

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENT FOR THE MONTH ENDING
JANUARY 2026

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GLOSSARY

TERM	MEANING
Adjustments budget	Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Budget	The financial plan of the municipality
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the municipality's balance sheet
Cash flow statement	A statement showing when actual cash will be received and spent by the municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government
Equitable share	A general grant paid to municipalities. It is predominantly targeted to help with free basic services
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting
IDP	Integrated Development Plan. The main strategic planning document of the municipality
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

TERM	MEANING
MFMA	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act
mSCOA	Municipal Standard Chart of Accounts. Business reform introduced by National Treasury in 2014 to standardise municipal financial data, promoting uniformity and quality in reporting from data collection to annual financial statements
MTREF	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget
Virement	Transfers between votes normally allowed within a vote and must be agreed by Council through an Adjustments Budget
Vote	One of the main segments into which a budget is divided

REPORT TO COUNCIL

I present to Council monthly budget statement for January 2026, which reports on the implementation of the budget and the financial state of affairs of Laingsburg Municipality, as submitted by the Accounting Officer (Municipal Manager) in terms of Section 71(1) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) ("MFMA").

This report is presented to Council in terms of Section 54(1) of the MFMA which requires that, *"On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must-*

- (a) *consider the statement or report;*
- (b) *check whether the municipality's approved budget is implanted in accordance with the service delivery and budget implementation plan."*

RECOMMENDATION

It is recommended that Council notes the section 71 monthly budget statement and supporting documentation for January 2026.



ALETTA THERON
Executive Mayor
13 February 2026

REPORT TO THE EXECUTIVE MAYOR

This report is submitted in terms of Section 71 (1) of the MFMA which 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 reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) *Actual revenue, per revenue source;*
- (b) *actual borrowings;*
- (c) *actual expenditure per vote;*
- (d) *actual capital expenditure per vote;*
- (e) *the amount of any allocations received;*
- (f) *actual expenditure on those allocations excluding expenditure on-*
 - i. *its share of the local government equitable share: and*
 - ii. *allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
- (g) *when necessary, an explanation of-*
 - i. *any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;*
 - ii. *any material variances from the service delivery and budget implementation plan; and*
 - iii. *any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget".*



JAFTHA BOOYSEN

Municipal Manager

13 February 2026

PART 1: IN-YEAR REPORT

A. INTRODUCTION

The Municipal Budget and Reporting Regulations (MBRR) provide the regulatory framework for consistent, transparent, and credible municipal budgeting and reporting. Their purpose is to strengthen financial governance, improve the sustainability of municipal finances, and support informed decision-making on service delivery priorities.

This monthly budget statement has been prepared in accordance with:

- The Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA), Section 71; and
- The Municipal Budget and Reporting Regulations.

The MBRR prescribe the format and content of monthly budget statements, as set out in Schedule C, and require the inclusion of standardised tables, charts, and explanatory notes. This ensures comparability, transparency, and accountability in municipal financial reporting, while enabling Council, Provincial Treasury, and other stakeholders to exercise effective oversight over the Municipality's financial performance.

This report therefore presents a consolidated view of the Municipality's financial position as at 31 January 2026, with specific focus on revenue collection, expenditure trends, capital programme performance, cash flow sustainability, and emerging financial risks.

B. BUDGET, REPORTING, AND EXPENDITURE MANAGEMENT

The table below provides an overview of the implementation of the 2025/26 budget for the month ended 31 January 2026.

BUDGET MANAGEMENT

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	163 747	167 024	57 123	34,20
Total Expenditure	124 954	127 090	61 752	48,59
Surplus/(Deficit) after capital transfers	38 793	39 934	4 629	(11,59)
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	36 196	36 763	4 884	13,29
Funding Sources				
<i>National Government - MIG</i>	14 498	14 498	3 444	23,76
<i>National Government - WSIG</i>	17 297	17 297	789	4,56
<i>Provincial Government - WCRF</i>	3 913	4 480	610	13,62
<i>Provincial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	488	488	40	8,20
Total sources of capital funds	36 196	36 763	4 883	13,28

OPERATING REVENUE

The Municipality has generated operating revenue amounting to R57.12 million year-to-date, which is 34.2% of the total projected operating revenue for the 2025/26 financial year which amounts to R116.18 million, as reflected in the Schedule C tables.

CAPITAL EXPENDITURE

Capital payments for the month of January 2026 amounted to R654 258, relating to the upgrading of the existing Goldnerville Stormwater Bridges and Phase 2 of the Bergsig Sports Facility. Although some progress is being made on projects, overall capital spending remains below the projections. This underperformance is linked to procurement processes. Management will monitor these processes closely to mitigate the risk of under-spending and potential roll-overs at year-end.

CASH FLOW

The municipality started the financial year with a cash flow balance of R24.74 million. The closing balance as at 31 January 2026 amounts to R43.33 million. The municipality's cash flow is primarily supported by operating activities, particularly grant receipts, as no borrowing or investment income was budgeted for the 2025/26 financial year.



OPERATING SURPLUS/DEFICIT

Actual operating revenue for the month amounted to R4.82 million, while operating expenditure amounted to R7.022 million, resulting in an operating deficit of R2.203 million for the month under review.

CREDITORS

Total outstanding creditors as at 31 January 2026 amount to R2.99 million. It should be noted that accounts relating to the Auditor-General and SALGA are excluded from this figure.

In general, the municipality continues to pay suppliers within the prescribed 30-day period. During the month under review, there were three instances where supplier invoices were submitted to the Expenditure Department more than 30 days after the invoice date. Notwithstanding these exceptions, overall payment performance remains satisfactory and is closely monitored to ensure ongoing compliance with legislative requirements.

COST CONTAINMENT MEASURES

The Local Government: Municipal Cost Containment Regulations came into effect on 1 November 2019 and require municipalities to manage expenditure in a manner that promotes economy, efficiency, and effectiveness.

Sections 62(1)(a) and 95(a) of the MFMA place responsibility on the Accounting Officer to ensure that municipal resources are used effectively, efficiently, and economically. In addition, MFMA Circular 97 requires municipalities to utilise existing reporting mechanisms to monitor and report on cost containment measures.

The table that follows summarises expenditure items prescribed in the Regulations and Circular. Items highlighted in red indicate expenditure that exceeds budgeted limits and require management attention. These variances are being reviewed, and corrective measures will be implemented where necessary.

Cost Savings Items	COST SAVINGS YEAR-TO-DATE REPORT						
	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXP THIS PERIODE	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	5 514 482	173 942	3 908 439	(1 270 327)	(1 606 043)
Travel and subsistence	573 500	47 792	334 542	5 610	477 814	(42 181)	143 273
Accommodation	315 764	26 314	184 196	11 421	228 940	(14 893)	44 745
Sponsorships and catering	64 000	5 333	37 333	654	17 086	(4 680)	(20 247)
Communication	210 700	17 558	122 908	3 871	104 908	(13 687)	(18 000)
Overtime	1 026 100	85 508	598 558	193 925	770 137	108 417	171 579
Total	R 10 855 679	R 1 626 775	R 6 792 020	R 389 424	R 5 507 325	(1 237 350)	(1 284 694)

C. EMPLOYEE RELATED COSTS

In terms of Section 66 of the MFMA, the municipality is required to report to Council on all expenditure incurred on staff salaries, wages, allowances, and benefits, disaggregated by type of expenditure. The tables that follow present employee-related costs for the month of January 2026 by department and by expenditure category, including salaries and wages, pension and medical aid contributions, travel and subsistence allowances, housing benefits, overtime, and other staff-related benefits.

