



LAINGSBURG MUNICIPALITY

**FINAL BUDGET DOCUMENT
2022/2023**

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 2022/23 MTREF period:

“The South African economy has not been shielded from the global economic factors. The world economy is expected to grow by 4.4 per cent this year. National Treasury is expecting a 4.9% growth in the South African economy when tabling the medium-term budget policy statement (MTBPS).

The macroeconomic performance and projections for the period 2020 – 2025 must be considered when preparing the 2022/2023 MTREF municipal budgets:

Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate	Forecast		
CPI Inflation	2.90%	4.50%	4.80%	4.40%	4.50%

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems.

Municipalities must ensure that they render basic services, maintain their assets and clean environment.

Municipalities must justify all increases in excess of the projected inflation target for 2022/23 in their budget narratives and pay careful attention to tariff increases across all consumer groups.

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act, 2000 which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service.

- 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.

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
Use of consultants
Travel and subsistence
Domestic accommodation
Sponsorships, events and catering
Communication
Overtime
Total

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 2022/23 year, the Municipality will receive an amount of R 20,139 million.

The Municipality further provides a total rebate on Property Rates to all households to the amount of R 201 200.

The Municipality has an average collection rate of 89,03% (before indigent subsidy is calculated) and it is envisaged that the current levels of collection will increase for the 2022/23 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: between 6,0% and 15%
- Sewerage charges: 5,0%
- Refuse removal: between 5,0% and 12%
- Electricity services: 7.47%, subject to NERSA final approval

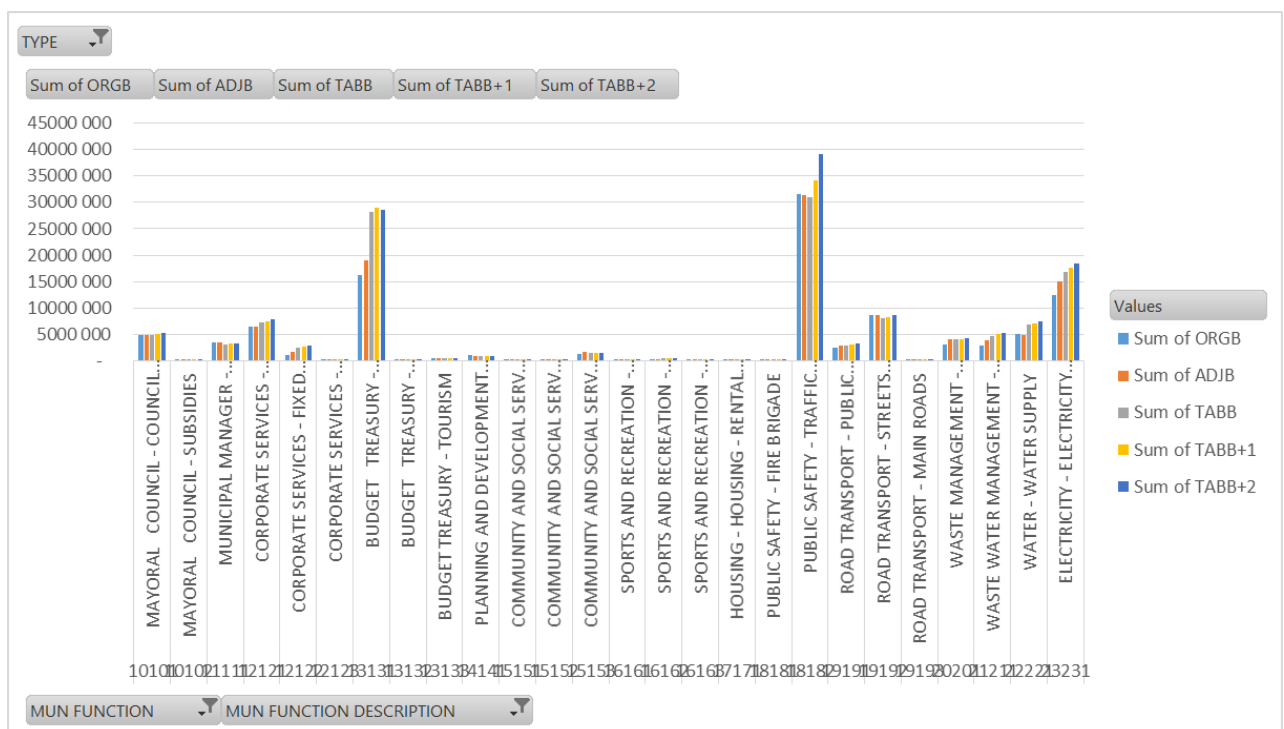
The Electricity service charges is increased in line with NERSA’s formula based on the approved increase to Eskom of 9.6%.

FINANCIAL SUMMARY ON 2022/23 MTREF BUDGET

Operating Expenditure Budget

The total 2022/23 operating budget amounts to R 109,885 million and the capital budget to R 24,039 million.

The table below shows the operating expenditure for the original and revised budgeted figures for 2021/22 and the budgeted figures for 2022/23 to 2024/25 financial years.



The total operating budget before recognition of capital transfers for 2022/23 amounts to a deficit of R 13,558 million. The total operating expenditure budget amounts to R 109,885 million which is 7.5 per cent more than the revised budget of 2021/22 of R 102,246 million.

Employee-related costs

As a result of the end of Salary and Wage Collective Agreement period, the Municipality has provided for an increase of 4.9%.

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 0% was included in the 2022/23 budget.

Bulk Purchases

Compared to the 2021/22 Adjustments Budget, the bulk purchase of electricity has increased by R 881 196 or 7.52 per cent to the 2022/23 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 2022.

Repairs and maintenance

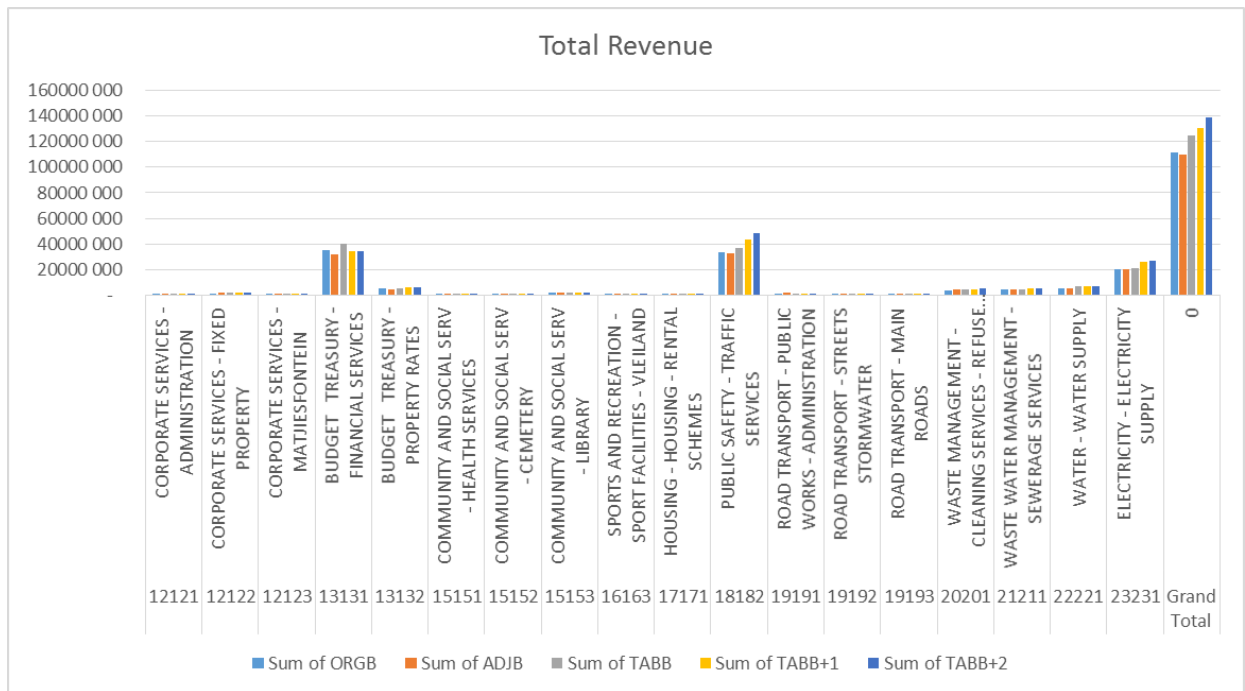
The Municipality will increase the repairs and maintenance account with R 36 000 or 2.16%. this is still far below the norm set by the National Treasury of 8% of the carrying value of assets.

Operating Revenue

The operating revenue budget amounts to R 120,214 million. This includes capital transfers to the value of R 23,887 million. If these items are excluded the operating revenue amounts to R 96,327 million.

The operational revenue budget for 2022/23 shows an increase compared to the operational budget of 2021/22 of 6.3%. The outer years increase by 8.7 per cent and 8.8 per cent year on year.

The table below shows the operating revenue for the revised budgeted figures for 2021/22 and the budgeted figures for 2022/23 to 2024/25 financial years.



Total grants from National and Provincial Government amounts to R48 968 000. If the amount of impairment of traffic fines and internal charges are deducted from the operating income the nett revenue amounts to R 40,642 million. That means that 54,65% 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 2022/23

Attached as Annexure A is a list of all the tariffs of the Council. The annexure shows the tariffs for the current financial year (2021/22) as well as the tariffs and proposed increases for the Budget year 2022/23 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 shown above.

The tariff increases are, inter alia, provided to cash fund the budget for the 2022/23 financial year.

Electricity Tariffs

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

	Budget 2022/2023	Budget 2021/2022
Total sales of electricity	18 062 052	17 439 240
Total purchase of electricity	12 600 000	11 718 804
GROSS PROFIT/ (LOSS)	5 462 052	5 720 436
Percentage of gross profit	43.3%	48.8%

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

	Budget 2022/2023	Budget 2021/2022
Total Electricity Revenue	18 448 728	17 632 716
Total Electricity Expenditure	13 942 068	12 198 240
GROSS PROFIT/ (LOSS)	4 506 660	5 434 476
Percentage of gross profit	32.3%	44.6%

Water Tariffs

The budget includes an increase of 6.0 % on all water tariffs up to 50kl and a 15% increase above 50kl. Included in Annexure A. The table below provides a summary of the revenue and expenditure in respect of the water department

	Budget 2022/2023	Budget 2021/2022
Total Revenue	6 577 536	5 483 628
Total Expenditure	6 879 780	4 901 496
GROSS PROFIT/ (LOSS)	-302 244	582 132
Percentage of gross profit	-4.4%	11.9%

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 2021/22. This trend was used to project the consumption for 2022/23. New prepaid water meters were installed and the expectation is that the sales will increase with a small amount.

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 12,0 % on residential and 5% on all other refuse removal tariffs.

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

	Budget 2022/2023	Budget 2021/2022
Total Revenue	4 435 740	4 075 476
Total Expenditure	4 069 872	4 127 136
GROSS PROFIT/ (LOSS)	365 868	-51 660
Percentage of gross profit	9.0%	-1.3%

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 5 % 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 2022/2023	Budget 2021/2022
Total Revenue	4 724 196	4 640 424
Total Expenditure	4 746 876	3 768 924
GROSS PROFIT/ (LOSS)	-22 680	871 500
Percentage of gross profit	-0.5%	23.1%

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.

No new valuation process will be launched in 2022/23 and the process will start in 2023 with commencement in 2023/2024 financial year. The reason for the postponement is that the cost of it is extremely high in relation to the property value of the municipal area. Exemption from the valuation process has already been obtained from the MEC.

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.

