

# LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED  
APRIL 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 April 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 April 2026.

**ALETTA THERON**

**Executive Mayor**

15 May 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”.*

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

13 May 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 30 April 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 30 April 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	84 621	51,41
<b>Total Expenditure</b>	124 954	136 174	84 311	61,91
<b>Surplus/(Deficit) after capital transfers</b>	<b>38 793</b>	<b>28 435</b>	<b>310</b>	<b>1,09</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>9 714</b>	<b>26,42</b>
<b>Funding Sources</b>				
<i>National Government - MIG</i>	17 024	17 024	7 568	<b>44,45</b>
<i>National Government - WSIG</i>	19 891	19 891	885	<b>4,45</b>
<i>Provincial Government - WCWRG</i>	4 500	4 500	740	<b>16,44</b>
<i>Provincial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	-	-	-	-
<b>Total sources of capital funds</b>	<b>41 415</b>	<b>41 415</b>	<b>7 093</b>	<b>17,13</b>

### OPERATING REVENUE

The municipality has generated operating revenue amounting to R84.62 million year-to-date, representing 51.41% 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 April 2026 amounted to R1.492 million. This expenditure relates to the upgrading of the Goldnerville Stormwater Channels, the upgrading of the Laingsburg Waste Water Treatment Works, and the supply, delivery, and installation of the modular building for the Vleiland Library. Overall capital spending remains significantly below the projected levels by 72%. 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 30 April 2026 amounts to R48.33 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 R10.313 million, while operating expenditure amounted to R8.54 million, resulting in an operating surplus of R1.774 million for the month under review. The year-to-date actual surplus stands at R310 055.

## CREDITORS

Total outstanding creditors captured on the system as at 30 April 2026 amount to R1 980 581.33. This amount excludes the balance owed to the Auditor-General South Africa, which totals R12 446 176.49. It is noteworthy that the municipality has a running payment arrangement in place with the Auditor-General South Africa in respect of this balance.

In general, the municipality continues to pay suppliers within the prescribed 30-day period. During the month under review, however, 28% of supplier invoices were submitted to the Expenditure Department more than 30 days after the invoice date. Despite this, 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 30 April 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	3 249 302	1 351 592	5 414 758	(273 059)	2 165 456
Travel and subsistence	1 110 970	92 581	370 323	96 926	791 329	4 345	421 006
Accommodation	570 600	47 550	190 200	36 821	388 055	(10 729)	197 855
Sponsorships and catering	67 980	5 665	22 660	2 154	27 431	(3 511)	4 771
Communication	259 668	21 639	86 556	13 875	172 164	(7 764)	85 608
Overtime	1 357 000	113 083	452 333	81 397	1 172 655	(31 687)	720 322
<b>Total</b>	<b>R 13 114 123</b>	<b>R 1 905 169</b>	<b>R 4 371 374</b>	<b>R 1 582 765</b>	<b>R 7 966 393</b>	<b>(322 404)</b>	<b>3 595 019</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 April 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	-
LOANS AND ADVANCES	-
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	R80 363,20
<b>TOTAL</b>	<b>R608 626,27</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	R60 767,07
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R63 964,69
<b>TOTAL</b>	<b>R553 708,31</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	R6 676,06
<b>TOTAL</b>	<b>R320 795,43</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	R74 055,18
LOANS AND ADVANCES	-
OTHER ALLOWANCES	R88 079,46
<b>TOTAL</b>	<b>R832 485,14</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>
April 2026	R2 293 198,30	R2 562 312,83	<b>111,74%</b>

DEBTORS

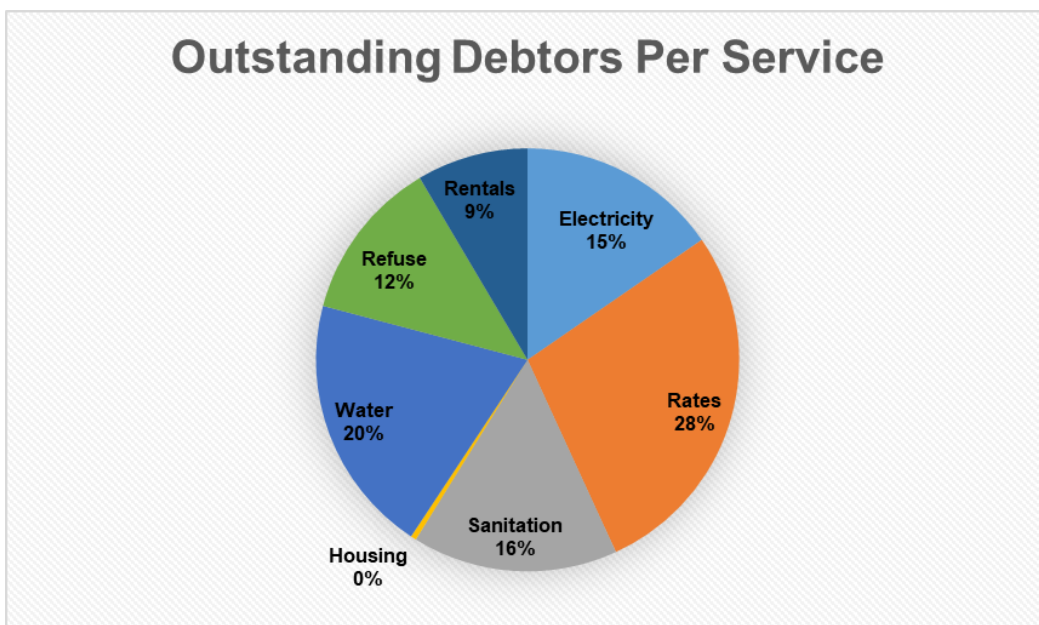
Total outstanding debtors as at the end of April 2026 amounted to R20.55 million, compared to R23.12 million at the end of the previous month, reflecting a decrease of R2 569 469.

