



Draft Medium-Term Revenue and Expenditure Framework (MTREF) 2025/26 – 2027/28



DRAFT BUDGET REPORT

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 July 2009

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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

Recommendation of the draft budget for purposes of public input.

SECTION 2 – RESOLUTIONS

2.1 Approval of the Annual Budget – MTREF

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

RECOMMENDATION:

Council is requested to consider the following draft documents and matters for tabling, noting that formal approval will take place upon adoption of the final budget:

1. That Council **considers** the **tabled annual budget** of the municipality for the 2025/26 financial year and the two outer years 2026/27 and 2027/28, as set out in Budget Schedules A1 to A10 and supporting Schedules SA1 to SA38.
2. That Council **notes** the **tabled capital budget**, detailed per department and per ward.
3. That Council **considers** the **tabled rates and tariffs** as contained in the attached tariff listing, applicable to the 2025/26 budget year.
4. That Council **notes** that the **electricity tariffs** included in the budget are **subject to NERSA approval**.
5. That Council **takes note** of **MFMA Budget Circulars 129 and 130**, as attached.
6. That Council **takes note** of the **quality certificate** signed by the Municipal Manager, as required in terms of the MFMA.
7. That Council **considers** the **tabled amendments to budget-related policies and by-laws**, as attached or provided in soft copy, and which have been published on the municipal website for public comment.
8. That Council **considers** the **tabled service standards**, as attached in the annexure.
9. That Council **considers** the **draft Top Layer Service Delivery and Budget Implementation Plan (SDBIP)**, as attached.
10. That Council **considers** the **draft 2025/26 MTREF Procurement Plan**, as attached.
11. That Council **notes** that **version 6.9 of the mSCOA classification framework** was used in the preparation of the tabled budget, in accordance with the Municipal Budget and Reporting Regulations (MBRR, 2009).

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

As is the case annually, the municipality faced numerous challenges during the budget process. Balancing the needs of the community with limited resources—while operating within the legislative framework set by various spheres of government—remains a complex task. This balancing act is essential to ensure the implementation of a credible and funded budget. The municipality is currently tabling an unfunded draft budget for the 2025/26 financial year.

Some of the key factors considered during the budget process are outlined and discussed below to provide further clarity.

GDP growth is expected to average 1.8 per cent from 2025 to 2027. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

| Table 1: Macroeconomic performance and projections, 2021 - 2026 | | | | | |
|--|---------|----------|----------|---------|---------|
| Fiscal year | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| | Actual | Estimate | Forecast | | |
| CPI Inflation | 4.9% | 6.9% | 5.3% | 4.9% | 4.7% |

Headline inflation declined to 2.9 per cent in the fourth quarter of 2024, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 4.3 per cent in 2025 and 4.6 per cent in 2026, picking up slightly as the value-added tax (VAT) increase pushes up prices. The VAT effect is seen mainly in core inflation, which, after averaging 4.3 per cent in 2024, is projected to rise to 4.6 per cent in 2026. Lower global crude oil prices are expected to support muted fuel price inflation.

Due to weaker economic growth and other economic factors such as the current VAT increase which puts added pressure on households, households will likely struggle to pay municipal accounts which will impact negatively on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections or for clear articulation of all the factors affecting the tariffs.

In the Minister's Budget speech on 12 March 2025, two increases in the standard rate of VAT were announced. The first-rate increase of 0.5 percentage point applies from 1 May 2025, and

the second-rate increase of 0.5 percentage point will apply from 1 April 2026. This has been incorporated within the budget.

To ensure long-term sustainability, Laingsburg must be able to learn from past experiences. The current budget is unfunded, and the municipality recognise the need for the implementation of the Budget Funding Plan. An updated funding plan will be tabled with the final budget.

The budget deficit continues to worsen, making it essential to stabilise liquidity, enhance and safeguard revenue streams, and simultaneously ensure that expenditure is incurred with due diligence and in a prioritised manner to achieve service delivery objectives. This budget aims to strike a balance between cost-reflective tariffs, affordability, and collectability. Electricity remains a significant challenge due to above-inflation increases, with NERSA approving an 11.32% hike on bulk purchases, while municipal profit margins continue to decline.

Other services will, on average, see increases of approximately 6%. However, cost recovery remains a challenge due to the municipality's limited revenue base, relatively low service charges compared to neighbouring municipalities, and the difficulty of restructuring tariffs to ensure full cost recovery while maintaining affordability.

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 | 2026/27 | 2027/28 |
|---|------------|---------|---------|
| PROPERTY RATES | 6,00% | 5,00% | 5,00% |
| ELECTRICITY (Will be subject to Nersa approval & guideline) | 11% | 5% | 6% |
| WATER | 6,50% | 6,00% | 6,00% |
| SANITATION / WASTE-WATER | 6,00% | 6,00% | 6,00% |
| REFUSE / SOLID WASTE | 8,00% | 6,00% | 6,00% |
| OTHER (SEE TARIFF LISTING) | 6,00% | 6,00% | 6,00% |
| BULK PURCHASES ESKOM + DIRECT CUSTOMERS | 11,32 % | 5,36 % | 6,19 % |

It should be noted that electricity tariffs are subject to NERSA approval. These tariffs cannot be directly linked to a single inflation target, as they are calculated on a weighted average basis, taking into account the various cost drivers and their respective annual increases

The growth parameters apply to tariff increases for property rates, user and other 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.

TARIEWE AGTERGROND

Daar moet kennis geneem word dat elektrisiteitstariewe aan NERSA-goedkeuring oVnderhewig sal wees. Tariewe kan nie direk aan 'n enkele inflasieteiken gekoppel word nie, Fmaar 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 sfere 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 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 groeiparameters is van toepassing op tariefverhogings vir eiendomsbelasting, gebruikers- en ander heffings wat deur munisipaliteite en munisipale entiteite gehef word, om te verseker dat alle sfere 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.

| DIFFERENTIAL RATES APPLICABLE (BASED ON USE) | RATIO IN RELATION TO THE BASE TARIFF |
|--|--------------------------------------|
| Residential Properties | 1:1 |
| Vacant Land: Residential | 1:1.2 |
| Vacant Land: Business & Commercial | 1:1.2 |
| Agricultural Properties | 1:0.25 |
| Businesses and Commercial Properties | 1:1.2 |
| Business: Guest Houses / Accommodation Establishment | 1:1.2 |
| Industrial Properties | 1:1.2 |
| Mining Properties | 1:1 |
| Public Service Infrastructure | 1:0 |
| Public Service Properties/Organs of state | 1:2 |
| Public Benefit Organisations (Incl. Old Age Homes) | 1:0.25 |
| 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

| Description R thousand | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Revenue | 106 648 | 111 579 | 111 963 | 114 101 | 115 170 | 121 654 |
| Expenditure | 109 747 | 127 563 | 120 514 | 117 795 | 124 791 | 130 279 |
| Surplus/(Deficit) | (3 100) | (15 984) | (8 551) | (3 694) | (9 621) | (8 625) |
| Transfers and subsidies - capital (monetary allocations) | 23 670 | 28 189 | 28 189 | 49 688 | 9 852 | 42 890 |
| Surplus/(Deficit) after capital transfers & contributions | 20 570 | 12 205 | 19 638 | 45 994 | 231 | 34 265 |

The municipality has tabled an operating loss, and a Budget Funding Plan will be required as part of the final MTREF approval. It should be noted that continuing on this trend will inevitably lead to cash flow challenges and the inability to maintain municipal infrastructure over the long term, rendering the municipality financially unsustainable.

CAPITAL BUDGET

| Vote Description R thousand | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| <i>Single-year expenditure to be appropriated</i> | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | - | 870 | 870 | - | - | - |
| Vote 3 - CORPORATE SERVICES | - | 4 961 | 5 705 | 8 658 | - | - |
| Vote 4 - BUDGET AND TREASURY | - | - | - | - | - | - |
| Vote 5 - PLANNING AND DEVELOPMENT | 6 573 | 752 | 6 573 | 3 138 | 3 984 | 3 022 |
| Vote 6 - COMMUNITY AND SOCIAL SERV | - | - | - | - | - | - |
| Vote 7 - SPORTS AND RECREATION | 8 869 | 7 713 | 8 869 | 17 222 | - | 14 483 |
| Vote 8 - HOUSING | 7 340 | 6 382 | 7 340 | 14 002 | 1 922 | 16 766 |
| Vote 9 - PUBLIC SAFETY | - | - | - | - | 2 586 | 2 703 |
| Vote 10 - ROAD TRANSPORT | - | - | - | - | - | - |
| Vote 11 - WASTE MANAGEMENT | - | - | - | - | - | - |
| Vote 12 - WASTE WATER MANAGEMENT | - | - | - | - | - | - |
| Vote 13 - WATER | - | - | - | - | - | - |
| Vote 14 - ELECTRICITY | - | - | - | - | - | - |
| Total Capital Expenditure - Vote | 22 782 | 20 677 | 29 357 | 43 020 | 8 493 | 36 974 |

CONFIRMED CAPITAL FUNDING

| Vote Description | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--------------------------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | |
| Funded by: | | | | | | |
| National Government | 20 782 | 18 069 | 26 487 | 31 657 | 8 493 | 23 181 |
| Provincial Government | 2 000 | 2 609 | 2 870 | 11 363 | – | 13 793 |
| District Municipality | | | | | | |
| Transfers recognised - capital | 22 782 | 20 677 | 29 357 | 43 020 | 8 493 | 36 974 |
| Total Capital Funding | 22 782 | 20 677 | 29 357 | 43 020 | 8 493 | 36 974 |

3.4 KEY FOCUS AREAS OF THE 2025/26 BUDGET PROCESS

Over the 2025 MTEF, the local government equitable share and direct conditional grants amount to a total of R552.7 billion, made up of R332.4 billion in the local government equitable share, R52.9 billion in the general fuel levy sharing with metros and R167.4 billion in direct conditional grants. Direct transfers to local government grow in line with inflation, increasing at an annual average of 4.4 per cent over the MTEF, with the local government equitable share growing at a slightly higher rate (5.2 per cent).

The equitable share allocation to Laingsburg Municipality over the MTREF will be as follow:

2025/26 R 23 296

2026/27 R 23 924

2027/28 R 24 998

Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circulars No. 122 remains relevant and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

