



Medium Term Revenue and Expenditure Framework (MTREF) 2024/25 – 2026/27



DRAFT BUDGET

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Glossary

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and could have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two year's budget allocations. Also includes details of the previous and current years' financial position.

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally spending without, or in excess of an approved budget and/or expenditure that does not relate to the vote it is allocated to.

Virement – A transfer of budget.

Vote – One of the main segments of a budget. In Laingsburg Municipality this means at function level.

PART 1 – ANNUAL BUDGET

SECTION 1 – MAYOR’S REPORT

The budget speech will be made available after the Council meeting.

SECTION 2 – RESOLUTIONS

2.1 Approval of the Draft Annual Budget – MTREF

The resolution to be tabled to Council for the approval of the Draft MTREF Budget:

RECOMMENDATION:

1. That Council approves the Draft MTREF Budget of the municipality for the financial year 2024/25 and the two outer years 2025/26 and 2026/27 as per Budget schedules A1 to A10 and supporting schedules SA1 to SA38.
2. The draft capital budget (per department and per ward).
3. That Council approves the draft rates and tariffs as contained in the attached tariff listing applicable to the 2024/25 budget year.
4. That Council approves and note that the draft electricity tariffs as included, will be subject to NERSA approval.
5. That Council note that the draft property rates may be subject to change due to the impact of objections and appeals on property values as the basis of property rates calculation.
6. That Council takes note of MFMA Budget Circulars 126 and 128 as attached.
7. That Council takes note of the quality certificate signed by the Municipal Manager.
8. That Council approves the proposed draft budget related policies and by-laws as attached and/or provided in soft copy and published on the municipal website.
9. That the draft service standards attached as per Annexure to be approved.
10. That the draft Top Layer SDBIP, attached as per Annexure be approved.
11. That the draft 2024/25 MTREF Procurement Plan as per Annexure be approved; and
12. That Council take note that version 6.8 of the mSCOA classification framework was used in the preparation of the budget as in terms of the MBRR (2009).

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

As is annually the case, the municipality was confronted with numerous challenges during the budget process. It remains a complex task balancing the needs of the community with limited resources whilst having to operate within the legislative framework determined by the various spheres of government in ensuring a credible, funded budget is implemented. Some of the crucial factors considered in the Budget Process are listed and discussed below for further clarity.

National Treasury projects a decrease in real GDP growth for 2023 to 0.8% from the previously estimated 0.9% in the 2023 Budget Review. The lower projection is mainly due to decreased household consumption expenditure caused by higher inflation and interest rates, along with reduced net exports. Power cuts are expected to persist throughout the year but gradually improve in 2024. It's emphasized that rapid implementation of energy and logistics reforms is crucial for economic growth.

Given weaker global growth and domestic risks, the government aims to position the economy for sustained growth and resilience to shocks. This involves maintaining a stable macroeconomic framework, swiftly implementing economic and structural reforms, and enhancing state capability to drive higher growth, employment, and competitiveness.

The employment growth in South Africa lags, given that sustainable improvement in employment requires faster GDP growth and better education and skills development.

Headline inflation is expected to decrease as energy and food price shocks subside. Consumer prices are anticipated to drop from an estimated 6% in 2023 to 4.9% in 2024, with fuel prices declining since June 2023. Although food price inflation has slowed, it remains relatively high due to a weak rand exchange rate and increased production costs. Core inflation, driven by higher insurance and vehicle prices, is around 5%. Headline inflation is projected to approach the midpoint of the 3% to 6% target range by 2025.

Household consumption expenditure is forecasted to decelerate from 2.5% in 2022 to 0.8% in 2023 due to interest rate hikes, elevated inflation, declining real disposable income, and weak consumer confidence. Credit extension to households is slowing, with banks rejecting a record-high 70% of credit applications in the first quarter of 2023 due to concerns over

repayment capability. Household consumption expenditure is expected to average 1.6% from 2024 to 2026.

The following macro-economic forecasts was considered when preparing the 2024/25 MTREF municipal budget.

Table 1: Macroeconomic performance and projections, 2022 - 2027

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.5%

Source: Medium Term Budget Policy Statement 2023.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

The economic challenges outlined, including decreased GDP growth, higher inflation, and power cuts, are expected to strain households' capacity to pay municipal bills. Additionally, Eskom power cuts are impacting the sustainability of businesses, both small and large. These issues are collectively putting pressure on the municipality's own revenue, in combination with households and businesses moving to alternative energy sources.

Closer to home and on a provincial level, in the face of global concerns, subdued national economic prospects, and a constrained fiscal environment, the Western Cape Government (WCG) has devised a budget that addresses increasing service delivery demands within limited financial resources. Domestic challenges such as the energy crisis, state fragility, and water shortages have gradually affected provincial budgeting. The goal is to improve efficiency, strategically plan, and implement solutions to ensure continued progress towards a prosperous Western Cape for all.

In order to be sustainable, Laingsburg will have to be able to learn from past experiences. The current budget is funded with a slight improvement in the cash situation in terms of the assumptions built into the budget.. On the other hand the deficit is progressively getting worse, and it will be key to stabilise liquidity, enhance and protect revenue, but at the same time incur expenditure with due care in a prioritised manner aimed at meeting service delivery targets. The aim within this budget is to find an equilibrium between cost reflective tariffs, affordability, and collectability.

3.2 TARIFFS

Details on tariff increases can be found within the attached tariff listing. Overall tariff increases can be summarised as follow:

DESCRIPTION	% INCREASE	2025/26	2026/27
PROPERTY RATES	-11%	5,00%	5,00%
ELECTRICITY (Will be subject to Nersa approval & guideline)	-	-	-
WATER	8%	6%	6%
SANITATION / WASTE-WATER	6%	6%	9%
REFUSE / SOLID WASTE	6%	6%	6%
OTHER (SEE TARIFF LISTING)	6%	6%	6%
BULK PURCHASES ESKOM + DIRECT CUSTOMERS	12.7 %	15.7 %	15.7 %

It should be noted that electricity tariffs will be subject to NERSA approval. Tariffs cannot be directly linked to a single inflation target but are calculated on a weighted average basis in consideration of the cost drivers and their individual annual increases.

The growth parameters apply to tariff increases for service charges raised by municipalities and municipal entities, to ensure that all spheres of government support the national macroeconomic policies, unless it can be shown that external factors impact otherwise.

Property rates will be levied as in terms of the Municipal Property Rates Act (2004) as amended, with the table below setting out the tariffs applicable to each category of use and the applicable ratios expressed in terms of the base tariff that will be equal to the normal residential property tariff. It should be noted that property rates will be levied in terms of “use” and not zoning, which in turn must be aligned with permitted use. Properties used for more than one purpose will be valued as multiple use. An apportionment of value for each distinct use of the property will be calculated by the municipal valuer and used for billing at the appropriate and applicable rate, in cases where the municipal valuer considers it reasonable to apply this category.

It is important to note that the reduction of property rates for the 2024/25 financial year is intended to off-set the capital growth in the value of property with the implementation of the new General Valuation roll on 1 July 2024. The tariff will be impacted by the objection and appeal processes and a conservative approach was followed to date to absorb any tariff shock on the implementation on 1 July 2024.

TARIEWE AGTERGROND

Daar moet kennis geneem word dat elektrisiteitstariewe aan NERSA-goedkeuring onderhewig sal wees. Tariewe kan nie direk aan 'n enkele inflasieteiken gekoppel word nie, maar word bereken op 'n geweegde gemiddelde basis met inagneming van die kostedrywers en hul individuele jaarlikse verhogings.

Die groei-parameters is van toepassing op tariefverhogings vir eiendomsbelasting, gebruikers- en ander heffings wat deur munisipaliteite en munisipale entiteite gehef word, om te verseker dat alle sferes van die regering die nasionale makro-ekonomiese beleid ondersteun, tensy daar aangetoon kan word dat eksterne faktore 'n ander impak het.

Eiendomsbelasting sal gehef word soos ingevolge die Wet op Munisipale Eiendomsbelasting (2004) soos gewysig, met die tabel hieronder wat die tariewe van toepassing op elke gebruikskategorie uiteensit en die toepaslike verhoudings uitgedruk in terme van die basistarief wat gelyk sal wees aan die normale residensiële eiendomstarief. Daar moet kennis geneem word dat eiendomsbelasting gehef sal word in terme van "gebruik" en nie sonering nie, wat op sy beurt met toegelate gebruik belyn moet word. Eiendomme wat vir meer as een doel gebruik word, sal as meervoudige gebruik gewaardeer word. 'n Toedeling van waarde vir elke afsonderlike gebruik van die eiendom sal deur die munisipale waardeerder bereken word en gebruik word vir fakturering teen die toepaslike en toepaslike koers, in gevalle waar die munisipale waardeerder dit redelik ag om hierdie kategorie toe te pas.

Daar moet kennis geneem word dat eiendomsbelastings-tariewe afwaards aangepas is om die kapitale groei in eiendoms waarde te kan absorbeer met die implementering van die nuwe Algemene Waardasierol op 1 Julie 2024. Dit is op die oomblik 'n bewegende teiken wat beïnvloed sal word deur die besware en appèl prosesse as deel van die Algemene Waardasie proses en verandering kan waarskynlik plaasvind met die finalisering van die begroting in Mei 2024. Die munisipaliteit het egter 'n konserwatiewe benadering gevolg ten einde enige tarief skokke in die verband te voorkom.

DIFFERENTIAL RATES APPLICABLE (BASED ON USE)	RATIO IN RELATION TO THE BASE TARIFF
Residential Properties	1:1
Vacant Land: Residential	1:1.1
Vacant Land: Business & Commercial	1:1.1
Agricultural Properties	1:0.25
Businesses and Commercial Properties	1:1
Business: Guest Houses / Accommodation Establishment	1:1.2
Industrial Properties	1:1.2
Mining Properties	1:1.2
Public Service Infrastructure	1:0
Public Service Properties/Organs of state	1:1.8
Public Benefit Organisations (Incl. Old Age Homes)	1:0.20
Public Benefit Organisations - Place of Worship	1:0
Municipal Properties	1:0

3.3 BUDGET SUMMARY

Fuller details of the various income and expenditure changes are shown in this document.

The new projected forecasts for the MTREF are as follows:

OPERATING BUDGET

ITEM	ADJ BUDGET 2023/2024	MTREF BUDGET 2024/2025	MTREF BUDGET 2025/2026	MTREF BUDGET 2026/2027
REVENUE	151 209	118 619	115 854	132 022
EXPENDITURE	117 537	114 610	122 188	141 774
SURPLUS/ (DEFICIT)	33 672	4 010	-6 334	-9 752
CAPITAL CONTRIBUTIONS	48	23 670	13 669	25 847
SURPLUS/ (DEFICIT)	33 720	27 680	7 335	16 094

CAPITAL BUDGET

ITEM	ADJ BUDGET 2023/2024	MTREF BUDGET 2024/2025	MTREF BUDGET 2025/2026	MTREF BUDGET 2026/2027
COMMUNITY & SAFETY	-	-	-	-
ECONOMIC & ENVIRONMENTAL SERVICES	14 211	7 559	6 669	6 847
TRADING SERVICES	34 133	18 640	7 000	19 000
TOTAL	48 344	26 199	13 669	25 847

CONFIRMED CAPITAL FUNDING

ITEM	ADJ BUDGET 2023/2024	MTREF BUDGET 2024/2025	MTREF BUDGET 2025/2026	MTREF BUDGET 2026/2027
NATIONAL GOVERNMENT	48 344	23 899	13 669	25 847
PROVINCIAL GOVERNMENT	-	2 300	-	-
OWN FUNDING	-	-	-	-
TOTAL	48 344	26 199	13 669	25 847

3.4 KEY FOCUS AREAS OF THE 2024/25 BUDGET PROCESS

- Over the 2024 Medium Term Expenditure Framework (MTEF), local government equitable shares and conditional grants will be reduced by a total of R12.8 billion, with R9.6 billion cut from the local government equitable share and R3.2 billion from direct conditional grants.
- The implications of these reductions will be detailed further in the 2024 Budget Review. In the Division of Revenue Amendment Bill, 2023 (DoRAB), declared underspending in the local government equitable share occurred due to adjustments in electricity tariff increases. A further R1.4 billion in the local government equitable share was surrendered as declared under-expenditure.
- Fiscal consolidation reductions amount to R3.4 billion in direct municipal conditional grants, affecting various grants including infrastructure, skills development, public works, electrification, and water services.
- The allocation of conditional grants is being reduced and the municipality will focus on reducing their dependence of grant funding as this will only get worse in time.
- The municipality budgeted for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils. It is anticipated that this salary determination will also take into account the fiscal constraints. Any overpayment to councillors, will be irregular expenditure in terms of Section 167 of the MFMA and will be recovered from the councillor(s) concerned.
- Employee related expenditure will be adjusted according to inflationary projections given that there is currently no active wage agreement in place.
- Risks to consider will include low economic growth and stagnation of income per capita in addition to loadshedding, not only the impact on revenue in not selling electricity, but also an increase in operational costs (increase in repair and maintenance, fuel expenditure etc.) because of load-shedding and water distribution related problems.

