



LAINGSBURG MUNICIPALITY

**BUDGET DOCUMENT
2021/2022**

[Pick the date]

INTRODUCTION

Municipal Budget Overview

DEFINITION OF A MUNICIPAL BUDGET

The municipal budget is a quantitative expression of a plan for a defined period. It includes estimations of consumptions revenues based on the estimate consumptions, resource quantities, costs and expenses, assets, liabilities and cash flows. It expresses the strategic plans of various units, activities and events in measurable terms. The budget is also used as a financial planning and control tool for financial transactions. It is also the tool for implementing the service delivery objectives of the Municipality as set out in their Integrated Development Plan (IDP). The municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.

The Municipal budget is divided into a Capital and an Operating Budget:

The capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits and provides the sources of finance from which these expenses will be funded. The municipality spends money either to buy new capital assets with a useful life of more than one year, add to the value of an existing capital asset by extending its useful life beyond the initial expected use full life or replace an existing asset.

Examples of capital assets include, inter alia, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.

The operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred through the day to day operations of the municipality over the financial year.

An example to demonstrate the difference, the purchase of a photocopier is a capital expenditure and is budgeted for under the capital budget, but the maintenance and other expenses such as the paper and toner for the photocopier is budgeted for under the operating budget.

OBJECTIVE OF THE MUNICIPAL BUDGET

The main objective of the municipal budget is to sensibly allocate realistically expected resources to the municipality's service delivery goals or performance objectives identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors

and programs, and ensure that departments operate as efficiently as possible within the municipality.

WHERE DOES THE MUNICIPALITY'S REVENUE ORIGINATE FROM?

The Municipality collects revenue from various sources. To achieve sustainable service delivery, the municipality must ensure sustainable income streams to be able to provide services.

Property rates and service charges in respect of electricity, water, refuse removal and sanitation are the Municipality's most important source of income.

Other sources include interest on investments. Grants and Subsidies from National and Provincial Departments by means of conditional (e.g. Municipal Infrastructure Grant) and unconditional grants (e.g. Equitable Share) makes up the rest of the revenue.

WHAT DOES THE MUNICIPALITY SPEND ITS REVENUE ON?

The Municipality spends its revenue on the following services:

- Water, electricity, sanitation and refuse removal;
- Streets and Storm Water;
- Repairs and maintenance to infrastructure;
- Youth Development;
- Relief for the poor;
- Fire services;
- Parks;
- Libraries;
- Sport and recreation facilities.

HOW CAN RESIDENTS BE INVOLVED IN THE BUDGET PROCESS?

The Municipality encourages public participation in the budgetary process. A budget can be viewed at the Municipal offices, the official Municipal website as well as all public libraries. It is open to comment once it is tabled to Council in March each year.

Once the deadline for comments has been met, amendments are considered, and the final budget is approved by Council before the end of May each year. New rates and tariffs are implemented at the start of each new financial year, being 1 July.

EXECUTIVE SUMMARY

National Treasury requires municipalities to continue to explore appropriate ways of structuring the tariffs for utility services, to encourage more efficient use of these services, and to generate resources required for maintenance, renewal and expansion of infrastructure. They also encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect appropriate balance between the interest of poor households, other customers and ensuring the financial sustainability of the municipality.

Below is an extract from the National Treasury Budget Circular with important guidance on how municipalities should draft their budgets for the 2021/22 MTREF period:

“The South African economy contracted by an estimated 7.2 per cent in 2020 compared with the 7.8 per cent contraction projected in the 2020 Medium Term Budget Policy Statement (MTBPS).

The revised estimate results from easing lockdown restrictions in the third quarter and a faster-than-expected resumption of global growth, especially in China. The National Treasury projects real economic growth of 3.3 per cent in 2021, following an estimated contraction of 7.2 per cent in 2020. Real GDP growth is expected to moderate to 1.9 per cent in 2022 and 2023.

The outlook remains highly uncertain, and the economic effects of the pandemic are far-reaching. There were 1.7 million fewer jobs by the third quarter of 2020 compared to the same period in 2019. Rising unemployment and income losses have entrenched existing inequalities. GDP is only expected to recover to pre-pandemic levels in late 2023.

Although growth rates are likely to improve quickly as restrictions are removed, based on current projections, the output is only expected to return to pre-pandemic levels in 2024. These economic challenges will continue to exert pressure on municipal revenue generation and collection levels; hence a conservative approach is advised for revenue projections.

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. Customers' ability to pay for services is declining, which means that less revenue will be collected.

herefore, municipalities must consider the following when compiling their 2021/22 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;

- Not taking on unfunded mandates; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

In order to achieve financial sustainability, municipalities must demonstrate the political will to implement the changes required to improve their performance. Where municipalities consistently fail to deliver their mandates, the Constitution provides for provincial and/or national government to intervene.

The Municipality has with the compilation of the 2021/22 MTREF budget strived to minimise expenditure on non-priority expenditure.

The table below shows the six focus areas that Cabinet has identified as areas where savings should be ensured as part of their cost containment measures:

Cost containment Measures	Budget 2020/2021	Budget 2021/2022	INCREASE / DECREASE	% INCREASE / DECREASE
	R'	R'	R'	%
Use of consultants	4 438 828	4 425 220	-13 608	-0.31%
Travel and subsistence	1 541 800	1 422 968	-118 832	-7.71%
Domestic accommodation	562 200	477 900	-84 300	-14.99%
Sponsorships, events and catering	109 500	123 000	13 500	12.33%
Communication	491 425	528 588	37 163	7.56%
Overtime	1 539 600	719 688	-819 912	-53.25%
Total	R 8 683 353	R 7 697 364	R -985 989	-11.35%

One of the key focus areas of Government, as set out in Circular 108, for the 2021/22 budget year is the Local government grants and municipal revenue strength. Transfers to local government over the medium-term account for 9.4 per cent of nationally raised funds after providing for debt-service costs, the contingency reserve and provisional allocations. Local government transfers grow by an annual average of 5.2 per cent over the MTEF; the equitable share declines by 4.4 per cent and conditional grants grow by 7.3 per cent. Transfers to local government will be

reduced by R17.7 billion, including R14.5 billion from the local government equitable share, R2.7 billion from the general fuel levy and R569 million in direct conditional grants over the 2021 MTEF period. The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

The Municipality annually receives an equitable share, which is designed to fund the provision of free basic services to people who cannot afford these basic needs. For the 2021/22 year, the Municipality will receive an amount of R 18,461 million.

The Municipality further provides Rebates on Property Rates to all households to the amount of R 189 748.

The Municipality has an average collection rate of 94,09% (after indigent subsidy is calculated) and it is envisaged that the current levels of collection will increase for the 2021/22 budget period due to the implementation of full credit control measures, and will slowly recover over the MTREF period.

The Municipality tried to keep the tariff increases within the upper limit of 6 per cent provided by the National Treasury. The proposed overall tariff increases, are as follows:

- Property Rates: 6,0%
- Water services: 6,0%
- Sewerage charges: 6,0%
- Refuse removal: 6,0%
- Electricity services: 14.59% (Subject to NERSA final approval)

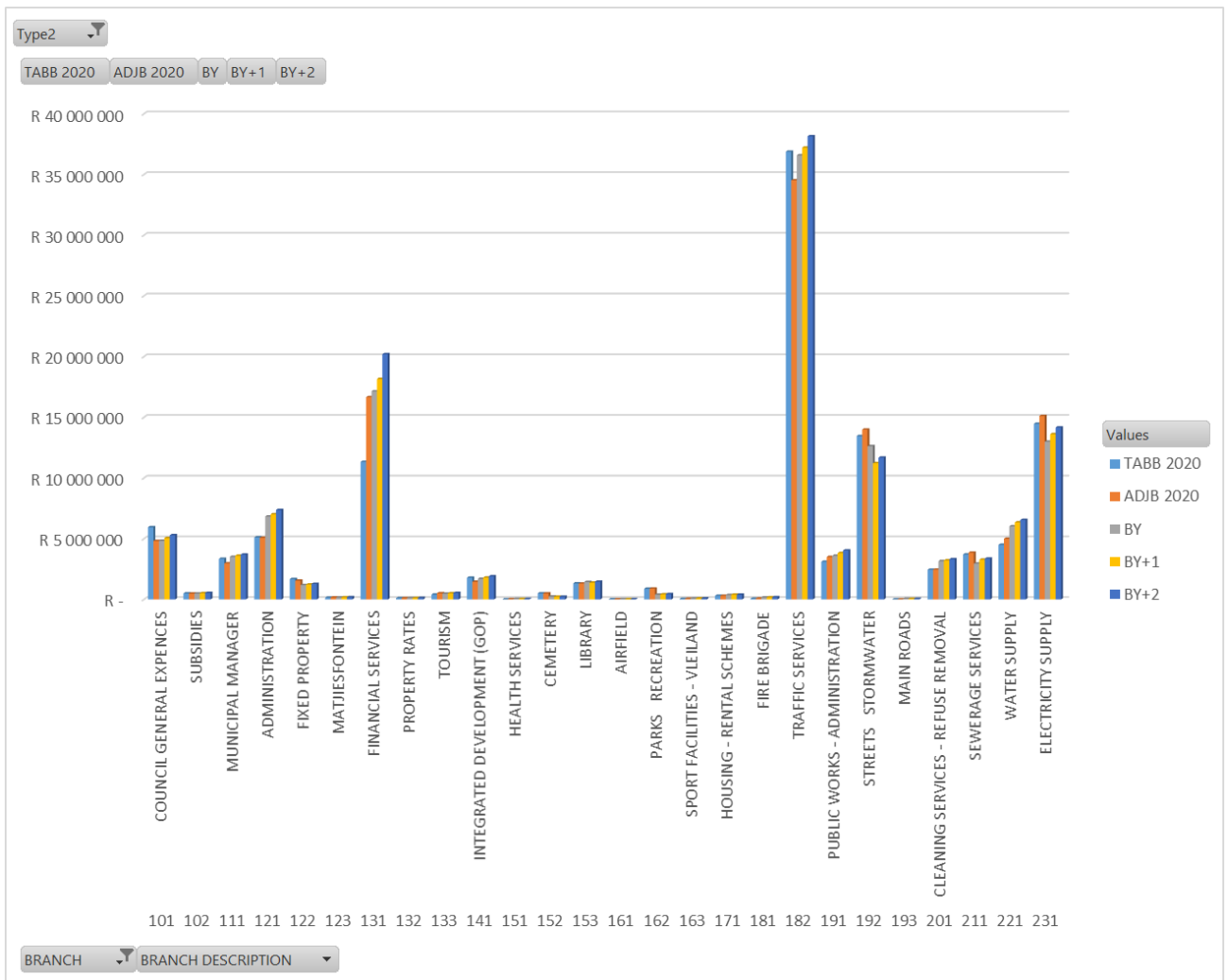
The Electricity service charges is increased in line with NERSA's formula based on the approved increase to Eskom of 17.8%.

FINANCIAL SUMMARY ON 2021/22 MTREF BUDGET

Operating Expenditure Budget

The total 2021/22 operating budget amounts to R 99, 824 million and the capital budget to R 13,880 million.

The table below shows the operating expenditure for the revised budgeted figures for 2019/20 and the budgeted figures for 2021/22 to 2023/24 financial years.



The total operating budget before recognition of capital transfers for 2021/22 amounts to a deficit of R 6,594. The total operating expenditure budget amounts to R 99,824 which is 2.43 per cent more than the revised budget of 2020/21 of R 97,462.

Employee-related costs

As a result of the end of Salary and Wage Collective Agreement period, the Municipality has provided for an increase of 3.5%.

Remuneration of Councillors

The cost associated with the remuneration of Councillors is determined and informed directly by way of the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The determined upper limits of salaries, allowances and benefits of members of Council are gazetted annually in December/January. An increase equal to 5% was included in the 2021/22 budget.

Bulk Purchases

Compared to the 2020/21 Adjustments Budget, the bulk purchase of electricity has increased by R 952 674 or 10.0 per cent to the 2021/22 budget year. The tariff increases regarding Eskom have been provided for. A small growth in electricity purchases were included, the modelling of tariffs was based on the actual trend up to end of February 2021.

Repairs and maintenance

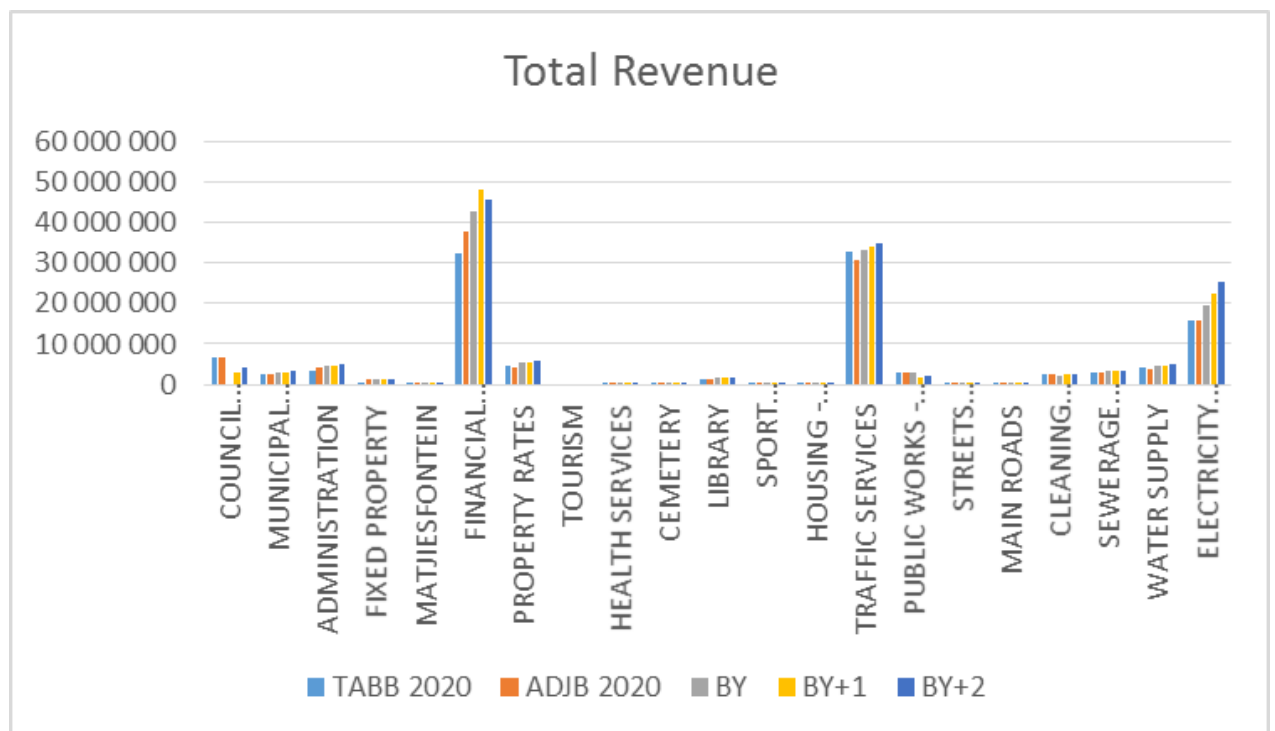
The Municipality will increase the repairs and maintenance account with R 116 000 or 9.0%. this is still far below the norm set by the National Treasury of 8% of the carrying value of assets.

Operating Revenue

The operating revenue budget amounts to R 107,109 million. This includes capital transfers to the value of R 13,879 million. If these items are excluded the operating revenue amounts to R 93,230 million.

The operational revenue budget for 2021/22 shows an increase compared to the operational budget of 2020/21 of 10.8%. The outer years increase by 3.8 per cent and 4.6 per cent year on year.

The table below shows the operating revenue for the revised budgeted figures for 2020/21 and the budgeted figures for 2021/22 to 2023/24 financial years.



Total grants from National and Provincial Government amounts to R37 982 000. If the amount of impairment of traffic fines and internal charges are deducted from the

operating income the nett revenue amounts to R 31,889 million. That means that 54,36% of the operating revenue consist of external grant monies. The fact is that the municipality is totally dependable of external grants to operate its day to day activities.

Proposed Rates and Tariffs for 2021/22

Attached as Annexure A is a list of all the tariffs of the Council. The annexure shows the tariffs for the current financial year (2020/21) as well as the tariffs and proposed increases for the Budget year 2021/22 and MTREF.

As mentioned earlier the Municipality was not able to keep the tariff increases within the upper limit of 6 per cent provided by the National Treasury. The proposed overall tariff increases, are as follows:

- Property Rates: 6,0%
- Water services: 6,0%
- Sewerage charges: 6,0%
- Electricity services: 14.89%
- Refuse removal: 6,0%

The tariff increases are, inter alia, provided to cash fund the budget for the 2021/22 financial year.

Electricity Tariffs

The table below provides a summary of the sales and bulk purchases in respect of electricity.

	Budget 2021/2022	Budget 2020/2021
Total sales of electricity	15 482 628	15 482 628
Total purchase of electricity	10 463 084	8 383 300
GROSS PROFIT/ (LOSS)	5 019 544	7 099 328
Percentage of gross profit	48.0%	84.7%

The table below provides a summary of the revenue and expenditure in respect of the electricity department.

	Budget 2021/2022	Budget 2020/2021
Total Revenue	19 551 360	15 730 000
Total Expenditure	12 975 044	15 110 200
GROSS PROFIT/ (LOSS)	6 576 316	619 800
Percentage of gross profit	50.7%	4.1%

Water Tariffs

The budget includes an increase of 6.0 % on all water tariffs, included in Annexure A. The table below provides a summary of the revenue and expenditure in respect of the water department

	Budget 2021/2022	Budget 2020/2021
Total Revenue	4 505 112	3 946 800
Total Expenditure	6 028 393	5 001 600
GROSS PROFIT/ (LOSS)	-1 523 281	-1 054 800
Percentage of gross profit	-25.3%	-21.1%

This service is regarded as a trading service and is supposed to run at a profit. The water consumption remains the same measured from 2019/20 to the projected consumption for 2020/21. This trend was used to project the consumption for 2021/22. The installation of the new pre-paid meters will have the effect that that more consumers who are currently consume free water will pay for what they use. This will make a significant difference in the net profit and cash flow on the water service.

Refuse Removal Tariffs

The service is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even making a small profit.

The budget includes an increase of 6,0 % on all refuse removal tariffs.

The table below provides a summary of the revenue and expenditure in respect of the refuse removal department.

	Budget 2021/2022	Budget 2020/2021
Total Revenue	2 267 592	2 449 000
Total Expenditure	3 160 442	2 449 000
GROSS PROFIT/ (LOSS)	-892 850	-
Percentage of gross profit	-28.3%	0.0%

The tariff for this service is not yet cost reflective and a cost of supply study will have to be done.

Sewerage Fees:

The sewerage service is classified as an economic service. This service must be fully financed by its own tariffs or even making a small profit.

The budget includes an increase of 6 % on all sewerage tariffs, as included in Annexure A. The table below provides a summary of the revenue and expenditure in respect of the sewerage department.

	Budget 2021/2022	Budget 2020/2021
Total Revenue	3 206 928	2 906 400
Total Expenditure	2 947 391	3 853 400
GROSS PROFIT/ (LOSS)	259 537	-947 000
Percentage of gross profit	8.8%	-24.6%

At present the service makes a very small profit, as it is classified as an economic service. The tariff is still not fully cost reflective and a cost of supply study will have to be done.