SECTION 4 – BUDGET TABLES

Table A1 - Budget Summary

WC051 Laingsburg - Table A1 Budget Summary

| Description | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | – | – | 5 025 | 5 947 | 5 648 | 5 648 | 5 638 | 5 998 | 6 400 | 6 810 |
| Service charges | 22 834 | 22 400 | 27 678 | 30 965 | 34 543 | 34 427 | 28 432 | 37 702 | 39 737 | 42 165 |
| Investment revenue | 280 | 415 | 1 265 | 938 | 1 390 | 1 390 | 1 015 | 1 400 | 850 | 1 100 |
| Transfer and subsidies - Operational | 24 563 | 29 825 | 32 065 | 29 737 | 30 490 | 30 457 | 25 105 | 29 452 | 26 560 | 27 746 |
| Other own revenue | 28 617 | 52 530 | 38 412 | 39 060 | 39 508 | 40 041 | 25 613 | 39 549 | 41 623 | 43 833 |
| Total Revenue (excluding capital transfers and contributions) | 76 295 | 105 170 | 104 444 | 106 648 | 111 579 | 111 963 | 85 802 | 114 101 | 115 170 | 121 654 |
| Employee costs | 29 885 | 31 587 | 33 342 | 35 894 | 34 652 | 35 154 | 25 931 | 35 489 | 37 323 | 38 925 |
| Remuneration of councillors | 3 172 | 3 318 | 3 607 | 3 605 | 3 605 | 3 605 | 2 775 | 3 785 | 3 975 | 4 154 |
| Depreciation and amortisation | 9 305 | 12 258 | 13 361 | 5 994 | 13 372 | 13 372 | 3 996 | 13 271 | 13 404 | 13 538 |
| Interest | 2 996 | 2 767 | 2 518 | 1 004 | 2 700 | 2 700 | 0 | 2 575 | 2 550 | 2 400 |
| Inventory consumed and bulk purchases | 14 587 | 13 398 | 14 293 | 15 159 | 17 014 | 14 664 | 11 914 | 18 151 | 19 234 | 20 542 |
| Transfers and subsidies | 181 | 12 | – | 1 | 10 | 10 | 116 | 10 | 15 | 15 |
| Other expenditure | 16 983 | 18 784 | 53 529 | 48 091 | 56 210 | 51 009 | 27 334 | 44 514 | 48 291 | 50 705 |
| Total Expenditure | 77 109 | 82 124 | 120 649 | 109 747 | 127 563 | 120 514 | 72 067 | 117 795 | 124 791 | 130 279 |
| Surplus/(Deficit) | (814) | 23 046 | (16 205) | (3 100) | (15 984) | (8 551) | 13 735 | (3 694) | (9 621) | (8 625) |
| Transfers and subsidies - capital (monetary allocations) | 12 904 | 23 887 | 41 510 | 23 670 | 28 189 | 28 189 | 12 598 | 49 688 | 9 852 | 42 890 |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | – | – | – | – | – |
| | 12 090 | 46 933 | 25 304 | 20 570 | 12 205 | 19 638 | 26 333 | 45 994 | 231 | 34 265 |
| Surplus/(Deficit) after capital transfers & contributions | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Associate | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | 12 090 | 46 933 | 25 304 | 20 570 | 12 205 | 19 638 | 26 333 | 45 994 | 231 | 34 265 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | – | – | – | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Transfers recognised - capital | – | – | – | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Borrowing | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | – | – | – | – | – | – | – | – | – | – |
| Total sources of capital funds | – | – | – | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Financial position | | | | | | | | | | |
| Total current assets | 21 615 | 17 192 | 19 004 | 24 690 | 24 127 | 21 208 | 49 203 | 35 237 | 40 379 | 51 207 |
| Total non current assets | 214 618 | 288 734 | 324 723 | 305 522 | 332 037 | 340 717 | 334 629 | 354 481 | 349 570 | 373 006 |
| Total current liabilities | 20 671 | 21 513 | 20 720 | 25 169 | 20 953 | 21 093 | 37 502 | 20 717 | 20 717 | 20 717 |
| Total non current liabilities | 24 797 | 26 099 | 39 527 | 26 099 | 39 527 | 39 527 | 39 527 | 39 527 | 39 527 | 39 527 |
| Community wealth/Equity | 190 767 | 269 465 | 283 480 | 278 944 | 295 685 | 301 305 | 303 380 | 329 474 | 329 705 | 363 969 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 23 187 | 10 416 | 32 598 | 35 423 | 35 019 | 34 551 | 29 447 | 52 671 | 7 317 | 40 964 |
| Net cash from (used) investing | – | 53 | 51 | 256 | 2 736 | – | 1 730 | (42 537) | (8 010) | (36 491) |
| Net cash from (used) financing | – | – | – | – | – | – | – | – | – | – |
| Cash/cash equivalents at the year end | 23 187 | 10 468 | 32 649 | 35 679 | 37 755 | 34 551 | 31 177 | 10 694 | 10 002 | 14 475 |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 3 090 | 2 479 | 6 713 | 8 978 | 10 629 | 7 570 | 31 858 | 21 550 | 25 199 | 34 443 |
| Application of cash and investments | 12 341 | 13 996 | 14 997 | 16 739 | 14 596 | 13 198 | 29 853 | 10 228 | 9 096 | 7 883 |
| Balance - surplus (shortfall) | (9 251) | (11 517) | (8 284) | (7 761) | (3 967) | (5 628) | 2 005 | 11 322 | 16 103 | 26 560 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 199 070 | 265 212 | 275 148 | 282 000 | 282 454 | 291 133 | | 300 495 | 295 702 | 319 257 |
| Depreciation | 9 117 | 12 258 | 13 372 | 5 994 | 13 372 | 13 372 | | 13 271 | 13 404 | 13 538 |
| Renewal and Upgrading of Existing Assets | – | – | – | – | 4 961 | 5 705 | | 8 658 | – | – |
| Repairs and Maintenance | 1 572 | 1 579 | 1 290 | 1 829 | 2 007 | 1 664 | | 2 053 | 4 474 | 4 684 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | – | – | 5 694 | 4 270 | 4 455 | 4 455 | | 4 803 | 5 077 | 5 390 |
| Revenue cost of free services provided | – | – | – | – | – | – | | – | – | – |
| Households below minimum service level | | | | | | | | | | |
| Water: | – | – | – | – | – | – | | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | | – | – | – |
| Energy: | – | – | – | – | – | – | | – | – | – |
| Refuse: | – | – | – | – | – | – | | – | – | – |

Table A2 – Budget Financial Performance (Functional Classification)

| WC051 Laingsburg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification) | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 38 062 | 52 606 | 75 576 | 56 134 | 60 564 | 61 095 | 74 214 | 37 274 | 70 110 |
| Executive and council | | – | – | – | – | – | – | – | – | – |
| Finance and administration | | 38 062 | 52 606 | 75 576 | 56 134 | 60 564 | 61 095 | 74 214 | 37 274 | 70 110 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | | 26 178 | 55 913 | 35 666 | 34 901 | 35 853 | 35 852 | 36 516 | 36 515 | 38 345 |
| Community and social services | | 1 702 | 1 615 | 1 638 | 2 705 | 2 712 | 2 711 | 1 759 | 23 | 25 |
| Sport and recreation | | 2 | 1 | 4 | 2 | 1 | 1 | 3 | 3 | 3 |
| Public safety | | 24 456 | 54 286 | 34 012 | 32 176 | 33 122 | 33 122 | 34 733 | 36 468 | 38 295 |
| Housing | | 16 | 11 | 11 | 18 | 19 | 19 | 22 | 22 | 22 |
| Health | | 1 | – | 2 | – | – | – | – | – | – |
| <i>Economic and environmental services</i> | | 2 054 | 1 140 | 1 260 | 1 304 | 1 591 | 1 561 | 1 500 | 116 | 122 |
| Planning and development | | – | – | – | – | – | – | – | – | – |
| Road transport | | 2 054 | 1 140 | 1 260 | 1 304 | 1 591 | 1 561 | 1 500 | 116 | 122 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 27 563 | 24 578 | 33 451 | 37 978 | 41 760 | 41 644 | 51 559 | 51 117 | 55 966 |
| Energy sources | | 16 939 | 15 373 | 20 193 | 21 294 | 23 992 | 23 876 | 27 203 | 31 566 | 33 417 |
| Water management | | 4 313 | 3 451 | 5 394 | 8 073 | 6 972 | 6 972 | 11 256 | 6 632 | 7 030 |
| Waste water management | | 3 271 | 2 751 | 4 000 | 4 164 | 5 429 | 5 429 | 4 992 | 5 291 | 5 609 |
| Waste management | | 3 039 | 3 002 | 3 864 | 4 447 | 5 367 | 5 367 | 8 108 | 7 628 | 9 911 |
| <i>Other</i> | 4 | – | – | – | – | – | – | – | – | – |
| Total Revenue - Functional | 2 | 93 856 | 134 236 | 145 953 | 130 318 | 139 768 | 140 152 | 163 789 | 125 022 | 164 544 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 32 482 | 20 294 | 18 506 | 14 139 | 24 816 | 20 299 | 15 870 | 16 020 | 16 528 |
| Executive and council | | 8 562 | 6 106 | 5 947 | 5 841 | 6 031 | 6 308 | 6 367 | 6 653 | 6 925 |
| Finance and administration | | 23 920 | 14 188 | 12 560 | 8 298 | 18 785 | 13 991 | 9 503 | 9 367 | 9 603 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | | 2 150 | 2 919 | 3 729 | 3 546 | 3 866 | 3 846 | 38 294 | 40 121 | 42 031 |
| Community and social services | | 1 425 | 2 256 | 2 493 | 2 685 | 2 460 | 2 465 | 2 326 | 2 403 | 2 502 |
| Sport and recreation | | 437 | 440 | 1 071 | 663 | 1 231 | 1 224 | 1 223 | 1 258 | 1 292 |
| Public safety | | 135 | 137 | 144 | 183 | 161 | 143 | 34 731 | 36 446 | 38 223 |
| Housing | | 136 | 69 | 12 | 15 | 14 | 14 | 13 | 14 | 14 |
| Health | | 18 | 17 | 9 | – | – | – | – | – | – |
| <i>Economic and environmental services</i> | | 18 334 | 18 808 | 18 097 | 20 318 | 20 751 | 20 953 | 18 672 | 19 376 | 20 066 |
| Planning and development | | 1 349 | 1 411 | 1 223 | 1 442 | 1 626 | 1 658 | 1 420 | 1 482 | 1 543 |
| Road transport | | 16 985 | 17 396 | 16 873 | 18 876 | 19 125 | 19 295 | 17 252 | 17 893 | 18 523 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 33 252 | 34 252 | 41 713 | 35 338 | 43 479 | 42 692 | 44 722 | 49 018 | 51 383 |
| Energy sources | | 13 969 | 13 442 | 20 295 | 17 145 | 18 796 | 18 461 | 20 844 | 24 538 | 26 082 |
| Water management | | 7 380 | 8 852 | 9 016 | 9 525 | 10 346 | 10 258 | 9 892 | 10 100 | 10 469 |
| Waste water management | | 4 368 | 4 570 | 5 228 | 4 900 | 6 331 | 6 049 | 5 543 | 5 697 | 5 871 |
| Waste management | | 7 535 | 7 388 | 7 174 | 3 768 | 8 006 | 7 925 | 8 442 | 8 683 | 8 961 |
| <i>Other</i> | 4 | 382 | 409 | 424 | 549 | 519 | 489 | – | – | – |
| Total Expenditure - Functional | 3 | 86 601 | 76 682 | 82 469 | 73 890 | 93 431 | 88 280 | 117 558 | 124 535 | 130 008 |
| Surplus/(Deficit) for the year | | 7 256 | 57 555 | 63 484 | 56 428 | 46 337 | 51 872 | 46 231 | 487 | 34 536 |

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

| WC051 Laingsburg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote) | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | 2 963 | (1 812) | 4 040 | 5 156 | 11 798 | 9 332 | 13 193 | 4 814 | 21 359 |
| Vote 4 - BUDGET AND TREASURY | | 35 098 | 54 418 | 71 536 | 51 423 | 49 410 | 52 407 | 61 709 | 33 189 | 49 526 |
| Vote 5 - PLANNING AND DEVELOPMENT | | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | 1 703 | 1 615 | 1 639 | 2 705 | 2 712 | 2 711 | 1 759 | 23 | 25 |
| Vote 7 - SPORTS AND RECREATION | | 2 | 1 | 4 | 2 | 1 | 1 | 3 | 3 | 3 |
| Vote 8 - HOUSING | | 16 | 11 | 11 | 12 | 12 | 12 | 13 | 13 | 13 |
| Vote 9 - PUBLIC SAFETY | | 24 456 | 54 286 | 34 012 | 32 176 | 33 122 | 33 122 | 34 733 | 36 468 | 38 295 |
| Vote 10 - ROAD TRANSPORT | | 2 054 | 1 140 | 1 260 | 1 304 | 1 591 | 1 561 | 1 500 | 116 | 122 |
| Vote 11 - WASTE MANAGEMENT | | 3 039 | 3 002 | 3 864 | 4 340 | 5 197 | 5 197 | 7 928 | 7 436 | 9 706 |
| Vote 12 - WASTE WATER MANAGEMENT | | 3 271 | 2 751 | 4 000 | 4 070 | 5 284 | 5 284 | 4 838 | 5 128 | 5 436 |
| Vote 13 - WATER | | 4 313 | 3 451 | 5 394 | 7 923 | 6 742 | 6 742 | 11 012 | 6 373 | 6 756 |
| Vote 14 - ELECTRICITY | | 16 939 | 15 373 | 20 193 | 21 209 | 23 900 | 23 784 | 27 102 | 31 459 | 33 303 |
| Total Revenue by Vote | 2 | 93 856 | 134 236 | 145 953 | 130 318 | 139 768 | 140 152 | 163 789 | 125 022 | 164 544 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | | 5 090 | 5 285 | 5 157 | 5 501 | 5 771 | 6 047 | 5 664 | 5 937 | 6 196 |
| Vote 2 - MUNICIPAL MANAGER | | 3 472 | 822 | 790 | 340 | 260 | 261 | 703 | 716 | 730 |
| Vote 3 - CORPORATE SERVICES | | 8 039 | 3 856 | 1 373 | 3 600 | 6 642 | 6 899 | 4 362 | 4 380 | 4 590 |
| Vote 4 - BUDGET AND TREASURY | | 16 242 | 10 721 | 11 589 | 5 222 | 12 637 | 7 557 | 5 230 | 5 085 | 5 113 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 1 349 | 1 411 | 1 223 | 1 442 | 1 626 | 1 658 | 1 420 | 1 482 | 1 543 |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | 1 443 | 2 273 | 2 502 | 2 685 | 2 460 | 2 465 | 2 326 | 2 403 | 2 502 |
| Vote 7 - SPORTS AND RECREATION | | 459 | 460 | 1 092 | 688 | 1 256 | 1 249 | 1 247 | 1 283 | 1 319 |
| Vote 8 - HOUSING | | 136 | 69 | 12 | 15 | 14 | 14 | 13 | 14 | 14 |
| Vote 9 - PUBLIC SAFETY | | 30 029 | 57 185 | 37 691 | 36 040 | 34 293 | 34 189 | 34 731 | 36 446 | 38 223 |
| Vote 10 - ROAD TRANSPORT | | 16 985 | 17 396 | 16 873 | 18 876 | 19 125 | 19 295 | 17 252 | 17 893 | 18 523 |
| Vote 11 - WASTE MANAGEMENT | | 7 535 | 7 388 | 7 174 | 3 768 | 8 006 | 7 925 | 8 442 | 8 683 | 8 961 |
| Vote 12 - WASTE WATER MANAGEMENT | | 4 368 | 4 570 | 5 228 | 4 900 | 6 331 | 6 049 | 5 543 | 5 697 | 5 871 |
| Vote 13 - WATER | | 7 380 | 8 852 | 9 016 | 9 525 | 10 346 | 10 258 | 9 892 | 10 100 | 10 469 |
| Vote 14 - ELECTRICITY | | 13 969 | 13 442 | 20 295 | 17 145 | 18 796 | 18 461 | 20 844 | 24 538 | 26 082 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 116 495 | 133 730 | 120 016 | 109 747 | 127 563 | 122 326 | 117 671 | 124 657 | 130 134 |
| Surplus/(Deficit) for the year | 2 | (22 638) | 507 | 25 937 | 20 570 | 12 205 | 17 826 | 46 118 | 365 | 34 409 |

Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

| WC051 Laingsburg - Table A4 Budgeted Financial Performance (revenue and expenditure) | | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | 1 | | | | | | | | | | |
| Revenue | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | 2 | 15 637 | 14 764 | 18 131 | 19 977 | 22 672 | 22 556 | 17 550 | 25 112 | 26 370 | 27 952 |
| Service charges - Water | 2 | 3 088 | 2 882 | 3 936 | 5 566 | 4 385 | 4 385 | 4 112 | 4 648 | 4 927 | 5 223 |
| Service charges - Waste Water Management | 2 | 2 079 | 2 225 | 2 844 | 2 432 | 3 646 | 3 646 | 3 371 | 3 871 | 4 104 | 4 352 |
| Service charges - Waste Management | 2 | 2 030 | 2 528 | 2 767 | 2 990 | 3 840 | 3 840 | 3 399 | 4 071 | 4 335 | 4 639 |
| Sale of Goods and Rendering of Services | | 105 | 120 | 295 | 365 | 396 | 395 | 243 | 475 | 509 | 549 |
| Agency services | | 194 | 185 | 197 | 234 | 250 | 250 | 152 | 267 | 289 | 315 |
| Interest | | 143 | 97 | 184 | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 497 | 581 | 594 | 621 | 860 | 860 | 640 | 889 | 946 | 1 011 |
| Interest earned from Current and Non Current Assets | | 280 | 415 | 1 265 | 938 | 1 390 | 1 390 | 1 015 | 1 400 | 850 | 1 100 |
| Dividends | | | | | | | | | | | |
| Rent on Land | | 58 | 5 | 103 | 89 | 26 | 26 | 20 | 102 | 110 | 120 |
| Rental from Fixed Assets | | 1 795 | 1 732 | 1 644 | 1 710 | 1 676 | 1 676 | 1 222 | 2 191 | 2 362 | 2 552 |
| Licence and permits | | 467 | 194 | 256 | 301 | 245 | 245 | 168 | 297 | 300 | 303 |
| Special rating levies | | | | | | | | | | | |
| Operational Revenue | | 95 | 20 | 42 | 44 | 88 | 88 | 53 | 27 | 29 | 32 |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | 2 | - | - | 5 025 | 5 947 | 5 648 | 5 648 | 5 638 | 5 998 | 6 400 | 6 810 |
| Surcharges and Taxes | | 1 035 | - | 296 | 3 501 | - | 3 000 | - | - | - | - |
| Fines, penalties and forfeits | | 23 990 | 54 082 | 33 765 | 31 318 | 32 422 | 32 422 | 21 032 | 34 437 | 36 168 | 37 993 |
| Licences or permits | | | | | | | | | | | |
| Transfer and subsidies - Operational | | 24 563 | 29 825 | 32 065 | 29 737 | 30 490 | 30 457 | 25 105 | 29 452 | 26 560 | 27 746 |
| Interest | | 238 | 337 | 423 | 295 | 490 | 490 | 346 | 520 | 546 | 573 |
| Fuel Levy | | | | | | | | | | | |
| Operational Revenue | | - | - | - | 326 | 320 | 320 | 27 | 345 | 364 | 386 |
| Gains on disposal of Assets | | - | (4 831) | (249) | 256 | 2 736 | 270 | 1 710 | - | - | - |
| Other Gains | | - | - | 862 | - | - | - | - | - | - | - |
| Discontinued Operations | | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 76 295 | 105 170 | 104 444 | 106 648 | 111 579 | 111 963 | 85 802 | 114 101 | 115 170 | 121 654 |
| Expenditure | | | | | | | | | | | |
| Employee related costs | 2 | 29 885 | 31 587 | 33 342 | 35 894 | 34 652 | 35 154 | 25 931 | 35 489 | 37 323 | 38 925 |
| Remuneration of councillors | | 3 172 | 3 318 | 3 607 | 3 605 | 3 605 | 3 605 | 2 775 | 3 785 | 3 975 | 4 154 |
| Bulk purchases - electricity | 2 | 11 735 | 10 737 | 11 873 | 14 328 | 15 250 | 14 900 | 11 361 | 17 024 | 18 050 | 19 300 |
| Inventory consumed | 8 | 2 853 | 2 661 | 2 419 | 831 | 1 764 | (236) | 553 | 1 127 | 1 184 | 1 242 |
| Debt impairment | 3 | 202 | (708) | 33 070 | 25 513 | 28 381 | 28 381 | 16 353 | 28 884 | 30 355 | 31 914 |
| Depreciation and amortisation | | 9 305 | 12 258 | 13 361 | 5 994 | 13 372 | 13 372 | 3 996 | 13 271 | 13 404 | 13 538 |
| Interest | | 2 996 | 2 767 | 2 519 | 1 004 | 2 700 | 2 700 | 0 | 2 575 | 2 550 | 2 400 |
| Contracted services | | 5 966 | 5 077 | 5 205 | 6 649 | 13 898 | 12 582 | 4 257 | 5 176 | 7 274 | 7 630 |
| Transfers and subsidies | | 181 | 12 | - | 1 | 10 | 10 | 116 | 10 | 15 | 15 |
| Irrecoverable debts written off | | - | - | - | 3 632 | 487 | 487 | 547 | - | - | - |
| Operational costs | | 10 961 | 14 415 | 15 254 | 12 297 | 13 444 | 9 559 | 6 177 | 10 454 | 10 662 | 11 161 |
| Losses on disposal of Assets | | (146) | - | - | - | - | - | - | - | - | - |
| Other Losses | | | | | | | | | | | |
| Total Expenditure | | 77 109 | 82 124 | 120 649 | 109 747 | 127 563 | 120 514 | 72 067 | 117 795 | 124 791 | 130 279 |
| Surplus/(Deficit) | | (814) | 23 046 | (16 205) | (3 100) | (15 984) | (8 551) | 13 735 | (3 694) | (9 621) | (8 625) |
| Transfers and subsidies - capital (monetary allocations) | 6 | 12 904 | 23 887 | 41 510 | 23 670 | 28 189 | 28 189 | 12 598 | 49 688 | 9 852 | 42 890 |
| Transfers and subsidies - capital (in-kind) | 6 | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | | 12 090 | 46 933 | 25 304 | 20 570 | 12 205 | 19 638 | 26 333 | 45 994 | 231 | 34 265 |
| Income Tax | | | | | | | | | | | |
| Surplus/(Deficit) after income tax | | 12 090 | 46 933 | 25 304 | 20 570 | 12 205 | 19 638 | 26 333 | 45 994 | 231 | 34 265 |
| Share of Surplus/(Deficit) attributable to Joint Venture | | | | | | | | | | | |
| Share of Surplus/(Deficit) attributable to Minorities | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 12 090 | 46 933 | 25 304 | 20 570 | 12 205 | 19 638 | 26 333 | 45 994 | 231 | 34 265 |
| Share of Surplus/(Deficit) attributable to Associate | 7 | | | | | | | | | | |
| Intercompany/Parent subsidiary transactions | | | | | | | | | | | |
| Surplus/(Deficit) for the year | 1 | 12 090 | 46 933 | 25 304 | 20 570 | 12 205 | 19 638 | 26 333 | 45 994 | 231 | 34 265 |

Table A5 – Capital Expenditure Budget by Vote

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | 1 | | | | | | | | | | |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | 870 | 870 | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | - | - | - | - | 4 961 | 5 705 | 4 342 | 8 658 | - | - |
| Vote 4 - BUDGET AND TREASURY | | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - PLANNING AND DEVELOPMENT | | - | - | - | 6 573 | 752 | 6 573 | 511 | 3 138 | 3 984 | 3 022 |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - SPORTS AND RECREATION | | - | - | - | 8 869 | 7 713 | 8 869 | 8 720 | 17 222 | - | 14 483 |
| Vote 8 - HOUSING | | - | - | - | 7 340 | 6 382 | 7 340 | 806 | 14 002 | 1 922 | 16 766 |
| Vote 9 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | 2 586 | 2 703 |
| Vote 10 - ROAD TRANSPORT | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - WASTE MANAGEMENT | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - WASTE WATER MANAGEMENT | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - WATER | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - ELECTRICITY | | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | - | - | - | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Total Capital Expenditure - Vote | | - | - | - | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | - | - | - | - | - | - | - | - | - | - |
| Executive and council | | | | | | | | | | | |
| Finance and administration | | | | | | | | | | | |
| Internal audit | | | | | | | | | | | |
| Community and public safety | | - | - | - | - | 5 831 | 6 575 | 4 342 | 8 658 | - | - |
| Community and social services | | - | - | - | - | 870 | 870 | - | - | - | - |
| Sport and recreation | | - | - | - | - | 4 961 | 5 705 | 4 342 | 8 658 | - | - |
| Public safety | | | | | | | | | | | |
| Housing | | | | | | | | | | | |
| Health | | | | | | | | | | | |
| Economic and environmental services | | - | - | - | 6 573 | 752 | 6 573 | 511 | - | 1 968 | 3 022 |
| Planning and development | | | | | | | | | | | |
| Road transport | | - | - | - | 6 573 | 752 | 6 573 | 511 | - | 1 968 | 3 022 |
| Environmental protection | | | | | | | | | | | |
| Trading services | | - | - | - | 16 209 | 14 095 | 16 209 | 9 526 | 34 362 | 6 524 | 33 952 |
| Energy sources | | - | - | - | - | - | - | - | - | 2 586 | 2 703 |
| Water management | | - | - | - | 7 340 | 6 382 | 7 340 | 806 | 11 363 | - | 13 793 |
| Waste water management | | - | - | - | 8 869 | 7 713 | 8 869 | 8 720 | 20 360 | 2 016 | 14 483 |
| Waste management | | - | - | - | - | - | - | - | 2 639 | 1 922 | 2 972 |
| Other | | | | | | | | | | | |
| Total Capital Expenditure - Functional | 3 | - | - | - | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Funded by: | | | | | | | | | | | |
| National Government | | - | - | - | 20 782 | 18 069 | 26 487 | 13 629 | 31 657 | 8 493 | 23 181 |
| Provincial Government | | - | - | - | 2 000 | 2 609 | 2 870 | 751 | 11 363 | - | 13 793 |
| District Municipality | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private | | | | | | | | | | | |
| Transfers recognised - capital | 4 | - | - | - | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Borrowing | 6 | | | | | | | | | | |
| Internally generated funds | | | | | | | | | | | |
| Total Capital Funding | 7 | - | - | - | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |

Table A6 – Budgeted Financial Position

| WC051 Laingsburg - Table A6 Budgeted Financial Position | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash and cash equivalents | | 3 090 | 2 479 | 6 713 | 8 978 | 10 629 | 7 570 | 31 858 | 21 550 | 25 199 | 34 443 |
| Trade and other receivables from exchange transactions | 1 | 3 263 | 2 313 | 4 536 | 2 779 | 5 459 | 5 599 | 7 822 | 5 628 | 6 574 | 7 585 |
| Receivables from non-exchange transactions | 1 | 5 483 | 4 036 | 1 436 | 4 545 | 1 823 | 1 823 | 1 791 | 1 853 | 2 399 | 2 973 |
| Current portion of non-current receivables | | | | | | | | | | | |
| Inventory | 2 | 306 | 271 | 143 | 271 | 143 | 143 | 307 | 143 | 143 | 143 |
| VAT | | 7 240 | 5 760 | 3 503 | 5 784 | 3 513 | 3 513 | 4 956 | 3 503 | 3 503 | 3 503 |
| Other current assets | | 2 233 | 2 333 | 2 672 | 2 333 | 2 559 | 2 559 | 2 469 | 2 559 | 2 559 | 2 559 |
| Total current assets | | 21 615 | 17 192 | 19 004 | 24 690 | 24 127 | 21 208 | 49 203 | 35 237 | 40 379 | 51 207 |
| Non current assets | | | | | | | | | | | |
| Investments | | | | | | | | | | | |
| Investment property | | 23 414 | 22 153 | 21 207 961.00 | 22 153 | 21 142 | 21 142 | 21 208 | 21 142 | 21 075 | 21 008 |
| Property, plant and equipment | 3 | 191 116 | 265 477 | 302 810 | 282 276 | 310 290 | 318 969 | 313 195 | 332 733 | 327 998 | 351 613 |
| Biological assets | | | | | | | | | | | |
| Living and non-living resources | | | | | | | | | | | |
| Heritage assets | | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 |
| Intangible assets | | 30 | 535 | 156 | 524 | 47 | 47 | 156 | 47 | (62) | (172) |
| Trade and other receivables from exchange transactions | | 14 | 525 | 501 | 525 | 511 | 511 | 27 | 511 | 511 | 511 |
| Non-current receivables from non-exchange transactions | | – | – | 4 | – | 4 | 4 | – | 4 | 4 | 4 |
| Other non-current assets | | | | | | | | | | | |
| Total non current assets | | 214 618 | 288 734 | 324 723 | 305 522 | 332 037 | 340 717 | 334 629 | 354 481 | 349 570 | 373 006 |
| TOTAL ASSETS | | 236 233 | 305 926 | 343 727 | 330 212 | 356 164 | 361 925 | 383 831 | 389 718 | 389 949 | 424 213 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | | | | | | | | | | | |
| Financial liabilities | | – | – | – | – | – | – | – | – | – | – |
| Consumer deposits | | 850 | 930 | 1 046 | 930 | 1 046 | 1 046 | 1 085 | 1 046 | 1 046 | 1 046 |
| Trade and other payables from exchange transactions | 4 | 14 039 | 20 497 | 20 099 | 20 497 | 20 096 | 20 096 | 20 069 | 20 096 | 20 096 | 20 096 |
| Trade and other payables from non-exchange transactions | 5 | 1 711 | 1 148 | 1 995 | 1 148 | 1 995 | 1 995 | 15 491 | 1 995 | 1 995 | 1 995 |
| Provision | | 2 887 | 278 | 3 089 | 278 | 3 089 | 3 089 | 2 758 | 3 089 | 3 089 | 3 089 |
| VAT | | 1 064 | (1 469) | (5 679) | 2 187 | (5 443) | (5 303) | (2 071) | (5 679) | (5 679) | (5 679) |
| Other current liabilities | | 121 | 129 | 171 | 129 | 171 | 171 | 171 | 171 | 171 | 171 |
| Total current liabilities | | 20 671 | 21 513 | 20 720 | 25 169 | 20 953 | 21 093 | 37 502 | 20 717 | 20 717 | 20 717 |
| Non current liabilities | | | | | | | | | | | |
| Financial liabilities | 6 | 3 | 2 | – | 2 | – | – | – | – | – | – |
| Provision | 7 | 20 155 | 21 670 | 35 137 | 21 670 | 35 137 | 35 137 | 35 137 | 35 137 | 35 137 | 35 137 |
| Long term portion of trade payables | | – | – | – | – | – | – | – | – | – | – |
| Other non-current liabilities | | 4 639 | 4 427 | 4 390 | 4 427 | 4 390 | 4 390 | 4 390 | 4 390 | 4 390 | 4 390 |
| Total non current liabilities | | 24 797 | 26 099 | 39 527 | 26 099 | 39 527 | 39 527 | 39 527 | 39 527 | 39 527 | 39 527 |
| TOTAL LIABILITIES | | 45 469 | 47 612 | 60 247 | 51 268 | 60 480 | 60 620 | 77 029 | 60 244 | 60 244 | 60 244 |
| NET ASSETS | | 190 765 | 258 314 | 283 480 | 278 944 | 295 685 | 301 305 | 306 802 | 329 474 | 329 705 | 363 969 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 8 | 190 767 | 269 465 | 283 480 | 278 944 | 295 685 | 301 305 | 303 380 | 329 474 | 329 705 | 363 969 |
| Reserves and funds | 9 | – | – | – | – | – | – | – | – | – | – |
| Other | | | | | | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 10 | 190 767 | 269 465 | 283 480 | 278 944 | 295 685 | 301 305 | 303 380 | 329 474 | 329 705 | 363 969 |

Table A7 – Budgeted Cash Flows

| WC051 Laingsburg - Table A7 Budgeted Cash Flows | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | – | 5 955 | 8 996 | 5 770 | 5 306 | – | 4 445 | 5 617 | 5 995 | 6 377 |
| Service charges | | 3 569 | 24 471 | 29 487 | 31 078 | 37 985 | – | 22 355 | 42 471 | 44 830 | 47 568 |
| Other revenue | | 1 284 | 11 480 | 9 461 | 24 415 | 18 407 | 119 948 | 12 958 | 11 003 | 11 632 | 12 312 |
| Transfers and Subsidies - Operational | 1 | 21 054 | 25 432 | 26 229 | 30 569 | 30 455 | – | 31 373 | 29 049 | 26 256 | 27 422 |
| Transfers and Subsidies - Capital | 1 | – | 23 257 | 43 015 | 23 670 | 28 189 | – | 22 313 | 49 688 | 9 852 | 42 890 |
| Interest | | | | | | | | | – | – | – |
| Dividends | | | | | | | | | – | – | – |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (2 721) | (80 178) | (84 590) | (79 076) | (82 623) | (82 697) | (63 998) | (82 583) | (88 697) | (93 205) |
| Interest | | – | (0) | (0) | (1 004) | (2 700) | (2 700) | (0) | (2 575) | (2 550) | (2 400) |
| Transfers and Subsidies | 1 | | | | | | | | – | – | – |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 23 187 | 10 416 | 32 598 | 35 423 | 35 019 | 34 551 | 29 447 | 52 671 | 7 317 | 40 964 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | – | 53 | 51 | 256 | 2 736 | – | 1 730 | – | – | – |
| Decrease (increase) in non-current receivables | | | | | | | | | 483 | 483 | 483 |
| Decrease (increase) in non-current investments | | | | | | | | | – | – | – |
| Payments | | | | | | | | | | | |
| Capital assets | | | | | | | | | (43 020) | (8 493) | (36 974) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | – | 53 | 51 | 256 | 2 736 | – | 1 730 | (42 537) | (8 010) | (36 491) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | | | | | | | – | – | – |
| Borrowing long term/refinancing | | | | | | | | | – | – | – |
| Increase (decrease) in consumer deposits | | | | | | | | | – | – | – |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | – | – | – |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | – | – | – | – | – | – | – | – | – | – |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 23 187 | 10 468 | 32 649 | 35 679 | 37 755 | 34 551 | 31 177 | 10 135 | (692) | 4 473 |
| Cash/cash equivalents at the year begin: | 2 | | | | | | | | 559 | 10 694 | 10 002 |
| Cash/cash equivalents at the year end: | 2 | 23 187 | 10 468 | 32 649 | 35 679 | 37 755 | 34 551 | 31 177 | 10 694 | 10 002 | 14 475 |

It should be noted that a system error occurred in the VAT calculation on the cash flow statement, which resulted in service charges and conditional grants not reconciling with billing figures or transfers net of impairment. In some cases, the OPEX grant allocation was incorrectly reflected. RDATA will address and correct the error within the ORGB system.

Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

| WC051 Laingsburg - Table A8 Cash backed reserves/accumulated surplus reconciliation | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 23 187 | 10 468 | 32 649 | 35 679 | 37 755 | 34 551 | 31 177 | 10 694 | 10 002 | 14 475 |
| Other current investments > 90 days | | (20 097) | (7 989) | (25 936) | (26 701) | (27 126) | (26 981) | 681 | 10 856 | 15 198 | 19 968 |
| Non current Investments | 1 | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | 3 090 | 2 479 | 6 713 | 8 978 | 10 629 | 7 570 | 31 858 | 21 550 | 25 199 | 34 443 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 1 711 | 1 148 | 1 995 | 1 148 | 1 995 | 1 995 | 15 491 | 1 995 | 1 995 | 1 995 |
| Unspent borrowing | | | | | | | | | | | |
| Statutory requirements | 2 | (6 176) | (7 230) | (9 183) | (3 598) | (8 957) | (8 817) | (6 621) | (9 183) | (9 183) | (9 183) |
| Other working capital requirements | 3 | 13 798 | 19 670 | 18 925 | 18 781 | 18 298 | 16 760 | 18 055 | 14 156 | 13 024 | 11 811 |
| Other provisions | | 3 008 | 407 | 3 260 | 407 | 3 260 | 3 260 | 2 929 | 3 260 | 3 260 | 3 260 |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | | | | | | | | | | |
| Total Application of cash and investments: | | 12 341 | 13 996 | 14 997 | 16 739 | 14 596 | 13 198 | 29 853 | 10 228 | 9 096 | 7 883 |
| Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits | | (9 251) | (11 517) | (8 284) | (7 761) | (3 967) | (5 628) | 2 005 | 11 322 | 16 103 | 26 560 |
| Creditors transferred to Debt Relief - Non-Current portion | | - | - | - | - | - | - | - | - | - | - |
| Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits | | (9 251) | (11 517) | (8 284) | (7 761) | (3 967) | (5 628) | 2 005 | 11 322 | 16 103 | 26 560 |

Table A9 – Asset Management

| WC051 Laingsburg - Table A9 Asset Management | | | | | | | | | | | |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| R thousand | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| <u>Total New Assets</u> | | 1 | - | - | - | 22 782 | 15 716 | 23 652 | 34 362 | 8 493 | 36 974 |
| Roads Infrastructure | | | - | - | - | 6 194 | 367 | 6 194 | - | 1 968 | 3 022 |
| Storm water Infrastructure | | | - | - | - | 379 | 385 | 379 | 3 138 | 2 016 | - |
| Electrical Infrastructure | | | - | - | - | - | - | - | - | 2 586 | 2 703 |
| Water Supply Infrastructure | | | - | - | - | 7 340 | 6 382 | 7 340 | 4 329 | - | - |
| Sanitation Infrastructure | | | - | - | - | 8 869 | 7 713 | 8 869 | 17 222 | - | 14 483 |
| Solid Waste Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | - | - | - | 22 782 | 14 847 | 22 782 | 24 689 | 6 571 | 20 209 |
| Community Facilities | | | - | - | - | - | 870 | 870 | - | - | - |
| Sport and Recreation Facilities | | | - | - | - | - | - | - | - | - | - |
| Community Assets | | | - | - | - | - | 870 | 870 | - | - | - |
| Heritage Assets | | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | | - | - | - | - | - | - | 7 034 | - | 13 793 |
| Transport Assets | | | - | - | - | - | - | - | 2 639 | 1 922 | 2 972 |
| Land | | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | | - | - | - | - | - | - | - | - | - |
| Mature | | | - | - | - | - | - | - | - | - | - |
| Immature | | | - | - | - | - | - | - | - | - | - |
| Living Resources | | | - | - | - | - | - | - | - | - | - |
| <u>Total Renewal of Existing Assets</u> | | 2 | - | - | - | - | 4 961 | 5 705 | 8 658 | - | - |
| Roads Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Community Facilities | | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | | - | - | - | - | 4 961 | 5 705 | 8 658 | - | - |
| Community Assets | | | - | - | - | - | 4 961 | 5 705 | 8 658 | - | - |
| Heritage Assets | | | - | - | - | - | - | - | - | - | - |
| <u>Total Capital Expenditure</u> | | 4 | - | - | - | 22 782 | 20 677 | 29 357 | 43 020 | 8 493 | 36 974 |
| Roads Infrastructure | | | - | - | - | 6 194 | 367 | 6 194 | - | 1 968 | 3 022 |
| Storm water Infrastructure | | | - | - | - | 379 | 385 | 379 | 3 138 | 2 016 | - |
| Electrical Infrastructure | | | - | - | - | - | - | - | - | 2 586 | 2 703 |
| Water Supply Infrastructure | | | - | - | - | 7 340 | 6 382 | 7 340 | 4 329 | - | - |
| Sanitation Infrastructure | | | - | - | - | 8 869 | 7 713 | 8 869 | 17 222 | - | 14 483 |
| Solid Waste Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | - | - | - | 22 782 | 14 847 | 22 782 | 24 689 | 6 571 | 20 209 |
| Community Facilities | | | - | - | - | - | 870 | 870 | - | - | - |
| Sport and Recreation Facilities | | | - | - | - | - | 4 961 | 5 705 | 8 658 | - | - |
| Community Assets | | | - | - | - | - | 5 831 | 6 575 | 8 658 | - | - |
| Intangible Assets | | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | | - | - | - | - | - | - | 7 034 | - | 13 793 |
| Transport Assets | | | - | - | - | - | - | - | 2 639 | 1 922 | 2 972 |
| Immature | | | - | - | - | - | - | - | - | - | - |
| Living Resources | | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | | - | - | - | 22 782 | 20 677 | 29 357 | 43 020 | 8 493 | 36 974 |