The payment rate achieved in the 2024/25 financial year was 91%. As at 30 April 2026, the payment rate was 111.74%, exceeding the budgeted collection assumption of 93% and reflecting strong good collection performance.

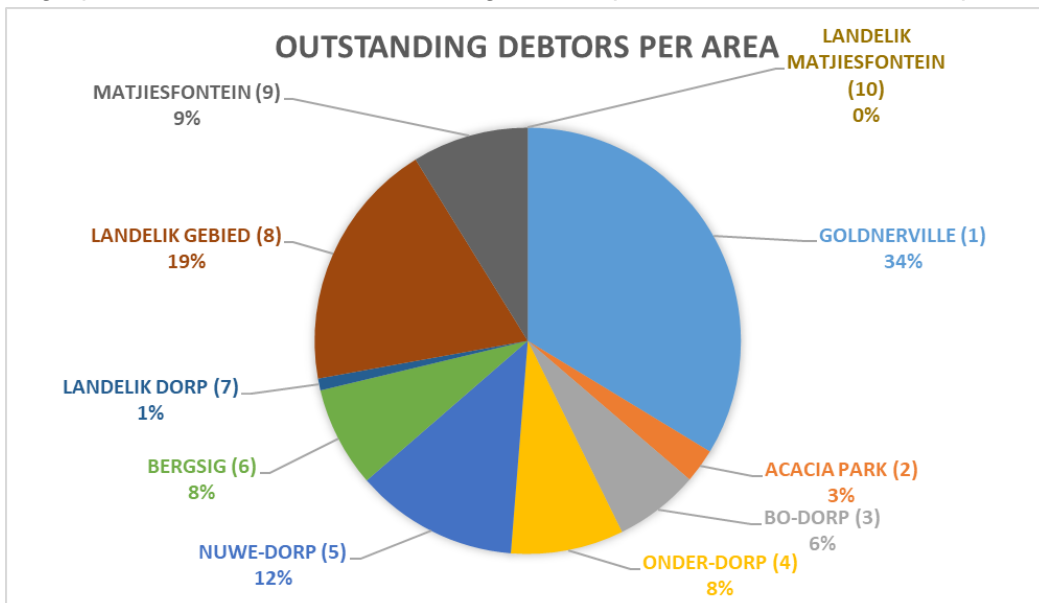
Long-outstanding debt remains a concern. Debtors older than 12 months amount to R10.87 million, representing 52.89% of the total debtors' book. Additionally, total debt outstanding for more than 90 days amounts to R17.25 million, indicating that a significant proportion of the debtor book remains in 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 graph below shows the outstanding debtors per service type as at the end of April 2026:



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



COUNCILLORS' OUTSTANDING ACCOUNTS

<b>Name</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days</b>	<b>&gt; 90 Days</b>	<b>Total</b>
<b>POTGIETER</b>	7725.59	3270.59	0.00	0.00	0.00	10996.18
<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

<b>Name</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days</b>	<b>&gt; 90 Days</b>	<b>Total</b>
<b>HORN, D.Z.</b>	952.74	945.96	939.18	932.40	33065.27	36835.55

The table above indicates whether any employees of Laingsburg Municipality have outstanding accounts and, if so, the duration of such arrears.

## 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	153	218	12 833	13 358	36 949	32 664	34 476	165 883	269 973	R283 331
Provincial: Public Works, Roads and Transport	-	-	-	41 891	41 891	52 954	50 208	49 536	457 412	610 110	R652 000
Provincial: Education	-	-	-	-	-	-	-	-	-	-	-
Provincial: Health	-	-	-	-	-	99 568	13 682	4 421	48 018	165 689	R165 689
Provincial: Other Departments	-	-	-	-2	-2	186 626	11 366	11 263	502 945	712 200	R712 198
<b>TOTAL OUTSTANDING</b>	<b>153</b>	<b>153</b>	<b>218</b>	<b>54 723</b>	<b>55 247</b>	<b>376 097</b>	<b>107 919</b>	<b>99 697</b>	<b>1 174 258</b>	<b>1 757 971</b>	<b>R1 813 218</b>

Government debt amounts to R1.813 million as at 30 April 2026, representing approximately 8.82% 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.