Property Rates

Property rates are levied in terms of the Property Rates Act and the income generated from this service is used to balance the budget. It does not pay for a specific service although it normally funds all the other services which are not covered by the profits made in respect of trading and economical services. The rates policy which sets out the principles for the levies is part of the budget-related policies.

The budget includes an increase of 6% on all categories of assessment rates, as included in Annexure A.

The Property rates revenue included in the budget, as in the previous financial year, provides that the first R 15 000 valuation of any developed residential property in terms of Council's Rates Policy is exempted.

Subsidies and Rebates

Specific attention was also given to the plight of the poor people. The following subsidies and rebates were included in the budget to Council.

Subsidies to Indigent:

Electricity: 50kWh

Water: No basic charges, 6 kilolitres free per month.

Sewerage: No charges.

Refuse: No charges.

Property Rates: The first R 15 000 impermissible valuation free of charge.

These households will therefore only pay for electricity consumption more than 50kWh, water consumption more than six kilolitres and where valuations exceed the abovementioned limits.

Cash flow predictions

The municipality's cash flow is currently in a very distressed state. Unspent grants keep the bank account in a favourable balance. If the funds were to be spent according to the programs, this would mean that the municipality would have to make use of overdraft facilities.

A much more serious emphasis will have to be placed on collecting outstanding debt in the block of consumers who can afford to pay for their services.

Unplanned expenditure will need to be seriously reviewed and considered and internal budgets will need to be applied to limit spending and keep within budget. Savings and cuts will need to be considered more strongly in order to improve cash flow.

The table below shows the current balance of outstanding debt.

SERVICE TYPE	CURRENT PAYMENT RATE	% OVER 180 DAYS
DEBTORS - RATES	104,12%	87,24%
DEBTORS - ELECTRICITY	95,46%	41,08%
DEBTORS - REFUSE	90,95%	73,83%
DEBTORS - RENTALS	100,47%	87,31%
DEBTORS - SEWERAGE	98,01%	81,90%
DEBTORS - WATER	85,86%	77,55%
DEBTORS - ALL	87,22%	75,08%

This means that for every R100 bill sent out, only R87 comes in, and of the R13 that remains unpaid will run into 180 days outstanding and 75% of that (or R9 will never be recovered).

The essence of this is that we cannot budget for R100 bills sent out and also for R100 to spend. There is only R95 really available to spend. The municipality must pay its suppliers within 30 days in accordance with the MFMA.

The income and expenditure budget is drawn up on the accrual system and the R100 is therefore taken into account as the income and not the R95. The result is that more emphasis must be placed on the cash budget and that the management plan must be handled strictly according to that cash budget.

Final Comments From Chief Financial Officer

Proper financial planning within the limited resources available will and must always be the focus point of the management of a municipality. Financial planning is not just the duty of the Chief Financial Officer, but in terms of the Municipal Finance Management Act, is also the responsibility of the Accounting Officer and management. They are to exercise their financial management responsibilities in such a way that the financial, and other resources of the municipality, are utilised effectively, efficiently, economically and transparently.

Management continuously put measures in place to prevent any unauthorised, fruitless, irregular and wasteful expenditure. For this reason, Management are very strict in recommendations regarding policy to Council. The effectiveness of these policies, the dedication of the management and adherence of policies by all personnel is of utmost importance for the success of the Municipality and to get the Municipality back on track regarding unqualified audit status.

Affordability is the key issue for consumers especially under the COVIT-19 pandemic and the already deteriorating economy. While all efforts are made to keep the tariff increases within acceptable levels, the escalation of costs beyond Council's control, has a negative impact on the budget. While the increasing of tariffs might be the easiest solution, it cannot always be absorbed by the community. It will become imperative in the very near future that Council reverts to its core functions as the deteriorating economy is putting an unbearable strain on consumers.

Affordability of projects must be kept foremost in mind when projects are prioritised for implementation as the cost of the projects must be borne equally by all sectors of the community. Council should urgently address the issue of unfunded mandates and stress the importance of service delivery as its core function.

The maintenance and renewal of existing infrastructure must always be the highest priority to ensure sustainable and to maintain the existing high standards of service delivery in the Municipality. Therefore, it will be of the utmost importance for this Municipality to in future reduce spending levels on services that are not a priority and increase the spending on existing infrastructure to safeguard the existing revenue streams.

The funding of the operational budget requires a phase-in approach. Although the actual municipality results show deficit every year, it is mainly due to none cash expenditure that is not recovered on the operational expenditure side.

It is therefore imperative that the tariffs including the rates must be cost reflective and in relation to consumption.

Finally, I would like to thank all staff members that were involved with the preparation of this budget. This becomes more and more a process that involves all role players, taking responsibility for the respective fields of expertise because the needs for services will always exceed the limited resources. Therefore the prioritising within each directorate becomes more and more difficult.

I especially would like to thank the staff of the Budget office for their dedication and hard work in this regard.

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SENIOR MANAGER FINANCE AND CORPORATE SERVICES

ANNUAL BUDGET TABLES AND GRAPHS

Table A1 - Budget summary

WC051 Laingsburg - Table A1 Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands										
Financial Performance										
Property rates	3 521	3 910	4 174	4 716	5 004	5 004	5 004	4 699	4 915	5 141
Service charges	17 548	17 161	18 835	25 060	21 060	21 060	21 060	23 287	26 220	29 400
Investment revenue	686	856	599	673	485	485	485	673	538	430
Transfers recognised - operational	21 703	21 464	25 278	27 558	28 219	28 219	28 219	28 931	28 351	28 689
Other own revenue	32 198	35 660	34 860	35 554	29 379	29 379	29 379	35 640	36 454	37 275
Total Revenue (excluding capital transfers and contributions)	75 657	79 052	83 746	93 561	84 147	84 147	84 148	93 230	96 478	100 935
Employee costs	21 306	23 261	25 550	29 034	28 954	28 954	28 954	29 661	29 007	30 540
Remuneration of councillors	2 758	3 032	3 129	3 300	3 286	3 286	3 286	3 300	3 464	3 636
Depreciation & asset impairment	6 569	6 410	5 951	5 711	5 709	5 709	5 709	6 053	5 574	5 528
Finance charges	16	86	2 357	795	21	21	21	773	796	796
Inventory consumed and bulk purchases	8 962	10 103	11 974	10 930	10 619	10 619	10 619	12 740	13 323	13 934
Transfers and grants	291	842	455	605	650	650	650	605	633	662
Other expenditure	37 222	45 241	41 877	48 532	48 224	48 224	48 224	46 692	49 047	51 324
Total Expenditure	77 124	88 975	91 292	98 908	97 462	97 462	97 462	99 824	101 844	106 420
Surplus/(Deficit)	(1 467)	(9 923)	(7 546)	(5 347)	(13 315)	(13 315)	(13 315)	(6 594)	(5 366)	(5 484)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	8 295	19 268	5 148	10 006	27 723	27 723	27 723	13 879	21 555	19 342
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6 828	9 344	(2 398)	4 659	14 408	14 408	14 408	7 285	16 189	13 857
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 828	9 344	(2 398)	4 659	14 408	14 408	14 408	7 285	16 189	13 857
Capital expenditure & funds sources										
Capital expenditure	16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Transfers recognised - capital	16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Financial position										
Total current assets	24 654	21 864	26 081	24 392	11 557	11 557	11 557	12 912	25 866	39 049
Total non current assets	183 762	192 687	186 043	201 502	205 755	205 755	205 755	213 582	219 051	222 049
Total current liabilities	19 824	14 112	43 362	15 292	30 917	30 917	30 917	32 610	34 630	36 741
Total non current liabilities	11 988	14 490	4 354	16 948	5 000	5 000	5 000	5 203	5 417	5 630
Community wealth/Equity	176 605	185 950	164 407	193 654	181 395	181 395	181 395	188 681	204 870	218 727
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	13 856	23 453	21 857
Net cash from (used) investing	-	-	-	-	-	-	-	(6 338)	(4 634)	(8 467)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	5 777	24 596	37 986
Cash backing/surplus reconciliation										
Cash and investments available	10 170	6 552	12 092	9 238	(1 740)	(1 740)	(1 740)	(1 667)	10 820	24 210
Application of cash and investments	18 172	12 262	19 378	11 405	5 311	5 311	5 311	(2 421)	(2 569)	(2 315)
Balance - surplus (shortfall)	(8 002)	(5 710)	(7 286)	(2 168)	(7 051)	(7 051)	(7 051)	755	13 388	26 525
Asset management										
Asset register summary (WDV)	183 762	192 687	186 043	201 502	205 755	205 755	205 755	213 582	219 051	222 049
Depreciation	6 569	6 410	5 951	5 711	5 709	5 709	5 709	6 053	5 574	5 528
Renewal and Upgrading of Existing Assets	1 459	418	-	-	-	-	-	-	-	-
Repairs and Maintenance	1 088	2 027	1 052	2 136	1 714	1 714	1 714	2 132	2 223	2 319
Free services										
Cost of Free Basic Services provided	0	0	0	0	0	0	0	0	0	0
Revenue cost of free services provided	4 550	11 964	12 170	12 299	12 299	12 299	13 370	13 370	13 985	14 628
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy :	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget.

The Budget Summary provides the key information in this regard:

a. The operating surplus/deficit (before the recognition of capital transfers, contributed and donated assets) is supposed to be positive over the MTREF;

b. Capital expenditure is balanced by capital funding sources, of which

i) Transfers recognised is reflected on the Financial Performance Budget;

ii) Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; whilst

iii) Internally generated funds are financed from the accumulated cash-backed reserves. This is generated by making the depreciation charges cash funded together with contribution of other cash ring fenced revenue streams to the CRR.

iv) All the above amounts are incorporated in the Net cash from investing on the Cash Flow Budget. The municipality's cash and cash equivalents position read together with the cash backing surplus reconciliation should at least remain positive, which is the case.

4. The cash backing/surplus reconciliation shows that the Municipality has cash funded its commitments.

5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase.

Table A2 - Budgeted financial performance (revenue and expenditure by standard classification)

WC051 Laingsburg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		28 038	39 987	29 905	37 868	54 465	54 465	42 872	51 021	49 135
Executive and council		7 659	905	2 405	-	-	-	-	3 000	4 000
Finance and administration		20 379	39 082	27 500	37 868	54 465	54 465	42 872	48 021	45 135
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		33 196	34 965	31 969	34 764	28 648	28 648	34 935	35 651	36 367
Community and social services		3 830	1 274	1 266	1 412	1 415	1 415	1 583	1 612	1 640
Sport and recreation		2	4	1	4	1	1	4	4	5
Public safety		29 360	33 670	30 689	33 335	27 213	27 213	33 335	34 022	34 709
Housing		13	16	12	12	17	17	12	13	13
Health		(8)	2	0	0	2	2	0	0	0
<i>Economic and environmental services</i>		1 740	1 100	1 312	1 337	1 470	1 470	1 183	87	90
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 740	1 100	1 312	1 337	1 470	1 470	1 183	87	90
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		21 814	22 342	25 709	29 598	27 288	27 288	28 119	31 274	34 686
Energy sources		13 750	14 443	14 523	16 847	14 934	14 934	18 604	21 313	24 256
Water management		2 879	2 922	4 755	7 033	8 798	8 798	4 067	4 263	4 468
Waste water management		2 788	2 731	2 900	2 873	1 829	1 829	3 187	3 334	3 488
Waste management		2 397	2 247	3 531	2 845	1 726	1 726	2 261	2 365	2 474
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	84 788	98 394	88 895	103 567	111 871	111 871	107 109	118 033	120 277
Expenditure - Functional										
<i>Governance and administration</i>		25 482	28 618	28 201	33 667	35 761	35 761	34 031	35 579	38 497
Executive and council		5 954	8 133	7 042	8 903	8 356	8 356	8 641	8 967	9 306
Finance and administration		19 528	20 485	21 159	24 764	27 405	27 405	25 390	26 612	29 190
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		26 962	33 652	32 426	34 547	29 792	29 792	34 762	35 122	35 886
Community and social services		919	1 180	1 193	1 731	1 554	1 554	1 513	1 432	1 501
Sport and recreation		476	169	220	256	272	272	255	268	280
Public safety		25 545	32 090	30 703	32 046	27 375	27 375	32 672	33 073	33 763
Housing		7	209	227	500	490	490	299	325	318
Health		14	4	82	14	101	101	22	23	24
<i>Economic and environmental services</i>		8 700	10 002	11 823	12 343	13 652	13 652	12 650	11 255	11 688
Planning and development		945	329	414	1 394	3 255	3 255	1 058	1 125	1 190
Road transport		7 754	9 673	11 408	10 949	10 397	10 397	11 592	10 130	10 499
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16 766	16 768	18 774	18 295	18 185	18 185	18 274	19 775	20 231
Energy sources		7 833	8 511	10 826	10 388	10 273	10 273	11 293	12 175	12 563
Water management		3 158	4 525	3 908	3 893	3 828	3 828	3 423	3 586	3 625
Waste water management		4 238	2 044	2 600	1 980	1 932	1 932	1 594	2 032	2 045
Waste management		1 537	1 688	1 440	2 034	2 152	2 152	1 963	1 981	1 998
<i>Other</i>	4	28	10	68	56	72	72	108	113	118
Total Expenditure - Functional	3	77 938	89 049	91 292	98 908	97 462	97 462	99 824	101 844	106 420
Surplus/(Deficit) for the year		6 851	9 345	(2 398)	4 659	14 408	14 408	7 286	16 189	13 858

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile a report for the whole of government.

2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Table A3 – Budgeted financial performance (revenue and expenditure by municipal vote)

WC051 Laingsburg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - MAYORAL & COUNCIL		7 659	905	2 405	-	-	-	-	3 000	4 000
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 462	2 480	2 780	2 528	2 350	2 350	2 616	2 584	2 585
Vote 4 - BUDGET & TREASURY		17 917	36 603	24 720	35 340	52 115	52 115	40 257	45 437	42 550
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		3 822	1 276	1 267	1 413	1 417	1 417	1 584	1 612	1 640
Vote 7 - SPORTS AND RECREATION		2	4	1	4	1	1	4	4	5
Vote 8 - HOUSING		13	16	12	12	17	17	12	13	13
Vote 9 - PUBLIC SAFETY		29 360	33 670	30 689	33 335	27 213	27 213	33 335	34 022	34 709
Vote 10 - ROAD TRANSPORT		1 740	1 100	1 312	1 337	1 470	1 470	1 183	87	90
Vote 11 - WASTE MANAGEMENT		2 397	2 247	3 531	2 845	1 726	1 726	2 261	2 365	2 474
Vote 12 - WASTE WATER MANAGEMENT		2 788	2 731	2 900	2 873	1 829	1 829	3 187	3 334	3 488
Vote 13 - WATER		2 879	2 922	4 755	7 033	8 798	8 798	4 067	4 263	4 468
Vote 14 - ELECTRICITY		13 750	14 443	14 523	16 847	14 934	14 934	18 604	21 313	24 256
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	84 788	98 394	88 895	103 567	111 871	111 871	107 109	118 033	120 277
Expenditure by Vote to be appropriated	1									
Vote 1 - MAYORAL & COUNCIL		4 125	5 097	4 452	5 206	4 949	4 949	5 131	5 368	5 612
Vote 2 - MUNICIPAL MANAGER		1 829	3 035	2 590	3 697	3 407	3 407	3 510	3 599	3 694
Vote 3 - CORPORATE SERVICES		7 481	8 414	8 089	7 572	9 515	9 515	8 554	8 042	8 437
Vote 4 - BUDGET & TREASURY		12 063	12 081	13 130	17 236	18 814	18 814	17 706	18 671	20 859
Vote 5 - PLANNING AND DEVELOPMENT		945	329	414	1 394	3 255	3 255	1 058	1 125	1 190
Vote 6 - COMMUNITY AND SOCIAL SERVICES		934	1 184	1 276	1 745	1 655	1 655	1 535	1 455	1 525
Vote 7 - SPORTS AND RECREATION		489	169	220	268	302	302	267	281	293
Vote 8 - HOUSING		7	209	227	500	490	490	299	325	318
Vote 9 - PUBLIC SAFETY		25 545	32 090	30 703	32 046	27 045	27 045	32 345	33 073	33 763
Vote 10 - ROAD TRANSPORT		7 754	9 673	11 408	10 949	9 845	9 845	11 144	10 130	10 499
Vote 11 - WASTE MANAGEMENT		1 537	1 688	1 440	2 034	2 152	2 152	1 963	1 981	1 998
Vote 12 - WASTE WATER MANAGEMENT		4 238	2 044	2 601	1 980	1 932	1 932	1 594	2 032	2 045
Vote 13 - WATER		3 158	4 525	3 916	3 893	3 828	3 828	3 423	3 586	3 625
Vote 14 - ELECTRICITY		7 833	8 511	10 826	10 388	10 273	10 273	11 293	12 175	12 563
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	77 938	89 049	91 292	98 908	97 462	97 462	99 824	101 844	106 420
Surplus/(Deficit) for the year	2	6 851	9 345	(2 398)	4 659	14 408	14 408	7 286	16 189	13 858

Explanatory notes to Table A3 - Budgeted financial performance (revenue and expenditure by Municipal Vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. It is therefore a mechanism to link responsibility and financial appropriations to service delivery.

2. It is the level that the Council will approve the budget in terms of Sect 24(2)(c)(iii).

Table A4 - Budgeted financial performance (revenue and expenditure)

WC051 Laingsburg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source											
Property rates	2	3 521	3 910	4 174	4 716	5 004	5 004	5 004	4 699	4 915	5 141
Service charges - electricity revenue	2	12 449	11 861	13 419	15 788	14 934	14 934	14 934	17 391	20 044	22 929
Service charges - water revenue	2	1 833	2 014	2 223	5 836	2 564	2 564	2 565	2 870	3 010	3 158
Service charges - sanitation revenue	2	1 736	1 803	1 763	1 625	1 836	1 836	1 836	1 861	1 947	2 038
Service charges - refuse revenue	2	1 530	1 484	1 431	1 811	1 726	1 726	1 726	1 165	1 219	1 275
Rental of facilities and equipment		1 980	1 354	1 482	1 139	1 670	1 670	1 670	1 213	1 286	1 362
Interest earned - external investments		686	856	599	673	485	485	485	673	538	430
Interest earned - outstanding debtors		504	362	480	762	-	-	-	773	809	846
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		27 727	33 342	30 177	32 410	26 936	26 936	26 936	32 410	33 042	33 670
Licences and permits		1 354	226	513	927	277	277	277	927	982	1 041
Agency services		159	151	132	166	212	212	212	166	176	187
Transfers and subsidies		21 703	21 464	25 278	27 558	28 219	28 219	28 219	28 931	28 351	28 689
Other revenue	2	474	226	2 020	150	284	284	284	150	159	169
Gains		-	-	55	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		75 657	79 052	83 746	93 561	84 147	84 147	84 148	93 230	96 478	100 935
Expenditure By Type											
Employee related costs	2	21 306	23 261	25 550	29 034	28 954	28 954	28 954	29 661	29 007	30 540
Remuneration of councillors		2 758	3 032	3 129	3 300	3 286	3 286	3 286	3 300	3 464	3 636
Debt impairment	3	20 587	25 589	27 297	27 277	24 246	24 246	24 246	25 341	26 739	28 000
Depreciation & asset impairment	2	6 569	6 410	5 951	5 711	5 709	5 709	5 709	6 053	5 574	5 528
Finance charges		16	86	2 357	795	21	21	21	773	796	796
Bulk purchases - electricity	2	7 317	7 872	9 888	9 150	8 735	8 735	8 735	10 463	10 944	11 448
Inventory consumed	8	1 646	2 231	2 086	1 780	1 884	1 884	1 884	2 276	2 379	2 486
Contracted services		4 629	8 614	5 445	7 145	10 440	10 440	10 440	7 145	7 444	7 780
Transfers and subsidies		291	842	455	605	650	650	650	605	633	662
Other expenditure	4, 5	11 506	10 990	9 126	14 110	13 538	13 538	13 538	14 206	14 864	15 545
Losses		500	49	8	-	-	-	-	-	-	-
Total Expenditure		77 124	88 975	91 292	98 908	97 462	97 462	97 462	99 824	101 844	106 420
Surplus/(Deficit)		(1 467)	(9 923)	(7 546)	(5 347)	(13 315)	(13 315)	(13 315)	(6 594)	(5 366)	(5 484)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 295	19 268	5 148	10 006	27 723	27 723	27 723	13 879	21 555	19 342
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6 828	9 344	(2 398)	4 659	14 408	14 408	14 408	7 285	16 189	13 857
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 828	9 344	(2 398)	4 659	14 408	14 408	14 408	7 285	16 189	13 857
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 828	9 344	(2 398)	4 659	14 408	14 408	14 408	7 285	16 189	13 857
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		6 828	9 344	(2 398)	4 659	14 408	14 408	14 408	7 285	16 189	13 857

Explanatory notes to Table A4 - Budgeted financial performance (revenue by source and expenditure by Type)

1. Total revenue is R111,871 million in 2021/22 and escalates to R120.277 million by 2023/24. This represents a year-on-year increase of 10.2 per cent for the 2022/23 financial year and 2.0 per cent for the 2023/24 financial year.

