

# LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED  
MARCH 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 March 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 March 2026.



**ALETTA THERON**

**Executive Mayor**

15 April 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".*



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**JAFTA BOOYSEN**  
**Municipal Manager**

13 April 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 March 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

### BUDGET MANAGEMENT

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

<b>Operating Budget</b>				
<b>R Thousand</b>	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Actual</b>	<b>YTD %</b>
<b>Total Revenue (Inclusive of Capital Grants)</b>	163 747	164 609	74 307	45,14
<b>Total Expenditure</b>	124 954	136 174	75 771	55,64
<b>Surplus/(Deficit) after capital transfers</b>	<b>38 793</b>	<b>28 435</b>	<b>- 1 464</b>	<b>(5,15)</b>
<b>Capital Budget</b>				
<b>R Thousand</b>	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Actual</b>	<b>YTD %</b>
<b>Total Capital Expenditure</b>	<b>36 196</b>	<b>36 763</b>	<b>8 221</b>	<b>22,36</b>
<b>Funding Sources</b>				
<i>National Government - MIG</i>	14 498	14 498	6 494	<b>44,79</b>
<i>National Government - WSIG</i>	17 297	17 297	789	<b>4,56</b>
<i>Provincial Government - WCRF</i>	3 913	4 480	740	<b>16,52</b>
<i>Provincial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	488	488	88	<b>18,03</b>
<b>Total sources of capital funds</b>	<b>36 196</b>	<b>36 763</b>	<b>7 093</b>	<b>19,29</b>

### OPERATING REVENUE

The municipality has generated operating revenue amounting to R74.31 million year-to-date, representing 45.13% of the total projected operating revenue for the 2025/26 financial year of R164.61 million, as reflected in the Schedule C tables.

## CAPITAL EXPENDITURE

Capital payments for the month of March 2026 amounted to R1.13 million. This expenditure relates to the upgrading of the Goldnerville Stormwater Channels and Phase 2 of the Construction of the Bergsig Sports Facility. Overall capital spending remains significantly below the projected levels. This underperformance is mainly linked to procurement-related processes. Management will continue to 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 March 2026 amounts to R52.19 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 R10.93 million, while operating expenditure amounted to R6.31 million, resulting in an operating surplus of R4.616 million for the month under review.

## CREDITORS

Total outstanding creditors captured on the system as at 31 March 2026 amount to R447 334,50. It should be noted that the amount owed to the Auditor-General South Africa, totalling R14 021 376,89, is excluded from this figure. The municipality has a running payment agreement with the Auditor-General South Africa.

In general, the municipality continues to pay suppliers within the prescribed 30-day period. During the month under review, there were five instances where supplier invoices were submitted to the Expenditure Department more than 30 days after the invoice date. Notwithstanding this exception, 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, effective from 1 November 2019, 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 below summarises expenditure items prescribed in the Regulations and Circular. Items highlighted in red indicate expenditure exceeding budgeted limits and require management attention. The year-to-date column reflects that no cost savings have been realised on the identified items from the beginning of the year up to 31 March 2026.

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXPENDITURE THIS PERIOD	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	9 747 905	1 624 651	2 436 976	895 326	5 053 845	(729 325)	2 616 868
Travel and subsistence	1 110 970	92 581	277 743	86 920	738 090	(5 661)	460 347
Accommodation	570 600	47 550	142 650	75 645	383 129	28 095	240 479
Sponsorships and catering	67 980	5 665	16 995	1 502	23 327	(4 163)	6 332
Communication	259 668	21 639	64 917	16 633	150 507	(5 007)	85 590
Overtime	1 357 000	113 083	339 250	72 869	1 037 833	(40 214)	698 583
<b>Total</b>	<b>R 13 114 123</b>	<b>R 1 905 169</b>	<b>R 3 278 531</b>	<b>R 1 148 894</b>	<b>R 7 386 731</b>	<b>(756 275)</b>	<b>4 108 200</b>

### 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 March 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.

This disclosure provides 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	R199 706,70
CONTRIBUTIONS TO PENSION FUNDS	R35 947,21
CONTRIBUTION TO MEDICAL AIDS	R4 652,40
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	R0,00
LOANS AND ADVANCES	R0,00
OTHER ALLOWANCES	R21 099,77
<b>TOTAL</b>	<b>R262 520,48</b>

#### FINANCE AND COMPLIANCE SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R452 286,57
CONTRIBUTIONS TO PENSION FUNDS	R51 933,24
CONTRIBUTION TO MEDICAL AIDS	R21 814,46
HOUSING ALLOWANCES	R2 228,80
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R14 000,00
<b>TOTAL</b>	<b>R542 263,07</b>

COMMUNITY SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R353 055,16
CONTRIBUTIONS TO PENSION FUNDS	R55 057,73
CONTRIBUTION TO MEDICAL AIDS	R19 749,26
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	R23 838,77
LOANS AND ADVANCES	R0,00
OTHER ALLOWANCES	R21 234,77
<b>TOTAL</b>	<b>R474 050,09</b>

OFFICE OF THE MUNICIPAL MANAGER

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R201 895,92
CONTRIBUTIONS TO PENSION FUNDS	R8 585,65
CONTRIBUTION TO MEDICAL AIDS	R2 040,00
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R18 976,27
<b>TOTAL</b>	<b>R232 612,24</b>

COUNCIL

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R314 119,37
CONTRIBUTIONS TO PENSION FUNDS	-
CONTRIBUTION TO MEDICAL AIDS	-
HOUSING ALLOWANCES	-
OVERTIME PAYMENTS	-
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R116 288,16
<b>TOTAL</b>	<b>R430 407,53</b>

TECHNICAL SERVICES

TYPE OF EXPENDITURE	AMOUNT
SALARIES AND WAGES	R542 443,85
CONTRIBUTIONS TO PENSION FUNDS	R97 639,87
CONTRIBUTION TO MEDICAL AIDS	R29 152,38
HOUSING ALLOWANCES	R1 114,40
OVERTIME PAYMENTS	R103 184,16
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R78 407,06
<b>TOTAL</b>	<b>R851 941,72</b>

**D. REVENUE AND DEBT COLLECTION**BILLING VS ACTUAL

Period	Billing	Collections (Receipts)	Collection Rate %
July 2025	R9 154 046,43	R3 018 809,08	<b>33,0 %</b>
August 2025	R3 950 767,31	R4 750 221,77	<b>120,2 %</b>
September 2025	R3 463 869,93	R3 392 302,14	<b>97,9 %</b>
October 2025	R2 590 402,21	R3 559 485,80	<b>137,4 %</b>
November 2025	R3 369 960,00	R3 077 944,89	<b>91,3 %</b>
December 2025	R6 646 592,36	R5 822 193,50	<b>87,0 %</b>
January 2026	R4 546 522,86	R2 920 516,90	<b>64,2 %</b>
February 2026	R3 171 726,54	R3 005 008,64	<b>94,74%</b>
March 2026	R3 362 859,37	R3 219 356,37	<b>95,73%</b>

DEBTORS

Total outstanding debtors as at the end of March 2026 amounted to R23.12 million, compared to R23.54 million at the end of the previous month, reflecting a decrease of R429 875.

