

Section 52

Quarterly Report



Quarter 1

July 2026 – September 2026

TABLE OF CONTENTS

SECTION 1 – EXECUTIVE MAYOR’S REPORT	5
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SECTION 2 – INTRODUCTION	6
SECTION 3 – RECOMMENDATIONS	6
SECTION 4 – EXECUTIVE SUMMARY	7
4.1 Financial problems and risks	8
4.2 Other Relevant information	8
4.3 Operating Revenue	8
4.4 Cash Flow	9
4.5 Operating Expenditure	9
4.6 Capital Expenditure	10
4.7 Grant Expenditure	11
4.8 Government Debt Schedule	13
4.9 Debtors	14
4.10 Creditors	15
4.11 Cost Containment Measures	15
4.12 Withdrawals from Municipal Bank Account	16
SECTION 5 – FINANCIAL KEY PERFORMANCE INDICATORS	17
5.1 Key Financial Indicators	17
5.2 Borrowing, funding and reserves policy	19
a) Interest paid to total expenditure	19
b) Total long-term debt to total operating revenue	19
c) Coverage of annual loan repayments by cash generated from operating activities ..	20
d) Percentage of annual loan repayment to total operating expenditure	20
5.3 Liquidity policy	21
a) Cash/Cost Coverage Ratio	21
b) Current ratio	22
5.4 Other ratios of importance	24
a) Debtors' collection period in days	24
b) Level of reliance on government grants	25
c) Implementation of the Capital program	26
d) Implementation: Operational Revenue	26
e) Implementation: Operational Expenditure	27
SECTION 6 – IN-YEAR BUDGET STATEMENT TABLES	28
Table SC1: Material Variances Explanations	28
Table C1: Monthly Budget Statement Summary	33
Table C2: Financial Performance (Functional Classification)	34

Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)	35
Table C4: Financial Performance (Revenue and Expenditure)	36
Table C5: Capital Expenditure (Municipal Vote, Classification, and Funding)	37
Table C6: Financial Position.....	38
Table C7: Cash Flow	40
SECTION 7 – DEBTOR ANALYSIS.....	41
SECTION 8 – CREDITOR ANALYSIS	42
SECTION 9 – INVESTMENT PORTFOLIO	43
Table SC16 Investment Portfolio.....	43
SECTION 10 - COUNCILLOR AND EMPLOYEE BENEFITS	44
SECTION 11 - RECEIPTS AND EXPENDITURE ON GRANTS	45
Table SC30 – Actual Monthly Cashflows (All).....	46
Table SC13 a – Capital expenditure on new assets by asset class	47
Table SC13 b – Capital expenditure on renewal of existing assets by asset class.....	48
Table SC13 c – Expenditure on Repairs and Maintenance by asset class	49
Table SC13 d – Depreciation charges by asset class	50
C-Schedule Graphs	51
Capital Expenditure monthly trend: Actual VS Target	51
Capital Expenditure: YTD Actual VS YTD Target	51
SECTION 14 - WARD COMMITTEES.....	52
SECTION 15 - NON - FINANCIAL PERFORMANCE REPORT	53
6.1 Background	53
6.1.1 Legislative Requirements	53
6.1.2 Definition of Performance Management.....	53
6.1.3 Institutionalizing Performance Management	53
6.1.4 Strategic Performance.....	54
6.1.5 Definition of Service Delivery Budget Implementation Plan	54
6.1.6 The IDP and the Budget.....	54
6.1.7 Municipal Scorecard	55
6.1.8 Background to the format of SDBIP	55
6.1.9 Monitoring and Evaluation.....	57
6.2 Actual Performance for the 1st Quarter	57
6.2.1 Overall Performance of the Municipality	58
SECTION 16 – MATERIAL VARIANCES TO THE SDBIP	90
SECTION 17 - CONCLUSION.....	93

QUALITY CERTIFICATE

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

- ☐ The monthly budget statement
- ☒ **Quarterly report on the implementation of the budget and financial state affairs of the municipality**
- ☐ Mid-year budget and performance assessment

For the period of 1 July 2026 until 30 September 2026 has been prepared in accordance with the Municipal Finance Management Act, and the regulations issues in terms thereof.

Print name: Mr Jafta Booysen

Municipal Manager of Laingsburg Municipality (WC051)

Signature 

Date 20 October 2026

SECTION 1 – EXECUTIVE MAYOR’S REPORT

Schedule C of the Municipal Budget and Reporting Regulations (MBRR) prescribes the minimum content of the Executive Mayor’s report that accompanies an in-year report.

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

This report addresses the following:

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

The municipality’s budget is being implemented in accordance with the SDBIP. No material financial problems or significant risks facing the municipality were identified and no additional matters were considered relevant for reporting to Council for the quarter under review.

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

ALETTA THERON

Executive Mayor

20 October 2026

SECTION 2 – INTRODUCTION

This report provides Council a consolidated overview of the municipality's financial and non-financial performance for the first quarter of the 2026/27 financial year, from 1 July to 30 September 2026. It is a monitoring tool. It allows Council to assess progress with the service delivery and budget implementation plan, including achievement of KPIs linked to the municipality's IDP and Top Layer SDBIP.

The report also supports accountability. It enables Council to evaluate the municipality's service delivery performance and its management of the approved budget, so that decisions are made on evidence. Sections 4 to 14 cover the financial position, and Sections 15 to 17 cover non-financial performance and the conclusion.

In terms of Section 75 (1) (k) of the MFMA, every quarterly report tabled in Council, in terms of Section 52 (d), must be placed on the municipality's website. Council is therefore advised that this report will be published on the official website.

SECTION 3 – RECOMMENDATIONS

It is recommended that:

1. Council takes note of the MFMA Section 52(d) report for the quarter ended 30 September 2026, on the implementation of the approved budget and the financial state of affairs of the municipality.
2. The Municipal Manager and relevant managers ensure that the approved budget is implemented in accordance with the SDBIP, and in particular that: (a) the capital programme is accelerated; (b) the traffic fines listing is obtained for a full reconciliation; (c) the effective collection of revenue in line with the approved budget.
3. This report be referred to the Municipal Public Accounts Committee (MPAC) for oversight.

SECTION 4 – EXECUTIVE SUMMARY

This report gives Council a review of the municipality's financial performance for the quarter ended 30 September 2026, measured against the approved budget and the SDBIP. At the end of the quarter 25% of the financial year had elapsed. The budget is phased evenly, at one-twelfth per month, so a variance is not always a performance problem. Some variances are timing differences, and the explanations below say which.

The table below summarises budget implementation for the quarter. YTD % is the year-to-date actual as a percentage of the annual original budget. No adjustments budget has been approved yet.

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	143 634	-	31 210	21,73
Total Expenditure	136 128	-	25 860	19,00
Surplus/(Deficit) after capital transfers	7 506	-	5 350	71,28

Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	19 359	-	8 221	42,47
Funding Sources				
National Government - MIG	6 699	-	718	10,72
National Government - WSIG	14 236	-	-	-
Provincial Government - WCWRG	1 000	-	-	-
Provincial government - LIB	-	-	-	-
Internal Financing	-	-	-	-
Total sources of capital funds	21 935	-	7 093	32,34

Capital expenditure is stated excluding VAT (Table C5). The funding sources are grant allocations, which include VAT, and MIG expenditure of R718 000 includes VAT. This is why the funding sources total more than the capital budget.

The report hereinafter provides explanations only for variances of 10% or more in percentage terms and R100 000 or more in monetary terms. Smaller variances are not analysed, because they are uneconomical to explain or arise from low-value, incidental, or cash-based transactions that cannot be forecast with precision.

4.1 Financial problems and risks

There were no financial problems and risks to be reported.

4.2 Other Relevant information

No additional matters were considered relevant for reporting.

4.3 Operating Revenue

Total revenue, including capital transfers and subsidies, amounted to R31.21 million, which was R4.7 million (13,1%) below the year-to-date (YTD) budget of R35.91 million. Excluding capital transfers and subsidies, operating revenue was R30.58 million against R30.43 million budgeted, representing a favourable variance of R0.15 million (0,5%).

Capital transfers were R0.63 million against a budget of R5.48 million, as grant revenue is recognised as expenditure is incurred on qualifying capital projects in accordance with grant conditions, which decreases the unspent grant liability.

Fines, penalties and forfeits were R7.2 million below budget because the Traffic Department has not provided the fines listing required to allow for a reconciliation of fines, penalties and forfeits so that revenue can be recognized on the accrual basis.

Property rates exceeded the budget by R5.1 million as some ratepayers were billed their full annual assessments in July, payable in September 2026, while the budget assumes one-twelfth per month. Operational transfers were R2.16 million above budget, mainly because the Equitable Share instalment of R9.86 million exceeded the YTD straight-line budget of R4.57 million.

4.4 Cash Flow

The municipality started the year with cash and cash equivalents of R34.34 million and ended the quarter with R55.06 million. Operating activities generated R21.34 million, investing activities used R0.63 million, and financing activities contributed R0.01 million.

Transfers and subsidies produced R27.91 million (58,9%) of total receipts of R47.37 million. Grant receipts were R14.29 million above the YTD cash budget because the budget is not tied to payment schedules. Receipts from service charges were R3.87 million (31%) below budget. That is not a timing effect, and it is being monitored. Payments for capital assets were R4.94 million below budget, in line with the slow capital programme.

The closing cash balance should not be interpreted as available funds as R27.54 million relates to unspent conditional grants that are committed to specific projects. Grants received in the quarter (R18.06 million, excluding the Equitable Share) exceeded grant expenditure (R3.46 million) by R14.60 million. No borrowing was budgeted for during 2026/27, so inflows come from operating activities and grants. The budget assumed a payment rate of 93% across all debtors.

4.5 Operating Expenditure

Operating expenditure amounted to R25.86 million at the end of the quarter, which is R8.17 million (24%) below the YTD of R34.03 million. Most of the underspend is not savings. Debt impairment is R5.18 million below budget, because R20.01 million of the R25.20 million annual impairment budget relates to traffic fines for debtors that cannot be impaired until the fines' listing is sorted (R5 million of the YTD budget). Without debt impairment, expenditure is R2.99 million (10,8%) below budget. The amount excludes the annual calculation of provisions, however, it includes payments to the Auditor-General of R1.14 million and to SALGA of R500 000.

Employee related costs are R1.58 million (15%) below budget. This is mainly due to the annual bonus being payable only in November while the budget is spread to one-twelfth per month. Basic salaries are also lower than budget, which is consistent with the vacant posts that remain unfilled.

Bulk electricity purchases are R1.04 million (23%) above budget. Accounts are settled a month in arrears, so the amount reported reflects consumption from June to August, which are the coldest months of the year, against a budget spread at one-twelfth per month.

The remaining material variances relate to underspending arising primarily from the timing of accounting entries, budget allocations and planned procurement processes. Inventory consumed was R0.34 million below budget, as stock movements relating to roads, water distribution and firefighting were pending capture at reporting date. Interest, dividends and rent on land was R0.6 million below budget, as the interest adjustment relating to the landfill site provision forms part of the scheduled accounting process. Contracted services were R0.6 million below budget, mainly due to the Human Settlements Grant having been allocated to an incorrect item; the classification will be corrected. Operational costs were R0.66 million below budget, reflecting the planned commencement of the process to lease transport assets and the ongoing finalisation of the payment arrangement with the Department of Labour for Workmen's Compensation. Remuneration of Councillors was R0.18 million below budget, as the budget provided for 10 Councillors and the applicable upper limits had not yet been gazetted at reporting date.

4.6 Capital Expenditure

Capital expenditure for the quarter was R0.63 million excluding VAT (R723 102,75 including VAT), against a YTD budget of R4.84 million, representing 13% of the YTD budget. The expenditure was funded predominantly from the Municipal Infrastructure Grant (MIG) and related to the Bergsig Sports Facility. The facility is not yet complete, and the current year's MIG allocation is being applied to the project. The progress of MIG expenditure was affected by matters relating to the contractor's compliance with applicable requirements. No expenditure had been incurred against the Water Services Infrastructure Grant (WSIG) at reporting date. R6 million of the total R14,24 million allocation was received, and the related projects remained in the planning phase of procurement.

4.7 Grant Expenditure

This section reports grant receipts and expenditure for the quarter. Expenditure includes VAT.

National grants

The municipality is allocated R49.35 million in national grants for 2026/27. The table shows what has been received and spent at 30 September 2026.

National Grant	Allocation (R)	Received (R)	Spent (R)	% of allocation spent
Equitable Share	24 675 000	9 860 000	n/a	n/a
Financial Management Grant	2 000 000	2 000 000	361 630	18,1
EPWP	1 387 000	347 000	170 396	12,3
MIG (capital)	6 699 400	4 430 400	717 837	10,7
MIG (project management)	352 600	352 600	88 150	25
WSIG	14 236 000	6 000 000	0	0,0
Total	49 350 000	22 990 000	1 338 012	-

FMG expenditure was incurred on intern stipends, maintenance of the financial system, and Audit Committee sittings. EPWP expenditure relates to the wages of EPWP workers.

Provincial grants

The municipality is allocated R12.711 million in provincial grants for 2026/27. Not all grants were received as at 30 September 2026. Grants that can be confirmed are the R2 717 009 received in terms of the Financial Management Capability Grant (WCFMCG) for the Asset Management Plan, R700 000 that was received for Regional Socio-Economic Projects, and R619 000 received for Library Services Grant: Replacement Fund.

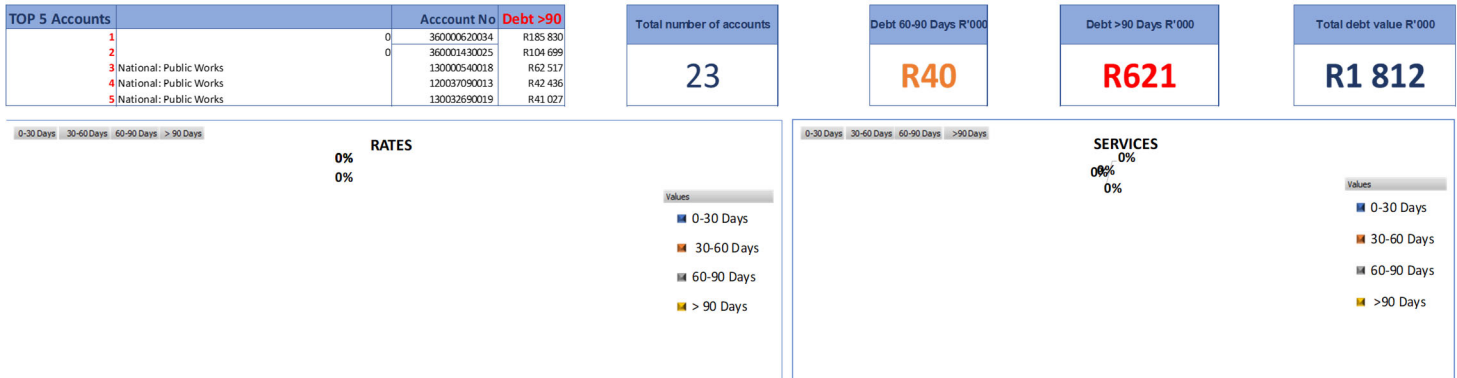
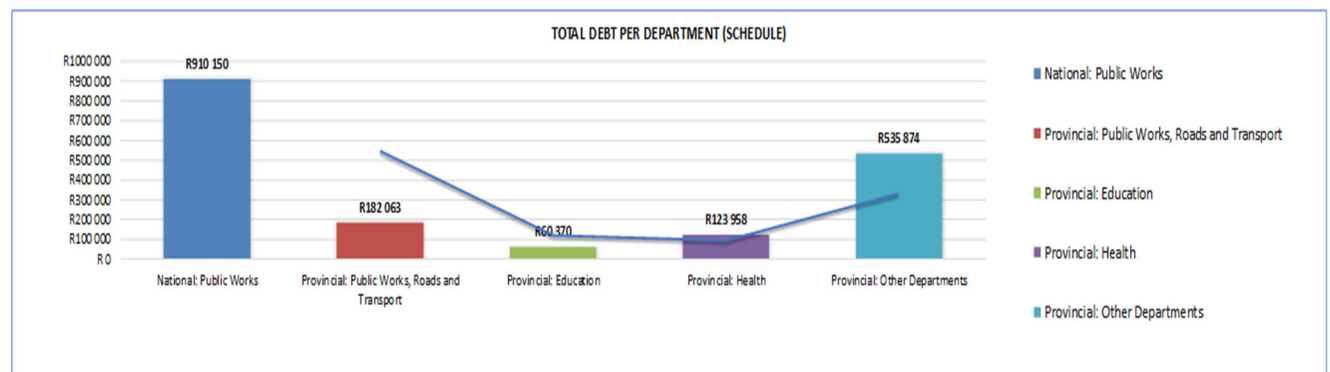
Provincial Department	Grant	Allocation (R)	Received (R)	Spent (R)	% of allocation spent
Provincial Treasury	Financial Management Capability Grant	2 717 000	2 717 000	973 966,29	36
Environment Affairs and Development Planning	Regional Socio-Economic Projects (RSEP)	700 000	700 000	-	-
Infrastructure	Title Deeds Restoration	282 000	-	-	-
	Maintenance and Construction of Roads Infrastructure	50 000	-	-	-
	Human Settlements Development Grant	5 327 000	-	902 356,23	16,9
Cultural Affairs and Sport	Library Services: Replacement Funding for MOST Vulnerable B3 Municipalities	1 857 000	619 000	392 000	63
Local Government	Water Resilience Grant	1 000 000	-	-	-
	Thusong Service Grant	200 000	-	-	-
	Community Development Workers (CDW) Operational Support Grant	78 000	-	-	-
	Financial Management Capacity (ICT)	500 000	-	-	-
	Energy Resilience	350 000			
Total		13 061 000			

4.8 Government Debt Schedule

National and provincial government departments owed the municipality R1 812 415 across 23 accounts on 30 September 2026. R620 763 (34,3%) is older than 90 days and R461 114 (25,4%) is interest charged. National Public Works owes R910 150, which is half of the total (50,2%), and Provincial Other Departments owe R535 874.