WC051 Laingsburg - Table A9 Asset Management

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 199 070 | 265 212 | 275 148 | 282 000 | 282 454 | 291 133 | 300 495 | 295 702 | 319 257 |
| Roads Infrastructure | | 15 555 | 32 214 | 38 022 | 38 408 | 36 924 | 42 751 | 36 556 | 37 045 | 38 572 |
| Storm water Infrastructure | | 33 990 | 30 303 | 31 142 | 28 480 | 29 676 | 29 670 | 32 531 | 32 779 | 30 994 |
| Electrical Infrastructure | | 10 593 | 16 530 | 15 860 | 16 528 | 15 191 | 15 191 | 14 770 | 16 680 | 18 700 |
| Water Supply Infrastructure | | 50 206 | 67 371 | 64 969 | 73 283 | 68 949 | 69 907 | 66 896 | 64 470 | 62 020 |
| Sanitation Infrastructure | | 22 655 | 41 358 | 39 226 | 49 035 | 44 806 | 45 963 | 54 315 | 52 162 | 64 470 |
| Solid Waste Infrastructure | | 8 536 | 9 688 | 18 623 | 9 683 | 15 797 | 15 797 | 18 437 | 17 505 | 17 595 |
| Infrastructure | | 141 535 | 197 463 | 207 842 | 215 417 | 211 344 | 219 279 | 223 505 | 220 641 | 232 352 |
| Community Assets | | 9 457 | 14 179 | 13 539 | 14 126 | 18 729 | 19 474 | 21 557 | 20 910 | 20 257 |
| Heritage Assets | | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 |
| Investment properties | | 23 414 | 22 928 | 21 984 | 22 928 | 21 918 | 21 918 | 21 142 | 21 075 | 21 008 |
| Other Assets | | 2 103 | 2 434 | 2 318 | 896 | 2 202 | 2 202 | – | – | – |
| Biological or Cultivated Assets | | | | | | | | | | |
| Intangible Assets | | 30 | 535 | 156 | 524 | 47 | 47 | 47 | (62) | (172) |
| Computer Equipment | | 828 | 85 | 813 | (105) | 590 | 590 | 590 | 365 | 137 |
| Furniture and Office Equipment | | 530 | 492 | 534 | 235 | 434 | 434 | 434 | 334 | 233 |
| Machinery and Equipment | | 755 | 750 | 2 193 | 630 | 1 993 | 1 993 | 9 027 | 8 824 | 22 413 |
| Transport Assets | | 2 587 | 2 262 | 1 688 | 2 262 | 1 114 | 1 114 | 1 114 | 534 | (51) |
| Land | | 17 787 | 24 039 | 24 039 | 25 043 | 24 039 | 24 039 | 23 035 | 23 035 | 23 035 |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Living Resources | | | | | | | | | | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 199 070 | 265 212 | 275 148 | 282 000 | 282 454 | 291 133 | 300 495 | 295 702 | 319 257 |
| EXPENDITURE OTHER ITEMS | | 10 689 | 13 837 | 14 662 | 7 822 | 15 378 | 15 036 | 15 324 | 17 878 | 18 222 |
| <u>Depreciation</u> | 7 | 9 117 | 12 258 | 13 372 | 5 994 | 13 372 | 13 372 | 13 271 | 13 404 | 13 538 |
| <u>Repairs and Maintenance by Asset Class</u> | 3 | 1 572 | 1 579 | 1 290 | 1 829 | 2 007 | 1 664 | 2 053 | 4 474 | 4 684 |
| Roads Infrastructure | | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | 210 | 655 | 348 | 417 | 282 | 337 | 570 | 3 101 | 3 244 |
| Water Supply Infrastructure | | – | 3 | 1 | 5 | – | – | 250 | 100 | 105 |
| Sanitation Infrastructure | | 37 | 14 | 13 | 17 | 2 | 6 | 50 | 53 | 55 |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | 247 | 671 | 363 | 439 | 284 | 343 | 870 | 3 254 | 3 405 |
| Community Facilities | | 7 | 2 | 60 | 49 | 6 | 12 | 9 | 9 | 9 |
| Sport and Recreation Facilities | | – | – | – | – | – | – | – | – | – |
| Community Assets | | 7 | 2 | 60 | 49 | 6 | 12 | 9 | 9 | 9 |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Operational Buildings | | 143 | 306 | 102 | 150 | 82 | 94 | 122 | 128 | 134 |
| Housing | | – | – | – | 1 | – | – | – | – | – |
| Other Assets | | 143 | 306 | 102 | 152 | 82 | 94 | 122 | 128 | 134 |
| Intangible Assets | | – | – | – | – | – | – | – | – | – |
| Computer Equipment | | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | | 2 | 2 | 5 | 4 | 7 | 7 | – | – | – |
| Machinery and Equipment | | 480 | (181) | 250 | 210 | 385 | 174 | 282 | 275 | 288 |
| Transport Assets | | 692 | 778 | 511 | 976 | 1 242 | 1 035 | 770 | 809 | 848 |
| TOTAL EXPENDITURE OTHER ITEMS | | 10 689 | 13 837 | 14 662 | 7 822 | 15 378 | 15 036 | 15 324 | 17 878 | 18 222 |
| Renewal and upgrading of Existing Assets as % of total capex | | 0.0% | 0.0% | 0.0% | 0.0% | 24.0% | 19.4% | 20.1% | 0.0% | 0.0% |
| Renewal and upgrading of Existing Assets as % of deprecn | | 0.0% | 0.0% | 0.0% | 0.0% | 37.1% | 42.7% | 65.2% | 0.0% | 0.0% |
| R&M as a % of PPE & Investment Property | | 0.8% | 0.6% | 0.5% | 0.6% | 0.7% | 0.6% | 0.7% | 1.5% | 1.5% |
| Renewal and upgrading and R&M as a % of PPE and Investment Property | | 0.8% | 0.6% | 0.5% | 0.6% | 2.5% | 2.5% | 3.6% | 1.5% | 1.5% |

Table A10 – Basic Service Delivery Measurement

| WC051 Laingsburg - Table A10 Basic service delivery measurement | | | | | | | | | | |
|---|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | – | – | – | – | – | – | – | – | – |
| Sanitation (free minimum level service) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (removed at least once a week) | | – | – | – | – | – | – | – | – | – |
| Informal Settlements | | – | – | – | – | – | – | – | – | – |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | – | – | 1 517 | 280 | 1 210 | 1 210 | 1 283 | 1 360 | 1 441 |
| Sanitation (free sanitation service to indigent households) | | – | – | 1 219 | 1 545 | 825 | 825 | 875 | 927 | 983 |
| Electricity/other energy (50kwh per indigent household per month) | | – | – | 1 871 | 1 112 | 1 680 | 1 680 | 1 861 | 1 955 | 2 072 |
| Refuse (removed once a week for indigent households) | | – | – | 1 087 | 1 334 | 740 | 740 | 784 | 835 | 894 |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | – | – | – | – | – | – | – | – | – |
| Total cost of FBS provided | 8 | – | – | 5 694 | 4 270 | 4 455 | 4 455 | 4 803 | 5 077 | 5 390 |
| 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 | 15 000 |
| Water (kilolitres per household per month) | | 6 | 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 | 168 | 178 | 189 | 200 |
| Electricity (kwh per household per month) | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Refuse (average litres per week) | | 97 | 120 | 134 | 145 | 145 | 145 | 156 | 169 | 175 |
| Revenue cost of subsidised services provided (R'000) | 9 | | | | | | | | | |

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 2025/26– 2027/28 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 | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | | |
| Municipal Support | Function: Finance and Administration: Core Function: Finance | 214 | | - | - | - | - | - | - | 148 400 | 144 730 | 173 992 |
| Allocations to other priorities | | | | 2 | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | | 1 | - | - | - | - | - | 148 400 | 144 730 | 173 992 |

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 | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | | |
| Laingsburg Tourism Development | Function:Other:Core | 218 | | - | - | - | - | - | - | 1 008 | 1 065 | 1 124 |
| Municipal Support | Function:Tourism | | | | | | | | | | | |
| | Function:Finance and Administration:Core | 214 | | - | - | - | - | - | - | 101 042 | 108 005 | 129 299 |
| | Function:Finance | | | | | | | | | | | |
| Allocations to other priorities | | | | | | | | | | | | |
| Total Expenditure | | | 1 | - | - | - | - | - | - | 102 050 | 109 070 | 130 423 |

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 | Re | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Bulk water pipeline | Function:Water Management:Core Function:Water Distribution | 123 | | - | - | - | - | - | - | 6 140 | 0 | 0 |
| Infrastructure Development | Function: Waste Water Management - Core Function - Waste Water Treatment | 121 | | - | - | - | - | - | - | 12 500 | 8 050 | 21 850 |
| Municipal Support | Function:Finance and Administration:Core Function:Finance | 214 | | - | - | - | - | - | - | 0 | 0 | 0 |
| Municipal Support | Function:Sport and Recreation:Core Function:Community Parks (including Nurseries) | 232 | | - | - | - | - | - | - | 11 411 | 0 | 0 |
| Provision of roads streets and side walks | Function:Road Transport:Core Function:Roads | 119 | | - | - | - | - | - | - | 7 559 | 7 669 | 0 |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | - | - | - | - | - | - | 37 610 | 15 719 | 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 | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Vote 1 - vote name | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Vote 2 - vote name | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Vote 3 - vote name | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | | |
| | | | | | | | | | | |
| 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 | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 3.9% | 3.4% | 2.1% | 0.9% | 2.1% | 2.2% | 0.0% | 2.2% | 2.0% | 1.8% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 3.9% | 2.5% | 2.4% | 0.9% | 2.5% | 2.4% | 0.0% | 2.3% | 2.2% | 2.0% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 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 | 1.0 | 0.8 | 0.9 | 1.0 | 1.2 | 1.0 | 1.3 | 1.7 | 1.9 | 2.5 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1.0 | 0.8 | 0.9 | 1.0 | 1.2 | 1.0 | 1.3 | 1.7 | 1.9 | 2.5 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.3 | 0.2 | 0.5 | 0.5 | 0.8 | 0.6 | 1.1 | 1.3 | 1.5 | 2.0 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | 0.0% | 15.6% | 135.1% | 137.6% | 117.6% | 123.9% | 0.0% | 93.5% | 127.2% | 127.5% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 15.6% | 135.1% | 137.6% | 117.6% | 123.9% | 0.0% | 93.5% | 126.0% | 126.3% | 126.3% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 47.8% | 30.6% | 25.2% | 30.7% | 23.9% | 23.8% | 32.9% | 23.3% | 23.5% | 22.7% |
| 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)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 60.5% | 195.8% | 61.6% | 57.4% | 53.2% | 58.2% | 64.4% | 187.9% | 200.9% | 138.8% |
| Other Indicators | | | | | | | | | | | |
| | Total Volume Losses (kW) technical | 0 | 0 | 0 | 0 | 0 | 0 | 520000 | 525200 | 530452 | 533635 |
| | Total Volume Losses (kW) non technical | 0 | 0 | 0 | 0 | 0 | 0 | 130000 | 131300 | 132613 | 133409 |
| Electricity Distribution Losses (2) | Total Cost of Losses (Rand '000) | - | - | - | - | - | - | 1 340 | 1 487 | 1 584 | 1 679 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Water Volumes -System input | Bulk Purchase | - | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| | Water treatment works | - | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| | Natural sources | - | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 44259000.0% | 44701800.0% | 45148600.0% | 45600100.0% |
| | Total Volume Losses (kℓ) | - | - | - | - | - | - | 155 | 134 | 135 | 114 |
| | Total Cost of Losses (Rand '000) | 0 | 0 | 0 | 0 | 0 | 0 | 1967313 | 1754225 | 1840573 | 1592583 |
| Water Distribution Losses (2) | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 39.2% | 30.0% | 31.9% | 33.7% | 31.1% | 31.4% | 30.2% | 31.1% | 32.4% | 32.0% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 43.6% | 33.6% | 35.9% | 37.6% | 34.8% | 35.1% | 34.0% | 25.5% | 34.5% | 34.3% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 2.1% | 1.5% | 1.2% | 1.7% | 1.8% | 1.5% | 2.4% | 1.8% | 3.9% | 3.9% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 16.1% | 14.3% | 15.2% | 6.6% | 14.4% | 14.4% | 4.7% | 13.9% | 13.9% | 13.1% |
| 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 | 56.3% | 44.3% | 18.0% | 33.6% | 15.6% | 15.6% | 24.5% | 14.3% | 14.9% | 15.4% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 2.9 | 1.4 | 3.7 | 4.2 | 7.1 | 4.2 | 3.6 | 1.2 | - | - |

Section 8 – Budget policies & By-Laws

POLICIES REVIEWED

- 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
- Cash Management and Investment Policy
- Borrowing Policy
- Funding and Reserves Policy
- Policy related to long-term financial planning
- Supply Chain Management Policy
- Preferential Procurement Policy
- Policy related to the Management and Disposal of Assets
- Policy relating to dealing with infrastructure investment and capital projects
- Indigents Policy
- Fleet Management Policy
- Contract Management Policy
- Indigents Policy