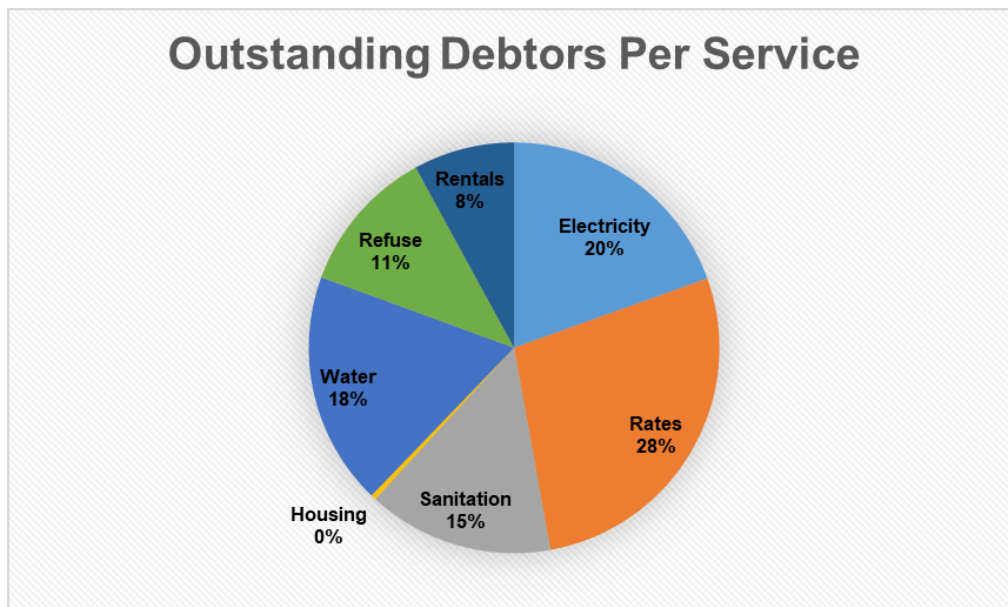
The payment rate achieved in the 2024/25 financial year was 91%. As at 31 March 2026, the payment rate was 95,73%, exceeding the budgeted collection assumption of 93% and reflecting strong good collection performance.

Long-outstanding debt remains a concern. Debtors older than 12 months amount to R10.61 million, representing 45.88% of the total debtors' book. Additionally, total debt outstanding for

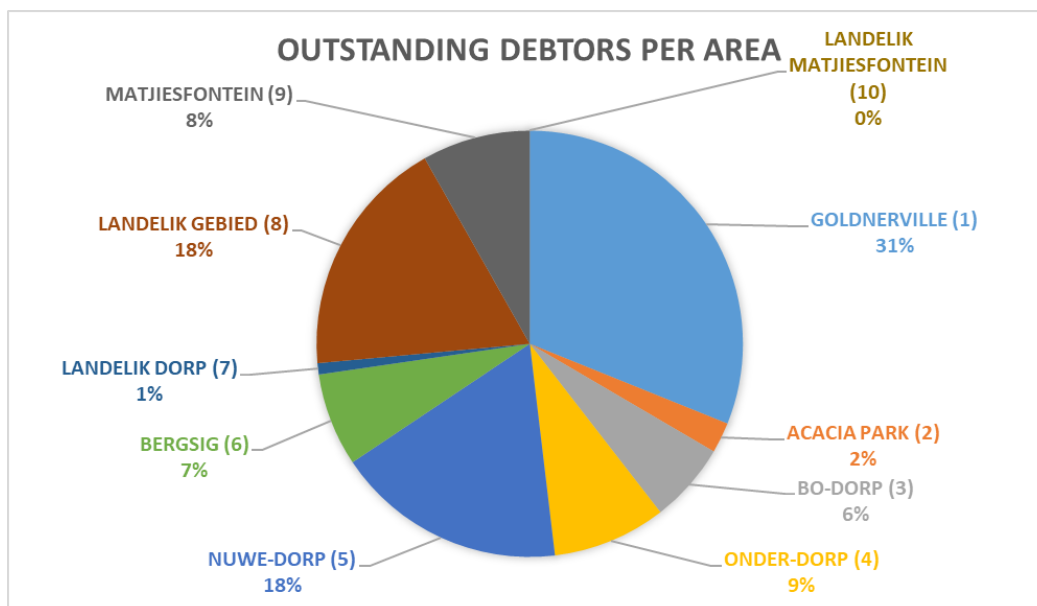
more than 90 days amounts to R16.87 million, indicating that a significant proportion of the debtor book remains in arrears.

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 graph below shows the outstanding debtors per service type as at the end of March 2026:



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



**COUNCILLORS' OUTSTANDING ACCOUNTS**

<b>NAME</b>	<b>CURRENT</b>	<b>30 DAYS</b>	<b>60 DAYS</b>	<b>90 DAYS</b>	<b>OLDER THAN 90 DAYS</b>	<b>TOTAL</b>
<b>POTGIETER</b>	4724.82	1884.82	0.00	0.00	0.00	6609.64
<b>KLEINBOOI</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>LABAN</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>BOTHA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>PIETERSEN</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>THERON</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>GOUWS</b>	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.