DEBT DASHBOARD

Reporting Month: September



Department Responsible for the Debt	Rates				Total	Services				Total	Total Debt	Interest	Other Fees (Legal etc)	Grand Total
	0-30 Days	30-60 Days	60-90 Days	> 90 Days		0-30 Days	30-60 Days	60-90 Days	> 90 Days					
National: Public Works	135 770	1 628	1 503	204 427	343 327	175 229	40 871	21 302	102 765	338 967	R683 294	224 421	2 435	R910 150
Provincial: Public Works, Roads and Transport	41 229	1	419	-12 559	29 091	21 136	10 046	9 802	112 024	153 002	R182 063	-	-	R182 063
Provincial: Education	-	-	-	-	-	60 370	-	-	-	60 370	R60 370	-	-	R60 370
Provincial: Health	-	-	-	-	-	123 362	87	88	4 908	128 444	R128 444	-4 488	-	R123 958
Provincial: Other Departments	28 801	1 528	1 528	184 049	215 782	44 902	2 931	5 418	25 179	78 329	R284 111	241 179	583	R535 874
TOTAL OUTSTANDING	205 680	3 155	3 448	375 887	588 170	424 999	53 635	36 607	244 876	760 117	1 348 287	461 114	3 019	1 812 415

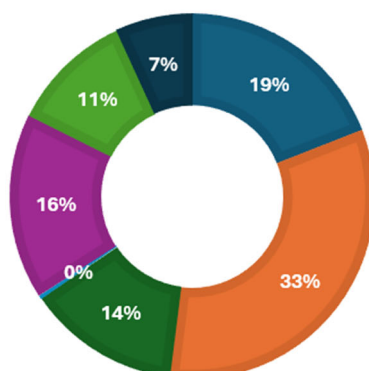
4.9 Debtors

Consumer debtors were R29.93 million at 30 September 2026, Households owe R17.08 million, commercial customers R11.04 million, and organs of state R1.81 million. By service, property rates are the largest balance at R9.89 million, followed by electricity (R5.69 million) and water (R4.93 million). The debt is old. R20.89 million is older than 90 days, and R13.42 million is older than 12 months. The municipality continues to implement the Debt Collection and Credit Control Policy, although outstanding amounts keep increasing in the areas where the municipality is not the electricity supplier. The YTD average collection rate is reported as 121,97%.

The graphs below show outstanding debtors per service and per suburb at 30 September 2026.

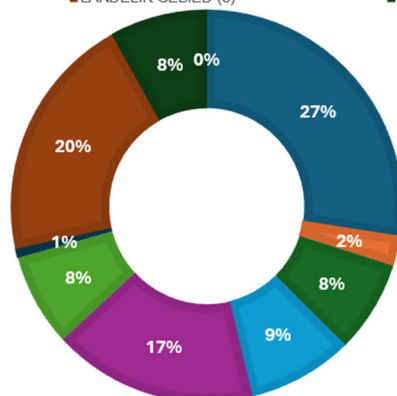
Outstanding Debtors Per Service - 30 September 2026

■ ELECTRICITY ■ RATES ■ SANITATION ■ HOUSING ■ WATER ■ REFUSE ■ RENT



Outstanding Debtors By Suburb - 30 September 2026

■ GOLDNERVILLE (1) ■ ACACIA PARK (2) ■ BO-DORP (3)
 ■ ONDER-DORP (4) ■ NUWE-DORP (5) ■ BERGSIG (6)
 ■ LANDELIK DORP (7) ■ LANDELIK GEBIED (8) ■ MATJIESFONTEIN (9)
 ■ LANDELIK MATJIESFONTEIN (10)



4.10 Creditors

Creditors captured on the system at 30 September 2026 amounted to R3 457 925,96. The R13 320 412 balance owed to the Auditor-General South Africa is excluded from this figure. The municipality has a running payment agreement with the Auditor-General.

4.11 Cost Containment Measures

The Municipal Cost Containment Regulations (MCCR) provide the framework for expenditure control. Sections 62(1)(a) and 95(a) of the MFMA make the accounting officer responsible for the effective, efficient and economical use of municipal resources, and MFMA Circular 97 requires municipalities to report on cost containment through their existing reporting requirements.

Spending on the six cost-containment items was R2 922 167 against a YTD budget of R3 056 135, which is a saving of R133 968. The following table provides a summary of how these figures are made up:

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXPENDITURE THIS PERIOD	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	8 557 820	1 426 303	2 139 455	-	2 342 961	(1 426 303)	203 506
Travel and subsistence	1 372 036	114 336	343 009	-	171 636	(114 336)	(171 373)
Accommodation	114 147	9 512	28 537	-	52 511	(9 512)	23 975
Sponsorships and catering	80 621	6 718	20 155	-	12 694	(6 718)	(7 462)
Communication	611 627	50 969	152 907	-	62 827	(50 969)	(90 079)
Overtime	1 488 290	124 024	372 073	-	279 539	(124 024)	(92 534)
Total	R 12 224 541	R 1 731 863	R 3 056 135	R -	R 2 922 167	(1 731 863)	(133 968)

4.12 Withdrawals from Municipal Bank Account

LAINGSBURG MUNICIPALITY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	Laingsburg Municipality	
MUNICIPAL DEMARCATION CODE:	WC051	
QUARTER ENDED:	September 2026 (the amounts are from July 2026)	
MFMA Section 11 (1) <i>Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality 's bank accounts, and may do so only -</i>	Amount	Reason for withdrawal
(a) to defray expenditure appropriated in terms of an approved budget:	R27 468 529,32	To pay creditors, service providers, employee related costs, etc. (Cashbook and Balance sheet transactions are also included.)
(b) to defray expenditure authorised in terms of section 26(4);	Nil	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	Nil	
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	Nil	
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	Nil	
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or	R617 215,72	Motor Vehicle Registration and Road Traffic Management Corporation.
(ii) any insurance or other payments received by the municipality for that person or organ of state;	Nil	
(f) to refund money incorrectly paid into a bank account;	Nil	
(g) to refund guarantees, sureties and security deposits;	Nil	Service deposits, Community and Town Halls, Sport Club Houses, etc.
(h) for cash management and investment purposes in accordance with section 13;	R30 000 000	For investments of grant funding made.
(i) to defray increased expenditure in terms of section 31; or	Nil	
(j) for such other purposes as may be prescribed.	Nil	
(4) The accounting officer must within 30 days after the end of each quarter - table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and submit a copy of the report to the relevant provincial treasury and the Auditor-General.		

SECTION 5 – FINANCIAL KEY PERFORMANCE INDICATORS

The financial performance indicators as prescribed by National Treasury are provided in Table SC8.

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3,0%	13,1%	0,0%	5,4%	5,6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		11,2%	16,3%	0,0%	15,3%	16,3%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	211,9%	117,1%	0,0%	198,1%	117,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		140,3%	79,2%	0,0%	150,2%	79,2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		17,2%	17,7%	0,0%	96,8%	17,7%
Longstanding Debtors Recovered			0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34,4%	33,6%	0,0%	28,3%	33,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,0%	2,9%	0,0%	1,6%	2,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16,2%	14,6%	0,0%	4,6%	6,3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

5.1 Key Financial Indicators

Other financial performance indicators are shown in the tables below.

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

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	30 424 764	34 032 072	462 600
Actuals as at Current Quarter	30 579 933	25 860 086	163 128
Variance between YTD Budget and YTD Actuals	-155 169	8 171 986	299 472
Variance %	-0,51	24,01	64,74
Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget	30 424 764	34 032 072	1 850 414
Actuals as at Current Quarter	30 579 933	25 860 086	163 128
Actual as % of total Budget	100,51	75,99	8,82

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

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

RATIO DESCRIPTION	CQ	PQ
<u>Revenue Management</u>		
Level of reliance on Government grants	39,98	53,83
Actual income vs Budgeted Income	100,51	73,11
<u>Expenditure Management</u>		
Personnel Costs to total Expenditure	37,11	39,68
Actual expenditure vs Budgeted Expenditure	75,99	72,63
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,15	0,30
Repairs and maintenance / total expenditure	1,87	0,99
<u>Asset Management</u>		
Actual versus Budgeted Capital Expenditure	8,82	25,30
Stockholding period(Days)		
<u>Debt Management</u>		
Creditors payment period (Days)	30,00	30,00
Arrear debtors collection period (Days)	1 075,44	227,31
<u>Liquidity</u>		
Current ratio	198,13	151,59
Acid Test ratio	197,72	122,72
Turnover of accounts receivable	0,38	1,61
Cash to interest	-	-
Debt to cash	3,29	2,05
Cash to income	5,36	0,49
Total Liabilities / Total Assets	17,86	15,25

5.2 Borrowing, funding and reserves policy

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

a) Interest paid to total expenditure

DESCRIPTION	CQ	PQ
Interest paid to total expenditure	1%	1%
Total interest paid	203 458	1 465 593
Total Operating expenditure	25 860 086	100 340 901

Table 5.4 – Interest paid to total operating expenditure

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

The Interest-paid-to-total-expenditure amounts to 1% and 1% for the current and previous quarters, respectively. This is well within the norm.

b) Total long-term debt to total operating revenue

DESCRIPTION	CQ	PQ
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt	0	0
Total Operating Revenue (Excluding conditional grants and transfers)	18 733 341	51 509 822

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

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

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

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

Description	CQ	PQ
Coverage of annual loan repayments by cash generated from operating	0	0
Cash generated from operating activities	-2 225 360	26 443 320
Annual loan repayments	0	0

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

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

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

d) Percentage of annual loan repayment to total operating expenditure

Description	CQ	PQ
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	25 860 086	100 340 901

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

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

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

5.3 Liquidity policy

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

a) Cash/Cost Coverage Ratio

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)	4,05	0,61
Monthly Fixed Operational Expenditure	6 653 053	6 146 742
Cash and Cash Equivalents:		
Petty Cash and bank Balances	7 634 180	36 567 235
Less:		
Unspent Conditional Grants	27 536 528	33 376 637
Overdraft	0	0
Plus:		
Short-term investments	46 857 068	545 414
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	8 620 029	8 361 742
Less:		
Depreciation & Amortisation	1 188 259	1 207 308
Provision for bad debt	778 717	635 115
Impairment and loss on Disposal of Assets	688 234	372 577
Fair Value Adjustments	0	0

Table 5.8 – Cash/Cost Coverage Ratio

Purpose/ Use of the Ratio and Norm

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

The ratio is calculated as follows:

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

Interpretation of Results

The cash/cost coverage ratio norm is 1-3 months. The municipality is able to cover 4,05 months of fixed operational expenditure, which slightly over the norm. The previous period was 0,61 months.

b) Current ratio

Description	CQ	PQ
Current Ratio	198,13	151,59
Current Assets	71 901 759	36 473 532
Current Liabilities	36 289 290	24 060 588

Table 5.9 – Current Ratio

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

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

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

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

All earmarked and/or conditional grants received but not yet utilised	27 536 528	33 376 637
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	-	-
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	16 411	1 141 171
Unspent Loan Funds	-	-
Funds held for agency services not yet performed	-	-
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	34 608 934	31 546 840
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	-	-
1 months operational expenditure excluding non-cash items	6 653 053	6 146 742
Consumer Deposits	1 199 071	1 165 391
Other Deposits and Other Advance Payments:		
- Retentions	-	-
- Payments Received in Advance	1 057 669	1 418 235
- Other Deposits	210 835	203 987
Non-current Deposits	-	-
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	18 730 477	33 991 865
TOTAL LIQUIDITY REQUIREMENT	90 012 977	108 990 868

Table 5.11 shows the municipality's actual liquidity

Actual available liquidity held [reference paragraph 4.2.]	CQ R	PQ R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	7 634 180	36 567 235
Bank balance sub total	7 634 180	36 567 235
95% of all other term investments with Banks	44 514 215	518 143
90% of Market value of all Bonds on the JSE that are held	-	-
Consumer debtors (current – 60 days)	8 352 740	3 960 600
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	-	-
- Unspent conditional grants	27 536 528	33 376 637
- Payments received for agency functions not yet performed	-	-
- The cash value of reserves held	-	-
- Cash deposits held as part of loan covenants or ceded	-	-
- Undrawn bank overdraft facility or committed liquidity lines available	-	-
TOTAL LIQUIDITY AVAILABLE	88 037 663	74 422 615
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	-	-

Interpretation of Results

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

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

a) Debtors' collection period in days

Description	CQ	PQ
Debtors collection period (days)	271	227
Consumer debtors * 365	29 930 093	23 916 923
Rates revenue + Services revenue + Debtors income	10 158 121	38 404 680
Days in the period	92	365

Table 5.12 – Debtors collection period in days

Purpose/ Use of the Ratio and Norm

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

The generally accepted norms are as follows:

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

Interpretation of Results

The collection period of 271 days is far outside the acceptable norm, and it's a deterioration on the 227 days reported for the previous period. R5.46 million of the R9.89 million owed for property rates is already older than 90 days. The result also reflects debt accumulation in areas where the municipality is not the direct electricity service provider, which limits the effectiveness of conventional credit control measures.

b) Level of reliance on government grants

Description	CQ	PQ
Level of reliance on government grants	39,98	53,83
Government Grants and subsidies	12 476 259,00	60 056 231,00
Total Revenue	31 209 600,00	111 566 053,00

Table 5.13 – Reliance on grant funding

Purpose/ Use of the Ratio and Norm

The ratio measures the extent to which the municipality's expenditure is funded through government grants and subsidies. Although no norm is proposed, it must be mentioned that National Treasury does promote a healthy balance of funding sources.

Interpretation of Results

Grants fund 39,98% of total revenue, against 53,83% for the previous period. The fall reflects the annual property rates assessment and not reduced dependence. The municipality remains heavily dependent on grant funding for its operations.

c) Implementation of the Capital program

Description	CQ	PQ
Actual Capital Expenditure (YTD)	628 785	22 433 884
Budgeted Capital Expenditure (YTD)	4 839 807	42 213 207
Actual capital expenditure VS Budgeted capital expenditure	12,99	53,14

Table 5.14 – Capital payments

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

Capital expenditure is 12,99% of the YTD budget, which is 87,0% below what was anticipated and outside the acceptable variance range. It is 3,2% of the annual budget with 25% of the year gone. The underperformance is mainly linked to the delayed capital programme as mentioned above.

d) Implementation: Operational Revenue

Purpose/ Use of the Ratio and Norm

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

Interpretation of Results

Operating revenue is 100,51% of the YTD budget, which is within the 5% variance norm. The result hides large offsetting items: traffic fines are R7.2 million below budget and property rates R5.1 million above it. The 2026/27 budget is again phased evenly at one-twelfth per month, so monthly comparisons carry timing differences until the phasing is improved.

e) Implementation: Operational Expenditure

Description	CQ	PQ
Actual operating expenditure (YTD)	25 860 086	100 340 901
Budgeted operating expenditure (YTD)	34 032 072	138 145 572
Actual operating expenditure VS Budgeted operating expenditure	75,99	72,63

Table 5.15 – Operational Expenditure

Purpose/ Use of the Ratio and Norm

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

Under-spending may signal cash flow pressures or capacity limitations affecting planned service delivery. Ideally, under-spending should result from operational efficiencies rather than the non-implementation of programmes or projects.