2. Revenue to be generated from property rates is R4.699 million in the 2022/22 financial year and increases to R5.141 million by 2023/24 which represents 4.6 per cent of the operating revenue base of the Municipality.

3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R24.500 million for the 2021/22 financial year and increasing to R30.761 million by 2023/24. For the 2022/22 financial year services charges amount to 26.28 per cent of the total revenue base and grows by 8.0 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that the transfers recognise fluctuates due to the nature of expenses on the provincial housing grant.
5. More detail regarding the employee related cost and the remuneration of Councillors are provided in Section 12 of this report.
6. More emphasis will be placed on the Debt impairment; depreciation charges and the Finance charges in Section 9 – Budget Funding of this report.
7. Bulk purchases have significantly increased over the 2020/21 to 2023/24 period escalating from R8.735 million to R11.448 million. These increases can be directly attributed to the substantial increase in the cost of bulk electricity purchases from Eskom.

Table A5 - Budgeted capital expenditure by vote, standard classification and funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	72	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		-	-	130	1 110	1 289	1 289	1 289	-	-	-
Vote 7 - SPORTS AND RECREATION		318	-	-	717	717	717	717	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		840	602	-	-	-	-	-	1 448	7 377	3 774
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	2 070	-	4 996	4 996	4 996	3 996	-	1 215
Vote 13 - WATER		8 365	18 802	847	7 779	18 420	18 420	18 420	8 435	1 667	1 538
Vote 14 - ELECTRICITY		7 056	8 513	3 827	400	-	-	-	-	2 000	2 000
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Single-year expenditure to be appropriated	2										
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Capital Expenditure - Functional											
Governance and administration		-	-	72	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	72	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		318	-	130	1 827	2 006	2 006	2 006	-	-	-
Community and social services		-	-	130	1 110	1 289	1 289	1 289	-	-	-
Sport and recreation		318	-	-	717	717	717	717	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		840	602	-	-	-	-	-	1 448	7 377	3 774
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		840	602	-	-	-	-	-	1 448	7 377	3 774
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		15 421	27 315	6 744	8 179	23 416	23 416	23 416	12 431	3 667	4 753
Energy sources		7 056	8 513	3 827	400	-	-	-	-	2 000	2 000
Water management		8 365	18 802	847	7 779	18 420	18 420	18 420	8 435	1 667	1 538
Waste water management		-	-	2 070	-	4 996	4 996	4 996	3 996	-	1 215
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Funded by:											
National Government		16 579	25 309	6 542	6 279	20 282	20 282	20 282	13 880	11 044	7 547
Provincial Government		-	2 607	404	3 727	5 139	5 139	5 139	-	-	980
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-
Total Capital Funding	7	16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. Multi-year capital appropriations normally would result in work-in-progress at the end of a financial year, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment.
3. The budget appropriations for the two outer years are indicative allocations based on the inputs of departments and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

Table A6 - Budgeted Financial Position

WC051 Laingsburg - Table A6 Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS											
Current assets											
Cash		8 632	4 929	10 470	7 615	(3 362)	(3 362)	(3 362)	(3 289)	9 198	22 588
Call investment deposits	1	1 538	1 622	1 622	1 622	1 622	1 622	1 622	1 622	1 622	1 622
Consumer debtors	1	3 026	2 875	3 560	3 480	3 049	3 049	3 049	4 290	4 549	3 960
Other debtors		10 232	11 548	9 787	10 656	9 567	9 567	9 567	9 567	9 733	10 069
Current portion of long-term receivables		- 1	0	- 1	0	1	1	1	1	1	1
Inventory	2	1 225	889	641	1 018	679	679	679	720	763	809
Total current assets		24 654	21 864	26 081	24 392	11 557	11 557	11 557	12 912	25 866	39 049
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		25 050	24 801	22 781	24 604	22 704	22 704	22 704	22 623	22 547	22 473
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	158 228	167 473	162 932	176 641	182 763	182 763	182 763	190 715	196 300	199 413
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		442	370	286	214	245	245	245	201	161	121
Other non-current assets		43	43	43	43	43	43	43	43	43	43
Total non current assets		183 762	192 687	186 043	201 502	205 755	205 755	205 755	213 582	219 051	222 049
TOTAL ASSETS		208 416	214 551	212 124	225 894	217 312	217 312	217 312	226 494	244 917	261 099
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	67	17	6	17	6	6	6	6	6	6
Consumer deposits		597	674	715	764	715	715	715	715	715	715
Trade and other payables	4	18 172	12 262	19 378	11 405	5 311	5 311	5 311	5 647	5 973	6 294
Provisions		988	1 159	23 263	3 105	24 884	24 884	24 884	26 241	27 935	29 725
Total current liabilities		19 824	14 112	43 362	15 292	30 917	30 917	30 917	32 610	34 630	36 741
Non current liabilities											
Borrowing		23	6	-	6	-	-	-	-	-	-
Provisions		11 965	14 483	4 354	16 942	5 000	5 000	5 000	5 203	5 417	5 630
Total non current liabilities		11 988	14 490	4 354	16 948	5 000	5 000	5 000	5 203	5 417	5 630
TOTAL LIABILITIES		31 811	28 601	47 716	32 240	35 917	35 917	35 917	37 813	40 047	42 371
NET ASSETS	5	176 605	185 950	164 408	193 654	181 395	181 395	181 395	188 681	204 870	218 727
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		140 085	185 950	164 407	193 654	181 395	181 395	181 395	188 681	204 870	218 727
Reserves	4	36 520	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	176 605	185 950	164 407	193 654	181 395	181 395	181 395	188 681	204 870	218 727

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is not aligned with GRAP but it improves understandability for Councillors and management of the impact of the budget on the statement of financial position (Balance sheet). The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

2. Table A6 is supported by an extensive table of notes (Table SA3) providing a detailed analysis of the major components of a number of items. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

3. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget. The funding compliance assessment is informed directly by forecasting the statement of financial position.

Table A7 - Budgeted Cash flows

WC051 Laingsburg - Table A7 Budgeted Cash Flows

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									4 792	5 012	5 243
Service charges									23 171	26 053	29 177
Other revenue									9 082	9 361	9 649
Transfers and Subsidies - Operational	1								28 931	28 351	28 689
Transfers and Subsidies - Capital	1								13 879	21 555	19 342
Interest									673	538	430
Dividends									-	-	-
Payments											
Suppliers and employees									(65 294)	(65 988)	(69 215)
Finance charges									(773)	(796)	(796)
Transfers and Grants	1								(605)	(633)	(662)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	13 856	23 453	21 857
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets									(6 338)	(4 634)	(8 467)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(6 338)	(4 634)	(8 467)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2								7 517	18 819	13 390
Cash/cash equivalents at the year end:	2								(1 740)	5 777	24 596
									5 777	24 596	37 986

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is cash funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The net effect of budget (both capital & operational) is represented in the net increase or decrease in cash and cash equivalents.

2. Table A7 is supported by an extensive table (Table SA30) that provides a breakdown per month as well as providing a detailed analysis of the major sources of receipts and expenditure.

Table A8 - Cash backed reserves/accumulated surplus reconciliation

WC051 Laingsburg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	5 777	24 596	37 986
Other current investments > 90 days		10 170	6 552	12 092	9 238	(1 740)	(1 740)	(1 740)	(7 444)	(13 776)	(13 776)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		10 170	6 552	12 092	9 238	(1 740)	(1 740)	(1 740)	(1 667)	10 820	24 210
Application of cash and investments											
Unspent conditional transfers		9 622	3 788	11 885	3 788	(23)	(23)	(23)	(23)	(23)	(23)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	8 549	8 474	7 493	7 617	5 334	5 334	5 334	(2 398)	(2 546)	(2 292)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		18 172	12 262	19 378	11 405	5 311	5 311	5 311	(2 421)	(2 569)	(2 315)
Surplus(shortfall)		(8 002)	(5 710)	(7 286)	(2 168)	(7 051)	(7 051)	(7 051)	755	13 388	26 525

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.
4. Considering the requirements of section 18 of the MFMA, it can be concluded that the budget tabled is funded.

Table A9 - Asset management

WC051 Laingsburg - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE										
Total New Assets	1	15 119	27 499	6 946	10 006	25 422	25 422	13 880	11 044	8 526
Roads Infrastructure		840	602	-	-	-	-	-	1 000	3 774
Storm water Infrastructure		-	-	-	-	-	-	1 448	6 377	-
Electrical Infrastructure		6 234	9 579	3 827	-	-	-	-	2 000	2 000
Water Supply Infrastructure		7 168	17 318	1 053	7 079	15 720	15 720	4 935	1 667	1 538
Sanitation Infrastructure		-	-	1 864	-	-	-	-	-	1 215
Infrastructure		14 241	27 499	6 744	7 079	15 720	15 720	6 383	11 044	8 526
Community Facilities		-	-	130	1 827	2 006	2 006	-	-	-
Sport and Recreation Facilities		878	-	72	-	-	-	-	-	-
Community Assets		878	-	202	1 827	2 006	2 006	-	-	-
Machinery and Equipment		-	-	-	1 100	7 696	7 696	7 496	-	-
Total Upgrading of Existing Assets	6	1 459	418	-	-	-	-	-	-	-
Electrical Infrastructure		316	316	-	-	-	-	-	-	-
Water Supply Infrastructure		1 082	40	-	-	-	-	-	-	-
Sanitation Infrastructure		61	61	-	-	-	-	-	-	-
Infrastructure		1 459	418	-	-	-	-	-	-	-
Total Capital Expenditure	4	16 579	27 917	6 946	10 006	25 422	25 422	13 880	11 044	8 526
Roads Infrastructure		840	602	-	-	-	-	-	1 000	3 774
Storm water Infrastructure		-	-	-	-	-	-	1 448	6 377	-
Electrical Infrastructure		6 550	9 895	3 827	-	-	-	-	2 000	2 000
Water Supply Infrastructure		8 249	17 358	1 053	7 079	15 720	15 720	4 935	1 667	1 538
Sanitation Infrastructure		61	61	1 864	-	-	-	-	-	1 215
Infrastructure		15 700	27 917	6 744	7 079	15 720	15 720	6 383	11 044	8 526
Community Facilities		-	-	130	1 827	2 006	2 006	-	-	-
Sport and Recreation Facilities		878	-	72	-	-	-	-	-	-
Community Assets		878	-	202	1 827	2 006	2 006	-	-	-
Machinery and Equipment		-	-	-	1 100	7 696	7 696	7 496	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		16 579	27 917	6 946	10 006	25 422	25 422	13 880	11 044	8 526
ASSET REGISTER SUMMARY - PPE (WDV)	5	183 762	192 687	186 043	201 502	205 755	205 755	213 582	219 051	222 049
Roads Infrastructure		17 438	16 848	15 760	10 123	13 374	13 374	10 845	9 516	10 980
Storm water Infrastructure		41 973	40 188	38 596	39 874	38 386	38 386	39 612	45 783	45 580
Electrical Infrastructure		14 877	17 857	21 436	20 433	21 047	21 047	20 554	22 100	23 649
Water Supply Infrastructure		26 979	35 995	36 055	52 166	50 492	50 492	54 761	55 814	56 744
Sanitation Infrastructure		16 417	15 976	16 746	14 804	16 607	16 607	16 460	16 325	17 405
Solid Waste Infrastructure		6 475	7 679	36	6 978	(450)	(450)	(965)	(1 439)	(1 910)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		124 161	134 543	128 630	144 378	139 456	139 456	141 266	148 098	152 448
Community Assets		11 077	10 264	9 024	11 238	10 991	10 991	10 874	10 766	10 659
Heritage Assets		43	43	43	43	43	43	43	43	43
Investment properties		25 050	24 801	22 781	24 604	22 704	22 704	22 623	22 547	22 473
Other Assets		2 314	2 234	2 507	1 337	1 965	1 965	1 329	743	162
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		442	370	286	214	245	245	201	161	121
Computer Equipment		267	310	358	(18)	149	149	70	(3)	(75)
Furniture and Office Equipment		686	558	640	295	514	514	374	245	117
Machinery and Equipment		1 084	1 075	1 106	1 565	9 141	9 141	16 384	16 150	15 918
Transport Assets		3 264	2 923	2 932	2 477	2 811	2 811	2 683	2 565	2 448
Land		15 375	15 566	17 735	15 369	17 735	17 735	17 735	17 735	17 735
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	183 762	192 687	186 043	201 502	205 755	205 755	213 582	219 051	222 049
EXPENDITURE OTHER ITEMS		7 657	8 437	7 004	7 847	7 424	7 424	8 185	7 798	7 847
Depreciation	7	6 569	6 410	5 951	5 711	5 709	5 709	6 053	5 574	5 528
Repairs and Maintenance by Asset Class	3	1 088	2 027	1 052	2 136	1 714	1 714	2 132	2 223	2 319
Roads Infrastructure		0	-	2	7	-	-	5	5	5
Electrical Infrastructure		236	317	375	358	345	345	358	375	392
Water Supply Infrastructure		15	30	4	107	3	3	107	112	117
Sanitation Infrastructure		122	1	39	180	31	31	180	189	197
Infrastructure		374	347	420	653	378	378	650	680	711
Community Facilities		21	18	-	57	18	18	57	60	62
Sport and Recreation Facilities		1	0	-	3	-	-	2	2	2
Community Assets		22	18	-	60	18	18	58	61	64
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		58	207	89	206	419	419	206	215	225
Housing		-	-	-	18	1	1	18	19	20
Other Assets		58	207	89	224	419	419	224	234	245
Furniture and Office Equipment		2	1	1	9	1	1	9	9	10
Machinery and Equipment		145	929	109	271	293	293	271	283	296
Transport Assets		486	525	433	920	605	605	920	956	993
TOTAL EXPENDITURE OTHER ITEMS		7 657	8 437	7 004	7 847	7 424	7 424	8 185	7 798	7 847
Renewal and upgrading of Existing Assets as % of total capex		8.8%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		22.2%	6.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.7%	1.2%	0.6%	1.2%	0.9%	0.9%	1.1%	1.1%	1.2%
Renewal and upgrading and R&M as a % of PPE		1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to acquisition of new assets or the renewal or replacement of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

Table 10 - Basic service delivery measurement

WC051 Laingsburg - Table A10 Basic service delivery measurement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets	1									
Water:										
Piped water inside dwelling		1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		1 394	1 394	1 394	1 394	1 394	1 394	1 394	1 394	1 394
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (v entillated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		1 394	1 394	1 394	1 394	1 394	1 394	1 394	1 394	1 394
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 394	1 394	1 394	1 394	1 394	1 394	1 394	1 394	1 394
Energy:										
Electricity (at least min.service level)		266	266	266	266	266	266	266	266	266
Electricity - prepaid (min.service level)		1 220	1 220	1 220	1 220	1 220	1 220	1 220	1 220	1 220
<i>Minimum Service Level and Above sub-total</i>		1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486
Refuse:										
Removed at least once a week		1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424
<i>Minimum Service Level and Above sub-total</i>		1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424	1 424
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		598	677	648	565	632	632	640	640	640
Sanitation (free minimum level service)		558	667	640	554	623	623	630	630	630
Electricity/other energy (50kwh per household per month)		319	485	435	381	442	442	450	450	450
Refuse (removed at least once a week)		569	680	658	573	642	642	640	640	640
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		0	0	0	0	0	0	0	0	0
Sanitation (free sanitation service to indigent households)		0	0	0	0	0	0	0	0	0
Electricity/other energy (50kwh per indigent household per month)		0	0	0	0	0	0	0	0	0
Refuse (removed once a week for indigent households)		0	0	0	0	0	0	0	0	0
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		0	0	0	0	0	0	0	0	0
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		403	8 205	7 801	7 765	7 765	7 765	8 541	8 934	9 345
Water (in excess of 6 kilolitres per indigent household per month)		1 046	908	1 110	1 197	1 197	1 197	1 197	1 253	1 310
Sanitation (in excess of free sanitation service to indigent households)		1 053	929	1 145	1 260	1 260	1 260	1 338	1 400	1 464
Electricity/other energy (in excess of 50 kwh per indigent household per month)		1 205	1 185	1 104	1 058	1 058	1 058	1 213	1 269	1 327
Refuse (in excess of one removal a week for indigent households)		844	736	1 011	1 019	1 019	1 019	1 080	1 130	1 182
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	4 550	11 964	12 170	12 299	12 299	12 299	13 370	13 985	14 628

Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Supporting tables:

Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

WC051 Laingsburg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	3 924	12 116	11 975	12 480	12 769	12 769	12 769	13 240	13 849	14 486
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRAs)		403	8 205	7 801	7 765	7 765	7 765	7 765	8 541	8 934	9 345
Net Property Rates		3 521	3 910	4 174	4 716	5 004	5 004	5 004	4 699	4 915	5 141
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	13 654	13 047	14 523	16 847	15 993	15 993	15 993	18 604	21 313	24 256
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		1 205	1 185	1 104	1 058	1 058	1 058	1 058	1 213	1 269	1 327
Less Cost of Free Basis Services (50 kwh per indigent household per month)		0	0	0	0	0	0	0	0	0	0
Net Service charges - electricity revenue		12 449	11 861	13 419	15 788	14 934	14 934	14 934	17 391	20 044	22 929
Service charges - water revenue											
Total Service charges - water revenue	6	2 879	2 922	3 332	7 033	3 762	3 762	3 762	4 067	4 263	4 468
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		1 046	908	1 110	1 197	1 197	1 197	1 197	1 197	1 253	1 310
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		0	0	0	0	0	0	0	0	0	0
Net Service charges - water revenue		1 833	2 014	2 223	5 836	2 564	2 564	2 565	2 870	3 010	3 158
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	2 789	2 732	2 908	2 886	3 096	3 096	3 096	3 200	3 347	3 502
Less Revenue Foregone (in excess of free sanitation service to indigent households)		1 053	929	1 145	1 260	1 260	1 260	1 260	1 338	1 400	1 464
Less Cost of Free Basis Services (free sanitation service to indigent households)		0	0	0	0	0	0	0	0	0	0
Net Service charges - sanitation revenue		1 736	1 803	1 763	1 625	1 836	1 836	1 836	1 861	1 947	2 038
Service charges - refuse revenue											
Total refuse removal revenue	6	2 373	2 220	2 442	2 830	2 745	2 745	2 745	2 246	2 349	2 457
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)		844	736	1 011	1 019	1 019	1 019	1 019	1 080	1 130	1 182
Less Cost of Free Basis Services (removed once a week to indigent households)		0	0	0	0	0	0	0	0	0	0
Net Service charges - refuse revenue		1 530	1 484	1 431	1 811	1 726	1 726	1 726	1 165	1 219	1 275
Other Revenue by source											
Interest, Dividend and Rent on Land											
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts		3	-	-	-	-	-	-	-	-	-
Property Rental Debtors		(0)	(0)	-	-	-	-	-	-	-	-
Undeveloped Land		1	-	-	-	-	-	-	-	-	-
Operational Revenue											
Administrative Handling Fees		27	-	-	-	-	-	-	-	-	-
Commission - Insurance		9	11	14	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Request for Information - Municipal Information and Statistics		1	7	0	1	0	0	0	1	2	2
Sale of Property		-	-	-	-	-	-	-	-	-	-
Sales of Goods and Rendering of Services											
Building Plan Approval		7	2	4	7	10	10	10	7	8	8
Cemetery and Burial		20	13	14	17	21	21	21	17	18	19
Cleaning and Removal		23	28	6	15	1	1	1	15	16	17
Clearance Certificates		-	-	-	-	20	20	20	-	-	-
Encroachment Fees		28	13	13	67	65	65	65	67	71	75
Membership Fees		5	11	10	-	6	6	6	-	-	-
Photocopies and Faxes		1	1	1	-	-	-	-	-	-	-
Removal of Restrictions		26	12	17	-	93	93	93	-	-	-
Consumables		-	-	7	-	6	6	6	-	-	-
Pest Control		(8)	2	0	0	2	2	2	0	0	0
Publications - Tender Documents		11	4	22	-	19	19	19	-	-	-
Stone and Gravel		25	13	46	28	30	30	30	28	29	31
Traffic Control		281	102	-	-	-	-	-	-	-	-
Valuation Services		14	9	10	14	1	1	1	14	15	16
Fair Value Adjustment - Interest rate Swaps - Gains		-	-	1 084	-	-	-	-	-	-	-
Other		-	-	68	-	10	10	10	-	-	-
Actuarial Gains		-	-	702	-	-	-	-	-	-	-
Total 'Other' Revenue	1	474	226	2 020	150	284	284	284	150	159	169

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	15 336	16 583	18 790	22 240	21 881	21 881	21 881	22 853	22 196	23 408
Pension and UIF Contributions		2 084	2 163	2 510	2 963	2 747	2 747	2 747	2 960	3 104	3 294
Medical Aid Contributions		680	660	771	807	790	790	790	1 033	1 075	1 118
Overtime		395	853	1 215	697	1 081	1 081	1 081	720	736	783
Performance Bonus		1 067	960	151	259	259	259	259	190	203	214
Motor Vehicle Allowance		1 113	925	1 101	1 117	1 048	1 048	1 048	1 058	1 069	1 082
Cellphone Allowance		7	7	7	5	10	10	10	5	5	5
Housing Allowances		119	124	139	141	149	149	149	132	139	147
Other benefits and allowances		342	367	368	234	250	250	250	236	136	144
Payments in lieu of leave		50	123	253	131	58	58	58	127	131	131
Long service awards		41	105	42	236	35	35	35	145	-	-
Post-retirement benefit obligations	4	73	389	202	203	646	646	646	203	214	214
sub-total	5	21 306	23 261	25 550	29 034	28 954	28 954	28 954	29 661	29 007	30 540
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	21 306	23 261	25 550	29 034	28 954	28 954	28 954	29 661	29 007	30 540
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		6 569	6 410	5 951	5 711	5 709	5 709	5 709	6 053	5 574	5 528
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	6 569	6 410	5 951	5 711	5 709	5 709	5 709	6 053	5 574	5 528
Bulk purchases - electricity											
Electricity bulk purchases		7 317	7 872	9 888	9 150	8 735	8 735	8 735	10 463	10 944	11 448
Total bulk purchases	1	7 317	7 872	9 888	9 150	8 735	8 735	8 735	10 463	10 944	11 448
Transfers and grants											
Cash transfers and grants		279	842	455	582	650	650	650	582	609	637
Non-cash transfers and grants		12	-	-	23	-	-	-	23	24	25
Total transfers and grants	1	291	842	455	605	650	650	650	605	633	662
Contracted services											
Outsourced Services											
Business and Advisory - Accounting and Auditing		184	81	1 922	156	198	198	198	156	164	171
Business and Advisory - Project Management		55	-	-	-	-	-	-	-	-	-
Business and Advisory - Quality Control		616	574	241	352	115	115	115	352	368	385
Business and Advisory - Valuer		-	84	3	110	110	110	110	110	115	121
Business and Advisory - Research and Advisory		-	-	727	-	-	-	-	-	-	-
Burial Services		27	14	5	11	39	39	39	11	11	12
Catering Services		30	63	46	120	54	54	54	120	126	131
Cleaning Services		-	-	-	-	-	-	-	-	-	-
Drivers Licence Cards		-	30	-	-	-	-	-	-	-	-
Electrical		242	354	376	361	361	361	361	361	378	395
Internal Auditors		181	213	21	23	124	124	124	23	24	25
Personnel and Labour		-	-	-	-	-	-	-	-	-	-
Security Services		1 174	1 273	445	828	828	828	828	828	867	906
Transport Services		-	-	-	3	-	-	-	3	3	3
Consultants and Professional Services											
Business and Advisory - Accounting and Auditing		737	3 377	154	767	571	571	571	767	803	839
Business and Advisory - Audit Committee		4	-	-	-	-	-	-	-	-	-
Business and Advisory - Board Member		2	-	-	-	-	-	-	-	-	-
Business and Advisory - Business and Financial Management		85	-	64	1 968	2 882	2 882	2 882	1 968	2 059	2 154
Business and Advisory - Medical Examinations		12	18	-	1	-	-	-	1	1	1
Business and Advisory - Research and Advisory		-	-	-	263	2 551	2 551	2 551	263	275	287
Business and Advisory - Valuer and Assessors		-	-	-	-	-	-	-	-	-	-
Infrastructure and Planning - Engineering - Civil		-	-	-	-	-	-	-	-	-	-
Infrastructure and Planning - Engineering - Electrical		-	-	-	-	-	-	-	-	-	-
Infrastructure and Planning - Town Planner		-	-	-	-	-	-	-	-	-	-
Business and Advisory - Human Resources		-	-	8	-	-	-	-	-	-	-
Laboratory Services - Water		-	-	168	-	-	-	-	-	-	-
Legal Cost - Collection		-	-	-	-	-	-	-	-	-	-
Legal Cost - Issue of Summons		329	617	281	406	102	102	102	406	424	444
Legal Cost - Legal Advice and Litigation		70	254	274	122	1 033	1 033	1 033	122	128	134
Contractors											
Building		2	28	35	163	266	266	266	163	171	179
Electrical		54	78	46	70	32	32	32	70	73	76
Event Promoters		3	-	-	-	-	-	-	-	-	-
Maintenance of Buildings and Facilities		22	73	7	48	138	138	138	48	50	52
Maintenance of Equipment		117	96	156	279	278	278	278	279	285	292
Maintenance of Unspecified Assets		682	1 367	418	1 066	630	630	630	1 066	1 115	1 166
Pest Control and Fumigation		-	2	49	1	101	101	101	1	1	1
Photographer		0	-	-	-	-	-	-	-	-	-
Plants, Flowers and Other Decorations		-	-	-	5	5	5	5	5	5	6
Transportation Services		-	19	-	22	22	22	22	22	-	-
Total contracted services		4 629	8 614	5 445	7 145	10 440	10 440	10 440	7 145	7 444	7 780

Other Expenditure By Type										
Bad debts written off	-	-	-	-	-	-	-	-	-	-
Operational Cost										
Achievements and Awards	-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing - Auctions	-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing - Corporate and Municipal Accounts	51	39	4	18	17	17	17	18	19	20
Advertising, Publicity and Marketing - Customer/Client Information	-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing - Gifts and Promotional Items	-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing - Municipal Newsletters	2	23	9	5	23	23	23	5	5	5
Advertising, Publicity and Marketing - Signs	1	-	-	0	-	-	-	0	0	0
Advertising, Publicity and Marketing - Staff Recruitment	96	44	40	60	6	6	6	60	63	65
Advertising, Publicity and Marketing - Tenders	16	6	56	48	66	66	66	48	51	53
Assets less than the Capitalisation Threshold	10	17	-	8	3	3	3	8	8	8
Bank Charges, Facility and Card Fees - Bank Accounts	475	563	525	531	442	442	442	531	555	581
Bursaries (Employees)	-	46	9	5	95	95	95	5	5	5
Cleaning Services - Laundry Services	-	-	-	-	-	-	-	-	-	-
Commission - Prepaid Electricity	-	-	-	-	-	-	-	-	-	-
Commission - Third Party Vendors	2 817	2 364	1 372	2 030	704	704	704	2 030	2 121	2 214
Communication - Postage/Stamps/Frinking Machines	10	3	2	7	6	6	6	7	7	8
Communication - Radio and TV Transmissions	-	-	-	-	-	-	-	-	-	-
Communication - Satellite Signals	-	-	-	-	-	-	-	-	-	-
Communication - SMS Bulk Message Service	-	-	-	21	21	21	21	21	22	23
Communication - Telephone, Fax, Telegraph and Telex	575	505	469	565	471	471	471	524	548	573
Contribution to Provisions - Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Contribution to Provisions - Decommissioning, Restoration and Servicing	495	705	-	-	-	-	-	-	-	-
Contribution to Provisions - Decommissioning, Restoration and Servicing - Other	-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services	1	-	-	-	-	-	-	-	-	-
Deeds	9	177	6	9	5	5	5	9	10	10
Drivers Licences and Permits	31	-	-	26	62	62	62	26	28	29
Entertainment - Councillors	-	1	-	-	-	-	-	-	-	-
Entertainment - Mayor	-	-	-	-	-	-	-	-	-	-
Entertainment - Senior Management	2	18	-	-	-	-	-	-	-	-
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Eskom Connection Fees	-	27	-	-	-	-	-	-	-	-
External Audit Fees	876	831	1 233	1 804	1 804	1 804	1 804	1 804	1 887	1 974
External Computer Service - Information Services	210	146	42	62	-	-	-	324	339	355
External Computer Service - Internet Charge	52	42	40	42	9	9	9	42	43	45
External Computer Service - Recovery Centre Hosting Charges	162	148	326	232	147	147	147	232	243	254
External Computer Service - Software Licences	133	249	246	283	244	244	244	283	296	310
External Computer Service - Specialised Computer Service	12	-	-	-	-	-	-	-	-	-
External Computer Service - System Advisor	673	94	-	-	-	-	-	-	-	-
External Computer Service - System Development	517	689	1 087	2 790	4 590	4 590	4 590	2 790	2 918	3 052
Full Time Union Representative	-	-	-	-	-	-	-	-	-	-
Hire Charges	3	-	-	-	-	-	-	-	-	-
Indigent Relief	-	-	-	-	-	-	-	-	-	-
Insurance Underwriting - Insurance Claims	(76)	-	28	-	-	-	-	-	-	-
Insurance Underwriting - Premiums	329	294	318	276	661	661	661	276	289	302
Land Alienation Costs	-	-	-	-	-	-	-	-	-	-
Leaverships and Internships	3	23	-	276	201	201	201	276	289	302
Levies Paid - Water Resource Management Charges	65	72	15	24	8	8	8	24	25	26
Licences - Motor Vehicle Licence and Registrations	1 244	76	387	718	61	61	61	718	751	785
Municipal Services	527	669	774	804	1 031	1 031	1 031	804	840	879
Fines and Penalties - SARS	-	82	110	-	-	-	-	-	-	-
Permits	-	-	-	-	1	1	1	-	-	-
Printing, Publications and Books	191	42	30	290	309	309	309	271	283	296
Professional Bodies, Membership and Subscription	484	1 296	-	533	533	533	533	533	557	583
Registration Fees - Professional and Regulatory Bodies	-	-	-	-	-	-	-	-	-	-
Registration Fees - Seminars, Conferences, Workshops and Events	28	5	13	13	3	3	3	13	14	14
Remuneration to Section 79 Committee Members	-	-	-	-	-	-	-	-	-	-
Remuneration to Ward Committees	61	-	-	288	288	288	288	288	301	315
Resettlement Cost	-	-	24	-	75	75	75	-	-	-
Rewards Incentives	-	-	-	-	-	-	-	-	-	-
Samples and Specimens	-	-	-	-	-	-	-	-	-	-
Servitudes and Land Surveys	-	-	-	-	-	-	-	-	-	-
Skills Development Fund Levy	152	178	196	181	190	190	190	182	196	207
System Access and Information Fees	-	-	-	-	-	-	-	-	-	-
Toll Gate Fees	0	-	-	2	1	1	1	2	2	2
Travel Agency and Visa's	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence - Domestic - Accommodation	210	338	360	531	148	148	148	478	500	523
Travel and Subsistence - Domestic - Car Rental	9	6	-	-	-	-	-	-	-	-
Travel and Subsistence - Domestic - Daily Allowance	93	79	74	140	61	61	61	128	134	140
Travel and Subsistence - Domestic - Food and Beverage (Served)	170	129	120	174	101	101	101	164	172	179
Travel and Subsistence - Domestic - Incidental Cost	26	34	18	52	26	26	26	45	47	49
Travel and Subsistence - Domestic - Transport with Operator - Public	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence - Domestic - Transport without Operator - Public	9	12	5	-	-	-	-	-	-	-
Travel and Subsistence - Domestic - Transport without Operator - Private	145	347	346	421	166	166	166	365	382	400
Travel and Subsistence - Foreign - Accommodation	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence - Foreign - Daily Allowance	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence - Foreign - Transport with Operator - Public	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence - Non-employees	160	175	208	5	5	5	5	5	5	5
Transport Provided as Part of Departmental Activities - Municipal	12	-	-	-	-	-	-	-	-	-
Uniform and Protective Clothing	163	86	37	31	54	54	54	31	32	34
Wet Fuel	9	1	5	493	472	472	472	524	548	573
Workmen's Compensation Fund	158	-	130	-	-	-	-	-	-	-
Operating Leases										
Furniture and Office Equipment	94	181	275	294	407	407	407	294	308	322
Land	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Libraries	9	131	18	21	21	21	21	21	22	23
Community Assets	-	-	15	-	-	-	-	-	-	-
Other Assets	-	-	152	-	-	-	-	-	-	-
Total 'Other' Expenditure	1	11 506	10 990	9 126	14 110	13 538	13 538	13 538	14 206	15 084
Repairs and Maintenance	8									
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	9	41	14	150	10	10	10	146	153	160
Contracted Services	1 078	1 986	1 038	1 986	1 705	1 705	1 705	1 986	2 070	2 159
Other Expenditure	2	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	1 088	2 027	1 052	2 136	1 714	1 714	1 714	2 132	2 319

Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

WC051 Laingsburg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - MAYORAL & COUNCIL	Vote 2 - MUNICIPAL MANAGER	Vote 3 - CORPORATE SERVICES	Vote 4 - BUDGET & TREASURY	Vote 5 - PLANNING AND DEVELOPEMENT	Vote 6 - COMMUNITY AND SOCIAL SERVICES	Vote 7 - SPORTS AND RECREATIO	Vote 8 - HOUSING	Vote 9 - PUBLIC SAFETY	Vote 10 - ROAD TRANSPORT	Vote 11 - WASTE MANAGEMENT	Vote 12 - WASTE WATER MANAGEMEGE	Vote 13 - WATER	Vote 14 - ELECTRICIT Y	Vote 15 - [NAME OF VOTE 15]	Total
R thousand																	
Revenue By Source																	
Property rates					4 699												4 699
Service charges - electricity revenue																17 391	17 391
Service charges - water revenue														2 870			2 870
Service charges - sanitation revenue				13									1 849				1 861
Service charges - refuse revenue												1 166					1 166
Rental of facilities and equipment				1 190				4	12		8						1 213
Interest earned - external investments				673													673
Interest earned - outstanding debtors				558	216												773
Dividends received																	
Fines, penalties and forfeits							2			32 408							32 410
Licences and permits										927							927
Agency services					166												166
Other revenue				94	21 297		1 564				1 148	1 080	1 338	1 197	1 213		28 931
Transfers and subsidies				90			17				28	15					150
Gains																	
Total Revenue (excluding capital transfers and contributions)				2 616	26 378		1 564	4	12	33 335	1 183	2 261	3 187	4 067	18 604		93 230
Expenditure By Type																	
Employee related costs		504	2 873	4 021	7 412	713	1 021	158		3 018	6 901	659	868	1 512			29 661
Remuneration of councillors		3 300															3 300
Debt impairment				(52)	(17)					25 526		(28)	(177)	30	(341)		25 341
Depreciation & asset impairment		79	400	268	46		273	8	276		2 880	515	147	666	493		6 053
Finance charges					773												773
Bulk purchases - electricity															10 463		10 463
Inventory consumed		11	1	192	678	2	27	17		80	227	350	62	447	176		2 276
Contracted services		160		1 452	2 834	263	61	13	18	451	521	216	403	386	365		7 145
Transfers and subsidies		547		58													605
Other expenditure		529	235	2 615	5 981	81	152	71	5	2 870	616	240	291	382	138		14 286
Losses																	
Total Expenditure		5 131	3 510	6 554	17 706	1 058	1 535	287	299	32 345	11 144	1 963	1 594	3 423	11 293		99 624
Surplus/(Deficit)		(5 131)	(3 510)	(5 938)	8 671	(1 058)	49	(263)	(287)	989	(9 961)	297	1 593	645	7 311		(6 593)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					13 879												13 879
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Transfers and subsidies - capital (in-kind - all)																	
Surplus/(Deficit) after capital transfers & contributions		(5 131)	(3 510)	(5 938)	22 550	(1 058)	49	(263)	(287)	989	(9 961)	297	1 593	645	7 311		7 286

Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

WC051 Laingsburg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		8 129	6 983	9 105	11 590	9 944	9 944	9 944	10 600	11 332	12 145
Less: Provision for debt impairment		(5 103)	(4 108)	(5 545)	(8 110)	(6 895)	(6 895)	(6 895)	(6 310)	(6 783)	(8 185)
Total Consumer debtors	2	3 026	2 875	3 560	3 480	3 049	3 049	3 049	4 290	4 549	3 960
Debt impairment provision											
Balance at the beginning of the year		(5 103)	(5 103)	(4 108)	(6 759)	(5 544)	(5 544)	(5 544)	(6 895)	(6 310)	(6 783)
Contributions to the provision		-	996	(1 437)	-	(1 351)	(1 351)	(1 351)	585	(473)	(1 403)
Bad debts written off		-	-	-	(1 351)	-	-	-	-	-	-
Balance at end of year		(5 103)	(4 108)	(5 545)	(8 110)	(6 895)	(6 895)	(6 895)	(6 310)	(6 783)	(8 185)
Inventory											
Water											
Opening Balance		13	13	24	41	41	41	41	41	41	41
System Input Volume		-	11	17	24	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	11	17	24	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	-	-	-	-	-	-	-
Non-revenue Water	6	-	-	-	-	-	-	-	-	-	-
Closing Balance Water		13	24	41	65	41	41	41	41	41	41
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		749	749	621	364	364	364	364	402	443	486
Acquisitions		-	-	142	345	38	38	38	41	43	46
Issues	7	-	(128)	(381)	-	-	-	-	-	-	-
Adjustments	8	-	-	(19)	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		749	621	364	709	402	402	402	443	486	532
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-
Finished Goods											
Opening Balance		330	338	138	144	144	144	144	144	144	144
Acquisitions		8	-	8	8	-	-	-	-	-	-
Issues	7	-	(200)	(2)	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		338	138	144	152	144	144	144	144	144	144
Materials and Supplies											
Opening Balance		124	124	106	92	92	92	92	92	92	92
Acquisitions		-	-	16	-	-	-	-	-	-	-
Issues	7	-	(18)	(30)	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		124	106	92	92	92	92	92	92	92	92
Closing Balance - Inventory & Consumables		1 225	889	641	1 018	679	679	679	720	763	809
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		282 881	297 220	313 625	322 128	338 946	338 946	338 946	352 826	363 869	372 396
Leases recognised as PPE	3	159	73	7	73	7	7	7	7	7	7
Less: Accumulated depreciation		124 813	129 820	150 600	145 560	156 190	156 190	156 190	162 118	167 577	172 990
Total Property, plant and equipment (PPE)	2	158 228	167 473	162 932	176 641	182 763	182 763	182 763	190 715	196 300	199 413

LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities	67	17	6	17	6	6	6	6	6	6
Total Current liabilities - Borrowing	67	17	6	17	6	6	6	6	6	6
Trade and other payables										
Trade Payables	6 248	6 497	6 402	7 617	4 243	4 243	4 243	4 579	4 906	5 226
Other creditors	2 301	1 977	1 091	–	1 091	1 091	1 091	1 091	1 091	1 091
Unspent conditional transfers	9 622	3 788	11 885	3 788	–	(23)	(23)	(23)	(23)	(23)
VAT	–	–	–	–	–	–	–	–	–	–
Total Trade and other payables	18 172	12 262	19 378	11 405	5 311	5 311	5 311	5 647	5 973	6 294
Non current liabilities - Borrowing										
Borrowing										
Finance leases (including PPP asset element)	23	6	–	6	–	–	–	–	–	–
Total Non current liabilities - Borrowing	23	6	–	6	–	–	–	–	–	–
Provisions - non-current										
Retirement benefits	3 233	3 347	3 134	5 541	3 894	3 894	3 894	4 097	4 311	4 524
Refuse landfill site rehabilitation	7 752	10 052	–	11 401	–	–	–	–	–	–
Other	981	1 084	1 220	–	1 106	1 106	1 106	1 106	1 106	1 106
Total Provisions - non-current	11 965	14 483	4 354	16 942	5 000	5 000	5 000	5 203	5 417	5 630
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance	133 235	140 085	166 806	188 995	166 987	166 987	166 987	181 395	188 681	204 870
GRAP adjustments										
Restated balance	133 235	140 085	166 806	188 995	166 987	166 987	166 987	181 395	188 681	204 870
Surplus/(Deficit)	6 828	9 344	(2 398)	4 659	14 408	14 408	14 408	7 285	16 189	13 857
Transfers to/from Reserves	–	36 520	–	–	–	–	–	–	–	–
Depreciation offsets										
Other adjustments										
Accumulated Surplus/(Deficit)	140 063	185 949	164 407	193 654	181 395	181 395	181 395	188 680	204 869	218 727
Reserves										
Housing Development Fund	1 680	–	–	–	–	–	–	–	–	–
Capital replacement	1 844	–	–	–	–	–	–	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–	–
Other reserves	32 995	–	–	–	–	–	–	–	–	–
Revaluation	–	–	–	–	–	–	–	–	–	–
Total Reserves	36 520	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	176 582	185 949	164 407	193 654	181 395	181 395	181 395	188 680	204 869	218 727

Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

WC051 Laingsburg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Developing a safe, clean, healthy and sustainable environment for communities	Environmental & Spatial Development	SO1		29 342	33 670	30 609	33 335	36 008	36 008	33 335	34 022	34 709
Create an environment conducive for economic development	Local Economic Development	SO2		-						-	-	-
Improve the Standard of living of all people in Laingsburg	Social Development	SO3		12 030	3 685	3 890	4 444	4 800	4 800	4 031	4 174	4 323
Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	SO4		23 900	28 968	17 069	40 071	43 284	43 284	39 792	45 481	49 524
To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development & Good Governance	SO5		16 979	30 223	35 167	23 415	25 293	25 293	27 882	32 163	29 397
To achieve financial viability in order to render affordable service to residents	Financial Development	SO6		1 702	1 774	2 160	2 302	2 487	2 487	2 070	2 194	2 325
Effective maintenance and management of municipal assets and natural resources	Infrastructure Development	SO7		-	-	-	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	83 952	98 320	88 895	103 567	111 871	111 871	107 109	118 033	120 277

Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

WC051 Laingsburg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Developing a safe, clean, healthy and sustainable environment for communities	Environmental & Spatial Development	SO1		506	203	246	278	274	274	284	300	313	
Create an environment conducive for economic development	Local Economic Development	SO2		1 258	3 180	1 742	2 105	2 074	2 074	1 951	892	933	
Improve the Standard of living of all people in Laingsburg	Social Development	SO3		3 909	3 848	4 828	4 726	4 657	4 657	5 126	4 998	5 294	
Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	SO4		11 325	12 322	11 712	14 305	14 096	14 096	15 739	16 156	16 923	
To create an institution with skilled employees to provide a professional service to its	Institutional Development & Good Governance	SO5		19 584	22 275	24 877	27 769	27 364	27 364	28 024	29 468	30 886	
To achieve financial viability in order to render affordable service to residents	Financial Development	SO6		28 408	33 671	32 611	34 986	34 475	34 475	33 026	34 763	36 351	
Effective maintenance and management of municipal assets and natural resources	Infrastructure Development	SO7		12 135	13 476	15 278	14 737	14 522	14 522	15 673	15 268	15 719	
Allocations to other priorities													
Total Expenditure				1	77 124	88 975	91 292	98 908	97 462	97 462	99 824	101 844	106 420

Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC051 Laingsburg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Developing a safe, clean, healthy and sustainable environment for communities	Environmental & Spatial Development	SO1		-								
Create an environment conducive for economic development	Local Economic Development	SO2		-								
Improve the Standard of living of all people in Laingsburg	Social Development	SO3		10	(0)							
Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	SO4		16 568	27 917	6 946	8 179	25 422	25 422	13 880	11 044	8 526
To create an institution with skilled employees to provide a professional service to its	Institutional Development & Good Governance	SO5		-	(0)		1 827					
To achieve financial viability in order to render affordable service to residents	Financial Development	SO6		-								
Effective maintenance and management of municipal assets and natural resources	Infrastructure Development	SO7		-								
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	16 579	27 917	6 946	10 006	25 422	25 422	13 880	11 044	8 526

Supporting Table SA7 Measureable performance objectives

WC051 Laingsburg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 1 - vote name										
Municipal Manager										
Development Services										
Assist SMME's with business and/or CIDB	Assist SMME's with	3.00	3.00	3.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Implement IDP-approved greening and	Number of Initiatives	5.00	5.00	5.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Internal Audit										
Develop a Risk Based Audit Plan and submit to	RBAP submitted to the	1.00	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Office of the Municipal Manager										
People employed from employment equity	Number of people from	8	8	8	8	8	8	8	8	8
Provide financial assistance via Municipal	Number of candidates	17	17	17	17	17	17	17	17	17
Finance and Corporate Services										
Corporate Services										
Percentage of municipality's personnel budget	(Total expenditure on	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Limit vacancy rate of budgeted posts by 30	% vacancy rate of	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Finance										
Financial viability measured in terms of the	Debt coverage ratio as at	2.16	2.16	2.16	216.0%	216.0%	216.0%	216.0%	216.0%	216.0%
Financial viability measured in terms of the	Cost coverage ratio as at	104.00	104.00	104.00	10400.0%	10400.0%	10400.0%	10400.0%	10400.0%	10400.0%
Financial viability measured in % in	% outstanding service	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Budgeting										
Number of formal residential properties	Number of residential	1 270.00	1 270.00	1 270.00	127000.0%	127000.0%	127000.0%	127000.0%	127000.0%	127000.0%
Provide free basic services to registered	Number of registered	825.00	825.00	825.00	82500.0%	82500.0%	82500.0%	82500.0%	82500.0%	82500.0%
Vote 2 - vote name										
Infrastructure Services										
Water Services										
Limited water unaccounted for by 30 June	% water unaccounted for	52.0%	52.0%	52.0%	40.0%	40.0%	38.0%	40.0%	40.0%	40.0%
Obtain compliance of water quality in	% compliance of water	97.0%	97.0%	97.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Waste Water Services										
Obtained compliance of waste water	Obtained compliance of	0.87	0.87	0.87	87.0%	87.0%	87.0%	87.0%	87.0%	87.0%
Service Provision and Maintenance										
Percentage of the total approved repair and	% of the total	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
The percentage of the municipal capital	{Actual amount spent on	59.1%	59.1%	59.1%	59.1%	59.1%	59.1%	59.1%	59.1%	59.1%
Community Services										
Law-enforcement										
Participate in the provincial traffic	Number of provincial	4.00	4.00	4.00	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%

Supporting Table SA8 Performance indicators and benchmarks

WC051 Laingsburg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.1%	2.6%	0.8%	0.0%	0.0%	0.0%	0.8%	0.8%	0.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.1%	4.0%	1.2%	0.0%	0.0%	0.0%	1.2%	1.2%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.2	1.5	0.6	1.6	0.4	0.4	0.4	0.4	0.7	1.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.5	0.4	1.1	0.1	0.1	0.1	0.2	0.5	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.5	0.3	0.6	(0.1)	(0.1)	(0.1)	(0.1)	0.3	0.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.9%	99.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.9%	99.8%	99.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.5%	18.2%	15.9%	15.1%	15.0%	15.0%	15.0%	14.9%	14.8%	13.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	79.3%	19.9%	13.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)	665 778	819 167	504 104.0	658 612	467 600	467 600	467 600	444 200	422 000	400 900
	Total Cost of Losses (Rand '000)	1 058	1 402	1 265	831	739	739	739	807	828	850
	% Volume (units purchased and generated less units sold)/units purchased and generated	9.19%	11.15%	6.81%	8.0%	7.98%	8.0%	8.0%	8.0%	8.0%	8.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	398 020	405 263	166 985	382 984	260 400	260	260	247	235	223
	Total Cost of Losses (Rand '000)	3 271	3 738	2 110	1 752	1 250	1 250	1 250	1 259	1 267	1 240
	% Volume (units purchased and generated less units sold)/units purchased and generated	61.36%	63.40%	39.83%	45.0%	32.0%	32.0%	32.0%	30.0%	29.0%	28.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.2%	29.4%	30.5%	31.0%	34.4%	34.4%	34.4%	31.8%	30.1%	30.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.3%	32.8%	34.2%	34.6%	38.3%	38.3%	38.3%	35.4%	33.7%	33.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.4%	2.6%	1.3%	2.3%	2.0%	2.0%	2.0%	2.3%	2.3%	2.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.7%	8.2%	9.9%	7.0%	6.8%	6.8%	6.8%	7.3%	6.6%	6.3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	83.2	119.5	158.3	167.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	57.5%	64.3%	54.5%	45.7%	45.5%	45.5%	45.5%	47.5%	44.1%	39.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	0.8	3.4	5.1

Supporting Table SA9 Social, economic and demographic statistics and assumptions

WC051 Laingsburg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18	2018/19	2019/20	Current Year	2021/22 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Demographics												
Population		2011 Census and Community Survey 2016	8	8	8	9	9	9	9	9	9	9
Females aged 5 - 14		2011 Census and Community Survey 2016	1	1	1	1	1	1	1	1	1	1
Males aged 5 - 14		2011 Census and Community Survey 2016	1	1	1	1	1	1	1	1	1	1
Females aged 15 - 34		2011 Census and Community Survey 2016	1	1	1	1	1	1	1	1	1	1
Males aged 15 - 34		2011 Census and Community Survey 2016	1	1	1	1	1	1	1	1	1	1
Unemployment		2011 Census and Community Survey 2016	1	1	1	1	1	1	1	1	1	1
Monthly household income (no. of households)												
No income	1, 12	2011 Census and Community Survey 2016	614	128	128	128	128	128	128	128	128	128
R1 - R1 600		2011 Census and Community Survey 2016	132	47	47	47	47	47	47	47	47	47
R1 601 - R3 200		2011 Census and Community Survey 2016	82	69	69	69	69	69	69	69	69	69
R3 201 - R6 400		2011 Census and Community Survey 2016	450	502	502	502	502	502	502	502	502	502
R6 401 - R12 800		2011 Census and Community Survey 2016	167	612	612	612	612	612	612	612	612	612
R12 801 - R25 600		2011 Census and Community Survey 2016	110	525	525	525	525	525	525	525	525	525
R25 601 - R51 200		2011 Census and Community Survey 2016	67	265	265	265	265	265	265	265	265	265
R52 201 - R102 400		2011 Census and Community Survey 2016	35	160	160	160	160	160	160	160	160	160
R102 401 - R204 800		2011 Census and Community Survey 2016	11	69	69	69	69	69	69	69	69	69
R204 801 - R409 600		2011 Census and Community Survey 2016	3	18	18	18	18	18	18	18	18	18
R409 601 - R819 200		2011 Census and Community Survey 2016	2	12	12	12	12	12	12	12	12	12
> R819 200		2011 Census and Community Survey 2016	1	1	1	1	1	1	1	1	1	1
Poverty profiles (no. of households)												
< R2 000 per household per month	13	Own survey (application basis)	746	746	746	683.00	680.00	723.00	730.00	750.00	750.00	750.00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area		2011 Census and Community Survey 2016	8 289	8 289	8 289	9	9	9	9	9	9	9
Number of poor people in municipal area		2011 Census and Community Survey 2016	5 780	5 780	5 780	6	6	6	6	6	6	6
Number of households in municipal area		2011 Census and Community Survey 2016	2 408	2 408	2 408	2	2	2	2	2	2	2
Number of poor households in municipal area		2011 Census and Community Survey 2016	175	175	175	0	0	0	0	0	0	0
Definition of poor household (R per month)		2011 Census and Community Survey 2016	2 060	2 100	2 100	3 000	3 500	3 500	3 500	3 500	3 500	3 500
Housing statistics												
Formal	3		2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408
Informal												
Total number of households			2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s			-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Remuneration increases						6.5%	7.2%	6.6%	6.3%	5.8%	5.8%	5.6%
Consumption growth (electricity)						2.0%	1.5%	-1.0%	1.5%	2.0%	2.0%	2.0%
Consumption growth (water)						5.0%	2.0%	-2.0%	2.0%	2.0%	2.0%	2.0%
Collection rates												
Property tax/service charges	7					95.0%	95.0%	95.0%	95.0%	91.0%	99.0%	101.0%
Rental of facilities & equipment						85.0%	85.0%	81.0%	81.0%	85.0%	85.0%	85.0%
Interest - external investments						8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Interest - debtors						10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Supporting Table SA10 Funding measurement

WC051 Laingsburg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	-	-	-	-	5 777	24 596	37 986
Cash + investments at the yr end less applications - R'000	18(1)b	2	(8 002)	(5 710)	(7 286)	(2 168)	(7 051)	(7 051)	(7 051)	755	13 388	26 525
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	0.8	3.4	5.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	6 828	9 344	(2 398)	4 659	14 408	14 408	14 408	7 285	16 189	13 857
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	3.2%	23.4%	(18.5%)	(6.0%)	(6.0%)	1.4%	5.3%	4.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	58.2%	59.8%	61.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	97.7%	121.4%	118.6%	91.6%	93.0%	93.0%	93.0%	90.5%	85.9%	81.1%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	45.7%	42.0%	99.3%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	8.8%	(7.5%)	5.9%	(10.7%)	0.0%	0.0%	9.8%	3.1%	(1.8%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	0.7%	1.2%	0.6%	1.2%	0.9%	0.9%	1.2%	1.1%	1.1%	1.2%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billed revenue
- Realistic average increase in debt impairment (doubtful debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Province allocations included in budget
- Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	9.2%	29.4%	(12.5%)	0.0%	0.0%	7.4%	11.3%	10.9%	
% incr Property Tax	18(1)a		11.0%	6.7%	13.0%	6.1%	0.0%	0.0%	(6.1%)	4.6%	4.6%	
% incr Service charges - electricity revenue	18(1)a		(4.7%)	13.1%	17.7%	(5.4%)	0.0%	0.0%	16.5%	15.3%	14.4%	
% incr Service charges - water revenue	18(1)a		9.9%	10.4%	162.6%	(56.1%)	0.0%	0.0%	11.9%	4.9%	4.9%	
% incr Service charges - sanitation revenue	18(1)a		3.8%	(2.2%)	(7.8%)	12.9%	0.0%	0.0%	1.4%	4.6%	4.6%	
% incr Service charges - refuse revenue	18(1)a		(3.0%)	(3.6%)	26.5%	(4.7%)	0.0%	0.0%	(32.5%)	4.6%	4.6%	
% incr in	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)a	21 069	21 072	23 009	29 776	26 064	26 064	26 065	27 986	31 135	34 541	
Service charges	18(1)a	21 069	21 072	23 009	29 776	26 064	26 064	26 065	27 986	31 135	34 541	
Property rates	18(1)a	3 521	3 910	4 174	4 716	5 004	5 004	5 004	4 699	4 915	5 141	
Service charges - electricity revenue	18(1)a	12 449	11 861	13 419	15 788	14 934	14 934	14 934	17 391	20 044	22 929	
Service charges - water revenue	18(1)a	1 833	2 014	2 223	5 836	2 564	2 564	2 565	2 870	3 010	3 158	
Service charges - sanitation revenue	18(1)a	1 736	1 803	1 763	1 625	1 836	1 836	1 836	1 861	1 947	2 038	
Service charges - refuse removal	18(1)a	1 530	1 484	1 431	1 811	1 726	1 726	1 726	1 165	1 219	1 275	
Service charges - other	18(1)a	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	18(1)a	1 980	1 354	1 482	1 139	1 670	1 670	1 670	1 213	1 286	1 362	
Capital expenditure excluding capital grant funding	18(1)a	-	-	-	-	-	-	-	-	-	-	
Cash receipts from ratepayers	18(1)a	-	-	-	-	-	-	-	37 044	40 426	44 068	
Ratepayer & Other revenue	18(1)a	53 268	56 732	57 814	65 330	55 443	55 443	55 444	63 626	67 589	71 815	
Change in consumer debtors (current and non-current)	18(1)a	734	1 165	(1 075)	788	(731)	(731)	(731)	(278)	424	(252)	
Operating and Capital Grant Revenue	18(1)a	29 998	40 731	30 426	37 564	55 942	55 942	55 942	42 810	49 906	48 031	
Capital expenditure - total	20(1)(v)	16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526	
Capital expenditure - renewal	20(1)(v)	-	-	-	-	-	-	-	-	-	-	
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/adv ised national, provincial and district grants												
Average annual collection rate (arrears inclusive)												