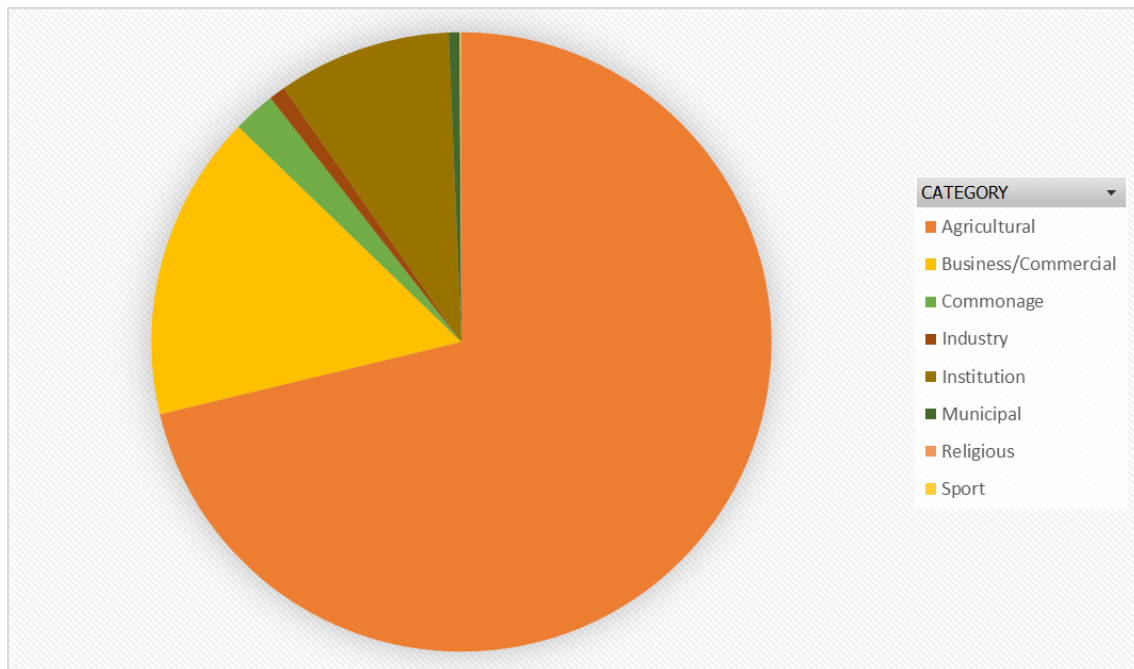
## DEBT COLLECTION

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

## LOCAL BUSINESS DEBT

The table below reflects the categories of businesses operating within the Laingsburg Municipality area that have outstanding accounts. Businesses that owe less than R1000 have been excluded from the exercise. The amounts represent arrears after 7 May 2026, being the due date for payment of debtor accounts. Accordingly, only businesses with outstanding balances after this date are included.

CATEGORY	ARREARS AS AT 30 APRIL 2026
AGRICULTURAL (6)	3 652 843,44
AGRICULTURAL ADDITIONAL (7)	183 546,34
BUSINESS/COMMERCIAL (2)	860 525,09
COMMONAGE (17)	119 289,02
INDUSTRY (3)	45 852,35
INSTITUTION (9)	487 300,27
MUNICIPAL (4)	30 002,94
RELIGIOUS (10)	3 701,32
SPORT (8)	1 673,06
<b>Grand Total</b>	<b>5 384 733,83</b>



## INDIGENT STASTICS

The statistics below are reflective of the status quo as at 30 April 2026:

ALLOCATION	SERVICES	MONTH	IGL 872	15% VAT	Total	SERVICES	HOUSEHOLD	HOUSEHOLD	HOUSEHOLD
9/254-4503-21	ELEC ESKOM	202507	16 621,20	2 493,18	19 114,38	ELEC ESKOM	0	-174	-174
9/254-4503-21	ELEC ESKOM	202508	18 870,99	2 830,65	21 701,64	ELEC ESKOM	0	-174	-174
9/254-4503-21	ELEC ESKOM	202509	18 980,71	2 847,11	21 827,82	ELEC ESKOM	0	-174	-174
9/254-4503-21	ELEC ESKOM	202510	19 090,42	2 863,56	21 953,98	ELEC ESKOM	0	-174	-174
9/254-4503-21	ELEC ESKOM	202511	18 870,99	2 830,65	21 701,64	ELEC ESKOM	0	-171	-171
9/254-4503-21	ELEC ESKOM	202512	18 761,28	2 814,19	21 575,47	ELEC ESKOM	0	-173	-173
9/254-4503-21	ELEC ESKOM	202601	18 980,70	2 847,11	21 827,81	ELEC ESKOM	0	-172	-172
9/254-4503-21	ELEC ESKOM	202602	18 980,71	2 847,11	21 827,82	ELEC ESKOM	0	-172	-172
9/254-4503-21	ELEC ESKOM	202603	18 871,00	2 830,65	21 701,65	ELEC ESKOM	0	-174	-174
9/254-4503-21	ELEC ESKOM	202604	18 870,99	2 830,65	21 701,64	ELEC ESKOM	0	-174	-174
9/254-4503-21	ELEC ESKOM	202605	-	-	-	ELEC ESKOM	0		0
9/254-4503-21	ELEC ESKOM	202606	-	-	-	ELEC ESKOM	0		0
9/254-696-2090	ELEC	202507	103 446,43	15 516,96	118 963,39	ELEC	338	174	512
9/254-696-2090	ELEC	202508	98 201,34	14 730,20	112 931,54	ELEC	319	174	493
9/254-696-2090	ELEC	202509	96 778,18	14 516,73	111 294,91	ELEC	315	175	490
9/254-696-2090	ELEC	202510	81 215,98	12 182,40	93 398,38	ELEC	264	176	440
9/254-696-2090	ELEC	202511	28 226,75	4 234,01	32 460,76	ELEC	86	174	260
9/254-696-2090	ELEC	202512	72 619,50	10 892,93	83 512,43	ELEC	238	173	411
9/254-696-2090	ELEC	202601	83 319,96	12 497,99	95 817,95	ELEC	272	175	447
9/254-696-2090	ELEC	202602	82 865,09	12 429,76	95 294,85	ELEC	288	175	463
9/254-696-2090	ELEC	202603	89 675,80	13 451,37	103 127,17	ELEC	307	174	481
9/254-696-2090	ELEC	202604	89 267,95	13 390,19	102 658,14	ELEC	305	174	479
9/254-696-2090	ELEC	202605	-	-	-	ELEC	0		0
9/254-696-2090	ELEC	202606	-	-	-	ELEC	0		0
9/250-640-1798	SEWERAGE	202507	89 046,00	13 356,90	102 402,90	SEWERAGE	459	0	459
9/250-640-1798	SEWERAGE	202508	93 896,00	14 084,40	107 980,40	SEWERAGE	484	0	484
9/250-640-1798	SEWERAGE	202509	96 612,00	14 491,80	111 103,80	SEWERAGE	498	0	498
9/250-640-1798	SEWERAGE	202510	96 612,00	14 491,80	111 103,80	SEWERAGE	498	0	498
9/250-640-1798	SEWERAGE	202511	96 224,00	14 433,60	110 657,60	SEWERAGE	496	0	496
9/250-640-1798	SEWERAGE	202512	63 632,00	9 544,80	73 176,80	SEWERAGE	328	0	328
9/250-640-1798	SEWERAGE	202601	72 556,00	10 883,40	83 439,40	SEWERAGE	374	0	374
9/250-640-1798	SEWERAGE	202602	72 362,00	10 854,30	83 216,30	SEWERAGE	373	0	373
9/250-640-1798	SEWERAGE	202603	78 182,00	11 727,30	89 909,30	SEWERAGE	403	0	403
9/250-640-1798	SEWERAGE	202604	77 988,00	11 698,20	89 686,20	SEWERAGE	402	0	402
9/250-640-1798	SEWERAGE	202605	-	-	-	SEWERAGE	0	0	0
9/250-640-1798	SEWERAGE	202606	-	-	-	SEWERAGE	0	0	0
9/252-668-1970	WATER	202507	99 815,59	14 972,34	114 787,93	WATER	459	0	459
9/252-668-1970	WATER	202508	105 618,84	15 842,83	121 461,67	WATER	487	0	487
9/252-668-1970	WATER	202509	108 891,63	16 333,74	125 225,37	WATER	502	0	502
9/252-668-1970	WATER	202510	108 828,76	16 324,31	125 153,07	WATER	502	0	502
9/252-668-1970	WATER	202511	108 924,34	16 338,65	125 262,99	WATER	501	0	501
9/252-668-1970	WATER	202512	71 064,71	10 659,71	81 724,42	WATER	330	0	330
9/252-668-1970	WATER	202601	81 514,55	12 227,18	93 741,73	WATER	376	0	376
9/252-668-1970	WATER	202602	80 974,08	12 146,11	93 120,19	WATER	405	0	405
9/252-668-1970	WATER	202603	87 332,63	13 099,89	100 432,52	WATER	0	0	0
9/252-668-1970	WATER	202604	87 054,60	13 058,19	100 112,79	WATER	0	0	0
9/252-668-1970	WATER	202605	-	-	-	WATER	0	0	0
9/252-668-1970	WATER	202606	-	-	-	WATER	0	0	0
9/248-615-1642	REFUSE	202507	78 394,48	11 759,17	90 153,65	REFUSE	472	0	472
9/248-615-1642	REFUSE	202508	82 546,73	12 382,01	94 928,74	REFUSE	497	0	497
9/248-615-1642	REFUSE	202509	84 871,99	12 730,80	97 602,79	REFUSE	511	0	511
9/248-615-1642	REFUSE	202510	84 871,99	12 730,80	97 602,79	REFUSE	511	0	511
9/248-615-1642	REFUSE	202511	84 539,81	12 680,97	97 220,78	REFUSE	509	0	509
9/248-615-1642	REFUSE	202512	55 307,97	8 296,20	63 604,17	REFUSE	333	0	333
9/248-615-1642	REFUSE	202601	63 114,20	9 467,13	72 581,33	REFUSE	380	0	380
9/248-615-1642	REFUSE	202602	62 948,11	9 442,22	72 390,33	REFUSE	379	0	379
9/248-615-1642	REFUSE	202603	67 930,81	10 189,62	78 120,43	REFUSE	409	0	409
9/248-615-1642	REFUSE	202604	67 764,72	10 164,71	77 929,43	REFUSE	408	0	408
9/248-615-1642	REFUSE	202605	-	-	-	REFUSE	0	0	0
9/248-615-1642	REFUSE	202606	-	-	-	REFUSE	0	0	0
<b>TOTALS</b>			<b>R 3 521 936,51</b>	<b>R 528 290,48</b>	<b>R 4 050 226,99</b>				