The purpose is to provide Council with assurance that personnel expenditure remains within budget, given that employee-related costs continue to represent a significant component of operating expenditure and therefore remain a key focus area of financial management and oversight.

CORPORATE SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R224 205.70
CONTRIBUTIONS TO PENSION FUNDS	R37 971.15
CONTRIBUTION TO MEDICAL AIDS	R14 590.80
HOUSING ALLOWANCES	R2 228.80
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R36 485.61
TOTAL	R315 482.06

FINANCE AND COMPLIANCE SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R481 959.80
CONTRIBUTIONS TO PENSION FUNDS	R59 240.73
CONTRIBUTION TO MEDICAL AIDS	R21 814.46
HOUSING ALLOWANCES	R2 228.80
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R13 000.00
TOTAL	R578 243.79

COMMUNITY SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R301 213.89
CONTRIBUTIONS TO PENSION FUNDS	R45 726.30
CONTRIBUTION TO MEDICAL AIDS	R11 675.06
HOUSING ALLOWANCES	-
OVERTIME PAYMENTS	R41 828.33
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R29 786.49
TOTAL	R430 230.07

OFFICE OF THE MUNICIPAL MANAGER

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R161 320.13
CONTRIBUTIONS TO PENSION FUNDS	R8 585.65
CONTRIBUTION TO MEDICAL AIDS	R7 554.86
HOUSING ALLOWANCES	R1 114.40
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R19 976.27
TOTAL	R198 551.31

COUNCIL

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R303 135.96
CONTRIBUTIONS TO PENSION FUNDS	-
CONTRIBUTION TO MEDICAL AIDS	-
HOUSING ALLOWANCES	-
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R31 876.06
TOTAL	R335 012.02

TECHNICAL SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R573 632.35
CONTRIBUTIONS TO PENSION FUNDS	R100 810.96
CONTRIBUTION TO MEDICAL AIDS	R29 152.38
HOUSING ALLOWANCES	R1 114.40
OVERTIME PAYMENTS	R152 096.94
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R84 034.03
TOTAL	R940 841.06

D. REVENUE AND DEBT COLLECTION

BILLING VS ACTUAL

Period	Billing	Collections (Receipts)	Collection Rate %
July 2025	R9 154 046,43	R3 018 809,08	33,0 %
August 2025	R3 950 767,31	R4 750 221,77	120,2 %
September 2025	R3 463 869,93	R3 392 302,14	97,9 %
October 2025	R2 590 402,21	R3 559 485,80	137,4 %
November 2025	R3 369 960,00	R3 077 944,89	91,3 %
December 2025	R6 646 592,36	R5 822 193,50	87,0 %
January 2026	R4 546 522,86	R2 920 516,90	64,2 %

DEBTORS

Total outstanding debtors as at the end of January 2026 amounted to R21.11 million, compared to R19.83 million at the end of the previous month, reflecting a month-on-month increase of R1.28 million in outstanding debtors.

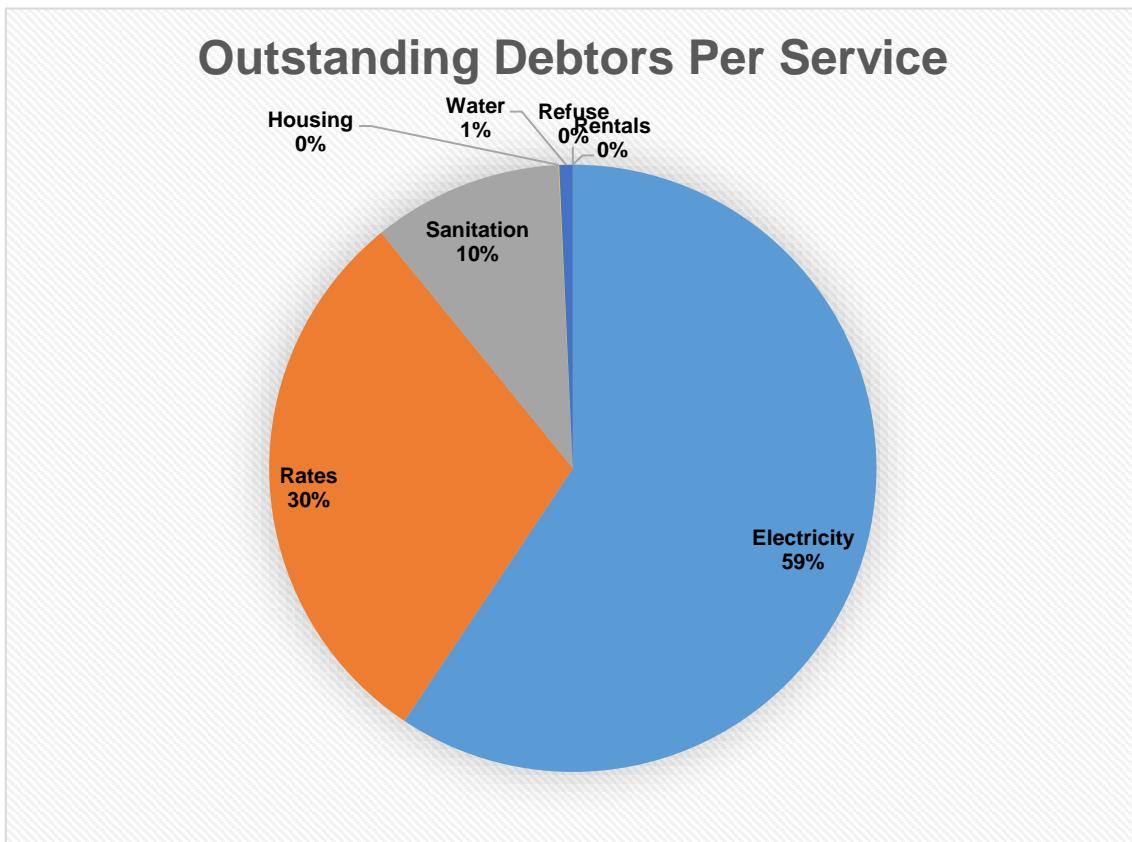
The payment rate achieved in the 2024/25 financial year was 91%. As at the end of January 2026, the payment rate declined to 64%, compared to 87% in the previous month. This is significantly below the budgeted collection assumption of 93% and indicates materially weaker collections for the month of January, placing pressure on both cash flow and debtor levels.