Trend											
Change in consumer debtors (current and non-current)		734	1 165	(1 075)	(731)	(278)	424	(252)	-	-	-
Total Operating Revenue		75 657	79 052	83 746	93 561	84 147	84 147	84 148	93 230	96 478	100 935
Total Operating Expenditure		77 124	88 975	91 292	98 908	97 462	97 462	97 462	99 824	101 844	106 420
Operating Performance Surplus/(Deficit)		(1 467)	(9 923)	(7 546)	(5 347)	(13 315)	(13 315)	(13 315)	(6 594)	(5 366)	(5 484)
Cash and Cash Equivalents (30 June 2012)									5 777		
Revenue											
% Increase in Total Operating Revenue			4.5%	5.9%	11.7%	(10.1%)	0.0%	0.0%	10.8%	3.5%	4.6%
% Increase in Property Rates Revenue			11.0%	6.7%	13.0%	6.1%	0.0%	0.0%	(6.1%)	4.6%	4.6%
% Increase in Electricity Revenue			(4.7%)	13.1%	17.7%	(5.4%)	0.0%	0.0%	16.5%	15.3%	14.4%
% Increase in Property Rates & Services Charges			0.0%	9.2%	29.4%	(12.5%)	0.0%	0.0%	7.4%	11.3%	10.9%
Expenditure											
% Increase in Total Operating Expenditure			15.4%	2.6%	8.3%	(1.5%)	0.0%	0.0%	2.4%	2.0%	4.5%
% Increase in Employee Costs			9.2%	9.8%	13.6%	(0.3%)	0.0%	0.0%	2.4%	(2.2%)	5.3%
% Increase in Electricity Bulk Purchases			7.6%	25.6%	(7.5%)	(4.5%)	0.0%	0.0%	19.8%	4.6%	4.6%
Average Cost Per Budgeted Employee Position (Remuneration)				336177.7518	367517.8228				375458.1139		
Average Cost Per Councillor (Remuneration)				0	471450.8571				471450.8571		
R&M % of PPE		0.7%	1.2%	0.6%	1.2%	0.9%	0.9%	1.1%	1.1%	1.1%	1.2%
Asset Renewal and R&M as a % of PPE		1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Debt Impairment % of Total Billable Revenue		97.7%	121.4%	118.6%	91.6%	93.0%	93.0%	93.0%	90.5%	85.9%	81.1%
Capital Revenue											
Internally Funded & Other (R'000)		-	-	-	-	-	-	-	-	-	-
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Internally Generated funds % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Capital Expenditure											
Total Capital Programme (R'000)		16 579	27 917	6 946	10 006	25 422	25 422	25 422	13 880	11 044	8 526
Asset Renewal		1 459	418	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure		8.8%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash											
Cash Receipts % of Rate Payer & Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	58.2%	59.8%	61.4%
Cash Coverage Ratio		-	-	-	-	-	-	-	0	0	0
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating		0.0%	0.1%	2.6%	0.8%	0.0%	0.0%	0.0%	0.8%	0.8%	0.7%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Surplus/(Deficit)		(8 002)	(5 710)	(7 286)	(2 168)	(7 051)	(7 051)	(7 051)	755	13 388	26 525
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		8.4%	20.8%	20.8%	18.6%	22.0%	22.0%	22.0%	20.8%	20.5%	20.2%
High Level Outcome of Funding Compliance											
Total Operating Revenue		75 657	79 052	83 746	93 561	84 147	84 147	84 148	93 230	96 478	100 935
Total Operating Expenditure		77 124	88 975	91 292	98 908	97 462	97 462	97 462	99 824	101 844	106 420
Surplus/(Deficit) Budgeted Operating Statement		(1 467)	(9 923)	(7 546)	(5 347)	(13 315)	(13 315)	(13 315)	(6 594)	(5 366)	(5 484)
Surplus/(Deficit) Considering Reserves and Cash Backing		(8 002)	(5 710)	(7 286)	(2 168)	(7 051)	(7 051)	(7 051)	755	13 388	26 525
MTREF Funded (1) / Unfunded (0)		15	0	0	0	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✗	✗	✗	✗	✗	✓	✓	✓

Supporting Table SA11 Property rates summary

WC051 Laingsburg - Supporting Table SA11 Property rates summary

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Valuation:										
Date of valuation:	1	2017-07-01	2017-07-01	2017-07-01	2017-07-01					
Financial year valuation used	1	1	1	1	1			1		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)	2	N	N	N	N	N	N	N	N	N
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	3	3	3	3	3	3	3	3	3
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		12	24	36	48			60		
No. of properties	5	2 501	2 501	2 501	2 501	2 501	2 501	2 513	2 513	2 513
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		40	40	40	40	40	40	32	32	32
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		20	20	20	18	18	18	18	18	18
Valuation reductions-public worship (Rm)		2	2	2	2	2	2	14	14	14
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
Total valuation reductions:		22	22	22	21	21	21	32	32	32
Total value used for rating (Rm)	5	899		1 148	1 272	1 272	1 272	1 276	1 281	1 286
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	734		1 148	1 272	1 272	1 272	1 276	1 281	1 286
Total market value (Rm)	5	751		1 148	1 272	1 272	1 272	1 276	1 281	1 286
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)		No	No	No	No			No		
Phasing-in properties s21 (number)		No	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		-	-	-	-			-		
Non-residential prescribed ratio s19? (%)								0.0%		
Rate revenue:										
Rate revenue budget (R'000)	6	3 870	3 534	3 861	4 273	4 273	4 273	5	5 160	5 398
Rate revenue expected to collect (R'000)	6	3 483	3 110	3 513	3 846	3 846	3 846	5	5 459	5 885
Expected cash collection rate (%)		90.0%	88.0%	91.0%	90.0%	90.0%	90.0%	100.6%	105.8%	109.0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		3 620	5 763	5 602	7 039	7 039	7 039	7 915	8 279	8 660
Rebates, exemptions - other (R'000)		265	419	362	426	426	426	627	655	685
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)		3 885	6 182	5 964	7 465	7 465	7 465	8 541	8 934	9 345

Supporting Table SA12a Property rates by category (current year)

WC051 Laingsburg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Is	Public benefit organs.	Mining Props.
Current Year 2019/20																	
Valuation:																	
No. of properties		1 261	2	93	590	35	324	180								20	
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1								1	
Supplementary valuation (Rm)		2	-	1	2	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	0
Frequency of valuation (select)		4	4	4	4	4	4	4	0	0	0	0	0	0	0	4	0
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	0	0	0	0	0	0	0	Market	0
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	0	0	0	0	0	0	0	Land & impr.	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	0	0	0	0	0	0	0	No	0
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	0	0	0	0	0	0	0	Yes	0
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	0	0	0	0	0	0	0	Uniform	0
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	139	0	71	973	45	32	1	-	-	-	-	-	-	-	14	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	139	0	71	973	45	32	1	-	-	-	-	-	-	-	14	-
Rating:																	
Average rate	3	0.009690	0.010000	0.009690	0.009690	0.019335	0.009690	0.009690	-	-	-	-	-	-	-	0.009690	-
Rate revenue budget (R '000)		1 351	0	689	9 424	877	314	6	-	-	-	-	-	-	-	134	-
Rate revenue expected to collect (R'000)		1 114	0	688	1 704	919	-	-	-	-	-	-	-	-	-	44	-
Expected cash collection rate (%)	4	82.4%	100.0%	99.9%	18.1%	104.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	32.7%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - bona fide farm. (R'000)		-	-	-	7 487	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - other (R'000)		179	-	1	-	2	314	6	-	-	-	-	-	-	-	91	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exempntns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Table SA12b Property rates by category (budget year)

WC051 Laingsburg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Is	Public benefit organs.	Mining Props.
Budget Year 2020/21																	
Valuation:																	
No. of properties		1 264	2	93	593	36	319	186								20	
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		5	-	3	5	-	-	-	-	-	-	-	-	-	-	1	-
Supplementary valuation (Rm)		2	-	1	2	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	0
Frequency of valuation (select)		4	4	4	4	4	4	4	0	0	0	0	0	0	0	4	0
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	0	0	0	0	0	0	0	Market	0
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	0	0	0	0	0	0	0	Land & impr.	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	0	0	0	0	0	0	0	No	0
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	0	0	0	0	0	0	0	Yes	0
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	0	0	0	0	0	0	0	Uniform	0
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	140	0	71	974	45	32	1	-	-	-	-	-	-	-	14	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	140	0	71	974	45	32	1	-	-	-	-	-	-	-	14	-
Rating:																	
Average rate	3	0.010270	0.010000	0.010270	0.010270	0.020493	0.010270	0.010263	-	-	-	-	-	-	-	0.010270	-
Rate revenue budget (R '000)		1 433	0	730	9 999	930	332	6	-	-	-	-	-	-	-	142	-
Rate revenue expected to collect (R'000)		1 239	0	729	2 073	974	-	-	-	-	-	-	-	-	-	47	-
Expected cash collection rate (%)	4	86.5%	100.0%	99.9%	20.7%	104.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	32.7%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, ex emptions - bona fide farm. (R'000)		-	-	1	7 915	2	332	6	-	-	-	-	-	-	-	96	-
Rebates, ex emptions - other (R'000)		190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exempntns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Table SA13a Service Tariffs by category

WC051 Laingsburg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Property rates (rate in the Rand)									
	1								
Residential properties	Res		0.0080	0.0091	0.0091	0.0097	0.0103	0.0109	0.0116
Residential properties - vacant land	Res		0.0080	0.0091	0.0091	0.0097	0.0103	0.0109	0.0116
Small holdings	Res		0.0080	0.0091	0.0091	0.0097	0.0103	0.0109	0.0116
Farm properties - used	Agri bona fide farming		0.0080	0.0091	0.0091	0.0097	0.0103	0.0109	0.0116
Farm properties - not used	Agri no service		0.0080	0.0091	0.0091	0.0097	0.0103	0.0109	0.0116
Industrial properties	Buss/Ind/Comm		0.0080	0.0091	0.0091	0.0097	0.0103	0.0109	0.0116
Business and commercial properties	Buss/Ind/Comm		0.0080	0.0091	0.0091	0.0097	0.0103	0.0109	0.0116
State-owned properties	State		0.0160	0.0181	0.0181	0.0097	0.0205	0.0218	0.0232
Public service infrastructure	PSI		0.0080	0.0091	0.0091	0.0097	0.0103	0.0109	0.0116
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Bona fide farmers rebate or exemption	percentage		75	92	92	90	85	75	75
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			-	107	125	125	133	133	141
Service point - vacant land (Rands/month)			-	137	160	160	170	180	191
Water usage - Block 1 (c/kl)	1 - 6 kℓ		-	-	-	-	442	480	510
Water usage - Block 2 (c/kl)	7 - 50 kℓ		359	386	424	540	485	520	550
Water usage - Block 3 (c/kl)	51 - 100 kℓ		726	478	500	918	548	590	630
Water usage - Block 4 (c/kl)	101 - 150kℓ		1 088	500	870	1 217	572	620	660
Other	2	151+ kℓ	1 452	870	1 043	1 427	995	1 070	1 130
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			116	125	132	140	149	158	167
Service point - vacant land (Rands/month)			226	264	270	280	297	315	334
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		0 - 30 Ampere	132	159	159	169	194	206	218
Service point - vacant land (Rands/month)			140	191	191	203	233	247	262
FBE		indigent < 50kwh	-	-	-	-	-	-	-
Life-line tariff - meter		indigent > 50kwh	146	170	170	180	206	219	232
Life-line tariff - prepaid		indigent > 50kwh	146	170	170	180	206	219	232
Meter - IBT Block 1 (c/kwh)		1A - 60A	140	170	170	180	206	219	232
Meter - IBT Block 2 (c/kwh)		> 60A	140	170	170	180	206	219	232
Prepaid - IBT Block 1 (c/kwh)		1A - 20A	146	170	170	180	206	219	232
Prepaid - IBT Block 2 (c/kwh)		20A	146	170	170	180	206	219	232
Prepaid - IBT Block 3 (c/kwh)		30A	183	170	8 356	180	206	219	232
Prepaid - IBT Block 4 (c/kwh)		60A	141	170	170	180	206	219	232
Prepaid - IBT Block 5 (c/kwh)		> 60A	207	170	170	180	206	219	232
Waste management tariffs									
Domestic									
80l bin - once a week			-	90	97	97	113	120	130

Supporting Table SA13a Service Tariffs by category

WC051 Laingsburg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>									
Water tariffs									
Minimum basic charge residential		pm	107	115	125	133	133	141	150
0 - 6 kl (first 6kl included for indigent)		c/kl	-	-	-	-	442	480	510
Consumption:		c/kl	-	-	-	-	485	520	550
7 - 50 kℓ		c/kl	359	386	424	458	548	590	630
51 - 100 kℓ		c/kl	359	386	478	517	572	620	660
101 - 150kℓ		c/kl	726	781	500	540	995	1 070	1 130
151+ kℓ		c/kl	1 088	1 170	870	939	-	-	-
Ongemeterde water		c/kl	68	73	174	184	19 541	20 710	21 950
Meterhuur		c/month	6	6	7	7	787	830	880
Beskikbaarheidsgelde		R/month	137	147	160	170	180	191	203
Aan en afsluiting van water		R/occurrence	103	111	121	128	136	144	152
Oorlees van korrekte meterlesing		R/occurrence	137	147	160	170	180	191	203
Verbruik in munisipale parke		c/kl	15	16	17	18	19	20	21
Aansluiting		R/occurrence	werklke						
Waste water tariffs									
Woonhuis		basic per month	19	589	-	140	149	158	167
Alle Kantore		basic per month	-	589	348	140	149	158	167
Garages		basic per month	-	1 228	696	2 051	2 175	2 305	2 444
Hotelle		basic per month	-	1 228	-	2 051	2 175	2 305	2 444
Groot winkels		basic per month	-	1 228	696	662	702	744	788
Restaurante		basic per month	116	1 938	26	662	702	744	788
Koshuise		basic per month	116	255	435	1 380	1 463	1 550	1 643
Skole		basic per month	1 696	125	435	1 380	1 463	1 550	1 643
Oue tehuis		basic per month	1 696	426	-	1 380	1 463	1 550	1 643
Hospitaal		basic per month	547	125	-	2 177	2 308	2 446	2 593
Kafee/Winkel		basic per month	547	1 196	-	287	304	323	342
Banke		basic per month	1 142	1 196	-	140	149	158	167
Slaghuisse		basic per month	1 142	1 004	132	478	507	537	570
Kerke		basic per month	1 142	2 576	132	140	149	158	167
Polisiekantoor		basic per month	1 802	255	1 935	1 343	1 424	1 510	1 600
Poskantoor en landdroskantoor		basic per month	237	125	1 935	1 343	1 424	1 510	1 600
Karavaanpark		basic per month	116	825	624	1 128	1 196	1 267	1 343
Stasiegebou		basic per month	396	1 849	624	2 894	3 068	3 252	3 447
Pawiljoen		basic per month	116	243	1 302	287	304	323	342
Kerksaal		basic per month	1 112	311	1 302	140	149	158	167
Gastehuis		basic per month	1 112	-	1 302	927	983	1 042	1 104
Slagpale		basic per month	933	-	2 054	2 077	2 202	2 334	2 474
Beskikbaarheidsgelde		basic per month	2 396	-	270	280	297	315	334

WC051 Laingsburg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity tariffs									
MINIMUM GELDE									
0 - 30 Ampere		R/month	-	938	160	169	194	206	218
31 - 45 Ampere		R/month	-	1 436	121	266	305	323	343
46 - 60 Ampere		R/month	-	2 153	160	461	528	560	593
61 - 70 Ampere		R/month	-	2 786	0	690	791	839	889
71 - 100 Ampere		R/month	-	4 308	300	1 127	1 291	1 369	1 451
101 - 150 Ampere		R/month	132	5 728	-	1 725	1 977	2 096	2 221
151 - 200 Ampere		R/month	207	7 390	22	2 585	2 962	3 140	3 328
201 - 250 Ampere		R/month	359	9 235	-	3 346	3 834	4 064	4 308
251 - 300 Ampere		R/month	538	10 207	-	5 174	5 929	6 285	6 662
301 - 400 Ampere		R/month	878	14 048	-	6 880	7 884	8 357	8 858
401 - 500 Ampere		R/month	1 344	-	-	8 876	10 171	10 781	11 428
501 - 600 Ampere		R/month	2 015	-	-	11 091	12 709	13 472	14 280
601 - 700 Ampere		R/month	2 608	150	-	12 259	14 048	14 891	15 784
701 - 800 Ampere		R/month	4 032	151	159	16 872	19 334	20 494	21 724
EENHEIDSTARIEF									
(fill in thresholds)									
Huishoudelik		c/Kwh	8 644	-	1 061	180	206	219	232
Besighede		c/Kwh	9 554	150	1 624	182	208	221	234
VOORAFBETAALMETERS									
20A		c/Kwh	-	150	6 477	180	206	219	232
30A		c/Kwh	140	150	8 356	180	206	219	232
60A		c/Kwh	141	150	10 442	180	206	219	232
90A		c/Kwh	-	50	11 541	180	206	219	232
Deernisgevalle		Kwh free/m	50	50	50	50	50	50	50
DIVERSE GELDE									
Aan- en afskakel van krag		R	169	2 533	171	134	154	163	173
Aan- en afskakel van krag - Van Eeden		(fill in thresholds)	197	-	176	508	582	617	654
Oorlees van korrekte meterlesings		(fill in thresholds)	50	3 600	-	175	201	213	226
Boete vir peurter aan meter			-	-	-	3 048	3 493	3 703	3 925
Nuwe aansluitings		(fill in thresholds)	-	-	-	werklike	werklike	werklike	werklike
Deposito vir prepaid aansluitingskoste		(fill in thresholds)	-	149	170	4 400	5 000	5 300	5 618
Meterhuur		(fill in thresholds)	103	176	170	8	9	9	10
Beskikbaarheidsgelde		(fill in thresholds)	393	230	170	203	233	247	262
KVA		(fill in thresholds)	136	-	170	211	242	257	272