## **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 R15.024 million for MIG and 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 April 2026. To date, the municipality has received an amount of R6.778 million. This comprises of: R540 000 (Financial Management Capability Grant), R1.738 million (Library Services Grant), and R4.5 million (Water Resilience Grant). The expenditure related to the above amounts to: R0 (Financial Management Capability Grant), R1.27 million (Library Services Grant), and R740 488 (Water Resilience Grant).

Below is a table that shows the 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 1 061 105,39</b>	
	Interns Stipend / Salary and Training	R 500 000,00	R 500 000,00	R 127 088,30	The municipality currently employs 3 interns.
	Acquisition, upgrading, and maintenance of financial system	R 1 158 500,00	R 1 158 500,00	R 885 618,00	
	Internal Audit and Audit Committee work	R 115 000,00	R 115 000,00	R 48 399,09	No expenditure was incurred during April 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 1 042 065,00	
MIG	<b>Upgrade of Municipal Infrastructure</b>	<b>R 17 024 000,00</b>	<b>R 9 636 000,00</b>	<b>R 7 359 549,81</b>	
	Goldnerville Stormwater Bridges upgrade	R 3 628 886,00	R 2 159 000,00	R 3 090 784,68	The project is currently in the construction phase and implementation is ongoing.
	Bergsig Sports Facility – Phase 2	R 10 000 000,00		R 1 351 665,13	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 292 500,00	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 885 404,00	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 - M10 April