**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	153	218	244	16060	16676	32664	34476	33854	100292	201286	R217 961
Provincial: Public Works, Roads and Transport	-	-	-	39410	39410	50208	49536	48401	464187	612332	R651 742
Provincial: Education	-	-	-	-	-	-	-	-	-	-	-
Provincial: Health	-	-	-	-	-	103 594	110 807	12 217	46 910	273 527	R273 527
Provincial: Other Departments	-	-	-	-2	-2	386 784	37 238	909 062	493 324	1 826 407	R1 826 407
<b>TOTAL OUTSTANDING</b>	<b>153</b>	<b>218</b>	<b>244</b>	<b>55 468</b>	<b>56 084</b>	<b>573 249</b>	<b>232 057</b>	<b>1 003 534</b>	<b>1 104 712</b>	<b>2 913 552</b>	<b>R2 969 636</b>

Government debt amounts to R2.97 million as at 31 March 2026, representing approximately 11.17% of the total outstanding debtors. While this category of debt is generally recoverable, delays in settlement may have a negative impact 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

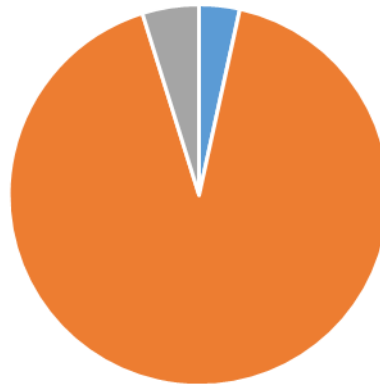
No accounts were handed over for legal collection during the month of March 2026.

## LOCAL BUSINESS DEBT

The table below reflects businesses operating within the Laingsburg Municipality area that have outstanding accounts. The amounts represent balances across the commercial, agricultural and industrial business categories. Businesses that owe less than R1000 have been excluded. The amounts represent arrears after 7 April, being the due date for payment of debtor accounts. Accordingly, only businesses with outstanding balances after this date are included.

Row Labels	CURRENT-PAYABLE 7 APRIL 2026	Sum of ARREARS(R1000+)	Sum of TOTAL-31 MARCH 2026
<b>AGRICULTURAL (6)</b>	<b>30 831,11</b>	<b>3 666 721,52</b>	<b>3 697 552,63</b>
LANDELIK DORP (7)	1 113,42	170 536,07	171 649,49
LANDELIK GEBIED (8)	29 717,69	3 496 185,45	3 525 903,14
<b>AGRICULTURAL ADDITIONAL (7)</b>	<b>1 563,41</b>	<b>180 169,17</b>	<b>181 732,58</b>
LANDELIK GEBIED (8)	1 563,41	180 169,17	181 732,58
<b>BUSINESS/COMMERCIAL (2)</b>	<b>214 853,40</b>	<b>994 221,91</b>	<b>1 209 075,31</b>
BERGSIG (6)	6 794,23	270 014,54	276 808,77
BO-DORP (3)	60 950,98	74 279,84	135 230,82
GOLDNERVILLE (1)	2 271,17	70 839,12	73 110,29
LANDELIK DORP (7)	172,91	26 775,24	26 948,15
LANDELIK GEBIED (8)	1 258,66	141 621,84	142 880,50
MATJIESFONTEIN (9)	102,12	2 657,99	2 760,11
NUWE-DORP (5)	46 280,98	100 678,75	146 959,73
ONDER-DORP (4)	97 022,35	307 354,59	404 376,94
<b>INDUSTRY (3)</b>	<b>15 434,24</b>	<b>100 703,17</b>	<b>116 137,41</b>
ONDER-DORP (4)	15 434,24	100 703,17	116 137,41
<b>Grand Total</b>	<b>262 682,16</b>	<b>4 941 815,77</b>	<b>5 204 497,93</b>

CURRENT-PAYABLE 7 APRIL 2026

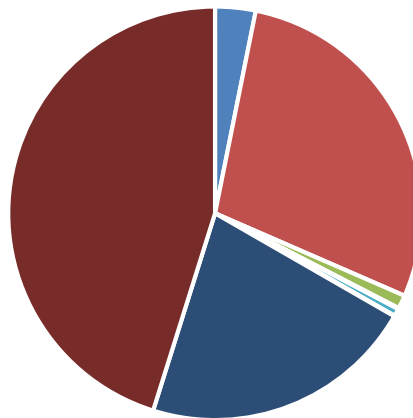


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- AGRICULTURAL (6) LANDELIK DORP (7)
- AGRICULTURAL (6) LANDELIK GEBIED (8)
- AGRICULTURAL ADDITIONAL (7) LANDELIK GEBIED (8)

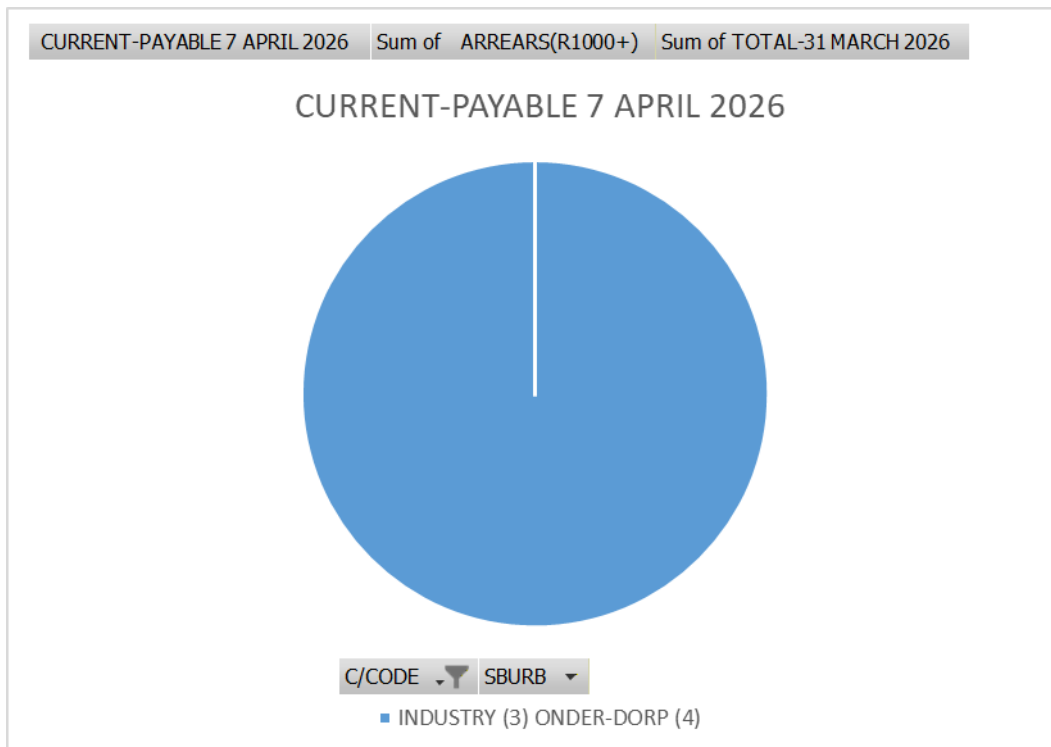
The graph above illustrates the 182 Agricultural accounts due to the municipality.