Overspending may indicate inaccurate budgeting or ineffective expenditure control.

The acceptable variance range is between 0 per cent and 5 per cent.

Interpretation of Results

Operating expenditure is 75,99% of the YTD budget (24,01% below) and 19,00% of the annual budget, which is outside the acceptable variance range. About R5,00 million of the underspent is traffic fines debt impairment that cannot be recognised without the fines listing (section 4.5). The budget was also divided equally amongst the 12 months on the financial system, and the municipality will only have a more reliable monthly budget with the next budget period.

SECTION 6 – IN-YEAR BUDGET STATEMENT TABLES

Table SC1: Material Variances Explanations

WC051 Laingsburg - Supporting Table SC7 Material variance explanations - Q1 First Quarter				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue			
	Service charges - Water	(138)	High sales in August, lower sales as a result in September.	None.
	Interest from Current and Non Current Assets	366	The budget for Interest from Current and Non-current Assets was prepared in respect of interest on the current bank account only. Interest earned on the municipality's investments was not included in the original budget. The variance is therefore attributable to investment interest earned during the period, which falls outside the scope of the original budget assumption.	No correction is required for interest already earned. However, investment interest will be provided for during the Adjustments Budget.
	Property rates	5 097	Some clients were billed their full annual property rates assessment in July 2026, well ahead of the municipality's straight-line budget profile of one-twelfth per month. As a result, the majority of this debtor's revenue for the year was recognised in July and still reflects in the YTD Actual of August. This treatment was in line with the GRAP recognition of non-exchange revenue on assessment rather than on receipt.	No correction is required; the variance is a function of the budget profile rather than a discrepancy in revenue, and is expected to narrow as the year progresses.
	Fines, penalties and forfeits	(7 199)	The Traffic Department has not provided the fines listing required to perform a full reconciliation of traffic fines. In the absence of this listing, traffic fines can only be recognised as cash receipts, and not be recognised on the accrual basis. The variance will remain materially unfavourable until the listing is obtained and a full reconciliation becomes possible.	Outstanding fines listing is to be obtained from the Traffic Department to enable revenue recognition.
	Transfers and subsidies - Operational	2 163	The variance is mainly attributable to Equitable Share received of R9 860 000 against a YTD Budget of R4568500. Against a year-to-date budget spread evenly at one-twelfth per month, which does not account for the payment schedule, the result is a favourable variance.	No correction is required for revenue already recognised.
2	Expenditure By Type			
	Employee Related Costs	(1 575)	The annual bonus, payable only in November, remains unspent at this stage of the year, and a number of vacant posts remain unfilled.	Fill vacant posts.
	Remuneration of Councillors	(184)	The budget was prepared on the basis of 10 councillors, in anticipation of the Local Government Elections and the Municipal Demarcation Board's pronouncement that the municipality will be split into 5 wards. Also, the councillor remuneration upper limits have not been gazetted and therefore not been applied yet.	No correction required; expected to resolve once the new structure and limits take effect.

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
2	Expenditure By Type			
	Bulk Purchases - Electricity	1 040	Electricity accounts are settled a month in arrears of the meter reading period: June's reading is paid in July, and July's reading is paid in August, and August's reading is paid in September. The year-to-date expenditure reported therefore reflects consumption for June, July, and August, which are the coldest months of the year and the period of highest demand. Against a year-to-date budget spread evenly at one-twelfth per month, which does not account for either the seasonal consumption pattern or this billing lag, the result is an unfavourable variance.	No correction is required; the variance is expected to self-correct as consumption moderates through the remainder of the year.
	Inventory Consumed	(339)	No stock movements were recorded against the Roads, Water Distribution, and Fire Fighting and Protection categories during the period, which seems to indicate that they themselves hold stock sufficient enough to meet requirements.	A stock count will confirm actual needs and address any gaps.
	Debt Impairment	(5 184)	Impairment was recognised in respect of other debtor categories, including rent and property rates, during the period. However, R20 011 118 of the R25 195 120 annual impairment budget relates specifically to traffic fines debtors, which cannot be impaired because the underlying revenue and receivable have not been recognised, traffic fines receipts not having been captured due to the listing not yet received from the Traffic Department (see Fines, Penalties and Forfeits above).	Monthly impairment of traffic fines debtors will only be possible once the underlying listing is obtained and is subsequently sent monthly so that the revenue and receivable are recognised.
	Interest, Dividends and Rent on Land	(597)	This variance mainly relates to interest on Landfill Site provision not being processed.	
	Contracted Services	(601)	The main contributor to the variance is the Human Settlements planning grant being currently incorrectly configured against this item.	Correction: the Human Settlements grant miscoding is to be corrected. The remaining underspend is largely timing-related and is expected to normalise as invoices are processed and expenditure is incurred later in the year.
	Operational Costs	(657)	The underspend is attributable to four factors: the procurement process for the leasing of transport assets has not yet begun as the specifications for the tender have not yet been finalised; the municipality is applying to enter into a payment arrangement with the Department of Labour in respect of Workmen's Compensation, as the amount currently due exceeds what the municipality can settle in full; uniforms and protective clothing have not yet been procured, and the formal quotation process is still to be initiated; and staff recruitment costs have not been incurred, as recruitment is still to take place.	Finalise the transport asset leasing tender and specifications; conclude the payment arrangement with the Department of Labour; initiate the quotation process for uniforms and protective clothing; and proceed with staff recruitment.

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective st
1	Revenue			
	Sales of Goods and Rendering of Services	(79)	Tariffs applied to sales of goods and rendering of services are not fully cost-reflective, and billed volumes were lower than budgeted due to delays in service delivery programmes during the period.	None. This variance arises from timing of service delivery rather than from the nature of the service which will be addressed through the next period.
	Interest from Current and Non-Current Assets	262	This variance arises from interest earned on investments that were not provided for in the original budget. As investment activity was not planned for the period, no budget provision existed for related interest income, resulting in the full amount reflecting as a positive variance.	None
	Operational Revenue	1 013	This variance relates to the treatment of the library grant which was paid in three tranches. At the time the first two tranches were received, the library function had not yet been formally assigned to the municipality. Funding is therefore accordingly recorded as operational revenue rather than as a grant. The tranche following the assignment of the library function to the municipality met the definition of a conditional grant and is accordingly recorded. The resulting classification difference between revenue types accounts for this variance.	None
	Fines, penalties and forfeits	(28 029)	Revenue from fines and penalties is cash-based and inherently uncertain, as actual receipts depend on enforcement levels and payment behaviour rather than a predictable, evenly phased pattern. This is unlike other budget items, where the phasing is more even and predictable.	None
2	Expenditure By Type			
	Bulk purchases - electricity	(2 011)	The final Eskom invoice for the period had not yet accrued as at the reporting date, resulting in bulk electricity purchases being understated relative to the full year-to-date budget.	None
	Inventory consumed	(588)	Inventory consumption is lower than anticipated due to reduced operational activity and delays in service delivery programmes, resulting in lower utilisation of materials during the period.	None
	Debt impairment	(23 167)	Debt impairment is calculated on an annual basis rather than accrued evenly on a monthly basis. The calculation will be performed during the preparation of the annual financial statements.	None
	Depreciation and Amortisation	(14 488)	Depreciation and amortisation are annual accounting entries that had been recognised monthly on a provisional basis, using a theoretical one-twelfth allocation of the annual amount, to provide a more realistic month-on-month expenditure trend. During June, these provisional entries were reversed in preparation for the final year-end calculation; however, the actual entries had not yet been processed as at the reporting date.	None
	Interest	(2 204)	Interest expenditure is lower than projected as no additional interest-bearing obligations were incurred during the period, with actual charges mainly relating to the Auditor-General South Africa account.	None

5	Contracted services	(2 892)	Expenditure on contracted services is below projections due to procurement-related delays that also, in turn, delay the implementation of projects funded through conditional grants, where spending is linked to project milestones rather than evenly distributed across the financial year.	None
	Irrecoverable debts written off	(487)	No significant write-offs were processed during the period, as the write-off process is subject to Council approval and is typically undertaken at specific intervals.	None
	Cash Flow			
	Service charges	(12 353)	Cash receipts from service charges are below projections due to the misclassification of revenue forgone, which was accounted for under transfers and subsidies through the RDATA system, resulting in an apparent shortfall.	Revenue forgone will be correctly ensure accurate reflection of serv collections.
	Other revenue	26 137	The other revenue figure is above projection primarily due to the withdrawal of R30 million from investments, and the classification of the library grant tranches referred to above.	The classification of investments v annual financial statements report
	Transfers and Subsidies - Operational	3 203	Higher-than-anticipated cash inflows are due the misclassification of revenue forgone within the accounting system.	None
	Transfers and Subsidies - Capital	(13 465)	This variance resulted from the regazettement of the municipality's grant allocations to lower amounts. Thos was driven by the municipality's own underspending earlier in the year.	Track and increase spending to c reinvestment of funds within the m equal the budget or more.
	Interest (receipts)	(1 545)	Interest receipts were lower than anticipated due to billing system errors that were identified during the period, which resulted in interest not being charged in some instances; in other cases, consumers settled accounts sooner than expected, which is not reflected in the reported collection rate.	To be monitored
	Suppliers and employees	7 732	Cash payments to suppliers and employees were lower than budgeted, mainly due to delays in procurement-related processes.	To be monitored
	Interest (payments)	3 657	No interest payments were incurred during the period, as there were no additional borrowing costs or overdue obligations requiring interest settlement.	To be monitored
	Capital assets	24 368	Capital assets acquired were below the anticipated amount, again due to procurement-related processes.	Adhere to the approved procurem

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
5	Cash Flow			
	Property rates	1 314	Cash receipts exceed budget because of annual property rates that were billed in July, were due at the end of September. This is likely to be the farmers' payments as they pay their annual rates at the end of September.	No correction required.
	Service charges	(3 867)	Cash receipts are below budget, driven by billing volumes for services other than property rates coming in under budget, and by collection performance on those services lagging behind. Unlike property rates, this is not simply a timing effect and needs monitoring over the coming months.	No correction required; to be monitored.
	Other revenue	2 635	A portion of cash receipts recorded under Other Revenue could not be matched to a specific revenue source at the time of receipt, and has been posted to an unallocated suspense account pending investigation.	The unallocated amounts are to be investigated and reallocated to their correct revenue category.
	Transfers and Subsidies - Operational	8 992	Because the budget is not tied to payment schedules, the cash receipts of Equitable Share, FMG and EPWP that were recognised in August, and the RSEP and Human Settlements that were recognised in September, the YTD budgeted cash receipts is lower than the cash actually received. However, some of these amounts are recognised as an unspent grant liability until the conditions are met when they are then recognised as revenue.	No correction required.
	Transfers and Subsidies - Capital	5 299	Because the budget is not tied to payment schedules, the cash receipts of Equitable Share, FMG and EPWP that were recognised in August, and the RSEP and Human Settlements that were recognised in September, the YTD budgeted cash receipts is lower than the cash actually received. However, some of these amounts are recognised as an unspent grant liability until the conditions are met when they are then recognised as revenue.	No correction required.
	Interest	(512)	Cash interest received is lower than the accrual figure reported under Revenue: Interest, consistent with a portion of investment interest being capitalised rather than paid into the bank account.	No correction required.
	Finance charges	800	Finance charges have been underpaid to date, consistent with the actual reported under Interest, Dividends and Rent on Land in Table C4.	No correction required.
	Capital assets (Investing)	4 935	Reflects the capital expenditure delays already reported under Section 3.5 (Bergsig contract non-compliance; other projects still in procurement and planning).	No correction required.

Table C1: Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	6 219	6 715	-	(51)	6 776	1 679	5 097	304%	6 715
Service charges	36 068	40 837	-	3 181	9 961	10 209	(248)	-2%	40 837
Investment revenue	2 403	1 512	-	317	744	378	366	97%	1 512
Transfers and subsidies - Operational	35 220	38 735	-	1 352	11 847	9 684	2 163	0	38 735
Other own revenue	29 505	33 901	-	445	1 252	8 475	(7 223)	-85%	33 901
Total Revenue (excluding capital transfers and contributions)	109 414	121 699	-	5 243	30 580	30 425	155	1%	121 699
Employee costs	37 586	40 949	-	2 972	8 662	10 237	(1 575)	-15%	40 949
Remuneration of Councillors	3 731	4 473	-	311	934	1 118	(184)	-16%	4 473
Depreciation, amortisation and impairment	13 969	14 579	-	1 188	3 565	3 645	(80)	-2%	14 579
Interest, Dividends and Rent on Land	3 721	3 200	-	203	203	800	(597)	-75%	3 200
Inventory consumed and bulk purchases	18 634	20 029	-	1 599	5 708	5 007	701	14%	20 029
Transfers and subsidies	40	50	-	5	17	13	5	39%	50
Other expenditure	47 008	52 848	-	2 894	6 770	13 212	(6 442)	-49%	52 848
Total Expenditure	124 689	136 128	-	9 173	25 860	34 032	(8 172)	-24%	136 128
Surplus/(Deficit)	(15 275)	(14 429)	-	(3 929)	4 720	(3 607)	8 327	-231%	(14 429)
Transfers and subsidies - capital (monetary)	27 497	21 935	-	188	630	5 484	####	-89%	21 935
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	12 222	7 506	-	(3 742)	5 350	1 877	3 473	185%	7 506
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	12 222	7 506	-	(3 742)	5 350	1 877	3 473	185%	7 506
Capital expenditure & funds sources									
Capital expenditure	-	19 359	-	163	629	4 840	(4 211)	-87%	19 359
Capital transfers recognised	-	105	-	-	-	26	(26)	-100%	105
Borrowing	-	1 745	-	163	548	436	111	25%	1 745
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	1 850	-	163	548	463	85	18%	1 850
Financial position									
Total current assets	51 871	40 963	-		71 902				40 963
Total non current assets	360 665	334 882	-		357 729				334 882
Total current liabilities	24 483	34 980	-		36 289				34 980
Total non current liabilities	40 465	35 414	-		40 432				35 414
Community wealth/Equity	361 048	305 451	-		352 909				305 451
Cash flows									
Net cash from (used) operating	60 053	31 001	-	(2 225)	21 343	7 750	(13 593)	-175%	31 001
Net cash from (used) investing	(23 954)	(22 263)	-	(91)	(631)	(5 566)	(4 935)	89%	(22 263)
Net cash from (used) financing	-	-	-	5	7	-	(7)	#DIV/0!	-
Cash/cash equivalents at the month/year end	60 840	33 479	-	(2 320)	55 060	8 370	(46 691)	-558%	33 479
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	7 221	1 131	684	1 878	887	690	4 020	13 419	29 930
Creditors Age Analysis									
Total Creditors	3 447	-	-	-	-	-	-	11	3 458

Table C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		57 676	59 759	–	1 904	20 289	14 940	5 350	36%	59 759
Finance and administration		57 676	59 759	–	1 904	20 289	14 940	5 350	36%	59 759
<i>Community and public safety</i>		25 712	31 733	–	163	485	7 933	(7 448)	-94%	31 733
Community and social services		2 541	1 890	–	138	410	473	(62)	-13%	1 890
Public safety		23 148	29 816	–	24	71	7 454	(7 383)	-99%	29 816
Housing		18	22	–	2	4	6	(1)	-26%	22
Health		4	6	–	–	–	1	(1)	-100%	6
<i>Economic and environmental services</i>		1 477	1 496	–	71	171	374	(202)	-54%	1 496
Road transport		1 477	1 496	–	71	171	374	(202)	-54%	1 496
<i>Trading services</i>		52 047	50 647	–	3 293	10 264	12 662	(2 398)	-19%	50 647
Energy sources		25 066	30 327	–	2 216	7 037	7 582	(545)	-7%	30 327
Water management		5 828	7 667	–	409	1 195	1 917	(722)	-38%	7 667
Waste water management		3 859	5 348	–	319	996	1 337	(341)	-26%	5 348
Waste management		17 293	7 306	–	349	1 036	1 826	(790)	-43%	7 306
Total Revenue - Functional	2	136 911	143 634	–	5 431	31 210	35 909	(4 699)	-13%	143 634
Expenditure - Functional										
<i>Governance and administration</i>		30 599	31 221	–	2 524	5 264	7 805	(2 541)	-33%	31 221
Executive and council		7 209	8 690	–	486	1 475	2 173	(697)	-32%	8 690
Finance and administration		23 390	22 531	–	2 039	3 789	5 633	(1 844)	-33%	22 531
<i>Community and public safety</i>		25 832	35 485	–	1 120	3 243	8 871	(5 628)	-63%	35 485
Community and social services		2 565	2 885	–	242	681	721	(40)	-6%	2 885
Sport and recreation		840	2 259	–	135	405	565	(160)	-28%	2 259
Public safety		22 415	30 319	–	740	2 152	7 580	(5 428)	-72%	30 319
Housing		11	22	–	2	5	5	–		22
<i>Economic and environmental services</i>		22 399	21 776	–	1 870	5 395	5 444	(49)	-1%	21 776
Planning and development		1 328	559	–	112	334	140	194	139%	559
Road transport		21 071	21 217	–	1 759	5 061	5 304	(243)	-5%	21 217
<i>Trading services</i>		45 312	47 563	–	3 598	11 811	11 891	(80)	-1%	47 563
Energy sources		20 677	22 577	–	1 964	6 822	5 644	1 178	21%	22 577
Water management		10 317	10 530	–	757	2 320	2 633	(313)	-12%	10 530
Waste water management		8 024	7 648	–	548	1 620	1 912	(292)	-15%	7 648
Waste management		6 294	6 808	–	329	1 049	1 702	(653)	-38%	6 808
<i>Other</i>		487	83	–	60	147	21	126	609%	83
Total Expenditure - Functional	3	124 629	136 128	–	9 173	25 860	34 032	(8 172)	-24%	136 128
Surplus/ (Deficit) for the year		12 282	7 506	–	(3 742)	5 350	1 877	3 473	1,850725	7 506