COMPOUND ANNUAL GROWTH RATE (CAGR)															
DEBITEURE	5	4	3	2	1	CAGR OVER 5YRS		CAGR OVER 4YRS		CAGR OVER 3YRR		CAGR OVER 2YRS		RATIO USED	
STELSEL	PY-3	PY-2	PY-1	PY	CY	5		4		3		2		JR	%
Y-%	2018	2019	2020	2021	2022										
DEBTORS - RATES	98.00	74.32	84.29	81.70	89.18	-1.870	87.31	3.710	92.89	1.130	90.31	1.770	90.95	5	87.31
DEBTORS - ELECTRICITY	97.00	97.01	97.34	101.05	95.88	-0.230	95.65	-0.230	95.65	-0.300	95.58	-1.040	94.84	5	95.65
DEBTORS - WATER	92.00	102.28	88.58	101.37	86.29	-1.270	85.02	-3.340	82.95	-0.520	85.77	-3.170	83.12	5	85.02
DEBTORS - REFUSE	94.00	101.26	87.65	102.09	88.33	-1.240	87.09	-2.690	85.64	0.160	88.49	-2.850	85.48	5	87.09
DEBTORS - SEWERAGE	99.00	97.70	92.22	103.36	87.54	-2.430	85.11	-2.170	85.37	-1.040	86.50	-3.270	84.27	5	85.11
DEBTORS - OTHER	96.00	89.49	92.53	99.67	89.03	-1.500	87.53	-0.100	88.93	-0.770	88.26	-2.230	86.80	5	87.53
DEBTORS - ALL	95.00	95.05	91.16	99.67	89.03	-1.290	87.74	-1.300	87.73	-0.470	88.56	-2.230	86.80	5	87.74
DEBTORS - SERVICES	94.00	104.76	93.25	101.41	93.12	-0.190	92.93	-2.330	90.79	-0.030	93.09	-1.690	91.43	5	92.93

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 a R100 account sent out and also for R100 to spend. There is only R87 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 in this times of a 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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A GROENEWALD
SENIOR MANAGER FINANCE AND CORPORATE SERVICES

ANNUAL BUDGET TABLES AND GRAPHS

Table A1 - Budget summary

WC051 Laingsburg - Table A1 Budget Summary

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Financial Performance										
Property rates	3 910	4 174	4 454	4 699	4 617	4 617	4 617	5 334	5 569	5 819
Service charges	17 264	18 836	20 173	23 343	24 475	24 475	24 475	26 075	27 269	28 541
Investment revenue	856	599	366	673	398	398	398	340	355	371
Transfers recognised - operational	20 578	24 202	29 026	29 002	26 325	26 325	26 325	25 082	25 371	26 889
Other own revenue	34 053	34 010	22 645	35 639	34 790	34 790	34 790	42 612	48 839	54 387
Total Revenue (excluding capital transfers and contributions)	76 662	81 820	76 664	93 356	90 605	90 605	90 605	99 443	107 402	116 008
Employee costs	23 199	25 993	28 979	29 911	28 854	28 854	28 854	31 059	31 409	33 229
Remuneration of councillors	3 032	3 129	3 104	3 300	3 359	3 359	3 359	3 300	3 445	3 600
Depreciation & asset impairment	6 398	5 851	7 096	6 053	5 483	5 483	5 483	7 219	7 536	7 875
Finance charges	872	1 834	1 088	773	1 570	1 570	1 570	953	995	1 040
Inventory consumed and bulk purchases	10 100	11 041	12 581	13 237	14 823	14 823	14 823	16 229	16 943	17 705
Transfers and grants	814	398	351	449	354	354	354	356	371	388
Other expenditure	44 929	41 275	39 673	44 893	47 804	47 804	47 804	50 770	55 004	60 977
Total Expenditure	89 344	89 521	92 872	98 616	102 246	102 246	102 246	109 885	115 704	124 815
Surplus/(Deficit)	(12 682)	(7 700)	(16 208)	(5 260)	(11 641)	(11 641)	(11 641)	(10 443)	(8 302)	(8 807)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19 268	6 292	21 200	13 879	14 479	14 479	14 479	23 887	20 971	20 006
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)	-	-	116	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6 586	(1 408)	-	8 619	2 838	2 838	2 838	13 444	12 669	11 199
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 586	(1 408)	-	8 619	2 838	2 838	2 838	13 444	12 669	11 199
Capital expenditure & funds sources										
Capital expenditure	28 060	896	2 883	14 461	14 470	14 470	14 470	24 039	20 971	20 006
Transfers recognised - capital	10 178	896	4 371	14 461	14 470	14 470	14 470	23 887	20 971	20 006
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	311	-	948	-	-	-	-	152	-	-
Total sources of capital funds	10 489	896	5 318	14 461	14 470	14 470	14 470	24 039	20 971	20 006
Financial position										
Total current assets	19 853	24 360	25 762	11 845	18 946	18 946	18 946	24 241	21 397	18 429
Total non current assets	192 717	186 958	203 822	213 582	187 823	187 823	187 823	217 762	231 213	243 225
Total current liabilities	20 434	39 538	42 737	29 009	42 737	42 737	42 737	31 729	28 448	25 020
Total non current liabilities	5 466	5 349	13 121	6 404	13 121	13 121	13 121	14 288	15 507	16 781
Community wealth/Equity	176 605	167 123	166 491	190 014	150 911	150 911	150 911	195 985	208 654	219 853
Cash flows										
Net cash from (used) operating	-	-	30 149	79 892	29 090	29 090	29 090	24 805	21 206	29 552
Net cash from (used) investing	(19)	(3)	-	(13 782)	(14 470)	(14 470)	(14 470)	(23 887)	(20 971)	(20 006)
Net cash from (used) financing	-	-	-	-	84	84	84	-	-	-
Cash/cash equivalents at the year end	9 602	12 087	39 475	65 780	24 321	24 321	24 321	10 534	10 769	20 315
Cash backing/surplus reconciliation										
Cash and investments available	9 622	12 092	9 617	(329)	22 471	22 471	22 471	13 593	17 067	16 779
Application of cash and investments	12 023	18 637	19 993	(1 018)	24 977	24 977	24 977	2 198	2 649	374
Balance - surplus (shortfall)	(2 401)	(6 545)	(10 376)	689	(2 506)	(2 506)	(2 506)	11 395	14 419	16 405
Asset management										
Asset register summary (WDV)	166 811	171 477	156 308	197 406	160 840	160 840	160 840	169 003	182 454	194 466
Depreciation	6 355	5 951	6 356	6 053	6 053	6 053	6 053	7 219	7 536	7 875
Renewal and Upgrading of Existing Assets	106	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	3 758	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	7 355	7 784	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional	1									
Governance and administration		4 628	29 203	38 468	42 872	39 291	39 291	52 542	50 699	51 225
Executive and council		-	2 405	-	-	-	-	-	4 000	4 180
Finance and administration		4 628	26 798	38 468	42 872	39 291	39 291	52 542	46 699	47 045
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 295	31 969	22 773	34 934	34 461	34 461	38 227	44 759	50 348
Community and social services		1 274	1 266	1 504	1 583	1 716	1 716	1 626	1 650	1 725
Sport and recreation		4	1	718	4	4	4	4	4	4
Public safety		-	30 689	20 533	33 335	32 725	32 725	36 583	43 089	48 603
Housing		16	12	18	12	15	15	15	16	16
Health		2	0	-	-	1	1	-	-	-
Economic and environmental services		1 335	1 312	1 419	1 183	1 973	1 973	1 149	76	77
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 335	1 312	1 419	1 183	1 973	1 973	1 149	76	77
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		25 350	25 629	35 320	28 245	29 359	29 359	31 411	32 840	34 363
Energy sources		17 434	14 523	19 440	18 604	18 846	18 846	19 733	20 648	21 623
Water management		2 922	4 755	10 011	4 193	4 216	4 216	4 997	5 217	5 451
Waste water management		2 731	2 900	3 107	3 187	3 302	3 302	3 391	3 540	3 699
Waste management		2 263	3 451	2 763	2 261	2 995	2 995	3 290	3 435	3 590
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	32 609	88 113	97 980	107 235	105 084	105 084	123 329	128 373	136 014
Expenditure - Functional										
Governance and administration		17 386	27 197	37 001	33 110	32 824	32 824	36 791	38 460	40 335
Executive and council		8 620	7 064	7 584	8 653	8 367	8 367	8 117	8 439	8 786
Finance and administration		8 766	20 133	29 417	24 457	24 458	24 458	28 674	30 021	31 548
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 577	31 504	23 137	33 719	33 956	33 956	33 346	36 404	41 634
Community and social services		1 124	1 194	1 347	1 504	2 066	2 066	1 620	1 566	1 661
Sport and recreation		195	220	246	256	38	38	518	542	567
Public safety		45	29 780	21 480	31 639	31 539	31 539	31 161	34 248	39 355
Housing		209	227	7	299	300	300	25	26	27
Health		4	83	57	21	13	13	21	22	23
Economic and environmental services		9 993	11 820	12 626	12 613	12 476	12 476	12 133	12 263	12 916
Planning and development		328	414	628	1 029	780	780	831	884	942
Road transport		9 664	11 406	11 999	11 583	11 696	11 696	11 302	11 379	11 974
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16 736	17 945	20 541	18 688	22 975	22 975	27 151	28 083	29 406
Energy sources		8 479	10 078	11 521	11 293	13 864	13 864	15 514	16 209	16 952
Water management		4 535	3 917	4 436	3 721	3 634	3 634	5 299	5 403	5 672
Waste water management		2 034	2 589	2 544	1 610	2 431	2 431	3 413	3 580	3 759
Waste management		1 688	1 361	2 041	2 064	3 047	3 047	2 924	2 891	3 024
Other	4	308	352	307	486	14	14	464	493	524
Total Expenditure - Functional	3	45 999	88 818	93 612	98 616	102 246	102 246	109 885	115 704	124 815
Surplus/(Deficit) for the year		(13 391)	(706)	4 368	8 619	2 838	2 838	13 444	12 669	11 199

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		905	2 405	–	–	–	–	–	4 000	4 180
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES (12: IE)		2 480	2 780	2 192	2 616	2 865	2 865	2 853	2 947	3 100
Vote 4 - BUDGET AND TREASURY (13: IE)		36 529	23 938	36 277	40 257	36 426	36 426	49 689	43 751	43 945
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 276	1 267	1 504	1 583	1 717	1 717	1 626	1 650	1 725
Vote 7 - SPORTS AND RECREATION (16: IE)		4	1	718	4	4	4	4	4	4
Vote 8 - HOUSING (17: IE)		16	12	18	12	15	15	15	16	16
Vote 9 - PUBLIC SAFETY (18: IE)		33 670	30 689	20 533	33 335	32 725	32 725	36 583	43 089	48 603
Vote 10 - ROAD TRANSPORT (19: IE)		1 100	1 312	1 419	1 183	1 973	1 973	1 149	76	77
Vote 11 - WASTE MANAGEMENT (20: IE)		2 263	3 531	2 763	2 261	2 995	2 995	3 290	3 435	3 590
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		5 653	7 655	13 117	7 380	3 302	3 302	8 387	8 756	9 151
Vote 13 - WATER (22: IE)		–	–	–	–	4 216	–	–	–	–
Vote 14 - ELECTRICITY (23: IE)		14 529	14 523	19 440	18 604	18 846	18 846	19 733	20 648	21 623
Total Revenue by Vote	2	98 423	88 113	97 980	107 235	105 084	105 084	123 329	128 373	136 014
Expenditure by Vote to be appropriated	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 043	4 455	4 181	5 183	4 880	4 880	5 031	5 252	5 489
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 035	2 609	3 822	3 469	3 487	3 487	3 086	3 187	3 298
Vote 3 - CORPORATE SERVICES (12: IE)		8 396	8 106	7 514	7 690	8 442	8 442	10 103	10 396	10 929
Vote 4 - BUDGET AND TREASURY (13: IE)		12 940	11 681	21 776	17 240	16 015	16 015	19 022	20 102	21 127
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		329	414	628	1 029	780	780	831	884	942
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 184	1 277	1 405	1 525	1 865	1 865	1 642	1 589	1 684
Vote 7 - SPORTS AND RECREATION (16: IE)		169	220	262	269	266	266	533	557	583
Vote 8 - HOUSING (17: IE)		209	227	7	299	300	300	25	26	27
Vote 9 - PUBLIC SAFETY (18: IE)		31 177	30 478	21 480	31 639	31 539	31 539	31 161	34 248	39 355
Vote 10 - ROAD TRANSPORT (19: IE)		9 673	11 406	11 999	11 583	11 696	11 696	11 302	11 379	11 974
Vote 11 - WASTE MANAGEMENT (20: IE)		1 688	1 361	2 041	2 064	3 047	3 047	2 924	2 891	3 024
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		6 569	6 506	6 979	5 331	2 431	2 431	8 712	8 983	9 431
Vote 13 - WATER (22: IE)		–	–	–	–	3 634	3 634	–	–	–
Vote 14 - ELECTRICITY (23: IE)		8 511	10 078	11 521	11 293	13 864	13 864	15 514	16 209	16 952
Total Expenditure by Vote	2	88 922	88 818	93 612	98 616	102 246	102 246	109 885	115 704	124 815
Surplus/(Deficit) for the year	2	9 501	(706)	4 368	8 619	2 838	2 838	13 444	12 669	11 199

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	3 910	4 174	4 454	4 699	4 617	4 617	4 617	5 334	5 569	5 819
Service charges - electricity revenue	2	11 948	13 419	14 591	17 391	17 633	17 633	17 633	18 449	19 307	20 221
Service charges - water revenue	2	2 014	2 223	2 203	2 926	2 948	2 948	2 948	3 416	3 566	3 727
Service charges - sanitation revenue	2	1 804	1 764	1 753	1 861	1 979	1 979	1 979	2 071	2 163	2 260
Service charges - refuse revenue	2	1 499	1 431	1 626	1 166	1 915	1 915	1 915	2 139	2 233	2 334
Rental of facilities and equipment		1 354	1 482	1 624	1 212	1 698	1 698	1 698	1 755	1 804	1 910
Interest earned - external investments		856	599	366	673	398	398	398	340	355	371
Interest earned - outstanding debtors		362	480	100	773	679	679	679	748	781	816
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 342	30 177	20 170	32 410	32 514	32 514	32 514	35 642	42 108	47 578
Licences and permits		226	513	363	927	213	213	213	942	983	1 027
Agency services		140	132	180	166	210	210	210	210	219	229
Transfers and subsidies		20 578	24 202	29 026	29 002	26 325	26 325	26 325	25 082	25 371	26 889
Other revenue	2	(1 371)	221	207	151	(524)	(524)	(524)	3 309	2 937	2 821
Gains		-	1 004	-	-	-	-	-	6	6	7
Total Revenue (excluding capital transfers and contributions)		76 662	81 820	76 664	93 356	90 605	90 605	90 605	99 443	107 402	116 008
Expenditure By Type											
Employee related costs	2	23 199	25 993	28 979	29 911	28 854	28 854	28 854	31 059	31 409	33 229
Remuneration of councillors		3 032	3 129	3 104	3 300	3 359	3 359	3 359	3 300	3 445	3 600
Debt impairment	3	25 589	26 371	16 993	25 105	21 959	21 959	21 959	29 471	32 743	37 709
Depreciation & asset impairment	2	6 398	5 851	7 096	6 053	5 483	5 483	5 483	7 219	7 536	7 875
Finance charges		872	1 834	1 088	773	1 570	1 570	1 570	953	995	1 040
Bulk purchases - electricity	2	7 872	9 140	10 238	10 463	11 719	11 719	11 719	12 600	13 154	13 746
Inventory consumed	8	2 227	1 901	2 343	2 774	3 104	3 104	3 104	3 629	3 789	3 959
Contracted services		9 338	5 443	6 446	6 502	6 893	6 893	6 893	8 150	8 509	8 892
Transfers and subsidies		814	398	351	449	354	354	354	356	371	388
Other expenditure	4, 5	9 941	9 453	15 972	13 287	18 952	18 952	18 952	13 150	13 752	14 377
Losses		61	8	263	-	-	-	-	-	-	-
Total Expenditure		89 344	89 521	92 872	98 616	102 246	102 246	102 246	109 885	115 704	124 815
Surplus/(Deficit)		(12 682)	(7 700)	(16 208)	(5 260)	(11 641)	(11 641)	(11 641)	(10 443)	(8 302)	(8 807)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19 268	6 292	21 200	13 879	14 479	14 479	14 479	23 887	20 971	20 006
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)		-	-	116	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6 586	(1 408)	5 108	8 619	2 838	2 838	2 838	13 444	12 669	11 199
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 586	(1 408)	5 108	8 619	2 838	2 838	2 838	13 444	12 669	11 199
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 586	(1 408)	5 108	8 619	2 838	2 838	2 838	13 444	12 669	11 199
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		6 586	(1 408)	5 108	8 619	2 838	2 838	2 838	13 444	12 669	11 199

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

1. Total revenue is R123.329 million in 2022/23 and escalates to R136.014 million by 2024/25. This represents a year-on-year increase of 2.2 per cent for the 2022/23 financial year and 4.0 per cent for the 2023/24 financial year.

