LAINGSBURG MUNISIPALITEIT

GESERTIFISEERDE UITTREKSEL

NOTULE VAN 'n ALGEMENE RAADSVERGADERING SOOS GEHOU OP WOENSDAG 29 OKTOBER 2025 OM 10H00 IN DIE TOERISME OUDITORIUM.

TEENWOORDIG:

Raadslid A Theron	Uitvoerende Burgemeester
Raadslid L Potgieter	Onder Burgemeester
Raadsheer M Gouws	Speaker
Raadslid J Botha	
Raadslid J Pieterse	
Raadslid A Kleinbooi	
Raadslid S Laban	

IN DIENS:

Mnr J Booysen	Munisipale Bestuurder
Me L Mokgoje	Senior Bestuurder Finansies en Nakomings Dienste
Me E Hermanus	Bestuurder: Finansies
Mnr A Abrahams	IDP Koordineerder
Mnr J Mouton	Bestuurder: Projekbestuur
Mnr NA Hendrikse	Bestuurder Gemeenskapsdienste
Me N Gouws	Bestuurder Korporatiewe Dienste
Mnr M Goedeman	Administratiewe Dienste

Lede van die publiek

14. Korporatiewe Dienste

14.1. Artikel 52 prestasie verslag kwartaal 1-2025/2026

Besluit: **Op voorstel deur Raadslid A. Theron en gesekondeer deur Raadslid L. Potgieter,word die Artikel 52 Prestasieverslag vir Kwartaal 1 van die 2025/2026 finansiële jaar deur die Raad goedgekeur.**

KORREK GESERTIFISEER DEUR DIE MUNISIPALE BESTUURDER OP Woensdag, 29 OKTOBER 2025.

……………………………

J BOOYSEN

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2025/26 ASSESSMENT REPORT- Q 1

01 July 2025 – 30 September 2025

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QUALITY CERTIFICATE

I, J Booysen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 July 2025 until 30 September 2025 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.

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J. BOOYSEN
MUNICIPAL MANAGER
24 OCTOBER 2025

SECTION 1 - INTRODUCTION

The purpose of this report is firstly to comply with section 52(d) of the Municipal Finance Management Act (MFMA), by submission of a report to the Council on the implementation of the budget.

The report provides a quarterly overview of the financial performance of the municipality, whilst it also provides a monitoring tool for Council on the non-financial indicators which are part of the service delivery and budget implementation plan.

The reports strategic objective is to ensure good governance, provide a monitor tool for financial viability as well as to provide Council with the necessary information to make informed decisions.

Section 52 (d) of the MFMA requires that:

"The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality."

Section 75 (1) (k) of the MFMA requires that one should place the following documents of the municipality on the website:

"All quarterly reports tabled in the council in terms of section 52 (d)."

Council must therefore take note that this report will be published on the official website of the Municipality.

The report provides a quarterly overview of the municipal financial and non-financial performance to give council a monitoring tool to review performance as part of the Service Delivery and Budget Implementation plan (SDBIP) regarding the progress made with the implementation of Key Performance Indicators (KPI's) in the realization of the developmental priorities and strategic objectives as determined in the Municipality's Integrated Development Plan (IDP) as well as in the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the first quarter (01 July 2025 – 30 September 2025) of the 2025/2026 financial year.

SECTION 2 – EXECUTIVE MAYOR'S REPORT

Schedule C (In-Year Reports of Municipalities) of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations, relating to the Mayor's report states that:

"3. Mayor's report - The mayor's report accompanying an in-year must provide-

a) A summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;"

Refer to Section 3 – Executive summary for the measurement of financial (Section 3.1) and non-financial (Section 3.2) key performance indicators.

b) "A summary of any financial problems or risks facing the municipality or any such entity; and"

I am not aware of any financial problems or risks facing the municipality.

c) *"Any other information considered relevant by the mayor."*

There is no other information considered to be relevant.

SECTION 3 – RESOLUTIONS

The draft resolution tabled to Council by the Executive Mayor for consideration regarding the Section 52 report is:

- That Council takes cognizance of the Finance Management Report (MFMA Section 52 report) for the quarter ending 30 September 2025 on the implementation of the budget and the financial state of affairs of the municipality.

SECTION 4 – EXECUTIVE SUMMARY

The quarterly report, the so called MFMA Section 52 report, is a monitoring tool for the approved service delivery and budget implementation plan, which can be divided into two parts namely the financial and non-financial key performance indicators.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended September 2025.

Operating Budget				
R Thousand	**Original Budget**	**Adjustment Budget**	**YTD Actual**	**YTD %**
Total Revenue (Inclusive of Capital Grants)	163 747	163 747	29 635	27.1
Total Expenditure	124 954	124 954	24 272	22.3
Surplus/(Deficit) after capital transfers	**38 793**	**38 793**	**5 363**	**42.7**

Capital Budget				
R Thousand	**Original Budget**	**Adjustment Budget**	**YTD Actual**	**YTD %**
Total Capital Expenditure				
Funding Sources				
National Government - MIG	14 498	14 498	288	2%
National Government - WSIG	17 297	17 297	-	0%
Provincial Government - WCRF	10 977	10 977	1 468	13.4%
Provincial government - LIB	-	-	-	-
Internal Financing	488	488	-	-
Total sources of capital funds	**43 260**	**43 260**	**1 757**	**4%**

4.1 Financial problems and risks

4.2 Other Relevant information

4.3 Operating Revenue

The Municipality have generated R28.074 million of the budgeted operational revenue to date which is higher than the budgeted amount. Year-to-date operating revenue are higher than the year-to-date budget by 2% and this is caused by the annually billed property rates and grants received. The projected budgeted revenue for the full financial year amounts to R114.56 million.

Only deviations greater than 10% on items with a budget exceeding R100,000 will be explained. Significant deviations from a low base will not be considered material, as they are most likely related to incidental and/or cash transactions that can be hard to forecast.

4.4 Operating Expenditure

Operating expenditure of R24.272 million for the period ending 30 September 2025 does not include the portion relating to the annual calculation of provisions. It does, however, include the Auditor-General account, which stands at R2.1 million on a year-to-date basis. Although expenditure amounting to R15 million has been recorded as incurred, it is not reflected under outstanding creditors due to a system error that requires correction. This figure also excludes the contribution to the provision for the rehabilitation of the landfill site. Overall, the expenditure to date is 22% below the budgeted year-to-date forecast.

4.5 Capital Expenditure

The total capital payments done during September 2025 amounted to R935 100.

4.6 Cash Flow

The Municipality started off with a cash flow balance of R24 706 000 at the beginning of the year. The closing balance for the month ended September 2025 is R41 044million.The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2025/2026 financial year.

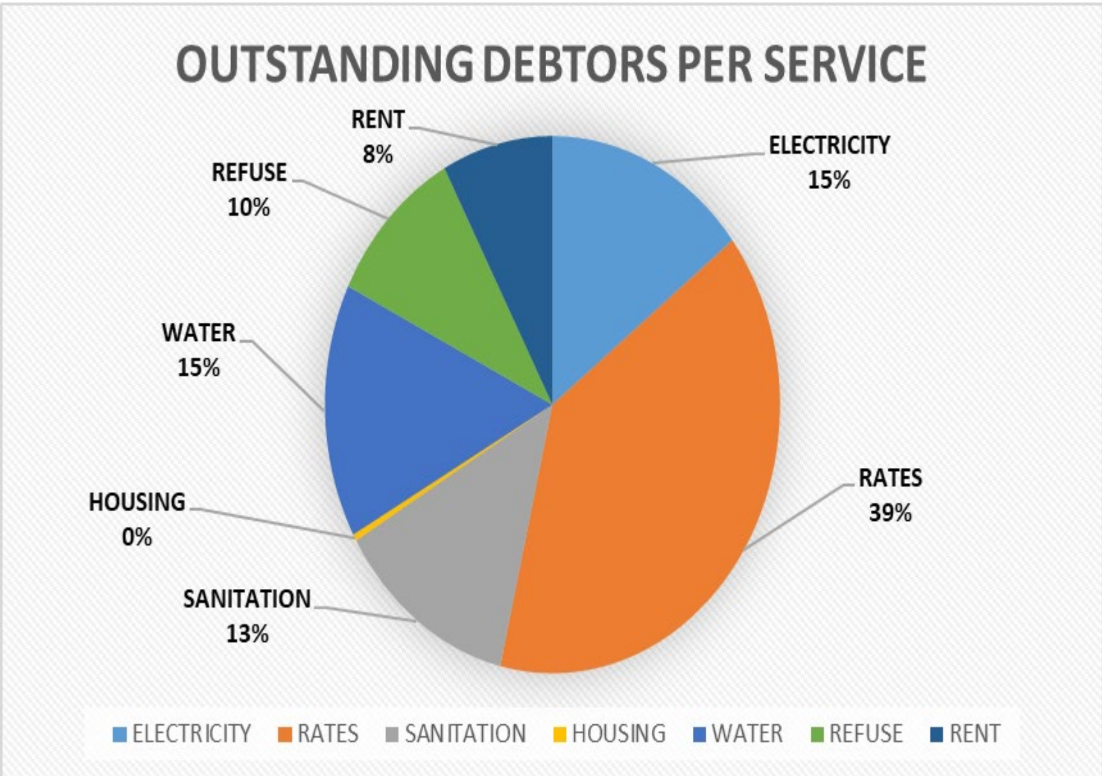
During the budget process assumptions were made that the payment ratio for all debtors will be at 93%.

4.7 Debtors

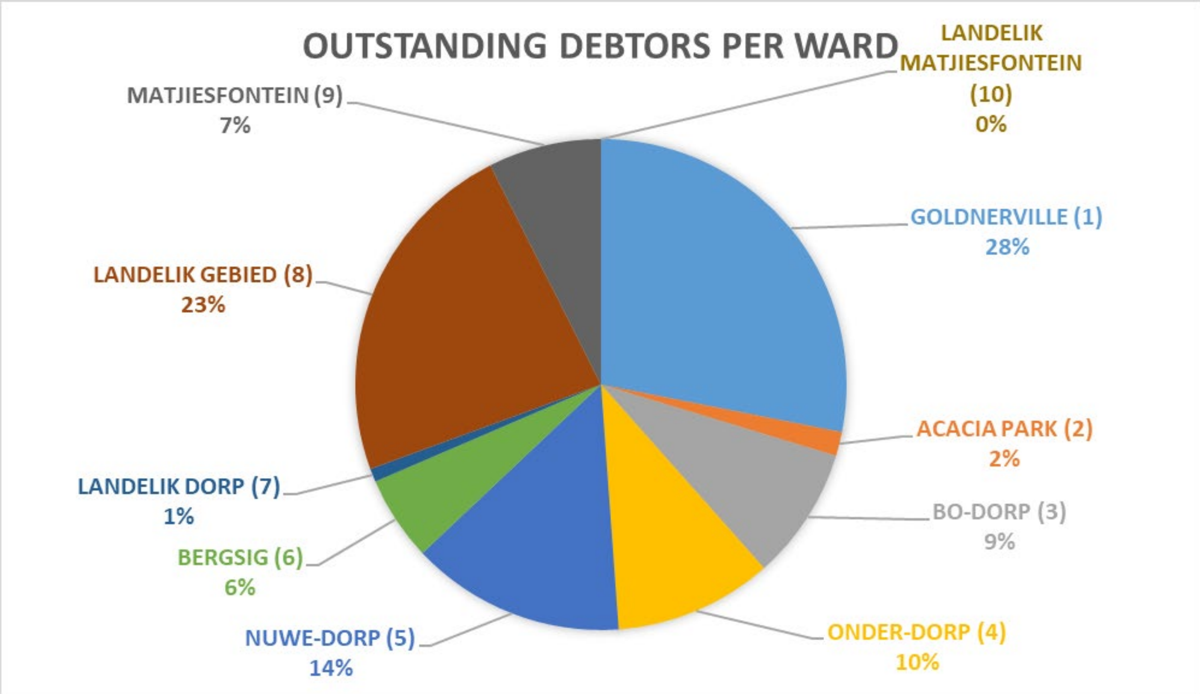
The Outstanding Debtors of the Municipality amounts to R22.035 million for the month ended September 2025, (R22.233 million previous month). There was an increase of R197 901 in the total outstanding amount since the previous month. The payment rate for 2024/2025 financial year was 91%. At the end of September 2025, the payment rate was 70.52% (previous month 62.8%). The collection rate is low due to the impact on a weighted average basis the annual levy of property rates have on it.

The total amount outstanding for longer than 12 months is R12. 289 million and this amounts to 55% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 13.600 million. The Municipality is implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly.

The following graph shows the outstanding debtors per ward as at the end of September 2025:



The following graph shows the outstanding debtors per service type as at the end of September 2025:



4.8 Creditors

Total outstanding creditors amount to R4.934 million for the month ending September 2025. It should be noted that the account for AG is not included (R15.063 million). One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

4.9 Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR) were promulgated on 7 July 2019 and came into effect on 1 September 2019.

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of MFMA Circular 97 issued on 1 September 2019 municipalities are required to utilise existing reporting requirements, to report internally and externally on cost saving measures.

SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

The financial performance indicators as prescribed by National Treasury are provided in Table SC 2.