The lower-than-expected collection rate is mainly due to the timing of meter readings and billing cycles for consumption-based services. During December 2025, the municipality had a short meter reading cycle which was followed by an extended cycle in January 2026. As a result, the January billing reflected higher consumption over a longer period, while collections in January were largely based on the December 2025 billings. This timing mismatch distorted the monthly collection ratio and resulted in a weak collection rate for January 2026.

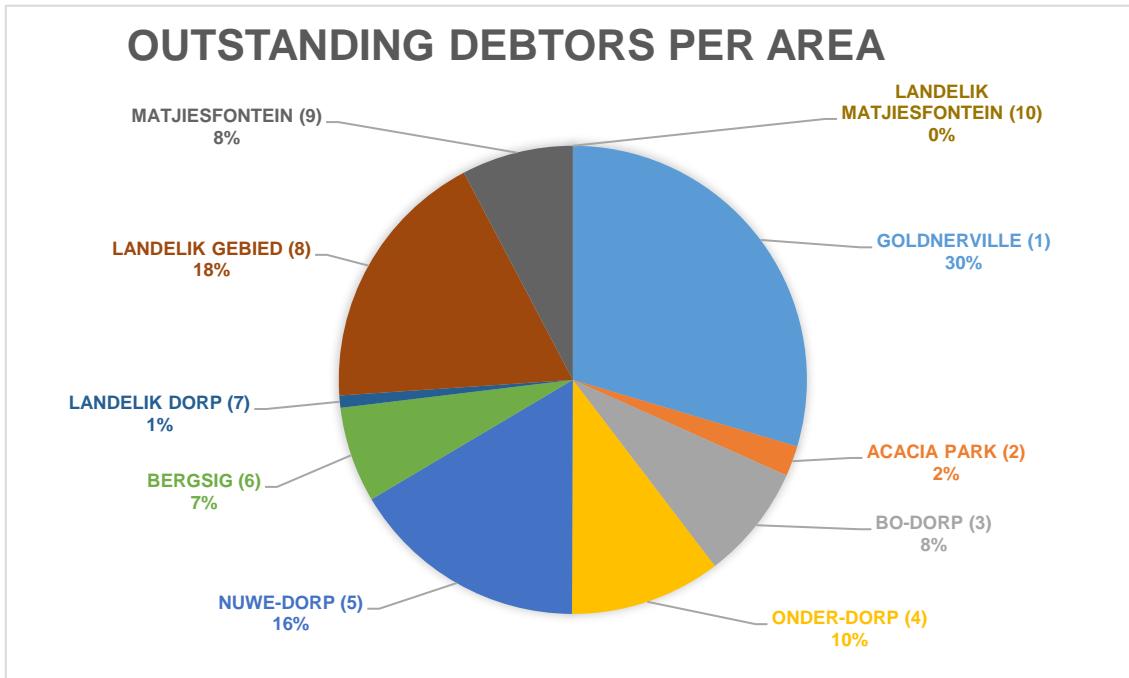
Long-outstanding debt remains a concern. Debtors older than 12 months amount to R10.26 million, representing 48.6% of the total outstanding debtors' book. Additionally, total debt outstanding for more than 90 days amounts to R16.25 million, indicating that a significant proportion of the debtor book remains in arrears.

The municipality continues to implement its Debt Collection and Credit Control Policy to address the growth in long-outstanding debt. It is further noted that outstanding amounts in areas where the municipality is not the electricity service provider are increasing at a faster rate, which requires targeted intervention and monitoring.

The following graph shows the outstanding debtors per service type as at the end of January 2026:



This graph below shows the outstanding debtors per area as at the end of January 2026



COUNCILLORS' OUTSTANDING ACCOUNTS

NAME	CURRENT	30 DAYS	60 DAYS	90 DAYS	OLDER THAN 90 DAYS	TOTAL
POTGIETER	0.00	0.00	0.00	0.00	0.00	0.00
KLEINBOOI	0.00	0.00	0.00	0.00	0.00	0.00
LABAN	0.00	0.00	0.00	0.00	0.00	0.00
BOTHA	0.00	0.00	0.00	0.00	0.00	0.00
PIETERSEN	0.00	0.00	0.00	0.00	0.00	0.00
THONER	0.00	0.00	0.00	0.00	0.00	0.00
GOUWS	0.00	0.00	0.00	0.00	0.00	0.00

The table above indicates whether any councillors of Laingsburg Municipality have outstanding accounts and, if so, the duration of such arrears. Currently, none do.

EMPLOYEE OUTSTANDING ACCOUNTS

There are no outstanding debtor accounts in respect of municipal employees.

GOVERNMENT DEBT

Department	Rates					Services					Total Debt
	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National: Public Works	290	217	456	22 316	23 280	74 367	49 497	23 276	221 036	368 176	R391 455
Provincial: Public Works, Roads and Transport	-	-	-	34 514	34 514	48 401	49 413	45 219	426 281	569 314	R603 829
Provincial: Education	-	-	-	-	-	47 532	0	-	0	47 532	R47 532
Provincial: Health	-	-	-	-	-	120 217	13 193	5 117	41 715	180 242	R180 242
Provincial: Other Departments	-	-	-	-2	-2	950 771	30 282	26 429	475 023	1 482 505	R1 482 504
TOTAL OUTSTANDING	290	217	456	56 829	57 792	1 241 288	142 385	100 041	1 164 054	2 647 769	2 705 561

Government debt amounts to R2.71 million as at 31 January 2026, representing approximately 12.8% of the total outstanding debtors of R21.11 million. While this category of debt can generally be regarded as recoverable, delays in settlement may have a negative impact on the municipality's cash flow position. Management will continue to engage with the relevant organs of state to facilitate settlement and to ensure that outstanding balances are reduced.

DEBT COLLECTION

No handovers for legal collection were processed during the month of January 2026.

INDIGENT STASTICS

The statistics below are reflective of the status quo as at 31 January 2026:

ALLOCATION	SERVICES		MONTH	IGL 869	Total		H/H	H/H	HOUSEHOLD (H/H)
9/254-4503-21	ELEC ESKOM	0	202507	R 16 621,20	R 19 114,38		0	-174	-174
	ELEC ESKOM	0	202508	R 18 870,99	R 21 701,64		0	-174	-174
	ELEC ESKOM	0	202509	R 18 980,71	R 21 827,82		0	-174	-174
	ELEC ESKOM	0	202510	R 19 090,42	R 21 953,98		0	-174	-174
	ELEC ESKOM	0	202511	R 18 870,99	R 21 701,64		0	-171	-171
	ELEC ESKOM	0	202512	R 18 761,28	R 21 575,47		0	-173	0
	ELEC ESKOM	0	202601	R 18 980,70	R 21 827,81	0			0
	ELEC ESKOM	0	202602		R -		0		0
	ELEC ESKOM	0	202603		R -		0		0
	ELEC ESKOM	0	202604		R -		0		0
	ELEC ESKOM	0	202605		R -		0		0
	ELEC ESKOM	0	202606		R -		0		0
9/254-696-2090	ELEC		202507	R 103 446,43	R 118 963,39		338	174	512
	ELEC		202508	R 98 201,34	R 112 508,49		319	174	493
	ELEC		202509	R 96 778,18	R 111 263,59		315	174	489
	ELEC		202510	R 81 215,98	R 93 398,38		264	174	438
	ELEC		202511	R 28 226,75	R 32 460,76		86	171	257
	ELEC		202512	R 72 619,50	R 83 512,43		238	173	411
	ELEC	202601	R 83 319,96	R 95 817,95	272				272
	ELEC		202602		R -		0		0
	ELEC		202603		R -		0		0
	ELEC		202604		R -		0		0
	ELEC		202605		R -		0		0
	ELEC		202606		R -		0		0
9/250-640-1798	SEWERAGE		202507	R 89 046,00	R 102 402,90		459	0	459
	SEWERAGE		202508	R 93 896,00	R 107 980,40		484	0	484
	SEWERAGE		202509	R 96 612,00	R 111 103,80		498	0	498
	SEWERAGE		202510	R 96 612,00	R 111 103,80		498	0	498
	SEWERAGE		202511	R 96 224,00	R 110 657,60		496	0	496
	SEWERAGE		202512	R 63 632,00	R 73 176,80		328	0	328
	SEWERAGE	202601	R 72 556,00	R 83 439,40	374	0			328
	SEWERAGE		202602		R -		0	0	0
	SEWERAGE		202603		R -		0	0	0
	SEWERAGE		202604		R -		0	0	0
	SEWERAGE		202605		R -		0	0	0
	SEWERAGE		202606		R -		0	0	0
9/252-668-1970	WATER		202507	R 99 815,59	R 114 787,93		459	0	459
	WATER		202508	R 105 618,84	R 121 461,67		487	0	487
	WATER		202509	R 108 891,63	R 125 225,37		502	0	502
	WATER		202510	R 108 828,76	R 125 153,07		502	0	502
	WATER		202511	R 108 924,34	R 125 262,99		501	0	501
	WATER		202512	R 71 064,71	R 81 724,42		330	0	330
	WATER	202601	R 81 514,55	R 93 741,73	376	0			376
	WATER		202602		R -		0	0	0
	WATER		202603		R -		0	0	0
	WATER		202604		R -		0	0	0
	WATER		202605		R -		0	0	0
	WATER		202606		R -		0	0	0
9/248-615-1642	REFUSE		202507	R 78 394,48	R 90 153,65		472	0	472
	REFUSE		202508	R 82 546,73	R 94 928,74		497	0	497
	REFUSE		202509	R 84 871,99	R 97 602,79		511	0	511
	REFUSE		202510	R 84 871,99	R 97 602,79		511	0	511
	REFUSE		202511	R 84 539,81	R 97 220,78		509	0	509
	REFUSE		202512	R 55 307,97	R 63 604,17		333	0	333
	REFUSE	202601	R 63 114,20	R 72 581,33	380	0			380
	REFUSE		202602	R -	R -		0	0	0
	REFUSE		202603	R -	R -		0	0	0
	REFUSE		202604	R -	R -		0	0	0
	REFUSE		202605	R -	R -		0	0	0
	REFUSE		202606	R -	R -		0	0	0
YTD	SERVICES			R 2 520 868,02	R 2 898 543,85				

E. GRANT MANAGEMENT

This section summarises the receipt and expenditure of conditional grants for the 2025/26 financial year, as required by:

- Section 71(6)(b) and (c) of the MFMA;
- The Division of Revenue Act (DoRA); and
- MFMA Circulars 71 and 104

NATIONAL GRANTS

The municipality received a total allocation of R63.5 million in terms of the DoRA [B15-2025]. This comprises R23.29 million in respect of the Equitable Share, R17.02 million for MIG, R19.89 million for WSIG, R1.9 million for the FMG, and R1.39 million for the EPWP.

MIG and WSIG are capital grants. To date, Laingsburg Municipality has received R9.64 million for MIG and R8 million for WSIG. The full R1.9 million of the FMG has been received. As at 31 January 2026, EPWP receipts total R965 000. The final tranche of the EPWP grant was received in February 2026 and will be reflected in the February report.

While the grants listed above are subject to specific spending conditions, the Equitable Share is an unconditional transfer. To date, the municipality has received R17.47 million in respect of the Equitable Share.

Below is a table that shows the following grants that we received and spent as follows:

Grant	Purpose / Description	Allocation	Amount Received	Amount Spent	Status Quo
FMG	To develop financial human capacity within municipalities	R 1 900 000,00	R 1 900 000,00	R 673 786,63	
	Interns Stipend / Salary and Training	R 500 000,00	R 500 000,00	R 16 666,66	Two interns have been appointed, and recruitment for the remaining three interns is scheduled to take place during February 2026.
	Acquisition, upgrading, and maintenance of financial system	R 1 158 500,00	R1 158500	R 610 875,60	
	Internal Audit and Audit Committee work	R 115 000,00	R 115 000,00	R 46 244,37	No expenditure was incurred during January 2026.
EPWP	Training in support of Minimum Competency Regulations	R 126 500,00	R 126 500,00	R -	The Municipal Minimum Competency training is scheduled to commence in March 2026.
	To create job opportunities.	R 1 385 000,00	R 965 000,00	R 857 025,00	The municipality has 40 workers under EPWP. The final tranche of the grant was received in early February 2026 and will be reported in the next reporting cycle.
MIG	Upgrade of Municipal Infrastructure	R 17 024 000,00	R 9 636 000,00	R3 800 808,92	
	Goldnerville Stormwater Bridges upgrade	R 3 628 886,00	R 2 159 000,00	R2 030 761,00	The project is currently in the construction phase and implementation is ongoing.
	Bergsig Sports Facility – Phase 2	R 10 000 000,00		R 519 182,92	Construction commenced during January 2026 and the project is currently approximately 20% complete.
	Yellow Fleet Project	R 3 043 914,00	R2 159000	R1 075 365,00	A front-end loader and a refuse compactor truck have been successfully procured. Payment for the compactor truck was made in February 2026 and will be reflected in the next reporting period. The amount of R1 075 365 relates to the front-end loader, which was paid in September 2025.
WSIG	PMU	R 351 200,00		R 175 500,00	Implementation is ongoing.
	To provide water and sanitation services and reduce backlog	R 19 891 000,00	R 8 000 000,00	R 789 430,00	
WSIG	Upgrading of Laingsburg WWTW	R 19 891 000,00	R 8 000 000,00	R 789 430,00	Procurement processes are still ongoing.

PROVINCIAL TREASURY GRANTS

The municipality has been allocated, via the Provincial Treasury, grant funding amounting to R15.64 million for the financial year, distributed across various funding streams and subject to monthly and quarterly reporting requirements. This amount represents funding approved for the year and not cash received upfront. To date, an amount of R3.23 million has been approved. An adjustment budget was tabled on 12 December 2025 to provide for changes in grant funding.

