

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENT FOR THE MONTH ENDING
AUGUST 2025**

Contents

| | |
|---|---------------|
| 1. Mayors Report | 3 |
| 2. Executive Summary..... | 3 |
| Operating Expenditure..... | 4 |
| Capital Expenditure..... | 5 |
| Cash Flow | 5 |
| Debtors..... | 5 |
| Creditors..... | 7 |
| Cost Containment Measures | 7 |
| 3. In year Budget Statement Tables..... | 7 |
| Table C1: Summary | 8 |
| Table C2: Financial Performance (Standard Classification) | 9 |
| Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote) | 10 |
| Table C4: Financial Performance (Revenue and Expenditure) | 10 |
| Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding) | Error! |
| Bookmark not defined. | |
| Table C6: Financial Position | 13 |
| Table C7: Cash Flow | 14 |
| 4. Supporting Documentation | 15 |
| Variance explanations..... | 15 |
| Debtors Analysis..... | 16 |
| Creditors Analysis..... | 16 |
| Performance Indicators | 17 |
| 5. Other Information or Documentation | 18 |
| 6. Recommendation..... | 19 |

1. Mayor's Report

The monthly budget statement for AUGUST 2025 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The AUGUST 2025 Monthly budget statement is the 1st report for the 2025/2026 financial year.

2. Executive Summary

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken. Section 54 of the MFMA states that the Mayor of the Municipality must consider and check whether the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP) and consider revisions.

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

| | | | | |
|--|------------------------|--------------------------|-------------------|--------------|
| Operating Budget | | | | |
| R Thousand | Original Budget | Adjustment Budget | YTD Actual | YTD % |
| Total Revenue (Inclusive of Capital Grants) | 154 186 500 | 154 186 500 | 24 060 616 | 15.60 |
| Total Expenditure | 129 600 142 | 129 600 142 | 13 768 118 | 10.62 |
| Surplus/(Deficit) after capital transfers | 24 586 358 | 24 586 358 | 10 292 498 | 41.86 |
| Capital Budget | | | | |
| R Thousand | Original Budget | Adjustment Budget | YTD Actual | YTD % |
| Total Capital Expenditure | 29 905 220 | 29 905 220 | 533 308 | 1.78 |
| Funding Sources | | | | |
| <i>National Government - MIG</i> | 8 695 660 | 8 695 660 | - | - |
| <i>National Government - WSIG</i> | 17 296 520 | 17 296 520 | - | - |
| <i>Provincial Government - WCRF</i> | 3 913 040 | 3 913 040 | 533 308 | 13.63 |
| <i>Provincial government - LIB</i> | - | - | - | - |
| <i>Internal Financing</i> | - | - | - | - |
| Total sources of capital funds | 29 905 220 | 29 905 220 | 533 308 | 1.78 |

Operating Revenue

The Municipality have generated 26% or R19 093million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue are higher than the year-to-date budget by 26% and this is the effect of Property rates and grants received. The projected budgeted revenue for the full financial year amounts to R114 559million.

The deviations from year-to-date revenue are as follows:

| REVENUE | | | |
|--|-------|--|--|
| PROPERTY RATES | 551% | Billed on an annual basis with SA30 not accounting for cyclical nature of activity | SA30 to be adjusted during the adjustment budget |
| FINES, PENALTIES AND FORFEITS | -100% | Fines will be recognised on a cash basis but is incidental in nature | Cash received for fines to be recognised timeously |
| TRANSFERS AND SUBSIDIES - OPERATIONAL | 118% | SA30 not aligned to NT payment schedule | SA30 to be adjusted during the adjustment budget |
| SALE OF GOODS AND RENDERING OF SERVICES | -81% | Mainly driven by library funding from PT but not received yet | SA30 to be adjusted during the adjustment budget |
| AGENCY SERVICES | -11% | Incidental in nature and difficult to accurately budget for. | N/A |

Operating Expenditure

Operating expenditure of R 7 922 million for the period up to the end of AUGUST 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of Auditor General is R4 705 393million. This excludes the contribution to the provision for the rehabilitation of the landfill site. The expenditure to date is below the budgeted year-to-date amount at -26%

The deviations from year-to-date expenditure are as follows:

| EXPENDITURE BY TYPE | | | |
|--------------------------------------|-------|--|--|
| EMPLOYEE RELATED COSTS | -10% | SA30 did not account for vacancies and bonuses | SA30 to be adjusted during the adjustment budget |
| BULK PURCHASES - ELECTRICITY | 44% | SA30 did not account for high season (winter) and cyclical nature of electricity use | SA30 to be adjusted during the adjustment budget |
| DEBT IMPAIRMENT | -100% | An annual transaction | Breakdown the budget in 12 instalments |
| DEPRECIATION AND AMORTISATION | -25% | Incorrectly accounted for - 12-month breakdown of budgeted amount | Prior year transaction to be adjusted to the budgeted amount |
| CONTRACTED SERVICES | -79% | Cyclical in nature and very much grant dependent | SA30 can be adjusted to account for excessive deviations |

Capital Expenditure

The total capital payments done during AUGUST 2025 amounted to R590 000.

Cash Flow

The Municipality started off with a cash flow balance of R 24 741 000 at the beginning of the year. The closing balance for the month ended AUGUST 2025 is R44 726 00. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2025/2026 financial year.