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2024/25 Audited Outcome	Budget Year 2025/26 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%	0,0%	1,4%	40,8%
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		12,3%	8,2%	0,0%	16,1%	8,2%
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%	0,0%	137,6%	134,3%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	0,0%	102,0%	68,1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		7,8%	0,0%	0,0%	0,0%	0,0%
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))		0,0%	0,0%	0,0%	0,0%	0,0%
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 generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		45,8%	32,9%	0,0%	30,4%	0,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,0%	2,1%	0,0%	0,8%	2,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,9%	13,8%	0,0%	1,2%	44,5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

Table SC2 – Financial Performance indicators

The other financial performance indicators are discussed below:

Table 5.1 provides a high-level summary of the municipality's performance on the capital and operational revenue and expenditure measured against the budget as at 30 September 2025.

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year–to-date budget CY	-2 598 825	31 238 565	10 815 048
Actuals as at Current Quarter	3 801 832	24 272 178	935 100
Variance between YTD Budget and YTD Actuals	-6 400 657	6 966 387	9 879 948
Variance %	246,29	22,30	91,35

Table 5. 2 Actual Budget Spending

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	124 954 120	124 954 120	43 260 170
Actuals as at Current Quarter	3 801 832	24 272 178	935 100
Actual as % of total Budget	3,04	19,42	2,16

Table 5.3 provides the key financial indicators, comparing the 2024/25 financial performance of the municipality to the 2025/26 year to date figures as at 30 September 2025.

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	101,13	2,32
Actual income vs Budgeted Income	-146,29	100,00
Expenditure Management		
Personnel Costs to total Expenditure	35,21	3,37
Actual expenditure vs Budgeted Expenditure	77,70	92,85
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,08	0,11
Repairs and maintenance / total expenditure	0,96	1,27
Asset Management		
Actual versus Budgeted Capital Expenditure	2,16	3,36
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	827	726
Liquidity		
Current ratio	137,60	128,58
Acid Test ratio	138,01	121,63
Turnover of accounts receivable	0,49	0,50
Cash to interest	0	0
Debt to cash	5,95	5,73
Cash to income	4,28	2,94
Total Liabilities / Total Assets	20,06	19,72

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

5.2.1 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the interest paid to total expenditure may not exceed 5%.

5.2.2 Interpretation of Results

Interest paid to total expenditure is well within the norm of 5% Interest payments are currently made bi-annually.

b) Total long-term debt to total operating revenue

5.2.3 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the total long-term debt to total operating revenue (excluding conditional grants and transfers) must not exceed 45%. Table 5.4 provides the year to date measurement against the results of 2024/2025.

Table 5.4 Long Term 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	-60 740	34 602 828

5.2.4 Interpretation of Results

This percentage of long-term debt to operating revenue is well within the approved policy of Council of 45%.

c) Cash generation from operating activities

5.2.5 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the cash generation from operating activities must at least cover the annual loan repayments 1 time.

Table 5.5 provides the year to date measurement against the results of 2024/25.

Table 5.5 Loan Repayments versus Cash

Description	CQ	PQ
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	-2 697 562	-1 602 563
Annual Loan Repayments	0	0

5.2.6 Interpretation of Results

Laingsburg Municipality does not have a high reliance on loans. Thus, the ratio will always be favorable. The coverage of cash generated from operating activities to the annual loan repayment is well above the norm of 1 time.

d) Percentage of annual loan repayment to total operating expenditure

5.2.7 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the percentage of total annual loan repayment (Capital and Interest) to total operating expenditure must not be more than 10%.

Table 5.6 provides the year to date measurement against the results of 2024/25.

Table 5.6 Loan Repayments

Description	CQ	PQ
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	24 272 178	25 475 608,00

5.2.8 Interpretation of Results

Laingsburg Municipality does not have a high reliance on loans and thus the amounts relating to repayment of loans are low. Thus, the ratio will always be favorable. The percentage of annual loan repayment to total operating expenditure 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

5.3.1 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants) must be calculated as ((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) and that a coverage of 1-3 times is acceptable.

Table 5.7 provides the measurement based on the last month of the quarter measured against the first quarter of 2025/26.

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	41 044 045	16 314 330
Monthly Fixed Operational Expenditure	4 970 246	4 744 177
Cash and Cash Equivalents:		
Petty Cash and bank Balances	41 774 097	24 706 336
Less:		
Unspent Conditional Grants	18 015 119	13 787 985
Overdraft	0	0
Plus:		
Short-term investments	545 414	510 639
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	0	8 491 869
Less:		
Depreciation & Amortisation	94 181	6 132 300
Provision for bad debt	7 928 928	5 775 578
Impairment and loss on Disposal of Assets	4 470 922	5 233 186
Fair Value Adjustments	0	0

5.3.2 Interpretation of Results

The cash/cost coverage ratio is less than the norm of 1-3 times as per liquidity policy and improved from 204/25 to 2025/26 mainly because of the increase in “Short-term investments”.

b) Current ratio

5.3.3 Purpose/ Use of the Ratio and Norm

The purpose of this ratio is to measure the Municipality's ability to meets its short-term commitments.

The higher the current Ratio, the more capable the Municipality will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. A financial ratio under 1 suggests that the Municipality would be unable to pay all its current or short-term obligations if they fall due at any specific point.

If current liabilities exceed current assets, it highlights serious financial challenges and likely liquidity problems i.e. insufficient cash to meet short-term financial obligations. Current assets must therefore be increased to appropriately cover current liabilities otherwise there is a risk that non-current assets will need to be liquidated to settle current liabilities.

The approved policy by Council determines that the current ratio must be between 1.5:1 and 2:1.

Table 5.8 Current Assets and Liabilities

Description	CQ	PQ
Current Ratio	137,60	128,58
Current Assets	56 202 526	41 835 740
Current Liabilities	40 844 029	32 536 932

5.3.4 Interpretation of Results

The municipality operates above the norm set by Council. The ratio improved since the end of the previous year.

The liquidity policy goes a step further and prescribes the calculation formula to determine a minimum liquidity requirement; it differs from the normal generally recognized calculation method as used above.

Table 5.9 provides the measurement method as prescribed in the policy; it measures the year to date results against the results of 2024/25.

Table 5.9 Liquidity Requirement Calculation

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	603 469	839 384
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	31 634 720	37 811 025
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	4 970 246	4 744 177
Consumer Deposits	4 226 909	3 088 785
Other Deposits and Other Advance Payments:		
- Retentions	253 856	384 539
- Payments Received in Advance	419 532	608 182
- Other Deposits	196 481	197 624
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	41 307 958	3 046 762

Table 5.10 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	41 774 097	24 706 336
Bank balance sub total	41 774 097	24 706 336
95% of all other term investments with Banks	518 143	485 107
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	7 891 237	6 535 681
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	18 015 119	13 787 985
- 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	68 198 596	45 515 110
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	0	0

5.3.5 Interpretation of Results

It is clear from above that the Municipality does meet the minimum level set by the approved policy. The liquidity surplus improved measured against the result of the last financial year.

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

a) Debtors collection period in days

5.4.1 Purpose/ Use of the Ratio and Norm

This ratio reflects the collection period. The debtor days refers to the average number of days required for the Municipality to receive payment from its consumers for bills/invoices issued to them for services.

The ratio is also a good indication of the effectiveness of credit control procedures within the Municipality. If the ratio is above the norm, it indicates that the Municipality is exposed to significant cash flow risk.

This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. In addition, this indicates that a significant amount of potential cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

Table 5.11 Debt Collection

Description	CQ	PQ
Debtors collection period (days)		
Consumer debtors * 365	827	726
Rates revenue + Services revenue + Debtors income		

5.4.2 Interpretation of Results

The municipality does not operate within the norm. The ration has weakened measured against the result of the last financial year. The reason for the increase in the collection period is due to raising of annual rates in the first quarter of the financial year for the financial period as a whole.

b) Level of reliance on government grants

5.4.3 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. It must be mentioned that National Treasury does promote a healthy balance of funding sources.

Table 5.12 Grant Reliance

Description	CQ	PQ
Level of reliance on government grants	101,13	2,32
Government Grants and subsidies	-4 033 656,00	514 208,00
Total Revenue	3 970 233,00	34 656 633,00

5.4.4 Interpretation of Results

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

b) Implementation of the Capital program

5.4.5 Purpose/ Use of the Ratio and Norm

This ratio measures the extent to which Budgeted Capital Expenditure has been spent during the financial year, under review. Further, this ratio measures the municipality's ability to implement capital projects and monitor the risks associated with non-implementation.

The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Any variance above 5% indicates discrepancies in planning and budgeting which should be investigated and corrective measures implemented. Under-spending is also an indicator that the Municipality might be experiencing possible cash flow difficulties to implement projects.

Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects. Overspending may also indicate inaccurate budgeting or poor financial management control.

The norm ranges between 0% and 5% variance

Table 5.13 Actual Budget Spending

Description	CQ	PQ
Actual versus Budgeted Capital Expenditure	935 100	766 432
Actual Capital Expenditure : Budgeted Capital Expenditure	2,16	3,36
Budgeted Capital Expenditure	43 260 170	22 782 041

5.4.6 Interpretation of Results

The Municipality is functioning within the norm and is on track as per the YTD Budget allocation.

c) Implementation: Operational Revenue

5.4.7 Purpose/ Use of the Ratio and Norm

This ratio measures the extent of actual operating revenue (Excl. Capital Grant Revenue) received in relation to budgeted operating revenue during the financial year, under review.

A ratio outside the norm indicates either a challenge in capacity to implement, ineffective billing and credit control, weakness in compilation of budgets or issues of financial controls and management of the Municipality.

The norm ranges between 0% and 5% variance.

5.4.8 Interpretation of Results

With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it is difficult to budget monthly projections for the 2025/2026 budget. The budget was therefore only 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. It can be mentioned that the actual income collection is in line with previous year actual and projected collection rates.

d) Implementation: Operational Expenditure

5.4.9 Purpose/ Use of the Ratio and Norm

This ratio measures the extent to which Budgeted Operating Expenditure has been spent during the financial year, under review. The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Any variance outside the norm either indicate a challenge in capacity to implement, issues of financial controls and management and/or poor budgeting.

Under-spending normally is an indicator that the Municipality experiences possible cash flow difficulties or capacity challenges to undertake budgeted/ planned service delivery, and/ or does not prepare accurate and credible budgets. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects.

Overspending may also indicate inaccurate budgeting or poor financial management control in respect of budget control.

The norm ranges between 0% and 5% variance.

Table 5.14 Budget Expenditure

Description	CQ	PQ
Actual operating expenditure VS Budgeted operating expenditure	3 970 233	34 656 633
Actual Expenditure – Budgeted Expenditure	-152,77	103,90
Budgeted Expenditure	-2 598 780	33 354 331

5.4.10 Interpretation of Results

The Municipality is functioning outside the norm. With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it was difficult to budget monthly projections for the 2025/2026 budget with no available history on this new chart of accounts. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period.

SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT

6.1 Background

6.1.1 Legislative Requirements

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

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

6.1.2 Definition of Performance Management

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

6.1.3 Institutionalizing Performance Management

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

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

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

6.1.4 Strategic Performance

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

6.1.5 Definition of Service Delivery Budget Implementation Plan

The SDBIP is defined in terms of Section 1 of the Municipal Finance Management Act (MFMA), no. 56 of 2003, and the format of the SDBIP is prescribed by MFMA Circular 13.

Section 41(1) (e) of the Municipal Systems Act (MSA), no 32 of 2000, prescribes that a process must be established of regular reporting to Council.

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

a) The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;

b) The Accounting Officer, while conducting the above, must consider:
   - Section 71 Reports;
   - Performance in line with the Service Delivery & Budget Implementation Plans.

6.1.6 The IDP and the Budget

The Final IDP 2022/2027-year 3 Amendment implementation 2025/2026 and the Final Budget 2025/2026 was approved by Council the 30 of May 2025. The IDP process and the performance management process are integrated. The IDP fulfills the planning stage of performance management. Performance management in turn, fulfills the implementation management, monitoring and evaluation of the IDP.

6.1.7 Municipal Scorecard

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

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

6.1.8 Background to the format of SDBIP

The Municipality’s SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department. For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organizational performance of the Municipality. The TL SDBIP measure the achievement of performance indicators with regards to the provision of basic services as prescribed in Section

10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the Integrated Development Plan (IDP) of the Laingsburg Local Municipality (LLM).

The Top Layer SDBIP was approved by the Mayor on the 11th of June 2025. The Departmental SDBIP's measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

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

Color	Category	Explanation
	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 Municipal Systems Act the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

6.2 Actual Performance for the 1st 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)

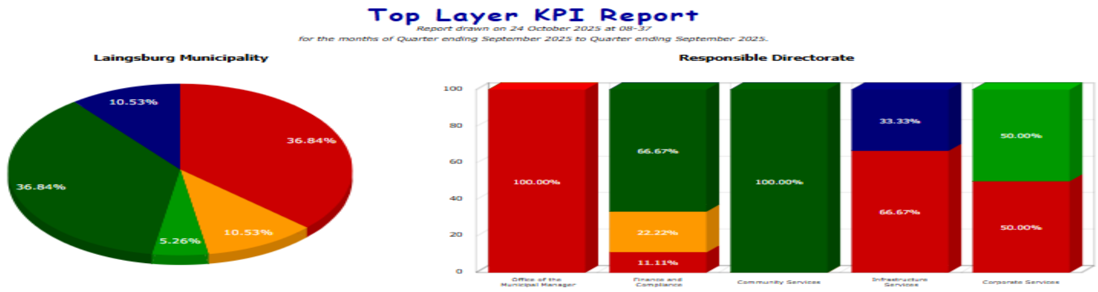
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 1st quarter of the financial year 2025/2026 is provided for in section 6 of this report.