SECTION 4 – BUDGET TABLES

Table A1 - Budget Summary

Western Cape: Laingsburg (WC051) - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Financial Performance										
Property rates	4 453 575	4 657 378	5 179 522	5 473 892	4 973 304	4 973 304	4 992 595	5 638 548	6 202 404	6 512 520
Service charges	20 173 253	23 103 044	22 347 899	29 549 461	28 774 032	28 774 032	18 012 453	37 078 152	35 033 088	36 569 928
Investment revenue	285 446	280 228	539 414	454 224	884 664	884 664	647 805	937 740	980 880	1 039 740
Transfer and subsidies - Operational	29 026 129	24 449 541	24 369 101	35 784 208	35 734 140	35 734 140	19 235 518	37 319 208	35 562 192	36 365 196
Other own revenue	22 730 405	4 880 528	24 856 310	35 043 264	35 349 060	35 349 060	21 362 676	37 645 500	39 413 196	41 162 424
Total Revenue (excluding capital transfers and contributions)	76 668 808	57 370 719	77 292 246	106 305 049	105 715 200	105 715 200	64 251 047	118 619 148	117 191 760	121 649 808
Employee costs	29 730 767	30 400 852	30 780 457	33 823 944	33 023 196	33 023 196	21 885 177	35 820 121	36 727 445	38 796 987
Remuneration of councillors	3 104 345	3 171 688	3 318 111	3 527 340	3 505 032	3 505 032	2 462 177	3 586 836	3 764 904	3 951 912
Depreciation and amortisation	7 095 735	-	6 371 171	5 918 520	5 929 044	5 929 044	3 945 680	5 993 541	6 269 231	6 557 623
Finance charges	1 082 956	75 057	151	956 928	956 928	956 928	54	1 003 824	1 050 000	1 098 288
Inventory consumed and bulk purchases	12 289 989	14 265 539	13 305 014	17 211 300	15 682 272	15 682 272	9 084 690	17 448 740	19 417 729	22 103 867
Transfers and subsidies	336 341	177 737	54 177	209 844	212 496	212 496	(381)	158 764	166 053	173 690
Other expenditure	39 881 338	12 747 103	28 300 011	51 214 828	39 770 616	39 770 616	24 448 424	50 597 792	54 827 805	69 128 449
Total Expenditure	93 521 471	60 837 976	82 129 092	112 862 704	99 079 584	99 079 584	61 825 821	114 609 618	122 223 167	141 810 816
Surplus/(Deficit)	(16 852 663)	(3 467 257)	(4 836 846)	(6 557 655)	6 635 616	6 635 616	2 425 226	4 009 530	(5 031 407)	(20 161 008)
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)	21 199 920	9 606 700	17 143 050	48 344 050	45 092 100	45 092 100	13 086 973	23 670 048	17 709 012	41 846 640
	115 851	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 463 108	6 139 443	12 306 204	41 786 395	51 727 716	51 727 716	15 512 199	27 679 578	12 677 605	21 685 632
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 463 108	6 139 443	12 306 204	41 786 395	51 727 716	51 727 716	15 512 199	27 679 578	12 677 605	21 685 632
Capital expenditure & funds sources										
Capital expenditure	43 291 683	22 375 709	17 357 831	48 344 052	48 432 120	48 432 120	34 577 137	26 199 348	8 050 008	21 849 996
Transfers recognised - capital	40 238 569	22 375 709	17 184 518	48 344 052	48 432 120	48 432 120	-	26 199 348	8 050 008	21 849 996
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(870)	-	173 313	-	-	-	-	-	-	-
Total sources of capital funds	40 237 699	22 375 709	17 357 831	48 344 052	48 432 120	48 432 120	-	26 199 348	8 050 008	21 849 996
Financial position										
Total current assets	28 459 861	12 076 927	17 963 943	20 975 750	26 476 541	26 476 541	29 572 188	25 527 599	37 263 240	44 533 896
Total non current assets	199 945 774	210 947 420	225 558 752	257 047 431	331 236 813	331 236 813	240 459 558	308 137 617	309 079 581	323 494 557
Total current liabilities	42 664 916	32 237 273	17 257 667	20 672 774	21 512 948	21 512 948	36 708 560	21 512 948	21 512 948	21 512 948
Total non current liabilities	13 120 581	13 613 943	24 797 164	24 797 164	26 098 855	26 098 855	24 703 468	26 098 855	26 098 855	26 098 855
Community wealth/Equity	168 157 039	171 033 683	201 467 856	232 553 243	310 101 551	310 101 551	208 619 703	286 053 413	298 731 018	320 416 650
Cash flows										
Net cash from (used) operating	30 148 974	104 005 557	8 446 842	64 407 908	64 347 840	64 347 840	119 554 346	25 603 803	10 335 624	19 361 083
Net cash from (used) investing	-	(7 865 821)	(15 857 303)	(48 344 052)	(48 957 558)	(48 957 558)	(13 259 727)	(26 724 786)	(8 575 446)	(22 375 434)
Net cash from (used) financing	(2 192)	-	(45 070)	-	-	-	(29 689)	-	-	-
Cash/cash equivalents at the year end	(24 112 076)	68 481 559	(12 594 309)	19 153 708	17 867 368	17 867 368	111 219 102	1 356 103	10 795 675	15 960 506
Cash backing/surplus reconciliation										
Cash and investments available	9 616 680	86 100	2 527 938	25 995 459	25 233 906	25 233 906	22 088 795	9 037 497	18 976 857	24 355 204
Application of cash and investments	37 816 258	8 094 813	4 320 693	27 431 404	21 701 910	21 701 910	27 316 171	8 643 875	7 127 193	5 565 789
Balance - surplus (shortfall)	(28 199 578)	(8 008 713)	(1 792 755)	(1 435 945)	3 531 996	3 531 996	(5 227 376)	393 622	11 849 664	18 789 415
Asset management										
Asset register summary (WDV)	174 209 792	162 190 041	210 043 237	241 531 916	306 938 876	306 938 876	227 273 015	283 839 680	284 781 644	299 196 620
Depreciation	6 356 134	-	6 371 171	5 918 520	5 929 044	5 929 044	3 945 680	5 993 541	6 269 231	6 557 623
Renewal and Upgrading of Existing Assets	71 952	448 259	-	7 600 050	9 080 052	9 080 052	247 664	-	-	-
Repairs and Maintenance	2 665 667	1 639 888	1 915 694	1 792 320	1 731 888	1 731 888	761 072	1 828 518	1 925 070	2 026 758
Free services										
Cost of Free Basic Services provided	-	-	-	4 031 902	3 912 288	3 912 288	3 868 883	1 561 380	1 834 044	1 977 072
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table A2 – Budget Financial Performance (Functional Classification)

Western Cape: Laingsburg (WC051) - Table A2 Budgeted Financial Performance by Functional Classification

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Rand	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		38 472 930	34 461 928	45 344 247	89 470 796	86 110 536	86 110 536	63 321 000	58 273 392	82 260 384
Executive and council										
Finance and administration		38 472 930	34 461 928	45 344 247	89 470 796	86 110 536	86 110 536	63 321 000	58 273 392	82 260 384
Internal audit										
<i>Community and public safety</i>		22 772 971	2 825 913	23 509 508	30 349 052	30 645 696	30 645 696	33 478 320	33 368 112	34 874 868
Community and social services		1 504 220	1 716 015	1 601 709	1 864 508	1 852 032	1 852 032	2 706 804	1 763 736	1 811 976
Sport and recreation		717 659	2 287	549	996	1 860	1 860	1 968	2 064	2 184
Public safety		20 533 396	1 090 130	21 896 060	28 470 624	28 780 932	28 780 932	30 751 332	31 583 256	33 040 512
Housing		17 696	16 196	11 190	12 924	10 872	10 872	18 216	19 056	20 196
Health			1 285							
<i>Economic and environmental services</i>		1 418 585	1 857 856	1 097 552	1 250 204	1 265 268	1 265 268	1 305 084	98 208	103 080
Planning and development										
Road transport		1 418 585	1 857 856	1 097 552	1 250 204	1 265 268	1 265 268	1 305 084	98 208	103 080
Environmental protection										
<i>Trading services</i>		35 320 093	27 831 722	24 483 989	33 579 047	32 785 800	32 785 800	44 184 792	43 161 060	46 258 116
Energy sources		19 440 132	17 225 476	15 245 725	20 622 827	19 448 268	19 448 268	22 814 304	26 548 920	28 787 376
Water management		10 010 641	4 296 456	3 485 087	5 666 856	4 681 176	4 681 176	8 782 548	7 284 588	7 652 928
Waste water management		3 106 815	3 271 589	2 751 143	3 637 512	4 410 396	4 410 396	4 117 656	4 434 456	4 656 252
Waste management		2 762 505	3 038 221	3 002 034	3 651 852	4 245 960	4 245 960	8 470 284	4 893 096	5 161 560
<i>Other</i>	4									
Total Revenue - Functional	2	97 984 579	66 977 419	94 435 296	154 649 099	150 807 300	150 807 300	142 289 196	134 900 772	163 496 448
Expenditure - Functional										
<i>Municipal governance and administration</i>		37 712 092	24 481 688	11 661 780	24 304 840	21 491 136	21 491 136	21 622 997	25 951 911	39 124 053
Executive and council		7 582 070	7 979 172	5 204 327	5 708 988	5 979 660	5 979 660	5 986 541	6 278 064	6 583 374
Finance and administration		30 130 022	16 502 516	6 457 453	18 595 852	15 511 476	15 511 476	15 636 456	19 673 847	32 540 679
Internal audit										
<i>Community and public safety</i>		26 517 310	10 078 630	25 638 706	33 524 256	23 225 472	23 225 472	36 712 785	37 171 986	38 844 086
Community and social services		1 479 685	1 342 846	1 514 293	2 187 756	2 444 700	2 444 700	2 532 317	2 738 836	2 733 122
Sport and recreation		396 301	407 373	644 203	705 708	539 340	539 340	661 597	693 720	727 000
Public safety		24 523 135	8 242 964	23 394 157	30 606 540	20 217 540	20 217 540	33 484 434	33 703 414	35 346 279
Housing		53 759	69 451	69 784	12 996	12 456	12 456	15 194	15 892	16 615
Health		64 430	15 996	16 269	11 256	11 436	11 436	19 243	20 124	21 070
<i>Economic and environmental services</i>		17 266 065	16 435 021	17 770 770	16 251 816	16 219 680	16 219 680	20 392 754	20 821 414	21 929 765
Planning and development		1 328 922	1 265 420	1 404 491	1 200 780	1 162 632	1 162 632	1 541 745	1 636 580	1 735 656
Road transport		15 937 143	15 169 601	16 366 279	15 051 036	15 057 048	15 057 048	18 851 009	19 184 834	20 194 109
Environmental protection										
<i>Trading services</i>		26 924 726	24 739 721	26 647 082	38 325 024	37 633 260	37 633 260	35 332 487	37 693 343	41 290 844
Energy sources		15 368 427	13 704 361	12 981 984	21 125 364	21 445 932	21 445 932	16 626 184	18 933 872	21 602 901
Water management		5 832 465	5 348 928	7 194 109	9 105 564	8 185 128	8 185 128	9 563 922	9 758 136	10 237 650
Waste water management		2 971 773	2 760 311	3 730 033	4 626 000	4 401 972	4 401 972	5 021 780	5 204 989	5 473 827
Waste management		2 752 061	2 926 121	2 740 956	3 468 096	3 600 228	3 600 228	4 120 601	3 796 346	3 976 466
<i>Other</i>	4	360 838	372 892	410 754	456 768	510 036	510 036	548 595	584 513	622 068
Total Expenditure - Functional	3	108 781 031	76 107 952	82 129 092	112 862 704	99 079 584	99 079 584	114 609 618	122 223 167	141 810 816
Surplus/(Deficit)		(10 796 452)	(9 130 533)	12 306 204	41 786 395	51 727 716	51 727 716	27 679 578	12 677 605	21 685 632

Table A3 - Budgeted Financial Performance (Rev & Exp by Municipal Vote)

Western Cape: Laingsburg (WC051) - Table A3 Budgeted Financial Performance by Functional Classification

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcom	Audited Outcom	Audited Outcom	Original Budget	Adjusted Budget	Full Year Forecas	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Rand	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		38 472 930	34 461 928	45 344 247	89 470 796	86 110 536	86 110 536	63 321 000	58 273 392	82 260 384
Finance and administration		38 472 930	34 461 928	45 344 247	89 470 796	86 110 536	86 110 536	63 321 000	58 273 392	82 260 384
Administrative and Corporate Support		683 004	951 987	1 324 895	2 893 664	3 555 204	3 555 204	2 729 172	5 670 132	17 864 940
Finance		36 281 286	31 787 246	42 310 430	84 756 744	80 835 132	80 835 132	58 321 956	50 228 424	62 018 352
Marketing, Customer Relations, Publicity and Media Co-ordination			40 279							
Property Services		1 508 640	1 682 416	1 708 922	1 820 388	1 720 200	1 720 200	2 269 872	2 374 836	2 377 092
Community and public safety		22 772 971	2 825 913	23 509 508	30 349 052	30 645 696	30 645 696	33 478 320	33 368 112	34 874 868
Community and social services		1 504 220	1 716 015	1 601 709	1 864 508	1 852 032	1 852 032	2 706 804	1 763 736	1 811 976
Cemeteries, Funeral Parlours and Crematoriums		21 737	17 238	19 570	28 884	16 404	16 404	19 140	20 040	21 228
Libraries and Archives		1 482 483	1 698 777	1 582 139	1 835 624	1 835 628	1 835 628	2 687 664	1 743 696	1 790 748
Sport and recreation		717 659	2 287	549	996	1 860	1 860	1 968	2 064	2 184
Sports Grounds and Stadiums		717 659	2 287	549	996	1 860	1 860	1 968	2 064	2 184
Public safety		20 533 396	1 090 130	21 896 060	28 470 624	28 780 932	28 780 932	30 751 332	31 583 256	33 040 512
Fire Fighting and Protection								557 004		
Police Forces, Traffic and Street Parking Control		20 533 396	1 090 130	21 896 060	28 470 624	28 780 932	28 780 932	30 194 328	31 583 256	33 040 512
Housing		17 696	16 196	11 190	12 924	10 872	10 872	18 216	19 056	20 196
Housing		17 696	16 196	11 190	12 924	10 872	10 872	18 216	19 056	20 196
Health		-	1 285	-	-	-	-	-	-	-
Health Services			1 285							
Economic and environmental services		1 418 585	1 857 856	1 097 552	1 250 204	1 265 268	1 265 268	1 305 084	98 208	103 080
Road transport		1 418 585	1 857 856	1 097 552	1 250 204	1 265 268	1 265 268	1 305 084	98 208	103 080
Roads		1 418 585	1 857 856	1 097 552	1 250 204	1 265 268	1 265 268	1 305 084	98 208	103 080
Trading services		35 320 093	27 831 722	24 483 989	33 579 047	32 785 800	32 785 800	44 184 792	43 161 060	46 258 116
Energy sources		19 440 132	17 225 476	15 245 725	20 622 827	19 448 268	19 448 268	22 814 304	26 548 920	28 787 376
Electricity		19 440 132	17 225 476	15 245 725	20 622 827	19 448 268	19 448 268	22 814 304	26 548 920	28 787 376
Water management		10 010 641	4 296 456	3 485 087	5 666 856	4 681 176	4 681 176	8 782 548	7 284 588	7 652 928
Water Distribution		10 010 641	4 296 456	3 485 087	5 666 856	4 681 176	4 681 176	8 782 548	7 284 588	7 652 928
Waste water management		3 106 815	3 271 569	2 751 143	3 637 512	4 410 396	4 410 396	4 117 656	4 434 456	4 656 252
Sewerage		3 106 815	3 271 569	2 751 143	3 637 512	4 410 396	4 410 396	4 117 656	4 434 456	4 656 252
Waste management		2 762 505	3 038 221	3 002 034	3 651 852	4 245 960	4 245 960	8 470 284	4 893 096	5 161 560
Solid Waste Removal		2 762 505	3 038 221	3 002 034	3 651 852	4 245 960	4 245 960	8 470 284	4 893 096	5 161 560
Total Revenue - Functional	2	97 984 579	66 977 419	94 435 296	154 649 099	150 807 300	150 807 300	142 289 196	134 900 772	163 496 448