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

The deviations from year-to-date cashflow are as follows:

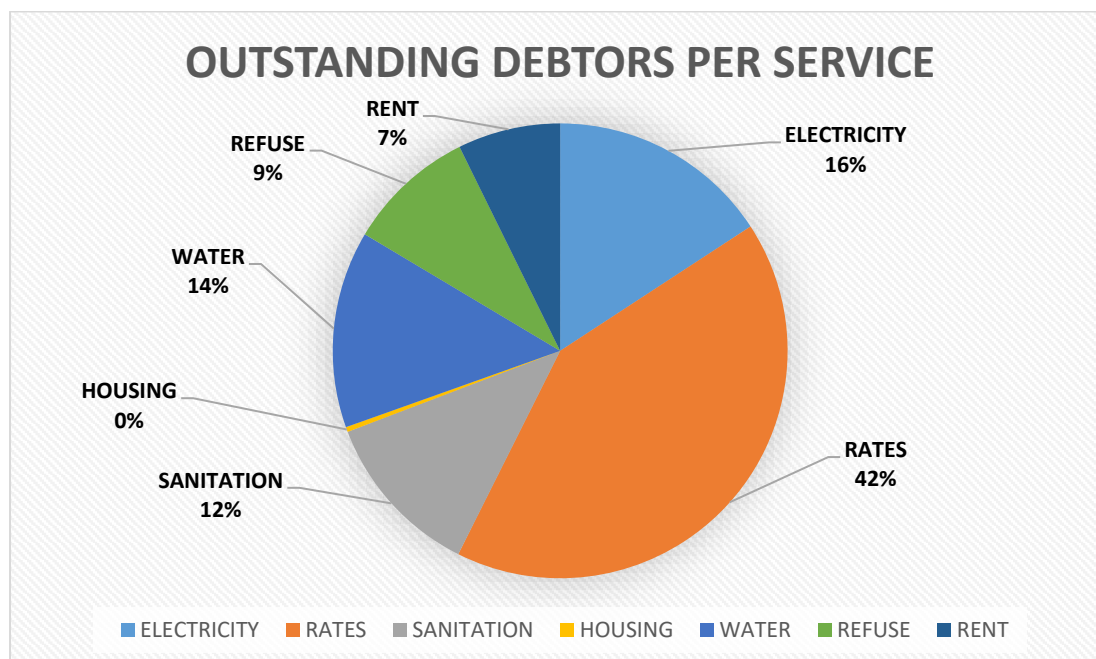
CASH FLOW

| | | | |
|---|------|---|--|
| SERVICE CHARGES | -20% | The budget included revenue forgone under transfers and subsidies | System error |
| TRANSFERS AND SUBSIDIES (CAPEX & OPEX) | 216% | SA30 not aligned to NT payment schedule | SA30 to be adjusted during the adjustment budget |
| CAPITAL ASSETS | -86% | Budget not aligned with the procurement plan | To be corrected through the adjustment budget |

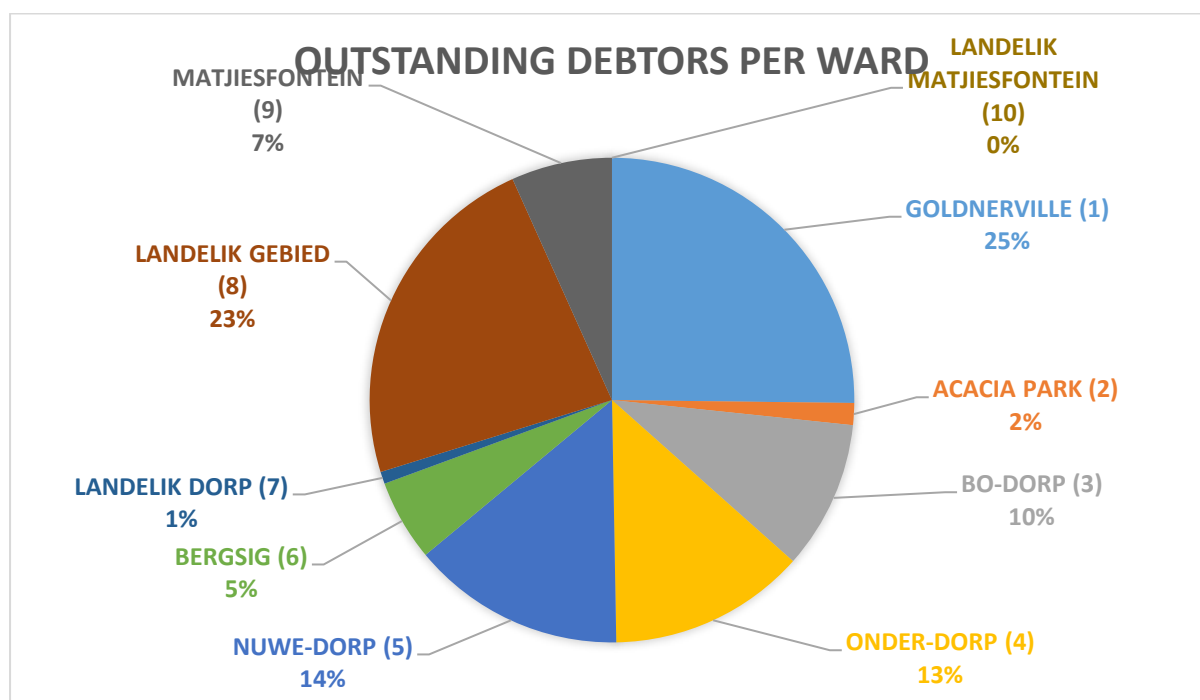
Debtors

The Outstanding Debtors of the Municipality amounts to R22 232 million for the month ended AUGUST 2025, (R22 778 million previous month). There was an decrease of R545 323 in the total outstanding amount since the previous month. The payment rate for 2024/2025 financial year was 91%. At the end of AUGUST 2025, the payment rate was 62.8% (previous month 36%). The total amount outstanding for longer than 12 months is R12 152million and this amounts to 54.66% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 11 393million. The Municipality is implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly.