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

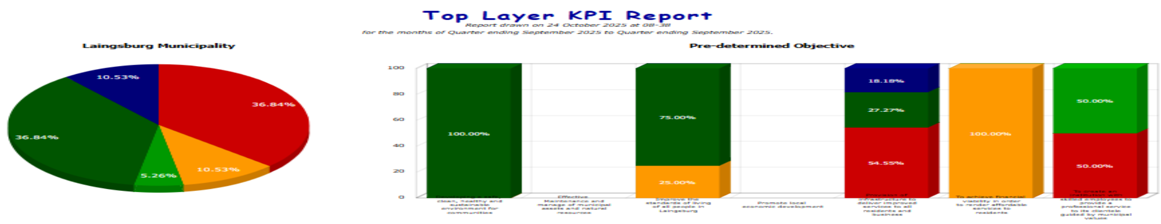
The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2025/2026(1st quarter).

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



	Laingsburg Municipality	Responsible Directorate: Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	7 (36.84%)	1 (100.00%)	1 (11.11%)	-	4 (66.67%)	1 (50.00%)	-
Almost Met	2 (10.53%)	-	2 (22.22%)	-	-	-	-
Met	1 (5.26%)	-	-	-	-	1 (50.00%)	-
Well Met	7 (36.84%)	-	6 (66.67%)	1 (100.00%)	-	-	-
Extremely Well Met	2 (10.53%)	-	-	-	2 (33.33%)	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	19*	1	9	1	6	2	-
	100%	5.26%	47.37%	5.26%	31.58%	10.53%	-

The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective (PDO's) for the term under review (01 July 2025 to 30 September 2025)



	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	7 (36.84%)	-	-	-	-	-	6 (54.55%)	-	1 (50.00%)	-	-
Almost Met	2 (10.53%)	-	-	-	1 (25.00%)	-	-	1 (100.00%)	-	-	-
Met	1 (5.26%)	-	-	-	-	-	-	-	1 (50.00%)	-	-
Well Met	7 (36.84%)	-	1 (100.00%)	-	3 (75.00%)	-	3 (27.27%)	-	-	-	-
Extremely Well Met	2 (10.53%)	-	-	-	-	-	2 (18.18%)	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-	-
Total:	19*	-	1	0	4	0	11	1	2	-	-
	100%	-	5.26%	0.00%	21.05%	0.00%	57.89%	5.26%	10.53%	-	-

Laingsburg Municipality

2025-2026: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Original Annual Target	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025				
											Target	Actual	R	Performance Comment	Corrective Measures
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 2026/26 and submit to the Audit Committee for consideration by 30 June 2026	RBAP submitted to the Audit Committee by 30 June 2026	Carry Over	1	1	0	0	0	N/A		

TL71	Office of the Municipal Manager	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2026 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	Last Value	95%	95%	4%	15 %	4%	R	[D136] Municipal Manager: MIG - The original price of the RT Tender submitted was more than the budgeted amount and the municipality had to internally fund R 63 583.39 shortfall in the month of July 2025. Following that the municipality received a new	[D136] Municipal Manager: The appointment of the Contractor for Goldnerville stormwater bridges ha and the contractor is busy with site establishment (September 2025)

														price listing which was fully covering the budgeted amount. The Front loader was delivered and invoiced paid in October 2025. The municipality is still waiting the delivery of the compact or truck that is being built. (September 2025)	

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 85% by 30 June 2026 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Last Value	85%	85%	70.52%	85 %	70.52%	O	[D137] Senior Manager: Finance and Administration: There was an increase of R197 901 in the total outstanding amount since the previous month (September 2025)	[D137] Senior Manager: Finance and Administration: Finalization of reconciling Utilities data and the financial data system to enable the municipality to kick start the Auxiliary services from the second quarter. This internal control measure has potential of increasing

															revenue collection. Currently appointed officials to install prepaid meters will be on training and installation to kick of during end October/begining November 2025 (September 2025)
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	Number of residential properties which are billed for electricity or have prepaid meters	Last Value	896	896	529	896	529	R	[D138] Senior Manager: Finance and Administration: See attached Mun837a Report (September 2025)	[D138] Senior Manager: Finance and Administration: Targets needs to be revised (September 2025)

					metering)(Excluding Eskom areas) and billed for the service as at 30 June 2026	(Excluding Eskom areas) as at 30 June 2026									
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	1 336	1 372	1 336	1 372	G2	[D139] Senior Manager: Finance and Administration: See attached Mun837a Summary Report (September 2025)	

TL75	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2026	Number of residential properties which are billed for sewerage	Last Value	1 320	1 320	1 324	1 320	1 324	G2	[D140] Senior Manager: Finance and Administration: Mun837a Summary (September 2025)	
TL76	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all resident	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week and billed for the	Number of residential properties which are billed for refuse removal	Last Value	1 370	1 370	1 371	1 370	1 371	G2	[D141] Senior Manager: Finance and Administration: Mun837a report (Septemb	

			s and business		service as at 30 June 2026									er 2025)	
TL77	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 50kWh electricity to indigent households as at 30 June 2026	Number of households receiving free basic electricity	Last Value	370	370	346	370	346	O	[D142] Senior Manager: Finance and Administration: Mun837a report (September 2025)	[D142] Senior Manager: Finance and Administration: As per applications received (September 2025)
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	480	503	480	503	G2	[D143] Senior Manager: Finance and Administration: Mun837a Summary Report (September 2025)	
TL79	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of	Infrastructure Development	Provide free basic sanitation to indigent	Number of households	Last Value	480	480	498	480	498	G2	[D144] Senior Manager: Finance	

			living of all people in Laingsburg		households as at 30 June 2026	receiving free basic sanitation services								and Administration: Mun837a Report (September 2025)	
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	480	511	480	511	G2	[D145] Senior Manager: Finance and Administration: Mun 837a Report (September 2025)	
TL81	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2026 [(Short Term Borrowing + Bank	Debt coverage ratio as at 30 June 2026	Reverse Last Value	45%	45%	0%	0%	0%	N/A		

					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 received for services at 30 June 2026 [(Total outstanding service debtors/ann	% outstanding service debtors at 30 June 2026	Reverse Last Value	75%	75%	0%	0%	0%	N/A		

					ual 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) + Short Term Investment / Monthly Fixed Operational Expenditure excluding	Cost coverage ratio as at 30 June 2026	Last Value	0.50	0.50	0	0	0	N/A		

					(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	1	0	0	0	N/A		
TL85	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environ	Infrastructure Development	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	Accumulative	48	48	15	12	15	G2	[D150] Manager: Community Services: Roadblocks done on a dailey	

			ment for communities											basis (September 2025)	
TL86	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Spend 95% of the Library Grant [(Actual expenditure divided by the total approved grant received) x 100]	% grant spent	Last Value	95%	95%	0%	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	2	2	0	0	0	N/A		

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	10%	10%	0%	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 Kilolitres Water Sold)	% of water unaccounted	Reverse Last Value	30%	30%	0%	0%	0%	N/A		

					/ 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	95%	95%	0%	0%	0%	N/A		
TL91	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural	Infrastructure Development	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2026	% of effluent samples compliant	Last Value	95%	95%	0%	0%	0%	N/A		

			resources		[(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]									
TL92	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	95%	95%	2%	15 %	2%	R	[D157] Manager: Infrastructure Services: Project delayed due to the procurement for PSP (September 2025)	[D157] Manager: Infrastructure Services: An accelerated implementation plan will be adopted (September 2025)
TL93	Infrastructure Services	Mobility and Spatial	Provision of infrastru	Infrastructure Develop	Complete the Site G Developmen	Development Planning	Carry Over	1	1	0	0	0	N/A		

		Transformation	cture to deliver improved services to all residents and business	ment	t Planning Phase in Laingsburg by 30 June 2026	Phase completed by 30 June 2026									
TL94	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Machinery and Equipment by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	95%	95%	40%	15 %	40%	B	[D159] Manager: Infrastructure Services: Front end loader has been paid and received (September 2025)	

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	95%	95%	8%	15 %	8%	R	[D160] Manager: Infrastructure Services: The project was delayed due to PSP appointment (September 2025)	[D160] Manager: Infrastructure Services: an accelerated plan will be adopted (September 2025)
TL96	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on New Waste Water Treatment Works in Bergsig by 30 June 2026 [(Actual	% of budget spent by 30 June 2026	Last Value	95%	95%	2%	15 %	2%	R	[D161] Manager: Infrastructure Services: Project delayed due to PSP appointment (September 2025)	[D161] Manager: Infrastructure Services: an accelerated plan will be adopted (September 2025)

					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 budget) x 100]	% of budget spent by 30 June 2026	Last Value	95%	95%	0%	15 %	0%	R	[D162] Manager: Infrastructure Services: Awaiting transfer from DLG (September 2025)	[D162] Manager: Infrastructure Services: accelerated implementation (September 2025)

TL98	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the procurement of vehicles for Infrastructure Services by 30 June 2026 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2026	Last Value	95%	95%	40%	15 %	40%	B	[D163] Manager: Infrastructure Services: Order placed (September 2025)
TL99	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service	Institutional Development	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2026 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2026	Reverse Last Value	5%	5%	0%	0%	0%	N/A	

			to its clientele guided by municipal values												
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	1%	1%	0%	0%	0%	N/A		

TL1 01	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	0	0	0	G		
TL1 02	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	66	66	0	0	0	N/A		
TL1 03	Corporate Services	Innovation and Culture	To create an institution with skilled	Social Development	Develop and distribute at least two municipal newsletters by 30 June	Number of municipal newsletters	Accumulative	2	2	0	0	0	N/A		

			employees to provide a professional service to its clientele guided by municipal values		2026	developed and distributed									
TL104	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Establish a Municipal Moderation Committee by 31 December 2025	Municipal Moderation Committee established by 31 December 2025	Carry Over	1	1	0	0	0	N/A		

TL105	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Establish a Departmental Moderation Committee 31 October 2025	Departmental Moderation Committee established by 31 October 2025	Carry Over	1	1	0	1	0	R		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	17
R	KPI Not Met	0% <= Actual/Ta	7

		rget <= 74.999%	
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	7
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**36**

SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES

The tables included in section 4 of this report are from the C Schedule Monthly Budget Statements legislated as part of the Municipal Budget and Reporting Regulations (MBRR) and reflects the figures of last month of the quarter. All material variances, in other words variances of more than 10%, regarding the financial performance as per table C4; Capital expenditure table as per C5; Financial Position as per table C6 and/or Cash flow as per tableC7 are listed with reasons and remedial/corrective measures in table SC1 following table C7.

Table C1: Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q1 First 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	–	6 519	6 519	1 499	5 020	335%	–
Service charges	34 034	37 702	–	9 581	9 581	9 426	155	2%	37 702
Investment revenue	1 617	–	–	–	–	–	–		–
Transfers and subsidies - Operational	1 617	1 400	–	365	365	350	15	4%	1 400
Other own revenue	31 246	69 459	–	11 609	11 609	17 365	(5 756)	-33%	–
Total Revenue (excluding capital transfers and contributions)	**74 172**	**114 559**	**–**	**28 074**	**28 074**	**28 640**	**(566)**	**-2%**	**114 559**
Employee costs	33 981	37 665	–	6 132	8 546	9 416	(870)		–
Remuneration of Councillors	3 677	3 785	–	2 511	902	946	(45)		37 665
Depreciation and amortisation	953	13 271	–	2 328	2 770	3 318	(548)		29 652
Interest	3 442	2 575	–	313	340	644	(304)		13 271
Inventory consumed and bulk purchases	15 467	18 035	–	3 688	5 598	4 509	1 089		20 485
Transfers and subsidies	98	10	–	616	3	2	0	10%	9 282
Other expenditure	24 293	49 613	–	13 363	6 114	12 403	(6 290)	-51%	14 600
Total Expenditure	**81 911**	**124 954**	**–**	**28 950**	**24 272**	**31 239**	**(6 966)**	**-22%**	**124 954**
Surplus/(Deficit)	**(7 739)**	**(10 395)**	**–**	**(876)**	**3 802**	**(2 599)**	**6 401**	**-246%**	**(10 395)**
Transfers and subsidies - capital (monetary	28 023	49 188	–	1 525	1 561	12 297	(10 736)	-87%	49 188
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**20 284**	**38 793**	**–**	**649**	**5 363**	**9 698**	**(4 335)**	**-45%**	**38 793**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**20 284**	**38 793**	**–**	**649**	**5 363**	**9 698**	**(4 335)**	**-45%**	**38 793**
Capital expenditure & funds sources									
Capital expenditure	**19 706**	**43 260**	**–**	**2 934**	**1 757**	**10 815**	**(9 058)**	**-84%**	**43 260**
Capital transfers recognised	19 706	42 772	–	2 934	1 757	10 693	(8 936)	-84%	42 772
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**488**	**–**	**–**	**–**	**122**	**(122)**	**-100%**	**488**
Total sources of capital funds	**19 706**	**43 260**	**–**	**2 934**	**1 757**	**10 815**	**(9 058)**	**-84%**	**43 260**
Financial position									
Total current assets	30 474	27 820	–		56 203				27 820
Total non current assets	336 169	351 067	–		323 965				351 067
Total current liabilities	28 528	20 714	–		40 844				20 714
Total non current liabilities	33 242	39 527	–		35 414				39 527
Community wealth/Equity	**300 976**	**322 272**	**–**		**311 004**				**322 272**
Cash flows									
Net cash from (used) operating	24 958	55 744	–	(2 698)	18 408	13 936	(4 472)	-32%	55 744
Net cash from (used) investing	(20 469)	(49 749)	–	(985)	(2 105)	(12 437)	(10 333)	83%	(49 749)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**2 479**	**25 995**	**–**	**(3 682)**	**41 044**	**3 177**	**(37 867)**	**-1192%**	**–**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	7 104	787	543	472	450	389	2 398	9 890	22 035
Creditors Age Analysis									
Total Creditors	2 066	379	20	1 827	461	–	–	182	4 934