BY-LAWS REVIEWED

- 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 | REFERENCE | |
| NT | | | | | | | |
| CPI | 4.30 | 4.30 | 4.30 | 4.60 | 4.40 | MFMA Circular 130 | |
| MAXIMUM ADJUSTMENT RATE | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | MFMA Circular 130 | |
| MUNICIPALITY ADJUSTMENT RATE | 6.00 | 6.00 | 6.00 | 5.00 | 5.00 | GENERAL ADJUSTMENT BY MUN | |
| PRIMA INTEREST RATE | | | | | | | |
| BASE RATE ON 1 JULY | 11.25 | 11.25 | 11.00 | 11.00 | 11.00 | ABSA AS ON JULY 1 | |
| ESKOM | | | | | | | |
| PURCHASE RATE | 11.32 | 11.32 | 11.32 | 5.36 | 6.19 | NERSA MEDIA STATEMENT | |
| SELLING RATE | 11.00 | 11.00 | 11.00 | 5.00 | 6.00 | | |
| GROWTH - CREDIT SALES | 0.03 | 0.30 | - | - | - | | |
| GROW - PREPAID SALES | 0.03 | 0.30 | - | - | - | | |
| LINE LOSSES | 10.00 | 10.00 | 10.00 | 9.00 | 9.00 | | |
| PERSONNEL COSTS | | | | | | | |
| BARGAINING AGREEMENT | 4.30 | 4.30 | 4.30 | 5.00 | 4.30 | SALGBC - AGREEMENT | |
| NOTCH INCREASE | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | NOTCH INCREASE ON SCALE | |
| STANDBY ALLOWANCE - COUNCIL % OF BAF | 100 | 100 | 100 | 100 | 100 | LOCAL AGREEMENT | |
| OVERTIME - DECREASE | 0.80 | 0.80 | 0.80 | 1.00 | 1.00 | OVERTIME SAVING | |
| COUNCILLOR REMUNERATION | | | | | | | |
| INCREASE - COUNCIL MEMBERS | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | | |
| PHONE - MAYOR /PM | 3 600 | 3 400 | 3 600 | 3 600 | 3 600 | | |
| PHONE - SPEAKER /PM | 3 600 | 3 400 | 3 600 | 3 600 | 3 600 | | |
| PHONE - COUNCIL MEMBER /PM | 3 600 | 3 400 | 3 600 | 3 600 | 3 600 | | |
| DATA CARDS - PER C/MEMBER/pm | 317 | 300 | 317 | 317 | 317 | | |
| INCREASE MUNICIPAL MANAGER | | | | | | | |
| INCREASE - MUNICIPAL MANAGER | 5.00 | 3.00 | 5.00 | 5.00 | 5.00 | | |
| FUEL | | | | | | | |
| DIESEL PRICE % INCREASE | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | SEMI-ANNUAL LOCAL SURVEY | |
| OIL PRICE % INCREASE | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | | |
| INDIGENT NUMBERS | | | | | | | |
| | 710 | 710 | 750 | 780 | 800 | | |
| WARD COMMITTEE AND COUNCIL MEMBERS | | | | | | | |
| EQ CONTRIBUTION | 1 711 000 | 1 711 000 | 1 711 000 | 1 779 000 | 1 849 000 | | |
| DEFINED BENEFITS INTEREST RATE | | | | | | | |
| | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | ASSUMPTION FROM PREVIOUS ACTUARIAL CALCULATIONS | |
| REFUSE DUMP INTEREST RATE | | | | | | | |
| | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | ASSUMPTION FROM PREVIOUS ACTUARIAL CALCULATIONS | |
| SERVICES TARIFFS | | | | | | | |
| ELECTRICITY - OTHER | 11.00 | 11.00 | 11.00 | 5.00 | 6.00 | MAXIMUM ACCORDING TO NERSA | |
| WATER - BASIC | 6.00 | 8.00 | 6.00 | 6.00 | 6.00 | MAXIMUM ACCORDING TO NT | |
| WATER - CONSUMPTION | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | MAXIMUM ACCORDING TO NT | |
| REFUSE | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | MAXIMUM ACCORDING TO NT | |
| SEWERAGE | 6.50 | 6.50 | 6.50 | 6.00 | 6.00 | MAXIMUM ACCORDING TO NT | |
| RATES TARIFFS | | | | | | | |
| | 5.00 | 5.00 | 5.00 | 10.00 | 5.00 | MAXIMUM ACCORDING TO NT | |
| MUNICIPAL RENTAL HOUSES | | | | | | | |
| | 11.00 | 11.00 | 11.00 | 9.00 | 9.00 | MAXIMUM ACCORDING TO NT | |
| MUNICIPAL HALLS | | | | | | | |
| | 8.00 | 8.00 | 8.00 | 6.00 | 6.00 | MAXIMUM ACCORDING TO NT | |

BUDGET ASSUMPTIONS

| | CY | | | | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|--------------------------------------|
| | TABB | ORGB | ADJ | BY+1 | BY+2 | REFERENCE |
| DEBTORS PAYMENT % | | | | | | |
| RATES - Res | 92.00 | 92.00 | 92.00 | 95.00 | 95.00 | GET IT WITH THE CAGR |
| RATES - Buss | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | GET IT WITH THE CAGR |
| RATES - Agri | 90.00 | 90.00 | 90.00 | 90.00 | 90.00 | GET IT WITH THE CAGR |
| RATES - Govt | 100.00 | 100.00 | 102.00 | 100.00 | 100.00 | GET IT WITH THE CAGR |
| ELECTRICITY | 96.00 | 96.00 | 96.00 | 95.00 | 95.00 | GET IT WITH THE CAGR |
| WATER | 89.00 | 89.00 | 89.00 | 95.00 | 95.00 | GET IT WITH THE CAGR |
| REFUSE | 89.00 | 89.00 | 89.00 | 95.00 | 95.00 | GET IT WITH THE CAGR |
| SEWERAGE | 89.00 | 89.00 | 89.00 | 95.00 | 95.00 | GET IT WITH THE CAGR |
| HOUSE RENTALS | 94.00 | 94.00 | 94.00 | 95.00 | 95.00 | GET IT WITH THE CAGR |
| PROVISION FOR BAD DEBTS | | | | | | |
| RATES - Res | - | - | - | - | - | DIFFERENCE BETWEEN CHARGE AND PAY % |
| RATES - Buss | 8.00 | 8.00 | 8.00 | 5.00 | 5.00 | |
| RATES - Agri | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | |
| RATES - Govt | - | - | -2.00 | - | - | |
| ELECTRICITY | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | |
| WATER | 11.00 | 11.00 | 11.00 | 5.00 | 5.00 | |
| REFUSE | 11.00 | 11.00 | 11.00 | 5.00 | 5.00 | |
| SEWERAGE | 11.00 | 11.00 | 11.00 | 5.00 | 5.00 | |
| HOUSE RENTALS | 6.00 | 6.00 | 6.00 | 5.00 | 5.00 | |
| TRAFFIC FINES - PAYMENT % | | | | | | |
| MUNICIPAL | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | HISTORICAL CALCULATION |
| PROVINCIAL | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | HISTORICAL CALCULATION |
| (ASOD) - AVERAGE SPEED OVER DISTANCE | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | HISTORICAL CALCULATION |
| IMPAIRMENT TRAFFIC FINES | | | | | | |
| MUNICIPAL | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | DIFFERENCE BETWEEN GROSS AND PAID % |
| PROVINCIAL | 88.00 | 88.00 | 88.00 | 88.00 | 88.00 | DIFFERENCE BETWEEN GROSS AND PAID % |
| (ASOD) - AVERAGE SPEED OVER DISTANCE | 78.00 | 78.00 | 78.00 | 78.00 | 78.00 | DIFFERENCE BETWEEN GROSS AND PAID % |
| WITHDRAWALS TRAFFIC FINES | | | | | | |
| MUNICIPAL | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 | FINES WITHDRAWN |
| PROVINCIAL | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 | FINES WITHDRAWN |
| (ASOD) - AVERAGE SPEED OVER DISTANCE | 0.150 | 0.150 | 0.150 | 0.150 | 0.150 | FINES WITHDRAWN |
| DEDUCTIONS TRAFFIC FINES | | | | | | |
| MUNICIPAL | 0.050 | 0.050 | 0.05 | 0.05 | 0.05 | FINES REDUCED |
| PROVINCIAL | 0.050 | 0.050 | 0.05 | 0.05 | 0.05 | FINES REDUCED |
| (ASOD) - AVERAGE SPEED OVER DISTANCE | 0.050 | 0.050 | 0.05 | 0.05 | 0.05 | FINES REDUCED |
| DEBT WRITE-OFF TRAFFIC FINES | | | | | | |
| MUNICIPAL | 0.050 | 0.050 | 0.05 | 0.05 | 0.05 | FINE OLD DEBT WRITTEN OFF |
| PROVINCIAL | 0.010 | 0.010 | 0.01 | 0.01 | 0.01 | FINE OLD DEBT WRITTEN OFF |
| (ASOD) - AVERAGE SPEED OVER DISTANCE | 0.150 | 0.150 | 0.15 | 0.15 | 0.15 | FINE OLD DEBT WRITTEN OFF |
| REPAIRS AND MAINTENANCE | 5.30 | 5.30 | 5.30 | 5.60 | 5.40 | 1% ABOVE CPI |
| GENERAL EXPENDITURE | 4.30 | 4.30 | 4.30 | 4.60 | 4.40 | EQUAL TO CPI |
| EXPENDITURES ON GENERAL EXPENDITURE | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | SPEND REAL CASH |
| EXTERNAL AUDIT FEES - GROSS ACCOUNT | 8 500 000 | | | | | |
| ROUNDING - AUDIT FEES | 8 499 996 | 8 499 996 | 8 499 996 | 8 890 992 | 9 282 192 | |
| GROWTH RATE OF SERVICES | | | | | | |
| ELECTRICITY - NEW CONSUMERS | 5 | 5 | 5 | 5 | 5 | NUMBER |
| ELECTRICITY - CONSUMPTION IN KWH | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | % |
| WATER - NEW CONSUMERS | 5 | 5 | 5 | 5 | 5 | NUMBER |
| WATER - CONSUMPTION IN KL | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | % |
| REFUSE | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | NUMBER |
| SEWERAGE | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | NUMBER |

Section 10 – Overview of budget funding

FUNDING THE BUDGET

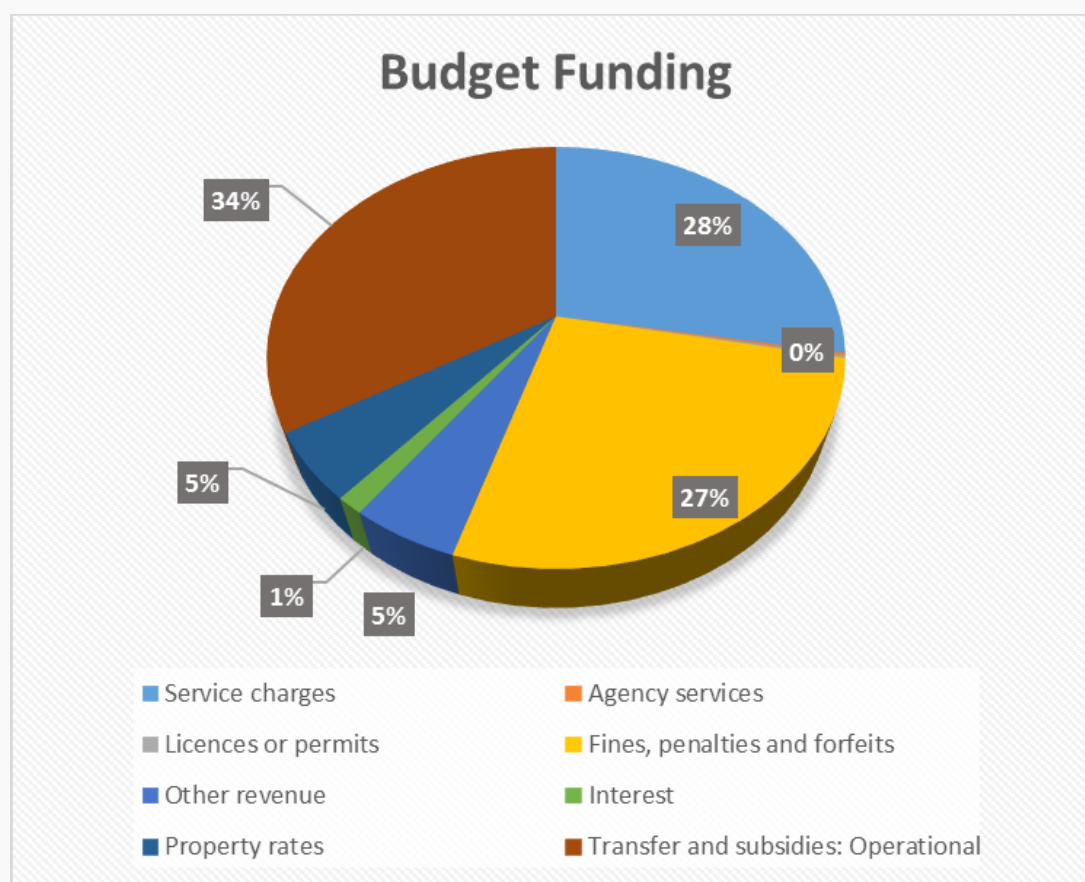
Section 18(1) of the MFMA states that an annual budget may only be funded from:

- 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.

Please consider the contents of the budget funding plan (attached) with this section and the contents of section that dealt with the budget assumptions.