CURRENT-PAYABLE 7 APRIL 2026



- BUSINESS/COMMERCIAL (2) BERGSIG (6)
- BUSINESS/COMMERCIAL (2) BO-DORP (3)
- BUSINESS/COMMERCIAL (2) GOLDNERVILLE (1)
- BUSINESS/COMMERCIAL (2) LANDELIK DORP (7)
- BUSINESS/COMMERCIAL (2) LANDELIK GEBIED (8)
- BUSINESS/COMMERCIAL (2) MATJIESFONTEIN (9)
- BUSINESS/COMMERCIAL (2) NUWE-DORP (5)
- BUSINESS/COMMERCIAL (2) ONDER-DORP (4)

The graph above illustrates the 59 commercial accounts properties within the municipality of Laingsburg as of 7 April 2026. The graph illustrates the 59 commercial accounts due to the municipality.



The graph above illustrates the 3 Industrial accounts properties within the municipality of accounts due to the municipality.

## INDIGENT STASTICS

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

ALLOCATION	SERVICES	IGL 872	15% VAT	Total	SERVICES	MONTH	HOUSEHOLD	HOUSEHOLD	HOUSEHOLD
9/254-4503-21	ELEC ESKOM	16 621,20	2 493,18	19 114,38	ELEC ESKOM	202507	0	-174	-174
9/254-4503-21	ELEC ESKOM	18 870,99	2 830,65	21 701,64	ELEC ESKOM	202508	0	-174	-174
9/254-4503-21	ELEC ESKOM	18 980,71	2 847,11	21 827,82	ELEC ESKOM	202509	0	-174	-174
9/254-4503-21	ELEC ESKOM	19 090,42	2 863,56	21 953,98	ELEC ESKOM	202510	0	-174	-174
9/254-4503-21	ELEC ESKOM	18 870,99	2 830,65	21 701,64	ELEC ESKOM	202511	0	-171	-171
9/254-4503-21	ELEC ESKOM	18 761,28	2 814,19	21 575,47	ELEC ESKOM	202512	0	-173	-173
9/254-4503-21	ELEC ESKOM	18 980,70	2 847,11	21 827,81	ELEC ESKOM	202601	0	-172	-172
9/254-4503-21	ELEC ESKOM	18 980,71	2 847,11	21 827,82	ELEC ESKOM	202602	0	-172	-172
9/254-4503-21	ELEC ESKOM	-	-	-	ELEC ESKOM	202603	0	-172	-172
9/254-4503-21	ELEC ESKOM	-	-	-	ELEC ESKOM	202604	0		0
9/254-4503-21	ELEC ESKOM	-	-	-	ELEC ESKOM	202605	0		0
9/254-4503-21	ELEC ESKOM	-	-	-	ELEC ESKOM	202606	0		0
9/254-696-2090	ELEC	103 446,43	15 516,96	118 963,39	ELEC	202507	338	174	512
9/254-696-2090	ELEC	98 201,34	14 730,20	112 931,54	ELEC	202508	319	174	493
9/254-696-2090	ELEC	96 778,18	14 516,73	111 294,91	ELEC	202509	315	174	489
9/254-696-2090	ELEC	81 215,98	12 182,40	93 398,38	ELEC	202510	264	174	438
9/254-696-2090	ELEC	28 226,75	4 234,01	32 460,76	ELEC	202511	86	171	257
9/254-696-2090	ELEC	72 619,50	10 892,93	83 512,43	ELEC	202512	238	173	411
9/254-696-2090	ELEC	83 319,96	12 497,99	95 817,95	ELEC	202601	272	172	444
9/254-696-2090	ELEC	82 865,09	12 429,76	95 294,85	ELEC	202602	307		307
9/254-696-2090	ELEC	89 675,80	13 451,37	103 127,17	ELEC	202603	0		0
9/254-696-2090	ELEC	-	-	-	ELEC	202604	0		0
9/254-696-2090	ELEC	-	-	-	ELEC	202605	0		0
9/254-696-2090	ELEC	-	-	-	ELEC	202606	0		0
9/250-640-1798	SEWERAGE	89 046,00	13 356,90	102 402,90	SEWERAGE	202507	459	0	459
9/250-640-1798	SEWERAGE	93 896,00	14 084,40	107 980,40	SEWERAGE	202508	484	0	484
9/250-640-1798	SEWERAGE	96 612,00	14 491,80	111 103,80	SEWERAGE	202509	498	0	498
9/250-640-1798	SEWERAGE	96 612,00	14 491,80	111 103,80	SEWERAGE	202510	498	0	498
9/250-640-1798	SEWERAGE	96 224,00	14 433,60	110 657,60	SEWERAGE	202511	496	0	496
9/250-640-1798	SEWERAGE	63 632,00	9 544,80	73 176,80	SEWERAGE	202512	328	0	328
9/250-640-1798	SEWERAGE	72 556,00	10 883,40	83 439,40	SEWERAGE	202601	374	0	374
9/250-640-1798	SEWERAGE	72 362,00	10 854,30	83 216,30	SEWERAGE	202602	403	0	403
9/250-640-1798	SEWERAGE	78 182,00	11 727,30	89 909,30	SEWERAGE	202603	0	0	0
9/250-640-1798	SEWERAGE	-	-	-	SEWERAGE	202604	0	0	0
9/250-640-1798	SEWERAGE	-	-	-	SEWERAGE	202605	0	0	0
9/250-640-1798	SEWERAGE	-	-	-	SEWERAGE	202606	0	0	0
9/252-668-1970	WATER	99 815,59	14 972,34	114 787,93	WATER	202507	459	0	459
9/252-668-1970	WATER	105 618,84	15 842,83	121 461,67	WATER	202508	487	0	487
9/252-668-1970	WATER	108 891,63	16 333,74	125 225,37	WATER	202509	502	0	502
9/252-668-1970	WATER	108 828,76	16 324,31	125 153,07	WATER	202510	502	0	502
9/252-668-1970	WATER	108 924,34	16 338,65	125 262,99	WATER	202511	501	0	501
9/252-668-1970	WATER	71 064,71	10 659,71	81 724,42	WATER	202512	330	0	330
9/252-668-1970	WATER	81 514,55	12 227,18	93 741,73	WATER	202601	376	0	376
9/252-668-1970	WATER	80 974,08	12 146,11	93 120,19	WATER	202602	405	0	405
9/252-668-1970	WATER	87 332,63	13 099,89	100 432,52	WATER	202603	0	0	0
9/252-668-1970	WATER	-	-	-	WATER	202604	0	0	0
9/252-668-1970	WATER	-	-	-	WATER	202605	0	0	0
9/252-668-1970	WATER	-	-	-	WATER	202606	0	0	0
9/248-615-1642	REFUSE	78 394,48	11 759,17	90 153,65	REFUSE	202507	472	0	472
9/248-615-1642	REFUSE	82 546,73	12 382,01	94 928,74	REFUSE	202508	497	0	497
9/248-615-1642	REFUSE	84 871,99	12 730,80	97 602,79	REFUSE	202509	511	0	511
9/248-615-1642	REFUSE	84 871,99	12 730,80	97 602,79	REFUSE	202510	511	0	511
9/248-615-1642	REFUSE	84 539,81	12 680,97	97 220,78	REFUSE	202511	509	0	509
9/248-615-1642	REFUSE	55 307,97	8 296,20	63 604,17	REFUSE	202512	333	0	333
9/248-615-1642	REFUSE	63 114,20	9 467,13	72 581,33	REFUSE	202601	409	0	409
9/248-615-1642	REFUSE	62 948,11	9 442,22	72 390,33	REFUSE	202602	0	0	0
9/248-615-1642	REFUSE	67 930,81	10 189,62	78 120,43	REFUSE	202603	0	0	0
9/248-615-1642	REFUSE	-	-	-	REFUSE	202604	0	0	0
9/248-615-1642	REFUSE	-	-	-	REFUSE	202605	0	0	0
9/248-615-1642	REFUSE	-	-	-	REFUSE	202606	0	0	0

