distribute d									
TL104	Corporat e Services	Empow ering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Instituti onal Develop ment	Establish a Municipal Moderatio n Committee by 31 December 2025	Municipal Moderati on Committe e establishe d by 31 Decembe r 2025	Carry Over	0	0	N/A			0	0	N/ A
TL105	Corporat e Services	Empow ering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Instituti onal Develop ment	Establish a Departmen tal Moderatio n Committee 31 October 2025	Departme ntal Moderati on Committe e establishe d by 31 October 2025	Carry Over	0	0	N/A			0	0	N/ A

000127

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	18
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	7
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI	150.000	3

000128

	Extremely Well Met	% <= Actual/Target	
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**36**

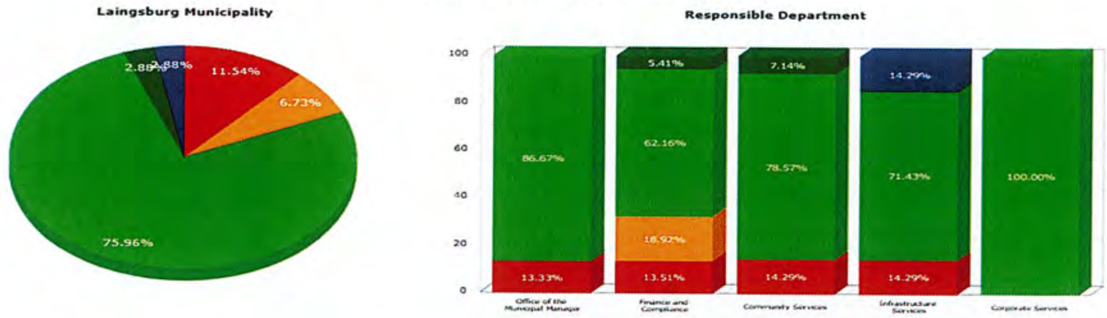
000129

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 March 2026.

Departmental KPI Report

Report drawn on 21 April 2026 at 09-28
for the months of January 2026 to March 2026.

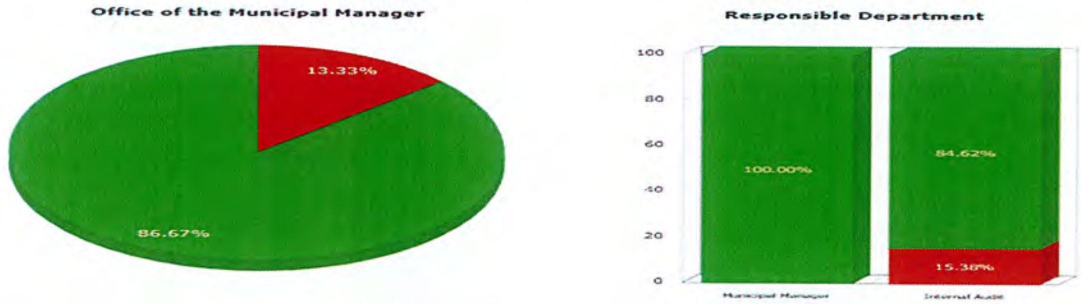


	Laingsburg Municipality	Responsible Department					
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	12 (11.54%)	2 (13.33%)	5 (13.51%)	2 (14.29%)	3 (14.29%)	-	-
Almost Met	7 (6.73%)	-	7 (18.92%)	-	-	-	-
Met	79 (75.96%)	13 (86.67%)	23 (62.16%)	11 (78.57%)	15 (71.43%)	17 (100.00%)	-
Well Met	3 (2.88%)	-	2 (5.41%)	1 (7.14%)	-	-	-
Extremely Well Met	3 (2.88%)	-	-	-	3 (14.29%)	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	104*	15	37	14	21	17	-
	100%	14.42%	35.58%	13.46%	20.19%	16.35%	-

** Excludes 66 KPIs which had no targets/actuals for the period selected.*

Departmental KPI Report

Report drawn on 21 April 2026 at 09-35
for the months of January 2026 to March 2026.



	Office of the Municipal Manager (All)	Responsible Department		
		Office of the Municipal Manager (Only)	Municipal Manager	Internal Audit
Not Met	2 (13.33%)	-	-	2 (15.38%)
Almost Met	-	-	-	-
Met	13 (86.67%)	-	2 (100.00%)	11 (84.62%)
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
Did Not Occur	-	-	-	-
Total:	15*	-	2	13
	100%	-	13.33%	86.67%

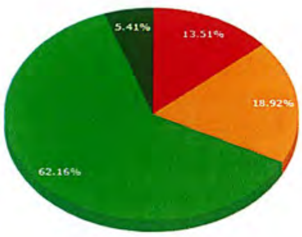
** Excludes 6 KPIs which had no targets/actuals for the period selected.*

000130

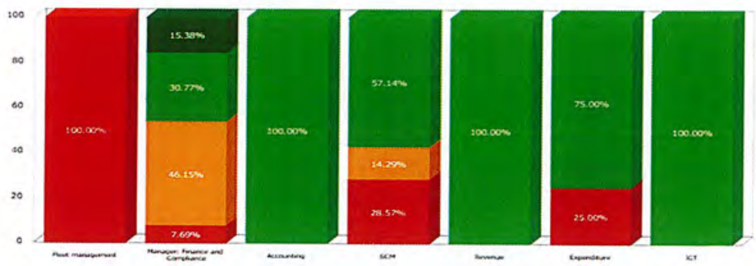
Departmental KPI Report

Report drawn on 21 April 2026 at 09-36
for the months of January 2026 to March 2026.