Table C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First 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**	**–**	**20 658**	**17 915**	**18 543**	(628)	-3%	**74 172**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		64 134	74 172	–	20 658	17 915	18 543	(628)	-3%	74 172
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**342**	**36 516**	**–**	**7 677**	**112**	**9 129**	(9 017)	-99%	**36 516**
Community and social services		23	1 759	–	463	235	440	(205)	-47%	1 759
Sport and recreation		0	3	–	–	–	1	(1)	-100%	3
Public safety		300	34 733	–	7 212	(127)	8 683	(8 811)	-101%	34 733
Housing		18	22	–	3	5	5	(1)	-16%	22
Health		1	–	–	–	0	–	0	#DIV/0!	–
Economic and environmental services		**1 425**	**1 500**	**–**	**303**	**309**	**375**	(66)	-18%	**1 500**
Planning and development		–	–	–	–	–	–	–		–
Road transport		1 425	1 500	–	303	309	375	(66)	-18%	1 500
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**36 293**	**51 559**	**–**	**7 299**	**11 299**	**12 890**	(1 591)	-12%	**51 559**
Energy sources		22 386	27 703	–	4 810	6 688	6 926	(238)	-3%	27 703
Water management		6 069	10 756	–	976	1 738	2 689	(951)	-35%	10 756
Waste water management		3 860	4 992	–	753	986	1 248	(262)	-21%	4 992
Waste management		3 977	8 108	–	761	1 887	2 027	(140)	-7%	8 108
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**102 194**	**163 747**	**–**	**35 937**	**29 635**	**40 937**	**(11 302)**	**-28%**	**163 747**
Expenditure - Functional										
Governance and administration		**17 811**	**19 934**	**–**	**7 944**	**4 906**	**4 984**	(77)	-2%	**19 934**
Executive and council		4 446	6 066	–	2 847	1 590	1 516	74	5%	6 066
Finance and administration		13 365	13 868	–	5 096	3 316	3 467	(151)	-4%	13 868
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**10 270**	**39 225**	**–**	**7 251**	**2 630**	**9 806**	(7 176)	-73%	**39 225**
Community and social services		2 359	2 326	–	388	627	582	45	8%	2 326
Sport and recreation		536	2 156	–	73	283	539	(256)	-48%	2 156
Public safety		7 343	34 729	–	6 789	1 717	8 682	(6 965)	-80%	34 729
Housing		7	13	–	2	3	3	–		13
Health		24	–	–	(0)	–	–	–		–
Economic and environmental services		**18 625**	**20 022**	**–**	**3 229**	**5 152**	**5 005**	146	3%	**20 022**
Planning and development		1 487	1 344	–	166	314	336	(22)	-6%	1 344
Road transport		17 138	18 677	–	3 062	4 837	4 669	168	4%	18 677
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**34 788**	**45 430**	**–**	**6 219**	**11 469**	**11 358**	**112**	1%	**45 430**
Energy sources		17 360	21 200	–	4 209	6 249	5 300	950	18%	21 200
Water management		7 606	9 818	–	1 051	2 261	2 454	(193)	-8%	9 818
Waste water management		3 653	6 005	–	592	1 451	1 501	(50)	-3%	6 005
Waste management		6 169	8 407	–	368	1 507	2 102	(594)	-28%	8 407
Other		**417**	**344**	**–**	**97**	**115**	**86**	**29**	**34%**	**344**
Total Expenditure - Functional	3	**81 911**	**124 954**	**–**	**24 739**	**24 272**	**31 239**	**(6 966)**	**-22%**	**124 954**
Surplus/ (Deficit) for the year		**20 284**	**38 793**	**–**	**11 198**	**5 363**	**9 698**	**(4 335)**	**-45%**	**38 793**

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) - Q1 First 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										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES (12: IE)		11 094	13 151	–	866	1 064	3 288	(2 224)	-67,6%	13 151
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	–	19 792	17 023	15 427	1 596	10,3%	61 709
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	–	463	235	440	(204)	-46,5%	1 759
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	–	–	–	1	(1)	-100,0%	3
Vote 8 - HOUSING (17: IE)		11	13	–	3	3	3	(0)	-13,9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	–	7 212	68	8 683	(8 615)	-99,2%	34 733
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	–	303	309	375	(66)	-17,6%	1 500
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	–	761	1 843	1 982	(139)	-7,0%	7 928
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	–	753	945	1 209	(265)	-21,9%	4 838
Vote 13 - WATER (22: IE)		5 836	10 512	–	976	1 678	2 628	(950)	-36,2%	10 512
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	–	4 810	6 664	6 901	(237)	-3,4%	27 602
Total Revenue by Vote	2	**102 194**	**163 747**	**–**	**35 937**	**29 831**	**40 937**	**(11 106)**	**-27,1%**	**163 747**
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		4 558	5 476	–	2 004	1 486	1 369	117	8,5%	5 476
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	–	843	788	784	4	0,5%	3 135
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	–	1 314	1 916	2 052	(136)	-6,6%	8 207
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	–	3 875	4 865	4 766	99	2,1%	19 064
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	–	166	188	210	(22)	-10,4%	839
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	–	388	408	346	62	18,0%	1 385
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	–	76	228	475	(247)	-52,0%	1 898
Vote 8 - HOUSING (17: IE)		–	7	–	2	2	2	–		7
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	–	6 789	1 018	7 979	(6 961)	-87,2%	31 917
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	–	3 062	3 705	3 537	168	4,7%	14 146
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	–	368	1 208	1 804	(596)	-33,0%	7 218
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	–	592	1 080	1 101	(22)	-2,0%	4 405
Vote 13 - WATER (22: IE)		3 698	6 577	–	1 051	1 412	1 644	(233)	-14,1%	6 577
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	–	4 209	5 970	5 170	800	15,5%	20 680
Total Expenditure by Vote	2	**81 886**	**124 954**	**–**	**24 739**	**24 272**	**31 239**	**(6 966)**	**-22,3%**	**124 954**
Surplus/ (Deficit) for the year	2	**20 308**	**38 793**	**–**	**11 198**	**5 558**	**9 698**	**(4 140)**	**-42,7%**	**38 793**

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First 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	–	6 631	6 631	6 278	353	6%	25 112
Service charges - Water		4 444	4 648	–	1 124	1 124	1 162	(38)	-3%	4 648
Service charges - Waste Water Management		3 677	3 871	–	918	918	968	(50)	-5%	3 871
Service charges - Waste management		3 779	4 071	–	907	907	1 018	(110)	-11%	4 071
Sale of Goods and Rendering of Services		341	2 213	–	82	82	553	(471)	-85%	2 213
Agency services		215	267	–	65	65	67	(2)	-3%	267
Interest		293	–	–	–	–	–	–		–
Interest earned from Receivables		896	889	–	233	233	222	11	5%	889
Interest from Current and Non Current Assets		1 617	1 400	–	365	365	350	15	4%	1 400
Dividends		–	–	–	–	–	–	–		–
Rent on Land		27	102	–	7	7	25	(18)	-72%	102
Rental from Fixed Assets		1 645	2 079	–	408	408	520	(112)	-21%	2 079
Licence and permits		227	297	–	61	61	74	(14)	-18%	297
Special rating levies		69	27	–	9	9	7	2	31%	27
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Property rates		5 657	5 998	–	6 519	6 519	1 499	5 020	335%	5 998
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		167	34 437	–	13	13	8 609	(8 596)	-100%	34 437
Transfers and subsidies - Operational		–	–	–	–	–	–	–		–
Interest		26 231	28 284	–	10 541	10 541	7 071	3 470	49%	28 284
Fuel Levy		466	520	–	103	103	130	(27)	-21%	520
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		106	345	–	87	87	86	0	1%	345
Other Gains		2 180	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**74 172**	**114 559**	–	**28 074**	**28 074**	**28 640**	**(566)**	**-2%**	**114 559**
Expenditure By Type										
Employee related costs		33 981	37 665	–	6 132	8 546	9 416	(870)	-9%	–
Remuneration of councillors		3 677	3 785	–	2 511	902	946	(45)	-5%	37 665
Bulk purchases - electricity		14 819	16 700	–	3 610	5 504	4 175	1 329	32%	3 785
Inventory consumed		648	1 335	–	78	94	334	(240)	-72%	16 700
Debt impairment		–	29 652	–	558	–	7 413	(7 413)	-100%	1 335
Depreciation and amortisation		953	13 271	–	2 328	2 770	3 318	(548)	-17%	29 652
Interest		3 442	2 575	–	313	340	644	(304)	-47%	13 271
Contracted services		10 143	9 282	–	1 000	1 097	2 320	(1 224)	-53%	2 575
Transfers and subsidies		98	10	–	616	3	2	0	10%	9 282
Irrecoverable debts written off		619	–	–	1 191	706	–	706	#DIV/0!	10
Operational costs		13 531	10 680	–	3 221	4 311	2 670	1 641	61%	–
Losses on Disposal of Assets		–	–	–	–	–	–	–		10 680
Other Losses		–	–	–	7 393	–	–	–		–
Total Expenditure		**81 911**	**124 954**	–	**28 950**	**24 272**	**31 239**	**(6 966)**	**-22%**	**124 954**
Surplus/(Deficit)		**(7 739)**	**(10 395)**	–	**(876)**	**3 802**	**(2 599)**	**6 401**	**(0)**	**(10 395)**
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	–	1 525	1 561	12 297	(10 736)	**(0)**	49 188
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**20 284**	**38 793**	–	**649**	**5 363**	**9 698**			**38 793**
Income Tax		–	–	–	12 075	–	–	–		38 793
Surplus/(Deficit) after income tax		**20 284**	**38 793**	–	**(11 425)**	**5 363**	**9 698**			–
Share of Surplus/Deficit attributable to Joint Venture		20 284	38 793	–	(6 516)	5 363	9 698	(4 335)	(0)	38 793
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**40 567**	**77 586**	–	**(17 941)**	**10 726**	**19 396**			**38 793**
Share of Surplus/Deficit attributable to Associate		20 284	38 793	–	(6 516)	5 363	9 698	(4 335)	(0)	38 793
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**40 567**	**77 586**	–	**(17 941)**	**10 726**	**19 396**			**38 793**

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) - Q1 First 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
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		–	139	–	–	–	35	(35)	-100%	139
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		–	23	–	–	–	6	(6)	-100%	23
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	–	–	–	2 174	(2 174)	-100%	8 696
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	–	–	–	26	(26)	-100%	103
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	–	288	288	788	(500)	-63%	3 152
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		12 559	17 320	–	–	–	4 330	(4 330)	-100%	17 320
Vote 21 - ROAD TRANSPORT (39: CAPEX)		1 232	13 828	–	2 646	1 468	3 457	(1 989)	-58%	13 828
Total Capital single-year expenditure	4	19 706	43 260	–	2 934	1 757	10 815	**(9 058)**	**-84%**	43 260
Total Capital Expenditure		**19 706**	**43 260**	–	**2 934**	**1 757**	**10 815**	**(9 058)**	**-84%**	**43 260**
Governance and administration		–	**162**	–	–	–	**40**	(40)	-100%	**162**
Finance and administration		–	162	–	–	–	40	(40)	-100%	162
Community and public safety		**5 162**	**8 799**	–	–	–	**2 200**	(2 200)	-100%	**8 799**
Sport and recreation		5 192	8 696	–	–	–	2 174	(2 174)	-100%	8 696
Public safety		(29)	103	–	–	–	26	(26)	-100%	103
Economic and environmental services		**752**	–	–	–	–	–	–		–
Road transport		752	–	–	–	–	–	–		–
Trading services		**13 792**	**34 300**	–	**2 934**	**1 757**	**8 575**	(6 818)	-80%	**34 300**
Water management		1 232	11 177	–	1 710	533	2 794	(2 261)	-81%	11 177
Waste water management		12 559	20 472	–	288	288	5 118	(4 830)	-94%	20 472
Waste management		–	2 651	–	935	935	663	272	41%	2 651
Total Capital Expenditure - Functional Classification	3	**19 706**	**43 260**	–	**2 934**	**1 757**	**10 815**	**(9 058)**	**-84%**	**43 260**
National Government		18 558	31 795	–	1 223	1 223	7 949	(6 725)	-85%	31 795
Provincial Government		1 148	10 977	–	1 710	533	2 744	(2 211)	-81%	10 977
Transfers recognised - capital		**19 706**	**42 772**	–	**2 934**	**1 757**	**10 693**	**(8 936)**	**-84%**	**42 772**
Internally generated funds		–	488	–	–	–	122	(122)	-100%	488
Total Capital Funding		**19 706**	**43 260**	–	**2 934**	**1 757**	**10 815**	**(9 058)**	**-84%**	**43 260**