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	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 3 - CORPORATE SERVICES (12: IE)		5 884	10 920	–	607	1 567	2 730	(1 163)	-42,6%	10 920
Vote 4 - BUDGET AND TREASURY (13: IE)		52 626	49 669	–	1 381	18 940	12 417	6 522	52,5%	49 669
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 545	1 896	–	138	410	474	(64)	-13,4%	1 896
Vote 7 - SPORTS AND RECREATION (16: IE)		–	–	–	–	–	–	–	–	–
Vote 8 - HOUSING (17: IE)		11	15	–	1	3	4	(1)	-28,2%	15
Vote 9 - PUBLIC SAFETY (18: IE)		23 148	29 816	–	24	71	7 454	(7 383)	-99,1%	29 816
Vote 10 - ROAD TRANSPORT (19: IE)		1 477	1 496	–	71	171	374	(202)	-54,1%	1 496
Vote 11 - WASTE MANAGEMENT (20: IE)		17 085	7 095	–	328	994	1 774	(780)	-44,0%	7 095
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 665	5 150	–	298	936	1 288	(352)	-27,3%	5 150
Vote 13 - WATER (22: IE)		5 529	7 396	–	379	1 131	1 849	(718)	-38,8%	7 396
Vote 14 - ELECTRICITY (23: IE)		24 940	30 183	–	2 205	6 987	7 546	(559)	-7,4%	30 183
Total Revenue by Vote	2	136 911	143 634	–	5 431	31 210	35 909	(4 699)	-13,1%	143 634
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 660	7 067	–	378	1 169	1 767	(598)	-33,9%	7 067
Vote 2 - MUNICIPAL MANAGER (11: IE)		1 549	1 623	–	108	307	406	(99)	-24,4%	1 623
Vote 3 - CORPORATE SERVICES (12: IE)		4 145	12 698	–	1 189	1 965	3 175	(1 210)	-38,1%	12 698
Vote 4 - BUDGET AND TREASURY (13: IE)		19 699	9 875	–	907	1 961	2 469	(508)	-20,6%	9 875
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		1 328	559	–	112	334	140	194	138,7%	559
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 565	2 885	–	242	681	721	(40)	-5,5%	2 885
Vote 7 - SPORTS AND RECREATION (16: IE)		873	2 299	–	139	415	575	(160)	-27,8%	2 299
Vote 8 - HOUSING (17: IE)		11	22	–	2	5	5	–	–	22
Vote 9 - PUBLIC SAFETY (18: IE)		22 415	30 319	–	740	2 152	7 580	(5 428)	-71,6%	30 319
Vote 10 - ROAD TRANSPORT (19: IE)		21 071	21 217	–	1 759	5 061	5 304	(243)	-4,6%	21 217
Vote 11 - WASTE MANAGEMENT (20: IE)		6 294	6 808	–	329	1 049	1 702	(653)	-38,4%	6 808
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		8 024	7 648	–	548	1 620	1 912	(292)	-15,3%	7 648
Vote 13 - WATER (22: IE)		10 317	10 530	–	757	2 320	2 633	(313)	-11,9%	10 530
Vote 14 - ELECTRICITY (23: IE)		20 677	22 577	–	1 964	6 822	5 644	1 178	20,9%	22 577
Total Expenditure by Vote	2	124 629	136 128	–	9 173	25 860	34 032	(8 172)	-24,0%	136 128
Surplus/ (Deficit) for the year	2	12 282	7 506	–	(3 742)	5 350	1 877	3 473	185,1%	7 506

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		23 570	28 043		2 193	6 951	7 011	(60)	-1%	28 043
Service charges - Water		5 056	4 986		372	1 109	1 246	(138)	-11%	4 986
Service charges - Waste Water Management		3 579	3 964		289	908	991	(83)	-8%	3 964
Service charges - Waste management		3 864	3 845		328	993	961	31	3%	3 845
Sale of Goods and Rendering of Services		326	432		72	110	108	2	2%	432
Agency services		232	254		27	87	64	24	38%	254
Interest		138	—		—	—	—	—	—	—
Interest earned from Receivables		1 096	1 086		107	264	271	(7)	-3%	1 086
Interest from Current and Non Current Assets		2 403	1 512		317	744	378	366	97%	1 512
Dividends								—	—	—
Rent on Land		30	38		2	7	10	(2)	-24%	38
Rental from Fixed Assets		1 697	2 065		137	495	516	(21)	-4%	2 065
Licence and permits		228	266		21	68	66	1	2%	266
Special rating levies								—	—	—
Construction Contract Revenue								—	—	—
Development Charges		—	—		3	7	—	7	—	—
Operational Revenue		1 046	24		2	6	6	0	2%	24
Non-Exchange Revenue										
Property rates		6 219	6 715		(51)	6 776	1 679	5 097	304%	6 715
Surcharges and Taxes								—	—	—
Fines, penalties and forfeits		22 927	28 811		3	3	7 203	(7 199)	-100%	28 811
Licence and permits								—	—	—
Transfers and subsidies - Operational		35 220	38 735		1 352	11 847	9 684	2 163	22%	38 735
Interest		487	540		39	110	135	(25)	-18%	540
Fuel Levy								—	—	—
Operational Revenue		1 068	385		31	94	96	(3)	-3%	385
Gains on disposal of Fixed and Intangible Assets		230	—		—	—	—	—	—	—
Other Gains								—	—	—
Discontinued Operations								—	—	—
Total Revenue (excluding capital transfers and contributions)		109 414	121 699	—	5 243	30 580	30 425	155	1%	121 699
Expenditure By Type										
Employee related costs		37 586	40 949		2 972	8 662	10 237	(1 575)	-15%	40 949
Remuneration of councillors		3 731	4 473		311	934	1 118	(184)	-16%	4 473
Bulk purchases - electricity		16 681	18 400		1 570	5 640	4 600	1 040	23%	18 400
Inventory consumed		1 953	1 629		29	68	407	(339)	-83%	1 629
Debt impairment		(9 314)	25 195		372	1 115	6 299	(5 184)	-82%	25 195
Depreciation, amortisation and impairment		13 969	14 579		1 188	3 565	3 645	(80)	-2%	14 579
Interest, Dividends and Rent on Land		3 721	3 200		203	203	800	(597)	-75%	3 200
Contracted services		7 973	14 914		1 738	3 128	3 729	(601)	-16%	14 914
Transfers and subsidies		40	50		5	17	13	5	39%	50
Irrecoverable debts written off		25 428	—		—	—	—	—	—	—
Operational costs		18 074	12 738		785	2 527	3 185	(657)	-21%	12 738
Disposal of Fixed and Intangible Assets		4 100	—		—	—	—	—	—	—
Other Losses		746	—		—	—	—	—	—	—
Total Expenditure		124 689	136 128	—	9 173	25 860	34 032	(8 172)	-24%	136 128
Surplus/(Deficit)		(15 275)	(14 429)	—	(3 929)	4 720	(3 607)	8 327	(0)	(14 429)
Transfers and subsidies - capital (monetary allocations)		27 497	21 935		188	630	5 484	(4 854)	(0)	21 935
Transfers and subsidies - capital (in-kind)								—	—	—
Surplus/(Deficit) after capital transfers & contributions		12 222	7 506	—	(3 742)	5 350	1 877	3 473	0	7 506
Income Tax								—	—	—
Surplus/(Deficit) after income tax		12 222	7 506	—	(3 742)	5 350	1 877	3 473	0	7 506
Share of Surplus/Deficit attributable to Joint Venture								—	—	—
Share of Surplus/Deficit attributable to Minorities								—	—	—
Surplus/(Deficit) attributable to municipality		12 222	7 506	—	(3 742)	5 350	1 877	3 473	0	7 506
Share of Surplus/Deficit attributable to Associate								—	—	—
Intercompany/Parent subsidiary transactions								—	—	—
Surplus/ (Deficit) for the year		12 222	7 506	—	(3 742)	5 350	1 877	3 473	0	7 506

Table C5: Capital Expenditure (Municipal Vote, Classification, and Funding)

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 16 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-		-
Vote 18 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 19 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 20 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-		-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-		-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 16 - BUDGET AND TREASURY (33: CAPEX)		-	150	-	-	-	38	(38)	-100%	150
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	30	-	-	-	8	(8)	-100%	30
Vote 18 - SPORTS AND RECREATION (36: CAPEX)		-	30	-	-	-	8	(8)	-100%	30
Vote 19 - PUBLIC SAFETY (38: CAPEX)		-	75	-	-	-	19	(19)	-100%	75
Vote 20 - ROAD TRANSPORT (39: CAPEX)		-	3 882	-	163	548	971	(423)	-44%	3 882
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-		-
Vote 22 - WATER (42: CAPEX)		-	15 192	-	-	81	3 798	(3 717)	-98%	15 192
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	19 359	-	163	629	4 840	(4 211)	-87%	19 359
Total Capital Expenditure		-	19 359	-	163	629	4 840	(4 211)	-87%	19 359
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	180	-	-	-	45	(45)	-100%	180
Total Capital Expenditure - Functional Classification	3	-	180	-	-	-	45	(45)	-100%	180
Funded by:										
National Government		-	30	-	-	-	8	(8)	-100%	30
Provincial Government		-	75	-	-	-	19	(19)	-100%	75
Transfers recognised - capital		-	105	-	-	-	26	(26)	-100%	105
Borrowing	6	-	1 745	-	163	548	436	111	25%	1 745
Total Capital Funding		-	1 850	-	163	548	463	85	18%	1 850

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter**

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		34 350	27 704		54 491	27 704
Short term Investments						
Trade and other receivables from exchange transactions		6 980	12 450		16 582	12 450
Receivables from non-exchange transactions		7 825	5 303		9 319	5 303
Current portion of non-current receivables						
Inventory		96	135		150	135
VAT Receivable		(783)	(8 031)		(11 728)	(8 031)
Other current assets		3 403	3 402		3 087	3 402
Total current assets		51 871	40 963	-	71 902	40 963
Non current assets						
Investments						
Investment property		19 142	19 017		19 060	19 017
Property, plant and equipment		340 874	315 395		338 045	315 395
Biological assets						
Living resources						
Heritage assets		43	43		43	43
Intangible assets		8	61		(17)	61
Trade and other receivables from exchange transactions		550	365		550	365
Non-current receivables from non-exchange transactions		48	1		48	1
Other non-current assets						
Total non current assets		360 665	334 882	-	357 729	334 882
TOTAL ASSETS		412 535	375 845	-	429 630	375 845
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		230	219		230	219
Consumer deposits		1 165	1 121		1 199	1 121
Trade and other payables from exchange transactions		20 646	36 942		17 319	36 942
Trade and other payables from non-exchange transactions		12 128	4 727		27 537	4 727
Provision		3 610	2 668		3 131	2 668
VAT Payable		(13 296)	(11 039)		(13 594)	(11 039)
Other current liabilities		-	343		467	343
Total current liabilities		24 483	34 980	-	36 289	34 980
Non current liabilities						
Financial liabilities		-	230		-	230
Provision		32 920	27 666		31 478	27 666
Long term portion of trade payables						
Other non-current liabilities		7 545	7 518		8 954	7 518
Total non current liabilities		40 465	35 414	-	40 432	35 414
TOTAL LIABILITIES		64 948	70 394	-	76 722	70 394
NET ASSETS	2	347 587	305 451	-	352 909	305 451
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		361 048	305 451		352 909	305 451
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	361 048	305 451	-	352 909	305 451

Below are explanatory notes to Table C6 – Financial Position.

Current Assets

It must be noted that the classification requirements (as per the tables in Section 4) are as prescribed by the National Treasury. The current assets amounted to R71.9 million as at 30 September 2026 against a full-year budget of R40.96 million. The classification below complies with the GRAP disclosure format.

Non-Current Assets

The classification requirements are almost aligned to the GRAP requirements. Non-current assets are R357,73 million. The depreciation and amortisation run on all applicable capital assets will be run during the preparation of the annual financial statements.

Current Liabilities

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R36.29 million as at 30 September 2026. A large part of these relate to the conditional grants received but not yet spent.

Non-Current Liabilities

Non-current liabilities are R40.43 million, of which provisions are R31.48 million and other non-current liabilities R8.95 million. Non-current provisions are created to enable the municipality to fulfil its known legal obligations when they become due and payable. As National Treasury's budget formats do not provide for a separate line item for non-current deposits, these have been included under non-current provisions.

Community wealth/Equity

The municipality has no Capital Replacement Reserve (CRR), with a nil balance across all periods. The CRR is a cash-backed reserve intended to finance future capital expenditure through annual contributions, subject to the availability of cash. Due to having R0 in this reserve, the municipality cannot finance its capital programme from internally generated funds.

The accumulated surplus amounts to R352.91 million, comprising net assets of R347.59 million as at 30 September 2026 and a YTD surplus of R5.350 million.