Western Cape: Laingsburg (WC051) - Table A3 Budgeted Financial Performance by Functional Classification

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcom	Audited Outcom	Audited Outcom	Original Budget	Adjusted Budget	Full Year Forecas	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Expenditure - Functional										
Municipal governance and administration		37 712 092	24 481 688	11 661 780	24 304 840	21 491 136	21 491 136	21 622 997	25 951 911	39 124 053
Executive and council		7 582 070	7 979 172	5 204 327	5 708 988	5 979 660	5 979 660	5 986 541	6 278 064	6 583 374
Mayor and Council		3 759 750	4 848 300	4 764 153	5 374 176	5 459 868	5 459 868	5 646 733	5 920 611	6 207 219
Municipal Manager, Town Secretary and Chief Executive		3 822 320	3 130 872	440 174	334 812	519 792	519 792	339 808	357 453	376 155
Finance and administration		30 130 022	16 502 516	6 457 453	18 595 852	15 511 476	15 511 476	15 636 456	19 673 847	32 540 679
Administrative and Corporate Support		7 275 999	6 155 482	2 616 776	4 067 064	2 334 744	2 334 744	3 280 363	6 417 712	18 550 006
Finance		21 834 627	10 077 156	2 928 902	12 476 812	12 879 228	12 879 228	12 025 948	12 835 784	13 550 682
Property Services		1 019 396	269 878	911 775	2 051 976	297 504	297 504	330 145	420 351	439 991
Community and public safety		26 517 310	10 078 630	25 638 706	33 524 256	23 225 472	23 225 472	36 712 785	37 171 986	38 844 086
Community and social services		1 479 685	1 342 846	1 514 293	2 187 756	2 444 700	2 444 700	2 532 317	2 738 836	2 733 122
Cemeteries, Funeral Parlours and Crematoriums		4 006	10 994	91 872	120 984	70 944	70 944	92 158	96 385	100 810
Libraries and Archives		1 475 679	1 331 852	1 422 421	2 066 772	2 373 756	2 373 756	2 440 159	2 642 451	2 632 312
Sport and recreation		396 301	407 373	644 203	705 708	539 340	539 340	661 597	693 720	727 000
Community Parks (including Nurseries)		318 379	340 531	568 534	607 020	433 296	433 296	524 149	549 942	576 615
Sports Grounds and Stadiums		77 922	66 842	75 669	98 688	106 044	106 044	137 448	143 778	150 385
Public safety		24 523 135	8 242 964	23 394 157	30 606 540	20 217 540	20 217 540	33 484 434	33 703 414	35 346 279
Fire Fighting and Protection		118 715	135 082	140 500	153 924	148 464	148 464	182 125	190 724	199 728
Police Forces, Traffic and Street Parking Control		24 404 420	8 107 882	23 253 657	30 452 616	20 069 076	20 069 076	33 302 309	33 512 690	35 146 551
Housing		53 759	69 451	69 784	12 996	12 456	12 456	15 194	15 892	16 615
Housing		53 759	69 451	69 784	12 996	12 456	12 456	15 194	15 892	16 615
Health		64 430	15 996	16 269	11 256	11 436	11 436	19 243	20 124	21 070
Health Services		64 430	15 996	16 269	11 256	11 436	11 436	19 243	20 124	21 070
Economic and environmental services		17 266 065	16 435 021	17 770 770	16 251 816	16 219 680	16 219 680	20 392 754	20 821 414	21 929 765
Planning and development		1 328 922	1 265 420	1 404 491	1 200 780	1 162 632	1 162 632	1 541 745	1 636 580	1 735 656
Corporate Wide Strategic Planning (IDPs, LEDs)		1 328 922	1 265 420	1 404 491	1 200 780	1 162 632	1 162 632	1 541 745	1 636 580	1 735 656
Road transport		15 937 143	15 169 601	16 366 279	15 051 036	15 057 048	15 057 048	18 851 009	19 184 834	20 194 109
Roads		15 937 143	15 169 601	16 366 279	15 051 036	15 057 048	15 057 048	18 851 009	19 184 834	20 194 109
Trading services		26 924 726	24 739 721	26 647 082	38 325 024	37 633 260	37 633 260	35 332 487	37 693 343	41 290 844
Energy sources		15 368 427	13 704 361	12 981 984	21 125 364	21 445 932	21 445 932	16 626 184	18 933 872	21 602 901
Electricity		15 368 427	13 704 361	12 981 984	21 125 364	21 445 932	21 445 932	16 626 184	18 933 872	21 602 901
Water management		5 832 465	5 348 928	7 194 109	9 105 564	8 185 128	8 185 128	9 563 922	9 758 136	10 237 650
Water Distribution		5 832 465	5 348 928	7 194 109	9 105 564	8 185 128	8 185 128	9 563 922	9 758 136	10 237 650
Waste water management		2 971 773	2 760 311	3 730 033	4 626 000	4 401 972	4 401 972	5 021 780	5 204 989	5 473 827
Sewerage		2 971 773	2 760 311	3 730 033	4 626 000	4 401 972	4 401 972	5 021 780	5 204 989	5 473 827
Waste management		2 752 061	2 926 121	2 740 956	3 468 096	3 600 228	3 600 228	4 120 601	3 796 346	3 976 466
Solid Waste Disposal (Landfill Sites)		627 537			813 444	813 444	813 444	853 308	892 560	933 612
Solid Waste Removal		2 124 524	2 926 121	2 740 956	2 654 652	2 786 784	2 786 784	3 267 293	2 903 786	3 042 854
Other		360 838	372 892	410 754	456 768	510 036	510 036	548 595	584 513	622 068
Air Transport		21 882	21 564	22 341	21 600	20 352	20 352	25 068	26 232	27 432
Tourism		338 956	351 328	388 413	435 168	489 684	489 684	523 527	558 281	594 636
Total Expenditure - Functional	3	108 781 031	76 107 952	82 129 092	112 862 704	99 079 584	99 079 584	114 609 618	122 223 167	141 810 816
Surplus/(Deficit) for the year		(10 796 452)	(9 130 533)	12 306 204	41 786 395	51 727 716	51 727 716	27 679 578	12 677 605	21 685 632

Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

Western Cape: Laingsburg (WC051) - Table A4 Budgeted Financial Performance (All)

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	14 590 557	15 923 947	14 678 311	19 524 642	18 350 088	18 350 088	12 019 155	21 593 244	23 028 660	23 964 420
Service charges - Water	2	2 203 020	3 070 698	2 915 883	5 407 678	4 422 000	4 422 000	2 542 057	6 352 428	6 801 984	7 135 284
Service charges - Waste Water Management	2	1 753 229	2 079 196	2 225 301	2 208 901	3 008 328	3 008 328	1 739 473	2 319 252	2 224 236	2 387 496
Service charges - Waste Management	2	1 626 447	2 029 203	2 528 404	2 408 240	2 993 616	2 993 616	1 711 768	6 813 228	2 978 208	3 082 728
Sale of Goods and Rendering of Services		188 212	105 333	119 534	191 040	344 352	344 352	207 527	411 072	465 468	455 784
Agency services		180 194	193 586	178 035	221 172	221 172	221 172	135 967	269 616	282 012	298 932
Interest		80 574	74 432	-	-	-	-	-	-	-	-
Interest earned from Receivables		48 224	496 520	580 790	541 128	585 432	585 432	380 604	620 568	649 116	688 056
Interest earned from Current and Non Current Assets		285 446	280 228	539 414	454 224	884 664	884 664	647 805	937 740	980 880	1 039 740
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		5 215	57 518	4 584	34 980	84 048	84 048	51 024	102 456	107 172	113 604
Rental from Fixed Assets		1 624 344	1 704 630	1 720 547	1 806 360	1 658 856	1 658 856	1 089 524	2 194 056	2 295 516	2 293 920
Licence and permits		363 402	467 255	194 405	181 368	284 376	284 376	180 181	301 440	315 288	334 212
Operational Revenue		17 894	40 465	19 714	112 260	69 780	69 780	30 075	50 628	52 966	56 148
Non-Exchange Revenue											
Property rates	2	4 453 575	4 657 378	5 179 522	5 473 892	4 973 304	4 973 304	4 992 595	5 638 548	6 202 404	6 512 520
Surcharges and Taxes		-	877 936	-	3 302 568	3 302 568	3 302 568	-	3 500 724	3 661 752	3 881 460
Fines, penalties and forfeits		20 170 477	624 455	21 701 991	28 289 748	28 514 016	28 514 016	18 990 290	29 893 404	31 268 508	32 706 876
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		29 026 129	24 449 541	24 369 101	35 784 208	35 734 140	35 734 140	19 235 518	37 319 208	35 562 192	36 365 196
Interest		51 869	238 398	336 710	356 280	278 100	278 100	297 484	294 792	308 352	326 856
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	6 360	6 360	6 360	-	6 744	7 096	7 476
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib)		76 668 808	57 370 719	77 292 246	106 305 049	105 715 200	105 715 200	64 251 047	118 619 148	117 191 760	121 649 808
Expenditure											
Employee related costs	2	29 730 767	30 400 852	30 780 457	33 823 944	33 023 196	33 023 196	21 885 177	35 820 121	36 727 445	38 796 987
Remuneration of councillors		3 104 345	3 171 688	3 318 111	3 527 340	3 505 032	3 505 032	2 462 177	3 586 836	3 764 904	3 951 912
Bulk purchases - electricity	2	10 238 091	11 734 645	10 737 433	13 604 040	12 711 168	12 711 168	8 031 605	14 328 021	16 153 419	18 689 510
Inventory consumed	8	2 051 898	2 530 894	2 567 581	3 607 260	2 971 104	2 971 104	1 053 085	3 120 719	3 264 310	3 414 357
Debt impairment	3	-	(163 000)	-	1 530 612	2 782 200	2 782 200	-	26 831 028	26 841 312	28 070 472
Depreciation and amortisation		7 095 735	-	6 371 171	5 918 520	5 929 044	5 929 044	3 945 680	5 993 541	6 269 231	6 557 623
Interest		1 082 956	75 057	151	956 928	956 928	956 928	54	1 003 824	1 050 000	1 098 288
Contracted services		7 812 568	4 808 004	5 323 354	7 315 140	5 669 112	5 669 112	3 885 425	6 637 565	10 059 551	22 302 677
Transfers and subsidies		336 341	177 737	54 177	209 844	212 496	212 496	(381)	158 764	166 053	173 690
Irrecoverable debts written off		15 890 769	-	15 610 000	24 442 152	14 393 712	14 393 712	15 873 600	-	-	-
Operational costs		15 914 861	8 102 099	7 366 657	17 926 924	16 925 592	16 925 592	4 689 399	17 129 199	17 926 942	18 755 300
Losses on disposal of Assets		263 140	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		93 521 471	60 837 976	82 129 092	112 862 704	99 079 584	99 079 584	61 825 821	114 609 618	122 223 167	141 810 816
Surplus/(Deficit)		(16 852 663)	(3 467 257)	(4 836 846)	(6 557 655)	6 635 616	6 635 616	2 425 226	4 009 530	(5 031 407)	(20 161 008)
Transfers and subsidies - capital (monetary allocations)											
Transfers and subsidies - capital (in-kind)	6	21 199 920	9 606 700	17 143 050	48 344 050	45 092 100	45 092 100	13 086 973	23 670 048	17 709 012	41 846 640
Income Tax	6	115 851	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		4 463 108	6 139 443	12 306 204	41 786 395	51 727 716	51 727 716	15 512 199	27 679 578	12 677 605	21 685 632
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 463 108	6 139 443	12 306 204	41 786 395	51 727 716	51 727 716	15 512 199	27 679 578	12 677 605	21 685 632
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		4 463 108	6 139 443	12 306 204	41 786 395	51 727 716	51 727 716	15 512 199	27 679 578	12 677 605	21 685 632

Table A5 – Capital Expenditure Budget by Vote

Western Cape: Laingsburg (WC051) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Capital Expenditure - Functional	1										
Municipal governance and administration		345 031	142 000	49 807	-	399 996	399 996	-	-	-	-
Executive and council											
Finance and administration		345 031	142 000	49 807		399 996	399 996				
Internal audit											
Community and public safety		2 334 132	581 356	36 329	7 600 050	7 910 052	7 910 052	283 993	-	-	-
Community and social services		2 035 612	133 097			230 004	230 004				
Sport and recreation		298 520	448 259	36 329	7 600 050	7 680 048	7 680 048	283 993			
Public safety											
Housing											
Health											
Economic and environmental services		177 632	1 115 562	-	6 611 002	5 580 060	5 580 060	4 987 176	7 559 004	-	-
Planning and development											
Road transport		177 632	1 115 562		6 611 002	5 580 060	5 580 060	4 987 176	7 559 004		
Environmental protection											
Trading services		40 434 888	20 536 791	17 271 695	34 133 000	34 542 012	34 542 012	29 305 968	18 640 344	8 050 008	21 849 996
Energy sources		6 905 339	126 203			596 004	596 004			2 300 004	3 450 000
Water management		30 334 031	15 935 107		15 244 000	15 057 012	15 057 012	2 012 877	8 440 452		
Waste water management		3 195 518	4 383 481	17 271 695	18 889 000	18 888 996	18 888 996	27 293 091	10 199 892	5 750 004	18 399 996
Waste management			92 000								
Other											
Total Capital Expenditure - Functional	3	43 291 683	22 375 709	17 357 831	48 344 052	48 432 120	48 432 120	34 577 137	26 199 348	8 050 008	21 849 996
Funded by	-										
National Government		31 499 669	21 754 012	17 134 711	48 344 052	45 092 112	45 092 112	33 131 570	23 899 344	8 050 008	21 849 996
Provincial Government		8 738 900	621 697	49 807		3 340 008	3 340 008	908 381	2 300 004		
District Municipality											
Transfers and subsidies - capital (monetary allocations)											
Transfers recognised - capital	4	40 238 569	22 375 709	17 184 518	48 344 052	48 432 120	48 432 120	34 039 951	26 199 348	8 050 008	21 849 996
Borrowing	6										
Internally generated funds		(870)		173 313				537 186			
Total Capital Funding	7	40 237 699	22 375 709	17 357 831	48 344 052	48 432 120	48 432 120	34 577 137	26 199 348	8 050 008	21 849 996

Table A6 – Budgeted Financial Position

Western Cape: Laingsburg (WC051) - Table A6 Budgeted Financial Position (All)