Operational budget to be funded as follow:



Supporting Table SA10 Funding measurement

| WC051 Laingsburg Supporting Table SA10 Funding measurement | | | | | | | | | | | | |
|--|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | MFMA section | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Funding measures | | | | | | | | | | | | |
| Cash/cash eq | 18(1)b | 1 | 23 187 | 10 468 | 32 649 | 35 679 | 37 755 | 34 551 | 31 177 | 10 694 | 10 002 | 14 475 |
| Cash + invest | 18(1)b | 2 | (9 251) | (11 517) | (8 284) | (7 761) | (3 967) | (5 628) | 2 005 | 11 322 | 16 103 | 26 560 |
| Cash year en | 18(1)b | 3 | 2.9 | 1.4 | 3.7 | 4.2 | 7.1 | 4.2 | 3.6 | 1.2 | – | – |
| Surplus/(Defic | 18(1) | 4 | 12 090 | 46 933 | 25 304 | 20 570 | 12 205 | 19 638 | 26 333 | 45 994 | 231 | 34 265 |
| Service charg | 18(1)a,(2) | 5 | N.A. | (7.9%) | 40.0% | 6.9% | 2.9% | (6.3%) | (21.0%) | 2.7% | (0.4%) | 0.2% |
| Cash receipts | 18(1)a,(2) | 6 | 2.7% | 12.0% | 18.1% | 21.9% | 23.1% | 42.0% | 20.9% | 74.3% | 74.5% | 74.8% |
| Debt impairme | 18(1)a,(2) | 7 | 0.9% | (3.2%) | 101.1% | 69.1% | 70.6% | 70.8% | 48.0% | 66.1% | 65.8% | 65.2% |
| Capital payme | 18(1)c;19 | 8 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 100.0% |
| Borrowing rec | 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 C | 18(1)a | 10 | | | | | | | | 0.0% | 0.0% | 0.0% |
| Current consu | 18(1)a | 11 | N.A. | (27.4%) | (5.9%) | 22.6% | (0.6%) | 1.9% | 29.5% | (22.2%) | 19.9% | 17.7% |
| Long term rec | 18(1)a | 12 | N.A. | 3535.2% | (3.8%) | 4.0% | (2.1%) | 0.0% | (94.7%) | 1786.8% | 0.0% | 0.0% |
| R&M % of Pre | 20(1)(vi) | 13 | 0.8% | 0.6% | 0.5% | 0.6% | 0.7% | 0.6% | 0.7% | 1.5% | 1.5% | 0.0% |
| Asset renewal | 20(1)(vi) | 14 | 0.0% | 0.0% | 0.0% | 0.0% | 24.0% | 19.4% | 0.0% | 20.1% | 0.0% | 0.0% |
| Supporting indicators | | | | | | | | | | | | |
| % incr total se | 18(1)a | | 0.0% | (1.9%) | 46.0% | 12.9% | 8.9% | (0.3%) | (15.0%) | 8.7% | 5.6% | 6.2% |
| % incr Property | 18(1)a | | 0.0% | 0.0% | 0.0% | 18.4% | (5.0%) | 0.0% | (0.2%) | 6.2% | 6.7% | 6.4% |
| % incr Service c | 18(1)a | | 0.0% | (5.6%) | 22.8% | 10.2% | 13.5% | (0.5%) | (22.2%) | 10.8% | 5.0% | 6.0% |
| % incr Service c | 18(1)a | | 0.0% | (6.7%) | 36.6% | 41.4% | (21.2%) | 0.0% | (6.2%) | 6.0% | 6.0% | 6.0% |
| % incr Service c | 18(1)a | | 0.0% | 7.0% | 27.8% | (14.5%) | 49.9% | 0.0% | (7.6%) | 6.2% | 6.0% | 6.0% |
| % incr Service c | 18(1)a | | 0.0% | 24.6% | 9.4% | 8.1% | 28.4% | 0.0% | (11.5%) | 6.0% | 6.5% | 7.0% |
| % incr in Sale of | 18(1)a | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total billable rev | 18(1)a | | 22 834 | 22 400 | 32 702 | 36 912 | 40 191 | 40 075 | 34 069 | 43 700 | 46 137 | 48 975 |
| Service charges | | | 22 834 | 22 400 | 32 702 | 36 912 | 40 191 | 40 075 | 34 069 | 43 700 | 46 137 | 48 975 |
| Property rates | | | – | – | 5 025 | 5 947 | 5 648 | 5 648 | 5 638 | 5 998 | 6 400 | 6 810 |
| Service charges - electricity revenue | | | 15 637 | 14 764 | 18 131 | 19 977 | 22 672 | 22 556 | 17 550 | 25 112 | 26 370 | 27 952 |
| Service charges - water revenue | | | 3 088 | 2 882 | 3 936 | 5 566 | 4 385 | 4 385 | 4 112 | 4 648 | 4 927 | 5 223 |
| Service charges - sanitation revenue | | | 2 079 | 2 225 | 2 844 | 2 432 | 3 646 | 3 646 | 3 371 | 3 871 | 4 104 | 4 352 |
| Service charges - refuse removal | | | 2 030 | 2 528 | 2 767 | 2 990 | 3 840 | 3 840 | 3 399 | 4 071 | 4 335 | 4 639 |
| Agency services | | | 194 | 185 | 197 | 234 | 250 | 250 | 152 | 267 | 289 | 315 |
| Capital expenditure excluding capital grant funding | | | – | – | – | – | – | – | – | – | – | – |
| Cash receipts fro | 18(1)a | | 4 853 | 41 906 | 47 944 | 61 264 | 61 698 | 119 948 | 39 758 | 59 092 | 62 457 | 66 257 |
| Ratepayer & Otr | 18(1)a | | 176 662 | 348 542 | 264 474 | 280 190 | 267 519 | 285 402 | 190 327 | 79 548 | 83 796 | 88 552 |
| Change in consumer debtors (current and non-cur | | | N/A | (1 885) | (397) | 1 372 | (53) | 140 | 1 703 | (1 644) | 1 492 | 1 584 |
| Operating and C | 18(1)a | | 37 467 | 53 711 | 73 574 | 53 407 | 58 679 | 58 646 | 37 703 | 79 140 | 36 412 | 70 636 |
| Capital expendit | 20(1)(vi) | | – | – | – | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Capital expendit | 20(1)(vi) | | – | – | – | – | 4 961 | 5 705 | | 8 658 | – | – |
| Supporting benchmarks | | | | | | | | | | | | |
| Growth guideline maximum | | | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% |
| CPI guideline | | | 4.3% | 3.9% | 4.6% | 5.0% | 5.0% | 5.0% | 5.0% | 5.4% | 5.6% | 5.4% |

WC051 Laingsburg Supporting Table SA10 Funding measurement

| Description | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Trend | | | | | | | | | | |
| Change in consumer debtors (current and non-current) | N/A | (1 885) | (397) | 1 372 | (53) | 140 | 1 703 | (1 644) | 1 492 | 1 584 |
| Total Operating Revenue | 76 295 | 105 170 | 104 444 | 106 648 | 111 579 | 111 963 | 85 802 | 114 101 | 115 170 | 121 654 |
| Total Operating Expenditure | 77 109 | 82 124 | 120 649 | 109 747 | 127 563 | 120 514 | 72 067 | 117 795 | 124 791 | 130 279 |
| Operating Performance Surplus/(Deficit) | (814) | 23 046 | (16 205) | (3 100) | (15 984) | (8 551) | 13 735 | (3 694) | (9 621) | (8 625) |
| Cash and Cash Equivalents (30 June 2012) | | | | | | | | 10 694 | | |
| Revenue | | | | | | | | | | |
| % Increase in Total Operating Revenue | | 37.8% | (0.7%) | 2.1% | 4.6% | 0.3% | (23.4%) | 2.3% | 0.9% | 5.6% |
| % Increase in Property Rates Revenue | | 0.0% | 0.0% | 18.4% | (5.0%) | 0.0% | (0.2%) | 6.4% | 6.7% | 6.4% |
| % Increase in Electricity Revenue | | (5.6%) | 22.8% | 10.2% | 13.5% | (0.5%) | (22.2%) | 10.8% | 5.0% | 6.0% |
| % Increase in Property Rates & Services Charges | | (1.9%) | 46.0% | 12.9% | 8.9% | (0.3%) | (15.0%) | 8.7% | 5.6% | 6.2% |
| Expenditure | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 0.0% | 6.5% | 46.9% | (9.0%) | 16.2% | (5.5%) | (40.2%) | (7.7%) | 5.9% | 4.4% |
| % Increase in Employee Costs | 0.0% | 5.7% | 5.6% | 7.7% | (3.5%) | 1.4% | (26.2%) | 2.4% | 5.2% | 4.3% |
| % Increase in Electricity Bulk Purchases | 0.0% | (8.5%) | 10.6% | 20.7% | 6.4% | (2.3%) | (23.7%) | 11.6% | 6.0% | 6.9% |
| Average Cost Per Budgeted Employee Position (Remuneration) | 0 | 183648.0988 | 406611.2317 | 437730 | 455942.2368 | 5858963 | 328243.7089 | 449226.5823 | 491089.4737 | 6487516.667 |
| Average Cost Per Councillor (Remuneration) | 0 | 0 | 515219 | 515009.1429 | 515009.1429 | 0 | 396449.1429 | 540771.4286 | 567814.2857 | 0 |
| R&M % of PPE | 0.8% | 0.6% | 0.5% | 0.6% | 0.7% | 0.6% | 0.7% | 0.7% | 1.5% | 1.5% |
| Asset Renewal and R&M as a % of PPE | 0.8% | 0.6% | 0.5% | 0.6% | 2.5% | 2.5% | 3.6% | 3.6% | 1.5% | 1.5% |
| Debt Impairment % of Total Billable Revenue | 0.9% | (3.2%) | 101.1% | 69.1% | 70.6% | 70.8% | 48.0% | 66.1% | 65.8% | 65.2% |
| Capital Revenue | | | | | | | | | | |
| Internally Funded & Other (R'000) | - | - | - | - | - | - | - | - | - | - |
| Borrowing (R'000) | - | - | - | - | - | - | - | - | - | - |
| Grant Funding and Other (R'000) | - | - | - | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Internally Generated funds % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Capital Expenditure | | | | | | | | | | |
| Total Capital Programme (R'000) | - | - | - | 22 782 | 20 677 | 29 357 | 14 380 | 43 020 | 8 493 | 36 974 |
| Asset Renewal | - | - | - | - | 4 961 | 5 705 | - | 8 658 | - | - |
| Asset Renewal % of Total Capital Expenditure | 0.0% | 0.0% | 0.0% | 0.0% | 24.0% | 19.4% | 0.0% | 20.1% | 0.0% | 0.0% |
| Cash | | | | | | | | | | |
| Cash Receipts % of Rate Payer & Other | 2.7% | 12.0% | 18.1% | 21.9% | 23.1% | 42.0% | 20.9% | 74.3% | 74.5% | 74.8% |
| Cash Coverage Ratio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Borrowing | | | | | | | | | | |
| Most recent Credit Rating | | | | | | | | 0 | | |
| Capital Charges to Operating | 3.9% | 3.4% | 2.1% | 0.9% | 2.1% | 2.2% | 0.0% | 2.2% | 2.0% | 1.8% |
| Borrowing Receipts % of Capital Expenditure | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Reserves | | | | | | | | | | |
| Uncommitted reserves after application of cash and investments | (9 251) | (11 517) | (8 284) | (7 761) | (3 967) | (5 628) | 2 005 | 11 322 | 16 103 | 26 560 |
| Free Services | | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | 0.0% | 0.0% | 26.5% | 18.8% | 19.6% | 19.6% | 20.6% | 20.6% | 21.2% | 21.6% |
| Free Services as a % of Operating Revenue (excl operational transfers) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| High Level Outcome of Funding Compliance | | | | | | | | | | |
| Total Operating Revenue | 76 295 | 105 170 | 104 444 | 106 648 | 111 579 | 111 963 | 85 802 | 114 101 | 115 170 | 121 654 |
| Total Operating Expenditure | 77 109 | 82 124 | 120 649 | 109 747 | 127 563 | 120 514 | 72 067 | 117 795 | 124 791 | 130 279 |
| Surplus/(Deficit) Budgeted Operating Statement | (814) | 23 046 | (16 205) | (3 100) | (15 984) | (8 551) | 13 735 | (3 694) | (9 621) | (8 625) |
| Surplus/(Deficit) Considering Reserves and Cash Backing | (9 251) | (11 517) | (8 284) | (7 761) | (3 967) | (5 628) | 2 005 | 11 322 | 16 103 | 26 560 |
| MTREF Funded (1) / Unfunded (0) | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| MTREF Funded ✓ / Unfunded ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✖ | ✓ | ✓ | ✓ | ✓ |

Section 11 – Expenditure on allocations and grant programmes

Supporting Table SA18 Transfers and grant receipts

| WC051 Laingsburg - Supporting Table SA18 Transfers and grant receipts | | | | | | | | | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 22 240 | 23 567 | 28 923 | 26 040 | 26 043 | 26 040 | 26 932 | 26 284 | 27 464 |
| Equitable Share | | 18 461 | 20 139 | 21 520 | 22 685 | 22 685 | 22 685 | 23 296 | 23 924 | 24 998 |
| Expanded Public Works Programme Integrated Grant | | 1 898 | 1 074 | 1 173 | 1 209 | 1 209 | 1 209 | 1 385 | - | - |
| Local Government Financial Management Grant | | 1 881 | 2 010 | 2 046 | 1 800 | 1 800 | 1 800 | 1 900 | 2 000 | 2 100 |
| Municipal Infrastructure Grant | | - | 344 | 436 | 346 | 349 | 346 | 351 | 360 | 366 |
| National Treasury | | - | - | 3 748 | - | - | - | - | - | - |
| Other transfers/grants [insert description] | | | | | | | | | | |
| Provincial Government: | | 1 844 | 1 734 | 1 745 | 3 657 | 4 397 | 4 367 | 2 520 | 276 | 282 |
| IR: GRANT - COMMUNITY WORK (LOCAL GOV) | | 110 | 95 | 76 | 76 | 76 | 76 | - | - | - |
| IR: GRANT - DEPT CULTURE SPORT | | 1 684 | 1 595 | 1 619 | 2 687 | 1 687 | 1 687 | - | - | - |
| IR: GRANT - MAIN ROADS | | 49 | 43 | 50 | 50 | 230 | 200 | - | - | - |
| IR: GRANT - WC MANGMNT SUPPORT GRANT | | - | - | - | - | 100 | 100 | - | - | - |
| IR: NER - T S - O - MA - PG - WC - Other - Grant - | | 1 | - | - | - | 460 | 460 | - | - | - |
| R:NER - T S - O - MA - PG - WC - CB Other - Emerge | | - | - | - | 287 | 287 | 287 | - | - | - |
| Specify (Add grant description) | | - | - | - | 557 | 1 557 | 1 557 | 2 520 | 276 | 282 |
| Other grant providers: | | 43 | 53 | 51 | 40 | 50 | 50 | - | - | - |
| Public Sector SETA | | 43 | 53 | 51 | 40 | 50 | 50 | - | - | - |
| Total Operating Transfers and Grants | 5 | 24 127 | 25 353 | 30 719 | 29 737 | 30 490 | 30 457 | 29 452 | 26 560 | 27 746 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 12 404 | 23 887 | 39 614 | 20 782 | 20 782 | 20 782 | 36 564 | 9 852 | 26 890 |
| Integrated National Electrification Programme Grant | | - | - | - | - | - | - | - | 3 000 | 3 136 |
| Municipal Infrastructure Grant | | 4 908 | 6 527 | 13 782 | 6 573 | 6 573 | 6 573 | 16 673 | 6 852 | 6 954 |
| Water Services Infrastructure Grant | | 7 496 | 17 360 | 25 832 | 14 209 | 14 209 | 14 209 | 19 891 | - | 16 800 |
| Provincial Government: | | - | - | - | 2 888 | 7 407 | 7 407 | 13 124 | - | 16 000 |
| IR: WC - Housing - Human Settlements Grant | | - | - | - | 888 | 4 407 | 4 407 | - | - | - |
| Specify (Add grant description) | | - | - | - | 2 000 | 3 000 | 3 000 | 13 124 | - | 16 000 |
| Total Capital Transfers and Grants | 5 | 12 404 | 23 887 | 39 614 | 23 670 | 28 189 | 28 189 | 49 688 | 9 852 | 42 890 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 36 531 | 49 240 | 70 333 | 53 407 | 58 679 | 58 646 | 79 140 | 36 412 | 70 636 |