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	14	6 221	5 203	1 017	20%	6 280
Service charges	34 034	37 702	37 497	2 165	30 770	31 247	(477)	-2%	37 497
Investment revenue	1 617	1 400	1 221	119	1 225	1 018	208	20%	1 221
Transfers and subsidies - Operational	26 231	28 284	38 747	6 163	32 780	32 289	491	0	38 739
Other own revenue	6 632	41 175	33 020	360	3 999	27 517	(23 518)	-85%	33 019
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>74 172</b>	<b>114 559</b>	<b>116 729</b>	<b>8 821</b>	<b>74 995</b>	<b>97 274</b>	<b>(22 279)</b>	<b>-23%</b>	<b>116 755</b>
Employee costs	33 981	37 665	39 473	3 220	31 454	32 894	(1 440)	-4%	39 738
Remuneration of Councillors	3 677	3 785	3 777	311	3 111	3 147	(36)	-1%	3 777
Depreciation and amortisation	953	13 271	13 832	1 384	11 345	11 526	(181)	-2%	13 832
Interest	3 442	2 575	3 670	116	1 359	3 058	(1 700)	-56%	3 670
Inventory consumed and bulk purchases	15 467	18 035	19 381	2 363	15 373	16 151	(778)	-5%	19 383
Transfers and subsidies	98	10	-	4	32	-	32	#DIV/0!	-
Other expenditure	24 293	49 613	56 042	1 141	21 636	46 702	(25 066)	-54%	55 919
<b>Total Expenditure</b>	<b>81 911</b>	<b>124 954</b>	<b>136 174</b>	<b>8 540</b>	<b>84 311</b>	<b>113 478</b>	<b>(29 168)</b>	<b>-26%</b>	<b>136 318</b>
<b>Surplus/(Deficit)</b>	<b>(7 739)</b>	<b>(10 395)</b>	<b>(19 445)</b>	<b>281</b>	<b>(9 315)</b>	<b>(16 204)</b>	<b>6 889</b>	<b>-43%</b>	<b>(19 563)</b>
Transfers and subsidies - capital (monetary)	28 023	49 188	47 880	1 492	9 625	39 900	(30 275)	-76%	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>1 774</b>	<b>310</b>	<b>23 696</b>	<b>(23 386)</b>	<b>-99%</b>	<b>28 318</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>1 774</b>	<b>310</b>	<b>23 696</b>	<b>(23 386)</b>	<b>-99%</b>	<b>28 318</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		47 771				35 225
Total non current assets	336 169	354 694	360 625		328 470				360 625
Total current liabilities	28 528	20 714	26 747		37 113				26 899
Total non current liabilities	33 242	39 527	35 414		35 414				35 414
Community wealth/Equity	305 366	322 272	333 690		302 908				333 690
<b>Cash flows</b>									
Net cash from (used) operating	25 435	57 144	40 071	(2 369)	34 119	33 392	(727)	-2%	40 071
Net cash from (used) investing	(20 469)	(49 745)	(48 314)	(1 485)	(10 526)	(40 262)	(29 736)	74%	(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>(3 854)</b>	<b>48 334</b>	<b>13 748</b>	<b>(34 586)</b>	<b>-252%</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	1 779	803	712	708	622	548	4 508	10 868	20 547
<b>Creditors Age Analysis</b>									
Total Creditors	1 581	-	-	-	-	-	2 269	182	4 033

**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).

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>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		64 134	74 172	74 476	6 457	41 779	62 064	(20 285)	-33%	74 463
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		64 134	74 172	74 476	6 457	41 779	62 064	(20 285)	-33%	74 463
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		342	36 516	31 549	962	2 377	26 291	(23 914)	-91%	31 539
Community and social services		23	1 759	2 769	941	2 099	2 307	(209)	-9%	2 769
Sport and recreation		0	3	-	-	-	-	-	-	-
Public safety		300	34 733	28 759	20	260	23 966	(23 706)	-99%	28 750
Housing		18	22	22	2	15	18	(3)	-16%	20
Health		1	-	0	1	3	0	3	1882%	0
<b>Economic and environmental services</b>		1 425	1 500	1 506	49	1 127	1 255	(127)	-10%	1 505
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 425	1 500	1 506	49	1 127	1 255	(127)	-10%	1 505
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		36 293	51 559	57 079	2 845	39 338	47 566	(8 227)	-17%	57 129
Energy sources		22 386	27 703	27 961	1 125	20 576	23 301	(2 725)	-12%	27 938
Water management		6 069	10 756	16 678	577	5 339	13 898	(8 559)	-62%	16 821
Waste water management		3 860	4 992	4 610	324	3 224	3 842	(618)	-16%	4 577
Waste management		3 977	8 108	7 829	818	10 199	6 524	3 675	56%	7 793
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>102 194</b>	<b>163 747</b>	<b>164 609</b>	<b>10 313</b>	<b>84 621</b>	<b>137 175</b>	<b>(52 554)</b>	<b>-38%</b>	<b>164 636</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		17 811	19 934	31 966	1 285	22 376	26 638	(4 262)	-16%	31 966
Executive and council		4 446	6 066	7 727	860	6 399	6 440	(41)	-1%	7 727
Finance and administration		13 365	13 868	24 238	425	15 977	20 199	(4 221)	-21%	24 238
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		10 270	39 225	33 150	1 139	10 125	27 625	(17 500)	-63%	33 142
Community and social services		2 359	2 326	2 696	301	2 245	2 247	(2)	0%	2 696
Sport and recreation		536	2 156	1 961	139	1 296	1 634	(338)	-21%	1 961
Public safety		7 343	34 729	28 481	697	6 574	23 734	(17 161)	-72%	28 473
Housing		7	13	13	1	11	10	0	1%	13
Health		24	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		18 625	20 022	23 198	1 781	18 384	19 331	(948)	-5%	23 198
Planning and development		1 487	1 344	1 365	105	1 103	1 137	(34)	-3%	1 365
Road transport		17 138	18 677	21 833	1 676	17 280	18 194	(914)	-5%	21 833
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		34 788	45 430	47 330	4 290	33 024	39 442	(6 417)	-16%	47 482
Energy sources		17 360	21 200	22 017	2 608	16 313	18 348	(2 034)	-11%	22 055
Water management		7 606	9 818	10 547	844	7 405	8 789	(1 384)	-16%	10 611
Waste water management		3 653	6 005	7 294	627	5 179	6 078	(899)	-15%	7 294
Waste management		6 169	8 407	7 473	210	4 127	6 227	(2 100)	-34%	7 523
<b>Other</b>		417	344	530	45	402	442	(40)	-9%	530
<b>Total Expenditure - Functional</b>	3	<b>81 911</b>	<b>124 954</b>	<b>136 174</b>	<b>8 540</b>	<b>84 311</b>	<b>113 478</b>	<b>(29 168)</b>	<b>-26%</b>	<b>136 318</b>
<b>Surplus/ (Deficit) for the year</b>		<b>20 284</b>	<b>38 793</b>	<b>28 435</b>	<b>1 774</b>	<b>310</b>	<b>23 696</b>	<b>(23 386)</b>	<b>-0,986915</b>	<b>28 318</b>