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		9 616 680	86 100	2 527 938	25 995 459	25 233 906	25 233 906	22 088 795	9 037 497	18 976 857	24 355 204
Trade and other receivables from ex change transactions	1	4 633 823	3 629 353	2 517 825	3 105 672	2 422 344	2 422 344	2 027 803	2 779 488	3 428 604	4 116 660
Receivables from non-ex change transactions	1	8 210 385	3 322 966	6 412 511	(17 905 052)	(9 543 583)	(9 543 583)	(322 315)	4 544 813	4 853 165	5 180 021
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	646 981	313 298	192 501	306 290	270 700	270 700	243 601	270 700	270 700	270 700
VAT		3 224 926	2 590 075	4 530 667	7 240 053	5 760 439	5 760 439	3 325 422	6 562 366	7 401 179	8 278 576
Other current assets		2 127 066	2 135 135	1 782 501	2 233 328	2 332 735	2 332 735	2 208 882	2 332 735	2 332 735	2 332 735
Total current assets		28 459 861	12 076 927	17 963 943	20 975 750	26 476 541	26 476 541	29 572 188	25 527 599	37 263 240	44 533 896
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		23 480 361	23 480 361	23 414 113	23 414 113	22 152 686	22 152 686	23 414 113	22 152 686	22 152 686	22 152 686
Property, plant and equipment	3	176 252 858	187 238 375	201 461 504	232 960 707	307 990 426	307 990 426	216 339 640	284 891 746	285 845 254	300 272 302
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	43 354	43 354	43 354	43 354	43 354	43 354	43 354	43 354	43 354
Intangible assets		202 425	172 536	621 646	611 122	524 909	524 909	621 646	524 393	512 849	500 777
Trade and other receivables from ex change transactions		10 130	12 794	18 135	18 135	525 438	525 438	40 805	525 438	525 438	525 438
Non-current receivables from non-ex change transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		199 945 774	210 947 420	225 558 752	257 047 431	331 236 813	331 236 813	240 459 558	308 137 617	309 079 581	323 494 557
TOTAL ASSETS		228 405 635	223 024 347	243 522 695	278 023 181	357 713 354	357 713 354	270 031 746	333 665 216	346 342 821	368 028 453
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-
Consumer deposits		800 070	848 564	925 676	852 185	929 608	929 608	1 007 224	929 608	929 608	929 608
Trade and other payables from ex change transactions	4	12 476 030	6 422 462	6 548 553	14 037 575	20 497 348	20 497 348	9 726 329	20 497 348	20 497 348	20 497 348
Trade and other payables from non-ex change transaction	5	8 401 014	5 122 056	8 833 369	1 710 919	1 148 155	1 148 155	28 743 288	1 148 155	1 148 155	1 148 155
Provision		23 078 763	22 963 725	2 419 232	3 007 872	407 000	407 000	(2 045)	407 000	407 000	407 000
VAT		(2 090 961)	(3 119 534)	(1 469 163)	1 064 223	(1 469 163)	(1 469 163)	(2 766 236)	(1 469 163)	(1 469 163)	(1 469 163)
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		42 664 916	32 237 273	17 257 667	20 672 774	21 512 948	21 512 948	36 708 560	21 512 948	21 512 948	21 512 948
Non current liabilities											
Financial liabilities	6	743	743	2 998	2 998	2 302	2 302	2 302	2 302	2 302	2 302
Provision	7	8 933 643	9 088 005	20 155 166	20 155 166	21 669 553	21 669 553	20 274 166	21 669 553	21 669 553	21 669 553
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		4 186 195	4 525 195	4 639 000	4 639 000	4 427 000	4 427 000	4 427 000	4 427 000	4 427 000	4 427 000
Total non current liabilities		13 120 581	13 613 943	24 797 164	24 797 164	26 098 855	26 098 855	24 703 468	26 098 855	26 098 855	26 098 855
TOTAL LIABILITIES		55 785 497	45 851 216	42 054 831	45 469 938	47 611 803	47 611 803	61 412 028	47 611 803	47 611 803	47 611 803
NET ASSETS	10	172 620 138	177 173 131	201 467 864	232 553 243	310 101 551	310 101 551	208 619 718	286 053 413	298 731 018	320 416 650
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	168 157 039	171 033 683	201 467 856	232 553 243	310 101 551	310 101 551	208 619 703	286 053 413	298 731 018	320 416 650
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	168 157 039	171 033 683	201 467 856	232 553 243	310 101 551	310 101 551	208 619 703	286 053 413	298 731 018	320 416 650

Table A7 – Budgeted Cash Flows

Western Cape: Laingsburg (WC051) - Table A7 Budgeted Cash Flows (All)

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	84 528 327	5 955 190	5 378 180	4 953 888	4 953 888	6 563 390	5 437 728	5 917 548	6 214 560
Service charges		2 249 286	3 568 921	24 470 875	28 128 563	29 919 216	29 919 216	19 478 833	35 818 236	33 933 552	35 419 980
Other revenue		649 448	1 284 296	11 480 057	34 131 864	34 465 140	34 465 140	97 240 324	11 587 668	13 280 028	13 813 380
Transfers and Subsidies - Operational	1	26 532 890	21 054 485	25 431 562	28 900 099	24 937 752	24 937 752	20 799 245	29 937 432	27 627 228	28 209 504
Transfers and Subsidies - Capital	1	717 350	-	23 256 502	48 344 050	45 092 100	45 092 100	30 979 882	29 508 291	24 457 764	50 941 291
Interest		-	-	410 543	454 224	884 664	884 664	1 012 320	937 740	980 880	1 039 740
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	(6 430 472)	(82 557 736)	(79 972 144)	(74 947 992)	(74 947 992)	(56 519 443)	(86 619 468)	(94 811 376)	(115 179 084)
Finance charges		-	-	(151)	(956 928)	(956 928)	(956 928)	(205)	(1 003 824)	(1 050 000)	(1 098 288)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		30 148 974	104 005 557	8 446 842	64 407 908	64 347 840	64 347 840	119 554 346	25 603 803	10 335 624	19 361 083
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	(525 438)	(525 438)	(18 135)	(525 438)	(525 438)	(525 438)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	(7 865 821)	(15 857 303)	(48 344 052)	(48 432 120)	(48 432 120)	(13 241 592)	(26 199 348)	(8 050 008)	(21 849 996)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(7 865 821)	(15 857 303)	(48 344 052)	(48 957 558)	(48 957 558)	(13 259 727)	(26 724 786)	(8 575 446)	(22 375 434)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(2 192)	-	(45 070)	-	-	-	(29 689)	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 192)	-	(45 070)	-	-	-	(29 689)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		30 146 782	96 139 736	(7 455 531)	16 063 856	15 390 282	15 390 282	106 264 930	(1 120 983)	1 760 178	(3 014 351)
Cash/cash equivalents at the year begin:	2	(54 258 858)	(27 658 177)	(5 138 778)	3 089 852	2 477 086	2 477 086	2 477 086	2 477 086	9 035 497	18 974 857
Cash/cash equivalents at the year end:	2	(24 112 076)	68 481 559	(12 594 309)	19 153 708	17 867 368	17 867 368	108 742 016	1 356 103	10 795 675	15 960 506

Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

Western Cape: Laingsburg (WC051) - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	(24 112 076)	68 481 559	(12 594 309)	19 153 708	17 867 368	17 867 368	111 219 102	1 356 103	10 795 675	15 960 506
Other current investments > 90 days		33 728 756	(68 395 459)	15 122 247	6 841 751	7 366 538	7 366 538	(89 130 307)	7 681 394	8 181 182	8 394 698
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		9 616 680	86 100	2 527 938	25 995 459	25 233 906	25 233 906	22 088 795	9 037 497	18 976 857	24 355 204
Application of cash and investments											
Unspent conditional transfers		8 329 439	5 122 056	8 833 369	1 710 919	1 148 155	1 148 155	28 743 288	1 148 155	1 148 155	1 148 155
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(5 321 464)	(5 709 609)	(5 941 510)	(6 175 830)	(7 229 602)	(7 229 602)	(6 091 658)	(8 031 529)	(8 870 342)	(9 747 739)
Other working capital requirements	3	11 729 520	(14 281 359)	(990 398)	28 888 443	27 376 357	27 376 357	4 666 586	15 120 249	14 442 380	13 758 373
Other provisions		23 079	22 964	2 419	3 008	407	407	(2)	407	407	407
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		37 816 258	8 094 813	4 320 693	27 431 404	21 701 910	21 701 910	27 316 171	8 643 875	7 127 193	5 565 789
Surplus(shortfall) - Excl Non-Current Creditors Trf to D		(28 199 578)	(8 008 713)	(1 792 755)	(1 435 945)	3 531 996	3 531 996	(5 227 376)	393 622	11 849 664	18 789 415
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) -Incl Non-Current Creditors Trf to D		(28 199 578)	(8 008 713)	(1 792 755)	(1 435 945)	3 531 996	3 531 996	(5 227 376)	393 622	11 849 664	18 789 415

Table A9 – Asset Management

Western Cape: Laingsburg (WC051) - Table A9 Asset Management (All)

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcom	Audited Outcom	Audited Outcom	Original Budget	Adjusted Budget	Full Year Forecas	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
CAPITAL EXPENDITURE										
Total New Assets	1	43 219 731	21 927 450	17 357 831	40 744 002	39 352 068	39 352 068	26 199 348	8 050 008	21 849 996
<i>Roads Infrastructure</i>		120 461	860 962		4 699 167	4 618 956	4 618 956	7 123 536		
<i>Storm water Infrastructure</i>		57 171	2 374 909	5 709 569	1 911 835	961 104	961 104	435 468		
<i>Electrical Infrastructure</i>		6 905 339	126 203						2 300 004	3 450 000
<i>Water Supply Infrastructure</i>		29 774 048	15 927 247		15 244 000	12 943 008	12 943 008	8 440 452		
<i>Sanitation Infrastructure</i>		4 299 762	2 000 712	11 425 142	18 889 000	20 598 996	20 598 996	10 199 892	5 750 004	18 399 996
Infrastructure		41 156 781	21 290 033	17 134 711	40 744 002	39 122 064	39 122 064	26 199 348	8 050 008	21 849 996
Community Facilities		2 165 412								
Sport and Recreation Facilities		226 568								
Community Assets		2 391 980	-	-	-	-	-	-	-	-
Operational Buildings			83 314							
Other Assets		-	83 314	-	-	-	-	-	-	-
Computer Equipment		184 996	46 183	20 254						
Furniture and Office Equipment		30 235	3 600			230 004	230 004			
Machinery and Equipment		(544 261)	15 720	202 866						
Transport Assets			488 600							
Total Renewal of Existing Assets	2	71 952	-	-	7 600 050	9 080 052	9 080 052	-	-	-
Sport and Recreation Facilities		71 952			7 600 050	7 680 048	7 680 048			
Community Assets		71 952	-	-	7 600 050	7 680 048	7 680 048	-	-	-
Computer Equipment						399 996	399 996			
Machinery and Equipment						1 000 008	1 000 008			
Total Upgrading of Existing Assets	6	-	448 259	-	-	-	-	-	-	-
Sport and Recreation Facilities			448 259							
Community Assets		-	448 259	-	-	-	-	-	-	-
Total Capital Expenditure	4	43 291 683	22 375 709	17 357 831	48 344 052	48 432 120	48 432 120	26 199 348	8 050 008	21 849 996
<i>Roads Infrastructure</i>		120 461	860 962		4 699 167	4 618 956	4 618 956	7 123 536		
<i>Storm water Infrastructure</i>		57 171	2 374 909	5 709 569	1 911 835	961 104	961 104	435 468		
<i>Electrical Infrastructure</i>		6 905 339	126 203						2 300 004	3 450 000
<i>Water Supply Infrastructure</i>		29 774 048	15 927 247		15 244 000	12 943 008	12 943 008	8 440 452		
<i>Sanitation Infrastructure</i>		4 299 762	2 000 712	11 425 142	18 889 000	20 598 996	20 598 996	10 199 892	5 750 004	18 399 996
Infrastructure		41 156 781	21 290 033	17 134 711	40 744 002	39 122 064	39 122 064	26 199 348	8 050 008	21 849 996
Community Facilities		2 165 412								
Sport and Recreation Facilities		298 520	448 259		7 600 050	7 680 048	7 680 048			
Community Assets		2 463 932	448 259	-	7 600 050	7 680 048	7 680 048	-	-	-
Operational Buildings			83 314							
Other Assets		-	83 314	-	-	-	-	-	-	-
Computer Equipment		184 996	46 183	20 254		399 996	399 996			
Furniture and Office Equipment		30 235	3 600			230 004	230 004			
Machinery and Equipment		(544 261)	15 720	202 866		1 000 008	1 000 008			
Transport Assets			488 600							
TOTAL CAPITAL EXPENDITURE - Asset Class		43 291 683	22 375 709	17 357 831	48 344 052	48 432 120	48 432 120	26 199 348	8 050 008	21 849 996

Western Cape: Laingsburg (WC051) - Table A9 Asset Management (All)