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

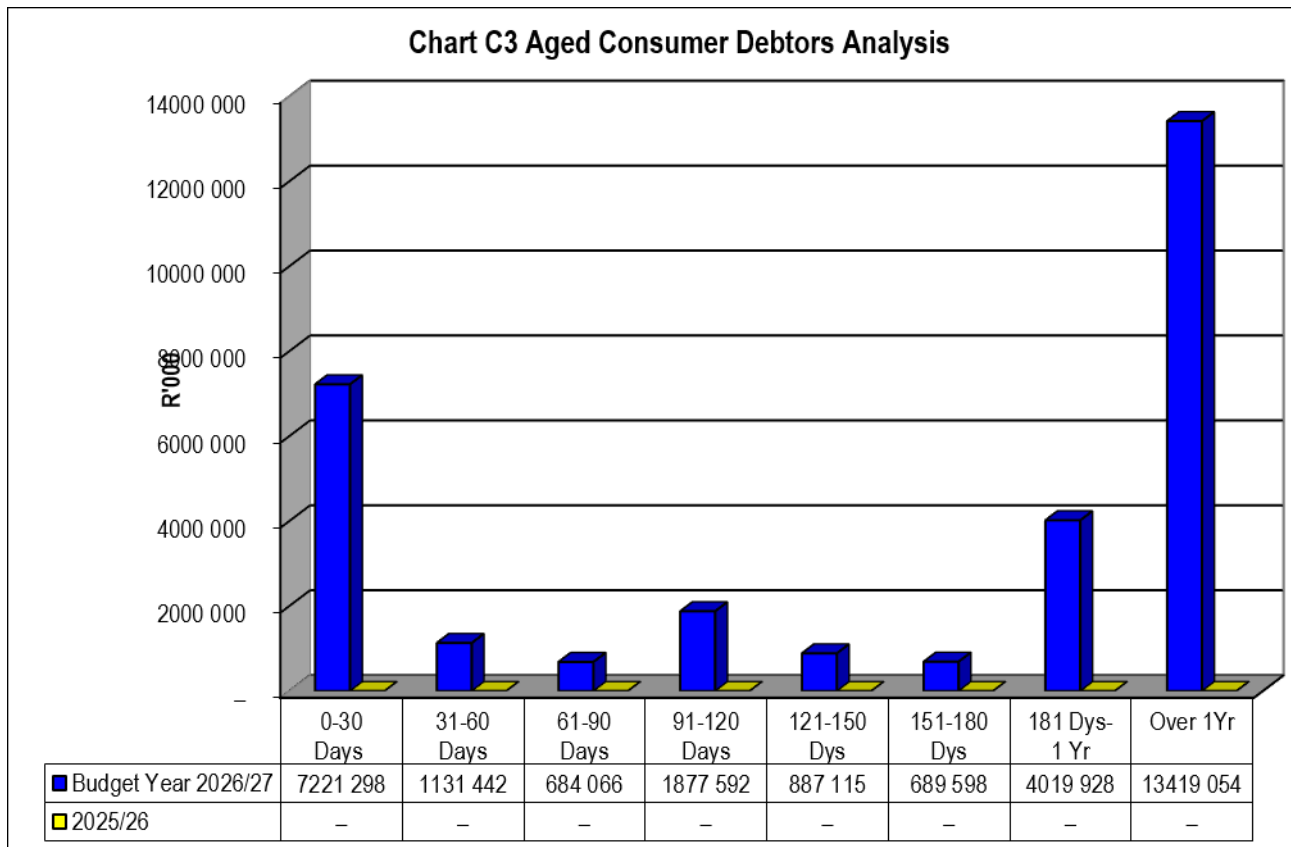
Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 760	5 831		1 187	2 772	1 458	1 314	90%	5 831
Service charges		32 995	49 913		2 960	8 611	12 478	(3 867)	-31%	49 913
Other revenue		50 410	20 659		1 638	7 800	5 165	2 635	51%	20 659
Transfers and Subsidies - Operational		29 971	32 536		1 567	17 126	8 134	8 992	111%	32 536
Transfers and Subsidies - Capital		34 415	21 935		–	10 783	5 484	5 299	97%	21 935
Interest		1 513	3 138		92	273	784	(512)	-65%	3 138
Dividends								–		
Payments										
Suppliers and employees		(94 997)	(99 811)		(9 668)	(26 022)	(24 953)	(1 069)	4%	(99 811)
Finance charges		(13)	(3 200)		–	(0)	(800)	800	-100%	(3 200)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		60 053	31 001	–	(2 225)	21 343	7 750	(13 593)	-175%	31 001
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		230	–		–	–	–	–		–
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Insurance Refund - Capital								–		
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments								–		
Payments										
Capital assets		(24 184)	(22 263)		(91)	(631)	(5 566)	4 935	-89%	(22 263)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(23 954)	(22 263)	–	(91)	(631)	(5 566)	(4 935)	89%	(22 263)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	–		5	7	–	7	#DIV/0!	–
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	5	7	–	(7)	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		36 099	8 738	–	(2 311)	20 719	2 184			8 738
Cash/cash equivalents at beginning:		24 741	24 741		(9)	34 341	6 185	28 156		24 741
Cash/cash equivalents at month/year end:		60 840	33 479	–	(2 320)	55 060	8 370			33 479

SECTION 7 – DEBTOR ANALYSIS

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - aged debtors - Q1 First Quarter

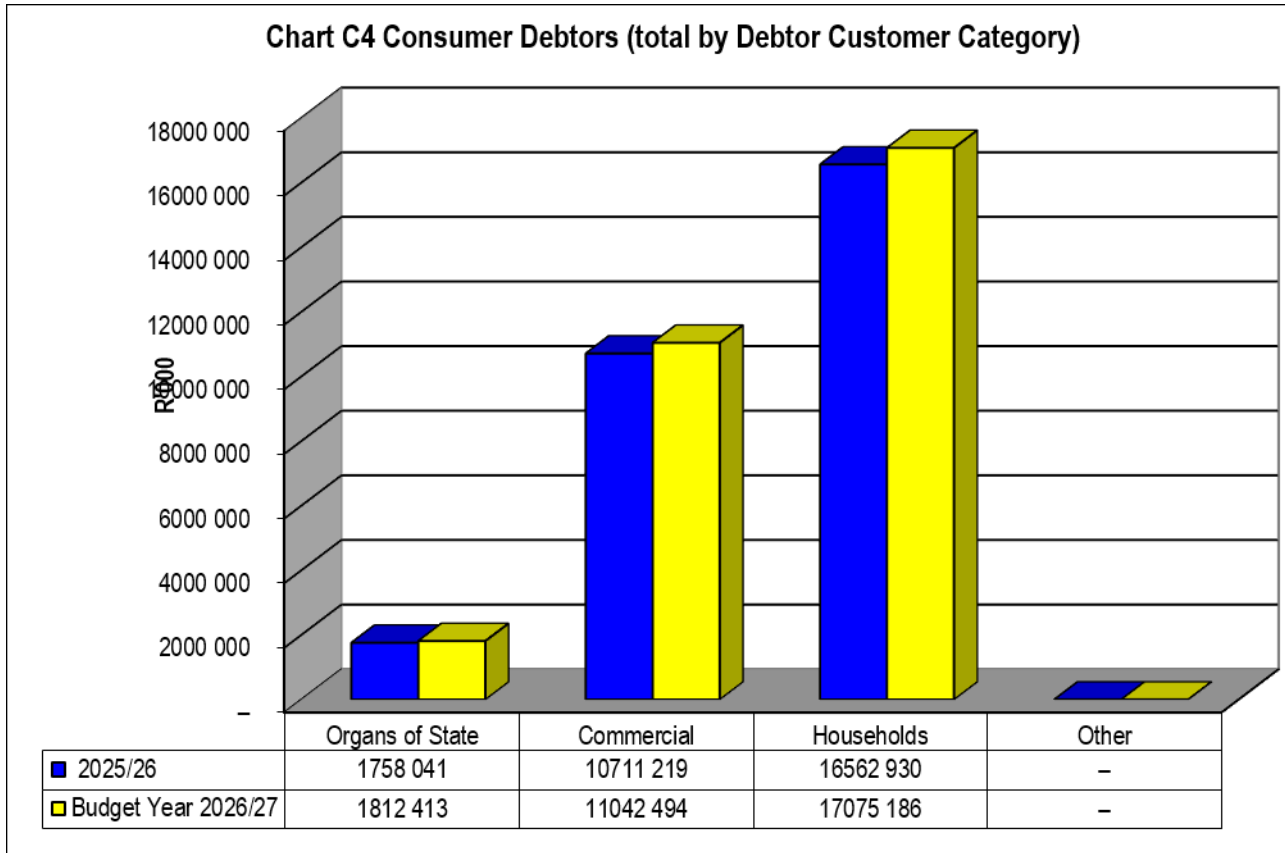
Description	NT Code	Budget Year 2026/27								Total over 90 days	Actual Debt Written Off against Debtors	Impairment i.e. Bad Debts i.e. Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	388	226	150	160	153	155	1 177	2 524	4 933	4 168	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 770	374	169	1 387	333	218	585	857	5 693	3 380	–
Receivables from Non-exchange Transactions - Property Rates	1400	4 281	86	64	41	61	60	494	4 802	9 888	5 457	–
Receivables from Exchange Transactions - Waste Water Management	1500	318	157	126	119	112	112	794	2 326	4 064	3 463	–
Receivables from Exchange Transactions - Waste Management	1600	352	147	109	111	105	105	712	1 603	3 244	2 636	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	93	136	62	53	103	36	214	1 105	1 801	1 511	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–
Other	1900	20	6	3	7	20	5	45	202	307	278	–
Total By Income Source	2000	7 221	1 131	684	1 878	887	690	4 020	13 419	29 930	20 893	–
2025/26 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	534	148	79	65	53	41	276	616	1 812	1 051	–
Commercial	2300	4 061	263	136	1 367	379	197	472	4 169	11 042	6 583	–
Households	2400	2 627	720	469	446	456	452	3 272	8 634	17 075	13 259	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	7 221	1 131	684	1 878	887	690	4 020	13 419	29 930	20 893	–

The graph below illustrates the aged consumer debt analysis at 30 September 2026.



The graph is an age profile at one date, not a trend, and it has no 2025/26 comparative. It indicates that outstanding debt is fluctuating. The municipality must therefore put measures in place to prevent it from escalating, as it is currently experiencing a shortage of cash and cash equivalents needed to maintain healthy working capital.

The graph below compares consumer debtors by customer category with the 2026/27 balance.



Households owe the most (R17.08 million), followed by commercial customers (R11.04 million). Organs of state owe R1.81 million, and their debt is analysed in section 4.8.

SECTION 8 – CREDITOR ANALYSIS

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

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 806	-	-	-	-	-	-	-	1 806	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	1 641	-	-	-	-	-	-	11	1 652	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	3 447	-	-	-	-	-	-	11	3 458	-

Table SC4 shows creditors of R3.46 million at 30 September 2026. The Auditor-General balance of R13.32 million is not included in the table. See section 4.10.

SECTION 9 – INVESTMENT PORTFOLIO

Table SC16 gives the investment register for September 2026 in the format prescribed by National Treasury. At 30 September 2026 the municipality held investments of R46.86 million with ABSA and Standard Bank: call deposits of R36.54 million and one fixed deposit of R10.32 million that matures on 15 February 2027 at 7,4%. The portfolio moved from R46.70 million at 31 August 2026 to R46.86 million through R158 000 of September interest credited to the call accounts. Investments were R0.55 million at 30 September 2026, so about R46.31 million was invested during the quarter. The investments are part of cash and cash equivalents in Table C6 (R54.49 million), and the other R7.63 million is held in the primary bank account.

Interest on call deposits is recognised when it is credited. The register accrues interest on the fixed deposit (R66 105 at 30 September 2026, which is part of R131 575 of accrued interest shown for information only). In terms of GRAP 2, cash equivalents are short-term, highly liquid investments with an original maturity of three months or less, and investments with longer maturities are presented as financial assets

Table SC16 Investment Portfolio

WC051 Laingsburg - Supporting Table SC16 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 *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA - 9408233818		CALL	CALL	Y	1	7,2	0	0		10 193	58	-	-	10 252
ABSA - 5064314329		CALL	CALL	Y	1	5,99	0	0		10 578	9	-	-	10 587
STANDARD BANK - 288704800		CALL	CALL	Y	1	7	0	0		15 612	90	-	-	15 702
STANDARD BANK - 288704800-009		FIXED	FIXED	Y	1	7,4	0	0	15 February 2027	10 316	-	-	-	10 316
TOTAL INVESTMENTS AND INTEREST	2									46 699	158	-	-	46 857

Investment Register for the period 1 September 2026 to 30 September 2026

No	Institution	Account / Investment No.	Type	Rate %	Opening Balance	Accrued Interest as at 31 August 2026	Deposits Made	From Accrued to Interest Earned	Interest Earned	Charges	Withdrawals	Closing Balance	Accrued Interest (Info Only)
1	ABSA Bank	9408233818	Call Deposit	7,20%	10 193 178,56	58 372,21	-	58 372,21	-	-	-	10 251 550,77	62 352
2	ABSA Bank	5064314329	Call Deposit		10 577 722,48	-	-	-	9 317,96	-	-	10 587 040,44	-
3	Standard Bank	288704800-008	Call Deposit	7,00%	15 607 552,42	-	-	-	90 331,38	-	-	15 697 883,80	3 118
4	Standard Bank	288704800	Call Deposit		4 319,07	-	-	-	-	-	-	4 319,07	-
5	Standard Bank	288704800-009	Fixed Deposit	7,40%	10 316 273,97	44 127,46	-	-	-	-	-	10 316 273,97	66 105
TOTAL					46 699 046,50	102 499,67	-	58 372,21	99 649,34	-	-	46 857 068,05	131 574,69

SECTION 10 - COUNCILLOR AND EMPLOYEE BENEFITS

WC051 Laingsburg - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		3 348	3 958		280	839	989	(151)	-15%	3 958
Cell phone Allowance		329	461		27	82	115	(33)	-29%	461
Motor Vehicle Allowance		53	55		4	13	14	(0)	-3%	55
Total Allowances and Service Related Benefits		3 731	4 473	-	311	934	1 118	(184)	-16%	4 473
Social Contributions										
Total Social Contributions		-	-	-	-	-	-	-		-
Total Councillors		3 731	4 473	-	311	934	1 118	(184)	-16%	4 473
% increase	4									
Senior Managers of the Municipality										
Salaries and Allowances	2									
Basic Salary		6 002	5 681		467	1 400	1 420	(20)	-1%	5 681
Bonuses		236	648		-	-	162	(162)	-100%	648
Allowance										
Housing Benefits	3	13	15		1	3	4	(0)	-9%	15
Travel or Motor Vehicle	3	855	915		73	218	229	(10)	-5%	915
Total Allowance		868	930	-	74	222	232	(11)	-5%	930
Service Related Benefits										
Total Service Related Benefits		-	-	-	-	-	-	-		-
Total Salaries and Allowances		7 106	7 259	-	541	1 622	1 815	(193)	-11%	7 259
Social Contributions										
Bargaining Council		0	1		0	0	0	(0)	-46%	1
Medical		111	152		9	27	38	(11)	-29%	152
Pension		480	508		43	128	127	1	1%	508
Unemployment Insurance		13	14		1	3	3	(0)	-8%	14
Total Social Contributions		604	674	-	53	158	169	(11)	-6%	674
Post-retirement Benefit	6									
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Municipality		7 710	7 934	-	593	1 780	1 983	(203)	-10%	7 934
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		21 075	23 275		1 851	5 309	5 819	(510)	-9%	23 275
Allowance										
Accommodation, Travel and Incidental		-	12		-	-	3	(3)	-100%	12
Cellular and Telephone	3	3	5		0	1	1	(0)	-35%	5
Housing Benefits	3	71	86		6	17	21	(5)	-22%	86
Travel or Motor Vehicle	3	313	365		28	84	91	(7)	-8%	365
Total Allowance		387	468	-	34	101	117	(16)	-13%	468
Service Related Benefits										
Acting	3	114	60		-	21	15	6	41%	60
Bonus	3	1 340	1 364		-	11	341	(330)	-97%	1 364
Leave Pay	3	497	279		-	-	70	(70)	-100%	279
Long Service Award		249	132		30	59	33	26	79%	132
Overtime		1 391	1 488		101	280	372	(93)	-25%	1 488
Standby Allowance	3	593	695		50	157	174	(17)	-10%	695
Total Service Related Benefits		4 185	4 020	-	181	528	1 005	(476)	-47%	4 020
Total Salaries and Allowances		25 646	27 763	-	2 066	5 939	6 941	(1 002)	-14%	27 763
Social Contributions										
Bargaining Council		10	15		1	3	4	(1)	-28%	15
Medical		760	964		71	212	241	(29)	-12%	964
Pension		2 544	2 844		230	679	711	(32)	-5%	2 844
Unemployment Insurance		130	157		11	33	39	(6)	-16%	157
Total Social Contributions		3 444	3 980	-	313	927	995	(68)	-7%	3 980
Post-retirement Benefit	6									
Medical		917	1 272		-	16	318	(302)	-95%	1 272
Total Post-retirement Benefit		917	1 272	-	-	16	318	(302)		1 272
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		30 008	33 015	-	2 378	6 882	8 254	(1 372)		33 015
% increase	4									
Total Parent Municipality		41 448	45 422	-	3 283	9 597	11 356	(1 759)	-15%	45 422
TOTAL SALARY, ALLOWANCES & BENEFITS		41 448	45 422	-	3 283	9 597	11 356	(1 759)		45 422
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	37 718	40 949	-	2 972	8 662	10 237	(1 575)		40 949

SECTION 11 - RECEIPTS AND EXPENDITURE ON GRANTS

WC051 Laingsburg - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS	1,2									
Operating										
National Government										
Monetary Allocations								0	#DIV/0!	
Expanded Public Works Programme Integrated Grant		-	1 387		-	347	347	0	0,1%	1 387
Local Government Financial Management Grant		-	2 000		-	2 000	2 000	-		2 000
Municipal Infrastructure Grant (Operational)		-	353		-	353	353	-		353
Total Monetary Allocations		-	3 740	-	-	2 700	2 699	0	0,0%	3 740
Total Operating/National Government		-	3 740	-	-	2 700	2 699	0	0,0%	3 740
Provincial Government										
Monetary Allocations								-		
Financial Management Capability Grant		-	2 707		-	2 707	2 707	0	0,0%	
Regional Socio-Economic Projects Programme Grant		-	700		700	700	700	-		
Human Settlements Development Grant		-	5 327		-	902	1 332	(429)	-32,2%	
Title Deeds Restoration Grant		-	282		-	-	-	-		
Library Services Grant		-	1 857		-	619	619	-		
Thusong Service Centre Grant		-	200		-	-	-	-		
Community Development Worker Operational Support Grant		-	78		-	-	-	-		
Municipal Water Resilience Grant		-	1 000		-	-	-	-		
Total Monetary Allocations		-	12 151	-	700	4 928	5 358	(429)	-8,0%	-
Total Operating/Provincial Government		-	12 151	-	700	4 928	5 358	1	0,0%	-
Total Operating/District Municipalities	-	-	-	-	-	-	-		-	
Total Operating	5	-	15 891	-	700	7 628	8 057			3 740
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (Capital)		-	6 699		-	4 430	5 630	(1 200)	-21,3%	
Water Services Infrastructure Grant		-	14 236		-	6 000	6 000	-		
Total Monetary Allocations		-	20 935	-	-	10 430	11 630			-
Total Capital/National Government		-	20 935	-	-	10 430	11 630			-
Provincial Government										
Total Capital	5	-	20 935	-	-	10 430	11 630			-
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		-	36 826	-	700	18 058	19 688			3 740