PART 2: IN-YEAR BUDGET MONTHLY STATEMENT

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: MONTHLY BUDGET STATEMENT SUMMARY

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M07 January

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	5 657	5 998	5 998	(10)	6 192	3 499	2 694	77%	5 998
Service charges	34 034	37 702	37 702	4 091	22 606	21 993	613	3%	37 702
Investment revenue	1 617	1 400	1 400	103	696	817	(120)	-15%	1 400
Transfers and subsidies - Operational	26 231	28 284	29 909	281	20 066	17 447	2 619	0	29 909
Other own revenue	6 632	41 175	41 175	353	2 719	24 019	(21 300)	-89%	41 175
Total Revenue (excluding capital transfers and contributions)	74 172	114 559	116 184	4 818	52 280	67 774	(15 494)	-23%	116 184
Employee costs	33 981	37 665	37 665	3 077	22 067	21 971	96	0%	37 665
Remuneration of Councillors	3 677	3 785	3 785	301	2 104	2 208	(105)	-5%	3 785
Depreciation and amortisation	953	13 271	13 271	1 106	7 194	7 741	(548)	-7%	13 271
Interest	3 442	2 575	2 575	173	900	1 502	(602)	-40%	2 575
Inventory consumed and bulk purchases	15 467	18 035	19 205	1 280	11 623	11 203	420	4%	19 205
Transfers and subsidies	98	10	10	4	19	6	14	233%	10
Other expenditure	24 293	49 613	50 579	1 081	17 845	29 505	(11 660)	-40%	50 579
Total Expenditure	81 911	124 954	127 090	7 022	61 752	74 136	(12 384)	-17%	127 090
Surplus/(Deficit)	(7 739)	(10 395)	(10 906)	(2 203)	(9 472)	(6 362)	(3 110)	49%	(10 906)
Transfers and subsidies - capital (monetary)	28 023	49 188	50 840	654	4 648	29 657	###	-84%	50 840
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 284	38 793	39 934	(1 549)	(4 824)	23 295	(28 119)	-121%	39 934
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 284	38 793	39 934	(1 549)	(4 824)	23 295	(28 119)	-121%	39 934
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	30 474	27 820	27 525		41 976				27 525
Total non current assets	336 169	354 694	356 131		329 933				356 131
Total current liabilities	28 528	20 714	20 714		35 874				20 714
Total non current liabilities	33 242	39 527	39 527		35 414				39 527
Community wealth/Equity	305 366	322 272	323 414		300 817				323 414
Cash flows									
Net cash from (used) operating	25 435	57 144	58 501	(2 749)	23 296	34 126	10 829	32%	58 501
Net cash from (used) investing	(20 469)	(49 745)	(51 398)	-	(4 711)	(29 982)	(25 271)	84%	(51 398)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	11 676	14 112	13 817	(2 749)	43 326	8 060	(35 266)	-438%	13 817
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	3 264	897	699	756	1 669	482	3 086	10 258	21 111
Creditors Age Analysis									
Total Creditors	2 791	45	-	-	-	-	2 269	185	5 291

TABLE C2: FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION)

The operating budget is reported using the standard Government Finance Statistics (GFS) classifications for comparability, with financial performance shown in Table C2 (standard classification) and Table C3 (municipal vote).

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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>		64 134	74 172	75 415	364	28 194	43 992	(15 798)	-36%	75 415
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		64 134	74 172	75 415	364	28 194	43 992	(15 798)	-36%	75 415
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		342	36 516	37 898	168	871	22 107	(21 237)	-96%	37 898
Community and social services		23	1 759	2 759	141	875	1 609	(735)	-46%	2 759
Sport and recreation		0	3	3	—	—	2	(2)	-100%	3
Public safety		300	34 733	35 115	26	(15)	20 484	(20 499)	-100%	35 115
Housing		18	22	22	2	11	13	(2)	-16%	22
Health		1	—	—	0	0	—	0	#DIV/0!	—
<i>Economic and environmental services</i>		1 425	1 500	1 500	107	890	875	15	2%	1 500
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		1 425	1 500	1 500	107	890	875	15	2%	1 500
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		36 293	51 559	52 211	4 833	26 973	30 457	(3 484)	-11%	52 211
Energy sources		22 386	27 703	27 703	2 956	15 537	16 160	(623)	-4%	27 703
Water management		6 069	10 756	11 409	575	3 733	6 655	(2 922)	-44%	11 409
Waste water management		3 860	4 992	4 992	295	2 236	2 912	(675)	-23%	4 992
Waste management		3 977	8 108	8 108	1 007	5 466	4 730	737	16%	8 108
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	102 194	163 747	167 024	5 473	56 928	97 431	(40 503)	-42%	167 024
Expenditure - Functional										
<i>Governance and administration</i>		17 811	19 934	21 395	1 105	17 586	12 480	5 106	41%	21 395
Executive and council		4 446	6 066	6 446	506	3 851	3 760	91	2%	6 446
Finance and administration		13 365	13 868	14 949	599	13 736	8 720	5 015	58%	14 949
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		10 270	39 225	39 557	868	6 459	23 075	(16 616)	-72%	39 557
Community and social services		2 359	2 326	2 326	199	1 509	1 357	152	11%	2 326
Sport and recreation		536	2 156	2 156	91	670	1 258	(588)	-47%	2 156
Public safety		7 343	34 729	35 062	577	4 272	20 453	(16 180)	-79%	35 062
Housing		7	13	13	1	8	8	—	—	13
Health		24	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		18 625	20 022	20 022	1 991	13 473	11 679	1 793	15%	20 022
Planning and development		1 487	1 344	1 344	105	789	784	5	1%	1 344
Road transport		17 138	18 677	18 677	1 886	12 684	10 895	1 789	16%	18 677
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		34 788	45 430	45 773	3 019	23 967	26 701	(2 734)	-10%	45 773
Energy sources		17 360	21 200	21 274	1 460	11 991	12 410	(418)	-3%	21 274
Water management		7 606	9 818	9 920	703	5 139	5 787	(648)	-11%	9 920
Waste water management		3 653	6 005	6 093	437	3 346	3 554	(208)	-6%	6 093
Waste management		6 169	8 407	8 486	419	3 491	4 950	(1 459)	-29%	8 486
<i>Other</i>		417	344	344	38	267	200	67	33%	344
Total Expenditure - Functional	3	81 911	124 954	127 090	7 022	61 752	74 136	(12 384)	-17%	127 090
Surplus/ (Deficit) for the year		20 284	38 793	39 934	(1 549)	(4 824)	23 295	(28 119)	-1,207 089	39 934