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



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



Creditors

Total outstanding creditors amount to R5 326 million for the month ending AUGUST 2025. It should be noted that the account for AG is not included (R12 995 million). One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

Cost Containment Measures

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

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

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

The following table summarizes the main items as prescribed in the circular and MCCR.

| COST SAVINGS YEAR-TO-DATE REPORT | | | | | | | |
|----------------------------------|---------------------|--------------------|------------------|------------------|------------------|------------------------------|----------------------|
| Cost Savings Items | ANNUAL BUDGET | MONTHLY BUDGET | YTD BUDGET | EXP THIS PERIOD | EXPENDITURE YTD | THIS PERIOD OVER OF (SAVING) | YTD OVER OF (SAVING) |
| | R' | R' | R' | R' | R' | R' | R' |
| Use of consultants | 8 665 615 | 1 444 269 | 787 783 | 83 813 | 196 251 | (1 360 456) | (591 533) |
| Travel and subsistence | 573 500 | 47 792 | 47 792 | 58 276 | 131 363 | 10 484 | 83 571 |
| Accommodation | 315 764 | 26 314 | 26 314 | 29 404 | 30 898 | 3 091 | 4 584 |
| Sponsorships and catering | 64 000 | 5 333 | 5 333 | 519 | 5 015 | (4 814) | (318) |
| Communication | 210 700 | 17 558 | 17 558 | 18 614 | 34 713 | 1 056 | 17 155 |
| Overtime | 1 026 100 | 85 508 | 85 508 | 61 343 | 152 565 | (24 165) | 67 057 |
| Totaal | R 10 855 679 | R 1 626 775 | R 970 289 | R 251 970 | R 550 805 | (1 374 805) | (419 483) |

Red flagged amounts are items that exceed the budgeted amount. See the highlighted areas of concern for the month of AUGUST 2025.

3. In year Budget Statement Tables

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables in First Attachment to this Schedule, namely-

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary**WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M02 August**

| Description | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 5 657 | 5 998 | – | 543 | 6 512 | 1 000 | 5 512 | 551% | 5 998 |
| Service charges | 34 034 | 37 702 | – | 3 304 | 6 284 | 6 284 | 0 | 0% | 37 702 |
| Investment revenue | 1 617 | 1 400 | – | 164 | 298 | 233 | 65 | 28% | 1 400 |
| Transfers and subsidies - Operational | 26 231 | 28 284 | – | 478 | 10 290 | 4 714 | 5 576 | 0 | 28 284 |
| Other own revenue | 6 632 | 41 175 | – | 379 | 720 | 6 862 | (6 142) | -90% | 41 175 |
| Total Revenue (excluding capital transfers and contributions) | 74 172 | 114 559 | – | 4 867 | 24 104 | 19 093 | 5 011 | 26% | 114 559 |
| Employee costs | 33 981 | 37 665 | – | 2 960 | 5 675 | 6 277 | (602) | -10% | 37 665 |
| Remuneration of Councillors | 3 677 | 3 785 | – | 301 | 601 | 631 | (30) | -5% | 3 785 |
| Depreciation and amortisation | 953 | 13 271 | – | 1 106 | 1 664 | 2 212 | (548) | -25% | 13 271 |
| Interest | 3 442 | 2 575 | – | 115 | 231 | 429 | (198) | -46% | 2 575 |
| Inventory consumed and bulk purchases | 15 467 | 18 035 | – | 2 117 | 4 043 | 3 006 | 1 037 | 34% | 18 035 |
| Transfers and subsidies | 98 | 10 | – | 6 | (1) | 2 | (3) | -184% | 10 |
| Other expenditure | 24 293 | 49 613 | – | 1 317 | 3 102 | 8 269 | (5 167) | -62% | 49 613 |
| Total Expenditure | 81 911 | 124 954 | – | 7 922 | 15 314 | 20 826 | (5 511) | -26% | 124 954 |
| Surplus/(Deficit) | (7 739) | (10 395) | – | (3 054) | 8 789 | (1 733) | 10 522 | -607% | (10 395) |
| Transfers and subsidies - capital (monetary) | 28 023 | 49 188 | – | 590 | 626 | 8 198 | (7 572) | -92% | 49 188 |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 20 284 | 38 793 | – | (2 464) | 9 415 | 6 465 | 2 950 | 46% | 38 793 |
| Surplus/ (Deficit) for the year | 20 284 | 38 793 | – | (2 464) | 9 415 | 6 465 | 2 950 | 46% | 38 793 |
| Financial position | | | | | | | | | |
| Total current assets | 30 474 | 27 820 | – | | 58 842 | | | | 27 820 |
| Total non current assets | 336 169 | 351 067 | – | | 331 035 | | | | 351 067 |
| Total current liabilities | 28 528 | 20 714 | – | | 39 602 | | | | 20 714 |
| Total non current liabilities | 33 242 | 39 527 | – | | 35 414 | | | | 39 527 |
| Community wealth/Equity | 305 366 | 322 272 | – | | 315 056 | | | | 322 272 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 24 958 | 55 744 | – | 1 382 | 21 105 | 9 291 | (11 815) | -127% | 55 744 |
| Net cash from (used) investing | (20 469) | (49 749) | – | (629) | (1 120) | (8 292) | (7 171) | 86% | (49 749) |
| Net cash from (used) financing | – | – | – | – | – | – | – | – | – |
| Cash/cash equivalents at the month/year end | 11 199 | 12 708 | – | 752 | 44 726 | 2 118 | (42 608) | -2012% | 12 708 |
| 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 | 7 588 | 695 | 539 | 473 | 402 | 383 | 10 609 | 1 544 | 22 233 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 2 731 | 131 | 1 822 | 461 | – | – | – | 182 | 5 327 |