2. Revenue to be generated from property rates is R4.716 million in the 2022/23 financial year and increases to R5.160 million by 2023/24 which represents 5.0 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 R25.060 million for the 2022/23 financial year and increasing to R27.558 million by 2024/25. For the 2022/23 financial year services charges amount to 26.72 per cent of the total revenue base and grows by 4.9 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 2022/23 to 2024/25 period escalating from R7.923 million to R9.150 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

WC051 Laingsburg - Table A5

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		-	-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET AND TREASURY (13: IE)		-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION (16: IE)		-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING (17: IE)		-	-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY (18: IE)		-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT (19: IE)		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT (20: IE)		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		-	-	-	-	-	-	-	-	-	-
Vote 13 - WATER (22: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY (23: IE)		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		35	-	948	-	48	48	48	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		11	-	-	-	252	252	252	-	-	-
Vote 4 - BUDGET AND TREASURY (13: IE)		-	72	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		14	-	-	-	94	94	94	-	-	-
Vote 7 - SPORTS AND RECREATION (16: IE)		238	-	120	1 448	1 553	1 553	1 553	-	-	-
Vote 8 - HOUSING (17: IE)		-	-	-	-	92	92	92	-	-	-
Vote 9 - PUBLIC SAFETY (18: IE)		-	-	-	3 996	3 996	3 996	3 996	-	-	-
Vote 10 - ROAD TRANSPORT (19: IE)		19 383	77	3 058	8 435	8 435	8 435	8 435	6 579	6 612	6 712
Vote 11 - WASTE MANAGEMENT (20: IE)		8 424	748	(1 243)	582	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		-	-	-	-	-	-	-	17 460	10 359	9 114
Vote 13 - WATER (22: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY (23: IE)		-	-	-	-	-	-	-	-	4 000	4 180
Capital single-year expenditure sub-total		28 105	896	2 883	14 461	14 470	14 470	14 470	24 039	20 971	20 006
Total Capital Expenditure - Vote		28 105	896	2 883	14 461	14 470	14 470	14 470	24 039	20 971	20 006
Capital Expenditure - Functional											
Governance and administration				948		142	142	142			
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	948	-	142	142	142	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		8	72	-	-	252	252	252	52	-	-
Community and social services		8	-	-	-	252	252	252	-	-	-
Sport and recreation		-	72	-	-	-	-	-	52	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		246	-	120	-	255	255	255	6 527	5 313	6 712
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		246	-	120	-	255	255	255	6 527	5 313	6 712
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		27 806	824	1 814	14 461	13 822	13 822	13 822	17 460	15 658	13 294
Energy sources		8 424	748	(1 243)	582	-	-	-	-	4 000	4 180
Water management		18 811	77	3 058	8 435	8 435	8 435	8 435	-	-	-
Waste water management		572	-	-	5 445	5 295	5 295	5 295	17 460	11 658	9 114
Waste management		-	-	-	-	92	92	92	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	28 060	896	2 883	14 461	14 470	14 470	14 470	24 039	20 971	20 006
Funded by:											
National Government		10 178	824	(1 716)	14 461	13 730	13 730	13 730	23 887	20 971	20 006
Provincial Government		-	72	6 086	-	741	741	741	-	-	-
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	10 178	896	4 371	14 461	14 470	14 470	14 470	23 887	20 971	20 006
Borrowing	6										
Internally generated funds		311	-	948	-	-	-	-	152	-	-
Total Capital Funding	7	10 489	896	5 318	14 461	14 470	14 470	14 470	24 039	20 971	20 006

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSETS											
Current assets											
Cash		8 000	10 470	7 842	(1 951)	20 696	20 696	20 696	11 818	15 292	15 004
Call investment deposits	1	1 622	1 622	1 775	1 622	1 775	1 775	1 775	1 775	1 775	1 775
Consumer debtors	1	2 930	3 809	2 121	4 596	(16 591)	(16 591)	(16 591)	(2 418)	(8 170)	(14 182)
Other debtors		6 412	7 819	13 384	6 858	12 425	12 425	12 425	12 425	11 859	15 191
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	889	641	641	720	641	641	641	641	641	641
Total current assets		19 853	24 360	25 762	11 845	18 946	18 946	18 946	24 241	21 397	18 429
Non current assets											
Long-term receivables		12	-	12 396.00	-	14	14	14	14	14	14
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		24 801	23 544	23 480	22 623	23 480	23 480	23 480	23 416	23 348	23 277
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	167 491	163 084	180 083	190 715	164 083	164 083	164 083	194 086	207 605	219 687
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		370	286	202	201	202	202	202	202	202	202
Other non-current assets		43	43	43	43	43	43	43	43	43	43
Total non current assets		192 717	186 958	203 822	213 582	187 823	187 823	187 823	217 762	231 213	243 225
TOTAL ASSETS		212 570	211 319	229 583	225 426	206 769	206 769	206 769	242 003	252 610	261 653
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	17	6	-	6	-	-	-	-	-	-
Consumer deposits		665	709	800	715	800	800	800	802	802	802
Trade and other payables	4	7 579	15 975	18 859	2 997	18 859	18 859	18 859	7 501	3 858	50
Provisions		12 173	22 849	23 079	25 291	23 079	23 079	23 079	23 426	23 789	24 168
Total current liabilities		20 434	39 538	42 737	29 009	42 737	42 737	42 737	31 729	28 448	25 020
Non current liabilities											
Borrowing		-	-	1	-	1	1	1	1	1	1
Provisions		5 466	5 349	13 120	6 404	13 120	13 120	13 120	14 287	15 506	16 780
Total non current liabilities		5 466	5 349	13 121	6 404	13 121	13 121	13 121	14 288	15 507	16 781
TOTAL LIABILITIES		25 900	44 887	55 858	35 412	55 858	55 858	55 858	46 017	43 955	41 800
NET ASSETS	5	186 670	166 432	173 725	190 014	150 911	150 911	150 911	195 985	208 654	219 853
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		176 605	167 123	166 491	190 014	150 911	150 911	150 911	195 985	208 654	219 853
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	176 605	167 123	166 491	190 014	150 911	150 911	150 911	195 985	208 654	219 853

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	4 792	4 776	4 776	4 776	5 407	5 645	5 899
Service charges		-	-	2 249	23 225	23 233	23 233	23 233	33 557	35 079	36 704
Other revenue		-	-	649	8 995	8 995	34 043	34 043	13 091	16 562	17 415
Transfers and Subsidies - Operational	1	-	-	26 533	36 162	25 331	25 331	25 331	25 082	25 371	26 889
Transfers and Subsidies - Capital	1	-	-	717	6 719	13 879	13 879	13 879	23 887	20 971	20 006
Interest		-	-	-	-	1 067	1 067	1 067	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	-	-	(70 796)	(70 796)	(70 796)	(76 217)	(82 421)	(77 360)
Finance charges		-	-	-	-	(1 545)	(1 545)	(1 545)	-	-	-
Transfers and Grants	1	-	-	-	-	(898)	(898)	(898)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	30 149	79 892	29 090	29 090	29 090	24 805	21 206	29 552
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		(19)	(3)	-	(13 782)	(14 470)	(14 470)	(14 470)	(23 887)	(20 971)	(20 006)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(19)	(3)	-	(13 782)	(14 470)	(14 470)	(14 470)	(23 887)	(20 971)	(20 006)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	84	84	84	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	84	84	84	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(19)	(3)	30 149	66 110	14 704	14 704	14 704	919	235	9 546
Cash/cash equivalents at the year begin:	2	9 621	12 091	9 326	(330)	9 617	9 617	9 617	9 615	10 534	10 769
Cash/cash equivalents at the year end:	2	9 602	12 087	39 475	65 780	24 321	24 321	24 321	10 534	10 769	20 315

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	9 602	12 087	39 475	65 780	24 321	24 321	24 321	10 534	10 769	20 315
Other current investments > 90 days		20	4	(29 858)	(66 108)	(1 850)	(1 850)	(1 850)	3 059	6 299	(3 536)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		9 622	12 092	9 617	(329)	22 471	22 471	22 471	13 593	17 067	16 779
Application of cash and investments											
Unspent conditional transfers		939	10 597	8 401	(23)	8 401	8 401	8 401	1 253	(2 747)	(6 927)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	11 084	8 040	11 592	(995)	16 576	16 576	16 576	945	5 396	7 301
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		12 023	18 637	19 993	(1 018)	24 977	24 977	24 977	2 198	2 649	374
Surplus(shortfall)		(2 401)	(6 545)	(10 376)	689	(2 506)	(2 506)	(2 506)	11 395	14 419	16 405

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSET REGISTER SUMMARY - PPE (WDV)	5	166 811	171 477	156 308	197 406	160 840	160 840	169 003	182 454	194 466
<i>Roads Infrastructure</i>		14 160	15 760	15 328	10 845	15 760	15 760	5 267	8 170	22 722
<i>Storm water Infrastructure</i>		43 656	38 596	36 632	39 612	35 179	35 179	42 606	43 327	42 724
<i>Electrical Infrastructure</i>		9 385	12 025	2 812	10 319	2 318	2 318	2 489	6 151	9 979
<i>Water Supply Infrastructure</i>		19 318	32 549	30 321	51 256	32 424	32 424	26 712	25 152	23 521
<i>Sanitation Infrastructure</i>		15 343	14 310	12 661	14 024	12 513	12 513	28 915	38 119	35 667
<i>Solid Waste Infrastructure</i>		7 679	36	32	(965)	(483)	(483)	28	23	19
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		109 541	113 278	97 785	125 090	97 712	97 712	106 016	120 943	134 632
Community Assets		9 424	9 142	8 885	10 874	8 353	8 353	8 114	7 623	7 109
Heritage Assets		43	43	43	43	43	43	43	43	43
Investment properties		24 801	23 544	23 480	22 622	23 480	23 480	23 416	23 348	23 277
Other Assets		2 234	2 529	3 009	1 329	1 235	1 235	9 224	8 734	8 221
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		370	286	202	201	202	202	202	202	202
Computer Equipment		8	223	381	70	362	362	199	9	(190)
Furniture and Office Equipment		825	645	634	374	604	604	523	424	335
Machinery and Equipment		1 075	1 106	1 792	16 384	8 090	8 090	869	732	438
Transport Assets		2 923	2 932	2 609	2 683	2 970	2 970	2 609	2 609	2 609
Land		15 566	17 748	17 787	17 733	17 787	17 787	17 787	17 787	17 787
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	166 811	171 477	156 308	197 406	160 840	160 840	169 003	182 454	194 466

Explanatory notes to Table A9 - Asset Management

- 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.
- 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 A10 - Basic service delivery measurement

WC051 Laingsburg - Table A10 Basic service delivery measurement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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 (ventilated)		-	-	-	-	-	-	-	-	-
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