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcom	Audited Outcom	Audited Outcom	Original Budget	Adjusted Budget	Full Year Forecas	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
ASSET REGISTER SUMMARY - PPE (WDV)	5	174 209 792	162 190 041	210 043 237	241 531 916	306 938 876	306 938 876	283 839 680	284 781 644	299 196 620
<i>Roads Infrastructure</i>		15 327 778	16 621 331	6 913 455	12 711 341	36 832 705	36 832 705	39 337 285	39 337 285	39 337 285
<i>Storm water Infrastructure</i>		36 689 377	39 007 115	37 706 919	33 803 561	28 950 009	28 950 009	28 206 789	25 558 665	22 788 729
<i>Electrical Infrastructure</i>		7 159 428	2 937 908	10 315 569	10 253 176	16 544 384	16 544 384	16 053 295	17 923 963	20 924 887
<i>Water Supply Infrastructure</i>		40 954 140	31 765 872	48 912 969	64 088 437	78 952 706	78 952 706	74 169 170	72 450 974	70 653 746
<i>Sanitation Infrastructure</i>		15 096 287	14 661 307	33 081 315	40 378 792	59 111 955	59 111 955	50 182 515	54 462 843	71 325 555
<i>Solid Waste Infrastructure</i>		32 066	32 066	8 531 603	8 531 375	9 683 439	9 683 439	9 682 515	9 676 875	9 670 971
Infrastructure		115 259 076	105 025 599	145 461 830	169 766 682	230 075 198	230 075 198	217 631 569	219 410 605	234 701 173
Community Assets		10 918 971	9 033 098	9 179 950	16 765 337	21 808 269	21 808 269	14 117 721	14 053 545	13 986 405
Heritage Assets			43 354	43 354	43 354	43 354	43 354	43 354	43 354	43 354
Investment properties		23 480 361	23 480 361	23 414 113	23 414 113	22 152 686	22 152 686	22 152 686	22 152 686	22 152 686
Other Assets		2 061 270	1 591 532	9 636 164	9 529 130	903 425	903 425	2 321 077	2 165 329	2 002 417
Intangible Assets		202 425	172 536	621 646	611 122	524 909	524 909	524 393	512 849	500 777
Computer Equipment		380 621	456 692	237 260	56 336	303 640	303 640	(105 224)	(303 752)	(511 412)
Furniture and Office Equipment		633 913	638 382	145 757	320 357	477 397	477 397	223 453	(57 743)	(351 875)
Machinery and Equipment		876 536	863 269	928 648	640 603	3 345 408	3 345 408	629 784	503 904	372 228
Transport Assets		2 609 478	3 098 077	2 587 374	2 587 374	2 261 732	2 261 732	2 261 732	2 261 732	2 261 732
Land		17 787 141	17 787 141	17 787 141	17 797 508	25 042 858	25 042 858	24 039 135	24 039 135	24 039 135
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		174 209 792	162 190 041	210 043 237	241 531 916	306 938 876	306 938 876	283 839 680	284 781 644	299 196 620
Depreciation	7	6 356 134		6 371 171	5 918 520	5 929 044	5 929 044	5 993 541	6 269 231	6 557 623
Repairs and Maintenance by Asset Class	3	2 665 667	1 639 888	1 915 694	1 792 320	1 731 888	1 731 888	1 828 518	1 925 070	2 026 758
<i>Electrical Infrastructure</i>		368 008	339 030	625 759	473 748	397 596	397 596	417 089	436 267	456 335
<i>Water Supply Infrastructure</i>		357		2 816	4 308	4 308	4 308	4 560	4 811	5 082
<i>Sanitation Infrastructure</i>		34 986	35 724	13 757	16 968	15 936	15 936	16 874	17 812	18 814
Infrastructure		403 351	374 754	642 332	495 024	417 840	417 840	438 523	458 890	480 231
Community Facilities		869 715	14 433	1 970	46 212	46 212	46 212	48 713	51 192	53 796
Community Assets		869 715	14 433	1 970	46 212	46 212	46 212	48 713	51 192	53 796
Operational Buildings		383 518	150 738	295 124	279 684	142 992	142 992	150 187	157 284	164 723
Housing		277			1 260	1 260	1 260	1 320	1 380	1 440
Other Assets		383 795	150 738	295 124	280 944	144 252	144 252	151 507	158 664	166 163
Furniture and Office Equipment		1 759	2 035	2 376	2 316	3 372	3 372	3 579	3 777	3 997
Machinery and Equipment		330 012	419 951	238 404	179 436	198 636	198 636	210 269	221 966	234 279
Transport Assets		677 035	677 977	735 488	788 388	921 576	921 576	975 927	1 030 581	1 088 292
TOTAL EXPENDITURE OTHER ITEMS		9 021 801	1 639 888	8 286 865	7 710 840	7 660 932	7 660 932	7 822 059	8 194 301	8 584 381

Table A10 – Basic Service Delivery Measurement

WC051 Laingsburg - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		700	700	700	700	700	710	780	800	
Sanitation (free minimum level service)		700	700	700	700	700	710	780	800	
Electricity/other energy (50kwh per household per month)		700	700	700	700	700	710	780	800	
Refuse (removed at least once a week)		700	700	700	700	700	710	780	800	
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		224	242	256	236	236	236	259	309	
Sanitation (free sanitation service to indigent households)		1 277	1 352	1 361	1 322	1 322	1 322	1 437	1 741	
Electricity/other energy (50kwh per indigent household per month)		712	756	786	941	941	941	1 098	1 384	
Refuse (removed once a week for indigent households)		1 008	1 094	1 159	1 129	1 129	1 129	1 237	1 468	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	
Total cost of FBS provided	8	3 221	3 444	3 562	3 628	3 628	3 628	4 032	4 901	
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	
Sanitation (Rand per household per month)		132	149	157	168	168	178	189	200	
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	
Refuse (average litres per week)		97	120	134	145	145	145	157	176	
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Annual Budget Process

The IDP and budget process must be one process. It is considered that a well-run budget process that incorporates the IDP review will facilitate community input, encourage discussion, promote a better understanding of community needs, provide an opportunity for feedback and improve accountability and responsiveness to the needs of the local communities. It also positions the municipality to represent the needs of the community and to provide useful inputs to the relevant provincial and national department strategies and budgets.

POLITICAL OVERSIGHT OVER THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key assurance providers in accomplishing the linkage between the IDP and the Budget of a municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The mayor must, according to the MFMA, co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP, budget and related policies. The mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council at least 10 months before the start of the next financial year.

It is of the utmost importance that the municipality keep to their IDP / Budget Process Plan, to ensure that the IDP is being financed and implemented. Laingsburg drafted and implemented the IDP / Budget Process Plan, with the mayor taking the lead in ensuring compliance and inclusive planning.

Section 6 – Overview of alignment of annual budget with IDP

The IDP serves as a guideline to the municipality for the correct budget and resource allocations in ensuring that it meets the needs of its residents. It is also an integrated inter-governmental system of planning which requires the involvement of all three spheres of government. Contributions are made by provincial and national government to assist municipal planning and therefore government has created a range of policies and strategies to support and guide development and to ensure alignment between all spheres of government as stated by the section 24 of the Municipal Systems Act, No 32 of 2000.

The Municipality's budget is influenced by the municipal strategic focus areas and strategic objectives as identified in the IDP. The Service Delivery Budget Implementation Plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets.

The budget has been compiled in accordance with the municipality's IDP document. Also refer to tables SA3, SA4 and SA5 which is aligned with the strategic objectives and goals of the municipality.

The following table highlights the IDP's seven strategic objectives or key performance areas for the 2024/25 – 2026/27 MTREF and further planning refinements that have directly informed the compilation of the budget.

	STRATEGIC OBJECTIVE
OBJECTIVE 1	Developing a safe, clean, healthy and sustainable environment for Communities
OBJECTIVE 2	Promote local economic development
OBJECTIVE 3	Improve the living environment of all people in Laingsburg
OBJECTIVE 4	Provision of Infrastructure to deliver improved services to all residents and business
OBJECTIVE 5	To create an institution with skilled employees to provide a professional service to its clientele guided by Municipal values
OBJECTIVE 6	To achieve financial viability in order to render affordable services to residents
OBJECTIVE 7	Effective Maintenance and management of municipal assets and natural resources

Reconciliation - IDP strategic objectives and budgeted revenue and expenditure

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
Responsive, accountable, effective and efficient local government	Inclusion and access	02								142 282	134 894	163 489
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	142 282	134 894	163 489

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
Responsive, accountable, effective and efficient local government	Inclusion and access									142 282	134 894	163 489
Allocations to other priorities												
Total Expenditure			1	-	-	-	-	-	-	142 282	134 894	163 489

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
An efficient, competitive and responsive economic infrastructure network	Growth	A				4 806			46 722	26 199	8 050	21 850
An efficient, effective and development-oriented public service	Growth	B				16			-	-	-	-
Responsive, accountable, effective and efficient local government	Growth	C				12 486			1 710	-	-	-
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	17 308	-	-	48 432	26 199	8 050	21 850

Section 7 – Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. Performance management is required to operate in accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information.

This budget is indicative of our commitment to achieving the objectives of local government as set out in the Constitution of the Republic of South Africa. Laingsburg municipality do have its challenges but intend to achieve the before mentioned in an efficient, effective, and sustainable manner. These commitments are entrenched in our mission, vision, and value statements and as such are reflected in our budget and services delivery processes. The MTREF has been compiled in a manner that will promote sustainable service delivery and to ensure growth over the medium term to long term. Measurable performance objectives are indicators included in the annual budget support tables SA4 and SA7.

Supporting Table SA7 Measurable performance objectives

WC051 Laingsburg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Municipal governance and administration										
Executive and council										
Municipal Manager, Town Secretary										
To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Develop a Risk Based Audit Plan for 2025/25 and submit to the Audit Committee for consideration by 30 June 2025	1	1	1	1	1	1	1	1	1
Provision of infrastructure to deliver improved services to all residents and business	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x 100]	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Finance and Compliance										
Finance and Administration: Core										
Finance										
To achieve financial viability in order to render affordable services to residents	Achieve a debtor payment percentage of 75% by 30 June 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2025				863	864	864	896	896	896
Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025				1 338.0	1 372.0	1 372.0	1 336	1 336	1 336
Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties connected to the municipal waste water sanitation/sewage network for sewerage service, irrespective of the number of water closets (biletts) and billed for the service as at 30 June 2025				1 296	1 320	1 320	1 294	1 294	1 294
Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025				1 346	1 368	1 368	1 341	1 341	1 341
Improve the standards of living of all people in Laingsburg	Provide free 50kWh electricity to indigent households as at 30 June 2025				464	397	397	456	456	456
Improve the standards of living of all people in Laingsburg	Provide free 6kl water to indigent households as at 30 June 2025				743	534	534	580	580	580
Improve the standards of living of all people in Laingsburg	Provide free basic sanitation to indigent households as at 30 June 2025				538	538	538	580	580	580
Improve the standards of living of all people in Laingsburg	Provide free basic refuse removal to indigent households as at 30 June 2025				546	546	546	580	580	580

WC051 Laingsburg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community Services										
Community Services - Manager:										
Community and Social Services: Non-core Function: Disaster Management										
<i>Developing a safe, clean, healthy and sustainable environment for communities</i>	Review the Disaster Management Plan and submit to Council by 31 March 2025				1	1	1	1	1	1
Infrastructure Services										
Energy Sources: Core Function:										
<i>Effective Maintenance and manage of municipal assets and natural resources</i>	Limit the % electricity unaccounted for to less than 10% by 30 June 2025 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] × 100]				10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Water Management: Core Function:										
<i>Effective Maintenance and manage of municipal assets and natural resources</i>	Limit unaccounted for water to less than 30% by 30 June 2025 [(Number of Kilo litres Water Purchased or Purified - Number of Kilo litres Water Sold) / Number of Kilo litres Water Purchased or Purified × 100]				30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
<i>Effective Maintenance and manage of municipal assets and natural resources</i>	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e- coli)/Number of water samples tested) × 100]				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Waste Water Management: Core										
<i>Effective Maintenance and manage of municipal assets and natural resources</i>	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2025 [(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples tested) × 100]				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
And so on for the rest of the Votes										

Supporting Table SA8 Performance indicators and benchmarks

WC051 Laingsburg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	-	-	-	-	-	-	-	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical								491 071	501 000	511 000
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)								1 129	1 264	1 416
	% Volume (units purchased and generated less units sold)/units purchased and generated								8.0%	8.0%	8.0%
	Bulk Purchase										
Water Volumes :System input	Water treatment works										
	Natural sources								439 399	448 000	457 000
	Total Volume Losses (kt)								147	149	152
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)								797	893	1 000
	% Volume (units purchased and generated less units sold)/units purchased and generated								33.4%	30.0%	28.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-3.7%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	-	-	-

Section 8 – Budget policies & By-Laws

DRAFT POLICIES

- Tariff Policy dealing with all services delivered.
- Budget & Budget Implementation Policy.
- Virement Policy.
- Municipal Property Rates Policy.
- Customer Care, Credit Control and Debt Collection Policy.
- Bad Debt Write-Off Policy
- Cash Management and Investment Policy.
- Borrowing Policy. (included within the Funding & Reserves Policy)
- Funding and Reserves Policy.
- Policy related to long-term financial planning.
- Supply Chain Management Policy.
- Preferential Procurement Policy.
- Asset Management Policy (including dealing with the disposal of municipal land)
- Infrastructure Procurement Policy.
- Indigents Policy
- Cost Containment Measures Policy
- Water Distribution Losses Policy
- Electricity Distribution Losses Policy

DRAFT BY-LAWS

- Municipal Property Rates By-Law
- Tariff By-Law
- Customer Care, Credit Control & Debt Collection By-Law

All the above policies are and will be made available on the Municipality's website

Section 9 – Overview of budget assumptions

BUDGET ASSUMPTIONS					
	TABB	CY ORGB	ADJ	BY+1	BY+2
NT					
CPI	4.90	4.90	4.90	4.60	4.60
MAXIMUM ADJUSTMENT RATE	4.90	4.90	4.90	4.60	4.60
MUNICIPALITY ADJUSTMENT RATE	6.00	6.00	6.00	6.00	6.00
PRIMA INTEREST RATE					
BASE RATE ON 1 JULY	11.75	11.75	11.75	11.75	11.75
ESKOM					
PURCHASE RATE	12.72	12.72	12.72	12.74	15.70
SELLING RATE	15.10	15.10	15.10	14.70	17.77
GROWTH - CREDIT SALES	-2.00	-2.00	-2.00	2.00	3.00
GROW - PREPAID SALES	-2.00	-2.00	-2.00	2.00	3.00
LINE LOSSES	8.00	5.00	5.00	5.00	5.00
PERSONNEL COSTS					
BARGAINING AGREEMENT	5.00	4.90	4.90	4.60	4.60
NOTCH INCREASE	2.50	2.50	2.50	2.50	2.50
STANDBY ALLOWANCE - COUNCIL % OF BARGAI	100	100	100	100	100
FIRE DEPARTMENT - CALL-OUT FEE	500.00	500.00	500.00	523.00	547.00
HOUSING ALLOWANCE	1 065.40	1 065.40	1 065.40	1 114.00	1 165.00
MEDICAL FUND SUBSIDY	5 252.00	5 252.00	5 252.00	5 494.00	5 747.00
OVERTIME - DECREASE	1.00	1.00	1.00	1.00	1.00
COUNCILLOR REMUNERATION					
INCREASE - COUNCIL MEMBERS	5.00	5.00	5.00	5.00	5.00
PHONE - MAYOR /PM	3 600	3 400	3 400	3 400	3 400
PHONE - SPEAKER /PM	3 600	3 400	3 400	3 400	3 400
PHONE - COUNCIL MEMBER /PM	3 600	3 400	3 400	3 400	3 400
DATA CARDS - PER C/MEMBER/pm	300	300	300	300	300
INCREASE MUNICIPAL MANAGER					
INCREASE - MUNICIPAL MANAGER	3.00	3.00	3.00	3.00	3.00
FUEL					
DIESEL PRICE % INCREASE	15.00	15.00	15.00	15.00	15.00
OIL PRICE % INCREASE	15.00	15.00	15.00	15.00	15.00
DIESEL PRICE	21.95	21.95	25.24	29.03	33.38
PETROL PRICE	22.95	22.95	26.39	30.35	34.90
INDIGENT NUMBERS					
	710	710	750	780	800
MUNICIPAL CONTRIBUTION TO EPWP					
	500 004	500 004	500 004	523 008	547 068
WARD COMMITTEE AND COUNCIL MEMBERS					
EQ CONTRIBUTION	1 729 000	1 729 000	1 729 000	1 799 000	1 871 000
DEFINED BENEFITS INTEREST RATE					
	8.00	5.00	5.00	5.00	5.00