Table C2: Financial Performance (Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | Full Year Forecast |
|--|------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|-----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 64 134 | 74 172 | - | 1 405 | 17 468 | 12 362 | 5 106 | 41% | 74 172 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | 64 134 | 74 172 | 74 172 | - | 1 405 | 17 468 | 12 362 | 5 106 | 41% | 74 172 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 342 | 36 516 | - | 252 | 84 | 6 086 | (6 002) | -99% | 36 516 |
| Community and social services | 23 | 1 759 | - | - | 232 | 235 | 293 | (59) | -20% | 1 759 |
| Sport and recreation | 0 | 3 | - | - | - | - | 1 | (1) | -100% | 3 |
| Public safety | 300 | 34 733 | - | - | 19 | (154) | 5 789 | (5 942) | -103% | 34 733 |
| Housing | 18 | 22 | - | - | 2 | 3 | 4 | (1) | -16% | 22 |
| Health | 1 | - | - | - | - | 0 | - | 0 | #DIV/0! | - |
| Economic and environmental services | | 1 425 | 1 500 | - | 109 | 194 | 250 | (56) | -22% | 1 500 |
| Planning and development | - | - | - | - | - | - | - | - | - | - |
| Road transport | 1 425 | 1 500 | - | - | 109 | 194 | 250 | (56) | -22% | 1 500 |
| Environmental protection | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 36 293 | 51 559 | - | 3 691 | 6 984 | 8 593 | (1 609) | -19% | 51 559 |
| Energy sources | 22 386 | 27 703 | - | - | 2 378 | 4 347 | 4 617 | (270) | -6% | 27 703 |
| Water management | 6 069 | 10 756 | - | - | 692 | 1 327 | 1 793 | (466) | -26% | 10 756 |
| Waste water management | 3 860 | 4 992 | - | - | 313 | 673 | 832 | (159) | -19% | 4 992 |
| Waste management | 3 977 | 8 108 | - | - | 308 | 637 | 1 351 | (714) | -53% | 8 108 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 102 194 | 163 747 | - | 5 458 | 24 730 | 27 291 | (2 561) | -9% | 163 747 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 17 811 | 19 934 | - | 1 027 | 2 020 | 3 322 | (1 303) | -39% | 19 934 |
| Executive and council | 4 446 | 6 066 | - | - | 525 | 1 026 | 1 011 | 15 | 1% | 6 066 |
| Finance and administration | 13 365 | 13 868 | - | - | 502 | 994 | 2 311 | (1 318) | -57% | 13 868 |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 10 270 | 39 225 | - | 853 | 1 719 | 6 537 | (4 819) | -74% | 39 225 |
| Community and social services | 2 359 | 2 326 | - | - | 209 | 403 | 388 | 15 | 4% | 2 326 |
| Sport and recreation | 536 | 2 156 | - | - | 94 | 185 | 359 | (174) | -48% | 2 156 |
| Public safety | 7 343 | 34 729 | - | - | 550 | 1 128 | 5 788 | (4 660) | -81% | 34 729 |
| Housing | 7 | 13 | - | - | 1 | 2 | 2 | - | - | 13 |
| Health | 24 | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 18 625 | 20 022 | - | 1 907 | 3 347 | 3 337 | 10 | 0% | 20 022 |
| Planning and development | 1 487 | 1 344 | - | - | 105 | 209 | 224 | (15) | -6% | 1 344 |
| Road transport | 17 138 | 18 677 | - | - | 1 802 | 3 137 | 3 113 | 24 | 1% | 18 677 |
| Environmental protection | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 34 788 | 45 430 | - | 4 095 | 8 153 | 7 572 | 581 | 8% | 45 430 |
| Energy sources | 17 360 | 21 200 | - | - | 2 326 | 4 521 | 3 533 | 988 | 28% | 21 200 |
| Water management | 7 606 | 9 818 | - | - | 788 | 1 562 | 1 636 | (74) | -5% | 9 818 |
| Waste water management | 3 653 | 6 005 | - | - | 523 | 1 015 | 1 001 | 14 | 1% | 6 005 |
| Waste management | 6 169 | 8 407 | - | - | 459 | 1 054 | 1 401 | (347) | -25% | 8 407 |
| Other | 417 | 344 | - | - | 39 | 76 | 57 | 19 | 34% | 344 |
| Total Expenditure - Functional | 3 | 81 911 | 124 954 | - | 7 922 | 15 314 | 20 826 | (5 511) | -26% | 124 954 |
| Surplus/ (Deficit) for the year | | 20 284 | 38 793 | - | (2 464) | 9 415 | 6 465 | 2 950 | 0.456236 | 38 793 |