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) - M07 January

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 %	
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	13 151	356	2 554	7 671	(5 118)	-66,7%	13 151	
Vote 4 - BUDGET AND TREASURY (13: IE)	53 713	61 709	62 952	90	26 077	36 722	(10 646)	-29,0%	62 952	
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)	-	-	-	-	-	-	-	-	-	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)	24	1 759	2 759	141	875	1 609	(734)	-45,6%	2 759	
Vote 7 - SPORTS AND RECREATION (16: IE)	0	3	3	-	-	2	(2)	-100,0%	3	
Vote 8 - HOUSING (17: IE)	11	13	13	1	6	7	(1)	-13,9%	13	
Vote 9 - PUBLIC SAFETY (18: IE)	300	34 733	35 115	26	181	20 484	(20 303)	-99,1%	35 115	
Vote 10 - ROAD TRANSPORT (19: IE)	1 425	1 500	1 500	107	890	875	15	1,8%	1 500	
Vote 11 - WASTE MANAGEMENT (20: IE)	3 806	7 928	7 928	988	5 357	4 624	733	15,9%	7 928	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)	3 704	4 838	4 838	276	2 135	2 822	(687)	-24,3%	4 838	
Vote 13 - WATER (22: IE)	5 836	10 512	11 165	546	3 580	6 513	(2 932)	-45,0%	11 165	
Vote 14 - ELECTRICITY (23: IE)	22 282	27 602	27 602	2 942	15 468	16 101	(633)	-3,9%	27 602	
Total Revenue by Vote	2	102 194	163 747	167 024	5 473	57 123	97 431	(40 308)	-41,4%	167 024
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)	4 558	5 476	5 856	477	3 510	3 416	94	2,7%	5 856	
Vote 2 - MUNICIPAL MANAGER (11: IE)	3 032	3 135	3 135	257	1 936	1 829	107	5,8%	3 135	
Vote 3 - CORPORATE SERVICES (12: IE)	9 909	8 207	8 207	631	4 246	4 788	(541)	-11,3%	8 207	
Vote 4 - BUDGET AND TREASURY (13: IE)	19 297	19 064	20 145	1 122	17 572	11 751	5 821	49,5%	20 145	
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)	906	839	839	63	494	489	5	1,0%	839	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)	1 355	1 385	1 385	127	999	808	192	23,7%	1 385	
Vote 7 - SPORTS AND RECREATION (16: IE)	266	1 898	1 898	73	542	1 107	(565)	-51,1%	1 898	
Vote 8 - HOUSING (17: IE)	-	7	7	1	4	4	-	-	7	
Vote 9 - PUBLIC SAFETY (18: IE)	4 127	31 917	32 250	344	2 641	18 812	(16 171)	-86,0%	32 250	
Vote 10 - ROAD TRANSPORT (19: IE)	11 927	14 146	14 146	1 509	10 041	8 252	1 789	21,7%	14 146	
Vote 11 - WASTE MANAGEMENT (20: IE)	4 793	7 218	7 296	320	2 793	4 256	(1 463)	-34,4%	7 296	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)	1 945	4 405	4 492	313	2 479	2 621	(142)	-5,4%	4 492	
Vote 13 - WATER (22: IE)	3 698	6 577	6 680	420	3 157	3 897	(740)	-19,0%	6 680	
Vote 14 - ELECTRICITY (23: IE)	16 074	20 680	20 755	1 367	11 339	12 107	(768)	-6,3%	20 755	
Total Expenditure by Vote	2	81 886	124 954	127 090	7 022	61 752	74 136	(12 384)	-16,7%	127 090
Surplus/ (Deficit) for the year	2	20 308	38 793	39 934	(1 549)	(4 629)	23 295	(27 923)	-119,9%	39 934

TABLE C4: FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2025/26		Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		22 133	25 112	25 112	2 932	15 394	14 649	745	5%	
Service charges - Water		4 444	4 648	4 648	546	2 930	2 711	219	8%	
Service charges - Waste Water Management		3 677	3 871	3 871	279	2 087	2 258	(171)	-8%	
Service charges - Waste management		3 779	4 071	4 071	333	2 196	2 375	(179)	-8%	
Sale of Goods and Rendering of Services		341	2 213	2 213	14	146	1 291	(1 145)	-89%	
Agency services		215	267	267	-	124	156	(32)	-21%	
Interest		293	-	-	-	-	-	-	-	
Interest earned from Receivables		896	889	889	108	584	518	66	13%	
Interest from Current and Non Current Assets		1 617	1 400	1 400	103	696	817	(120)	-15%	
Dividends								-		
Rent on Land		27	102	102	2	17	59	(42)	-71%	
Rental from Fixed Assets		1 645	2 079	2 079	140	962	1 213	(251)	-21%	
Licence and permits		227	297	297	17	128	173	(45)	-26%	
Special rating levies								-		
Operational Revenue		69	27	27	2	16	16	0	3%	
Non-Exchange Revenue								-		
Property rates		5 657	5 998	5 998	(10)	6 192	3 499	2 694	77%	
Surcharges and Taxes								-		
Fines, penalties and forfeits		167	34 437	34 437	9	59	20 088	(20 029)	-100%	
Licence and permits								-		
Transfers and subsidies - Operational		26 231	28 284	29 909	281	20 066	17 447	2 619	15%	
Interest		466	520	520	53	270	303	(33)	-11%	
Fuel Levy								-		
Operational Revenue		106	345	345	9	182	201	(19)	-9%	
Gains on disposal of Assets		2 180	-	-	-	230	-	230	#DIV/0!	
Other Gains								-	-	
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		74 172	114 559	116 184	4 818	52 280	67 774	(15 494)	-23%	
Expenditure By Type										
Employee related costs		33 981	37 665	37 665	3 077	22 067	21 971	96	0%	
Remuneration of councillors		3 677	3 785	3 785	301	2 104	2 208	(105)	-5%	
Bulk purchases - electricity		14 819	16 700	16 700	1 245	10 341	9 742	599	6%	
Inventory consumed		648	1 335	2 505	36	1 282	1 461	(179)	-12%	
Debt impairment		-	29 652	29 995	-	-	17 497	(17 497)	-100%	
Depreciation and amortisation		953	13 271	13 271	1 106	7 194	7 741	(548)	-7%	
Interest		3 442	2 575	2 575	173	900	1 502	(602)	-40%	
Contracted services		10 143	9 282	9 482	399	4 161	5 531	(1 370)	-25%	
Transfers and subsidies		98	10	10	4	19	6	14	233%	
Irrecoverable debts written off		619	-	-	-	706	-	706	#DIV/0!	
Operational costs		13 531	10 680	11 103	682	12 978	6 477	6 501	100%	
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure		81 911	124 954	127 090	7 022	61 752	74 136	(12 384)	-17%	
Surplus/(Deficit)		(7 739)	(10 395)	(10 906)	(2 203)	(9 472)	(6 362)	(3 110)	0	
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	50 840	654	4 648	29 657	(25 009)	(0)	
Transfers and subsidies - capital (in-kind)								-	50 840	
Surplus/(Deficit) after capital transfers & contributions		20 284	38 793	39 934	(1 549)	(4 824)	23 295	(28 119)	(0)	
Income Tax								-		
Surplus/(Deficit) after income tax		20 284	38 793	39 934	(1 549)	(4 824)	23 295	(28 119)	(0)	
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		20 284	38 793	39 934	(1 549)	(4 824)	23 295	(28 119)	(0)	
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		20 284	38 793	39 934	(1 549)	(4 824)	23 295	(28 119)	(0)	
									39 934	