**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) - M10 April**

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	360	3 949	4 374	(425)	-9,7%	5 248
Vote 4 - BUDGET AND TREASURY (13: IE)		53 713	61 709	70 093	6 159	38 501	58 411	(19 910)	-34,1%	70 129
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		24	1 759	2 769	941	2 102	2 307	(205)	-8,9%	2 769
Vote 7 - SPORTS AND RECREATION (16: IE)		0	3	-	-	-	-	-	-	-
Vote 8 - HOUSING (17: IE)		11	13	13	1	9	10	(1)	-13,9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		300	34 733	28 759	20	260	23 966	(23 706)	-98,9%	28 750
Vote 10 - ROAD TRANSPORT (19: IE)		1 425	1 500	1 506	49	1 127	1 255	(127)	-10,2%	1 505
Vote 11 - WASTE MANAGEMENT (20: IE)		3 806	7 928	7 614	799	10 033	6 345	3 688	58,1%	7 614
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 704	4 838	4 410	306	3 069	3 675	(606)	-16,5%	4 410
Vote 13 - WATER (22: IE)		5 836	10 512	16 378	548	5 101	13 648	(8 548)	-62,6%	16 378
Vote 14 - ELECTRICITY (23: IE)		22 282	27 602	27 820	1 130	20 470	23 183	(2 714)	-11,7%	27 820
<b>Total Revenue by Vote</b>	<b>2</b>	<b>102 194</b>	<b>163 747</b>	<b>164 609</b>	<b>10 313</b>	<b>84 621</b>	<b>137 175</b>	<b>(52 554)</b>	<b>-38,3%</b>	<b>164 636</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	4 558	5 476	5 942	473	4 943	4 952	(9)	-0,2%	5 942
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 032	3 135	4 331	615	3 733	3 609	125	3,5%	4 331
Vote 3 - CORPORATE SERVICES (12: IE)		9 909	8 207	10 645	644	6 317	8 871	(2 553)	-28,8%	10 645
Vote 4 - BUDGET AND TREASURY (13: IE)		19 297	19 064	27 168	940	21 217	22 640	(1 423)	-6,3%	27 168
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		906	839	859	63	682	716	(34)	-4,8%	859
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 355	1 385	1 754	229	1 518	1 462	56	3,8%	1 754
Vote 7 - SPORTS AND RECREATION (16: IE)		266	1 898	1 718	124	1 122	1 432	(310)	-21,7%	1 718
Vote 8 - HOUSING (17: IE)		-	7	6	0	5	5	0	2,8%	6
Vote 9 - PUBLIC SAFETY (18: IE)		4 127	31 917	25 669	464	4 243	21 391	(17 148)	-80,2%	25 661
Vote 10 - ROAD TRANSPORT (19: IE)		11 927	14 146	17 302	1 298	13 505	14 418	(914)	-6,3%	17 302
Vote 11 - WASTE MANAGEMENT (20: IE)		4 793	7 218	6 283	111	3 130	5 236	(2 105)	-40,2%	6 333
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 945	4 405	5 694	504	3 941	4 745	(804)	-16,9%	5 694
Vote 13 - WATER (22: IE)		3 698	6 577	7 306	560	4 573	6 088	(1 515)	-24,9%	7 370
Vote 14 - ELECTRICITY (23: IE)		16 074	20 680	21 498	2 515	15 381	17 915	(2 534)	-14,1%	21 536
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>81 886</b>	<b>124 954</b>	<b>136 174</b>	<b>8 540</b>	<b>84 311</b>	<b>113 478</b>	<b>(29 168)</b>	<b>-25,7%</b>	<b>136 318</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>20 308</b>	<b>38 793</b>	<b>28 435</b>	<b>1 774</b>	<b>310</b>	<b>23 696</b>	<b>(23 386)</b>	<b>-98,7%</b>	<b>28 318</b>