References

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) - M02 August

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL (10: IE) | | - | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER (11: IE) | | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES (12: IE) | | 11 094 | 13 151 | - | 404 | 769 | 2 192 | (1 423) | -64.9% | 13 151 |
| Vote 4 - BUDGET AND TREASURY (13: IE) | | 53 713 | 61 709 | - | 1 057 | 16 811 | 10 285 | 6 526 | 63.5% | 61 709 |
| Vote 5 - PLANNING AND DEVELOPMENT (14: IE) | | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE) | | 24 | 1 759 | - | 232 | 235 | 293 | (59) | -20.0% | 1 759 |
| Vote 7 - SPORTS AND RECREATION (16: IE) | | 0 | 3 | - | - | - | 1 | (1) | -100.0% | 3 |
| Vote 8 - HOUSING (17: IE) | | 11 | 13 | - | 1 | 2 | 2 | (0) | -13.9% | 13 |
| Vote 9 - PUBLIC SAFETY (18: IE) | | 300 | 34 733 | - | 19 | 42 | 5 789 | (5 747) | -99.3% | 34 733 |
| Vote 10 - ROAD TRANSPORT (19: IE) | | 1 425 | 1 500 | - | 109 | 194 | 250 | (56) | -22.2% | 1 500 |
| Vote 11 - WASTE MANAGEMENT (20: IE) | | 3 806 | 7 928 | - | 294 | 608 | 1 321 | (713) | -54.0% | 7 928 |
| Vote 12 - WASTE WATER MANAGEMENT (21: IE) | | 3 704 | 4 838 | - | 299 | 646 | 806 | (160) | -19.8% | 4 838 |
| Vote 13 - WATER (22: IE) | | 5 836 | 10 512 | - | 672 | 1 287 | 1 752 | (465) | -26.5% | 10 512 |
| Vote 14 - ELECTRICITY (23: IE) | | 22 282 | 27 602 | - | 2 370 | 4 332 | 4 600 | (269) | -5.8% | 27 602 |
| Total Revenue by Vote | 2 | 102 194 | 163 747 | - | 5 458 | 24 925 | 27 291 | (2 366) | -8.7% | 163 747 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL (10: IE) | | 4 558 | 5 476 | - | 489 | 957 | 913 | 44 | 4.8% | 5 476 |
| Vote 2 - MUNICIPAL MANAGER (11: IE) | | 3 032 | 3 135 | - | 263 | 525 | 523 | 2 | 0.4% | 3 135 |
| Vote 3 - CORPORATE SERVICES (12: IE) | | 9 909 | 8 207 | - | 401 | 1 301 | 1 368 | (67) | -4.9% | 8 207 |
| Vote 4 - BUDGET AND TREASURY (13: IE) | | 19 297 | 19 064 | - | 1 257 | 2 002 | 3 177 | (1 175) | -37.0% | 19 064 |
| Vote 5 - PLANNING AND DEVELOPMENT (14: IE) | | 906 | 839 | - | 63 | 125 | 140 | (15) | -10.4% | 839 |
| Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE) | | 1 355 | 1 385 | - | 136 | 258 | 231 | 27 | 11.6% | 1 385 |
| Vote 7 - SPORTS AND RECREATION (16: IE) | | 266 | 1 898 | - | 76 | 149 | 316 | (167) | -52.9% | 1 898 |
| Vote 8 - HOUSING (17: IE) | | - | 7 | - | 1 | 1 | 1 | - | - | 7 |
| Vote 9 - PUBLIC SAFETY (18: IE) | | 4 127 | 31 917 | - | 317 | 662 | 5 320 | (4 658) | -87.6% | 31 917 |
| Vote 10 - ROAD TRANSPORT (19: IE) | | 11 927 | 14 146 | - | 1 425 | 2 382 | 2 358 | 24 | 1.0% | 14 146 |
| Vote 11 - WASTE MANAGEMENT (20: IE) | | 4 793 | 7 218 | - | 359 | 855 | 1 203 | (348) | -28.9% | 7 218 |
| Vote 12 - WASTE WATER MANAGEMENT (21: IE) | | 1 945 | 4 405 | - | 399 | 768 | 734 | 33 | 4.6% | 4 405 |
| Vote 13 - WATER (22: IE) | | 3 698 | 6 577 | - | 505 | 995 | 1 096 | (101) | -9.2% | 6 577 |
| Vote 14 - ELECTRICITY (23: IE) | | 16 074 | 20 680 | - | 2 233 | 4 335 | 3 447 | 888 | 25.8% | 20 680 |
| Total Expenditure by Vote | 2 | 81 886 | 124 954 | - | 7 922 | 15 314 | 20 826 | (5 511) | -26.5% | 124 954 |
| Surplus/ (Deficit) for the year | 2 | 20 308 | 38 793 | - | (2 464) | 9 611 | 6 465 | 3 145 | 48.6% | 38 793 |

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

| Woolf Laidlaw's Table of Monthly Budget Statement - Financial Performance (revenue and expenditure) - 30/01/2026 | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 22 133 | 25 112 | | 2 360 | 4 310 | 4 185 | 125 | 3% | 25 112 |
| Service charges - Water | | 4 444 | 4 648 | | 363 | 740 | 775 | (35) | -4% | 4 648 |
| Service charges - Waste Water Manag | | 3 677 | 3 871 | | 288 | 626 | 645 | (19) | -3% | 3 871 |
| Service charges - Waste management | | 3 779 | 4 071 | | 294 | 608 | 678 | (70) | -10% | 4 071 |
| Sale of Goods and Rendering of Servi | | 341 | 2 213 | | 48 | 71 | 369 | (298) | -81% | 2 213 |
| Agency services | | 215 | 267 | | 30 | 40 | 45 | (5) | -11% | 267 |
| Interest | | 293 | - | | - | - | - | - | | - |
| Interest earned from Receivables | | 896 | 889 | | 77 | 152 | 148 | 4 | 3% | 889 |
| Interest from Current and Non Current | | 1 617 | 1 400 | | 164 | 298 | 233 | 65 | 28% | 1 400 |
| Rent on Land | | 27 | 102 | | 2 | 5 | 17 | (12) | -72% | 102 |
| Rental from Fixed Assets | | 1 645 | 2 079 | | 134 | 270 | 346 | (76) | -22% | 2 079 |
| Licence and permits | | 227 | 297 | | 19 | 42 | 50 | (7) | -15% | 297 |
| Special rating levies | | 69 | 27 | | 5 | 7 | 5 | 3 | 57% | 27 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 5 657 | 5 998 | | 543 | 6 512 | 1 000 | 5 512 | 551% | 5 998 |
| Surcharges and Taxes | | | | | | | | - | | |
| Fines, penalties and forfeits | | 167 | 34 437 | | 0 | 6 | 5 739 | (5 734) | -100% | 34 437 |
| Licence and permits | | | | | | | | - | | |
| Transfers and subsidies - Operational | | 26 231 | 28 284 | | 478 | 10 290 | 4 714 | 5 576 | 118% | 28 284 |
| Interest | | 466 | 520 | | 35 | 70 | 87 | (17) | -19% | 520 |
| Fuel Levy | | | | | | | | - | | |
| Operational Revenue | | 106 | 345 | | 29 | 58 | 57 | 0 | 1% | 345 |
| Total Revenue (excluding capital transfers and contributions) | | 74 172 | 114 559 | - | 4 867 | 24 104 | 19 093 | 5 011 | 26% | 114 559 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 33 981 | 37 665 | | 2 960 | 5 675 | 6 277 | (602) | -10% | 37 665 |
| Remuneration of councillors | | 3 677 | 3 785 | | 301 | 601 | 631 | (30) | -5% | 3 785 |
| Bulk purchases - electricity | | 14 819 | 16 700 | | 2 086 | 3 997 | 2 783 | 1 213 | 44% | 16 700 |
| Inventory consumed | | 648 | 1 335 | | 30 | 46 | 223 | (176) | -79% | 1 335 |
| Debt impairment | | - | 29 652 | | - | - | 4 942 | (4 942) | -100% | 29 652 |
| Depreciation and amortisation | | 953 | 13 271 | | 1 106 | 1 664 | 2 212 | (548) | -25% | 13 271 |
| Interest | | 3 442 | 2 575 | | 115 | 231 | 429 | (198) | -46% | 2 575 |
| Contracted services | | 10 143 | 9 282 | | 112 | 201 | 1 547 | (1 346) | -87% | 9 282 |
| Transfers and subsidies | | 98 | 10 | | 6 | (1) | 2 | (3) | -184% | 10 |
| Irrecoverable debts written off | | 619 | - | | 100 | 706 | - | 706 | #DIV/0! | - |
| Operational costs | | 13 531 | 10 680 | | 1 104 | 2 195 | 1 780 | 415 | 23% | 10 680 |
| Total Expenditure | | 81 911 | 124 954 | - | 7 922 | 15 314 | 20 826 | (5 511) | -26% | 124 954 |
| Surplus/(Deficit) | | (7 739) | (10 395) | - | (3 054) | 8 789 | (1 733) | 10 522 | (0) | (10 395) |
| Transfers and subsidies - capital (monetary allocations) | | 28 023 | 49 188 | | 590 | 626 | 8 198 | (7 572) | (0) | 49 188 |
| Surplus/(Deficit) after capital transfers & contributions | | 20 284 | 38 793 | - | (2 464) | 9 415 | 6 465 | 2 950 | 0 | 38 793 |
| Income Tax | | | | | | | | - | | |
| Surplus/(Deficit) after income tax | | 20 284 | 38 793 | - | (2 464) | 9 415 | 6 465 | 2 950 | 0 | 38 793 |
| Surplus/(Deficit) attributable to | | 20 284 | 38 793 | - | (2 464) | 9 415 | 6 465 | 2 950 | 0 | 38 793 |
| Surplus/ (Deficit) for the year | | 20 284 | 38 793 | - | (2 464) | 9 415 | 6 465 | 2 950 | 0 | 38 793 |