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q1 First 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	–	41 677	14 108
Trade and other receivables from exchange transactions		8 157	4 010	–	4 561	4 010
Receivables from non-exchange transactions		(5 936)	3 496	–	7 005	3 496
Current portion of non-current receivables		–	–	–	–	–
Inventory		175	143	–	149	143
VAT		(148)	3 503	–	(165)	3 503
Other current assets		3 520	2 559	–	2 976	2 559
Total current assets		**30 474**	**27 820**	**–**	**56 203**	**27 820**
Non current assets						
Investments		–	–	–	–	–
Investment property		21 208	21 142	–	19 334	21 142
Property, plant and equipment		314 735	329 347	–	304 545	329 347
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		43	43	–	43	43
Intangible assets		156	47	–	43	47
Trade and other receivables from exchange transactions		27	483	–	–	483
Non-current receivables from non-exchange transactions		–	4	–	–	4
Other non-current assets		–	–	–	–	–
Total non current assets		**336 169**	**351 067**	**–**	**323 965**	**351 067**
TOTAL ASSETS		**366 643**	**378 888**	**–**	**380 168**	**378 888**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	219	–
Consumer deposits		1 121	1 046	–	1 123	1 046
Trade and other payables from exchange transactions		26 011	20 093	–	25 404	20 093
Trade and other payables from non-exchange transactions		6 609	1 995	–	18 015	1 995
Provision		3 210	3 260	–	4 227	3 260
VAT		(8 423)	(5 679)	–	(8 144)	(5 679)
Other current liabilities		–	–	–	–	–
Total current liabilities		**28 528**	**20 714**	**–**	**40 844**	**20 714**
Non current liabilities						
Financial liabilities		–	–	–	230	–
Provision		28 852	35 137	–	28 922	35 137
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		4 390	4 390	–	6 262	4 390
Total non current liabilities		**33 242**	**39 527**	**–**	**35 414**	**39 527**
TOTAL LIABILITIES		**61 770**	**60 241**	**–**	**76 258**	**60 241**
NET ASSETS	2	**304 873**	**318 646**	**–**	**303 910**	**318 646**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	–	311 004	322 272
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**300 976**	**322 272**	**–**	**311 004**	**322 272**

Explanatory notes to Table C6 – Financial Position

Current Assets

It must be noted that the classification requirements (As per the tables in Section 4) as prescribe by National Treasury. The current assets amounted to R 56 203 mil as at 30 September 2025 (R 37 044 mil as at 30 June 2025), the classification below complies with the GRAP disclosure format.

Non-Current Assets

The classification requirements are almost aligned to the GRAP requirements. The depreciation and amortization run on all applicable capital assets needs to be performed.

Current Liabilities

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R 40 844 mil as at 30 June 2025 (R 36 619 million as at 30 September 2025).

Non-Current Liabilities

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

Community wealth/Equity

The reserves amount is represented by the Capital Replacement Reserve as at R 0 (30 September 2025) amounted to R 0 (R 0 as at 30 June 2025).

The Capital Replacement Reserve is a cash-backed reserve established to enable the municipality to finance future capital expenditure. Cash contributions, depending on the availability thereof, are made annually to the reserve. The municipality is not able to finance its annual infrastructure capital program by means of this reserve.

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First 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	–	552	2 762	1 277	1 485	116%	5 110
Service charges		31 179	40 680	–	2 862	8 270	10 170	(1 900)	-19%	40 680
Other revenue		17 386	30 121	–	1 420	5 717	7 530	(1 813)	-24%	30 121
Transfers and Subsidies - Operational		35 869	23 824	–	540	13 072	5 956	7 116	119%	23 824
Transfers and Subsidies - Capital		25 466	49 188	–	–	12 318	12 297	21	0%	49 188
Interest		1 583	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(91 868)	(90 604)	–	(8 071)	(23 732)	(22 651)	(1 080)	5%	(90 604)
Interest		(0)	(2 575)	–	–	–	(644)	644	-100%	(2 575)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTI		**24 958**	**55 744**	**–**	**(2 698)**	**18 408**	**13 936**	**(4 472)**	**-32%**	**55 744**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	–	–	–	–	–	–		–
Decrease (increase) in non-current receivabl		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investme		–	–	–	–	–	–	–		–
Payments										
Capital assets		(22 696)	(49 749)	–	(985)	(2 105)	(12 437)	10 333	-83%	(49 749)
NET CASH FROM/(USED) INVESTING ACTIV		**(20 469)**	**(49 749)**	**–**	**(985)**	**(2 105)**	**(12 437)**	**(10 333)**	**83%**	**(49 749)**
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 ACTI		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HEL		**4 489**	**5 995**	**–**	**(3 682)**	**16 303**	**1 499**			**5 995**
Cash/cash equivalents at beginning:		6 710	6 713	–	–	24 741	1 678	23 063	0	6 713
Cash/cash equivalents at month/year end		2 479	25 995	–	(3 682)	41 044	3 177			–

The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2025/2026 financial year.

Table SC1 Material variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q1 First Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Property rates	335,00%	Billed on an annual basis, with SA30 not accounting for the cyclical nature of the activity. The additional agricultural	SA30 to be adjusted during the adjustment budget
	Fines, penalties and forfeits	-99,85%	Fines will be recognised on a cash basis but is incidental in nature	Cash received for fines to be recognised timeously
	Transfers and subsidies - Operational	49,07%	SA30 not aligned to NT payment schedule	SA30 to be adjusted during the adjustment budget
	Service Charges-Waste Management	11,00%	There are agreements in place with the wind farms and other contractors(N1 Sanral Project) that requires this	To be monitored and corrected with the adjustment budget if needed
2	**Expenditure By Type**			
	Expenditure By Type	0,00%	0	0
	Bulk purchases - electricity	31,83%	SA30 did not account for high season (winter) and cyclical nature of electricity use	SA30 to be adjusted during the adjustment budget
	Debt impairment	-100,00%	An annual transaction	Breakdown the budget in 12 instalments
	Depreciation and amortisation	-16,50%	Incorrectly accounted for - 12 month breakdown of budgeted amount	Prior year transaction to be adjusted to the budgeted amount
3	**Capital Expenditure**			
	Interest	-47,00%	Interest recognised refers to the interest on the AG account. Interest not recognised relates to interest calculated on provisions, such as the landfill site, which is only done on an annual basis. The last mentioned the reason behind the deviation.	SA30 to be adjusted during the adjustment budget
	Operational Cost	61,00%	0	0
	Inventory consumed	-71,79%	SA30 not budgeted for cyclical nature of consumption or	SA30 to be adjusted during the adjustment budget
	0	0,00%	0	0
4	**Financial Position**			
	0	0,00%	0	0
	0	0,00%	0	0
	0	0,00%	0	0
	Financial Position	0,00%	0	0
5	**Cash Flow**			
	0	0,00%	0	0
	0	0,00%	0	0
	0	0,00%	0	0
	Cash Flow	0,00%	0	0
6	**Measureable performance**			
7	**Municipal Entities**			

SECTION 8 – DEBTOR ANALYSIS

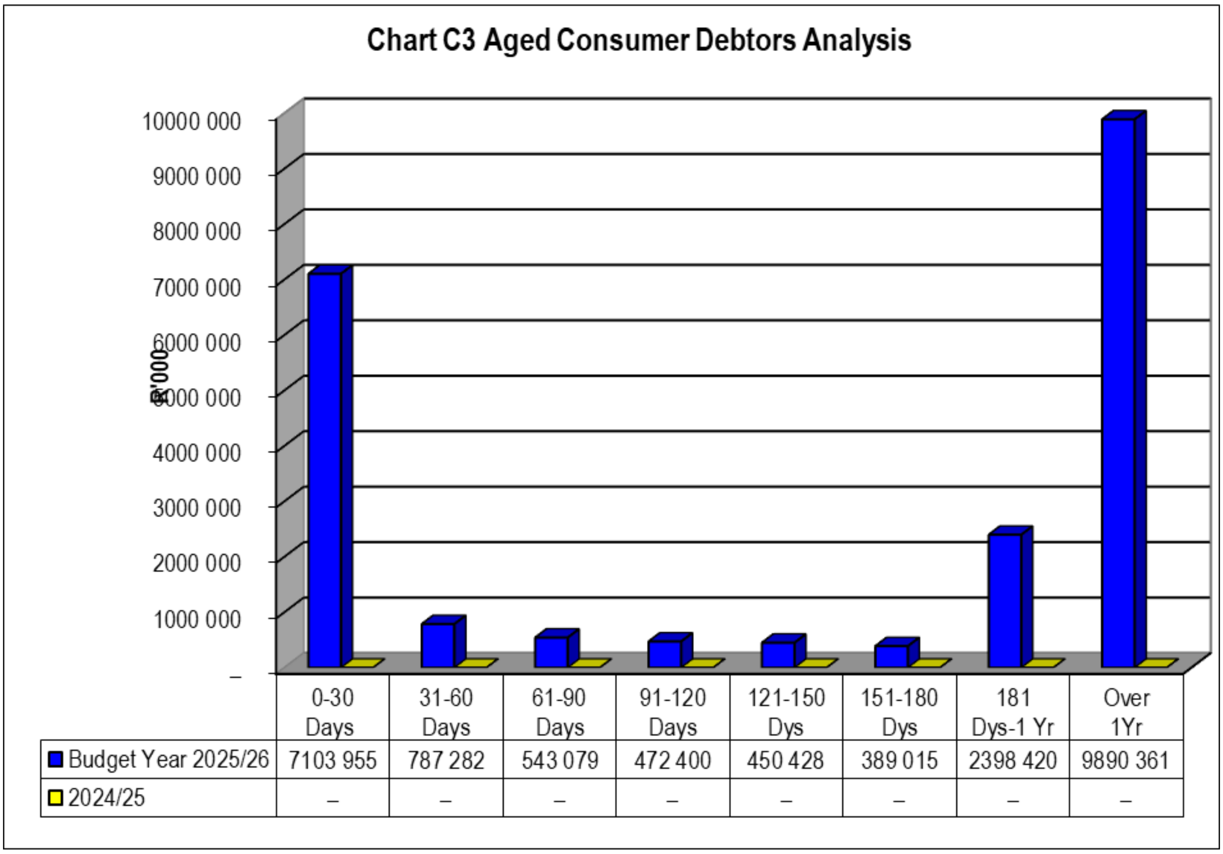
WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2025/26											
R thousands		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	405	180	138	118	118	100	610	1 702	3 372	2 648	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 875	245	85	72	52	35	222	616	3 201	997	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	4 112	70	60	38	58	56	467	3 768	8 630	4 387	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	276	113	98	92	89	81	458	1 630	2 837	2 350	–	–
Receivables from Exchange Transactions - Waste Management	1600	309	112	92	81	77	69	404	1 028	2 173	1 659	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	110	59	56	56	52	42	184	1 033	1 592	1 367	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	16	8	13	15	3	5	54	115	229	192	–	–
Total By Income Source	**2000**	**7 104**	**787**	**543**	**472**	**450**	**389**	**2 398**	**9 890**	**22 035**	**13 601**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	599	148	77	68	55	40	151	565	1 704	880	–	–
Commercial	2300	4 021	119	80	71	72	59	498	3 267	8 188	3 967	–	–
Households	2400	2 484	520	386	333	323	290	1 749	6 059	12 144	8 754	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**7 104**	**787**	**543**	**472**	**450**	**389**	**2 398**	**9 890**	**22 035**	**13 601**	**–**	**–**

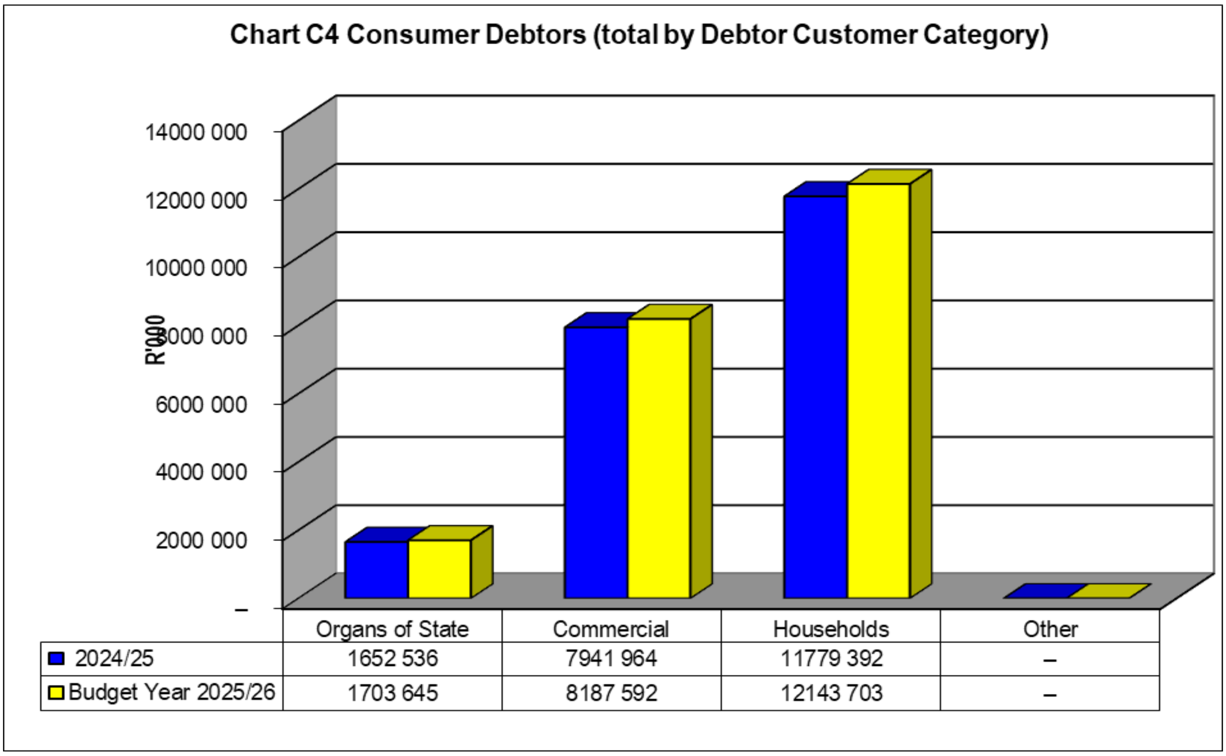
SC3 provides an age analysis of consumer debtors as at 30 September 2025.