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	11 265	11 958	4 454	4 699	4 617	4 617	4 617	5 334	5 569	5 819
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		7 355	7 784	-	-	-	-	-	-	-	-
Net Property Rates		3 910	4 174	4 454	4 699	4 617	4 617	4 617	5 334	5 569	5 819
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	13 133	13 419	14 591	17 391	17 633	17 633	17 633	18 449	19 307	20 221
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		1 185	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		11 948	13 419	14 591	17 391	17 633	17 633	17 633	18 449	19 307	20 221
Service charges - water revenue											
Total Service charges - water revenue	6	2 922	2 223	2 203	2 926	2 948	2 948	2 948	3 416	3 566	3 727
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		908	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		2 014	2 223	2 203	2 926	2 948	2 948	2 948	3 416	3 566	3 727
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	2 733	1 764	1 753	1 861	1 979	1 979	1 979	2 071	2 163	2 260
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		929	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		1 804	1 764	1 753	1 861	1 979	1 979	1 979	2 071	2 163	2 260
Service charges - refuse revenue											
Total refuse removal revenue	6	2 235	1 431	1 626	1 166	1 915	1 915	1 915	2 139	2 233	2 334
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		736	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		1 499	1 431	1 626	1 166	1 915	1 915	1 915	2 139	2 233	2 334
Other Revenue by source											
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Other Revenue		(1 371)	221	207	151	(524)	(524)	(524)	3 309	2 937	2 821
Total 'Other' Revenue	1	(1 371)	221	207	151	(524)	(524)	(524)	3 309	2 937	2 821
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	16 776	17 969	20 674	22 072	20 518	20 518	20 518	22 185	22 316	23 619
Pension and UIF Contributions		2 163	2 510	2 749	2 960	2 885	2 885	2 885	3 181	3 343	3 564
Medical Aid Contributions		660	771	862	1 033	850	850	850	993	1 033	1 085
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		960	1 261	1 451	1 085	1 314	1 314	1 314	1 569	1 672	1 784
Motor Vehicle Allowance		925	1 097	1 035	1 058	1 165	1 165	1 165	1 058	1 071	1 085
Cellphone Allowance		7	11	49	5	49	49	49	-	-	-
Housing Allowances		134	150	159	137	71	71	71	139	147	156
Other benefits and allowances		881	1 283	1 281	837	1 277	1 277	1 277	1 068	1 070	1 145
Payments in lieu of leave		123	253	227	127	127	127	127	127	132	138
Long service awards		105	42	110	145	145	145	145	285	150	157
Post-retirement benefit obligations		463	645	451	453	453	453	453	473	473	495
sub-total	4	23 199	25 993	29 048	29 911	28 854	28 854	28 854	31 059	31 409	33 229
Less: Employees costs capitalised to PPE		-	-	69	-	-	-	-	-	-	-
Total Employee related costs	1	23 199	25 993	28 979	29 911	28 854	28 854	28 854	31 059	31 409	33 229
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		6 355	5 767	6 272	6 009	6 009	6 009	6 009	6 394	6 676	6 976
Lease amortisation		-	84	84	44	44	44	44	85	89	92
Capital asset impairment		43	-	740	-	(570)	(570)	(570)	740	772	807
Total Depreciation & asset impairment	1	6 398	5 851	7 096	6 053	5 483	5 483	5 483	7 219	7 536	7 875
Bulk purchases - electricity											
Electricity bulk purchases		7 872	9 140	10 238	10 463	11 719	11 719	11 719	12 600	13 154	13 746
Total bulk purchases	1	7 872	9 140	10 238	10 463	11 719	11 719	11 719	12 600	13 154	13 746
Transfers and grants											
Cash transfers and grants		814	398	351	449	354	354	354	356	371	388
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	814	398	351	449	354	354	354	356	371	388
Contracted services											
Outsourced Services		5 590	3 785	1 289	1 938	2 059	2 059	2 059	2 783	2 905	3 036
Consultants and Professional Services		1 946	948	4 189	2 910	3 090	3 090	3 090	3 159	3 298	3 446
Contractors		1 801	710	968	1 653	1 744	1 744	1 744	2 208	2 305	2 409
Total contracted services		9 338	5 443	6 446	6 502	6 893	6 893	6 893	8 150	8 509	8 892
Other Expenditure By Type											
Collection costs		2 362	1 372	748	1 706	7 430	7 430	7 430	191	216	228
Contributions to 'other' provisions		-	38	5 820	-	-	-	-	120	125	131
Audit fees		831	1 233	2 398	1 985	1 985	1 985	1 985	1 702	1 777	1 857
General expenses		6 748	6 810	7 006	9 596	9 538	9 538	9 538	11 136	11 634	12 160
Total 'Other' Expenditure	1	9 941	9 453	15 972	13 287	18 952	18 952	18 952	13 150	13 752	14 377

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 -	Vote 2 -	Vote 3 -	Vote 4 -	Vote 5 -	Vote 6 -	Vote 7 - SPORTS	Vote 8 -	Vote 9 - PUBLIC	Vote 10 - ROAD	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Total
		MAYORAL AND COUNCIL (10: IE)	MUNICIPAL MANAGER (11: IE)	CORPORATE SERVICES (12: IE)	BUDGET AND TREASURY (13: IE)	PLANNING AND DEVELOPMENT (14: IE)	COMMUNITY AND SOCIAL SERV (15: IE)	AND RECREATION (16: IE)	HOUSING (17: IE)	SAFETY (18: IE)	TRANSPORT (19: IE)	WASTE MANAGEMENT (20: IE)	WASTE WATER MANAGEMENT (21: IE)	WATER (22: IE)	ELECTRICITY (23: IE)	
Revenue By Source																
Property taxes					5 334											5 334
Service charges - electricity revenue															18 449	18 449
Service charges - water revenue														3 416		3 416
Service charges - sanitation revenue				14									2 057			2 071
Service charges - refuse revenue												2 139				2 139
Rental of facilities and equipment				1 728							8					1 736
Interest earned - external investments				340				4		15						340
Interest earned - outstanding debtors				517	231											748
Dividends received																
Fines, penalties and forfeits							2			35 641						35 642
Licences and permits										942						942
Agency services					210											210
Other revenue				118	3 139		29				17	6				3 309
Transfers and subsidies				130	16 888		1 595				1 124	1 145	1 334	1 581	1 285	25 082
Gains				6												6
Total Revenue (excluding capital transfers and contributions)				2 853	25 802		1 628	4	15	36 583	1 149	3 290	3 391	4 997	19 733	99 443
Expenditure By Type																
Employee related costs		769	2 743	3 500	7 363	715	1 283	168	328	3 476	6 888	719	965	1 707	454	31 059
Remuneration of councillors		3 300														3 300
Debt impairment				206	173					26 394		487	583	798	829	29 471
Depreciation & asset impairment		87	205	200	824		110	205			2 861	4	1 106	1 293	323	7 219
Finance charges					181							173				653
Bulk purchases - electricity															12 600	12 600
Inventory consumed		7	1	233	619	107	107	72		282	632	343	183	860	288	3 629
Contracted services		85		2 738	2 791	76	61	16	19	371	299	237	364	270	825	8 150
Transfers and subsidies		298		38	(1)											396
Other expenditure		484		3 168	6 742		100	72	6	639	622	361	213	371	196	13 150
Losses																
Total Expenditure		5 031	3 086	10 103	18 683	831	1 642	333	353	31 161	11 302	2 924	3 413	5 299	15 514	109 885
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(5 031)	(3 086)	(7 249)	7 109	(831)	(16)	(529)	(338)	5 421	(10 153)	366	(23)	(302)	4 219	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)											6 526		17 360			23 887
Transfers and subsidies - capital (in-kind - all)																
Surplus/(Deficit) after capital transfers & contributions		(5 031)	(3 086)	(7 249)	7 109	(831)	(16)	(529)	(338)	5 421	(3 627)	366	17 337	(302)	4 219	13 444

Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Consumer debtors											
Consumer debtors		7 156	9 479	8 606	10 782	11 714	11 714	11 714	7 124	4 564	1 888
Less: Provision for debt impairment		(4 226)	(5 669)	(6 485)	(6 186)	(27 456)	(27 456)	(27 456)	(9 542)	(12 734)	(16 069)
Total Consumer debtors	2	2 930	3 809	2 121	4 596	(15 742)	(15 742)	(15 742)	(2 418)	(8 170)	(14 182)
Debt impairment provision											
Balance at the beginning of the year		(5 162)	(4 225)	(6 434)	(6 528)	(6 485)	(6 485)	(6 485)	(6 658)	(9 723)	(12 922)
Contributions to the provision		937	(1 444)	(51)	341	-	-	-	(2 884)	(3 011)	(3 147)
Bad debts written off		(0)	-	-	-	(20 971)	(20 971)	(20 971)	(0)	(0)	(0)
Balance at end of year		(4 226)	(5 669)	(6 485)	(6 186)	(27 456)	(27 456)	(27 456)	(9 542)	(12 734)	(16 069)
Inventory											
Water											
Opening Balance		-	11	28	22	22	22	22	22	22	22
System Input Volume		11	17	(6)	-	-	-	-	-	-	-
Natural Sources		11	17	(6)	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		11	28	22	22	22	22	22	22	22	22
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		11	28	22	22	22	22	22	22	22	22
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		297 653	313 546	337 062	352 795	325 820	325 820	325 820	356 282	376 387	395 352
Leases recognised as PPE		73	(73)	(135)	62	(135)	(135)	(135)	(135)	(135)	(135)
Less: Accumulated depreciation		130 234	150 389	156 844	162 142	161 603	161 603	161 603	162 061	168 647	175 530
Total Property, plant and equipment (PPE)	2	167 491	163 084	180 083	190 715	164 083	164 083	164 083	194 086	207 605	219 687
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		17	6	-	6	-	-	-	-	-	-
Total Current liabilities - Borrowing		17	6	-	6	-	-	-	-	-	-
Trade and other payables											
Trade Payables	5	11 084	6 751	12 544	5 662	12 544	12 544	12 544	7 993	7 993	7 993
Other creditors		-	1 289	-	-	-	-	-	-	-	-
Unspent conditional transfers		939	10 597	8 401	(23)	8 401	8 401	8 401	1 253	(2 747)	(6 927)
VAT		(4 444)	(2 662)	(2 086)	(2 643)	(2 086)	(2 086)	(2 086)	(1 744)	(1 388)	(1 016)
Total Trade and other payables	2	7 579	15 975	18 859	2 997	18 859	18 859	18 859	7 501	3 858	50
Non current liabilities - Borrowing											
Borrowing	4	-	-	-	-	1	1	1	1	1	1
Finance leases (including PPP asset element)		-	-	1	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	1	-	1	1	1	1	1	1
Provisions - non-current											
Retirement benefits		3 347	3 134	4 186	4 347	4 186	4 186	4 186	4 436	4 697	4 970
Refuse landfill site rehabilitation		-	-	6 447	-	6 447	6 447	6 447	7 340	8 272	9 245
Other		2 119	2 215	2 486	2 056	2 486	2 486	2 486	2 511	2 537	2 565
Total Provisions - non-current		5 466	5 349	13 120	6 404	13 120	13 120	13 120	14 287	15 506	16 780
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		138 399	185 889	167 719	181 395	154 317	154 317	154 317	182 541	195 985	208 654
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		138 399	185 889	167 719	181 395	154 317	154 317	154 317	182 541	195 985	208 654
Surplus/(Deficit)		6 586	(1 408)	5 108	8 619	2 838	2 838	2 838	13 444	12 669	11 199
Transfers to/from Reserves		36 520	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		1 686	(18 456)	(1 228)	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	183 191	166 025	171 599	190 014	157 155	157 155	157 155	195 985	208 654	219 853
Reserves											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	183 191	166 025	171 599	190 014	157 155	157 155	157 155	195 985	208 654	219 853

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Developing a safe, clean, healthy and sustainable environment for communities	Environmental & Spatial Development	SO1		33 670	30 609		33 335	32 725	32 725	36 583	43 089	48 603
Create an environment conducive for economic development	Local Economic Development	SO2					-	-	-	-	-	-
Improve the Standard of living of all people in Laingsburg	Social Development	SO3		3 685	3 890		4 031	5 206	5 206	5 154	5 333	5 573
Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	SO4		28 968	17 069		39 847	35 387	35 387	37 832	42 773	45 219
To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development & Good Governance	SO5		30 223	35 167		27 953	28 603	28 603	38 035	31 701	31 128
To achieve financial viability in order to render affordable service to residents	Financial Development	SO6		1 774	2 160		2 070	3 162	3 162	5 726	5 477	5 490
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	98 320	88 895	-	107 235	105 084	105 084	123 329	128 373	136 014

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand													
Developing a safe, clean, healthy and sustainable environment for communities	Environmental & Spatial Development	SO1		203	246		285	278	278	401	419	439	
Create an environment conducive for economic development	Local Economic Development	SO2		3 180	1 742		2 047	1 878	1 878	798	811	825	
Improve the Standard of living of all people in Laingsburg	Social Development	SO3		3 848	4 828		4 916	5 178	5 178	5 616	5 463	5 807	
Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	SO4		12 322	11 712		16 116	17 296	17 296	19 746	20 957	21 956	
To create an institution with skilled employees to provide a professional service to its	Institutional Development & Good Governance	SO5		22 275	24 877		27 684	26 562	26 562	29 789	31 166	32 730	
To achieve financial viability in order to render affordable service to residents	Financial Development	SO6		33 671	32 611		31 876	34 911	34 911	34 807	37 733	42 936	
Effective maintenance and management of municipal assets and natural resources	Infrastructure Development	SO7					15 693	16 143	16 143	18 729	19 155	20 121	
Allocations to other priorities													
Total Expenditure				1	75 499	76 015	-	98 616	102 246	102 246	109 885	115 704	124 815

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
"Infrastructure Development"	Function:Road Transport:Core Function:Roads			-	-	-	-	-	-	6 527	5 313	6 712
"Infrastructure Development"	Function:Waste Water Management:Core Function:Sew erage			-	-	-	-	-	-	17 460	11 658	9 114
Municipal Transformational and Institutional Development	"Function: Sport and Recreation - Core Function - Recreational Facilities"			-	-	-	-	-	-	52	-	-
"Infrastructure Development"	Function:Energy Sources:Core Function:Electricity			-	-	-	-	-	-	0	4 000	4 180
Allocations to other priorities			3	-	-	-	-	-	-	-	-	-
Total Capital Expenditure			1	-	-	-	-	-	-	24 039	20 971	20 006