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 15 - BUDGET AND TREASURY (33: CAPEX) | | - | 139 | - | - | - | 23 | (23) | -100% | 139 |
| Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX) | | - | 23 | - | - | - | 4 | (4) | -100% | 23 |
| Vote 17 - SPORTS AND RECREATION (36: CAPEX) | | 5 192 | 8 696 | - | - | - | 1 449 | (1 449) | -100% | 8 696 |
| Vote 18 - PUBLIC SAFETY (38: CAPEX) | | (29) | 103 | - | - | - | 17 | (17) | -100% | 103 |
| Vote 19 - ROAD TRANSPORT (39: CAPEX) | | 752 | 3 152 | - | 288 | 288 | 525 | (237) | -45% | 3 152 |
| Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX) | | 12 559 | 17 320 | - | - | - | 2 887 | (2 887) | -100% | 17 320 |
| Vote 21 - WATER (42: CAPEX) | | 1 232 | 13 828 | - | 302 | 533 | 2 305 | (1 771) | -77% | 13 828 |
| Vote 22 - ELECTRICITY (43: CAPEX) | | - | - | - | - | - | - | - | | - |
| Total Capital single-year expenditure | 4 | 19 706 | 43 260 | - | 590 | 822 | 7 210 | (6 389) | -89% | 43 260 |
| Total Capital Expenditure | | 19 706 | 43 260 | - | 590 | 822 | 7 210 | (6 389) | -89% | 43 260 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 162 | - | - | - | 27 | (27) | -100% | 162 |
| Executive and council | | | | | | | | - | | |
| Finance and administration | | - | 162 | - | - | - | 27 | (27) | -100% | 162 |
| Internal audit | | | | | | | | - | | |
| Community and public safety | | 5 162 | 8 799 | - | - | - | 1 466 | (1 466) | -100% | 8 799 |
| Community and social services | | | | | | | | - | | |
| Sport and recreation | | 5 192 | 8 696 | - | - | - | 1 449 | (1 449) | -100% | 8 696 |
| Public safety | | (29) | 103 | - | - | - | 17 | (17) | -100% | 103 |
| Economic and environmental services | | 752 | - | - | - | - | - | - | | - |
| Planning and development | | | | | | | | - | | |
| Road transport | | 752 | - | - | - | - | - | - | | - |
| Environmental protection | | | | | | | | - | | |
| Trading services | | 13 792 | 34 300 | - | 590 | 822 | 5 717 | (4 895) | -86% | 34 300 |
| Energy sources | | | | | | | | - | | |
| Water management | | 1 232 | 11 177 | - | 302 | 533 | 1 863 | (1 330) | -71% | 11 177 |
| Waste water management | | 12 559 | 20 472 | - | 288 | 288 | 3 412 | (3 124) | -92% | 20 472 |
| Waste management | | - | 2 651 | - | - | - | 442 | (442) | -100% | 2 651 |
| Other | | | | | | | | - | | |
| Total Capital Expenditure - Functional Classification | 3 | 19 706 | 43 260 | - | 590 | 822 | 7 210 | (6 389) | -89% | 43 260 |
| Funded by: | | | | | | | | | | |
| National Government | | 18 558 | 31 795 | | 288 | 288 | 5 299 | (5 011) | -95% | 31 795 |
| Provincial Government | | 1 148 | 10 977 | | 302 | 533 | 1 830 | (1 296) | -71% | 10 977 |
| District Municipality | | | | | | | | - | | |
| Transfers recognised - capital | | 19 706 | 42 772 | - | 590 | 822 | 7 129 | (6 307) | -88% | 42 772 |
| Borrowing | | | | | | | | - | | |
| Internally generated funds | 6 | - | 488 | - | - | - | 81 | (81) | -100% | 488 |
| Total Capital Funding | | 19 706 | 43 260 | - | 590 | 822 | 7 210 | (6 389) | -89% | 43 260 |