Supporting Table SA14 Household bills

WC051 Laingsburg - Supporting Table SA14 Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		456.67	517.18	517.18	553.14	553.14	553.14	6.0%	586.25	622.21	662.17
Electricity: Basic levy		303.10	320.17	352.57	361.00	361.00	361.00	14.5%	528.00	559.70	593.30
Electricity: Consumption		1 403.70	1 695.70	1 695.70	1 801.20	1 801.20	1 801.20	14.6%	2 064.00	2 188.00	2 319.00
Water: Basic levy		107.02	125.22	125.22	133.04	133.04	133.04	-	133.04	141.00	149.50
Water: Consumption		86.16	92.66	101.84	220.32	220.32	220.32	5.9%	199.20	214.80	226.80
Sanitation		115.79	125.00	132.17	140.00	140.00	140.00	6.2%	148.70	157.60	167.10
Refuse removal		90.35	97.00	97.00	113.22	113.22	113.22	6.0%	120.00	129.60	137.40
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 562.78	2 972.92	3 021.68	3 321.92	3 321.92	3 321.92	13.8%	3 779.19	4 012.91	4 255.27
VAT on Services		294.86	343.80	375.68	415.32	415.32	415.32	-	478.94	508.61	538.97
Total large household bill:		2 857.64	3 316.73	3 397.36	3 737.24	3 737.24	3 737.24	13.9%	4 258.13	4 521.52	4 794.24
% increase/-decrease			16.1%	2.4%	10.0%	-	-	13.9%	6.2%	6.0%	
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		323.33	366.18	366.18	391.64	391.64	391.64	6.0%	415.08	440.54	468.83
Electricity: Basic levy		207.00	250.00	264.00	264.00	264.00	264.00	14.5%	305.00	323.30	342.70
Electricity: Consumption		701.85	749.85	847.85	900.00	900.00	900.00	14.6%	1 032.00	1 094.00	1 159.50
Water: Basic levy		107.02	125.22	125.22	133.04	133.04	133.04	-	133.04	141.00	149.50
Water: Consumption		68.21	73.34	73.36	87.02	87.02	87.02	5.9%	164.85	177.80	187.80
Sanitation		115.79	125.00	132.17	140.00	140.00	140.00	6.2%	148.70	157.60	167.10
Refuse removal		90.35	97.00	97.00	113.22	113.22	113.22	6.0%	120.00	129.60	137.40
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 613.55	1 786.58	1 905.77	2 028.92	2 028.92	2 028.92	14.3%	2 318.67	2 463.84	2 612.83
VAT on Services		180.63	198.86	230.94	245.59	245.59	245.59	-	285.54	303.50	321.60
Total small household bill:		1 794.18	1 985.44	2 136.71	2 274.51	2 274.51	2 274.51	14.5%	2 604.21	2 767.34	2 934.43
% increase/-decrease			10.7%	7.6%	6.4%	-	-	14.5%	6.3%	6.0%	
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		20.00	22.65	22.65	24.23	24.23	24.23	6.0%	25.68	27.25	29.00
Electricity: Basic levy		207.00	221.00	159.43	168.00	168.00	168.00	14.5%	194.06	205.70	218.00
Electricity: Consumption		210.56	224.96	254.36	270.18	270.18	270.18	14.6%	309.60	328.20	347.85
Water: Basic levy		107.02	125.22	125.22	133.04	133.04	133.04	-	133.04	141.00	149.50
Water: Consumption		14.36	15.44	15.44	22.00	22.00	22.00	5.9%	22.88	24.80	26.40
Sanitation		115.79	125.00	132.17	140.00	140.00	140.00	6.2%	148.70	157.60	167.10
Refuse removal		90.35	97.00	97.00	113.22	113.22	113.22	6.0%	120.00	129.60	137.40
Other		(590.35)	(643.20)	(598.61)	(644.32)	(644.32)	(644.32)	-	(699.00)	(743.30)	(787.95)
sub-total		174.73	188.06	207.66	226.35	226.35	226.35	12.6%	254.96	270.85	287.30
VAT on Services		21.66	23.16	27.75	30.32	30.32	30.32	-	34.39	36.54	38.75
Total small household bill:		196.39	211.22	235.42	256.66	256.66	256.66	12.7%	289.35	307.39	326.05
% increase/-decrease			7.5%	11.5%	9.0%	-	-	12.7%	6.2%	6.1%	

Supporting Table SA15 Investment particulars by type

WC051 Laingsburg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		1 538	1 622	1 538	1 622	1 622	1 622	1 622	1 622	1 622
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	1 538	1 622	1 538	1 622	1 622	1 622	1 622	1 622	1 622
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		1 538	1 622	1 538	1 622	1 622	1 622	1 622	1 622	1 622

Supporting Table SA16 Investment particulars by maturity

WC051 Laingsburg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Municipality sub-total														
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1													

Supporting Table SA17 Borrowing

WC051 Laingsburg - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		90	23	0	23	23	23	26	25	24
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	90	23	0	23	23	23	26	25	24
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	90	23	0	23	23	23	26	25	24

Supporting Table SA18 Transfers and grant receipts

WC051 Laingsburg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		16 578	18 539	21 500	26 021	23 434	23 434	27 223	26 616	26 927
Local Government Equitable Share		13 576	15 000	16 574	22 239	19 652	19 652	23 289	24 521	24 779
Expanded Public Works Programme (EPWP)		1 031	1 000	1 238	1 252	1 252	1 252	1 098	-	-
Financial Management Grant (FMG)		1 800	2 395	3 688	2 200	2 200	2 200	2 500	1 750	1 800
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		75	-	-	330	330	330	336	345	348
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management		96	144	-	-	-	-	-	-	-
Provincial Government:		5 094	2 885	3 778	1 537	4 384	4 384	1 708	1 735	1 762
Community Development Workers (CDW)		93	-	186	94	94	94	94	94	94
Department of Water Affairs (DWA)		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant		-	-	-	-	-	-	-	-	-
Libraries Services Conditional Grant		-	-	-	-	-	-	-	-	-
Maintenance of Road Infrastructure		42	-	-	50	50	50	50	50	50
Municipal Accreditation Assistance		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building		2 757	1 308	1 251	1 393	1 506	1 506	1 564	1 591	1 618
Western Cape Financial Management Support Grant		240	1 577	-	-	1 000	1 000	-	-	-
Municipal Service Delivery and Capacity Building Grant		900	-	400	-	403	403	-	-	-
Sport and Recreation		1 063	-	56	-	42	42	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
SMME Booster Fund		-	-	194	-	1 289	1 289	-	-	-
COVID19		-	-	268	-	-	-	-	-	-
Drought Support		-	-	1 423	-	-	-	-	-	-
District Municipality:		-	-	-	-	400	400	-	-	-
Central Karoo District Municipality - COVID19		-	-	-	-	400	400	-	-	-
Other grant providers:		1	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
National Departmental Agencies - Public Sector Support		1	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	21 673	21 424	25 278	27 558	28 219	28 219	28 931	28 351	28 689
Capital Transfers and Grants										
National Government:		8 295	19 268	4 742	10 006	21 489	21 489	13 879	21 555	19 342
Integrated National Electrification Programme Grant		2 000	2 157	2 372	-	-	-	-	3 000	4 000
Municipal Infrastructure Grant (MIG)		6 295	17 111	2 370	10 006	13 993	13 993	6 383	6 555	6 621
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	7 496	7 496	7 496	12 000	8 721
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality - COVID19		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Non-profit Institution		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	8 295	19 268	4 742	10 006	21 489	21 489	13 879	21 555	19 342
TOTAL RECEIPTS OF TRANSFERS & GRANTS		29 968	40 692	30 020	37 564	49 708	49 708	42 810	49 906	48 031

Supporting Table SA19 Expenditure on transfers and grant programme

WC051 Laingsburg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		16 578	18 539	21 500	26 021	23 434	23 434	27 223	26 616	26 927
Local Government Equitable Share		13 576	15 000	16 574	22 239	19 652	19 652	23 289	24 521	24 779
Expanded Public Works Programme (EPWP)		1 031	1 000	1 238	1 252	1 252	1 252	1 098	-	-
Financial Management Grant (FMG)		1 800	2 395	3 688	2 200	2 200	2 200	2 500	1 750	1 800
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		75	-	-	330	330	330	336	345	348
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management		96	144	-	-	-	-	-	-	-
Provincial Government:		5 094	2 885	3 778	1 537	4 384	4 384	1 708	1 735	1 762
Community Development Workers (CDW)		93	-	186	94	94	94	94	94	94
Department of Water Affairs (DWA)		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant		-	-	-	-	-	-	-	-	-
Libraries Services Conditional Grant		-	-	-	-	-	-	-	-	-
Maintenance of Road Infrastructure		42	-	-	50	50	50	50	50	50
Municipal Accreditation Assistance		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building		2 757	1 308	1 251	1 393	1 506	1 506	1 564	1 591	1 618
Western Cape Financial Management Support Grant		240	1 577	-	-	1 000	1 000	-	-	-
Municipal Service Delivery and Capacity Building		900	-	400	-	403	403	-	-	-
Sport and Recreation		1 063	-	56	-	42	42	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
SMME Booster Fund		-	-	194	-	1 289	1 289	-	-	-
COVID19		-	-	268	-	-	-	-	-	-
Drought Support		-	-	1 423	-	-	-	-	-	-
District Municipality:		-	-	-	-	400	400	-	-	-
Central Karoo District Municipality - COVID19		-	-	-	-	400	400	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		21 672	21 424	25 278	27 558	28 219	28 219	28 931	28 351	28 689
Capital expenditure of Transfers and Grants										
National Government:		8 295	19 268	4 742	10 006	21 489	21 489	13 879	21 555	19 342
Integrated National Electrification Programme Grant		2 000	2 157	2 372	-	-	-	-	3 000	4 000
Municipal Infrastructure Grant (MIG)		6 295	17 111	2 370	10 006	13 993	13 993	6 383	6 555	6 621
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	7 496	7 496	7 496	12 000	8 721
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality - COVID19		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Non-profit Institution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		8 295	19 268	4 742	10 006	21 489	21 489	13 879	21 555	19 342
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		29 967	40 692	30 020	37 564	49 708	49 708	42 810	49 906	48 031

Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

WC051 Laingsburg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		16 578	18 539	21 500	26 021	23 434	23 434	27 223	26 616	26 927
Conditions met - transferred to revenue		16 578	18 539	21 500	26 021	23 434	23 434	27 223	26 616	26 927
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		5 094	2 885	3 778	1 537	4 384	4 384	1 708	1 735	1 762
Conditions met - transferred to revenue		5 094	2 885	3 778	1 537	4 384	4 384	1 708	1 735	1 762
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	400	400	-	-	-
Conditions met - transferred to revenue		-	-	-	-	400	400	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		1	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		1	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		21 673	21 424	25 278	27 558	28 219	28 219	28 931	28 351	28 689
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		8 295	19 268	4 742	10 006	21 489	21 489	13 879	21 555	19 342
Conditions met - transferred to revenue		8 295	19 268	4 742	10 006	21 489	21 489	13 879	21 555	19 342
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		8 295	19 268	4 742	10 006	21 489	21 489	13 879	21 555	19 342
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		29 968	40 692	30 020	37 564	49 708	49 708	42 810	49 906	48 031
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

Supporting Table SA21 Transfers and grants made by the municipality

WC051 Laingsburg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Transfers to Organisations											
<i>Insert description</i>											
Monetary Allocations - Households - Other Transfers (Cash) - Bursaries (Non-Emp)		-	-	-	18	18	18	18	18	19	20
Monetary Allocations - Households - Other Transfers (Cash) - Other (National Ho		-	677	-	175	-	-	-	175	183	191
Monetary Allocations - Households - Social Security Payments - Social Assistan		-	-	-	10	-	-	-	10	10	11
Monetary Allocations - Households - Social Security Payments - Social Assistan		387	165	88	114	111	111	111	114	120	125
Monetary Allocations - Households - Social Security Payments - Social Assistan		(143)	-	-	174	200	200	200	174	182	190
Monetary Allocations - Households - Social Security Payments - Social Assistan		5	-	367	28	321	321	321	28	30	31
Monetary Allocations - Non-profit institutions - Old Age Homes		-	-	-	35	-	-	-	35	37	39
Monetary Allocations - Non-profit institutions - Public Schools - Other Education		-	-	-	12	-	-	-	12	12	13
Monetary Allocations - Non-profit institutions - Sport Councils		-	-	-	15	-	-	-	15	15	16
Monetary Allocations - Non-profit institutions - Tourism		17	-	-	-	-	-	-	-	-	-
Monetary Allocations - Non-profit institutions - Use - It		10	-	-	-	-	-	-	-	-	-
Monetary Allocations - Provincial Government - Western Cape - Capacity Buildin		4	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		279	842	455	582	650	650	650	582	609	637
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	279	842	455	582	650	650	650	582	609	637
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>											
Allocations In-kind - Non-profit Institutions - Public Schools - Section 21 Schools	3	12	-	-	23	-	-	-	23	24	25
Total Non-Cash Transfers To Other Organs Of State:		12	-	-	23	-	-	-	23	24	25
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		12	-	-	23	-	-	-	23	24	25
TOTAL TRANSFERS AND GRANTS	6	291	842	455	605	650	650	650	605	633	662

Supporting Table SA22 Summary councillor and staff benefits

WC051 Laingsburg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 153	2 342	2 436	2 229	2 229	2 229	2 229	2 341	2 458
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		312	284	237	743	743	743	743	780	819
Cellphone Allowance		248	307	307	328	313	313	328	343	359
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		45	99	149	-	-	-	-	-	-
Sub Total - Councillors		2 758	3 032	3 129	3 300	3 286	3 286	3 300	3 464	3 636
% increase	4		10.0%	3.2%	5.5%	(0.4%)	-	0.4%	5.0%	5.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 701	2 620	2 742	3 515	3 388	3 388	3 621	3 754	3 894
Pension and UIF Contributions		302	234	351	426	405	405	452	476	501
Medical Aid Contributions		91	62	108	116	94	94	115	119	124
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		171	115	151	259	259	259	190	203	214
Motor Vehicle Allowance	3	560	414	610	547	558	558	552	552	552
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	9	10	11	12	12	12	11	12	12
Other benefits and allowances	3	104	0	4	0	0	0	0	0	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 938	3 454	3 978	4 875	4 716	4 716	4 941	5 117	5 299
% increase	4		17.6%	15.2%	22.6%	(3.3%)	-	4.8%	3.5%	3.6%
Other Municipal Staff										
Basic Salaries and Wages		14 530	14 809	16 048	18 725	18 493	18 493	19 232	18 442	19 514
Pension and UIF Contributions		1 782	1 929	2 159	2 538	2 342	2 342	2 508	2 629	2 793
Medical Aid Contributions		589	598	664	690	696	696	919	955	994
Overtime		395	853	1 215	697	1 081	1 081	720	736	783
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	553	512	491	570	491	491	506	517	530
Cellphone Allowance	3	7	7	7	5	10	10	5	5	5
Housing Allowances	3	110	114	128	129	137	137	120	127	135
Other benefits and allowances	3	237	367	364	234	250	250	235	135	144
Payments in lieu of leave		50	123	253	131	58	58	127	131	131
Long service awards		41	105	42	236	35	35	145	-	-
Post-retirement benefit obligations	6	455	48	202	203	646	646	203	214	214
Sub Total - Other Municipal Staff		18 749	19 466	21 572	24 159	24 238	24 238	24 720	23 890	25 241
% increase	4		3.8%	10.8%	12.0%	0.3%	-	2.0%	(3.4%)	5.7%
Total Parent Municipality		24 445	25 952	28 679	32 334	32 239	32 239	32 961	32 471	34 176
% increase			6.2%	10.5%	12.7%	(0.3%)	-	2.2%	(1.5%)	5.3%
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		24 445	25 952	28 679	32 334	32 239	32 239	32 961	32 471	34 176
% increase	4		6.2%	10.5%	12.7%	(0.3%)	-	2.2%	(1.5%)	5.3%
TOTAL MANAGERS AND STAFF	5,7	21 688	22 920	25 550	29 034	28 954	28 954	29 661	29 007	30 540

Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

WC051 Laingsburg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	507 822	-	216 074			723 896
Executive Mayor		1	634 777	-	258 392			893 169
Deputy Executive Mayor		1	283 298	-	141 233			424 530
Total for all other councillors		4	803 524	-	455 037			1 258 561
Total Councillors	8	7	2 229 420	-	1 070 736			3 300 156
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 249 700	11 800	25 100	-		1 286 600
Chief Finance Officer		1	1 006 800	208 900	354 600	-		1 570 300
<i>List of each official with packages >= senior manager</i>								
Manager: Technical Services		1	747 000	183 400	192 900	-		1 123 300
Manager: Community Services		1	617 900	161 900	180 800	-		960 600
Total Senior Managers of the Municipality	8,10	4	3 621 400	566 000	753 400	-		4 940 800
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	11	5 850 820	566 000	1 824 136	-		8 240 956

Supporting Table SA24 Summary of personnel numbers

WC051 Laingsburg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	7	7	-	7	7	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	2	2	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	2	2	-	2	2	-	2	2	-
Other Managers	7	-	-	-	2	2	-	2	2	-
Professionals		37	32	5	39	33	6	39	33	5
Finance		18	13	5	20	14	6	20	14	5
Spatial/town planning		1	1	-	1	1	-	1	1	-
Information Technology		1	1	-	1	1	-	1	1	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		17	17	-	17	17	-	17	17	-
Technicians		35	34	-	35	35	-	35	35	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		20	20	-	20	20	-	20	20	-
Electricity		-	-	-	-	-	-	-	-	-
Water		4	4	-	4	4	-	4	4	-
Sanitation		3	3	-	3	3	-	3	3	-
Refuse		2	2	-	2	2	-	2	2	-
Other		6	5	-	6	6	-	6	6	-
Clerks (Clerical and administrative)		1	1	-	1	1	-	1	1	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	77	71	5	86	80	6	86	80	5
% increase					11.7%	12.7%	20.0%	-	-	(16.7%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

Supporting Table SA25 Budgeted monthly revenue and expenditure

WC051 Laingsburg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source																
Property rates		392	392	392	392	392	392	392	392	392	392	392	392	4 699	4 915	5 141
Service charges - electricity revenue		1 449	1 449	1 449	1 449	1 449	1 449	1 449	1 449	1 449	1 449	1 449	1 449	17 391	20 044	22 929
Service charges - water revenue		239	239	239	239	239	239	239	239	239	239	239	239	2 870	3 010	3 158
Service charges - sanitation revenue		155	155	155	155	155	155	155	155	155	155	155	155	1 861	1 947	2 038
Service charges - refuse revenue		97	97	97	97	97	97	97	97	97	97	97	97	1 165	1 219	1 275
Rental of facilities and equipment		101	101	101	101	101	101	101	101	101	101	101	101	1 213	1 286	1 362
Interest earned - exermal investments		56	56	56	56	56	56	56	56	56	56	56	56	673	538	430
Interest earned - outstanding debtors		64	64	64	64	64	64	64	64	64	64	64	64	773	809	846
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2 701	2 701	2 701	2 701	2 701	2 701	2 701	2 701	2 701	2 701	2 701	2 701	32 410	33 042	33 670
Licences and permits		77	77	77	77	77	77	77	77	77	77	77	77	927	982	1 041
Agency services		14	14	14	14	14	14	14	14	14	14	14	14	166	176	187
Transfers and subsidies		2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	28 931	28 351	28 689
Other revenue		13	13	13	13	13	13	13	13	13	13	13	13	150	159	169
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		7 769	7 769	7 769	7 769	7 769	7 769	7 769	7 769	7 769	7 769	7 769	7 769	93 230	96 478	100 935
Expenditure By Type																
Employee related costs		2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	29 661	29 007	30 540
Remuneration of councillors		275	275	275	275	275	275	275	275	275	275	275	275	3 300	3 464	3 636
Debt impairment		2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	2 112	25 341	26 739	28 000
Depreciation & asset impairment		504	504	504	504	504	504	504	504	504	504	504	504	6 053	5 574	5 528
Finance charges		64	64	64	64	64	64	64	64	64	64	64	64	773	796	796
Bulk purchases - electricity		872	872	872	872	872	872	872	872	872	872	872	872	10 463	10 944	11 448
Inventory consumed		190	190	190	190	190	190	190	190	190	190	190	190	2 276	2 379	2 486
Contracted services		595	595	595	595	595	595	595	595	595	595	595	595	7 145	7 444	7 780
Transfers and subsidies		50	50	50	50	50	50	50	50	50	50	50	50	605	633	662
Other expenditure		1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	1 184	14 206	14 864	15 545
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	99 824	101 844	106 420
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	13 879	21 555	19 342
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		607	607	607	607	607	607	607	607	607	607	607	607	7 285	16 189	13 857
Taxation																
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	607	607	607	607	607	607	607	607	607	607	607	607	7 285	16 189	13 857

Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

WC051 Laingsburg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24		
Revenue by Vote																		
Vote 1 - MAYORAL & COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3 000	4 000
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		218	218	218	218	218	218	218	218	218	218	218	218	2 616	2 584	2 585		
Vote 4 - BUDGET & TREASURY		3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	40 257	45 437	42 550		
Vote 5 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Vote 6 - COMMUNITY AND SOCIAL SERVICES		132	132	132	132	132	132	132	132	132	132	132	132	1 584	1 612	1 640		
Vote 7 - SPORTS AND RECREATION		0	0	0	0	0	0	0	0	0	0	0	0	4	4	5		
Vote 8 - HOUSING		1	1	1	1	1	1	1	1	1	1	1	1	12	13	13		
Vote 9 - PUBLIC SAFETY		2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	33 335	34 022	34 709		
Vote 10 - ROAD TRANSPORT		99	99	99	99	99	99	99	99	99	99	99	99	1 183	87	90		
Vote 11 - WASTE MANAGEMENT		188	188	188	188	188	188	188	188	188	188	188	188	2 261	2 365	2 474		
Vote 12 - WASTE WATER MANAGEMENT		266	266	266	266	266	266	266	266	266	266	266	266	3 187	3 334	3 488		
Vote 13 - WATER		339	339	339	339	339	339	339	339	339	339	339	339	4 067	4 263	4 468		
Vote 14 - ELECTRICITY		1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	18 604	21 313	24 256		
Vote 15 - (NAME OF VOTE 15)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Revenue by Vote		8 926	8 926	8 926	8 926	8 926	8 926	8 926	8 926	8 926	8 926	8 926	8 926	107 109	118 033	120 277		
Expenditure by Vote to be appropriated																		
Vote 1 - MAYORAL & COUNCIL		428	428	428	428	428	428	428	428	428	428	428	428	5 131	5 368	5 612		
Vote 2 - MUNICIPAL MANAGER		292	292	292	292	292	292	292	292	292	292	292	292	3 510	3 599	3 694		
Vote 3 - CORPORATE SERVICES		713	713	713	713	713	713	713	713	713	713	713	713	8 554	8 042	8 437		
Vote 4 - BUDGET & TREASURY		1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	17 706	18 671	20 859		
Vote 5 - PLANNING AND DEVELOPMENT		88	88	88	88	88	88	88	88	88	88	88	88	1 058	1 125	1 190		
Vote 6 - COMMUNITY AND SOCIAL SERVICES		128	128	128	128	128	128	128	128	128	128	128	128	1 535	1 455	1 525		
Vote 7 - SPORTS AND RECREATION		22	22	22	22	22	22	22	22	22	22	22	22	267	281	293		
Vote 8 - HOUSING		25	25	25	25	25	25	25	25	25	25	25	25	299	325	318		
Vote 9 - PUBLIC SAFETY		2 695	2 695	2 695	2 695	2 695	2 695	2 695	2 695	2 695	2 695	2 695	2 695	32 345	33 073	33 763		
Vote 10 - ROAD TRANSPORT		929	929	929	929	929	929	929	929	929	929	929	929	11 144	10 130	10 499		
Vote 11 - WASTE MANAGEMENT		164	164	164	164	164	164	164	164	164	164	164	164	1 963	1 981	1 998		
Vote 12 - WASTE WATER MANAGEMENT		133	133	133	133	133	133	133	133	133	133	133	133	1 594	2 032	2 045		
Vote 13 - WATER		285	285	285	285	285	285	285	285	285	285	285	285	3 423	3 586	3 625		
Vote 14 - ELECTRICITY		941	941	941	941	941	941	941	941	941	941	941	941	11 293	12 175	12 563		
Vote 15 - (NAME OF VOTE 15)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure by Vote		8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	8 319	99 824	101 844	106 420		
Surplus/(Deficit) before assoc.																		
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit)	1	607	607	607	607	607	607	607	607	607	607	607	607	7 286	16 189	13 858		

Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

WC051 Laingsburg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Capital Expenditure - Functional	1																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		121	121	121	121	121	121	121	121	121	121	121	121	1 448	7 377	3 774	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		121	121	121	121	121	121	121	121	121	121	121	121	1 448	7 377	3 774	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	12 431	3 667	4 753	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	2 000	2 000	-
Water management		703	703	703	703	703	703	703	703	703	703	703	703	8 435	1 667	1 538	
Waste water management		333	333	333	333	333	333	333	333	333	333	333	333	3 996	-	1 215	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	13 880	11 044	8 526	
Funded by:																	
National Government		1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	13 880	11 044	7 547	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	980	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	13 880	11 044	8 526	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	13 880	11 044	8 526	

Supporting Table SA30 Budgeted monthly cash flow

WC051 Laingsburg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand															
Cash Receipts By Source															
Property rates	399	399	399	399	399	399	399	399	399	399	399	399	4 792	5 012	5 243
Service charges - electricity revenue	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	17 188	19 786	22 611
Service charges - water revenue	242	242	242	242	242	242	242	242	242	242	242	242	2 902	3 043	3 193
Service charges - sanitation revenue	157	157	157	157	157	157	157	157	157	157	157	157	1 883	1 970	2 062
Service charges - refuse revenue	100	100	100	100	100	100	100	100	100	100	100	100	1 198	1 253	1 311
Rental of facilities and equipment	113	113	113	113	113	113	113	113	113	113	113	113	1 355	1 433	1 516
Interest earned - external investments	56	56	56	56	56	56	56	56	56	56	56	56	673	538	430
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	540	540	540	540	540	540	540	540	540	540	540	540	6 484	6 610	6 736
Licences and permits	77	77	77	77	77	77	77	77	77	77	77	77	927	982	1 041
Agency services	14	14	14	14	14	14	14	14	14	14	14	14	166	176	187
Transfers and Subsidies - Operational	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	28 931	28 351	28 689
Other revenue	13	13	13	13	13	13	13	13	13	13	13	13	150	159	169
Cash Receipts by Source	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	66 648	69 315	73 188
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	13 879	21 555	19 342
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	6 711	6 711	6 711	6 711	6 711	6 711	6 711	6 711	6 711	6 711	6 711	6 711	80 527	90 870	92 530
Cash Payments by Type															
Employee related costs	2 342	2 342	2 342	2 342	2 342	2 342	2 342	2 342	2 342	2 342	2 342	2 342	28 101	27 100	28 536
Remuneration of councillors	275	275	275	275	275	275	275	275	275	275	275	275	3 300	3 464	3 636
Finance charges	64	64	64	64	64	64	64	64	64	64	64	64	773	796	796
Bulk purchases - electricity	866	866	866	866	866	866	866	866	866	866	866	866	10 390	10 868	11 368
Acquisitions - water & other inventory	3	3	3	3	3	3	3	3	3	3	3	3	41	43	46
Other materials	188	188	188	188	188	188	188	188	188	188	188	188	2 261	2 362	2 469
Contracted services	591	591	591	591	591	591	591	591	591	591	591	591	7 095	7 392	7 725
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	50	50	50	50	50	50	50	50	50	50	50	50	605	633	662
Other expenditure	1 176	1 176	1 176	1 176	1 176	1 176	1 176	1 176	1 176	1 176	1 176	1 176	14 107	14 760	15 436
Cash Payments by Type	5 556	5 556	5 556	5 556	5 556	5 556	5 556	5 556	5 556	5 556	5 556	5 556	66 671	67 417	70 673
Other Cash Flows/Payments by Type															
Capital assets	528	528	528	528	528	528	528	528	528	528	528	528	6 338	4 634	8 467
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	6 084	6 084	6 084	6 084	6 084	6 084	6 084	6 084	6 084	6 084	6 084	6 084	73 010	72 051	79 139
NET INCREASE/(DECREASE) IN CASH HELD	626	626	626	626	626	626	626	626	626	626	626	815	7 517	18 819	13 390
Cash/cash equivalents at the monthly/year begin:	(1 740)	(1 114)	(487)	139	766	1 392	2 019	2 645	3 272	3 898	4 524	5 151	(1 740)	5 777	24 596
Cash/cash equivalents at the monthly/year end:	(1 114)	(487)	139	766	1 392	2 019	2 645	3 272	3 898	4 524	5 151	5 966	5 777	24 596	37 986

Supporting Table SA34a Capital expenditure by asset class

WC051 Laingsburg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14 241	27 499	6 744	7 079	15 720	15 720	6 383	11 044	8 526
Roads Infrastructure		840	602	-	-	-	-	-	1 000	3 774
<i>Roads</i>		840	602	-	-	-	-	-	1 000	3 774
Storm water Infrastructure		-	-	-	-	-	-	1 448	6 377	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	1 448	6 377	-
Electrical Infrastructure		6 234	9 579	3 827	-	-	-	-	2 000	2 000
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		55	1 383	-	-	-	-	-	2 000	2 000
Water Supply Infrastructure		7 168	17 318	1 053	7 079	15 720	15 720	4 935	1 667	1 538
<i>Dams and Weirs</i>		-	1 041	-	-	-	-	-	-	980
<i>Boreholes</i>		-	-	558	-	235	235	-	1 667	559
<i>Reservoirs</i>		-	2 147	77	-	12 307	12 307	-	-	-
<i>Pump Stations</i>		-	523	-	800	578	578	-	-	-
<i>Water Treatment Works</i>		-	-	206	-	-	-	-	-	-
<i>Bulk Mains</i>		6 383	11 669	-	-	-	-	-	-	-
<i>Distribution</i>		785	1 938	212	6 279	2 600	2 600	4 935	-	-
Sanitation Infrastructure		-	-	1 864	-	-	-	-	-	1 215
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	1 215
Community Assets		878	-	202	1 827	2 006	2 006	-	-	-
Community Facilities		-	-	130	1 827	2 006	2 006	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	1 110	1 289	1 289	-	-	-
<i>Public Open Space</i>		-	-	-	717	717	717	-	-	-
<i>Markets</i>		-	-	130	-	-	-	-	-	-
Sport and Recreation Facilities		878	-	72	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		878	-	72	-	-	-	-	-	-
Machinery and Equipment		-	-	-	1 100	7 696	7 696	7 496	-	-
Machinery and Equipment		-	-	-	1 100	7 696	7 696	7 496	-	-
Total Capital Expenditure on new assets	1	15 119	27 499	6 946	10 006	25 422	25 422	13 880	11 044	8 526

Supporting Table SA34c Repairs and maintenance expenditure by asset class

WC051 Laingsburg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class	1									
Infrastructure		374	347	420	653	378	378	650	680	711
Roads Infrastructure		0	-	2	7	-	-	5	5	5
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		0	-	2	7	-	-	5	5	5
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		236	317	375	358	345	345	358	375	392
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		23	16	48	27	-	-	27	28	29
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		4	-	2	27	12	12	27	28	29
LV Networks		210	301	325	305	333	333	305	319	333
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15	30	4	107	3	3	107	112	117
Dams and Weirs		5	5	1	51	-	-	51	53	56
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	11	-	-	11	11	12
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		11	25	3	45	3	3	45	47	49
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		122	1	39	180	31	31	180	189	197
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		121	1	39	158	-	-	158	165	172
Waste Water Treatment Works		1	-	-	23	31	31	23	24	25
Community Assets		22	18	-	60	18	18	58	61	64
Community Facilities		21	18	-	57	18	18	57	60	62
Libraries		21	18	-	57	18	18	57	60	62
Sport and Recreation Facilities		1	0	-	3	-	-	2	2	2
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1	0	-	3	-	-	2	2	2
Other assets		58	207	89	224	419	419	224	234	245
Operational Buildings		58	207	89	206	419	419	206	215	225
Municipal Offices		58	194	89	206	419	419	206	215	225
Housing		-	-	-	18	1	1	18	19	20
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	18	1	1	18	19	20
Furniture and Office Equipment		2	1	1	9	1	1	9	9	10
Furniture and Office Equipment		2	1	1	9	1	1	9	9	10
Machinery and Equipment		145	929	109	271	293	293	271	283	296
Machinery and Equipment		145	929	109	271	293	293	271	283	296
Transport Assets		486	525	433	920	605	605	920	956	993
Transport Assets		486	525	433	920	605	605	920	956	993
Total Repairs and Maintenance Expenditure	1	1 088	2 027	1 052	2 136	1 714	1 714	2 132	2 223	2 319
R&M as a % of PPE		0.7%	1.2%	0.6%	1.2%	0.9%	0.9%	1.2%	1.2%	1.2%
R&M as % Operating Expenditure		1.4%	2.3%	1.2%	2.2%	1.8%	1.8%	2.2%	2.2%	2.3%

Supporting Table SA34d Depreciation by asset class

WC051 Laingsburg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		4 745	4 999	4 781	4 315	4 315	4 315	4 573	4 212	4 177
Roads Infrastructure		2 525	2 524	553	2 386	2 386	2 386	2 529	2 329	2 310
<i>Roads</i>		2 525	2 524	-	2 386	2 386	2 386	2 529	2 329	2 310
Storm water Infrastructure		-	-	1 965	210	210	210	223	205	203
<i>Drainage Collection</i>		-	-	513	210	210	210	223	205	203
Electrical Infrastructure		171	230	282	465	465	465	493	454	450
<i>LV Networks</i>		171	230	239	465	465	465	493	454	450
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		693	735	897	628	628	628	666	613	608
<i>Distribution</i>		693	735	297	628	628	628	666	613	608
Sanitation Infrastructure		1 074	1 074	1 079	139	139	139	147	136	134
<i>Pump Station</i>		-	-	501	-	-	-	-	-	-
<i>Reticulation</i>		1 074	1 074	29	139	139	139	147	136	134
Solid Waste Infrastructure		282	436	4	486	486	486	515	474	470
<i>Landfill Sites</i>		282	436	4	486	486	486	515	474	470
Community Assets		477	496	435	110	111	111	117	108	107
Community Facilities		477	496	435	110	111	111	117	108	107
<i>Halls</i>		477	496	435	8	8	8	9	8	8
<i>Libraries</i>		-	-	-	39	39	39	42	38	38
<i>Cemeteries/Crematoria</i>		-	-	-	55	55	55	58	54	53
<i>Parks</i>		-	-	-	8	8	8	8	8	8
Investment properties		57	57	141	77	77	77	82	75	75
Revenue Generating		57	57	141	77	77	77	82	75	75
<i>Improved Property</i>		57	57	141	77	77	77	82	75	75
Other assets		86	80	83	437	437	437	463	426	423
Operational Buildings		86	80	83	437	437	437	463	426	423
<i>Municipal Offices</i>		86	80	83	437	437	437	463	426	423
Intangible Assets		267	83	84	41	41	41	44	40	40
Licences and Rights		267	83	84	41	41	41	44	40	40
<i>Computer Software and Applications</i>		267	83	84	41	41	41	44	40	40
Computer Equipment		8	125	43	74	74	74	79	73	72
Computer Equipment		8	125	43	74	74	74	79	73	72
Furniture and Office Equipment		292	137	7	132	130	130	140	129	128
Furniture and Office Equipment		292	137	7	132	130	130	140	129	128
Machinery and Equipment		321	94	94	239	239	239	254	234	232
Machinery and Equipment		321	94	94	239	239	239	254	234	232
Transport Assets		317	340	283	121	121	121	128	118	117
Transport Assets		317	340	283	121	121	121	128	118	117
Land		-	-	-	164	164	164	173	160	158
Land		-	-	-	164	164	164	173	160	158
Total Depreciation	1	6 569	6 410	5 951	5 711	5 709	5 709	6 053	5 574	5 528

Supporting Table SA36 Detailed capital budget

WC051 Langsburg - Supporting Table SA36 Detailed capital budget										2021/22 Medium Term Revenue & Expenditure Forecasts							
Function	Project Description	Project Number	Type	MFSA Service Outcome	IDP	Duo Strategic Objective	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited	Current Year	Budget Year	Budget Year	Budget Year	
												Outcome 2019/20	2020/21	2021/22	2022/23	2023/24	
Permet municipality:																	
List of capital projects grouped by Function																	
Function: Road Transport - Core Function - Roads	23036 - NEW STORMWATER BRIDGE CROSSING - GOLDNERVILLE		New				Roads Infrastructure	Roads	WC051 Langsburg Ward of the Municipality								
Function: Road Transport - Core Function - Roads	23062 - NEW PAVED STREETS - MATIESPOORTEN		New				Roads Infrastructure	Roads	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Sewerage	23078 - UPGRADE SANITATION CONNECTIONS - MATIESPOORTEN (50 HOUSEHOLDS)		New				Sanitation Infrastructure	Reticalation	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Distribution	24445 - NEW WATER SUPPLY PIPELINE PHASE 2 GOLDNERVILLE		New				Water Supply Infrastructure	Distribution	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Treatment	DEVELOP NEW RESECK STREET BOREHOLE		New				Water Supply Infrastructure	Boreholes	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Storage	INCREASE DEPTH OF THE SUMP SOUTHLOOF FOUNTAIN		New				Water Supply Infrastructure	Dams and Weirs	WC051 Langsburg Ward of the Municipality								
Function: Energy Sources - Core Function - Electricity	UPGRADING OF BULK ELECTRICITY SUPPLY AND NEW SUBSTATION		New				Electrical Infrastructure	MV Substations	WC051 Langsburg Ward of the Municipality								
Function: Community and Social Services - Core Function - Community Halls and Facilities	W6 SPORT - HALLS/SPOORT UPGRADE		New				Community Facilities	Parks	WC051 Langsburg Ward of the Municipality								
Function: Community and Social Services - Core Function - Child Care Facilities	LANGSBURG NEW BUSINESS PARK PROJECT		New				Community Facilities	Child Care Centres	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Distribution	NEW BULK WATERMAIN ZOUTENDLOOF RESERVOIR TO TOMM MAN RESERVOIR		New				Water Supply Infrastructure	Reticalation	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Distribution	BOREHOLES AT ZOUTENDLOOF		New				Water Supply Infrastructure	Reticalation	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Distribution	VAN RESECK STREET BY FIVE 2 BURELUSSES BOREHOLES		New				Water Supply Infrastructure	Boreholes	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Distribution	WATER METERS		New				Water Supply Infrastructure	Reticalation	WC051 Langsburg Ward of the Municipality								
Function: Energy Sources - Core Function - Electricity	REHABILIT LINES - KALBA PARK XL		New				Electrical Infrastructure	LF Networks	WC051 Langsburg Ward of the Municipality								
Function: Energy Sources - Core Function - Electricity	NEP BULK FUNDING 2018/2019 - NEW DRIFING SUBSTATION (PHASE 3 & 4)		New				Electrical Infrastructure	MV Substations	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Sewerage	CONSTRUCTION OF SLUDGE DRYING BEDS & UPGRADE OF LANGSBURG WWTP		New				Sanitation Infrastructure	Waste Water Treatment Works	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Storage	NEW RESERVOIR		New				Water Supply Infrastructure	Reservoirs	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Distribution	GOLDNERVILLE WATER MAINS PIPELINE AND PROTECTION		New				Water Supply Infrastructure	Distribution	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Distribution	MATIESPOORT WTP		New				Water Supply Infrastructure	Water Treatment Works	WC051 Langsburg Ward of the Municipality								
Function: Water Management - Core Function - Water Distribution	DRILLING OF ADDITIONAL BOREHOLES		New				Water Supply Infrastructure	Boreholes	WC051 Langsburg Ward of the Municipality								

Legislative compliance status

Compliance with the MFMA requirements has been substantially adhered to through the following activities:

Budget and Treasury Office

This office has been established in accordance with the MFMA.

Budgeting

The Annual Budget is prepared in accordance with the MFMA and National Treasury regulations and requirements.

Financial reporting

100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Council, Provincial Government and National Treasury.

Annual Financial Statements

The financial statements are prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) prescribed by the Minister of Finance.

Annual report

The annual report is prepared in accordance with the MFMA and National Treasury requirements.