WC051 Laingsburg - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - Q1 First Quarter

Description		Ref	2025/26 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2026/27				Full Year Forecast
						YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands											
EXPENDITURE											
Operating											
National Government											
Monetary Allocations											
Expanded Public Works Programme Integrated Grant			-	1 387		70	170	347	(176)	-50,9%	1 387
Local Government Financial Management Grant			-	2 000		146	362	500	(138)	-27,7%	2 000
Municipal Infrastructure Grant (Operational)			-	353		29	88	88	0	0,0%	353
Total National Government			-	3 740	-	246	620	935	(315)	-33,7%	3 740
Provincial Government											
Monetary Allocations											
Financial Management Capability Grant			-	2 707		974	974	2 707	(1 733)	-64,0%	2 707
Regional Socio-Economic Projects Programme Grant			-	700		-	-	700	(700)	-100,0%	700
Human Settlements Development Grant			-	5 327		-	902	1 332	(429)	-32,2%	5 327
Title Deeds Restoration Grant			-	282		-	-	-	-		282
Library Services Grant			-	1 857		133	248	464	(216)	-46,5%	1 857
Thusong Service Centre Grant			-	200		-	-	-	-		200
Community Development Worker Operational Support Grant			-	78		-	-	-	-		78
Municipal Water Resilience Grant			-	1 000		-	-	-	-		1 000
Total Provincial Government			-	12 151	-	1 107	2 125	5 203	(3 078)	-59,2%	12 151
Total operating expenditure of Transfers and Grants			-	15 891	-	1 352	2 745	6 138	(3 393)	(0)	15 891
Capital											
National Government											
Monetary Allocations											
Municipal Infrastructure Grant (Capital)			-	6 699		188	718	1 675	(1 200)	-21,3%	
Water Services Infrastructure Grant			-	14 236		-	-	3 559	-		
Total National Government			-	20 935	-	188	718	5 234	(4 516)		282
Total capital expenditure of Transfers and Grants			-	20 935	-	188	718	5 234	(1 200)		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			-	36 826	-	1 540	3 463	11 372	(4 593)		15 891

SECTION 12 – CAPITAL PROGRAMME PERFORMANCE

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

Month	1.2	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									%	
Monthly expenditure performance trend										
July		–	1 613		384	384	1 613	1 229	76,2%	2%
August		–	1 613		81	466	3 227	2 761	85,6%	2%
September		–	1 613		163	629	4 840	4 211	87,0%	3%
October		–	1 613		–		6 453	–		
Nov ember		–	1 613		–		8 066	–		
December		–	1 613		–		9 680	–		
January		–	1 613		–		11 293	–		
February		–	1 613		–		12 906	–		
March		–	1 613		–		14 519	–		
April		–	1 613		–		16 133	–		
May		–	1 613		–		17 746	–		
June		–	1 613		–		19 359	–		
Total Capital expenditure		–	19 359	–	629					

SECTION 13 – OTHER SUPPORTING DOCUMENTATION

Table SC30 – Actual Monthly Cashflows (All)

WC051 Laingsburg - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - Q1 First Quarter

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	1															
Cash Receipts By Source																
Property rates		194	1 390	1 187	486	486	486	486	486	486	486	486	(828)	5 831	6 181	6 552
Service charges - Electricity revenue		1 820	2 310	2 240	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	4 543	32 743	36 333	39 780
Service charges - Water revenue		262	281	295	555	555	555	555	555	555	555	555	1 383	6 663	6 951	7 372
Service charges - Waste Water Management		233	234	195	453	453	453	453	453	453	453	453	1 152	5 440	5 648	5 995
Service charges - Waste Management		249	262	229	422	422	422	422	422	422	422	422	948	5 067	5 432	5 761
Rental of facilities and equipment		122	80	63	163	163	163	163	163	163	163	163	385	1 952	2 076	2 188
Interest earned - external investments		53	83	85	126	126	126	126	126	126	126	126	282	1 512	1 632	1 582
Interest earned - outstanding debtors		12	33	6	135	135	135	135	135	135	135	135	491	1 626	1 660	1 733
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		610	712	876	673	673	673	673	673	673	673	673	493	8 075	8 565	9 094
Licences and permits		240	284	212	22	22	22	22	22	22	22	22	(648)	266	292	307
Agency services		–	–	–	24	24	24	24	24	24	24	24	98	293	321	349
Transfers and Subsidies - Operational		8	15 552	1 567	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	(6 281)	32 536	22 327	39 050
Other revenue		392	621	487	43	43	43	43	43	43	43	43	(1 328)	513	532	571
Cash Receipts by Source		4 197	21 842	7 443	8 543	8 543	8 543	8 543	8 543	8 543	8 543	8 543	690	102 515	97 951	120 334
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	10 783	–	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	(3 471)	21 935	26 930	24 557
Increase (decrease) in consumer deposits		(6)	–	5	–	–	–	–	–	–	–	–	1	–	–	–
VAT Control (receipts)		3 101	–	–	797	797	797	797	797	797	797	797	86	9 561	9 344	11 871
Total Cash Receipts by Source		7 292	32 625	7 448	11 168	11 168	11 168	11 168	11 168	11 168	11 168	11 168	(2 694)	134 012	134 225	156 763
Cash Payments by Type																
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	21 160	21 160	23 115	25 242
Contracted services		340	410	1 690	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	3 259	17 099	8 646	27 515
Other expenditure		–	–	–	–	–	–	–	–	–	–	–	36 528	36 528	42 353	40 781
Cash Payments by Type		340	410	1 690	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	60 947	74 787	74 114	93 538
Other Cash Flows/Payments by Type																
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		340	410	1 690	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	60 947	74 787	74 114	93 538
NET INCREASE/(DECREASE) IN CASH HELD		6 952	32 214	5 758	9 743	9 743	9 743	9 743	9 743	9 743	9 743	9 743	(63 642)	59 225	60 111	63 225
Cash/cash equivalents at the month/year beginning:		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end:		6 952	32 214	5 758	9 743	9 743	9 743	9 743	9 743	9 743	9 743	9 743	(63 642)	59 225	60 111	63 225

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	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	17 131	–	163	629	4 283	3 654	85,3%	17 131
Roads Infrastructure		–	1 745	–	163	548	436	(111)	-25,5%	1 745
Roads		–	1 745	–	163	548	436	111	25,5%	1 745
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	13 249	–	–	81	3 312	3 231	97,5%	13 249
Boreholes		–	870	–	–	81	217	(136)	-62,6%	870
Bulk Mains		–	12 379	–	–	–	3 095	(3 095)	-100,0%	12 379
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	2 137	–	–	–	534	534	100,0%	2 137
Storm water Conveyance		–	2 137	–	–	–	534	(534)	-100,0%	2 137
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Computer Equipment		–	220	–	–	–	55	55	100,0%	220
Computer Equipment		–	220	–	–	–	55	(55)	-100,0%	220
Furniture and Office Equipment		–	35	–	–	–	9	9	100,0%	35
Furniture and Office Equipment		–	35	–	–	–	9	(9)	-100,0%	35
Machinery and Equipment		–	30	–	–	–	8	8	100,0%	30
Machinery and Equipment		–	30	–	–	–	8	(8)	-100,0%	30
Transport Assets		–	1 943	–	–	–	486	486	100,0%	1 943
Transport Assets		–	1 943	–	–	–	486	(486)	-100,0%	1 943
Land		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	–	19 359	–	163	629	4 840	4 211	87,0%	19 359

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

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
<u>Community Assets</u>		-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
<u>Other assets</u>		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		-	-	-	-	-	-	-		-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-		-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	1	-	-	-	-	-	-	-		-

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
Infrastructure		201	2 474	–	107	329	618	290	46,8%	2 474
Roads Infrastructure		–	773	–	18	71	193	122	63,0%	773
Roads		–	353		–	–	88	(88)	-100,0%	353
Road Structures		–	420		18	71	105	(34)	-32,0%	420
Electrical Infrastructure		198	894	–	59	171	224	53	23,6%	894
HV Transmission Conductors		11	40		–	–	10	(10)	-100,0%	40
MV Networks		–	714		51	153	179	(26)	-14,6%	714
LV Networks		187	140		9	18	35	(17)	-47,6%	140
Water Supply Infrastructure		2	457	–	14	46	114	69	60,1%	457
Distribution		2	457		14	46	114	(69)	-60,1%	457
Sanitation Infrastructure		1	350	–	15	41	87	46	53,1%	350
Reticulation		–	20		–	–	5	(5)	-100,0%	20
Waste Water Treatment Works		1	10		–	–	2	(2)	-100,0%	10
Toilet Facilities		–	320		15	41	80	(39)	-48,7%	320
Community Assets		1	12	–	1	1	3	2	62,9%	12
Community Facilities		1	12	–	1	1	3	2	62,9%	12
Libraries		1	12		1	1	3	(2)	-62,9%	12
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		36	100	–	1	1	25	24	97,2%	100
Operational Buildings		36	100	–	1	1	25	24	97,2%	100
Municipal Offices		36	100		1	1	25	(24)	-97,2%	100
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		9	5	–	–	1	1	(0)	-8,7%	5
Furniture and Office Equipment		9	5		–	1	1	0	8,7%	5
Machinery and Equipment		59	155	–	23	23	39	15	39,9%	155
Machinery and Equipment		59	155		23	23	39	(15)	-39,9%	155
Transport Assets		768	842	–	29	128	210	83	39,3%	842
Transport Assets		768	842		29	128	210	(83)	-39,3%	842
Land		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	1 075	3 587	–	160	483	897	414	46,1%	3 587

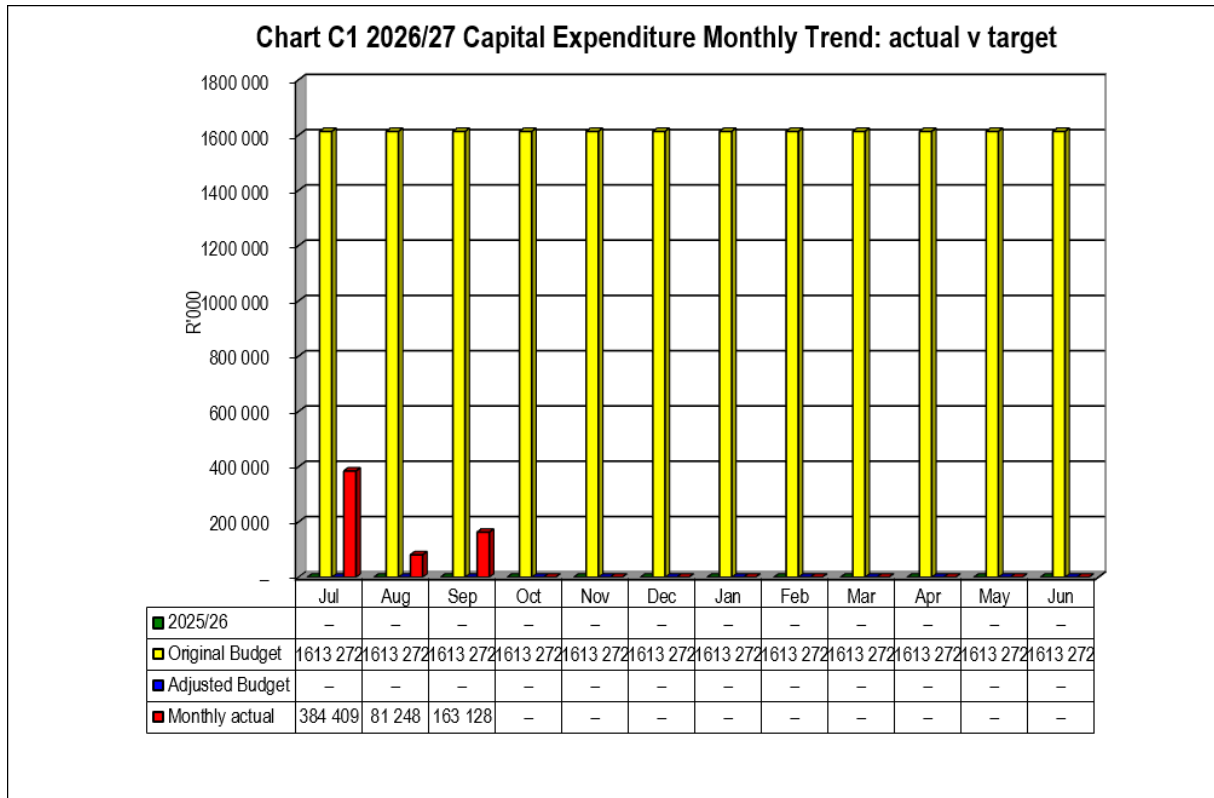
Table SC13 d – Depreciation charges by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

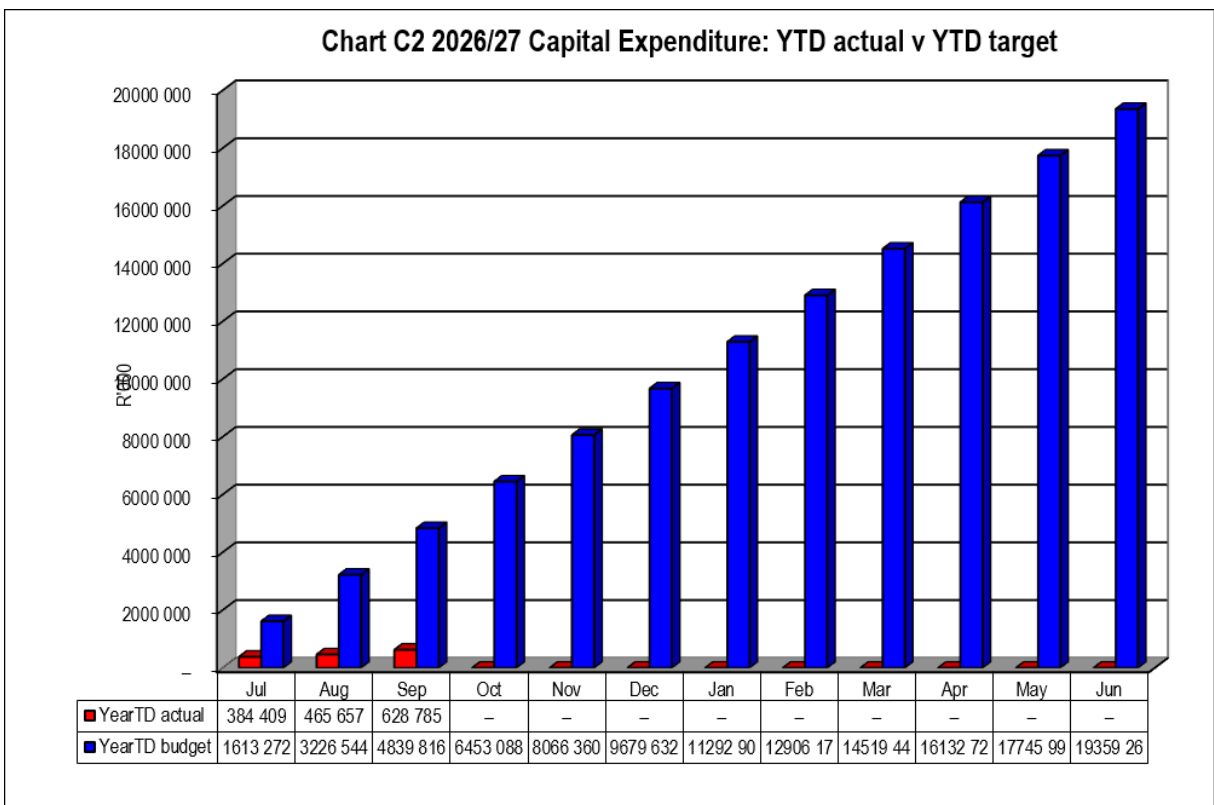
Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		12 476	10 977	–	888	2 664	2 744	80	2,9%	10 977
Roads Infrastructure		1 568	1 620	–	135	405	405	–		1 620
Road Structures		1 568	1 620		135	405	405	–		1 620
Storm water Infrastructure		1 844	1 890	–	131	392	473	80	16,9%	1 890
Drainage Collection		300	320		–	–	80	(80)	-100,0%	320
Storm water Conveyance		1 544	1 570		131	392	392	–		1 570
Electrical Infrastructure		874	670	–	56	167	167	–		670
MV Switching Stations		74	6		1	2	2	–		6
MV Networks		265	132		11	33	33	–		132
LV Networks		534	531		44	133	133	–		531
Water Supply Infrastructure		3 298	2 565	–	214	641	641	–		2 565
Boreholes		597	406		34	101	101	–		406
Reservoirs		932	920		77	230	230	–		920
Pump Stations		62	134		11	34	34	–		134
Bulk Mains		869	406		34	101	101	–		406
Distribution		838	699		58	175	175	–		699
Sanitation Infrastructure		4 058	3 132	–	261	783	783	–		3 132
Pump Station		–	565		47	141	141	–		565
Reticulation		650	835		70	209	209	–		835
Waste Water Treatment Works		1 874	1 732		144	433	433	–		1 732
Toilet Facilities		1 534	1		0	0	0	–		1
Solid Waste Infrastructure		835	1 100	–	92	275	275	–		1 100
Landfill Sites		835	1 100		92	275	275	–		1 100
Community Assets		–	1 259	–	105	315	315	–		1 259
Community Facilities		–	105	–	9	26	26	–		105
Libraries		–	60		5	15	15	–		60
Cemeteries/Crematoria		–	45		4	11	11	–		45
Sport and Recreation Facilities		–	1 154	–	96	289	289	–		1 154
Outdoor Facilities		–	1 154		96	289	289	–		1 154
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		203	329	–	27	82	82	–		329
Revenue Generating		203	329	–	27	82	82	–		329
Improved Property		203	329		27	82	82	–		329
Other assets		–	346	–	29	86	86	–		346
Operational Buildings		–	346	–	29	86	86	–		346
Municipal Offices		–	346		29	86	86	–		346
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		53	101	–	8	25	25	–		101
Licences and Rights		53	101	–	8	25	25	–		101
Computer Software and Applications		53	101		8	25	25	–		101
Computer Equipment		134	115	–	10	29	29	–		115
Computer Equipment		134	115		10	29	29	–		115
Furniture and Office Equipment		327	754	–	63	188	188	–		754
Furniture and Office Equipment		327	754		63	188	188	–		754
Machinery and Equipment		336	330	–	28	83	83	–		330
Machinery and Equipment		336	330		28	83	83	–		330
Transport Assets		434	370	–	31	92	92	–		370
Transport Assets		434	370		31	92	92	–		370
Land		–	–	–	–	–	–	–		–
Total Depreciation	1	13 965	14 579	–	1 188	3 565	3 645	80	2,2%	14 579