References

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M02 August**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 24 706 | 14 108 | | 44 347 | 14 108 |
| Trade and other receivables from exchange transaction | | 8 157 | 4 010 | | 4 004 | 4 010 |
| Receivables from non-exchange transactions | | (5 936) | 3 496 | | 8 181 | 3 496 |
| Current portion of non-current receivables | | | | | | |
| Inventory | | 175 | 143 | | 170 | 143 |
| VAT | | (148) | 3 503 | | (966) | 3 503 |
| Other current assets | | 3 520 | 2 559 | | 3 106 | 2 559 |
| Total current assets | | 30 474 | 27 820 | – | 58 842 | 27 820 |
| Non current assets | | | | | | |
| Investments | | | | | | |
| Investment property | | 21 208 | 21 142 | | 19 340 | 21 142 |
| Property, plant and equipment | | 314 735 | 329 347 | | 311 600 | 329 347 |
| Biological assets | | | | | | |
| Living and non-living resources | | | | | | |
| Heritage assets | | 43 | 43 | | 43 | 43 |
| Intangible assets | | 156 | 47 | | 52 | 47 |
| Trade and other receivables from exchange transaction | | 27 | 483 | | – | 483 |
| Non-current receivables from non-exchange transaction | | – | 4 | | – | 4 |
| Other non-current assets | | | | | | |
| Total non current assets | | 336 169 | 351 067 | – | 331 035 | 351 067 |
| TOTAL ASSETS | | 366 643 | 378 888 | – | 389 877 | 378 888 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | | | | | |
| Financial liabilities | | – | – | | 219 | – |
| Consumer deposits | | 1 121 | 1 046 | | 1 132 | 1 046 |
| Trade and other payables from exchange transactions | | 26 011 | 20 093 | | 23 993 | 20 093 |
| Trade and other payables from non-exchange transaction | | 6 609 | 1 995 | | 18 661 | 1 995 |
| Provision | | 3 210 | 3 260 | | 4 227 | 3 260 |
| VAT | | (8 423) | (5 679) | | (8 631) | (5 679) |
| Other current liabilities | | | | | | |
| Total current liabilities | | 28 528 | 20 714 | – | 39 602 | 20 714 |
| Non current liabilities | | | | | | |
| Financial liabilities | | – | – | | 230 | – |
| Provision | | 28 852 | 35 137 | | 28 922 | 35 137 |
| Long term portion of trade payables | | | | | | |
| Other non-current liabilities | | 4 390 | 4 390 | | 6 262 | 4 390 |
| Total non current liabilities | | 33 242 | 39 527 | – | 35 414 | 39 527 |
| TOTAL LIABILITIES | | 61 770 | 60 241 | – | 75 016 | 60 241 |
| NET ASSETS | 2 | 304 873 | 318 646 | – | 314 861 | 318 646 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 300 976 | 322 272 | | 315 056 | 322 272 |
| Reserves and funds | | | | | | |
| Other | | 4 390 | – | | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 305 366 | 322 272 | – | 315 056 | 322 272 |

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 5 343 | 5 110 | | 1 760 | 2 210 | 852 | 1 359 | 160% | 5 110 |
| Service charges | | 31 179 | 40 680 | | 2 964 | 5 408 | 6 780 | (1 372) | -20% | 40 680 |
| Other revenue | | 17 386 | 30 121 | | 1 399 | 4 298 | 5 020 | (723) | -14% | 30 121 |
| Transfers and Subsidies - Operational | | 35 869 | 23 824 | | 2 825 | 12 532 | 3 971 | 8 561 | 216% | 23 824 |
| Transfers and Subsidies - Capital | | 25 466 | 49 188 | | - | 12 318 | 8 198 | 4 120 | 50% | 49 188 |
| Interest | | 1 583 | - | | - | - | - | - | | - |
| Dividends | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (91 868) | (90 604) | | (7 567) | (15 661) | (15 101) | (560) | 4% | (90 604) |
| Interest | | (0) | (2 575) | | - | - | (429) | 429 | -100% | (2 575) |
| Transfers and Subsidies | | | | | | | | - | | |
| NET CASH FROM/(USED) OPERATING ACT | | 24 958 | 55 744 | - | 1 382 | 21 105 | 9 291 | (11 815) | -127% | 55 744 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 2 226 | - | | - | - | - | - | | - |
| Decrease (increase) in non-current receivables | | | | | | | | - | | |
| Decrease (increase) in non-current investments | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Capital assets | | (22 696) | (49 749) | | (629) | (1 120) | (8 292) | 7 171 | -86% | (49 749) |
| NET CASH FROM/(USED) INVESTING ACTI | | (20 469) | (49 749) | - | (629) | (1 120) | (8 292) | (7 171) | 86% | (49 749) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | - | | |
| Borrowing long term/refinancing | | | | | | | | - | | |
| Increase (decrease) in consumer deposits | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | - | | |
| NET CASH FROM/(USED) FINANCING ACT | | - | - | - | - | - | - | - | | - |
| NET INCREASE/ (DECREASE) IN CASH HE | | 4 489 | 5 995 | - | 752 | 19 985 | 999 | | | 5 995 |
| Cash/cash equivalents at beginning: | | 6 710 | 6 713 | | - | 24 741 | 1 119 | 23 622 | | 6 713 |
| Cash/cash equivalents at month/year end: | | 11 199 | 12 708 | | 752 | 44 726 | 2 118 | | | 12 708 |