Finance and Compliance



Responsible Department



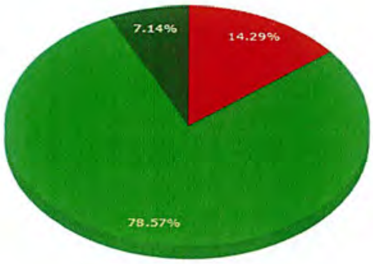
	Finance and Compliance (All)	Responsible Department								
		Finance and Compliance (Only)	Fleet management	Manager: Finance and Compliance	Accounting	SCM	Revenue	Expenditure	Budget & Treasury	ICT
Not Met	5 (13.51%)	-	1 (100.00%)	1 (7.69%)	-	2 (28.57%)	-	1 (25.00%)	-	-
Almost Met	7 (18.92%)	-	-	6 (46.15%)	-	1 (14.29%)	-	-	-	-
Met	23 (62.16%)	-	-	4 (30.77%)	2 (100.00%)	4 (57.14%)	6 (100.00%)	3 (75.00%)	-	4 (100.00%)
Well Met	2 (5.41%)	-	-	2 (15.38%)	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-
Total:	37*	-	1	13	2	7	6	4	-	4
	100%	-	2.70%	35.14%	5.41%	18.92%	16.22%	10.81%	-	10.81%

** Excludes 18 KPIs which had no targets/actuals for the period selected.*

Departmental KPI Report

Report drawn on 21 April 2026 at 09-37
for the months of January 2026 to March 2026.

Community Services



Responsible Department

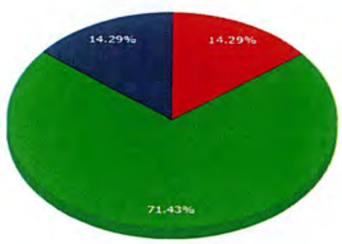
	Community Services (All)	Responsible Department					
		Community Services (Only)	Manager: Community Services	Public Safety	Cemeteries	Libraries	Sport & Recreation
Not Met	2 (14.29%)	-	2 (50.00%)	-	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	11 (78.57%)	-	2 (50.00%)	3 (100.00%)	1 (100.00%)	4 (80.00%)	1 (100.00%)
Well Met	1 (7.14%)	-	-	-	-	1 (20.00%)	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	14*	-	4	3	1	5	1
	100%	-	28.57%	21.43%	7.14%	35.71%	7.14%

** Excludes 5 KPIs which had no targets/actuals for the period selected.*

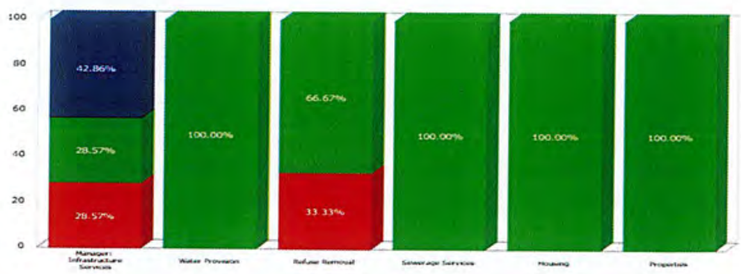
Departmental KPI Report

Report drawn on 21 April 2026 at 09-38
for the months of January 2026 to March 2026.

Infrastructure Services



Responsible Department



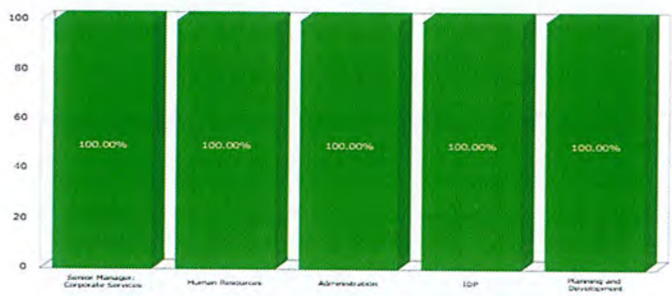
	Infrastructure Services (All)	Responsible Department								
		Infrastructure Services (Only)	Manager: Infrastructure Services	Water Provision	Refuse Removal	Sewerage Services	Housing	Properties	Electricity	Road Transport
Not Met	3 (14.29%)	-	2 (28.57%)	-	1 (33.33%)	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	15 (71.43%)	-	2 (28.57%)	2 (100.00%)	2 (66.67%)	3 (100.00%)	1 (100.00%)	5 (100.00%)	-	-
Well Met	-	-	-	-	-	-	-	-	-	-
Extremely Well Met	3 (14.29%)	-	3 (42.86%)	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-
Total:	21*	-	7	2	3	3	1	5	-	-
	100%	-	33.33%	9.52%	14.29%	14.29%	4.76%	23.81%	-	-

Departmental KPI Report

Report drawn on 21 April 2026 at 09-38
for the months of January 2026 to March 2026.

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	17 (100.00%)	-	4 (100.00%)	3 (100.00%)	2 (100.00%)	7 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	17*	-	4	3	2	7	1
	100%	-	23.53%	17.65%	11.76%	41.18%	5.88%

** Excludes 22 KPIs which had no targets/actuals for the period selected*

Material variances have occurred. For explanations and corrective measures of all immaterial variances to the financial and non-financial indicators please refer to Sections 6.

SECTION 17 - CONCLUSION

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