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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	1 120	20 363	21 109	(745)	-4%	25 330
Service charges - Water		4 444	4 648	4 696	415	4 172	3 913	259	7%	4 696
Service charges - Waste Water Management		3 677	3 871	3 713	298	2 995	3 095	(99)	-3%	3 713
Service charges - Waste management		3 779	4 071	3 757	333	3 239	3 131	108	3%	3 757
Sale of Goods and Rendering of Services		341	2 213	341	16	291	284	7	2%	340
Agency services		215	267	240	17	207	200	7	3%	240
Interest		293	-	-	-	-	-	-	-	-
Interest earned from Receivables		896	889	1 158	86	888	965	(77)	-8%	1 158
Interest from Current and Non Current Assets		1 617	1 400	1 221	119	1 225	1 018	208	20%	1 221
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		27	102	36	3	25	30	(5)	-18%	36
Rental from Fixed Assets		1 645	2 079	1 983	143	1 397	1 653	(255)	-15%	1 983
Licence and permits		227	297	277	20	189	230	(42)	-18%	277
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		69	27	33	5	25	27	(2)	-8%	32
<b>Non-Exchange Revenue</b>										
Property rates		5 657	5 998	6 244	14	6 221	5 203	1 017	20%	6 280
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		167	34 437	28 107	0	78	23 423	(23 345)	-100%	28 106
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		26 231	28 284	38 747	6 163	32 780	32 289	491	2%	38 739
Interest		466	520	540	43	402	450	(48)	-11%	540
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		106	345	76	29	269	64	205	322%	76
Gains on disposal of Assets		2 180	-	230	-	230	192	38	20%	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>8 821</b>	<b>74 995</b>	<b>97 274</b>	<b>(22 279)</b>	<b>-23%</b>	<b>116 755</b>
<b>Expenditure By Type</b>										
Employee related costs		33 981	37 665	39 473	3 220	31 454	32 894	(1 440)	-4%	39 738
Remuneration of councillors		3 677	3 785	3 777	311	3 111	3 147	(36)	-1%	3 777
Bulk purchases - electricity		14 819	16 700	16 850	2 309	13 856	14 042	(185)	-1%	16 850
Inventory consumed		648	1 335	2 531	54	1 517	2 109	(592)	-28%	2 533
Debt impairment		-	29 652	24 247	-	-	20 206	(20 206)	-100%	24 399
Depreciation and amortisation		953	13 271	13 832	1 384	11 345	11 526	(181)	-2%	13 832
Interest		3 442	2 575	3 670	116	1 359	3 058	(1 700)	-56%	3 670
Contracted services		10 143	9 282	10 244	361	5 683	8 537	(2 854)	-33%	10 005
Transfers and subsidies		98	10	-	4	32	-	32	#DIV/0!	-
Irrecoverable debts written off		619	-	1 235	-	706	1 029	(323)	-31%	1 235
Operational costs		13 531	10 680	20 316	780	15 248	16 930	(1 683)	-10%	20 279
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>81 911</b>	<b>124 954</b>	<b>136 174</b>	<b>8 540</b>	<b>84 311</b>	<b>113 478</b>	<b>(29 168)</b>	<b>-26%</b>	<b>136 318</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		28 023	49 188	47 880	1 492	9 625	39 900	(30 275)	(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>1 774</b>	<b>310</b>	<b>23 696</b>	<b>(23 386)</b>	<b>(0)</b>	<b>28 318</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>20 284</b>	<b>38 793</b>	<b>28 435</b>	<b>1 774</b>	<b>310</b>	<b>23 696</b>	<b>(23 386)</b>	<b>(0)</b>	<b>28 318</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>1 774</b>	<b>310</b>	<b>23 696</b>	<b>(23 386)</b>	<b>(0)</b>	<b>28 318</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>1 774</b>	<b>310</b>	<b>23 696</b>	<b>(23 386)</b>	<b>(0)</b>	<b>28 318</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) - M10 April**

Vote Description	Ref	2024/25		Budget Year		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	191	(103)	-54%	191	
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	23	893	806	806	744	62	8%	744	
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		5 192	8 696	8 696	-	923	7 246	(6 324)	-87%	7 246	
Vote 18 - PUBLIC SAFETY (38: CAPEX)		(29)	103	103	-	-	86	(86)	-100%	86	
Vote 19 - ROAD TRANSPORT (39: CAPEX)		752	3 152	3 152	464	3 520	2 627	893	34%	2 627	
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		12 559	17 320	17 320	96	885	14 433	(13 548)	-94%	14 433	
Vote 21 - WATER (42: CAPEX)		1 232	13 828	11 821	126	3 492	9 851	(6 360)	-65%	9 851	
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-	
<b>Total Capital single-year expenditure</b>	4	19 706	43 260	42 213	1 492	9 714	35 178	(25 464)	-72%	35 178	
<b>Total Capital Expenditure</b>		19 706	43 260	42 213	1 492	9 714	35 178	(25 464)	-72%	35 178	
<b>Capital Expenditure - Functional Classification</b>											
<b>Governance and administration</b>		-	162	252	-	88	210	(122)	-58%	210	
Executive and council		-	-	-	-	-	-	-	-	-	
Finance and administration		-	162	252	-	88	210	(122)	-58%	210	
Internal audit		-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		5 162	8 799	9 668	806	1 729	8 057	(6 328)	-79%	8 057	
Community and social services		-	-	870	806	806	725	81	11%	725	
Sport and recreation		5 192	8 696	8 696	-	923	7 246	(6 324)	-87%	7 246	
Public safety		(29)	103	103	-	-	86	(86)	-100%	86	
<b>Economic and environmental services</b>		752	-	-	-	-	-	-	-	-	
Road transport		752	-	-	-	-	-	-	-	-	
<b>Trading services</b>		13 792	34 300	32 293	686	7 897	26 911	(19 014)	-71%	26 911	
Water management		1 232	11 177	9 171	126	867	7 642	(6 775)	-89%	7 642	
Waste water management		12 559	20 472	20 472	560	4 405	17 060	(12 655)	-74%	17 060	
Waste management		-	2 651	2 651	-	2 625	2 209	416	19%	2 209	
<b>Total Capital Expenditure - Functional Classification</b>	3	19 706	43 260	42 213	1 492	9 714	35 178	(25 464)	-72%	35 178	
<b>Funded by:</b>											
National Government		18 558	31 795	31 795	560	7 952	26 496	(18 543)	-70%	26 496	
Provincial Government		1 148	10 977	9 840	932	1 673	8 200	(6 527)	-80%	8 200	
<b>Transfers recognised - capital</b>		19 706	42 772	41 635	1 492	9 625	34 696	(25 071)	-72%	34 696	
<b>Internally generated funds</b>		-	488	578	-	88	482	(393)	-82%	482	
<b>Total Capital Funding</b>		19 706	43 260	42 213	1 492	9 714	35 178	(25 464)	-72%	35 178	

Capital expenditure for the month of April 2026 amounted to R1.492 million. The year-to-date actual figure of capital expenditure is R9.714 million which is 72% below the projected year-to-date figure of R35.2 million.