Table C6 (Statement of Financial Position) as at 30 September 2025 shows the total outstanding debtors is R 22 035 million.

The graph below illustrates the aged consumer debt analysis at 30 September 2025 date.



The graph indicates that the outstanding debt are increasing on a monthly basis but it is slightly higher than 2024/25 financial year, indicating the municipality must put measures in place to prevent it from escalating as the municipality is experiencing cash flow problems.
The graph below illustrates the consumer category debtor arrears. The category is the households followed by the organs of state.



The above tables explain that the debtor arrears from July 2024 up to the end of September 2025.

SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

Table SC4 provide an age analysis of the creditors (Trade payables) as at 30 September 2025.

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description R thousands	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	1 733	–	–	–	–	–	–	–	1 733
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	333	379	20	1 827	461	–	–	182	3 200
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**2 066**	**379**	**20**	**1 827**	**461**	**–**	**–**	**182**	**4 934**

SECTION 10 – INVESTMENT PORTFOLIO

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

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

Table SC5 Investment Portfolio

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First 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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
5-ABSA:20-7940-1275		0	0	0	0	0	0	0	00 January 1900	–	–	–	–	–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									–		–	–	–

Table SC5 above shows the investment portfolio per quarter ending September 2025.

SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Table SC 8 provides the councilor and staff benefits per employee related cost type.

Table SC 8 Councilor and staff benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First 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	–	786	806	841	(35)	-4%	3 364
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		53	58	–	13	13	14	(1)	-8%	58
Cellphone Allowance		329	363	–	79	82	91	(9)	-9%	363
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**3 677**	**3 785**	**–**	**879**	**902**	**946**	**(45)**	**-5%**	**3 785**
% increase	4		**3,0%**							**3,0%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 837	4 946	–	998	1 042	1 236	(194)	-16%	4 946
Pension and UIF Contributions		398	683	–	121	86	171	(85)	-50%	683
Medical Aid Contributions		128	185	–	32	26	46	(20)	-43%	185
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		232	493	–	–	–	123	(123)	-100%	493
Motor Vehicle Allowance		662	1 043	–	184	136	261	(125)	-48%	1 043
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		5	14	–	3	–	4	(4)	-100%	14
Other benefits and allowances		0	1	–	0	0	0	(0)	-49%	1
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**5 263**	**7 364**	**–**	**1 338**	**1 291**	**1 841**	**(550)**	**-30%**	**7 364**
% increase	4		**39,9%**							**39,9%**
Other Municipal Staff										
Basic Salaries and Wages		20 597	21 063	–	3 128	5 400	5 266	135	3%	21 063
Pension and UIF Contributions		2 794	3 008	–	512	705	752	(47)	-6%	3 008
Medical Aid Contributions		671	785	–	130	179	196	(18)	-9%	785
Overtime		1 070	1 026	–	98	225	257	(31)	-12%	1 026
Performance Bonus		1 386	1 349	–	2	13	337	(324)	-96%	1 349
Motor Vehicle Allowance		606	535	–	109	124	134	(10)	-7%	535
Cellphone Allowance		3	5	–	1	1	1	(0)	-35%	5
Housing Allowances		168	231	–	55	23	58	(34)	-59%	231
Other benefits and allowances		552	617	–	–	172	154	17	11%	617
Payments in lieu of leave		365	310	–	–	–	77	(77)	-100%	310
Long service awards		196	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	129	1 166	–	–	336	291	45	15%	1 166
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		724	641	–	–	220	160	59	37%	641
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**29 260**	**30 736**	**–**	**4 035**	**7 400**	**7 684**	**(284)**	**-4%**	**30 736**
% increase	4		**5,0%**							**5,0%**
Total Parent Municipality		**38 200**	**41 885**	**–**	**6 252**	**9 592**	**10 471**	**(880)**	**-8%**	**41 885**
TOTAL SALARY, ALLOWANCES & BENEFITS		**38 200**	**41 885**	**–**	**6 252**	**9 592**	**10 471**	**(880)**	**-8%**	**41 885**
% increase	4		**9,6%**							**9,6%**
TOTAL MANAGERS AND STAFF		**34 523**	**38 099**	**–**	**5 373**	**8 690**	**9 525**	**(835)**	**-9%**	**38 099**

SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

The measurement of actual versus planned receipting of transfers and grants are provided in Table SC 6.

SC6 Transfers and Grant Receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

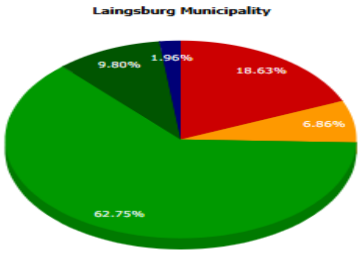
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1,2									
RECEIPTS:										
Operating Transfers and Grants										
National Government:		**26 040**	**26 932**	**–**	**9 897**	**10 310**	**6 733**	**3 577**	**53,1%**	**26 932**
Equitable Share		22 685	23 296	–	8 967	9 707	5 824	3 883	66,7%	23 296
Expanded Public Works Programme Integrated Grant		1 209	1 385	–	293	290	346	(56)	-16,3%	1 385
Local Government Financial Management Grant		1 800	1 900	–	450	225	475	(250)	-52,7%	1 900
Municipal Infrastructure Grant		346	351	–	187	88	88	–		351
National Treasury		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
Provincial Government:		**–**	**1 282**	**–**	**478**	**231**	**321**	**(89)**	**-27,9%**	**1 282**
GRANT - HUMAN SETTLEMENTS		–	1 282	–	–	231	321	(89)	-27,9%	1 282
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		–	–	–	19	–	–	–		–
IR: GRANT - DEPT CULTURE SPORT		–	–	–	459	–	–	–		–
IR: GRANT - MAIN ROADS		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		**46**	**70**	**–**	**4**	**–**	**17**	(17)	-100,0%	**70**
Public Sector SETA		**46**	**70**	**–**	**4**	**–**	**17**	(17)	-100,0%	**70**
Total Operating Transfers and Grants	5	**26 086**	**28 284**	**–**	**10 379**	**10 541**	**7 071**	**3 470**	**49,1%**	**28 284**
Capital Transfers and Grants		–	–	–	–	–	–	–		–
National Government:		22 614	36 564	–	5 063	1 028	9 141	(8 113)	**-88,8%**	36 564
Municipal Infrastructure Grant		–	–	–	3 112	–	–	–		–
Water Services Infrastructure Grant		6 570	16 673	–	1 951	1 028	4 168	(3 141)	-75,3%	16 673
Other capital transfers *[insert description]*		–	–	–	–	–	–	–		–
Provincial Government:		**1 348**	**12 624**	**–**	**–**	**533**	**3 156**	(2 623)	-83,1%	**12 624**
IR: WC - Housing - Human Settlements Grant		**1 348**	**12 624**	**–**	**–**	**533**	**3 156**	(2 623)	-83,1%	**12 624**
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	**23 962**	**49 188**	**–**	**5 063**	**1 561**	**12 297**	**(10 736)**	**-87,3%**	**49 188**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 048	77 472	–	15 441	12 102	19 368	(7 266)	-37,5%	77 472

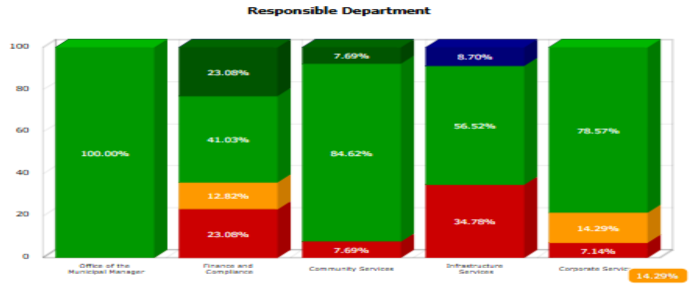
SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

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 ending June 2025.

Departmental KPI Report

Report drawn on 24 October 2025 at 08-03
for the months of July 2025 to September 2025.

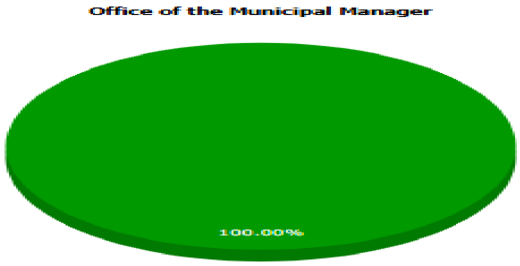


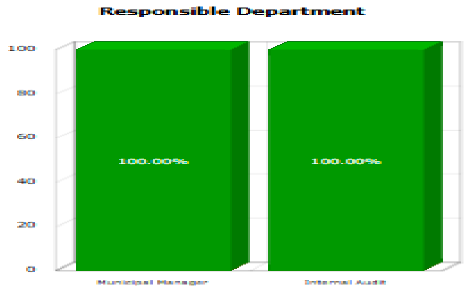


	Laingsburg Municipality	Responsible Department					
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	19 (18.63%)	-	9 (23.08%)	1 (7.69%)	8 (34.78%)	1 (7.14%)	-
Almost Met	7 (6.86%)	-	5 (12.82%)	-	-	2 (14.29%)	-
Met	64 (62.75%)	13 (100.00%)	16 (41.03%)	11 (84.62%)	13 (56.52%)	11 (78.57%)	-
Well Met	10 (9.80%)	-	9 (23.08%)	1 (7.69%)	-	-	-
Extremely Well Met	2 (1.96%)	-	-	-	2 (8.70%)	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	102*	13	39	13	23	14	-
	100%	12.75%	38.24%	12.75%	22.55%	13.73%	-

Departmental KPI Report

Report drawn on 24 October 2025 at 08-20
for the months of July 2025 to September 2025.

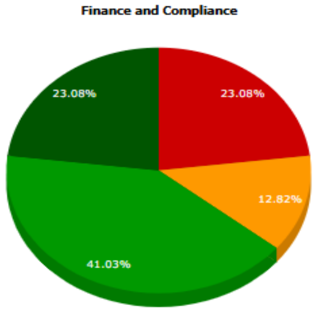


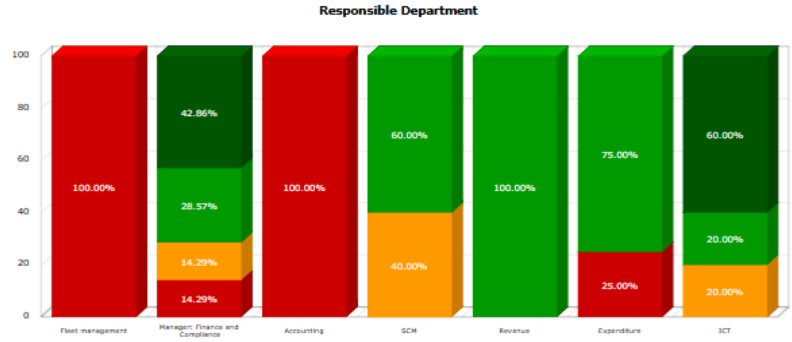


	Office of the Municipal Manager (All)	Responsible Department		
		Office of the Municipal Manager (Only)	Municipal Manager	Internal Audit
Not Met	-	-	-	-
Almost Met	-	-	-	-
Met	13 (100.00%)	-	3 (100.00%)	10 (100.00%)
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
Did Not Occur	-	-	-	-
Total:	13*	-	3	10
	100%	-	23.08%	76.92%

Departmental KPI Report

Report drawn on 24 October 2025 at 08-21
for the months of July 2025 to September 2025.