## **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 has been allocated to receive a total of R63.5 million in terms of the DoRA [B15-2025]. This allocation comprises R23.296 million in respect of the Equitable Share, R17.02 million for MIG, R19.891 million for WSIG, R1.9 million for the FMG, and R1.385 million for the EPWP.

MIG and WSIG are capital grants. To date, Laingsburg Municipality has received the last tranche of R15.024 million for MIG and last tranche of R14.891 million for WSIG. The full allocations of R1.9 million for FMG and R1.385 million for EPWP have been received.

While the grants listed above are subject to specific spending conditions, the Equitable Share is an unconditional transfer. The municipality has received the full allocation of R23.296 million in respect of the Equitable Share.

### PROVINCIAL TREASURY GRANTS

The municipality was initially allocated R15.844 million in Provincial Treasury grants for the 2025/26 financial year. This allocation was revised to R12.884 million as per Provincial Gazette Extraordinary 9194 dated 16 March 2026. To date, the municipality has received an amount of R6.199 million. This comprises of: R540 000 (Financial Management Capability Grant), R1.16 million (Library Services Grant), and R4.5 million (Water Resilience Grant). The expenditure related to the above amounts to: R0 (Financial Management Capability Grant), R1.14 million (Library Services Grant), and R740 488 (Water Resilience Grant).

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

Grant	Purpose / Description	Allocation	Amount Received	Amount Spent	Status Quo
FMG	<b>To develop financial human capacity within municipalities</b>	<b>R 1 900 000,00</b>	<b>R 1 900 000,00</b>	<b>R 937 703,40</b>	
	Interns Stipend / Salary and Training	R 500 000,00	R 500 000,00	R 102 088,31	Municipality had two interns during February, with their tools of trade purchased during the month. An additional intern joined on 2 March 2026.
	Acquisition, upgrading, and maintenance of financial system	R 1 158 500,00	R 1 158 500,00	R 787 216,00	
	Internal Audit and Audit Committee work	R 115 000,00	R 115 000,00	R 48 399,09	No expenditure was incurred during February 2026.
	Training in support of Minimum Competency Regulations	R 126 500,00	R 126 500,00	R -	The Municipal Minimum Competency training has begun at the beginning of March 2026.
EPWP	To create job opportunities.	R 1 385 000,00	R 1 385 000,00	R 993 685,76	
MG	<b>Upgrade of Municipal Infrastructure</b>	<b>R 17 024 000,00</b>	<b>R 9 636 000,00</b>	<b>R 6 866 466,61</b>	
	Goldnerville Stormwater Bridges upgrade	R 3 628 886,00	R 2 159 000,00	R 3 055 884,40	The project is currently in the construction phase and implementation is ongoing.
	Bergsig Sports Facility – Phase 2	R 10 000 000,00		R 922 732,21	The project is within its construction phase and implementation is ongoing.
	Yellow Fleet Project	R 3 043 914,00	R 2 159 000,00	R 2 624 600,00	A front-end loader and a refuse compactor truck have been successfully procured.
	PMU	R 351 200,00		R 263 250,00	Implementation is ongoing.
WSIG	<b>To provide water and sanitation services and reduce backlogs</b>	<b>R 19 891 000,00</b>	<b>R 8 000 000,00</b>	<b>R 789 430,00</b>	
	Upgrading of Laingsburg WWTW	R 19 891 000,00	R 8 000 000,00	R 789 430,00	Procurement processes are still ongoing.