C-Schedule Graphs

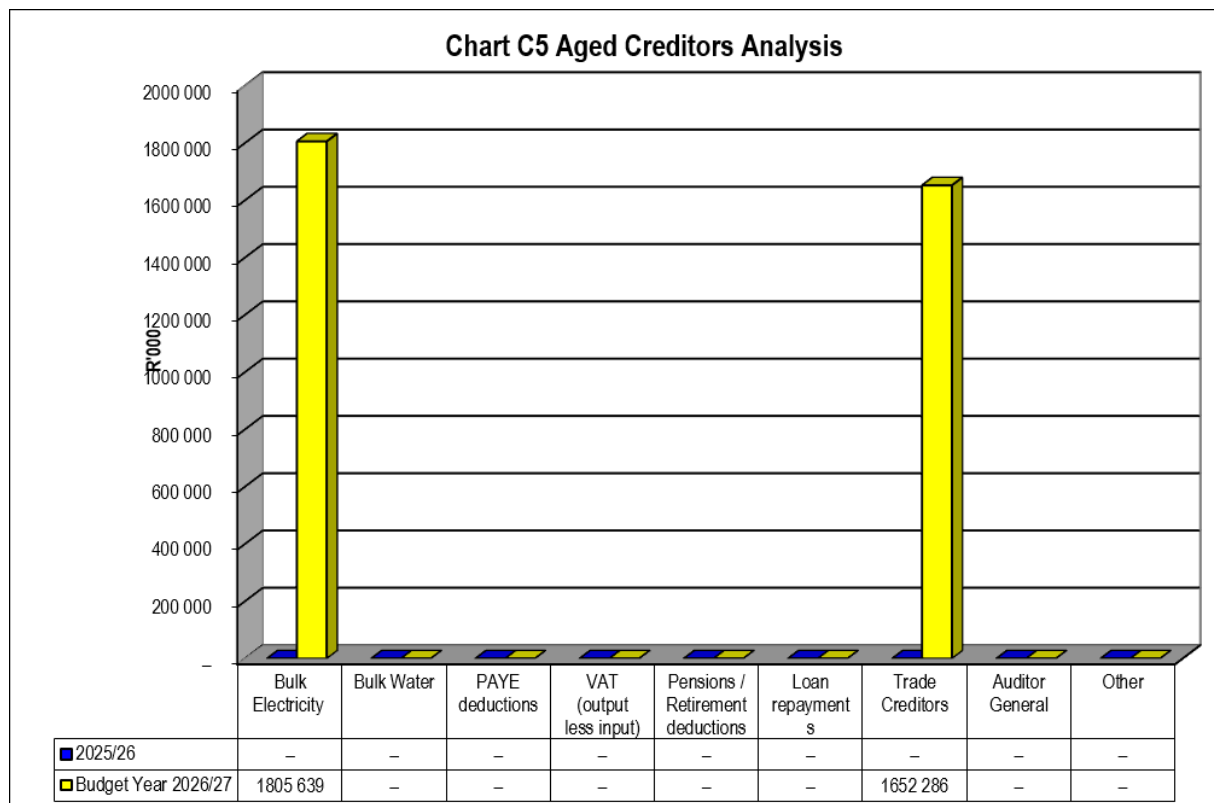
Capital Expenditure monthly trend: Actual VS Target



Capital Expenditure: YTD Actual VS YTD Target



Aged Creditors analysis



SECTION 14 - WARD COMMITTEES

The municipality has a public participation policy and a ward committee policy in place. The municipality has 4 ward committees that are established and functional. The municipality has plans in place to accommodate the additional ward, in accordance with the Municipal Demarcation Board. The 2026/27 budget was prepared for 10 councillors and 5 wards.

SECTION 15 - NON - FINANCIAL PERFORMANCE REPORT

6.1 Background

6.1.1 Legislative Requirements

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

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

6.1.2 Definition of Performance Management

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

6.1.3 Institutionalizing Performance Management

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

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

reference to the principles of inter alia:

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

6.1.4 Strategic Performance

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

6.1.5 Definition of Service Delivery Budget Implementation Plan

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

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

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

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

6.1.6 The IDP and the Budget

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

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 23 of June 2026. The Departmental SDBIP's measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer

SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

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

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

Table 3.1: SDBIP Measurement Categories

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

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

the following;

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

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 the Municipal Manager should they require the system to be re-opened once the system is closed.

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

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

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

6.2 Actual Performance for the 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)

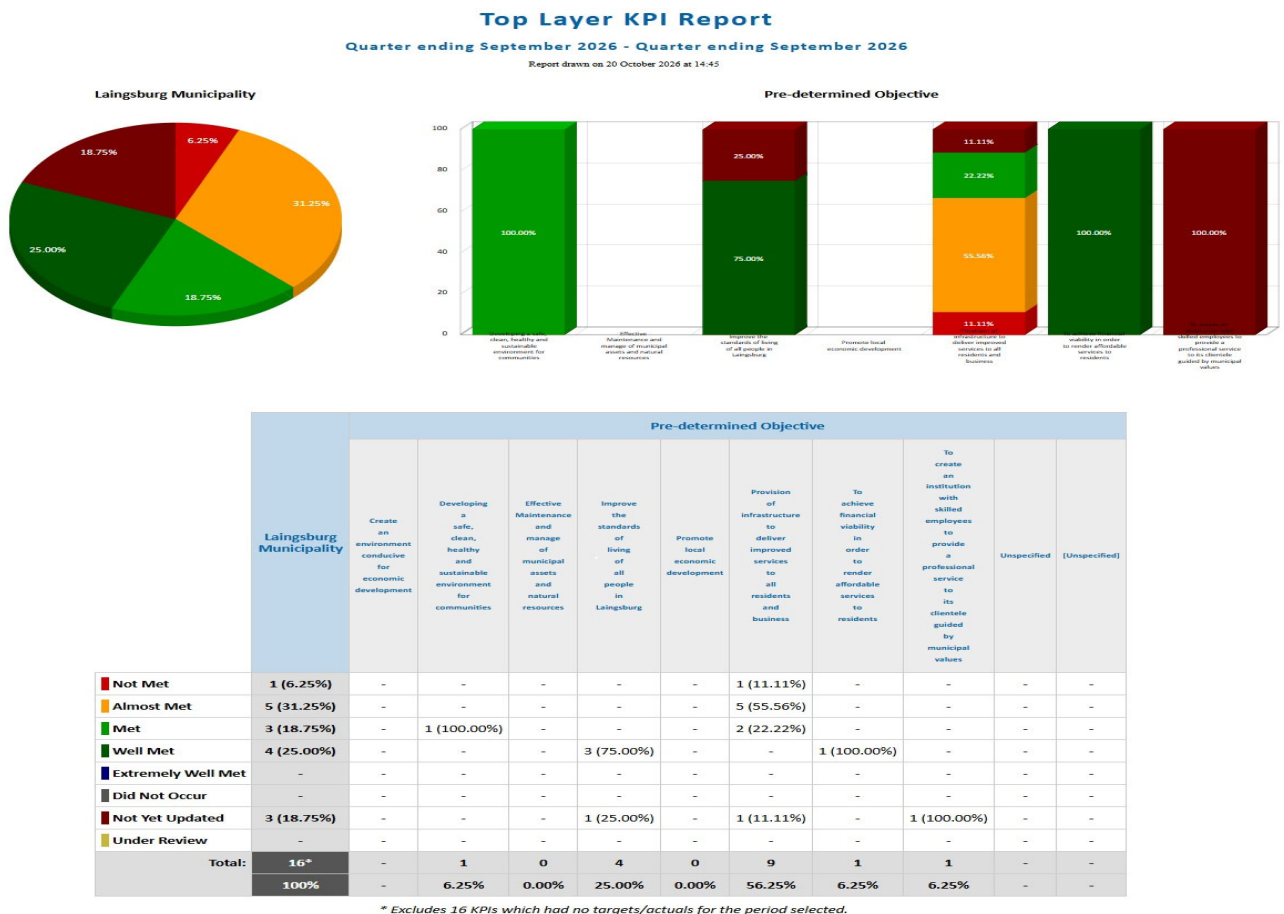
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 1st quarter of the financial year 2026/2027 is provided for in section 6 of this report.

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 2026/2027(1st quarter).

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

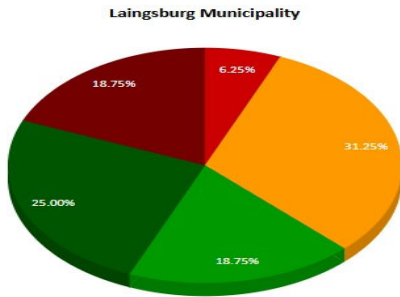
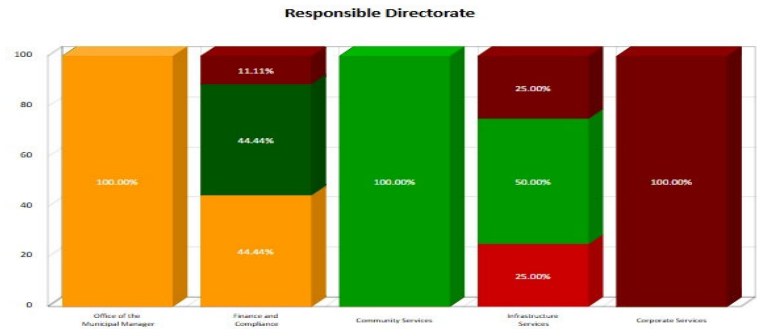


The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective (PDO's) for the term under review (01 July 2026 to 30 September 2026)

Top Layer KPI Report

Quarter ending September 2026 - Quarter ending September 2026

Report drawn on 20 October 2026 at 14:42



	Laingsburg Municipality	Responsible Directorate					
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	1 (6.25%)	-	-	-	1 (25.00%)	-	-
Almost Met	5 (31.25%)	1 (100.00%)	4 (44.44%)	-	-	-	-
Met	3 (18.75%)	-	-	1 (100.00%)	2 (50.00%)	-	-
Well Met	4 (25.00%)	-	4 (44.44%)	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Not Yet Updated	3 (18.75%)	-	1 (11.11%)	-	1 (25.00%)	1 (100.00%)	-
Under Review	-	-	-	-	-	-	-
Total:	16*	1	9	1	4	1	-
	100%	6.25%	56.25%	6.25%	25.00%	6.25%	-

* Excludes 16 KPIs which had no targets/actuals for the period selected.

Laingsburg Municipality

2026-2027: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL106	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 2027/28 and submit to the Audit Committee for consideration by 30 June 2027	RBAP submitted to the Audit Committee by 30 June 2027	Last Value	0	0	N A			0	0	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL107	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 2027 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	Last Value	15 %	12.99 %	0	[D23] Municipal Manager: Target almost met (September 2026)	[D23] Municipal Manager: Some of the projects are in EIA phases which have an impact on the budget spend. (September 2026)	15 %	12.99 %	0

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL108	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 2027 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Last Value	85 %	121.97 %	G 2	[D64] Senior Manager: Finance and Administration: None (September 2026)	[D64] Senior Manager: Finance and Administration: None (September 2026)	85 %	121.97 %	G 2

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL109	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2027	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2027	Last Value	1 000	862	0	[D65] Senior Manager: Finance and Administration: Continue to provide electricity to households connected to the municipal network (September 2026)	[D65] Senior Manager: Finance and Administration: The municipality will identify and verify households that remain unconnected and need municipal electricity including assessing the number	1 000	862	0

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												of households not longer in the municipal network (September 2026)			
TL110	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	Number of residential properties which are billed for water	Last Value	1 400	1 364	0	[D66] Senior Manager: Finance and Administration: Continue to provide access to water in all	[D66] Senior Manager: Finance and Administration: The municipality will identify and verify	1 400	1 364	0

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					water infrastructure network and billed for the service as at 30 June 2027						households (September 2026)	households that remain unconnected, assess the outstanding infrastructure and resource requirements (September 2026)			

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL111	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 2027	Number of residential properties which are billed for sewerage	Last Value	1 400	1 329	0	[D67] Senior Manager: Finance and Administration: Continue to provide households with access to sanitation (September 2026)	[D67] Senior Manager: Finance and Administration: The municipality will identify and verify households that remain unconnected, assess the outstanding infrastructure and resource	1 400	1 329	0

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												requirements (September 2026)			
TL112	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2027	Number of residential properties which are billed for refuse removal	Last Value	1 400	1 377	0	[D68] Senior Manager: Finance and Administration: Continue to provide refuse removal services to	[D68] Senior Manager: Finance and Administration: The municipality will identify and verify households	1 400	1 377	0

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											all households (September 2026)	that remain without refuse removal services (September 2026)			
TL113	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 2027	Number of households receiving free basic electricity	Last Value	411	486	G2	[D69] Senior Manager: Finance and Administration: None (September 2026)	[D69] Senior Manager: Finance and Administration: None (September 2026)	411	486	G2
TL114	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people	Infrastructure Development	Provide free 6kl water to indigent households as at 30 June	Number of households receiving free basic water	Last Value	330	439	G2	[D70] Senior Manager: Finance and	[D70] Senior Manager: Finance and	330	439	G2

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			in Laingsburg		2027						Administration: None (September 2026)	Administration: None (September 2026)			
TL115	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic sanitation to indigent households as at 30 June 2027	Number of households receiving free basic sanitation services	Last Value	330	434	G2	[D71] Senior Manager: Finance and Administration: None (September 2026)	[D71] Senior Manager: Finance and Administration: None (September 2026)	330	434	G2
TL116	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 2027	Number of households receiving free basic refuse removal services	Last Value	411	0	NU			411	0	NU

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL117	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 2027 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating	Debt coverage ratio as at 30 June 2027	Reverse Last Value	0%	0%	N A			0%	0%	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					Conditional Grant) x 100]										
TL118	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	% outstanding service debtors at 30 June 2027	Reverse Last Value	0%	0%	N A			0%	0%	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					services at 30 June 2027 [(Total outstanding service debtors/annual revenue received for services)x 100]										