BUDGET ASSUMPTIONS

	TABB	CY ORGB	ADJ	BY+1	BY+2
REFUSE DUMP INTEREST RATE	8.00	5.00	5.00	5.00	5.00
SERVICES TARIFFS					
ELECTRICITY - OTHER	15.10	15.10	15.10	14.70	17.77
WATER - BASIC	6.00	6.00	4.90	4.60	4.60
WATER - CONSUMPTION	6.00	6.00	6.00	4.60	4.60
REFUSE	6.00	6.00	6.00	4.60	4.60
SEWERAGE	6.00	6.00	6.00	4.60	4.60
RATES TARIFFS	-11.00	-11.00	-11.00	5.00	5.00
MUNICIPAL RENTAL HOUSES	6.00	6.00	6.00	7.00	7.00
MUNICIPAL HALLS	6.00	6.00	6.00	4.60	4.60
DEBTORS PAYMENT %					
RATES - Res	96.00	96.00	96.00	95.00	95.00
RATES - Buss	100.00	100.00	100.00	100.00	100.00
RATES - Agri	96.00	96.00	96.00	90.00	90.00
RATES - Govt	100.00	100.00	102.00	100.00	100.00
ELECTRICITY	97.00	97.00	97.00	95.00	95.00
WATER	93.00	93.00	93.00	95.00	95.00
REFUSE	92.00	92.00	92.00	95.00	95.00
SEWERAGE	92.00	92.00	92.00	95.00	95.00
HOUSE RENTALS	99.00	99.00	99.00	95.00	95.00
PROVISION FOR BAD DEBTS					
RATES - Res	-	-	-	-	-
RATES - Buss	4.00	4.00	4.00	5.00	5.00
RATES - Agri	4.00	4.00	4.00	10.00	10.00
RATES - Govt	-	-	-2.00	-	-
ELECTRICITY	3.00	3.00	3.00	5.00	5.00
WATER	7.00	7.00	7.00	5.00	5.00
REFUSE	8.00	8.00	8.00	5.00	5.00
SEWERAGE	8.00	8.00	8.00	5.00	5.00
HOUSE RENTALS	1.00	1.00	1.00	5.00	5.00
TRAFFIC FINES - PAYMENT %					
MUNICIPAL	35.00	35.00	35.00	40.00	40.00
PROVINCIAL	12.00	12.00	12.00	15.00	15.00
(ASOD) - AVERAGE SPEED OVER DISTANCE	25.00	25.00	25.00	30.00	30.00
IMPAIRMENT TRAFFIC FINES					
MUNICIPAL	65.00	65.00	65.00	60.00	60.00
PROVINCIAL	88.00	88.00	88.00	85.00	85.00
(ASOD) - AVERAGE SPEED OVER DISTANCE	75.00	75.00	75.00	70.00	70.00
WITHDRAWALS TRAFFIC FINES					
MUNICIPAL	0.005	0.005	0.005	0.005	0.005
PROVINCIAL	0.010	0.010	0.010	0.010	0.010
(ASOD) - AVERAGE SPEED OVER DISTANCE	0.150	0.150	0.150	0.150	0.150

BUDGET ASSUMPTIONS

	TABB	CY ORGB	ADJ	BY+1	BY+2
DEDUCTIONS TRAFFIC FINES					
MUNICIPAL	0.050	0.050	0.05	0.05	0.05
PROVINCIAL	0.050	0.050	0.05	0.05	0.05
(ASOD) - AVERAGE SPEED OVER DISTANCE	0.050	0.050	0.05	0.05	0.05
DEBT WRITE-OFF TRAFFIC FINES					
MUNICIPAL	0.050	0.050	0.05	0.05	0.05
PROVINCIAL	0.010	0.010	0.01	0.01	0.01
(ASOD) - AVERAGE SPEED OVER DISTANCE	0.150	0.150	0.15	0.15	0.15
REPAIRS AND MAINTENANCE					
	5.90	5.90	5.90	5.60	5.60
GENERAL EXPENDITURE					
	4.90	4.90	4.90	4.60	4.60
EXPENDITURES ON GENERAL EXPENDITURE					
	100.00	100.00	100.00	100.00	100.00
EXTERNAL AUDIT FEES - GROSS ACCOUNT					
ROUNDING - AUDIT FEES	8 500 000				
	8 499 996	8 499 996	8 499 996	8 890 992	9 299 976
GROWTH RATE OF SERVICES					
ELECTRICITY - NEW CONSUMERS	5	5	5	5	5
ELECTRICITY - CONSUMPTION IN KWH	-2.0	-2.0	-2.0	-2.0	-2.0
WATER - NEW CONSUMERS	5	5	5	5	5
WATER - CONSUMPTION IN KL	-2.0	-2.0	-2.0	-2.0	-2.0
REFUSE	5.0	5.0	5.0	5.0	5.0
SEWERAGE	5.0	5.0	5.0	5.0	5.0

Section 10 – Overview of budget funding

FUNDING THE BUDGET

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows as well as prior years' accumulated cash surpluses.

Operational budget to be funded as follow:

Supporting Table SA10 Funding measurement

WC051 Laingsburg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	30 147	96 140	(7 456)	16 064	15 390	15 390	106 265	229 527	439 635	713 401
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	-	-	-	-	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(3 221)	(3 444)	(3 562)	(3 628)	(3 628)	(3 628)	-	(4 032)	(4 901)	(5 371)
Service charge rev % change - macro CPIX target ex clusive	18(1)a,(2)	5	N.A.	0.9%	(2.6%)	(4.1%)	(6.0%)	(6.0%)	(106.0%)	5.1%	15.6%	3.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	(90.0%)	(2595.3%)	(1176.4%)	(1864.1%)	(1911.0%)	(1911.0%)	0.0%	(1310.6%)	(1084.0%)	(1032.3%)
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)i	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(v)i	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Section 11 – Expenditure on allocations and grant programmes

Supporting Table SA18 Transfers and grant receipts

Western Cape: Laingsburg (WC051) - Table SA18 Transfers and Grant Receipts										
Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Rand										
RECEIPTS										
Operating										
National Government										
Expanded Public Works Programme Integrated Grant		1 252 000	3 150 000	1 074 000	1 173 000	1 173 000	1 173 000	1 209 000		
Local Government Financial Management Grant		2 925 000	1 000 000	1 750 000				1 800 000	1 899 996	2 000 004
Municipal Disaster Grant		400 000								
Municipal Infrastructure Grant		13 221 000	5 519 000	7 130 000	14 211 050	13 260 096	13 260 096	6 918 996	7 020 000	7 206 996
Total Operating/National Government		17 798 000	9 669 000	9 954 000	15 384 050	14 433 096	14 433 096	9 927 996	8 919 996	9 207 000
Provincial Government										
Capacity Building and Other		(1 357 872)	(784 863)	1 646 046				2 162 004	(2 213 004)	(14 133 996)
Total Operating/Provincial Government		(1 357 872)	(784 863)	1 646 046	-	-	-	2 162 004	(2 213 004)	(14 133 996)
District Municipalities										
Capacity Building and Other		800 000								
Total Operating/District Municipalities		800 000	-	-	-	-	-	-	-	-
Other Grant Providers										
Local Government, Water and Related Service SETA			36 631	(52 502)						
Total Operating/Other Grant Providers		-	36 631	(52 502)	-	-	-	-	-	-
Total Operating		17 240 128	8 920 768	11 547 544	15 384 050	14 433 096	14 433 096	12 090 000	6 706 992	(4 926 996)
Capital										
National Government										
Integrated National Electrification Programme Grant		3 600 000							2 000 004	3 000 000
Water Services Infrastructure Grant		7 496 000	7 496 000	17 360 000	34 133 000	31 832 004	31 832 004	14 208 996	5 000 004	15 999 996
Total Capital/National Government		11 096 000	7 496 000	17 360 000	34 133 000	31 832 004	31 832 004	14 208 996	7 000 008	18 999 996
Provincial Government										
Infrastructure		3 317 350						2 000 004		
Capacity Building and Other		1 110 000	500 000							
Total Capital/Provincial Government		4 427 350	500 000	-	-	-	-	2 000 004	-	-
Total Capital		15 523 350	7 996 000	17 360 000	34 133 000	31 832 004	31 832 004	16 209 000	7 000 008	18 999 996
TOTAL		32 763 478	16 916 768	28 907 544	49 517 050	46 265 100	46 265 100	28 299 000	13 707 000	14 073 000

Supporting Table SA19 Expenditure on transfers and grant programme

Western Cape: Laingsburg (WC051) - Table SA19 Expenditure on Transfers and Grant										
Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Rand										
EXPENDITURE										
Operating										
National Government										
Equitable Share		13 694 192	12 686 284	11 917 191	13 535 160	11 770 176	11 770 176	13 022 322	13 698 090	14 406 273
Expanded Public Works Programme Integrated Grant		659 421		457 541	825 924	825 924	825 924	1 209 000		
Local Government Financial Management Grant		3 431 435	2 150 889	1 925 095	1 893 108	2 413 056	2 413 056	2 531 314	2 647 744	2 769 551
National Treasury								7 153 951	7 653 746	7 867 263
Total National Government		17 785 048	14 837 173	14 299 827	16 254 192	15 009 156	15 009 156	23 916 587	23 999 580	25 043 087
Provincial Government										
Infrastructure		123 815	1 168	3 135	6 324	6 324	6 324	6 636	6 936	7 260
Capacity Building and Other		1 150 837	1 260 000	1 092 904	1 337 928	1 438 104	1 438 104	2 396 572	5 617 964	17 650 539
Total Provincial Government		1 274 652	1 261 168	1 096 039	1 344 252	1 444 428	1 444 428	2 403 208	5 624 900	17 657 799
District Municipalities										
Capacity Building and Other		160 344	24 303							
Total District Municipalities		160 344	24 303	-	-	-	-	-	-	-
Total Operating		19 220 044	16 122 644	15 395 866	17 598 444	16 453 584	16 453 584	26 319 795	29 624 480	42 700 886
Capital										
National Government										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 368 294							2 300 004	3 450 000
Municipal Infrastructure Grant		27 864 314	16 770 862	5 709 569	14 211 052	13 260 108	13 260 108	7 559 004		
Water Services Infrastructure Grant		(732 939)	4 983 150	11 425 142	34 133 000	31 832 004	31 832 004	16 340 340	5 750 004	18 399 996
Total National Government		31 499 669	21 754 012	17 134 711	48 344 052	45 092 112	45 092 112	23 899 344	8 050 008	21 849 996
Provincial Government										
Infrastructure		6 274 968						2 300 004		
Capacity Building and Other		2 463 932	621 697	49 807		3 340 008	3 340 008			
Total Provincial Government		8 738 900	621 697	49 807	-	3 340 008	3 340 008	2 300 004	-	-
Total Capital		40 238 569	22 375 709	17 184 518	48 344 052	48 432 120	48 432 120	26 199 348	8 050 008	21 849 996
TOTAL		59 458 613	38 498 353	32 580 384	65 942 496	64 885 704	64 885 704	52 519 143	37 674 488	64 550 882

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

Western Cape: Laingsburg (WC051) - Table SA20 Reconciliation of transfers, grants receipts and unspent funds

Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcom	Audited Outcom	Audited Outcom	Original Budget	Adjusted Budget	Full Year Forecas	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Operating Transfers and Grants:										
National Government:										
Opening Balance		(1 293 446)	(403 492)	(1 209 435)	(1 209 435)	(547 968)	(547 968)	(547 968)	(547 968)	(547 968)
Receipts		(17 798 000)	(9 669 000)	(9 954 000)	(15 384 050)	(14 433 096)	(14 433 096)	(9 927 996)	(8 919 996)	(9 207 000)
Transferred to Revenue/Capital Expenditure		19 091 446	9 915 641	8 871 269	15 384 050	14 433 096	14 433 096	9 927 996	8 919 996	9 207 000
Closing Balance		-	(156 851)	(2 292 166)	(1 209 435)	(547 968)	(547 968)	(547 968)	(547 968)	(547 968)
Opening Balance		(351 190)	(507 024)	(501 483)	(501 484)	(600 187)	(600 187)	(600 187)	(600 187)	(600 187)
Receipts		1 357 872	784 863	(1 646 046)	-	-	-	(2 162 004)	2 213 004	14 133 996
Transferred to Revenue/Capital Expenditure		(1 833 131)	(2 355 589)	1 532 845	-	-	-	2 162 004	(2 213 004)	(14 133 996)
Closing Balance		(826 449)	(2 077 750)	(614 684)	(501 484)	(600 187)	(600 187)	(600 187)	(600 187)	(600 187)
Opening Balance		-	(400 000)	-	-	-	-	-	-	-
Receipts		(800 000)	-	-	-	-	-	-	-	-
Transferred to Revenue/Capital Expenditure		400 000	21 289	-	-	-	-	-	-	-
Closing Balance		(400 000)	(378 711)	-	-	-	-	-	-	-
Receipts		-	(36 631)	52 502	-	-	-	-	-	-
Transferred to Revenue/Capital Expenditure		-	-	(52 502)	-	-	-	-	-	-
Closing Balance		-	(36 631)	-	-	-	-	-	-	-
Total Operating Transferred to Revenue/Capital Expenditure		17 658 315	7 581 341	10 351 612	15 384 050	14 433 096	14 433 096	12 090 000	6 706 992	(4 926 996)
Total Operating Transfers and Grants - Closing Balance		(1 226 449)	(2 649 943)	(2 906 850)	(1 710 919)	(1 148 155)	(1 148 155)	(1 148 155)	(1 148 155)	(1 148 155)
Opening Balance		(343 491)	(7 102 990)	-	-	-	-	-	-	-
Receipts		(11 096 000)	(7 496 000)	(17 360 000)	(34 133 000)	(31 832 004)	(31 832 004)	(14 208 996)	(7 000 008)	(18 999 996)
Transferred to Revenue/Capital Expenditure		3 993 010	12 138 277	11 433 481	34 133 000	31 832 004	31 832 004	14 208 996	7 000 008	18 999 996
Closing Balance		(7 446 481)	(2 460 713)	(5 926 519)	-	-	-	-	-	-
Opening Balance		(1 301 913)	-	-	-	-	-	-	-	-
Receipts		(4 427 350)	(500 000)	-	-	-	-	(2 000 004)	-	-
Transferred to Revenue/Capital Expenditure		6 072 754	488 600	-	-	-	-	2 000 004	-	-
Closing Balance		343 491	(11 400)	-	-	-	-	-	-	-
Total Capital Transferred to Revenue/Capital Expenditure		10 065 764	12 626 877	11 433 481	34 133 000	31 832 004	31 832 004	16 209 000	7 000 008	18 999 996
Total Capital Transfers and Grants - Closing Balance		(7 102 990)	(2 472 113)	(5 926 519)	-	-	-	-	-	-
Total Transferred to Revenue/Capital Expenditure		27 724 079	20 208 218	21 785 093	49 517 050	46 265 100	46 265 100	28 299 000	13 707 000	14 073 000
Total Transfers and Grants - Closing Balance		(8 329 439)	(5 122 056)	(8 833 369)	(1 710 919)	(1 148 155)	(1 148 155)	(1 148 155)	(1 148 155)	(1 148 155)

Section 12 – Allocations and grants made by the Municipality

Supporting Table SA21 Transfers and grants made by the municipality.