**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 - M09 March

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	5 657	5 998	6 244	7	6 206	4 683	1 523	33%	6 298
Service charges	34 034	37 702	37 497	3 066	28 605	28 123	483	2%	37 497
Investment revenue	1 617	1 400	1 221	97	1 107	916	191	21%	1 221
Transfers and subsidies - Operational	26 231	28 284	38 747	6 202	26 617	29 060	(2 443)	(0)	38 734
Other own revenue	6 632	41 175	33 020	427	3 639	24 765	(21 126)	-85%	33 018
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>74 172</b>	<b>114 559</b>	<b>116 729</b>	<b>9 798</b>	<b>66 174</b>	<b>87 547</b>	<b>(21 372)</b>	<b>-24%</b>	<b>116 768</b>
Employee costs	33 981	37 665	39 473	2 662	28 234	29 605	(1 371)	-5%	39 870
Remuneration of Councillors	3 677	3 785	3 777	396	2 800	2 833	(33)	-1%	3 777
Depreciation and amortisation	953	13 271	13 832	1 384	9 962	10 374	(412)	-4%	13 832
Interest	3 442	2 575	3 670	188	1 243	2 752	(1 510)	-55%	3 670
Inventory consumed and bulk purchases	15 467	18 035	19 381	121	13 010	14 536	(1 526)	-10%	19 384
Transfers and subsidies	98	10	-	4	28	-	28	#DIV/0!	-
Other expenditure	24 293	49 613	56 042	1 558	20 495	42 032	(21 536)	-51%	55 857
<b>Total Expenditure</b>	<b>81 911</b>	<b>124 954</b>	<b>136 174</b>	<b>6 313</b>	<b>75 771</b>	<b>102 131</b>	<b>(26 360)</b>	<b>-26%</b>	<b>136 390</b>
<b>Surplus/(Deficit)</b>	<b>(7 739)</b>	<b>(10 395)</b>	<b>(19 445)</b>	<b>3 485</b>	<b>(9 597)</b>	<b>(14 584)</b>	<b>4 987</b>	<b>-34%</b>	<b>(19 622)</b>
Transfers and subsidies - capital (monetary)	28 023	49 188	47 880	1 129	8 133	35 910	###	-77%	47 880
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20 284</b>	<b>38 793</b>	<b>28 435</b>	<b>4 614</b>	<b>(1 464)</b>	<b>21 326</b>	<b>(22 790)</b>	<b>-107%</b>	<b>28 259</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>20 284</b>	<b>38 793</b>	<b>28 435</b>	<b>4 614</b>	<b>(1 464)</b>	<b>21 326</b>	<b>(22 790)</b>	<b>-107%</b>	<b>28 259</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>									
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	30 474	27 820	35 225		53 480				35 225
Total non current assets	336 169	354 694	360 625		328 361				360 625
Total current liabilities	28 528	20 714	26 747		50 155				26 975
Total non current liabilities	33 242	39 527	35 414		35 414				35 414
Community wealth/Equity	305 366	322 272	333 690		296 272				333 690
<b>Cash flows</b>									
Net cash from (used) operating	25 435	57 144	40 071	16 235	36 488	30 053	(6 435)	-21%	40 071
Net cash from (used) investing	(20 469)	(49 745)	(48 314)	(1 453)	(9 041)	(36 235)	(27 194)	75%	(48 314)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>11 676</b>	<b>14 112</b>	<b>16 498</b>	<b>14 782</b>	<b>52 188</b>	<b>12 373</b>	<b>(39 814)</b>	<b>-322%</b>	<b>16 498</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	3 448	1 075	1 729	705	581	689	4 283	10 606	23 117
<b>Creditors Age Analysis</b>									
Total Creditors	286	84	49	-	-	-	2 269	182	2 871

**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) - M09 March**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		64 134	74 172	74 476	6 353	35 322	55 857	(20 535)	-37%	74 456
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	64 134	74 172	74 476	74 476	6 353	35 322	55 857	(20 535)	-37%	74 456
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		342	36 516	31 549	161	1 414	23 662	(22 247)	-94%	31 534
Community and social services	23	1 759	2 769	2 769	128	1 158	2 076	(918)	-44%	2 769
Sport and recreation	0	3	-	-	-	-	-	-	-	-
Public safety	300	34 733	28 759	28 759	30	240	21 569	(21 329)	-99%	28 746
Housing	18	22	22	22	2	14	16	(3)	-16%	19
Health	1	-	0	0	2	3	0	3	1714%	0
<b>Economic and environmental services</b>		1 425	1 500	1 506	96	1 078	1 129	(51)	-5%	1 504
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 425	1 500	1 506	1 506	96	1 078	1 129	(51)	-5%	1 504
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		36 293	51 559	57 079	4 317	36 493	42 809	(6 316)	-15%	57 154
Energy sources	22 386	27 703	27 961	27 961	2 022	19 451	20 971	(1 520)	-7%	27 926
Water management	6 069	10 756	16 678	16 678	442	4 762	12 509	(7 747)	-62%	16 893
Waste water management	3 860	4 992	4 610	4 610	314	2 900	3 458	(558)	-16%	4 560
Waste management	3 977	8 108	7 829	7 829	1 540	9 381	5 872	3 509	60%	7 775
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	102 194	163 747	164 609	10 926	74 307	123 457	(49 150)	-40%	164 649
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		17 811	19 934	31 966	1 707	21 091	23 974	(2 883)	-12%	31 966
Executive and council	4 446	6 066	7 727	7 727	626	5 538	5 796	(257)	-4%	7 727
Finance and administration	13 365	13 868	24 238	24 238	1 081	15 553	18 179	(2 626)	-14%	24 238
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		10 270	39 225	33 150	1 019	8 986	24 863	(15 877)	-64%	33 138
Community and social services	2 359	2 326	2 696	2 696	210	1 944	2 022	(78)	-4%	2 696
Sport and recreation	536	2 156	1 961	1 961	139	1 156	1 471	(314)	-21%	1 961
Public safety	7 343	34 729	28 481	28 481	668	5 876	21 361	(15 485)	-72%	28 469
Housing	7	13	13	13	1	10	9	0	2%	13
Health	24	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		18 625	20 022	23 198	1 796	16 603	17 398	(795)	-5%	23 198
Planning and development	1 487	1 344	1 365	1 365	105	998	1 023	(25)	-2%	1 365
Road transport	17 138	18 677	21 833	21 833	1 691	15 605	16 375	(770)	-5%	21 833
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		34 788	45 430	47 330	1 747	28 735	35 498	(6 763)	-19%	47 558
Energy sources	17 360	21 200	22 017	22 017	234	13 705	16 513	(2 808)	-17%	22 074
Water management	7 606	9 818	10 547	10 547	669	6 561	7 910	(1 348)	-17%	10 643
Waste water management	3 653	6 005	7 294	7 294	626	4 552	5 470	(919)	-17%	7 294
Waste management	6 169	8 407	7 473	7 473	218	3 917	5 604	(1 688)	-30%	7 548
<b>Other</b>		417	344	530	45	356	398	(41)	-10%	530
<b>Total Expenditure - Functional</b>	3	81 911	124 954	136 174	6 313	75 771	102 131	(26 360)	-26%	136 390
<b>Surplus/ (Deficit) for the year</b>		20 284	38 793	28 435	4 614	(1 464)	21 326	(22 790)	-1,068625	28 259