Supporting Table SA7 Measureable performance objectives

WC051 Laingsburg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 1 - vote name										
Municipal Manager										
Development Services										
Assist SMME's with business and/or CIDB	Assist SMME's with		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	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		1.0	1.0	1.0	100.0%	100.0%	100.0%	100.0%	100.0%
Office of the Municipal Manager										
People employed from employment equity	Number of people from		8	8	8	800.0%	800.0%	800.0%	800.0%	800.0%
Provide financial assistance via Municipal	Number of candidates		17	17	17	1700.0%	1700.0%	1700.0%	1700.0%	1700.0%
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%
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%
Finance										
Financial viability measured in terms of the	Debt coverage ratio as at		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	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%
Budgeting										
Number of formal residential properties	Number of residential		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	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%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Obtain compliance of water quality in	% compliance of water		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	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%
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%
Community Services										
Law-enforcement										
Participate in the provincial traffic	Number of provincial		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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.000961203	0.025815611	0.011621556	0.007833435	0.015355244	0.015355244	0.015355244	0.00867718	0.008558485	0.008292036
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.001394087	0.037505965	0.022841089	0.012003931	0.02442458	0.02442458	0.02442458	0.013383202	0.01255369	0.01202458
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0	0	0	0	0	0	0	0	0	0
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0	0	0	0	0	0	0	0	0	0
Liquidity											
Current Ratio	Current assets/current liabilities	1.549363466	0.601473384	1.146148073	4.338654913	13.29830022	13.29830022	13.29830022	14.14246074	15.08679562	13.79014103
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.549363466	0.601473384	1.146148073	4.338654913	13.29830022	13.29830022	13.29830022	14.14246074	15.08679562	13.79014103
Liquidity Ratio	Monetary Assets/Current Liabilities	0.464262841	0.27885969	0.395626782	1.064243874	2.402520228	2.402520228	2.402520228	3.564743005	2.750388337	2.924906148
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0	0	0	0.999085803	0	0	0	1.225682001	1.225334886
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0	0	0	0.999085803	0	0	0	1.225221819	1.224894718	1.224585276
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.17417903	0.159391318	0.229608337	0.122684859	0.198776723	0.198776723	0.198776723	0.181320031	0.195624165	0.158360588
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										0
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										0
Creditors to Cash and Investments		0	0	0	2.554729192	1.352029684	0	0	0.286062391	0.204141556	0.15634844
		0	0	0	0	0	0	0	0	0	0
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										0
	Total Cost of Losses (Rand '000)										0
	% Volume (units purchased and generated less units sold)/units purchased and generated										0
Water Distribution Losses (2)	Total Volume Losses (kℓ)										0
	Total Cost of Losses (Rand '000)										0
	% Volume (units purchased and generated less units sold)/units purchased and generated										0
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.280891415	0.305082317	0.378000159	0.320399957	0.318456556	0.318456556	0.318456556	0.322428089	0.30008253	0.293025878
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.296807655	0.29150499	0.338616049	0.304637826	0.328189249	0.328189249		0.334835297	0.323176005	0.315669069
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.026164089	0.01237729	0.034770717	0.0212705	0.023229701	0.023229701		0.031117511	0.029953798	0.028891855
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.078441224	0.099205329	0.09710196	0.07311115	0.077839426	0.077839426	0.077839426	0.0848362	0.081512271	0.078621478
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	0	0	70.83170967	0	0	0	80.05878133	84.99118186	90.52202656	98.75683229
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.550854143	0.462511559	0.670550087	0.391517922	0.584478118	0.584478118	0.584478118	0.526223295	0.590641737	0.494703902
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0	0	0	0.347659482	0.356016293	0	0	1.463595417	1.930729743	2.317592509

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	Basis of calculation	2011 Census	2007 Survey	2011 Census	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
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	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 060 per household per month	Own survey (application basis)	746	746	746	690	723	730	750	750	750	750
0	0	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Supporting Table SA10 Funding measurement

WC051 Laingsburg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	2 216	2 216	-	-	10 475	14 679	19 166
Cash + investments at the yr end less applications - R'000	18(1)b	2	(5 710)	(7 286)	(11 331)	4 989	1 113	1 113	1 113	15 802	16 441	14 408
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	0.3	0.4	-	-	1.5	1.9	2.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	13 103	(2 398)	4 352	8 619	2 838	2 838	2 838	10 328	9 325	7 953
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	4.3%	(16.1%)	7.9%	(2.3%)	(6.0%)	(6.0%)	2.0%	(1.5%)	(1.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	58.3%	0.0%	0.0%	0.0%	72.7%	72.0%	69.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	103.1%	99.7%	75.1%	89.5%	75.5%	75.5%	75.5%	93.8%	101.6%	111.6%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	43.8%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. 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 Gov t. 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.	(7.5%)	31.9%	(34.9%)	57.1%	0.0%	0.0%	(3.0%)	17.2%	(12.3%)
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)(vi)	13	1.3%	0.6%	1.5%	1.0%	1.3%	1.3%	1.8%	1.7%	1.8%	1.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			82 811	83 746	76 664	93 356	90 605	90 605	90 605	96 327	104 667	113 398
Total Operating Expenditure			88 975	91 292	93 628	98 616	102 246	102 246	102 246	109 885	116 313	125 451
Surplus/(Deficit) Budgeted Operating Statement			(6 165)	(7 546)	(16 964)	(5 260)	(11 641)	(11 641)	(11 641)	(13 558)	(11 646)	(12 053)
Surplus/(Deficit) Considering Reserves and Cash Backing			(5 710)	(7 286)	(11 331)	4 989	1 113	1 113	1 113	15 802	16 441	14 408
MTREF Funded (1) / Unfunded (0)		15	0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded *		15	x	x	x	✓	✓	✓	✓	✓	✓	✓

Supporting Table SA11 Property rates summary

WC051 Laingsburg - Supporting Table SA11 Property rates summary

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		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)	5	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)	0	0	0	0	0			0		
Non-residential prescribed ratio s19? (%)		-	-	-	-	-	-	-	-	-
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 (%)		90.00%	88.00%	91.00%	90.00%	90.00%	90.00%	91.98%	105.79%	109.02%
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	8 393	8 279	8 660
Rebates, exemptions - other (R'000)		265	419	362	426	426	426	664	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	9 057	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/ls	Public benefit organs.	Mining Props.	
Current Year 2021/22																		
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)																		
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	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued		1	1	1	1	1	1									1		
Years since last valuation (select)		4	4	4	4	4	4	4	0	0	0	0	0	0	0	4	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)	2																	
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	139	0	71	973	45	32	1								14		
Rating:																		
Average rate	3	0.010270	0.010000	0.010270	0.010270	0.020483	0.010270	0.010263								0.010270		
Rate revenue budget (R '000)		1 433	0	730	9 599	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, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)				1	7 915	2	332	6								96		
Rebates, exemptions - other (R'000)		190																
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns,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 Monuments	Public benefit organs.	Mining Props.	
Budget Year 2022/23																		
Valuations																		
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)																		
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	5																	
No. of successful objections > 10%	5																	
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 by pes 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	0.010890	0.010000	0.010890	0.010890	0.021730	0.010890	0.010886									0.010890	
Rate revenue budget (R'000)		1 519	0	774	10 602	986	352	7									151	
Rate revenue expected to collect (R'000)		1 151	0	774	1 929	1 003											49	
Expected cash collection rate (%)	4	75.8%	100.0%	99.9%	18.2%	101.8%	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, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)				1	8 393	2	352	7									102	
Rebates, exemptions - other (R'000)		201																
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns,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	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates (rate in the Rand)									
Residential properties	1	Res	0.0086	0.0097	0.0097	0.0103	0.0109	0.0115	0.0122
Residential properties - vacant land		Res	0.0086	0.0097	0.0097	0.0103	0.0109	0.0115	0.0122
Formal/informal settlements		-	-	-	-	-	-	-	-
Small holdings		Res	0.0086	0.0097	0.0097	0.0103	0.0109	0.0115	0.0122
Farm properties - used		Agri bona fide farming	0.0086	0.0097	0.0097	0.0103	0.0109	0.0115	0.0122
Farm properties - not used		Agri no service	0.0086	0.0097	0.0097	0.0103	0.0109	0.0115	0.0122
Industrial properties		Buss/Ind/Comm	0.0086	0.0097	0.0097	0.0103	0.0109	0.0115	0.0122
Business and commercial properties		Buss/Ind/Comm	0.0086	0.0097	0.0097	0.0103	0.0109	0.0115	0.0122
Communal land - residential		-	-	-	-	-	-	-	-
Communal land - small holdings		-	-	-	-	-	-	-	-
Communal land - farm property		-	-	-	-	-	-	-	-
Communal land - business and commercial		-	-	-	-	-	-	-	-
Communal land - other		-	-	-	-	-	-	-	-
State-owned properties		State	0.0171	0.0194	0.0194	0.0103	0.0218	0.0230	0.0244
Municipal properties		Mun	-	-	-	-	-	-	-
Public service infrastructure		PSI	0.0086	0.0097	0.0097	0.0103	0.0109	0.0115	0.0122
Privately owned towns serviced by the State trust land		-	-	-	-	-	-	-	-
Restitution and redistribution properties		-	-	-	-	-	-	-	-
Protected areas		-	-	-	-	-	-	-	-
National monuments properties		-	-	-	-	-	-	-	-
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
General residential rebate		-	-	-	-	-	-	-	-
Indigent rebate or exemption		-	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption		-	-	-	-	-	-	-	-
Temporary relief rebate or exemption		-	-	-	-	-	-	-	-
Bona fide farmers rebate or exemption		percentage	75	92	92	90	85	75	75
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/fix ed fee (Rands/month)		-	115	133	133	141	157	167	177
Service point - vacant land (Rands/month)		-	13	170	170	180	202	214	227
Water usage - flat rate tariff (c/kl)		-	-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		1 - 6 kℓ	-	-	-	4	469	510	540
Water usage - Block 2 (c/kl)		7 - 50 kℓ	0	417	458	5	514	560	590
Water usage - Block 3 (c/kl)		51 - 100 kℓ	386	517	540	5	630	680	720
Water usage - Block 4 (c/kl)		101 - 150kℓ	386	540	939	6	658	710	750
Other	2	151+ kℓ	781	939	1 127	10	1 144	1 240	1 310
Waste water tariffs									
Domestic									
Basic charge/fix ed fee (Rands/month)		-	125	140	140	149	157	166	176
Service point - vacant land (Rands/month)		-	243	280	287	297	313	332	352
Waste water - flat rate tariff (c/kl)		-	-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other									
Electricity tariffs									
Domestic									
Basic charge/fix ed fee (Rands/month)		0 - 30 Ampere	141	168	168	193	212	225	238
Service point - vacant land (Rands/month)		-	149	202	203	231	254	270	286
FBE		indigent < 50kwh	-	-	-	-	-	-	-
Life-line tariff - meter		indigent > 50kwh	150	180	180	187	206	219	232
Life-line tariff - prepaid		indigent > 50kwh	150	180	180	187	206	219	232
Flat rate tariff - meter (c/kwh)		-	-	-	-	-	-	-	-
Flat rate tariff - prepaid(c/kwh)		-	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		1A - 60A	150	180	180	187	206	218	232
Meter - IBT Block 2 (c/kwh)		> 60A	150	180	180	187	206	218	232
Meter - IBT Block 3 (c/kwh)		-	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		-	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		-	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		1A - 20A	150	180	180	187	206	219	232
Prepaid - IBT Block 2 (c/kwh)		20A	150	180	180	187	206	219	232
Prepaid - IBT Block 3 (c/kwh)		30A	150	182	6 879	206	227	241	255
Prepaid - IBT Block 4 (c/kwh)		60A	151	180	180	206	227	241	255
Prepaid - IBT Block 5 (c/kwh)		> 60A	150	180	180	206	227	241	255
Other	2	(fill in thresholds)	-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge		-	-	-	-	-	-	-	-
Basic charge/fix ed fee		-	-	-	-	-	-	-	-
80l bin - once a week		97	113	113	120	134	145	154	154
250l bin - once a week		-	-	-	-	-	-	-	-

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	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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	werklieke							
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
Slaghuis	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
	(fill in structure)								
	(fill in structure)								
	(fill in structure)								

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								
<i>(fill in thresholds)</i>								
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	<i>(fill in thresholds)</i>	197	-	176	508	582	617	654
Oorlees van korrekte meterlesings	<i>(fill in thresholds)</i>	50	3 600	-	175	201	213	226
Boete vir peurter aan meter	-	-	-	-	3 048	3 493	3 703	3 925
Nuwe aansluitings	<i>(fill in thresholds)</i>	-	-	-	werklike	werklike	werklike	werklike
Deposito vir prepaid aansluitingskoste	<i>(fill in thresholds)</i>	-	149	170	4 400	5 000	5 300	5 618
Meterhuur	<i>(fill in thresholds)</i>	103	176	170	8	9	9	10
Beskikbaarheidsgelde	<i>(fill in thresholds)</i>	393	230	170	203	233	247	262
KVA	<i>(fill in thresholds)</i>	136	-	170	211	242	257	272
<i>(fill in thresholds)</i>								