## TABLE C6: FINANCIAL POSITION

### WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	34 229	23 096
Trade and other receivables from exchange transactions		8 157	4 010	3 190	7 099	3 190
Receivables from non-exchange transactions		(5 936)	3 496	6 006	(616)	6 006
Current portion of non-current receivables						
Inventory		175	143	135	297	135
VAT		(148)	3 503	(605)	4 126	(605)
Other current assets		3 520	2 559	3 402	2 635	3 402
<b>Total current assets</b>		<b>30 474</b>	<b>27 820</b>	<b>35 225</b>	<b>47 771</b>	<b>35 225</b>
<b>Non current assets</b>						
Investments						
Investment property		21 208	21 142	19 035	19 146	19 035
Property, plant and equipment		314 735	332 974	341 215	308 932	341 215
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	47	(34)	(18)	(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>328 470</b>	<b>360 625</b>
<b>TOTAL ASSETS</b>		<b>366 643</b>	<b>382 514</b>	<b>395 850</b>	<b>376 241</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	1 142	1 121
Trade and other payables from exchange transactions		26 011	20 093	27 068	4 841	27 068
Trade and other payables from non-exchange transactions		6 609	1 995	4 922	31 679	4 922
Provision		3 039	3 260	4 258	2 892	4 258
VAT		(8 423)	(5 679)	(10 842)	(3 660)	(10 690)
Other current liabilities		171	-	-	-	-
<b>Total current liabilities</b>		<b>28 528</b>	<b>20 714</b>	<b>26 747</b>	<b>37 113</b>	<b>26 899</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>72 527</b>	<b>62 313</b>
<b>NET ASSETS</b>	2	<b>304 873</b>	<b>322 272</b>	<b>333 690</b>	<b>303 714</b>	<b>333 537</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		300 976	322 272	333 690	302 908	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>302 908</b>	<b>333 690</b>

**Note:** The difference between Net Assets and Total Community Wealth/Equity is the YTD operating surplus and deficit amount that will only be recognised at year-end.

**TABLE C7: CASH FLOW**

**WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M10 April**

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
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 343	5 110	4 891	325	5 236	4 076	1 160	28%	4 891
Service charges		31 179	40 680	38 316	2 964	27 645	31 930	(4 285)	-13%	38 316
Other revenue		17 386	30 121	24 604	1 548	18 170	20 504	(2 334)	-11%	24 604
Transfers and Subsidies - Operational		35 869	23 824	32 482	7	29 055	27 068	1 987	7%	32 482
Transfers and Subsidies - Capital		25 466	49 188	47 880	-	34 415	39 900	(5 485)	-14%	47 880
Interest		1 583	1 400	1 221	126	1 227	1 018	210	21%	1 221
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(91 392)	(90 604)	(105 654)	(7 338)	(81 629)	(88 046)	6 416	-7%	(105 654)
Interest		(0)	(2 575)	(3 670)	-	(0)	(3 058)	3 058	-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>(2 369)</b>	<b>34 119</b>	<b>33 392</b>	<b>(727)</b>	<b>-2%</b>	<b>40 071</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		2 226	-	230	-	230	192	38	20%	230
Decrease (increase) in non-current receivables		-	4	1	-	1	1	0	20%	1
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(22 696)	(49 749)	(48 545)	(1 485)	(10 757)	(40 454)	29 697	-73%	(48 545)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(20 469)</b>	<b>(49 745)</b>	<b>(48 314)</b>	<b>(1 485)</b>	<b>(10 526)</b>	<b>(40 262)</b>	<b>(29 736)</b>	<b>74%</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>(3 854)</b>	<b>23 593</b>	<b>(6 870)</b>			<b>(8 243)</b>
Cash/cash equivalents at beginning:		6 710	6 713	24 741	-	24 741	20 618	4 124		24 741
Cash/cash equivalents at month/year end:		11 676	14 112	16 498	(3 854)	48 334	13 748			16 498

## PART 3: SUPPORTING DOCUMENTATION

### A. PERFORMANCE INDICATORS

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

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%	3,3%	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%	14,3%	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%	128,7%	131,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		86,6%	68,1%	86,4%	92,2%	85,9%
<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%	12,6%	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%	41,9%	34,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,0%	2,1%	2,3%	1,1%	2,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,9%	13,8%	15,0%	3,7%	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 - M10 April

Description	NT Code	Budget Year 2025/26										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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	284	205	192	277	195	124	825	2 160	4 262	3 581	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	701	191	125	81	88	138	379	559	2 261	1 245	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	334	80	79	71	58	62	1 768	3 633	6 085	5 592	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	177	132	130	117	119	91	631	1 991	3 389	2 949	-	-
Receivables from Exchange Transactions - Waste Management	1600	187	128	122	109	110	82	552	1 321	2 610	2 174	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	88	61	60	51	46	45	292	1 124	1 766	1 558	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	8	6	5	3	6	5	61	81	175	156	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>1 779</b>	<b>803</b>	<b>712</b>	<b>708</b>	<b>622</b>	<b>548</b>	<b>4 508</b>	<b>10 868</b>	<b>20 547</b>	<b>17 254</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	262	99	91	63	58	58	445	549	1 624	1 172	-	-
Commercial	2300	572	144	99	73	56	56	1 574	3 063	5 637	4 822	-	-
Households	2400	945	559	521	573	508	433	2 489	7 257	13 285	11 260	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>1 779</b>	<b>803</b>	<b>712</b>	<b>708</b>	<b>622</b>	<b>548</b>	<b>4 508</b>	<b>10 868</b>	<b>20 547</b>	<b>17 254</b>	<b>-</b>	<b>-</b>

**Note:** 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 - M10 April

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	1 581	-	-	-	-	-	2 269	182	4 033	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 269</b>	<b>182</b>	<b>4 033</b>	<b>-</b>	<b>-</b>

## D. QUALITY CERTIFICATION

### Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat

PRIVAATSAK X4  
LAINGSBURG

6900



Municipal Building, Van Riebeeck 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 April 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 May 2026