### 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) - M09 March

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		11 094	13 151	5 249	376	3 589	3 936	(348)	-8,8%	5 247
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	70 093	6 066	32 341	52 570	(20 228)	-38,5%	70 147
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	2 769	129	1 161	2 077	(916)	-44,1%	2 769
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	-	-	-	-	-	-	-
Vote 8 - HOUSING (17: IE)		11	13	13	1	8	9	(1)	-13,9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	28 759	30	240	21 569	(21 329)	-98,9%	28 746
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	1 506	96	1 078	1 129	(51)	-4,5%	1 504
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	7 614	1 521	9 235	5 711	3 524	61,7%	7 614
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	4 410	296	2 763	3 308	(544)	-16,5%	4 410
Vote 13 - WATER (22: IE)		5 836	10 512	16 378	413	4 553	12 284	(7 731)	-62,9%	16 378
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	27 820	1 999	19 339	20 865	(1 526)	-7,3%	27 820
<b>Total Revenue by Vote</b>	<b>2</b>	<b>102 194</b>	<b>163 747</b>	<b>164 609</b>	<b>10 926</b>	<b>74 307</b>	<b>123 457</b>	<b>(49 150)</b>	<b>-39,8%</b>	<b>164 649</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	4 558	5 476	5 942	460	4 470	4 457	14	0,3%	5 942
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	4 331	394	3 119	3 248	(130)	-4,0%	4 331
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	10 645	701	5 674	7 984	(2 310)	-28,9%	10 645
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	27 168	1 538	20 277	20 376	(99)	-0,5%	27 168
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	859	63	619	644	(25)	-3,9%	859
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	1 754	137	1 289	1 316	(27)	-2,0%	1 754
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	1 718	124	998	1 289	(291)	-22,6%	1 718
Vote 8 - HOUSING (17: IE)		-	7	6	0	5	5	0	4,7%	6
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	25 669	435	3 779	19 252	(15 473)	-80,4%	25 657
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	17 302	1 314	12 206	12 977	(770)	-5,9%	17 302
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	6 283	118	3 020	4 712	(1 692)	-35,9%	6 358
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	5 694	502	3 437	4 270	(833)	-19,5%	5 694
Vote 13 - WATER (22: IE)		3 698	6 577	7 306	386	4 013	5 480	(1 467)	-26,8%	7 402
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	21 498	141	12 866	16 123	(3 258)	-20,2%	21 554
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>81 886</b>	<b>124 954</b>	<b>136 174</b>	<b>6 313</b>	<b>75 771</b>	<b>102 131</b>	<b>(26 360)</b>	<b>-25,8%</b>	<b>136 390</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>20 308</b>	<b>38 793</b>	<b>28 435</b>	<b>4 614</b>	<b>(1 464)</b>	<b>21 326</b>	<b>(22 790)</b>	<b>-106,9%</b>	<b>28 259</b>

## TABLE C4: FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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

## 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) - M09 March**

Vote Description	Ref	Budget Year 2025/26		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
		Audited Outcome	Original Budget							Adjusted Budget
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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)		-	-	-	-	-	-	-	-	
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	
<b>Single Year expenditure appropriation</b>	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	139	229	-	88	172	(84)	-49%	172
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	23	893	-	-	669	(669)	-100%	669
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	492	923	6 522	(5 599)	-86%	6 522
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	-	-	77	(77)	-100%	77
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	637	3 056	2 364	692	29%	2 364
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	-	789	12 990	(12 200)	-94%	12 990
Vote 21 - WATER (42: CAPEX)		1 232	13 828	11 821	-	3 365	8 866	(5 501)	-62%	8 866
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	19 706	43 260	42 213	1 129	8 221	31 660	(23 439)	-74%	31 660
<b>Total Capital Expenditure</b>		19 706	43 260	42 213	1 129	8 221	31 660	(23 439)	-74%	31 660
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	162	252	-	88	189	(101)	-53%	189
Finance and administration		-	162	252	-	88	189	(101)	-53%	189
<b>Community and public safety</b>		5 162	8 799	9 668	492	923	7 251	(6 328)	-87%	7 251
Community and social services		-	-	870	-	-	652	(652)	-100%	652
Sport and recreation		5 192	8 696	8 696	492	923	6 522	(5 599)	-86%	6 522
Public safety		(29)	103	103	-	-	77	(77)	-100%	77
<b>Economic and environmental services</b>		752	-	-	-	-	-	-	-	-
Road transport		752	-	-	-	-	-	-	-	-
<b>Trading services</b>		13 792	34 300	32 293	637	7 210	24 220	(17 009)	-70%	24 220
Water management		1 232	11 177	9 171	-	740	6 878	(6 138)	-89%	6 878
Waste water management		12 559	20 472	20 472	637	3 845	15 354	(11 508)	-75%	15 354
Waste management		-	2 651	2 651	-	2 625	1 988	637	32%	1 988
<b>Total Capital Expenditure - Functional Classification</b>	3	19 706	43 260	42 213	1 129	8 221	31 660	(23 439)	-74%	31 660
<b>Funded by:</b>										
National Government		18 558	31 795	31 795	1 129	7 393	23 846	(16 453)	-69%	23 846
Provincial Government		1 148	10 977	9 840	-	740	7 380	(6 640)	-90%	7 380
<b>Transfers recognised - capital</b>		19 706	42 772	41 635	1 129	8 133	31 226	(23 093)	-74%	31 226
<b>Internally generated funds</b>		-	488	578	-	88	434	(345)	-80%	434
<b>Total Capital Funding</b>		19 706	43 260	42 213	1 129	8 221	31 660	(23 439)	-74%	31 660

Capital expenditure for the month of March 2026 amounted to R1.129 million. The year-to-date actual figure of capital expenditure is R8.221 million which is 74% below the projected year-to-date figure of R31.7 million.