Supporting Table SA14 Household bills

WC051 Laingsburg - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		488.06	553.14	553.14	586.25	586.25	586.25	6.0%	621.64	656.46	696.42
Electricity: Basic levy		303.10	320.17	352.57	361.00	361.00	361.00	10.0%	492.00	521.50	552.80
Electricity: Consumption		1 499.70	1 800.00	1 800.00	1 872.00	1 872.00	1 872.00	10.1%	2 060.30	2 184.00	2 315.00
Water: Basic levy		115.00	133.04	133.04	140.87	140.87	140.87	11.7%	157.39	166.80	176.80
Water: Consumption		0.02	100.08	109.92	1.32	1.32	1.32	12.1%	223.02	240.60	255.00
Sanitation		125.00	140.00	140.00	148.70	148.70	148.70	5.3%	156.52	165.90	175.90
Refuse removal		97.00	113.22	113.22	120.00	120.00	120.00	12.0%	134.43	145.20	153.90
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 627.88	3 159.65	3 201.89	3 230.13	3 230.13	3 230.13	19.0%	3 845.31	4 080.46	4 325.82
VAT on Services		299.57	364.91	397.31	396.58	396.58	396.58		483.55	513.60	544.41
Total large household bill:		2 927.46	3 524.56	3 599.20	3 626.71	3 626.71	3 626.71	19.4%	4 328.86	4 594.06	4 870.23
% increase/decrease			20.4%	2.1%	0.8%	-	-		19.4%	6.1%	6.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		345.56	391.64	391.64	415.08	415.08	415.08	6.0%	440.14	464.79	493.08
Electricity: Basic levy		221.00	264.00	302.50	302.50	302.50	302.50	10.0%	333.00	353.00	374.20
Electricity: Consumption		749.85	847.85	900.00	936.00	936.00	936.00	10.1%	1 030.15	1 092.00	1 157.50
Water: Basic levy		115.00	133.04	133.04	140.87	140.87	140.87	11.7%	157.39	166.80	176.80
Water: Consumption		0.02	73.36	79.23	92.15	92.15	92.15	12.1%	184.57	199.10	211.00
Sanitation		125.00	140.00	140.00	148.70	148.70	148.70	5.3%	156.52	165.90	175.90
Refuse removal		97.00	113.22	113.22	120.00	120.00	120.00	12.0%	134.43	145.20	153.90
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 653.43	1 963.10	2 059.63	2 155.29	2 155.29	2 155.29	13.0%	2 436.21	2 586.79	2 742.38
VAT on Services		183.10	220.01	250.20	261.03	261.03	261.03		299.41	318.30	337.40
Total small household bill:		1 836.53	2 183.11	2 309.83	2 416.33	2 416.33	2 416.33	13.2%	2 735.62	2 905.09	3 079.78
% increase/decrease			18.9%	5.8%	4.6%	-	-		13.2%	6.2%	6.0%
Monthly Account for Household - 'Indigent Household receiving free basic services'	3										
Rates and services charges:											
Property rates		21.38	24.23	24.23	25.68	25.68	25.68	6.0%	27.23	28.75	30.50
Electricity: Basic levy		221.00	250.00	168.00	192.50	192.50	192.50	10.0%	211.87	224.60	238.10
Electricity: Consumption		224.96	254.36	270.00	280.80	280.80	280.80	10.1%	309.05	327.60	347.25
Water: Basic levy		115.00	133.04	133.04	140.87	140.87	140.87	11.7%	157.39	166.80	176.80
Water: Consumption		0.00	15.44	16.68	23.00	23.00	23.00	12.1%	25.64	27.60	29.20
Sanitation		125.00	140.00	140.00	148.70	148.70	148.70	5.3%	156.52	165.90	175.90
Refuse removal		97.00	113.22	113.22	120.00	120.00	120.00	12.0%	134.43	145.20	153.90
Other		(632.99)	(721.05)	(644.26)	(695.67)	(695.67)	(695.67)		(763.23)	(811.70)	(860.45)
sub-total		171.35	209.24	220.91	235.88	235.88	235.88	9.8%	258.90	274.75	291.20
VAT on Services		21.00	25.90	29.50	31.53	31.53	31.53		34.75	36.90	39.11
Total small household bill:		192.35	235.14	250.41	267.41	267.41	267.41	9.8%	293.65	311.65	330.31
% increase/decrease			22.2%	6.5%	6.8%	-	-		9.8%	6.1%	6.0%

Supporting Table SA15 Investment particulars by type

WC051 Laingsburg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		1 622	1 622	1 775	1 622	1 775	1 775	1 775	1 775	1 775
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	1 622	1 622	1 775	1 622	1 775	1 775	1 775	1 775	1 775
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:		1 622	1 622	1 775	1 622	1 775	1 775	1 775	1 775	1 775

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
		Yrs/Months												
Parent municipality														
Deposits - Bank		12	Short term	y	f					1 775		-	-	1 775
														-
														-
														-
														-
Municipality sub-total										1 775		-	-	1 775
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									1 775		-	-	1 775

Supporting Table SA17 Borrowing

WC051 Laingsburg - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		6	-	1	-	1	1	1	1	1
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	6	-	1	-	1	1	1	1	1
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	6	-	1	-	1	1	1	1	1

Supporting Table SA18 Transfers and grant receipts

WC051 Laingsburg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		18 395	21 835	24 410	27 294	-	22 998	23 307	23 571	25 014
Equitable Share		15 000	16 574	19 652	23 360	-	18 461	20 139	21 423	22 856
Expanded Public Works Programme Integrated		1 000	1 238	1 252	1 098	-	1 898	1 074	-	-
Local Government Financial Management Grant		2 395	3 688	3 203	2 500	-	2 303	1 750	1 800	1 805
Municipal Infrastructure Grant		-	335	303	336	-	336	344	348	353
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	1 758	1 708	-	2 880	1 739	1 762	1 835
IR: GRANT - COMMUNITY WORK (LOCAL GOVERNMENT)		-	-	49	94	-	139	94	94	94
IR: GRANT - DEPT CULTURE SPORT		-	-	1 482	1 564	-	1 684	1 595	1 618	1 691
IR: GRANT - MAIN ROADS		-	-	50	50	-	50	50	50	50
IR: GRANT - WC MANGMNT SUPPORT GRANT		-	-	-	-	-	750	-	-	-
IR: NER - T S - O - MA - PG - WC - Other - Grant		-	-	177	-	-	257	-	-	-
District Municipality:		-	-	400	-	-	400	-	-	-
IR: GRANT - COVID-19 SKDM		-	-	400	-	-	400	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		40	35	59	-	-	47	36	38	39
Public Sector SETA		40	35	36	-	-	10	36	38	39
Unspecified		-	-	23	-	-	37	-	-	-
Total Operating Transfers and Grants	5	18 435	21 870	26 627	29 002	-	26 325	25 082	25 371	26 889
Capital Transfers and Grants										
National Government:		17 111	2 370	10 607	13 879	-	13 879	23 887	20 971	20 006
Municipal Infrastructure Grant		17 111	2 370	10 214	6 383	-	6 383	6 527	6 612	6 712
Water Services Infrastructure Grant		-	-	393	7 496	-	7 496	17 360	10 359	9 114
0		-	-	-	-	-	-	-	4 000	4 180
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	600	-	-	-
IR: GRANT - MUNICIPAL INTERVENTIONS		-	-	-	-	-	600	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	17 111	2 370	10 607	13 879	-	14 479	23 887	20 971	20 006
TOTAL RECEIPTS OF TRANSFERS & GRANTS		35 546	24 240	37 234	42 881	-	40 804	48 968	46 342	46 894

Supporting Table SA19 Expenditure on transfers and grant programme

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		12 341	10 233	15 020	18 804	–	17 340	14 521	14 019	14 681
Equitable Share		12 341	10 233	12 959	12 799	–	12 743	13 447	14 019	14 681
Expanded Public Works Programme Integrated Grant		–	–	664	1 087	–	90	1 074	–	–
FD: CDW - OPERATIONAL SUPPORT GRANT		–	–	–	239	–	75	–	–	–
FD: Grant - Covid-19 - CKDM		–	–	141	–	–	16	–	–	–
FD: LOCAL GRADUATE INTERNSHIP		–	–	177	1 964	–	1 865	–	–	–
FD: Main Road Subsidy		–	–	147	50	–	50	–	–	–
FD: Western Cape Financial Mangement Support Grant		–	–	933	2 665	–	2 500	–	–	–
Local Government Financial Management Grant		3 413	877	3 364	978	–	1 023	1 468	1 532	1 601
FD: CDW - OPERATIONAL SUPPORT GRANT		–	–	–	239	–	75	–	–	–
FD: LOCAL GRADUATE INTERNSHIP		–	–	177	1 964	–	1 865	–	–	–
FD: Main Road Subsidy		–	–	147	50	–	50	–	–	–
FD: Western Cape Financial Mangement Support Grant		–	–	933	2 665	–	2 500	–	–	–
0		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	141	–	–	16	–	–	–
FD: Grant - Covid-19 - CKDM		–	–	141	–	–	16	–	–	–
0		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	141	–	–	16	–	–	–
FD: Grant - Covid-19 - CKDM		–	–	141	–	–	16	–	–	–
0		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants		15 754	11 110	18 666	19 783	–	18 395	15 988	15 551	16 282
Capital expenditure of Transfers and Grants										
National Government:		8 895	2 012	9 278	582	–	591	3 104	7 104	7 284
Energy Efficiency and Demand Side Management		–	748	–	582	–	–	4 348	4 000	8 528
FD: Cultural Affairs and Sport		–	–	299	–	–	102	–	–	–
FD: Economic Development and Tourism		–	–	2 036	–	–	–	–	–	–
FD: Municipal Drought Relief Grant		–	–	3 839	–	–	–	–	–	–
FD: Municipal Interventions Grant		–	–	–	–	–	489	–	–	–
Integrated National Electrification Programme Grant		8 895	1 264	3 104	–	–	–	(1 243)	3 104	(1 243)
Municipal Infrastructure Grant		14 630	33 901	31 615	20 391	–	18 752	30 320	30 405	30 505
FD: Cultural Affairs and Sport		–	–	299	–	–	102	–	–	–
FD: Economic Development and Tourism		–	–	2 036	–	–	–	–	–	–
FD: Municipal Drought Relief Grant		–	–	3 839	–	–	–	–	–	–
FD: Municipal Interventions Grant		–	–	–	–	–	489	–	–	–
Rehabilitation of Sewerage Works		–	–	2 436	–	–	–	2 436	2 436	2 436
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		23 525	35 912	45 365	20 973	–	19 342	35 860	39 945	40 225
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		39 279	47 022	64 030	40 756	–	37 737	51 848	55 496	56 507

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
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 operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Transfers to other municipalities	1	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0
Total Cash Transfers To Municipalities:		0	0	0	0	0	0	0	0	0	0
Cash Transfers to Entities/Other External Mechanisms	2	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0
Total Cash Transfers To Entities/Ems'		0	0	0	0	0	0	0	0	0	0
Cash Transfers to other Organs of State	3	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0
Total Cash Transfers To Other Organs Of State:		0	0	0	0	0	0	0	0	0	0
Cash Transfers to Organisations		0	6	0	0	(1)	(1)	(1)	(1)	(1)	(1)
0		0	0	0	0	0	0	0	0	0	0
Total Cash Transfers To Organisations		0	6	0	0	(1)	(1)	(1)	(1)	(1)	(1)
Cash Transfers to Groups of Individuals		0	808	398	351	449	354	354	356	372	388
0		0	0	0	0	0	0	0	0	0	0
Total Cash Transfers To Groups Of Individuals:		0	808	398	351	449	354	354	356	372	388
TOTAL CASH TRANSFERS AND GRANTS	6	0	814	398	351	449	354	354	356	371	388

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		2 342	2 436	2 418	2 229	2 327	0	2 229	2 328	2 432
Pension and UIF Contributions		0	0	0	0	0	0	0	0	0
Medical Aid Contributions		0	0	0	0	0	0	0	0	0
Motor Vehicle Allowance		230	279	85	743	704	0	743	776	811
Cellphone Allowance		307	307	301	328	328	0	328	342	357
Housing Allowances		0	0	0	0	0	0	0	0	0
Other benefits and allowances		153	107	301	0	0	0	0	0	0
Sub Total - Councillors	4	3 032	3 129	3 104	3 300	3 359	0	3 300	3 445	3 600
% increase	4		3.2%	(0.8%)	6.3%	1.8%	(100.0%)	0	4.4%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 485	2 742	3 433	3 621	3 573	0	3 676	3 827	3 990
Pension and UIF Contributions		234	351	406	452	429	0	479	506	536
Medical Aid Contributions		62	108	93	115	94	0	101	105	111
Overtime		0	0	0	0	0	0	0	0	0
Performance Bonus		115	151	205	190	193	0	205	217	230
Motor Vehicle Allowance	3	414	607	542	562	666	0	542	542	542
Cellphone Allowance	3	0	4	39	0	42	0	0	0	0
Housing Allowances	3	10	11	12	11	12	0	11	12	12
Other benefits and allowances	3	0	4	0	0	0	0	0	0	0
Payments in lieu of leave		0	0	0	0	0	0	0	0	0
Long service awards		0	0	0	0	0	0	0	0	0
Post-retirement benefit obligations	6	0	0	0	0	0	0	0	0	0
Sub Total - Senior Managers of Municipality	4	3 320	3 978	4 729	4 941	5 009	0	5 015	5 210	5 422
% increase	4		19.8%	18.9%	4.5%	1.4%	(100.0%)	0	3.9%	4.1%
Other Municipal Staff										
Basic Salaries and Wages		13 962	14 938	17 078	18 336	16 793	0	18 395	18 367	19 499
Pension and UIF Contributions		1 929	2 159	2 343	2 508	2 456	0	2 703	2 837	3 028
Medical Aid Contributions		598	664	769	919	755	0	892	928	974
Overtime		870	1 256	1 255	828	1 215	0	1 058	1 061	1 135
Performance Bonus		845	1 110	1 247	895	1 121	0	1 364	1 455	1 554
Motor Vehicle Allowance	3	512	491	493	506	499	0	516	529	543
Cellphone Allowance	3	7	7	10	5	7	0	0	0	0
Housing Allowances	3	124	139	147	125	59	0	128	135	144
Other benefits and allowances	3	340	312	188	123	214	0	123	131	140
Payments in lieu of leave		123	253	227	127	127	0	127	132	138
Long service awards		105	42	110	145	145	0	285	150	157
Post-retirement benefit obligations	6	389	(57)	1 207	453	453	0	453	473	495
Sub Total - Other Municipal Staff	4	19 805	21 313	25 074	24 970	23 844	0	26 044	26 199	27 807
% increase	4		7.6%	17.6%	(0.4%)	(4.5%)	(100.0%)	0	0.6%	6.1%
Total Parent Municipality		26 157	28 420	32 908	33 211	32 212	0	34 359	34 854	36 829
% increase			8.6%	15.8%	0.9%	(3.0%)	(100.0%)	0	1.4%	5.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		26 157	28 420	32 908	33 211	32 212	0	34 359	34 854	36 829
% increase	4		8.6%	15.8%	0.9%	(3.0%)	(100.0%)	0	1.4%	5.7%
TOTAL MANAGERS AND STAFF	5,7	23 125	25 291	29 804	29 911	28 854	0	31 059	31 409	33 229