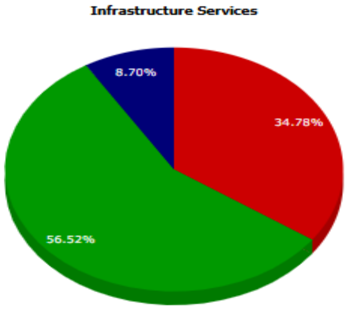


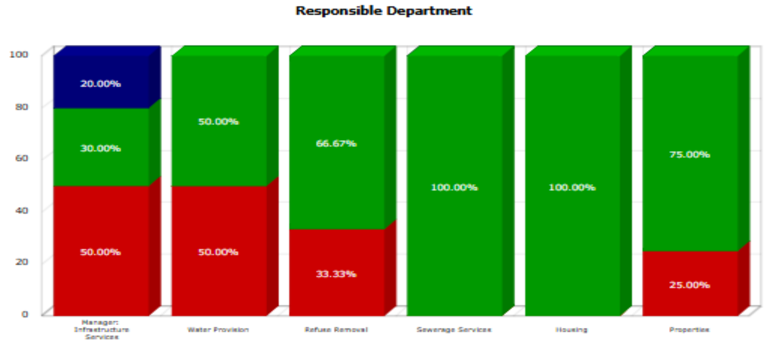


	Finance and Compliance (All)	Responsible Department								
		Finance and Compliance (Only)	Fleet management	Manager: Finance and Compliance	Accounting	SCM	Revenue	Expenditure	Budget & Treasury	ICT
Not Met	9 (23.08%)	-	1 (100.00%)	2 (14.29%)	5 (100.00%)	-	-	1 (25.00%)	-	-
Almost Met	5 (12.82%)	-	-	2 (14.29%)	-	2 (40.00%)	-	-	-	1 (20.00%)
Met	16 (41.03%)	-	-	4 (28.57%)	-	3 (60.00%)	5 (100.00%)	3 (75.00%)	-	1 (20.00%)
Well Met	9 (23.08%)	-	-	6 (42.86%)	-	-	-	-	-	3 (60.00%)
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-
Total:	39*	-	1	14	5	5	5	4	-	5
	100%	-	2.56%	35.90%	12.82%	12.82%	12.82%	10.26%	-	12.82%

Departmental KPI Report

Report drawn on 24 October 2025 at 08-35
for the months of July 2025 to September 2025.

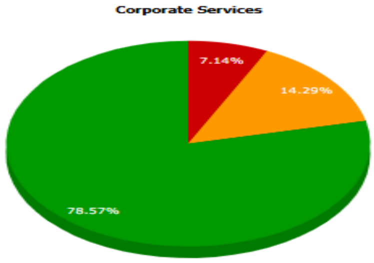


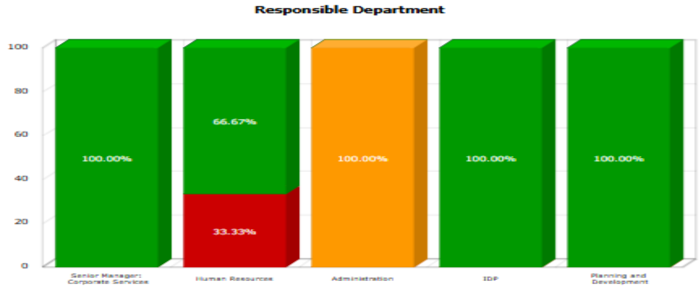


	Infrastructure Services (All)	Responsible Department								
		Infrastructure Services (Only)	Manager: Infrastructure Services	Water Provision	Refuse Removal	Sewerage Services	Housing	Properties	Electricity	Road Transport
Not Met	8 (34.78%)	-	5 (50.00%)	1 (50.00%)	1 (33.33%)	-	-	1 (25.00%)	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	13 (56.52%)	-	3 (30.00%)	1 (50.00%)	2 (66.67%)	3 (100.00%)	1 (100.00%)	3 (75.00%)	-	-
Well Met	-	-	-	-	-	-	-	-	-	-
Extremely Well Met	2 (8.70%)	-	2 (20.00%)	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-
Total:	23*	-	10	2	3	3	1	4	-	-
	100%	-	43.48%	8.70%	13.04%	13.04%	4.35%	17.39%	-	-

Departmental KPI Report

Report drawn on 24 October 2025 at 08-36
for the months of July 2025 to September 2025.

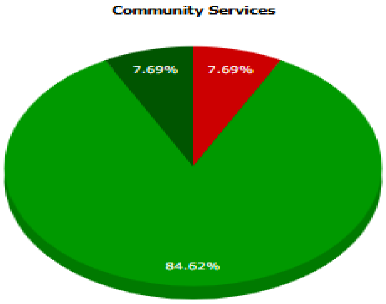


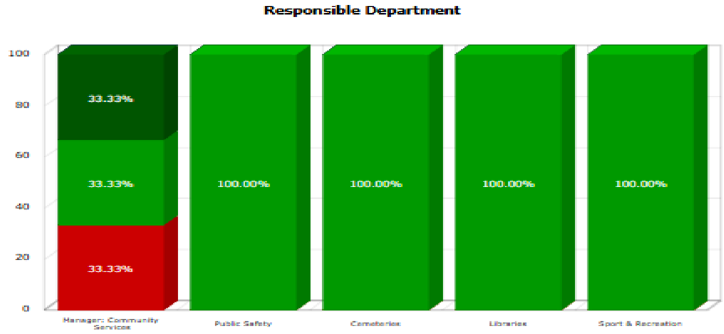


	Corporate Services (All)	Responsible Department: Corporate Services (Only)	Senior Manager: Corporate Services	Human Resources	Administration	IDP	Planning and Development
Not Met	1 (7.14%)	-	-	1 (33.33%)	-	-	-
Almost Met	2 (14.29%)	-	-	-	2 (100.00%)	-	-
Met	11 (78.57%)	-	4 (100.00%)	2 (66.67%)	-	4 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	14*	-	4	3	2	4	1
	100%	-	28.57%	21.43%	14.29%	28.57%	7.14%

Departmental KPI Report

Report drawn on 24 October 2025 at 08-21
for the months of July 2025 to September 2025.





	Community Services (All)	Responsible Department: Community Services (Only)	Manager: Community Services	Public Safety	Cemeteries	Libraries	Sport & Recreation
Not Met	1 (7.69%)	-	1 (33.33%)	-	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	11 (84.62%)	-	1 (33.33%)	3 (100.00%)	1 (100.00%)	5 (100.00%)	1 (100.00%)
Well Met	1 (7.69%)	-	1 (33.33%)	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	13*	-	3	3	1	5	1
	100%	-	23.08%	23.08%	7.69%	38.46%	7.69%

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 14 – CAPITAL PROGRAMME PERFORMANCE

The measurements of actual versus planned capital expenditure are provided Table SC 12. The year to date values and percentage variances are also indicated.

Table SC12 – Capital expenditure trend

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	3 605	–	231	231	3 605	3 374	93,6%	1%
August	2 062	3 605	–	590	822	7 210	6 389	88,6%	2%
September	66	3 605	–	935	1 757	10 815	9 058	83,8%	4%
October	390	3 605	–	–		14 420	–		
November	651	3 605	–	–		18 025	–		
December	5 727	3 605	–	–		21 630	–		
January	932	3 605	–	–		25 235	–		
February	65	3 605	–	–		28 840	–		
March	1 063	3 605	–	–		32 445	–		
April	1 042	3 605	–	–		36 050	–		
May	1 286	3 605	–	–		39 655	–		
June	4 024	3 605	–	–		43 260	–		
Total Capital expenditure	17 308	43 260	–	1 757					

SECTION 15 – OTHER SUPPORTING DOCUMENTATION

Other National Treasury prescribed supporting documentation not used elsewhere in this document is listed below.

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 - Q1 First 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		450	1 760	552	426	426	426	426	426	426	426	426	(3 165)	3 003	5 453	5 798
Service charges - Electricity revenue		1 686	2 185	2 112	2 184	2 184	2 184	2 184	2 184	2 184	2 184	2 184	(16 693)	6 764	27 523	29 175
Service charges - Water revenue		267	286	281	465	465	465	465	465	465	465	465	(3 622)	934	5 917	6 272
Service charges - Waste Water Management		257	242	222	372	372	372	372	372	372	372	372	(2 899)	797	4 731	5 016
Service charges - Waste Mangement		234	251	246	369	369	369	369	369	369	369	369	(2 844)	839	4 714	5 043
		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		123	83	76	172	172	172	172	172	172	172	172	(1 362)	293	2 222	2 401
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		862	634	688	637	637	637	637	637	637	637	637	(4 966)	2 311	8 027	8 434
Licences and permits		151	193	215	25	25	25	25	25	25	25	25	(170)	586	300	303
Agency services		–	–	–	22	22	22	22	22	22	22	22	(178)	–	289	315
Transfers and Subsidies - Operational		9 707	2 825	540	1 985	1 985	1 985	1 985	1 985	1 985	1 985	1 985	(15 883)	13 072	21 922	22 818
Other revenue		507	490	441	666	666	666	666	666	666	666	666	(5 168)	1 595	8 523	8 763
Cash Receipts by Source		**14 244**	**8 948**	**5 373**	**7 322**	**7 322**	**7 322**	**7 322**	**7 322**	**7 322**	**7 322**	**7 322**	**(56 949)**	**30 195**	**89 620**	**94 337**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 318	–	–	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	(32 792)	12 318	9 852	42 890
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(4)	6	–	–	–	–	–	–	–	–	–	–	3	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**26 559**	**8 955**	**5 373**	**11 421**	**11 421**	**11 421**	**11 421**	**11 421**	**11 421**	**11 421**	**11 421**	**(89 741)**	**42 516**	**99 471**	**137 227**
Cash Payments by Type													–			
Employee related costs		4 272	4 559	3 967	3 139	3 139	3 139	3 139	3 139	3 139	3 139	3 139	(25 109)	12 800	38 235	39 504
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	30	30	3 975	4 154
Interest		–	–	–	215	215	215	215	215	215	215	215	(1 717)	–	2 550	2 400
Bulk purchases - Electricity		1 434	1 910	2 086	1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	(12 803)	5 431	20 165	21 174
Acquisitions - water & other inventory		9	13	18	128	128	128	128	128	128	128	128	(1 011)	53	1 417	1 484
Contracted services		970	98	671	883	883	883	883	883	883	883	883	(6 814)	1 993	12 302	12 709
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		1 398	976	1 319	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	(7 711)	4 011	12 208	12 777
Cash Payments by Type		**8 084**	**7 557**	**8 061**	**6 969**	**6 969**	**6 969**	**6 969**	**6 969**	**6 969**	**6 969**	**6 969**	**(55 134)**	**24 318**	**90 852**	**94 201**
Other Cash Flows/Payments by Type																
Capital assets		491	629	985	4 146	4 146	4 146	4 146	4 146	4 146	4 146	4 146	(33 166)	2 105	9 852	42 890
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	481	481	481	481	481	481	481	481	(3 846)	–	6 094	6 431
Total Cash Payments by Type		**8 575**	**8 186**	**9 046**	**11 595**	**11 595**	**11 595**	**11 595**	**11 595**	**11 595**	**11 595**	**11 595**	**(92 146)**	**26 423**	**106 797**	**143 523**
NET INCREASE/(DECREASE) IN CASH HELD		**17 984**	**769**	**(3 672)**	**(174)**	**(174)**	**(174)**	**(174)**	**(174)**	**(174)**	**(174)**	**(174)**	**2 405**	**16 093**	**(7 326)**	**(6 295)**
Cash/cash equivalents at the month/year beginning:		17 600	35 584	36 353	32 681	32 507	32 333	32 159	31 985	31 811	31 637	31 462	31 288	–	–	–
Cash/cash equivalents at the month/year end:		35 584	36 353	32 681	32 507	32 333	32 159	31 985	31 811	31 637	31 462	31 288	33 693	16 093	(7 326)	(6 295)

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 - Q1 First 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		13 366	20 449	–	–	288	5 112	4 824	94,4%	20 449
Roads Infrastructure		497	–	–	–	–	–	–		–
Road Structures		497	–	–	–	–	–	–		–
Water Supply Infrastructure		12 614	17 297	–	–	–	4 324	4 324	100,0%	17 297
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		12 559	17 297	–	–	–	4 324	4 324	100,0%	17 297
Bulk Mains		55	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Rail Infrastructure		255	3 152	–	–	288	788	500	63,4%	3 152
Storm water Conveyance		255	3 152	–	–	288	788	500	63,4%	3 152
Furniture and Office Equipment		–	29	–	–	–	7	7	100,0%	29
Furniture and Office Equipment		–	29	–	–	–	7	7	100,0%	29
Total Capital Expenditure on new assets	1	13 366	20 478	–	–	288	5 119	4 831	94,4%	20 478

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 - Q1 First

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										
Community Assets		5 192	8 696	–	201	–	2 174	2 174	100,0%	8 696
Sport and Recreation Facilities		5 192	8 696	–	201	–	2 174	2 174	100,0%	8 696
Outdoor Facilities		5 192	8 696	–	201	–	2 174	2 174	100,0%	8 696
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	5 162	8 896	–	201	–	2 224	2 224	100,0%	8 896