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M02 August

| Ref | Description R thousands | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|---|----------|--|--|
| 1 | Revenue | | | |
| | Property rates | 551% | Billed on an annual basis with SA30 not accounting for cyclical nature | SA30 to be adjusted during the adjustment budget |
| | Fines, penalties and forfeits | -100% | Fines will be recognised on a cash basis but is incidental in nature | Cash received for fines to be recognised timeously |
| | Transfers and subsidies - Operational | 118% | SA30 not aligned to NT payment schedule | SA30 to be adjusted during the adjustment budget |
| | Sale of Goods and Rendering of Services | -81% | Mainly driven by library funding from PT but not received yet | SA30 to be adjusted during the adjustment budget |
| 2 | Expenditure By Type | | | |
| | Employee related costs | -10% | SA30 did not account for vacancies and bonuses | SA30 to be adjusted during the adjustment budget |
| | Bulk purchases - electricity | 44% | SA30 did not account for high season (winter) and cyclical nature of | SA30 to be adjusted during the adjustment budget |
| | Debt impairment | -100% | An annual transaction | Breakdown the budget in 12 instalments |
| | Depreciation and amortisation | -25% | Incorrectly accounted for - 12 month breakdown of budgeted amount | Prior year transaction to be adjusted to the budgeted amount |
| | Contracted services | -87% | Cyclical in nature and very much grant dependent | SA30 can be adjusted to account for excessive deviations |
| | Inventory consumed | 79% | SA30 not budgeted for cyclical nature of consumption or aligned with | SA30 to be adjusted during the adjustment budget |
| 5 | Cash Flow | | | |
| | Service charges | -20% | The budget included revenue forgone under transfers and subsidies | System error |
| | Transfers and Subsidies (Capex & Opex) | 216% | SA30 not aligned to NT payment schedule | SA30 to be adjusted during the adjustment budget |
| | Capital assets | 86% | Budget not aligned with the procurement plan | To be corrected through the adjustment budget |

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

| WCU51 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Muz August | | | | | | | | | | | | | | |
|--|--|----------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|--------|--------------------------|--|---|
| Description | | NT Cod e | Budget Year 2025/26 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment Bad Debts i.e. Council Allowance |
| | | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | | 1200 | 374 | 160 | 134 | 122 | 102 | 101 | 1 956 | 313 | 3 262 | 2 594 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electric | | 1300 | 1 922 | 163 | 100 | 61 | 39 | 35 | 666 | 125 | 3 111 | 926 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | | 1400 | 4 596 | 72 | 38 | 62 | 59 | 56 | 4 234 | 76 | 9 194 | 4 486 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | | 1500 | 268 | 110 | 98 | 91 | 82 | 76 | 1 669 | 367 | 2 760 | 2 284 | – | – |
| Receivables from Exchange Transactions - Waste Management | | 1600 | 309 | 109 | 92 | 81 | 72 | 68 | 1 159 | 229 | 2 120 | 1 609 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | | 1700 | 102 | 64 | 60 | 52 | 44 | 43 | 710 | 477 | 1 553 | 1 326 | – | – |
| Interest on Arrear Debtor Accounts | | 1810 | – | – | – | – | – | – | – | – | – | – | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | | 1900 | 17 | 15 | 16 | 4 | 5 | 4 | 214 | (43) | 233 | 185 | – | – |
| Total By Income Source | | 2000 | 7 588 | 695 | 539 | 473 | 402 | 383 | 10 609 | 1 544 | 22 233 | 13 411 | – | – |
| 2024/25 - totals only | | | | | | | | | | | – | – | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | | 2200 | 508 | 128 | 101 | 59 | 42 | 37 | 543 | 179 | 1 598 | 861 | – | – |
| Commercial | | 2300 | 4 351 | 99 | 82 | 74 | 60 | 55 | 3 621 | 192 | 8 534 | 4 002 | – | – |
| Households | | 2400 | 2 729 | 467 | 357 | 340 | 300 | 290 | 6 445 | 1 173 | 12 101 | 8 548 | – | – |
| Other | | 2500 | – | – | – | – | – | – | – | – | – | – | – | – |
| Total By Customer Group | | 2600 | 7 588 | 695 | 539 | 473 | 402 | 383 | 10 609 | 1 544 | 22 233 | 13 411 | – | – |

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

| WCCOT Langsburg - Supporting Table 004 Monthly Budget Statement - aged creditors - mo2 August | | | | | | | | | | | |
|---|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|------------------------------------|
| Description | NT Code | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same) |
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | 2 399 | - | - | - | - | - | - | - | 2 399 | |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | |
| Trade Creditors | 0700 | 331 | 131 | 1 822 | 461 | - | - | - | 182 | 2 927 | |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | |
| Other | 0900 | - | - | - | - | - | - | - | - | - | |
| Medical Aid deductions | 0950 | - | - | - | - | - | - | - | - | - | |
| Total By Customer Type | 1000 | 2 731 | 131 | 1 822 | 461 | - | - | - | 182 | 5 327 | |

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

| WC031 Laingsburg - Supporting Table 302 Monthly Budget Statement - performance indicators - mo2 August | | | | | | | |
|--|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| Description of financial indicator | Basis of calculation | Ref | 2024/25 | Budget Year 2025/26 | | | |
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 4.2% | 12.7% | 0.0% | 8.7% | 5.1% |
| Borrowed funding of 'own'n capital expenditure | Borrowings/Capital expenditure ex cl. transfers and grants | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 12.1% | 8.2% | 0.0% | 15.7% | 8.2% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 106.8% | 134.3% | 0.0% | 148.6% | 134.3% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 86.6% | 68.1% | 0.0% | 112.0% | 68.1% |
| <u>Revenue Management</u> | | | | | | | |
| Annual Debtors Collection Rate (Pay ment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual | | 7.8% | 9.2% | 0.0% | 63.4% | 9.2% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 45.8% | 32.9% | 0.0% | 23.5% | 32.9% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 2.0% | 2.1% | 0.0% | 0.7% | 2.1% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 5.9% | 13.8% | 0.0% | 5.5% | 5.6% |
| <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. Other Information or Documentation

Municipal Manager's Quality Certificate

The in-year report must be covered by a quality certificate in the format described below:

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat

PRIVAATSAK X4
LAINGSBURG
6900



Municipal Buildings, Van Riebeeck Street

PRIVATE BAG X4
LAINGSBURG
6900

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNOMMER :
REFERENCE NUMBER :
NAVRAE :
ENQUIRIES :

Tel. (023) 55-1 1019

Faks/Fax (023) 5511019

QUALITY CERTIFICATE

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

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

For the month of August 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Mr. Jafta Booysen

Municipal Manager of Laingsburg Municipality (WC051)

Signature

Date

6. Recommendation

It is recommended that Council / Finance Committee take note of this report.