Any allocation made to an outside body must comply with the requirements of section 67 of the MFMA. This stipulates that before transferring funds to an outside organisation the Municipal Manager, as Accounting Officer, must be satisfied that the organisation or body has the capacity to comply with the agreement and has adequate financial management and other systems in place.

Western Cape: Laingsburg (WC051) - Table SA21 Transfers and Grants made by the municipality										
Description	Ref	2020/21	2021/22	2022/23	Current year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Rand										
Cash Transfers and Grants										
Cash Transfers to Organisations										
Non-profit institutions					1 044	1 044	1 044	1 096	1 137	1 190
Total Cash Transfers to C		-	-	-	1 044	1 044	1 044	1 096	1 137	1 190
Cash Transfers to Groups of Individuals										
Households		336 341	177 737	54 177	208 800	211 452	211 452	157 668	164 916	172 500
Total Cash Transfers to G		336 341	177 737	54 177	208 800	211 452	211 452	157 668	164 916	172 500
Total Cash Transfers and		336 341	177 737	54 177	209 844	212 496	212 496	158 764	166 053	173 690
TOTAL		336 341	177 737	54 177	209 844	212 496	212 496	158 764	166 053	173 690

Section 13 – Councillor Allowances and employee benefits

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 418	2 657	2 926	3 145	3 091	3 091	2 189	3 204	3 364
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		85	107	53	55	53	53	36	55	58
Cellphone Allowance		301	307	339	328	361	361	238	328	343
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		301	100	-	-	-	-	-	-	-
Sub Total - Councillors		3 104	3 172	3 318	3 527	3 505	3 505	2 462	3 587	3 765
% increase	4		2.2%	4.6%	6.3%	(0.6%)	-	(29.8%)	45.7%	5.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 433	3 738	3 819	3 987	3 992	3 992	2 661	4 158	4 378
Pension and UIF Contributions		406	429	454	513	484	484	323	545	580
Medical Aid Contributions		93	97	111	109	132	132	88	109	115
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		205	228	308	219	219	219	219	233	248
Motor Vehicle Allowance	3	542	546	546	546	735	735	490	546	546
Cellphone Allowance	3	39	42	-	-	-	-	-	-	-
Housing Allowances	3	12	12	12	12	13	13	9	12	13
Other benefits and allowances	3	0	0	0	0	0	0	0	0	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		17 078	17 211	18 537	20 110	19 344	19 344	12 784	21 574	21 690
% increase	4	234 290 900.0%	246 057 300.0%	264 700 900.0%	#####	#####	280 514 400.0%	183 123 500.0%	293 529 600.0%	305 806 800.0%
Other Municipal Staff										
Basic Salaries and Wages		1 173	857	747	871	746	746	550	752	799
Pension and UIF Contributions		1 247	1 274	1 148	1 397	1 344	1 344	1 322	1 478	1 586
Medical Aid Contributions		493	497	497	625	722	722	436	630	644
Overtime		10	7	46	5	3	3	2	3	4
Performance Bonus		147	51	57	130	81	81	43	130	144
Motor Vehicle Allowance	3	25	77	46	44	66	66	21	514	550
Cellphone Allowance	3	227	377	96	134	128	128	-	134	140
Housing Allowances	3	110	(52)	229	137	76	76	76	161	231
Other benefits and allowances	3	451	980	1 104	477	561	561	374	588	615
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		246	351	637	749	735	735	403	789	845
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		2 956	3 563	3 860	3 699	3 715	3 715	2 677	4 429	4 759
% increase	4	20.5%	8.3%	(4.2%)	0.4%	-	-	(28.0%)	65.5%	7.4%
Total Parent Municipality		23 138	23 946	25 715	27 336	26 565	26 565	17 923	29 590	30 214
			3.5%	7.4%	6.3%	(2.8%)	-	(32.5%)	65.1%	2.1%

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		668 712	–	102 000			770 712
Chief Whip			–	–	–			–
Executive Mayor			904 884	–	46 800			951 684
Deputy Executive Mayor			403 848	–	46 800			450 648
Executive Committee			–	–	–			–
Total for all other councillors			1 226 592	–	187 200			1 413 792
Total Councillors	8	–	3 204 036	–	382 800			3 586 836
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 360 176	13 608	–	190 425		1 564 209
Chief Finance Officer			1 098 144	228 894	306 864			1 633 902
Manager: Infrastructure			930 156	228 564	261 960			1 420 680
Manager: Community Services			769 404	183 528	222 864			1 175 796
								–
								–
<i>List of each official with packages >= senior manager</i>								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	4 157 880	654 594	791 688	190 425		5 794 587

Supporting Table SA24 Summary of personnel numbers

WC051 Laingsburg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		7	7	-	7	7	-	7	7	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5									
Municipal Manager and Senior Managers	3	2	2	-	2	2	-	2	3	-
Other Managers	7	2	2	-	2	2	-	2	3	-
Professionals		40	34	6	40	34	6	40	34	6
<i>Finance</i>		20	15	5	20	15	5	20	15	5
<i>Spatial/town planning</i>		1	1	-	1	1	-	1	1	-
<i>Information Technology</i>		1	1	-	1	1	-	1	1	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		18	17	1	18	17	1	18	17	1
Technicians		37	37	-	37	37	-	34	35	-
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		1	1	-	1	1	-	1	1	-
<i>Roads</i>		20	20	-	20	20	-	17	17	-
<i>Electricity</i>		1	1	-	1	1	-	1	1	-
<i>Water</i>		4	4	-	4	4	-	7	7	-
<i>Sanitation</i>		3	3	-	3	3	-	3	3	-
<i>Refuse</i>		2	2	-	2	2	-	2	3	-
<i>Other</i>		6	6	-	6	6	-	3	3	-
Clerks (Clerical and administrative)		1	1	-	1	1	-	1	1	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	89	83	6	89	83	6	86	83	6
% increase								(3.4%)		
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	19	14	5	19	14	5	19	14	5
Human Resources personnel headcount	8, 10	1	1	1	1	1	1	1	1	1

Section 14 – Monthly targets for revenue, expenditure and cash flow

WC051 Laingsburg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity		1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	21 593	23 029	23 964
Service charges - Water		529	529	529	529	529	529	529	529	529	529	529	529	6 352	6 802	7 135
Service charges - Waste Water Management		193	193	193	193	193	193	193	193	193	193	193	193	2 319	2 224	2 387
Service charges - Waste Management		568	568	568	568	568	568	568	568	568	568	568	568	6 813	2 978	3 083
Sale of Goods and Rendering of Services		34	34	34	34	34	34	34	34	34	34	34	34	411	465	456
Agency services		22	22	22	22	22	22	22	22	22	22	22	22	270	282	299
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		52	52	52	52	52	52	52	52	52	52	52	52	621	649	688
Interest earned from Current and Non Current As		78	78	78	78	78	78	78	78	78	78	78	78	938	981	1 040
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		9	9	9	9	9	9	9	9	9	9	9	9	102	107	114
Rental from Fixed Assets		183	183	183	183	183	183	183	183	183	183	183	183	2 194	2 296	2 293
Licence and permits		25	25	25	25	25	25	25	25	25	25	25	25	301	315	334
Operational Revenue		4	4	4	4	4	4	4	4	4	4	4	4	51	53	56
Non-Exchange Revenue																
Property rates		470	470	470	470	470	470	470	470	470	470	470	470	5 639	6 202	6 513
Surcharges and Taxes		292	292	292	292	292	292	292	292	292	292	292	292	3 501	3 662	3 881
Fines, penalties and forfeits		2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	29 893	31 269	32 707
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	37 319	35 562	36 365
Interest		25	25	25	25	25	25	25	25	25	25	25	25	295	308	327
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1	1	1	1	1	1	1	1	1	1	1	1	7	7	7
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	118 619	117 192	121 650
Expenditure																
Employee related costs		2 985	2 985	2 985	2 985	2 985	2 985	2 985	2 985	2 985	2 985	2 985	2 985	35 820	36 727	38 797
Remuneration of councillors		299	299	299	299	299	299	299	299	299	299	299	299	3 587	3 765	3 952
Bulk purchases - electricity		1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	14 328	16 153	18 690
Inventory consumed		260	260	260	260	260	260	260	260	260	260	260	260	3 121	3 264	3 414
Debt impairment		2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	2 236	26 831	26 841	28 070
Depreciation and amortisation		499	499	499	499	499	499	499	499	499	499	499	499	5 994	6 269	6 558
Interest		84	84	84	84	84	84	84	84	84	84	84	84	1 004	1 050	1 098
Contracted services		553	553	553	553	553	553	553	553	553	553	553	553	6 638	10 060	22 303
Transfers and subsidies		13	13	13	13	13	13	13	13	13	13	13	13	159	166	174
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	17 129	17 927	18 755
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		9 551	9 551	9 551	9 551	9 551	9 551	9 551	9 551	9 551	9 551	9 551	9 551	114 610	122 223	141 811
Surplus/(Deficit)		334	334	334	334	334	334	334	334	334	334	334	334	4 010	(5 031)	(20 161)
Transfers and subsidies - capital (monetary allocations)		1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	23 670	17 709	41 847
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	27 680	12 678	21 686
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	27 680	12 678	21 686
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	27 680	12 678	21 686
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	2 307	27 680	12 678	21 686

WC051 Laingsburg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand															
Cash Receipts By Source													1		
Property rates	453	453	453	453	453	453	453	453	453	453	453	453	5 438	5 918	6 215
Service charges - electricity revenue	1 757	1 757	####	1 757	1 757	1 757	1 757	1 757	####	####	####	1 757	21 086	22 134	23 035
Service charges - water revenue	500	500	500	500	500	500	500	500	500	500	500	500	5 997	6 530	6 850
Service charges - sanitation revenue	198	198	198	198	198	198	198	198	198	198	198	198	2 376	2 402	2 565
Service charges - refuse revenue	530	530	530	530	530	530	530	530	530	530	530	530	6 359	2 868	2 969
Rental of facilities and equipment	191	191	191	191	191	191	191	191	191	191	191	191	2 292	2 398	2 401
Interest earned - external investments	78	78	78	78	78	78	78	78	78	78	78	78	938	981	1 040
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	398	398	398	398	398	398	398	398	398	398	398	398	4 775	6 118	6 400
Licences and permits	25	25	25	25	25	25	25	25	25	25	25	25	301	315	334
Agency services	22	22	22	22	22	22	22	22	22	22	22	22	270	282	299
Transfers and Subsidies - Operational	2 495	2 495	####	2 495	2 495	2 495	2 495	2 495	####	####	####	2 495	29 937	27 627	28 210
Other revenue	329	329	329	329	329	329	329	329	329	329	329	329	3 950	4 167	4 379
Cash Receipts by Source	6 977	6 977	####	6 977	6 977	6 977	6 977	6 977	####	####	####	6 977	83 719	81 739	84 697
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	7 811	1 973	####	1 973	1 973	1 973	1 973	1 973	####	####	####	1 973	29 508	24 458	50 941
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	14 787	8 949	####	8 949	8 949	8 949	8 949	8 949	####	####	####	8 949	113 227	106 197	135 638
Cash Payments by Type															
Employee related costs	3 189	3 293	####	3 293	3 293	3 293	3 293	3 293	####	####	####	3 396	39 511	40 601	42 863
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	84	84	84	84	84	84	84	84	84	84	84	84	1 004	1 050	1 098
Bulk purchases - electricity	(776)	1 373	####	1 373	1 373	1 373	1 373	1 373	####	####	####	3 522	16 477	18 576	21 493
Acquisitions - water & other inventory	195	585	585	585	585	585	585	585	585	585	585	975	7 021	7 344	7 682
Contracted services	(276)	628	628	628	628	628	628	628	628	628	628	1 533	7 542	11 472	25 546
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	(660)	1 632	####	1 632	1 632	1 632	1 632	1 632	####	####	####	3 923	19 579	20 490	21 436
Cash Payments by Type	1 756	7 594	####	7 594	7 594	7 594	7 594	7 594	####	####	####	13 433	91 134	99 533	120 118
Other Cash Flows/Payments by Type															
Capital assets	2 183	2 183	####	2 183	2 183	2 183	2 183	2 183	####	####	####	2 183	26 199	8 050	21 850
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow s/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	3 940	9 778	####	9 778	9 778	9 778	9 778	9 778	####	####	####	15 616	117 333	107 584	141 968
NET INCREASE/(DECREASE) IN CASH HELD	10 848	(829)	(829)	(829)	(829)	(829)	(829)	(829)	(829)	(829)	(829)	(6 667)	(4 106)	(1 387)	(6 330)
Cash/cash equivalents at the month/year begin:	2 477	60	60	60	60	60	60	60	60	60	60	5 958	9 035	18 975	24 353
Cash/cash equivalents at the month/year end:	13 325	(769)	(769)	(769)	(769)	(769)	(769)	(769)	(769)	(769)	(769)	(709)	4 929	17 588	18 023

Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms

- The municipality does not have any entities.
- Other Service Delivery Mechanisms - The municipality has no service delivery agreements with external parties for the delivery of the Municipality's services.

Section 16 – Contracts having future budgetary implications.

Section 33 stipulates that if approved total revenue are greater than R500 million, all operational costs of projects \geq than R 5 million per annum must be listed and, in this scenario, Laingsburg Municipality does not have any such additional operational costs.