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL119	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 2027 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure]	Cost coverage ratio as at 30 June 2027	Last Value	0	0	N A			0	0	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]										
TL120	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for	Infrastructure Development	Review the Disaster Management Plan and submit to Council by 31 March 2027	Reviewed Disaster Management Plan submitted to Council by 31 March 2027	Last Value	0	0	N A			0	0	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			communities												
TL121	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	Accumulative	12	12	G	[D90] Manager: Community Services: Roadblock for outstanding warrants of arrest and fines in front of office (September 2026)		12	12	G
TL122	Community Services	Safe and Cohesive Communities	Developing a safe, clean,	Infrastructure Development	Spend 95% of the Library Grant [(Actual	% grant spent	Last Value	0%	0%	N A			0%	0%	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		es	healthy and sustainable environment for communities	ent	expenditure divided by the total approved grant received) x 100]										
TL123	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	Accumulative	0	0	N A			0	0	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL124	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 2027 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] _ 100]	% electricity unaccounted for by 30 June	Reverse Last Value	0%	0%	N A			0%	0%	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL125	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 2027 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified _ 100]	% of water unaccounted	Reverse Last Value	0%	0%	N A			0%	0%	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL126	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	Last Value	0%	0%	N A			0%	0%	N A
TL127	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2027 [(Number of effluent	% of effluent samples compliant	Last Value	0%	0%	N A			0%	0%	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]										
TL128	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 2027 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2027	Last Value	15 %	15%	G	[D109] Manager: Infrastructure Services: 1st claim was submitted in this quarter (September 2026)		15 %	15%	G

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL129	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2027	Development Planning Phase completed by 30 June 2027	Last Value	0	0	N A			0	0	N A
TL130	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and	Infrastructure Development	Complete the construction of the New Waste Water Treatment Works in Bergsig by 30 June 2027	Project completed	Last Value	0	0	N A			0	0	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			business												
TL131	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 Matjiesfontein Sewer Gravity Main by 30 June 2027 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2027	Last Value	15 %	5%	R	[D112] Manager: Infrastructure Services: Only design complete (September 2026)	[D112] Manager: Infrastructure Services: The project will be done by the 3rd quarter (September 2026)	15 %	5%	R

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL132	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 upgrade of gravel roads in Matjiesfontein by 30 June 2027 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2027	Last Value	15 %	0%	N U	[D113] Manager: Infrastructure Services: Project still in EIA (September 2026)	[D113] Manager: Infrastructure Services: Project will be moved to outer financial year (September 2026)	15 %	0%	N U
TL133	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to	Infrastructure Development	95% of the approved project budget spent on construction of a new Water Treatment	% of budget spent by 30 June 2027	Last Value	15 %	15%	G	[D114] Manager: Infrastructure Services: design and procureme		15 %	15%	G

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			all residents and business		Works in Laingsburg by 30 June 2027 [(Actual expenditure divided by the total approved project budget) x 100]						not completed and invoice received (September 2026)				
TL134	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by	Institutional Development	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2027 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2027	Reverse Last Value	0%	0%	N A			0%	0%	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
			municipal values												
TL135	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 2027 [(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 2027	Last Value	0%	0%	N A			0%	0%	N A

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL136	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 2027 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2027	Zero	0	0	U N			0	0	U N
TL137	Corporate Services	Innovation and Culture	Promote local economic development	Local Economic Development	Create job opportunities through EPWP and LED projects by 30 June 2027	Number of job opportunities created by 30 June 2027	Carry Over	0	0	N A			0	0	N A

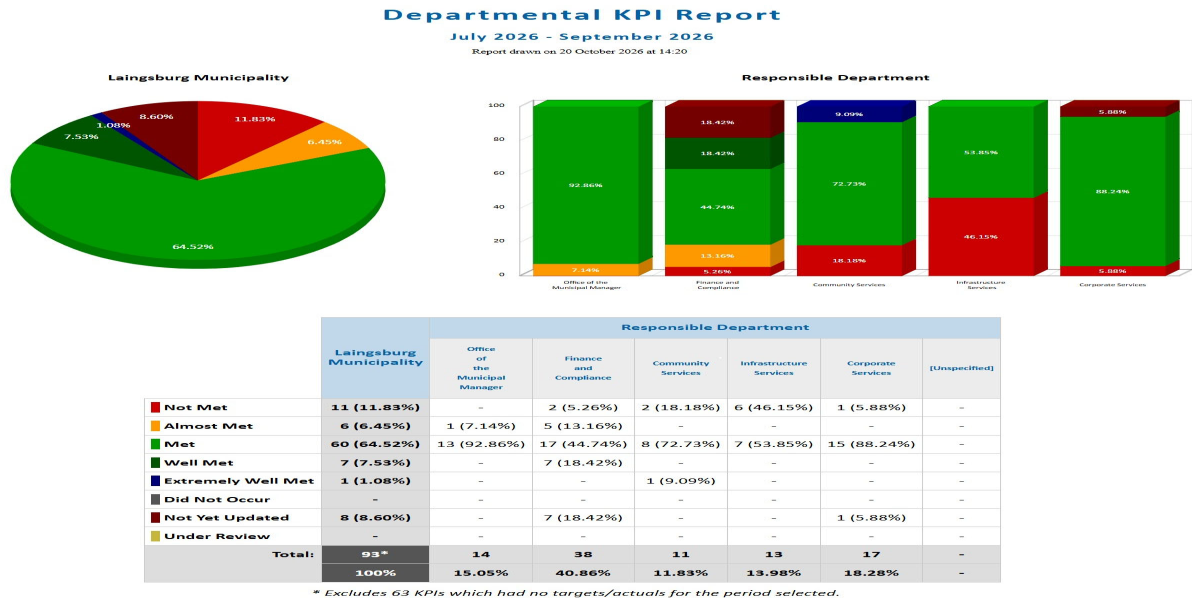
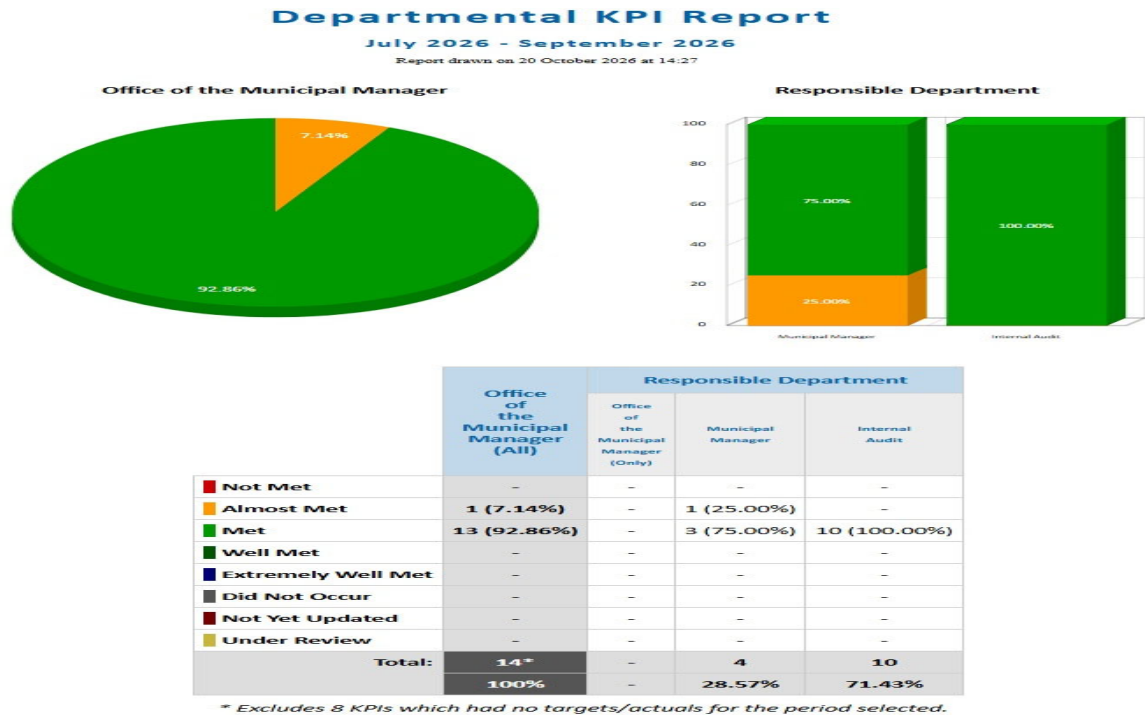
Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
Overall Summary of Results															
NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	16												
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1												
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	5												
G	KPI Met	Actual meets Target	3												

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		(Actual/Target = 100%)													
G2	KPI Well Met	100.001% ≤ Actual/Target ≤ 149.999%	4												
B	KPI Extremely Well Met	150.000% ≤ Actual/Target	0												
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0												
NU	KPI Not Yet Updated	KPIs which have not yet been updated	3												

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending September 2026					Overall Performance for Quarter ending September 2026 to Quarter ending September 2026		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0												
	Total KPIs:		32												

SECTION 16 – MATERIAL VARIANCES TO THE SDBIP

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

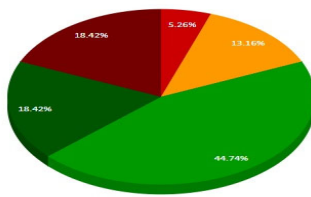


Departmental KPI Report

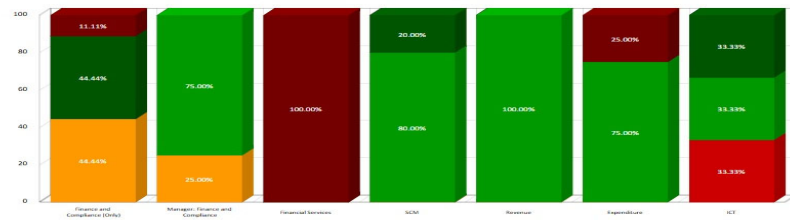
July 2026 - September 2026

Report drawn on 20 October 2026 at 14:31

Finance and Compliance



Responsible Department



	Finance and Compliance (All)	Responsible Department							
		Finance and Compliance (Only)	Fleet management	Manager: Finance and Compliance	Financial Services	SCM	Revenue	Expenditure	Budget & Treasury
Not Met	2 (5.26%)	-	-	-	-	-	-	-	2 (33.33%)
Almost Met	5 (13.16%)	4 (44.44%)	-	1 (25.00%)	-	-	-	-	-
Met	17 (44.74%)	-	-	3 (75.00%)	-	4 (80.00%)	5 (100.00%)	3 (75.00%)	2 (33.33%)
Well Met	7 (18.42%)	4 (44.44%)	-	-	-	1 (20.00%)	-	-	2 (33.33%)
Extremely Well Met	-	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-
Not Yet Updated	7 (18.42%)	1 (11.11%)	-	-	5 (100.00%)	-	-	1 (25.00%)	-
Under Review	-	-	-	-	-	-	-	-	-
Total:	38*	9	-	4	5	5	5	4	6
	100%	23.68%	-	10.53%	13.16%	13.16%	13.16%	10.53%	15.79%

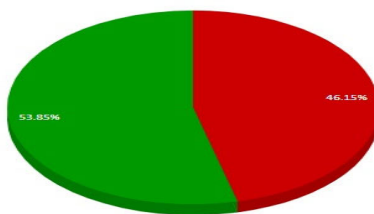
* Excludes 15 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

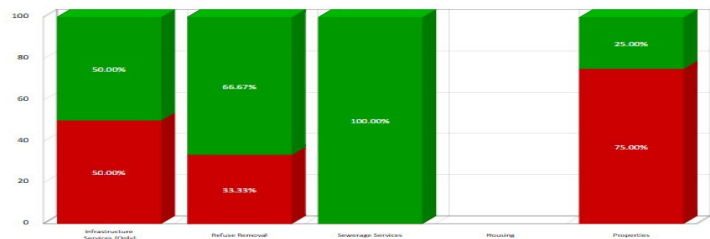
July 2026 - September 2026

Report drawn on 20 October 2026 at 14:37

Infrastructure Services



Responsible Department



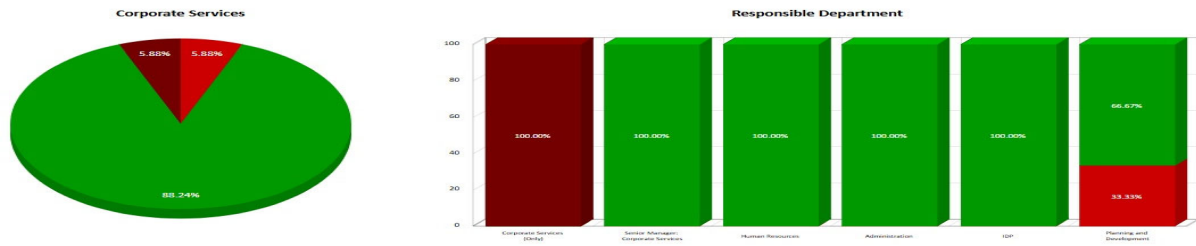
	Infrastructure Services (All)	Responsible Department							
		Infrastructure Services (Only)	Manager: Infrastructure Services	Water Provision	Refuse Removal	Sewerage Services	Housing	Properties	Electricity
Not Met	6 (46.15%)	2 (50.00%)	-	-	1 (33.33%)	-	-	3 (75.00%)	-
Almost Met	-	-	-	-	-	-	-	-	-
Met	7 (53.85%)	2 (50.00%)	-	-	2 (66.67%)	2 (100.00%)	-	1 (25.00%)	-
Well Met	-	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-
Not Yet Updated	-	-	-	-	-	-	-	-	-
Under Review	-	-	-	-	-	-	-	-	-
Total:	13*	4	-	-	3	2	0	4	-
	100%	30.77%	-	-	23.08%	15.38%	0.00%	30.77%	-

* Excludes 9 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

July 2026 - September 2026

Report drawn on 20 October 2026 at 14:39



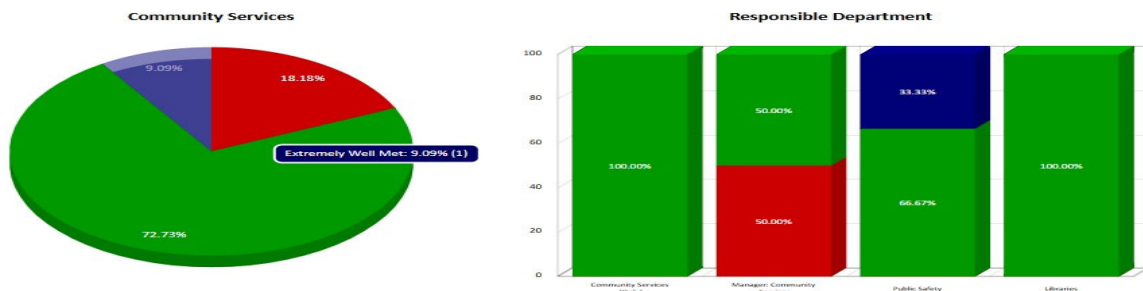
	Corporate Services (All)	Responsible Department						
		Corporate Services (Only)	Senior Manager: Corporate Services	Thursing Centre	Human Resources	Administration	IDP	Planning and Development
Not Met	1 (5.88%)	-	-	-	-	-	-	1 (33.33%)
Almost Met	-	-	-	-	-	-	-	-
Met	15 (88.24%)	-	4 (100.00%)	-	3 (100.00%)	3 (100.00%)	3 (100.00%)	2 (66.67%)
Well Met	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-
Not Yet Updated	1 (5.88%)	1 (100.00%)	-	-	-	-	-	-
Under Review	-	-	-	-	-	-	-	-
Total:	17*	1	4	-	3	3	3	3
	100%	5.88%	23.53%	-	17.65%	17.65%	17.65%	17.65%

* Excludes 25 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

July 2026 - September 2026

Report drawn on 20 October 2026 at 14:34



	Community Services (All)	Responsible Department					
		Community Services (Only)	Manager: Community Services	Public Safety	Cemeteries	Libraries	Sport & Recreation
Not Met	2 (18.18%)	-	2 (50.00%)	-	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	8 (72.73%)	1 (100.00%)	2 (50.00%)	2 (66.67%)	-	3 (100.00%)	-
Well Met	-	-	-	-	-	-	-
Extremely Well Met	1 (9.09%)	-	-	1 (33.33%)	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Not Yet Updated	-	-	-	-	-	-	-
Under Review	-	-	-	-	-	-	-
Total:	11*	1	4	3	-	3	-
	100%	9.09%	36.36%	27.27%	-	27.27%	-

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

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

SECTION 17 - CONCLUSION

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