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by

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
Infrastructure		303	1 221	–	63	30	305	275	90,2%	1 221
Electrical Infrastructure		297	570	–	61	30	143	112	78,9%	570
LV Networks		209	300	–	61	19	75	56	75,0%	300
Sanitation Infrastructure		6	50	–	2	–	12	12	100,0%	50
Waste Water Treatment Works		6	25	–	2	–	6	6	100,0%	25
Community Assets		1	9	–	0	–	2	2	100,0%	9
Community Facilities		1	9	–	0	–	2	2	100,0%	9
Libraries		1	9	–	0	–	2	2	100,0%	9
Other assets		51	122	–	29	5	31	26	84,6%	122
Operational Buildings		51	122	–	29	5	31	26	84,6%	122
Municipal Offices		51	122	–	29	5	31	26	84,6%	122
Furniture and Office Equipment		5	–	–	1	0	–	(0)	#DIV/0!	–
Furniture and Office Equipment		5	–	–	1	0	–	(0)	#DIV/0!	–
Machinery and Equipment		189	282	–	5	9	71	61	87,1%	282
Machinery and Equipment		189	282	–	5	9	71	61	87,1%	282
Transport Assets		902	770	–	90	188	192	5	2,5%	770
Transport Assets		902	770	–	90	188	192	5	2,5%	770
Total Repairs and Maintenanc	1	1 451	2 404	–	188	232	601	369	61,4%	2 404

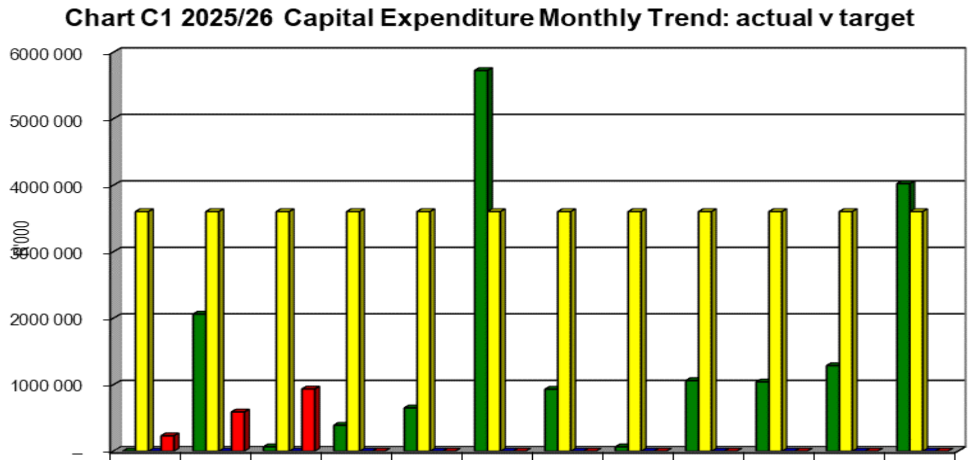
Table SC13 d – Depreciation charges by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First 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**	**–**	**1 296**	**2 281**	**2 811**	530	**18,8%**	**11 244**
Roads Infrastructure		–	1 465	–	–	244	366	122	**33,3%**	1 465
Road Structures		–	1 465	–	–	244	366	122	**33,3%**	1 465
Storm water Infrastructure		–	1 750	–	579	292	437	146	**33,3%**	1 750
Drainage Collection		–	–	–	579	–	–	–		–
Electrical Infrastructure		–	670	–	85	156	167	12	**6,9%**	670
LV Networks		–	531	–	85	133	133	–		531
Water Supply Infrastructure		–	2 402	–	340	459	601	142	**23,6%**	2 402
Distribution		–	699	–	340	175	175	–		699
Sanitation Infrastructure		–	2 132	–	291	425	533	108	**20,3%**	2 132
Reticulation		–	833	–	291	208	208	–		833
Solid Waste Infrastructure		953	2 825	–	1	706	706	–		2 825
Landfill Sites		953	2 825	–	1	706	706	–		2 825
Community Assets		**–**	**640**	**–**	**13**	**158**	**160**	**2**	**1,3%**	**640**
Community Facilities		–	46	–	3	10	12	2	**17,6%**	46
Libraries		–	22	–	3	5	5	–		22
Sport and Recreation Facilities		–	594	–	10	149	149	–		594
Outdoor Facilities		–	594	–	10	149	149	–		594
Other assets		**–**	**116**	**–**	**35**	**29**	**29**	**–**		**116**
Operational Buildings		–	116	–	35	29	29	–		116
Municipal Offices		–	116	–	35	29	29	–		116
Intangible Assets		**–**	**108**	**–**	**–**	**18**	**27**	**9**	33,3%	**108**
Licences and Rights		–	108	–	–	18	27	9	**33,3%**	108
Computer Software and Applications		–	108	–	–	18	27	9	33,3%	108
Computer Equipment		**–**	**223**	**–**	**45**	**56**	**56**	**–**		**223**
Computer Equipment		–	223	–	45	56	56	–		223
Furniture and Office Equipment		**–**	**99**	**–**	**61**	**23**	**25**	**1**	5,8%	**99**
Furniture and Office Equipment		–	99	–	61	23	25	1	5,8%	99
Machinery and Equipment		**–**	**200**	**–**	**29**	**50**	**50**	**–**		**200**
Machinery and Equipment		–	200	–	29	50	50	–		200
Transport Assets		**–**	**574**	**–**	**–**	**143**	**143**	**–**		**574**
Transport Assets		–	574	–	–	143	143	–		574
Total Depreciation	1	**953**	**13 271**	**–**	**1 480**	**2 770**	**3 318**	**548**	**16,5%**	**13 271**

Schedule C – National Treasury Formats graphs

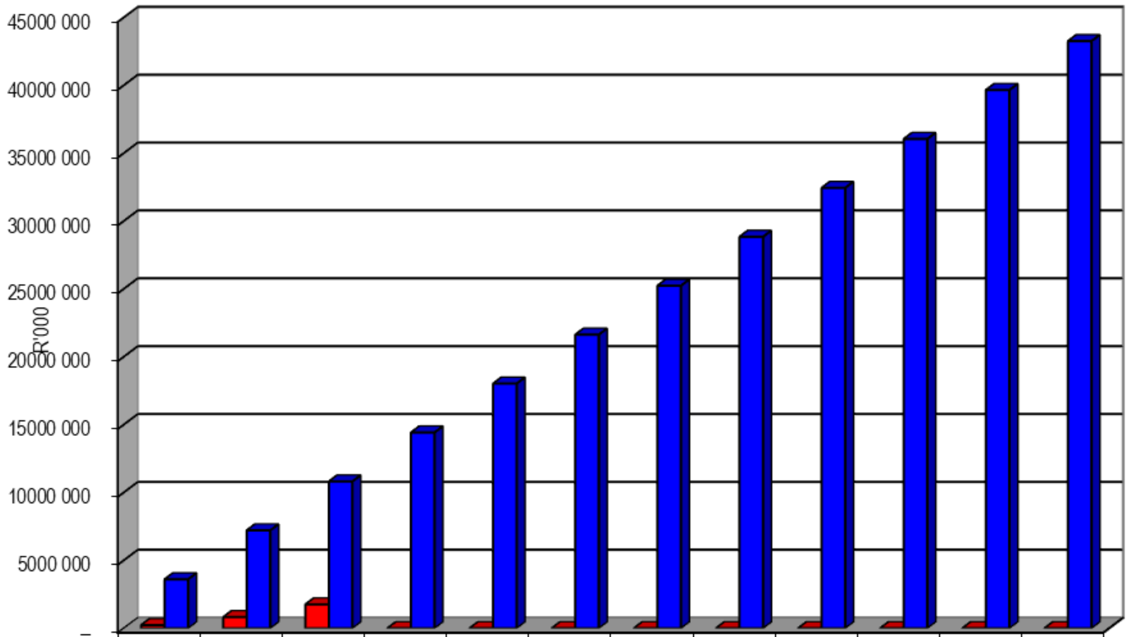
Capital Expenditure monthly trend: Actual VS Target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2024/25	–	2061 964	66 364	389 661	650 797	5726 979	931 753	65 466	1062 576	1042 035	1286 041	4024 389
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	–	–	–	–	–	–	–	–	–	–	–	–
Monthly actual	231 140	590 381	935 100	–	–	–	–	–	–	–	–	–

Capital Expenditure: YTD Actual VS YTD Target

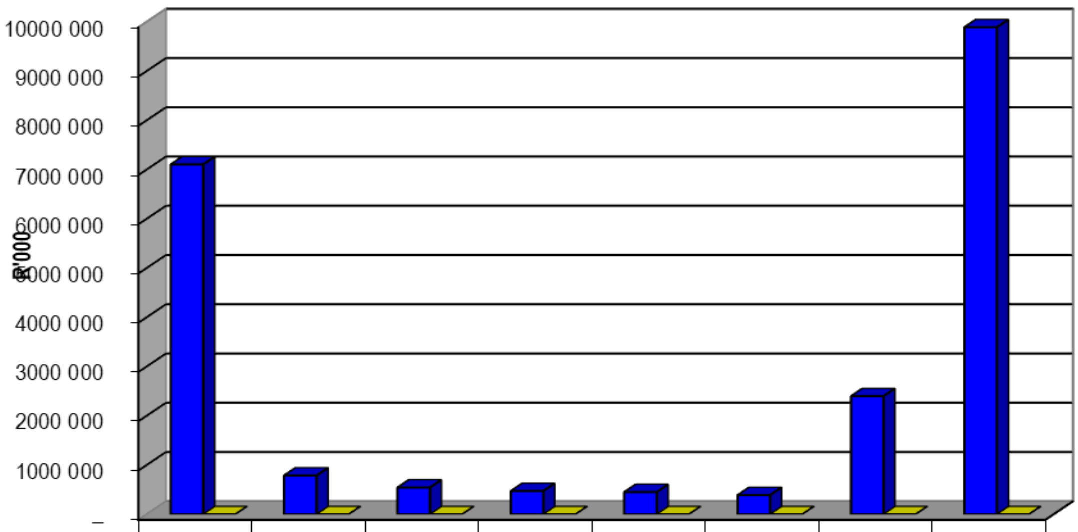
Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	231 140	821 521	1756 621	–	–	–	–	–	–	–	–	–
YearTD budget	3605 014	7210 028	10815 04	14420 05	18025 07	21630 08	25235 09	28840 11	32445 12	36050 14	39655 15	43260 16

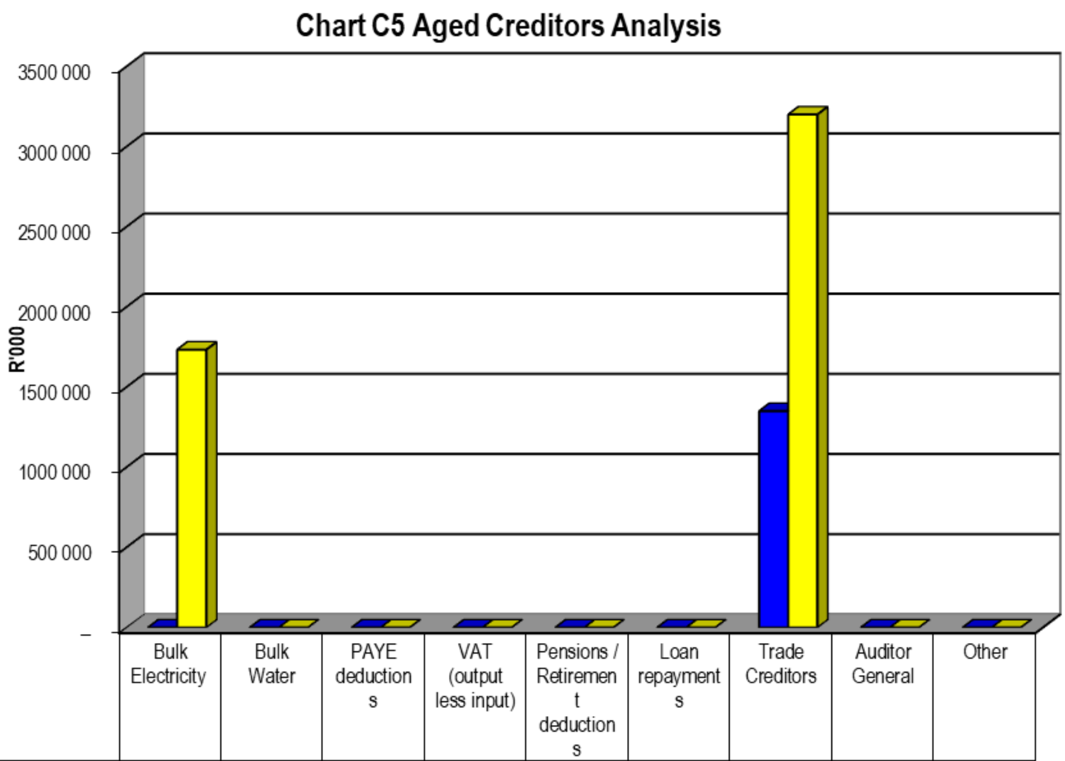
Aged Consumer Debtors analysis

Chart C3 Aged Consumer Debtors 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
Budget Year 2025/26	7103 955	787 282	543 079	472 400	450 428	389 015	2398 420	9890 361
2024/25	–	–	–	–	–	–	–	–

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	–	–	–	–	–	–	1350 204	–	–
Budget Year 2025/26	1733 456	–	–	–	–	–	3200 497	–	–

SECTION 16 - WARD COMMITTEES

The municipal public participation policy and ward committee policy is in place. The Municipality did establish new ward committees.

SECTION 17 – RECOMMENDATIONS

(a) That Council notes the contents of this report and supporting documentations for the first quarter of 2025/2026 financial year.

(b) That the Managers ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and spending of funds, and that revenue collection proceeds in accordance with the budget.

SECTION 18 - 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.