Section 17 – Capital expenditure details

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 24 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WATER (22: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY (23: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		630	630	630	630	630	630	630	630	630	630	630	630	7 559	-	-	-
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		850	850	850	850	850	850	850	850	850	850	850	850	10 200	5 750	18 400	-
Vote 24 - WATER (42: CAPEX)		703	703	703	703	703	703	703	703	703	703	703	703	8 440	-	-	-
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	2 300	3 450	-
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WATER (22: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY (23: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	26 199	8 050	21 850	-
Total Capital Expenditure	2	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	26 199	8 050	21 850	-

Section 18 - Supporting Tables

Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
<u>Non-exchange revenue by source</u>											
Exchange Revenue											
Total Property Rates	6	4 056	4 568	5 086	5 474	4 973	4 973	5 001	5 639	6 202	6 513
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-
Net Property Rates		4 056	4 568	5 086	5 474	4 973	4 973	5 001	5 639	6 202	6 513
<u>Exchange revenue service charges</u>											
Service charges - Electricity											
Total Service charges - Electricity	6	14 591	15 637	14 764	20 623	19 748	19 748	14 510	21 593	23 029	23 964
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	1 098	1 398	1 398	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		14 591	15 637	14 764	19 525	18 350	18 350	14 510	21 593	23 029	23 964
Service charges - Water											
Total Service charges - Water	6	2 203	3 088	2 882	5 667	5 190	5 190	3 986	6 352	6 802	7 135
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	259	768	768	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		2 203	3 088	2 882	5 408	4 422	4 422	3 986	6 352	6 802	7 135
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	1 753	2 079	2 225	3 646	3 940	3 940	2 938	2 547	2 505	2 676
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	1 437	932	932	-	228	281	288
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		1 753	2 079	2 225	2 209	3 008	3 008	2 938	2 319	2 224	2 387
Service charges - Waste Management											
Total refuse removal revenue	6	1 626	2 030	2 528	3 645	3 808	3 808	2 820	8 147	4 531	4 771
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)		-	-	-	1 237	814	814	-	1 334	1 553	1 689
Net Service charges - Waste Management		1 626	2 030	2 528	2 408	2 994	2 994	2 820	6 813	2 978	3 083
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	20 511	20 950	22 356	24 097	23 336	23 336	15 445	25 732	26 068	27 672
Pension and UIF Contributions		2 749	2 889	3 101	3 328	3 289	3 289	2 154	3 480	3 638	3 888
Medical Aid Contributions		862	797	970	1 052	970	970	592	1 078	1 132	1 189
Overtime		1 173	857	747	871	746	746	550	752	799	856
Performance Bonus		1 451	1 503	1 456	1 616	1 563	1 541	1 711	1 711	1 834	1 962
Motor Vehicle Allowance		1 035	1 044	1 044	1 171	1 457	1 457	926	1 177	1 190	1 206
Cellphone Allowance		49	49	46	5	3	3	2	3	4	4
Housing Allowances		159	63	69	143	94	94	51	143	157	167
Other benefits and allowances		108	259	447	470	646	646	378	515	550	588
Payments in lieu of leave		227	377	96	134	128	128	-	134	140	146
Long service awards		110	(52)	229	137	76	76	76	161	231	83
Post-retirement benefit obligations	4	451	980	1 104	477	561	561	374	588	615	644
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		163	169	237	323	155	155	46	345	368	391
In kind benefits		-	-	-	-	-	-	-	-	-	-
<i>sub-total</i>	5	29 048	29 885	31 587	33 824	33 023	33 023	22 135	35 820	36 727	38 797
Less: Employees costs capitalised to PPE		69	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	28 979	29 885	31 587	33 824	33 023	33 023	22 135	35 820	36 727	38 797
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment	1	6 272	8 610	12 171	5 908	5 919	5 919	3 946	5 983	6 258	6 546
Lease amortisation		84	507	86	11	11	11	-	11	12	12
Capital asset impairment		740	188	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	7 096	9 305	12 258	5 919	5 929	5 929	3 946	5 994	6 269	6 558
Bulk purchases - electricity											
Electricity bulk purchases	1	10 238	11 735	10 737	13 604	12 711	12 711	8 032	14 328	16 153	18 690
Total bulk purchases	1	10 238	11 735	10 737	13 604	12 711	12 711	8 032	14 328	16 153	18 690
Transfers and grants											
Cash transfers and grants	1	351	181	12	210	212	212	15	159	166	174
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	351	181	12	210	212	212	15	159	166	174
Contracted Services											
Outsourced Services	1	1 289	1 876	1 687	3 482	1 183	1 183	778	1 032	1 072	1 115
Consultants and Professional Services		4 189	2 743	2 471	2 519	3 126	3 126	2 610	4 167	7 470	19 588
Contractors		968	1 347	920	1 314	1 360	1 360	634	1 439	1 517	1 600
Total contracted services	1	6 446	5 966	5 077	7 315	5 669	5 669	4 022	6 638	10 060	22 303
Operational Costs											
Collection costs	1	748	853	245	357	106	106	63	111	116	121
Contributions to 'other' provisions		5 820	-	-	527	527	527	-	552	578	604
Audit fees		2 398	2 623	6 610	8 500	8 500	8 500	-	8 500	8 891	9 300
Other Operational Costs		7 006	7 485	7 960	8 543	7 793	7 793	4 757	7 966	8 342	8 730
Total Operational Costs	1	15 972	10 961	14 415	17 927	16 926	16 926	4 820	17 129	17 927	18 755

Supporting Table SA2 Matrix Financial Performance Budget

(revenue source/expenditure type and dept.)

WC051 Laingsburg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - MAYORAL AND COUNCIL	Vote 2 - MUNICIPAL MANAGER (11: IE)	Vote 3 - CORPORATE SERVICES (12: IE)	Vote 4 - BUDGET AND TREASURY	Vote 5 - PLANNING AND DEVELOPE	Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)	Vote 7 - SPORTS AND RECREATIO N (16: IE)	Vote 8 - HOUSING (17: IE)	Vote 9 - PUBLIC SAFETY (18: IE)	Vote 10 - ROAD TRANSPORT (19: IE)	Vote 11 - WASTE MANAGEME NT (20: IE)	Vote 12 - WASTE WATER MANAGEME	Vote 13 - WATER (22: IE)	Vote 14 - ELECTRICITY (23: IE)	Vote 15 - BUDGET AND TREASURY	Total
Revenue																	
Exchange Revenue																	
Service charges - Electricity															21 593		21 593
Service charges - Water																	6 352
Service charges - Waste Water Management				43									2 276	6 352			2 319
Service charges - Waste Management												6 813					6 813
Sale of Goods and Rendering of Services				271	69		19				36	16					411
Agency services					270												270
Interest																	
Interest earned from Receivables				176					7				107	95	150	86	621
Interest earned from Current and Non Current Assets				938													938
Dividends																	
Rent on Land					102												102
Rental from Fixed Assets				10	2 161			2	12								2 194
Licence and permits										301							301
Operational Revenue					51												51
Non-Exchange Revenue																	
Property rates					5 639												5 639
Surcharges and Taxes					3 501												3 501
Fines, penalties and forfeits							1			29 893							29 893
Licences or permits																	
Transfer and subsidies - Operational				403	27 717		2 687			557	1 259	1 534	1 747	280	1 135		37 319
Interest					295												295
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Assets					7												7
Other Gains																	
Discontinued Operations																	
Total Revenue (excluding capital transfers and con				1 841	39 910		2 707	2	18	30 751	1 305	8 470	4 118	6 783	22 814		118 619
Expenditure																	
Employee related costs		922	2 883	4 032	7 562	889	1 216	186		4 066	9 744	774	1 223	1 849	475		35 820
Remuneration of councillors		3 587															3 587
Bulk purchases - electricity																14 328	14 328
Inventory consumed		19		160	175	1	58	23		217	821	291	186	1 123	45		3 121
Debt impairment					209					25 118		470	171	356	508		26 831
Depreciation and amortisation		190	226	149	83		91	42		2 201		5	1 222	1 428	357		5 994
Interest					150							854					1 004
Contracted services		41		1 623	2 938	1	68	14	1	329	393	253	237	299	439		6 638
Transfers and subsidies		158		1													159
Irrecoverable debts written off																	
Operational costs		730	(2 767)	(2 163)	1 238	649	1 144	396	14	3 753	5 690	1 478	1 983	4 509	474		17 129
Losses on disposal of Assets																	
Other Losses																	
Total Expenditure		5 647	342	3 803	12 355	1 541	2 577	661	15	33 483	18 850	4 124	5 021	9 563	16 626		114 610
Surplus/(Deficit)		(5 647)	(342)	(1 962)	27 455	(1 541)	130	(659)	3	(2 731)	(17 545)	4 346	(904)	(2 781)	6 188		4 010
Transfers and subsidies - capital (monetary allocations)				888	20 782									2 000			23 670
Transfers and subsidies - capital (in-kind)																	
Surplus/(Deficit) after capital transfers & contributions		(5 647)	(342)	(1 074)	48 237	(1 541)	130	(659)	3	(2 731)	(17 545)	4 346	(904)	(781)	6 188		27 680

Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		1 432	2 328	1 012	2 531	1 021	1 021	1 116	1 026	1 116	1 211
Water		789	1 417	1 561	1 429	1 676	1 676	1 864	1 685	1 842	2 008
Waste		635	1 096	1 218	1 098	1 280	1 280	1 487	1 286	1 399	1 518
Waste Water		665	1 051	1 108	635	895	895	1 359	1 222	1 321	1 426
Other trade receivables from exchange transactions		1 846	2 679	2 964	2 720	3 100	3 100	2 939	3 110	3 301	3 504
Gross: Trade and other receivables from exchange transactions		5 367	8 571	7 863	8 414	7 972	7 972	8 766	8 329	8 979	9 667
Less: Impairment for debt		(3 807)	(5 308)	(5 550)	(5 308)	(5 550)	(5 550)	(5 550)	(5 550)	(5 550)	(5 550)
Impairment for Electricity		(709)	(857)	(826)	(857)	(826)	(826)	(826)	(826)	(826)	(826)
Impairment for Water		(976)	(1 282)	(1 594)	(1 282)	(1 594)	(1 594)	(1 594)	(1 594)	(1 594)	(1 594)
Impairment for Waste		(537)	(762)	(871)	(762)	(871)	(871)	(871)	(871)	(871)	(871)
Impairment for Waste Water		(1 086)	(1 349)	(1 492)	(1 349)	(1 492)	(1 492)	(1 492)	(1 492)	(1 492)	(1 492)
Impairment for other trade receivables from exchange transactions		(499)	(1 058)	(766)	(1 058)	(766)	(766)	(766)	(766)	(766)	(766)
Total net Trade and other receivables from Exchange Transactions		1 559	3 263	2 313	3 106	2 422	2 422	3 216	2 779	3 429	4 117
<u>Receivables from non-exchange transactions</u>											
Property rates		-	-	0	422	310	310	587	509	817	1 144
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-
Net Property rates		-	-	0	422	310	310	587	509	817	1 144
Other receivables from non-exchange transactions		109 261	128 309	71 545	104 498	57 656	57 656	86 195	71 545	71 545	71 545
Impairment for other receivables from non-exchange transactions		#####	#####	(67 509)	#####	(67 509)	(67 509)	(83 383)	(67 509)	(67 509)	(67 509)
Net other receivables from non-exchange transactions		6 997	5 483	4 036	(18 327)	(9 853)	(9 853)	2 812	4 036	4 036	4 036
Total net Receivables from non-exchange transactions		6 997	5 483	4 036	(17 905)	(9 544)	(9 544)	3 399	4 545	4 853	5 180
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		339 498	342 060	488 799	389 665	539 491	539 491	505 813	517 258	525 308	547 158
Leases recognised as PPE	3	(135)	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		156 844	150 944	223 323	156 704	231 500	231 500	229 528	232 366	239 463	246 886
Total Property, plant and equipment (PPE)	2	182 519	191 116	265 477	232 961	307 990	307 990	276 285	284 892	285 845	300 272
LIABILITIES											
<u>Current liabilities - Financial liabilities</u>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
Total Current liabilities - Financial liabilities		-	-	-	-	-	-	-	-	-	-
<u>Trade and other payables from exchange transactions</u>											
Trade and other payables from exchange transactions	5	12 544	14 039	20 497	14 038	20 497	20 497	12 926	20 497	20 497	20 497
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grant		8 401	1 711	1 148	1 711	1 148	1 148	21 067	1 148	1 148	1 148
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-
VAT		(2 086)	1 064	(1 469)	1 064	(1 469)	(1 469)	(2 451)	(1 469)	(1 469)	(1 469)
Total Trade and other payables from exchange transactions	2	18 859	16 814	20 176	16 813	20 176	20 176	31 542	20 176	20 176	20 176
<u>Non current liabilities - Financial liabilities</u>											
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Other financial liabilities		-	3	2	3	2	2	2	2	2	2
Total Non current liabilities - Financial liabilities		-	3	2	3	2	2	2	2	2	2
<u>Provisions</u>											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		6 447	17 446	18 627	17 446	18 627	18 627	18 627	18 627	18 627	18 627
Other		2 486	2 709	3 043	2 709	3 043	3 043	3 043	3 043	3 043	3 043
Total Provisions		8 934	20 155	21 670	20 155	21 670	21 670	21 670	21 670	21 670	21 670
CHANGES IN NET ASSETS											
<u>Accumulated surplus/(deficit)</u>											
Accumulated surplus/(deficit) - opening balance		#####	#####	#####	#####	#####	#####	#####	(258 374)	(286 053)	(298 731)
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		#####	#####	#####	#####	#####	#####	#####	(258 374)	(286 053)	(298 731)
Surplus/(Deficit)		3 970	(7 710)	1 122	41 786	51 728	51 728	26 640	27 680	12 678	21 686
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		1 228	-	(74 143)	-	-	-	1 108	-	-	-
Accumulated Surplus/(Deficit)	1	#####	#####	#####	#####	#####	#####	#####	(230 694)	(273 376)	(277 045)
TOTAL COMMUNITY WEALTH/EQUITY	2	#####	#####	#####	#####	#####	#####	#####	(230 694)	(273 376)	(277 045)

Appendix A – Tariff Listing

Attached

QUALITY CERTIFICATE

QUALITY CERTIFICATE

I, J Booyesen, Municipal Manager of Laingsburg Local Municipality, hereby certify that the Draft MTREF Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print name: Mr J Booyesen

Municipal Manager of Laingsburg Municipality (WC051)

Signature: 

Date: *27/03/2024*