Commitments against Cash and Cash Equivalents amount to R59.5 million. This represents a significant increase from the previous month, mainly due to the receipt of the final tranches of grant funding, which increased unspent grant balances. This level of commitments indicates the need for focused intervention to accelerate project implementation, improve spending alignment with the SDBIP, and reduce the risk of year-end under-expenditure.

<b>Commitments against Cash and Cash Equivalents March 2026</b>	
<b>Item</b>	<b>Amount</b>
Balance as per CFA	<b>37 112 648</b>
<b>Total commitments against cash</b>	<b>59 508 060</b>
Unspent Conditional Grants	33 376 637
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	1 032 920
Creditors	3 741 650
Performance Bonus Provision	1 374 423
Provision for Environmental Rehabilitation	19 982 430
Provision for Leave Payments	0
Retentions	-
<b>Netto cash available</b>	<b>R -22 395 412</b>

## TABLE C6: FINANCIAL POSITION

### WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M09 March

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

**TABLE C7: CASH FLOW**

**WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M09 March**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 343	5 110	4 891	336	4 911	3 668	1 243	34%	4 891
Service charges		31 179	40 680	38 316	2 975	24 681	28 737	(4 056)	-14%	38 316
Other revenue		17 386	30 121	24 604	1 975	16 622	18 453	(1 832)	-10%	24 604
Transfers and Subsidies - Operational		35 869	23 824	32 482	5 880	29 049	24 362	4 687	19%	32 482
Transfers and Subsidies - Capital		25 466	49 188	47 880	12 279	34 415	35 910	(1 495)	-4%	47 880
Interest		1 583	1 400	1 221	113	1 102	916	186	20%	1 221
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(91 392)	(90 604)	(105 654)	(7 323)	(74 292)	(79 241)	4 950	-6%	(105 654)
Interest		(0)	(2 575)	(3 670)	(0)	(0)	(2 752)	2 752	-100%	(3 670)
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25 435</b>	<b>57 144</b>	<b>40 071</b>	<b>16 235</b>	<b>36 488</b>	<b>30 053</b>	<b>(6 435)</b>	<b>-21%</b>	<b>40 071</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		2 226	-	230	-	230	173	57	33%	230
Decrease (increase) in non-current receivables		-	4	1	-	1	1	0	33%	1
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(22 696)	(49 749)	(48 545)	(1 453)	(9 273)	(36 409)	27 136	-75%	(48 545)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(20 469)</b>	<b>(49 745)</b>	<b>(48 314)</b>	<b>(1 453)</b>	<b>(9 041)</b>	<b>(36 235)</b>	<b>(27 194)</b>	<b>75%</b>	<b>(48 314)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>4 965</b>	<b>7 399</b>	<b>(8 243)</b>	<b>14 782</b>	<b>27 447</b>	<b>(6 183)</b>			<b>(8 243)</b>
Cash/cash equivalents at beginning:		6 710	6 713	24 741	-	24 741	18 556	6 185		24 741
Cash/cash equivalents at month/year end:		11 676	14 112	16 498	14 782	52 188	12 373			16 498

## PART 3: SUPPORTING DOCUMENTATION

### A. PERFORMANCE INDICATORS

**WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March**

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4,2%	12,7%	12,9%	3,5%	5,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,1%	8,2%	11,6%	19,1%	11,6%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	106,8%	134,3%	131,7%	106,6%	130,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	86,4%	74,0%	85,6%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual		7,8%	9,2%	11,1%	17,0%	11,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		45,8%	32,9%	33,8%	42,7%	34,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,0%	2,1%	2,3%	1,1%	2,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,9%	13,8%	15,0%	4,0%	6,4%
<b><u>IDP regulation financial viability indicators</u></b>							
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						

## B. DEBTORS' ANALYSIS

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26									Total over 90 days	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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	370	234	306	223	130	137	813	2 055	4 268	3 359	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 788	389	1 034	113	154	94	359	508	4 439	1 228	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	607	90	78	64	65	228	1 628	3 642	6 401	5 626	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	268	152	127	125	95	92	611	1 929	3 398	2 852	-	-
Receivables from Exchange Transactions - Waste Management	1600	297	144	122	117	87	85	542	1 264	2 658	2 096	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	98	61	60	57	45	40	278	1 117	1 756	1 537	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	21	5	3	7	5	13	52	91	196	166	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>3 448</b>	<b>1 075</b>	<b>1 729</b>	<b>705</b>	<b>581</b>	<b>689</b>	<b>4 283</b>	<b>10 606</b>	<b>23 117</b>	<b>16 865</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	575	232	1 004	75	60	57	462	504	2 970	1 158	-	-
Commercial	2300	1 435	225	101	91	71	250	1 436	3 070	6 679	4 918	-	-
Households	2400	1 437	619	624	539	450	382	2 385	7 032	13 468	10 788	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 448</b>	<b>1 075</b>	<b>1 729</b>	<b>705</b>	<b>581</b>	<b>689</b>	<b>4 283</b>	<b>10 606</b>	<b>23 117</b>	<b>16 865</b>	<b>-</b>	<b>-</b>

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.

### C. CREDITORS ANALYSIS

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	286	84	49	-	-	-	2 269	182	2 871	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>286</b>	<b>84</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 269</b>	<b>182</b>	<b>2 871</b>	<b>-</b>	<b>-</b>

## D. QUALITY CERTIFICATION

### Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat

PRIVAATSAK X4  
LAINGSBURG

6900



Municipal Building, Van Riebeck Street

PRIVATE BAG X4  
LAINGSBURG

6900

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#### OFFICE OF THE MUNICIPAL MANAGER

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ENQUIRIES:  
NAVRAE:

Tel: (023) 551 1019

Faks/Fax: (023) 551 1019

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#### QUALITY CERTIFICATE

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

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

For the month of March 2026 of has been prepared in accordance with the Municipal Finance Management Act, and the regulations issues in terms thereof.

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

Signature 

Date 13 April 2026