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 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Rand per annum								
Councillors	3							
Speaker	4	1	508	-	216			
Chief Whip			-	-	-			
Executive Mayor		1	635	-	258			
Deputy Executive Mayor		1	283	-	141			
Executive Committee								
Total for all other councillors		4	804	-	455			
Total Councillors	8	7	2 229	-	1 071			-
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1157100	128600	23300			
Chief Finance Officer		1	1053200	207900	270900			
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
Total Senior Managers of the Municipality	8,10	2	2 210	337	294	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	9	4439720	336500	1364936	0		0

Supporting Table SA24 Summary of personnel numbers

WC051 Laingsburg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
		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)	1,2	7	7	0	7	7	0	7	7	0
Board Members of municipal entities	4	0	0	0	0	0	0	0	0	0
Municipal employees	5									
Municipal Manager and Senior Managers	3	2	2	0	2	2	0	2	2	0
Other Managers	7	2	2	0	2	2	0	2	2	0
Professionals										
Finance		20	15	5	20	15	5	20	15	5
Spatial/town planning		1	1	0	1	1	0	1	1	0
Information Technology		1	1	0	1	1	0	1	1	0
Roads		0	0	0	0	0	0	0	0	0
Electricity		0	0	0	0	0	0	0	0	0
Water		0	0	0	0	0	0	0	0	0
Sanitation		0	0	0	0	0	0	0	0	0
Refuse		0	0	0	0	0	0	0	0	0
Other		17	17	0	17	17	0	18	17	1
Technicians										
Finance		0	0	0	0	0	0	0	0	0
Spatial/town planning		0	0	0	0	0	0	0	0	0
Information Technology		0	0	0	0	0	0	0	0	0
Roads		20	20	0	20	20	0	20	20	0
Electricity		0	0	0	0	0	0	1	1	0
Water		4	4	0	4	4	0	4	4	0
Sanitation		3	3	0	3	3	0	3	3	0
Refuse		2	2	0	2	2	0	2	2	0
Other		6	6	0	6	6	0	6	6	0
Clerks (Clerical and administrative)		1	1	0	1	1	0	1	1	0
Service and sales workers		0	0	0	0	0	0	0	0	0
Skilled agricultural and fishery workers		0	0	0	0	0	0	0	0	0
Craft and related trades		0	0	0	0	0	0	0	0	0
Plant and Machine Operators		0	0	0	0	0	0	0	0	0
Elementary Occupations		0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL NUMBERS	9	86	81	5	86	81	5	88	82	6
% increase					0%	0%	0%	2%	1%	20%

Supporting Table SA25 Budgeted monthly revenue and expenditure

WC051 Laingsburg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source																
Property rates		410	410	410	410	410	410	410	410	410	410	410	823	5 334	5 569	5 819
Service charges - electricity revenue		1 670	1 670	1 670	1 670	1 670	1 670	1 670	1 670	1 670	1 670	1 670	75	18 449	19 307	20 221
Service charges - water revenue		256	256	256	256	256	256	256	256	256	256	256	603	3 416	3 566	3 727
Service charges - sanitation revenue		162	162	162	162	162	162	162	162	162	162	162	286	2 071	2 163	2 260
Service charges - refuse revenue		102	102	102	102	102	102	102	102	102	102	102	1 021	2 139	2 233	2 334
Rental of facilities and equipment		107	107	107	107	107	107	107	107	107	107	107	577	1 755	1 804	1 910
Interest earned - external investments		45	45	45	45	45	45	45	45	45	45	45	(153)	340	355	371
Interest earned - outstanding debtors		67	67	67	67	67	67	67	67	67	67	67	7	748	761	816
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	2 754	5 354	35 642	42 108	47 578
Licences and permits		82	82	82	82	82	82	82	82	82	82	82	42	942	983	1 027
Agency services		15	15	15	15	15	15	15	15	15	15	15	49	210	219	229
Transfers and subsidies		2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	(974)	25 082	25 371	26 889
Other revenue		13	13	13	13	13	13	13	13	13	13	13	3 162	3 309	2 937	2 821
Gains		-	-	-	-	-	-	-	-	-	-	-	6	6	6	7
Total Revenue (excluding capital transfers and contributions)		8 051	8 051	8 051	8 051	8 051	8 051	8 051	8 051	8 051	8 051	8 051	10 884	99 443	107 402	116 008
Expenditure By Type																
Employee related costs		2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	4 218	31 059	31 409	33 229
Remuneration of councillors		289	289	289	289	289	289	289	289	289	289	289	125	3 300	3 445	3 600
Debt impairment		2 211	2 211	2 211	2 211	2 211	2 211	2 211	2 211	2 211	2 211	2 211	5 149	29 471	32 743	37 709
Depreciation & asset impairment		465	465	465	465	465	465	465	465	465	465	465	2 109	7 219	7 536	7 875
Finance charges		66	66	66	66	66	66	66	66	66	66	66	224	953	995	1 040
Bulk purchases - electricity		912	912	912	912	912	912	912	912	912	912	912	2 568	12 600	13 154	13 746
Inventory consumed		242	242	242	242	242	242	242	242	242	242	242	972	3 629	3 789	3 959
Contracted services		564	564	564	564	564	564	564	564	564	564	564	1 943	8 150	8 509	8 892
Transfers and subsidies		39	39	39	39	39	39	39	39	39	39	39	(75)	356	371	388
Other expenditure		1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	406	13 150	13 752	14 377
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		8 386	8 386	8 386	8 386	8 386	8 386	8 386	8 386	8 386	8 386	8 386	17 638	109 885	115 704	124 815
Surplus/(Deficit)		(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(6 753)	(10 443)	(8 302)	(8 807)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	4 128	23 887	20 971	20 006
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		1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	(2 626)	13 444	12 669	11 199
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	(2 626)	13 444	12 669	11 199

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 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote																
Vote 1 - MAYORAL AND COUNCIL (10: IE)		250	250	250	250	250	250	250	250	250	250	250	(2 750)	-	4 000	4 180
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		215	215	215	215	215	215	215	215	215	215	215	484	2 853	2 947	3 100
Vote 4 - BUDGET AND TREASURY (13: IE)		3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	8 038	49 689	43 751	43 945
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		134	134	134	134	134	134	134	134	134	134	134	148	1 626	1 650	1 725
Vote 7 - SPORTS AND RECREATION (16: IE)		0	0	0	0	0	0	0	0	0	0	0	0	4	4	4
Vote 8 - HOUSING (17: IE)		1	1	1	1	1	1	1	1	1	1	1	3	15	16	16
Vote 9 - PUBLIC SAFETY (18: IE)		2 835	2 835	2 835	2 835	2 835	2 835	2 835	2 835	2 835	2 835	2 835	5 396	36 583	43 089	48 603
Vote 10 - ROAD TRANSPORT (19: IE)		7	7	7	7	7	7	7	7	7	7	7	1 069	1 149	76	77
Vote 11 - WASTE MANAGEMENT (20: IE)		197	197	197	197	197	197	197	197	197	197	197	1 122	3 290	3 435	3 590
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		278	278	278	278	278	278	278	278	278	278	278	5 331	8 387	8 756	9 151
Vote 13 - WATER (22: IE)		366	366	366	366	366	366	366	366	366	366	366	(4 028)	-	-	-
Vote 14 - ELECTRICITY (23: IE)		1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	197	19 733	20 648	21 623
Total Revenue by Vote		9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	9 847	15 012	123 329	128 373	136 014
Expenditure by Vote to be appropriated																
Vote 1 - MAYORAL AND COUNCIL (10: IE)		471	471	471	471	471	471	471	471	471	471	471	(151)	5 031	5 252	5 489
Vote 2 - MUNICIPAL MANAGER (11: IE)		12	12	12	12	12	12	12	12	12	12	12	2 954	3 086	3 187	3 298
Vote 3 - CORPORATE SERVICES (12: IE)		420	420	420	420	420	420	420	420	420	420	420	5 482	10 103	10 396	10 929
Vote 4 - BUDGET AND TREASURY (13: IE)		837	837	837	837	837	837	837	837	837	837	837	9 815	19 022	20 102	21 127
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		157	157	157	157	157	157	157	157	157	157	157	(896)	831	884	942
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		134	134	134	134	134	134	134	134	134	134	134	164	1 642	1 589	1 684
Vote 7 - SPORTS AND RECREATION (16: IE)		31	31	31	31	31	31	31	31	31	31	31	85	533	557	583
Vote 8 - HOUSING (17: IE)		1	1	1	1	1	1	1	1	1	1	1	(321)	25	26	27
Vote 9 - PUBLIC SAFETY (18: IE)		2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	2 954	(1 336)	31 161	34 248	39 355
Vote 10 - ROAD TRANSPORT (19: IE)		1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	(309)	11 302	11 379	11 974
Vote 11 - WASTE MANAGEMENT (20: IE)		245	245	245	245	245	245	245	245	245	245	245	225	2 924	2 891	3 024
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		255	255	255	255	255	255	255	255	255	255	255	5 009	8 712	8 993	9 431
Vote 13 - WATER (22: IE)		467	467	467	467	467	467	467	467	467	467	467	(5 136)	-	-	-
Vote 14 - ELECTRICITY (23: IE)		1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	846	15 514	16 209	16 952
Total Expenditure by Vote		8 414	8 414	8 414	8 414	8 414	8 414	8 414	8 414	8 414	8 414	8 414	17 331	109 885	115 704	124 815
Surplus/(Deficit) before assoc.		1 433	1 433	1 433	1 433	1 433</										

Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

WC051 Laingsburg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		R thousand												Budget Year	Budget Year	Budget Year
		July	August	Sept.	October	November	December	January	February	March	April	May	June	2022/23	+1 2023/24	+2 2024/25
Revenue - Functional																
Governance and administration		(4 252)	(4 252)	(4 252)	(4 252)	(4 252)	(4 252)	(4 252)	(4 252)	(4 252)	(4 252)	(4 252)	99 311	52 542	50 699	51 225
Executive and council		(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	2 750	-	4 000	4 180
Finance and administration		(4 002)	(4 002)	(4 002)	(4 002)	(4 002)	(4 002)	(4 002)	(4 002)	(4 002)	(4 002)	(4 002)	96 561	52 542	46 699	47 045
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		(2 971)	(2 971)	(2 971)	(2 971)	(2 971)	(2 971)	(2 971)	(2 971)	(2 971)	(2 971)	(2 971)	70 907	38 227	44 759	50 348
Community and social services		(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	3 103	1 626	1 650	1 725
Sport and recreation		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	8	4	4	4
Public safety		(2 835)	(2 835)	(2 835)	(2 835)	(2 835)	(2 835)	(2 835)	(2 835)	(2 835)	(2 835)	(2 835)	67 769	36 583	43 089	48 603
Housing		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	26	15	16	16
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	1 229	1 149	76	77
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	1 229	1 149	76	77
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		(2 617)	(2 617)	(2 617)	(2 617)	(2 617)	(2 617)	(2 617)	(2 617)	(2 617)	(2 617)	(2 617)	60 200	31 411	32 840	34 363
Energy sources		(1 776)	(1 776)	(1 776)	(1 776)	(1 776)	(1 776)	(1 776)	(1 776)	(1 776)	(1 776)	(1 776)	39 270	19 733	20 648	21 623
Water management		(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	9 025	4 997	5 217	5 451
Waste water management		(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	6 447	3 391	3 540	3 699
Waste management		(197)	(197)	(197)	(197)	(197)	(197)	(197)	(197)	(197)	(197)	(197)	5 458	3 290	3 435	3 590
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		(9 847)	(9 847)	(9 847)	(9 847)	(9 847)	(9 847)	(9 847)	(9 847)	(9 847)	(9 847)	(9 847)	231 647	123 329	128 373	136 014
Expenditure - Functional																
Governance and administration		2 888	2 888	2 888	2 888	2 888	2 888	2 888	2 888	2 888	2 888	2 888	5 023	36 791	38 460	40 335
Executive and council		749	749	749	749	749	749	749	749	749	749	749	(126)	8 117	8 439	8 786
Finance and administration		2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	5 149	28 674	30 021	31 548
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 836	2 836	2 836	2 836	2 836	2 836	2 836	2 836	2 836	2 836	2 836	2 150	33 346	36 404	41 634
Community and social services		119	119	119	119	119	119	119	119	119	119	119	317	1 620	1 566	1 661
Sport and recreation		23	23	23	23	23	23	23	23	23	23	23	271	518	542	567
Public safety		2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	1 835	31 161	34 246	39 355
Housing		27	27	27	27	27	27	27	27	27	27	27	(273)	25	26	27
Health		2	2	2	2	2	2	2	2	2	2	2	1	21	22	23
Economic and environmental services		935	935	935	935	935	935	935	935	935	935	935	1 851	12 133	12 263	12 916
Planning and development		91	91	91	91	91	91	91	91	91	91	91	(173)	831	884	942
Road transport		843	843	843	843	843	843	843	843	843	843	843	2 024	11 302	11 379	11 974
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	1 685	8 620	27 151	28 083	29 406
Energy sources		1 015	1 015	1 015	1 015	1 015	1 015	1 015	1 015	1 015	1 015	1 015	4 354	15 514	16 209	16 952
Water management		326	326	326	326	326	326	326	326	326	326	326	1 719	5 290	5 403	5 672
Waste water management		171	171	171	171	171	171	171	171	171	171	171	1 536	3 413	3 580	3 759
Waste management		174	174	174	174	174	174	174	174	174	174	174	1 012	2 924	2 891	3 024
Other		43	43	43	43	43	43	43	43	43	43	43	(7)	464	493	524
Total Expenditure - Functional		8 386	8 386	8 386	8 386	8 386	8 386	8 386	8 386	8 386	8 386	8 386	17 638	109 885	115 704	124 815
Surplus/(Deficit) before assoc.		(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	214 009	13 444	12 669	11 199
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	(18 233)	214 009	13 444	12 669	11 199

Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

WC051 Laingsburg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		R thousand												Budget Year	Budget Year	Budget Year
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	2022/23	+1 2023/24	+2 2024/25
Multi-year expenditure to be appropriated																
Vote 15 - CORPORATE SERVICES (32: CS)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 16 - BUDGET AND TREASURY (33: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 18 - SPORTS AND RECREATION (36: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 19 - HOUSING (37: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 22 - WASTE MANAGEMENT (40: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 24 - WATER (42: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 25 - ELECTRICITY (43: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET AND TREASURY (13: IE)		2	2	2	2	2	2	2	2	2	2	2	(18)	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION (16: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING (17: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY (18: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT (19: IE)		557	557	557	557	557	557	557	557	557	557	557	457	6 579	6 612	6 712
Vote 11 - WASTE MANAGEMENT (20: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 547	17 460	10 359	9 114
Vote 13 - WATER (22: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY (23: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	4 000	4 180
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	2 005	2 005	2 005	2 005	2 005	2 005	2 005	2 005	2 005	2 005	2 005	1 985	24 039	20 971	20 006
Total Capital Expenditure	2	2 005	2 005	2 005	2 005	2 005	2 005	2 005	2 005	2 005	2 005	2 005	1 985	24 039	20 971	20 006

Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Capital Expenditure - Functional	1																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	52	52	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	52	52	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	6 527	6 527	5 313	6 712
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	6 527	6 527	5 313	6 712
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	(4 528)	17 460	15 658	13 294
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 000	4 180
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	(4 528)	17 460	11 658	9 114
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	2 051	24 039	20 971	20 006
Funded by:																	
National Government		1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 899	23 887	20 971	20 006
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 999	1 899	23 887	20 971	20 006
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		13	13	13	13	13	13	13	13	13	13	13	13	13	152	-	-
Total Capital Funding		2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	1 912	24 039	20 971	20 006

Supporting Table SA30 Budgeted monthly cash flow

WC051 Laingsburg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source													1		
Property rates	418	418	418	418	418	418	418	418	418	418	418	812	5 407	5 645	5 899
Service charges - electricity revenue	1 649	1 649	1 649	1 649	1 649	1 649	1 649	1 649	1 649	1 649	1 649	3 437	21 574	22 569	23 630
Service charges - water revenue	258	258	258	258	258	258	258	258	258	258	258	2 109	4 951	5 169	5 401
Service charges - sanitation revenue	164	164	164	164	164	164	164	164	164	164	164	1 838	3 644	3 804	3 975
Service charges - refuse revenue	104	104	104	104	104	104	104	104	104	104	104	2 239	3 388	3 537	3 696
Rental of facilities and equipment	112	112	112	112	112	112	112	112	112	112	112	305	1 535	1 604	1 678
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	551	551	551	551	551	551	551	551	551	551	551	4 131	10 190	13 560	14 253
Licences and permits	82	82	82	82	82	82	82	82	82	82	82	(900)	-	-	-
Agency services	15	15	15	15	15	15	15	15	15	15	15	49	210	219	229
Transfers and Subsidies - Operational	3 340	3 340	3 340	3 340	3 340	3 340	3 340	3 340	3 340	3 340	3 340	(11 658)	25 082	25 371	26 889
Other revenue	13	13	13	13	13	13	13	13	13	13	13	1 009	1 155	1 178	1 254
Cash Receipts by Source	6 706	6 706	6 706	6 706	6 706	6 706	6 706	6 706	6 706	6 706	6 706	3 371	77 136	82 656	86 906
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	825	825	825	825	825	825	825	825	825	825	825	14 812	23 887	20 971	20 006
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	7 531	7 531	7 531	7 531	7 531	7 531	7 531	7 531	7 531	7 531	7 531	18 182	101 022	103 627	106 911
Cash Payments by Type															
Employee related costs	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	5 745	33 761	34 230	36 177
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	12 600	12 600	13 154	13 746
Acquisitions - water & other inventory	240	240	240	240	240	240	240	240	240	240	240	990	3 629	3 789	3 959
Contracted services	561	561	561	561	561	561	561	561	561	561	561	1 981	8 150	8 509	8 509
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	18 077	18 077	22 739	14 968
Cash Payments by Type	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	39 393	76 217	82 421	77 360
Other Cash Flows/Payments by Type															
Capital assets	914	914	914	914	914	914	914	914	914	914	914	13 834	23 887	20 971	20 006
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow s/Payments	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	159	-	-	-
Total Cash Payments by Type	4 247	4 247	4 247	4 247	4 247	4 247	4 247	4 247	4 247	4 247	4 247	53 386	100 104	103 392	97 365
NET INCREASE/(DECREASE) IN CASH HELD	3 284	3 284	3 284	3 284	3 284	3 284	3 284	3 284	3 284	3 284	3 284	(35 204)	919	235	9 546
Cash/cash equivalents at the monthly year begin:	9 615	12 899	16 183	19 467	22 750	26 034	29 318	32 602	35 886	39 170	42 453	45 737	9 615	10 534	10 769
Cash/cash equivalents at the monthly year end:	12 899	16 183	19 467	22 750	26 034	29 318	32 602	35 886	39 170	42 453	45 737	10 534	10 534	10 769	20 315

Supporting Table SA34a Capital expenditure by asset class

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		28 079	824	19 038	6 965	6 383	6 383	23 887	20 971	20 006
Roads Infrastructure		119	-	120	-	-	-	-	-	-
<i>Roads</i>		89	-	120	-	-	-	-	-	-
<i>Road Structures</i>		30	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		119	-	57	1 448	1 448	1 448	6 527	6 612	6 712
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	57	1 448	1 448	1 448	6 527	6 612	6 712
<i>Attenuation</i>		119	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 877	748	3 104	582	-	-	-	-	-
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		453	-	4 348	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	(1 243)	-	-	-	-	-	-
<i>MV Substations</i>		11 558	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		(3 134)	748	-	582	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		18 393	77	13 320	4 935	4 935	4 935	-	4 000	4 180
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		1 342	-	228	-	-	-	-	-	-
<i>Reservoirs</i>		1 193	77	11 563	-	-	-	-	-	-
<i>Pump Stations</i>		-	-	573	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	426	-	-	-	-	-	-
<i>Bulk Mains</i>		11 669	-	-	-	-	-	-	4 000	4 180
<i>Distribution</i>		3 147	-	530	4 935	4 935	4 935	-	-	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		1 041	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		572	-	2 436	-	-	-	17 360	10 359	9 114
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	17 360	10 359	9 114

Supporting Table SA34c Repairs and maintenance expenditure by asset class

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		347	415	403	541	571	571	614	641	670
Electrical Infrastructure		317	375	368	358	388	388	573	599	626
<i>HV Transmission Conductors</i>		16	48	5	27	38	38	50	52	55
<i>MV Networks</i>			2	10	27	27	27	100	104	109
<i>LV Networks</i>		301	325	354	305	323	323	423	442	462
<i>Capital Spares</i>										
Water Supply Infrastructure		30	0	0	2	2	2	2	3	3
<i>Dams and Weirs</i>		5			1	1	1	1	1	1
<i>Distribution</i>		25	0	0	1	1	1	1	1	1
Sanitation Infrastructure		1	39	35	180	180	180	38	40	42
<i>Reticulation</i>		1	39		158	158	158	33	35	36
<i>Waste Water Treatment Works</i>				35	23	23	23	5	5	5
Community Assets		18	-	870	57	52	52	54	56	59
Community Facilities		18	-	870	57	52	52	54	56	59
<i>Halls</i>										
<i>Libraries</i>		18		870	57	52	52	54	56	59
<i>Capital Spares</i>										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		211	87	384	223	232	232	909	949	991
Operational Buildings		211	87	384	205	214	214	890	929	971
<i>Municipal Offices</i>		198	87	384	205	214	214	890	929	971
<i>Laboratories</i>		13								
Housing		-	-	0	18	18	18	19	19	20
<i>Staff Housing</i>		-	-	0	18	18	18	19	19	20
Furniture and Office Equipment		125	1	2	9	9	9	9	10	10
Furniture and Office Equipment		125	1	2	9	9	9	9	10	10
Machinery and Equipment		941	101	330	236	398	398	611	638	666
Machinery and Equipment		941	101	330	236	398	398	611	638	666
Transport Assets		525	433	677	920	843	843	806	842	880
Transport Assets		525	433	677	920	843	843	806	842	880
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	2 167	1 037	2 666	1 986	2 105	2 105	3 003	3 135	3 276

Supporting Table SA34d Depreciation by asset class

WC051 Laingsburg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		4 567	4 781	5 213	4 573	4 573	4 573	6 113	6 382	6 669
Roads Infrastructure		2 819	553	553	-	-	-	315	329	344
Roads		2 819								
Road Structures			534	533				315	329	344
Road Furniture			19	20						
Storm water Infrastructure		(295)	1 965	1 964	2 752	2 752	2 752	2 546	2 658	2 777
Drainage Collection		(295)	513	513	2 752	2 752	2 752	2 546	2 658	2 777
Storm water Conveyance			1 452	1 451						
Attenuation										
Electrical Infrastructure		230	282	319	493	493	493	323	337	353
MV Switching Stations			4	4						
MV Networks			39	42						
LV Networks		230	239	273	493	493	493	323	337	353
Capital Spares										
Water Supply Infrastructure		735	897	1 294	666	666	666	1 293	1 350	1 411
Boreholes			102	238						
Reservoirs			184	273						
Pump Stations			16	16						
Bulk Mains			299	408						
Distribution		735	297	360	666	666	666	1 293	1 350	1 411
Sanitation Infrastructure		1 074	1 079	1 078	147	147	147	1 106	1 155	1 207
Pump Station			501	500						
Reticulation			29	29	147	147	147	1 106	1 155	1 207
Waste Water Treatment Works		1 074	541	541						
Toilet Facilities			8	8						
Solid Waste Infrastructure		4	4	4	515	515	515	530	553	578
Landfill Sites		4	4	4	515	515	515	530	553	578
Community Assets		500	435	-	240	240	240	491	513	536
Community Facilities		400	435	-	232	232	232	286	299	312
Halls		496	435							
Libraries		14			23	23	23	72	75	79
Cemeteries/Crematoria		(109)			208	208	208	214	224	234
Sport and Recreation Facilities		100	-	-	8	8	8	205	214	223
Indoor Facilities										
Outdoor Facilities		100			8	8	8	205	214	223
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		53	64	-	-	-	-	-	-	-
Revenue Generating		53	64	-	-	-	-	-	-	-
Improved Property		53	64							
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		80	83	61	463	463	463	135	141	147
Operational Buildings		80	83	61	463	463	463	135	141	147
Municipal Offices		80	83	61	463	463	463	135	141	147
Intangible Assets		-	84	84	44	44	44	85	89	92
Servitudes										
Licences and Rights		-	84	84	44	44	44	85	89	92
Computer Software and Applications			84	84	44	44	44	85	89	92
Unspecified										
Computer Equipment		622	43	82	79	79	79	87	91	95
Computer Equipment		622	43	82	79	79	79	87	91	95
Furniture and Office Equipment		112	84	518	272	272	272	199	208	217
Furniture and Office Equipment		112	84	518	272	272	272	199	208	217
Machinery and Equipment		93	94	101	254	254	254	109	114	119
Machinery and Equipment		93	94	101	254	254	254	109	114	119
Transport Assets		314	283	297	128	128	128	-	-	-
Transport Assets		314	283	297	128	128	128			
Land		13	-	-	-	-	-	-	-	-
Land		13								
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	6 355	5 951	6 356	6 053	6 053	6 053	7 219	7 536	7 875

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.