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) - M07 January

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 %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	–	–	–	–	–	–	–
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		–	–	–	–	–	–	–	–
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		–	–	–	–	–	–	–	–
Vote 18 - PUBLIC SAFETY (38: CAPEX)		–	–	–	–	–	–	–	–
Vote 19 - ROAD TRANSPORT (39: CAPEX)		–	–	–	–	–	–	–	–
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		–	–	–	–	–	–	–	–
Vote 21 - WATER (42: CAPEX)		–	–	–	–	–	–	–	–
Vote 22 - ELECTRICITY (43: CAPEX)		–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–	–
Single Year expenditure appropriation	2								
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	139	139	–	40	81	(41)	-50%
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		–	23	893	–	–	521	(521)	-100%
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	–	90	5 072	(4 982)	-98%
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	–	–	60	(60)	-100%
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	654	2 419	1 839	581	32%
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	–	789	10 103	(9 314)	-92%
Vote 21 - WATER (42: CAPEX)		1 232	13 828	14 395	–	1 545	8 397	(6 853)	-82%
Vote 22 - ELECTRICITY (43: CAPEX)		–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	19 706	43 260	44 697	654	4 884	26 073	(21 189)	-81%
Total Capital Expenditure		19 706	43 260	44 697	654	4 884	26 073	(21 189)	-81%
Capital Expenditure - Functional Classification									
Governance and administration		–	162	162	–	40	94	(54)	-57%
Finance and administration		–	162	162	–	40	94	(54)	-57%
Community and public safety		5 162	8 799	9 668	–	90	5 640	(5 550)	-98%
Community and social services		–	–	870	–	–	507	(507)	-100%
Sport and recreation		5 192	8 696	8 696	–	90	5 072	(4 982)	-98%
Public safety		(29)	103	103	–	–	60	(60)	-100%
Economic and environmental services		752	–	–	–	–	–	–	–
Road transport		752	–	–	–	–	–	–	–
Trading services		13 792	34 300	34 867	654	4 753	20 339	(15 586)	-77%
Water management		1 232	11 177	11 745	–	610	6 851	(6 242)	-91%
Waste water management		12 559	20 472	20 472	654	3 209	11 942	(8 733)	-73%
Waste management		–	2 651	2 651	–	935	1 546	(611)	-40%
Other		–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	19 706	43 260	44 697	654	4 884	26 073	(21 189)	-81%
Funded by:									
National Government		18 558	31 795	31 795	654	4 234	18 547	(14 313)	-77%
Provincial Government		1 148	10 977	12 414	–	610	7 242	(6 632)	-92%
District Municipality		–	–	–	–	–	–	–	–
Transfers recognised - capital		19 706	42 772	44 209	654	4 844	25 789	(20 945)	-81%
Borrowing	6	–	488	488	–	40	285	(244)	-86%
Internally generated funds		–	–	–	–	–	–	–	–
Total Capital Funding		19 706	43 260	44 697	654	4 884	26 073	(21 189)	-81%

Capital expenditure for the month of December 2025 amounted to R654 258, which is 81% below the projected year-to-date budget. The year-to-date actual capital expenditure amounts to R4.88 million, representing 11.29% of the total capital budget of R43.26 million.

Outstanding commitments amount to R28.3 million. This indicates a material risk of underperformance in the capital programme and requires focused intervention to accelerate project implementation, improve spending alignment with the SDBIP, and reduce the risk of year-end under-expenditure.

Commitments against Cash and Cash Equivalents

January 2026

Item	Amount
Balance as per CFA	26 940 530
Total commitments against cash	28 303 580
Unspent Conditional Grants	0
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	1 035 571
Creditors	5 911 156
Performance Bonus Provision	1 374 423
Provision for Environmental Rehabilitation	19 982 430
Provision for Leave Payments	0
Retentions	-
Netto cash available	R -1 363 050

TABLE C6: FINANCIAL POSITION
WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M07 January

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		24 706	14 108	13 813	26 941	13 813
Trade and other receivables from exchange transactions		8 157	4 010	4 010	7 194	4 010
Receivables from non-exchange transactions		(5 936)	3 496	3 496	1 895	3 496
Inventory		175	143	143	229	143
VAT		(148)	3 503	3 503	2 874	3 503
Other current assets		3 520	2 559	2 559	2 844	2 559
Total current assets		30 474	27 820	27 525	41 976	27 525
Non current assets						
Investments						
Investment property		21 208	21 142	21 142	19 312	21 142
Property, plant and equipment		314 735	332 974	334 411	310 205	334 411
Heritage assets		43	43	43	43	43
Intangible assets		156	47	47	7	47
Trade and other receivables from exchange transactions		27	483	483	365	483
Non-current receivables from non-exchange transactions		–	4	4	1	4
Total non current assets		336 169	354 694	356 131	329 933	356 131
TOTAL ASSETS		366 643	382 514	383 655	371 909	383 655
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	–	–	219	–
Consumer deposits		1 121	1 046	1 046	1 126	1 046
Trade and other payables from exchange transactions		26 011	20 093	20 093	12 306	20 093
Trade and other payables from non-exchange transactions		6 609	1 995	1 995	24 261	1 995
Provision		3 039	3 260	3 260	4 174	3 260
VAT		(8 423)	(5 679)	(5 679)	(6 212)	(5 679)
Other current liabilities		171	–	–	–	–
Total current liabilities		28 528	20 714	20 714	35 874	20 714
Non current liabilities						
Financial liabilities		–	–	–	230	–
Provision		28 852	35 137	35 137	28 922	35 137
Long term portion of trade payables						
Other non-current liabilities		4 390	4 390	4 390	6 262	4 390
Total non current liabilities		33 242	39 527	39 527	35 414	39 527
TOTAL LIABILITIES		61 770	60 241	60 241	71 288	60 241
NET ASSETS	2	304 873	322 272	323 414	300 621	323 414
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 976	322 272	323 414	300 817	323 414
Reserves and funds						
Other		4 390	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	305 366	322 272	323 414	300 817	323 414

TABLE C7: CASH FLOW

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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		5 343	5 110	5 110	274	4 316	2 981	1 335	45%	5 110
Service charges		31 179	40 680	40 680	2 594	18 953	23 730	(4 777)	-20%	40 680
Other revenue		17 386	30 121	25 459	1 711	13 569	14 851	(1 282)	-9%	25 459
Transfers and Subsidies - Operational		35 869	23 824	30 512	-	22 169	17 798	4 371	25%	30 512
Transfers and Subsidies - Capital		25 466	49 188	50 840	-	22 136	29 657	(7 521)	-25%	50 840
Interest		1 583	1 400	1 400	96	678	817	(139)	-17%	1 400
Payments										
Suppliers and employees		(91 392)	(90 604)	(92 925)	(7 424)	(58 525)	(54 207)	(4 318)	8%	(92 925)
Interest		(0)	(2 575)	(2 575)	(0)	(0)	(1 502)	1 502	-100%	(2 575)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 435	57 144	58 501	(2 749)	23 296	34 126	10 829	32%	58 501
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 226	-	-	-	230	-	230	#DIV/0!	-
Decrease (increase) in non-current receivables		-	4	4	-	1	2	(1)	-41%	4
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(22 696)	(49 749)	(51 402)	-	(4 943)	(29 984)	25 042	-84%	(51 402)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 469)	(49 745)	(51 398)	-	(4 711)	(29 982)	(25 271)	84%	(51 398)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		4 965	7 399	7 103	(2 749)	18 585	4 144			7 103
Cash/cash equivalents at beginning:		6 710	6 713	6 713	-	24 741	3 916	20 825		6 713
Cash/cash equivalents at month/year end:		11 676	14 112	13 817	(2 749)	43 326	8 060			13 817

PART 3: SUPPORTING DOCUMENTATION

A. MATERIAL VARIANCES

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue</u>			
	Sale of Goods and Rendering of Services	(1 145)	Mainly due to library-related funding received from Provincial Treasury, which was accounted for under Transfers and Subsidies	The classification will be aligned through the adjustment budget.
	Interest from Current and Non Current Assets	(120)	The change in the municipality's primary banking services delayed the full implementation of interest-bearing accounts.	To be monitored and corrected with the adjustment budget.
	Rental from Fixed Assets	(251)	Council-approved rental rebates on specific properties reduced the level of revenue realised against the original projections.	To be monitored and corrected with the adjustment budget.
	Property rates	2 694	Arising from the annual billing cycle, which does not align precisely with the evenly phased monthly budget. As a result, revenue recognition and cash collection do not follow a straight-line pattern during the year.	SA30 will be adjusted during the adjustment budget.
	Fines, penalties and forfeits	(20 029)	Fines and penalties are recognised on a cash basis and are incidental in nature. Actual receipts therefore fluctuate significantly and do not follow the evenly phased monthly budget.	Cash received for fines to be recognised timeously. Traffic fines to be accounted as per iGRAP1 - correction to be made and ensure timeous allocation.
	Transfers and subsidies - Operational	2 619	The timing of grant receipts as per the National Treasury payment schedules do not fully align with the monthly budget phasing. This results in timing differences between budgeted and actual receipts during the year.	SA30 will be adjusted during the adjustment budget. The NT MFMA site is still down.
2	<u>Expenditure By Type</u>			
	Inventory consumed	(179)	Indicative of timing differences between actual consumption patterns and the evenly phased budget	SA30 will be adjusted during the adjustment budget.
	Debt impairment	(17 497)	Debt impairment is assessed and recognised mainly on an annual basis, while the approved budget is phased evenly across the financial year.	Breakdown the budget in 12 instalments
	Interest	(602)	Interest expenditure recognised during the period relates mainly to transactional interest on the Auditor-General account. Interest on provisions is calculated and recognised only at year-end, resulting in timing differences between actual expenditure and the phased budget.	SA30 will be adjusted during the adjustment budget.
	Contracted services	(1 370)	The expenditure is influenced by the progress of grant-funded projects, with the spending aligned to the implementation timelines rather than uniform monthly projection.	SA30 can be adjusted to account for excessive deviations.
	Operational costs	6 501	Weaknesses in budget alignment and expenditure monitoring within certain cost items,	To be monitored and corrected with the adjustment budget.
5	<u>Cash Flow</u>			
	Property rates	1 335	Property rates are levied on an annual basis, but not accounted for as such and therefore exceeding the YTC budget.	Collection assumptions will be relooked at if needed.
	Service charges	(4 777)	The low collection rate and the fact that the budget was overstated with revenue foregone being accounted for under transfer and subsidised by the Promun system.	Revenue foregone correction to be made to ensure that it is not being accounted for under equitable share.
	Transfers and Subsidies - Operational	4 371	Operational grant receipts were received earlier than anticipated based on the evenly phased cash-flow budget, resulting in higher cash inflows for the period.	Cash flow forecast to be adjusted and a correction will be made to revenue foregone.
	Transfers and Subsidies - Capital	(7 521)	Grant receipts were lower than projected due to delays in project implementation, affecting the monies that could be claimed as revenue.	SC9 adjustment required in the Adjustment budget.
	Interest (Receipts)	(139)	The change in the municipality's primary banking services delayed the full implementation of interest-bearing accounts.	To be monitored and corrected with the adjustment budget if needed.
	Interest (Payments)	1 502	No interest payments were required during the reporting period.	To be monitored and corrected with the adjustment budget if needed.

B. PERFORMANCE INDICATORS

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4,2%	12,7%	12,5%	3,2%	5,0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,1%	8,2%	8,2%	14,4%	8,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	106,8%	134,3%	132,9%	117,0%	132,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	66,7%	75,1%	66,7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors >		7,8%	9,2%	9,1%	23,5%	9,1%
Longstanding Debtors Recovered	12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		45,8%	32,9%	32,4%	42,2%	32,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,0%	2,1%	2,1%	1,2%	2,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,9%	13,8%	13,6%	3,8%	5,5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

C. DEBTORS' ANALYSIS

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description R thousands	NT Cod e	Budget Year 2026/27											Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.t.o 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	Total	Total over 90 days			
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	415	253	160	144	141	120	776	1 883	3 893	3 064	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 411	220	207	106	94	88	317	659	3 101	1 263	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	975	71	71	257	1 205	49	574	3 617	6 819	5 702	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	186	143	103	99	95	93	582	1 784	3 084	2 653	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	181	136	94	88	86	85	502	1 158	2 330	1 918	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	92	67	58	48	45	41	267	1 072	1 688	1 472	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4	7	7	13	5	6	69	85	196	178	-	-	-
Total By Income Source	2000	3 264	897	699	756	1 669	482	3 086	10 258	21 111	16 250	-	-	-
2025/26 - totals only											-	-		
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 063	134	100	68	207	75	306	543	2 497	1 199	-	-	-
Commercial	2300	739	141	105	282	1 053	67	587	3 154	6 129	5 144	-	-	-
Households	2400	1 461	623	494	406	409	339	2 193	6 560	12 485	9 907	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	3 264	897	699	756	1 669	482	3 086	10 258	21 111	16 250	-	-	-

The amount reflected in the Financial Position (Table C6) does not reconcile with the Debtors Age Analysis above, as Table C6 includes total billings for the financial year to date.

D. CREDITORS ANALYSIS

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 431	-	-	-	-	-	-	-	1 431	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 355	45	-	-	-	-	2 269	185	3 855	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	5	-	-	-	-	-	-	-	5	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 791	45	-	-	-	-	2 269	185	5 291	-

E. QUALITY CERTIFICATION

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat
PRIVAATSAK X4
LAINGSBURG
6900



Municipal Building, Van Riebeeck Street
PRIVATE BAG X4
LAINGSBURG
6900

OFFICE OF THE MUNICIPAL MANAGER

ENQUIRIES:
NAVRAE:

Tel: (023) 551 1019

Faks/Fax: (023) 551 1019

QUALITY CERTIFICATE

I, **Jafta Booyens**, 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 month of January 2026 has been prepared in accordance with the Municipal Finance Management Act, and the regulations issued in terms thereof.

Print name: Mr Jafta Booyens
Municipal Manager of Laingsburg Municipality (WC051)

Signature

Date 13 February 2026