Supporting Table SA19 Expenditure on transfers and grant programme

| WC051 Laingsburg - Supporting Table SA19 Expenditure on transfers and grant programme | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | |
| EXPENDITURE: | 1 | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 15 231 | 14 863 | 18 176 | 13 784 | 18 656 | 16 349 | 15 585 | 16 019 | 16 663 |
| Equitable Share | | 12 909 | 12 481 | 15 569 | 10 044 | 15 812 | 12 020 | 13 186 | 13 505 | 14 033 |
| Expanded Public Works Programme Integrated Grant | | – | 458 | – | 1 209 | 1 209 | 1 209 | 640 | 672 | 702 |
| Local Government Financial Management Grant | | 2 323 | 1 925 | 2 607 | 2 531 | 1 635 | 3 120 | 1 760 | 1 842 | 1 928 |
| National Treasury | | – | – | – | – | – | – | – | – | – |
| Total operating expenditure of Transfers and Grants: | | 15 231 | 14 863 | 20 011 | 16 187 | 25 401 | 24 251 | 15 585 | 16 019 | 16 663 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | (2 593) | 93 134 | 47 796 | 80 009 | 96 394 | 104 813 | 109 983 | 86 818 | 101 507 |
| Integrated National Electrification Programme Grant | | – | (11 667) | – | – | – | – | – | 2 586 | 2 703 |
| Municipal Infrastructure Grant | | (2 593) | 104 801 | 24 256 | 65 800 | 79 285 | 85 850 | 88 007 | 79 478 | 79 567 |
| Water Services Infrastructure Grant | | – | – | 23 540 | 14 209 | 17 109 | 18 963 | 21 975 | 4 754 | 19 236 |
| Provincial Government: | | – | – | – | 2 000 | 2 609 | 2 870 | – | – | – |
| FD:C: Municipal Interventions Grant | | – | – | – | – | 870 | 870 | – | – | – |
| FD:C: Western Cape Water Resilience Grant (WCWRG) | | – | – | – | 2 000 | 1 739 | 2 000 | – | – | – |
| Total capital expenditure of Transfers and Grants | | (2 593) | 93 134 | 47 796 | 82 009 | 99 003 | 107 682 | 109 983 | 86 818 | 101 507 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 12 638 | 107 997 | 67 807 | 98 196 | 124 404 | 131 933 | 125 568 | 102 837 | 118 170 |

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

| WC051 Laingsburg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | (1 209) | (548) | (548) | – | – | – | – | – |
| Current year receipts | | (9 850) | (9 954) | (16 931) | (9 928) | (9 931) | (9 928) | (20 309) | (9 212) | (9 420) |
| Repayment of grants | | – | 50 | 175 | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | (19 040) | (21 168) | (34 958) | (20 404) | (19 862) | (19 856) | (40 618) | (18 424) | (18 840) |
| Conditions still to be met - transferred to liabilities | | 9 189 | 9 954 | 17 304 | 9 928 | 9 931 | 9 928 | 20 309 | 9 212 | 9 420 |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | 223 | (501) | – | – | – | – | (853) | (853) | (853) |
| Current year receipts | | 1 076 | (1 645) | – | (287) | (1 847) | (1 847) | 6 144 | (126) | 15 868 |
| Conditions met - transferred to revenue | | 2 918 | (3 692) | – | (574) | (3 694) | (3 694) | 11 435 | (1 105) | 30 883 |
| Conditions still to be met - transferred to liabilities | | (1 619) | 1 546 | – | 287 | 1 847 | 1 847 | (6 144) | 126 | (15 868) |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | (400) | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | 400 | – | – | – | – | – | – | – | – |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | (37) | 53 | 51 | – | 50 | 50 | – | – | – |
| Conditions met - transferred to revenue | | (473) | 105 | 103 | – | 100 | 100 | – | – | – |
| Conditions still to be met - transferred to liabilities | | 437 | (53) | (51) | – | (50) | (50) | – | – | – |
| Total operating transfers and grants revenue | | (16 995) | (24 755) | (34 855) | (20 978) | (23 456) | (23 450) | (29 183) | (19 529) | 12 043 |
| Total operating transfers and grants - CTBM | 2 | 8 407 | 11 448 | 17 253 | 10 215 | 11 728 | 11 725 | 14 165 | 9 338 | (6 448) |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (7 103) | – | – | – | – | – | – | – | – |
| Current year receipts | | (7 496) | (17 360) | (25 832) | (14 209) | (14 209) | (14 209) | (19 891) | (3 000) | (19 936) |
| Conditions met - transferred to revenue | | (29 198) | (34 720) | (51 664) | (28 418) | (28 418) | (28 418) | (39 782) | (6 000) | (39 872) |
| Conditions still to be met - transferred to liabilities | | 14 599 | 17 360 | 25 832 | 14 209 | 14 209 | 14 209 | 19 891 | 3 000 | 19 936 |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | (1 142) | (1 142) | (1 142) |
| Current year receipts | | – | – | – | – | (1 000) | (1 000) | (5 540) | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | (2 000) | (2 000) | (12 222) | (1 142) | (1 142) |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | 1 000 | 1 000 | 5 540 | – | – |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total capital transfers and grants revenue | | (29 198) | (34 720) | (51 664) | (28 418) | (30 418) | (30 418) | (52 004) | (7 142) | (41 014) |
| Total capital transfers and grants - CTBM | 2 | 14 599 | 17 360 | 25 832 | 14 209 | 15 209 | 15 209 | 25 431 | 3 000 | 19 936 |
| TOTAL TRANSFERS AND GRANTS REVENUE | | (46 193) | (59 475) | (86 519) | (49 396) | (53 874) | (53 868) | (81 187) | (26 671) | (28 971) |
| TOTAL TRANSFERS AND GRANTS - CTBM | | 23 006 | 28 808 | 43 085 | 24 424 | 26 937 | 26 934 | 39 596 | 12 338 | 13 488 |

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.

| WC051 Laingsburg - Supporting Table SA21 Transfers and grants made by the municipality | | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Cash Transfers to Organisations | | | | | | | | | | | |
| <i>Insert description</i> | | – | – | – | 1 | 10 | 10 | – | 10 | 15 | 15 |
| Total Cash Transfers To Organisations | | – | – | – | 1 | 10 | 10 | – | 10 | 15 | 15 |
| Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| <i>Insert description</i> | | 181 | 12 | – | – | – | – | 116 | – | – | – |
| Total Cash Transfers To Groups Of Individuals: | | 181 | 12 | – | – | – | – | 116 | – | – | – |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | 181 | 12 | – | 1 | 10 | 10 | 116 | 10 | 15 | 15 |
| Total Non-Cash Grants To Groups Of Individuals: | | – | – | – | – | – | – | – | – | – | – |
| TOTAL NON-CASH TRANSFERS AND GRANTS | | – | – | – | – | – | – | – | – | – | – |
| TOTAL TRANSFERS AND GRANTS | 6 | 181 | 12 | – | 1 | 10 | 10 | 116 | 10 | 15 | 15 |

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 | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | 2 657 | 2 926 | 3 206 | 3 204 | 3 204 | 3 204 | 2 488 | 3 364 | 3 532 |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Motor Vehicle Allowance | | 107 | 53 | 53 | 55 | 55 | 55 | 40 | 58 | 61 |
| Cellphone Allowance | | 307 | 339 | 348 | 346 | 346 | 346 | 247 | 363 | 381 |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | 100 | – | – | – | – | – | – | – | – |
| Sub Total - Councillors | | 3 172 | 3 318 | 3 607 | 3 605 | 3 605 | 3 605 | 2 775 | 3 785 | 3 975 |
| % increase | 4 | | 4.6% | 8.7% | (0.0%) | – | – | (23.0%) | 36.4% | 5.0% |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Basic Salaries and Wages | | 3 738 | 3 819 | 4 040 | 4 163 | 4 125 | 4 125 | 3 022 | 4 168 | 4 335 |
| Pension and UIF Contributions | | 429 | 454 | 482 | 545 | 511 | 511 | 319 | 537 | 564 |
| Medical Aid Contributions | | 97 | 111 | 134 | 151 | 151 | 151 | 99 | 159 | 167 |
| Overtime | | | | | | | | | | |
| Performance Bonus | | 228 | 308 | 421 | 233 | 233 | 233 | 232 | 244 | 257 |
| Motor Vehicle Allowance | 3 | 546 | 546 | 735 | 760 | 750 | 750 | 536 | 1 015 | 1 040 |
| Cellphone Allowance | 3 | 42 | – | – | – | – | – | – | – | – |
| Housing Allowances | 3 | 12 | 12 | 13 | 12 | 12 | 12 | 5 | – | – |
| Other benefits and allowances | 3 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 |
| 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 | | 5 093 | 5 250 | 5 826 | 5 864 | 5 783 | 5 783 | 4 214 | 6 123 | 6 363 |
| % increase | 4 | | 3.1% | 11.0% | 0.7% | (1.4%) | – | (27.1%) | 45.3% | 3.9% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 17 211 | 18 537 | 19 297 | 21 057 | 19 680 | 20 182 | 15 145 | 19 787 | 20 901 |
| Pension and UIF Contributions | | 2 461 | 2 647 | 2 702 | 2 909 | 2 857 | 2 857 | 2 119 | 2 930 | 3 076 |
| Medical Aid Contributions | | 700 | 547 | 775 | 1 054 | 760 | 760 | 504 | 798 | 838 |
| Overtime | | 857 | 747 | 801 | 726 | 897 | 897 | 819 | 942 | 989 |
| Performance Bonus | | 1 274 | 1 148 | 1 425 | 1 424 | 1 535 | 1 535 | 1 356 | 1 611 | 1 692 |
| Motor Vehicle Allowance | 3 | 497 | 497 | 654 | 836 | 726 | 726 | 493 | 762 | 801 |
| Cellphone Allowance | 3 | 7 | 46 | 3 | 3 | 4 | 4 | 2 | 5 | 5 |
| Housing Allowances | 3 | 51 | 57 | 66 | 129 | 233 | 233 | 142 | 245 | 257 |
| Other benefits and allowances | 3 | 258 | 446 | 551 | 622 | 588 | 588 | 435 | 617 | 648 |
| Payments in lieu of leave | | 377 | 96 | 144 | 134 | 295 | 295 | – | 310 | 325 |
| Long service awards | | (52) | 229 | 317 | 206 | 150 | 150 | 82 | – | – |
| Post-retirement benefit obligations | 6 | 980 | 1 104 | 732 | 588 | 1 110 | 1 110 | 482 | 1 166 | 1 224 |
| Entertainment | | | | | | | | | | |
| Scarcity | | | | | | | | | | |
| Acting and post related allowance | | 351 | 637 | 566 | 892 | 599 | 599 | 564 | 629 | 661 |
| In kind benefits | | | | | | | | | | |
| Sub Total - Other Municipal Staff | | 24 973 | 26 739 | 28 034 | 30 581 | 29 433 | 29 935 | 22 144 | 29 801 | 31 416 |
| % increase | 4 | | 7.1% | 4.8% | 9.1% | (3.8%) | 1.7% | (26.0%) | 34.6% | 5.4% |
| Total Parent Municipality | | 33 238 | 35 306 | 37 467 | 40 051 | 38 821 | 39 323 | 29 133 | 39 709 | 41 754 |
| | | | 6.2% | 6.1% | 6.9% | (3.1%) | 1.3% | (25.9%) | 36.3% | 5.1% |

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 | Contributions | Allowances | Performance Bonuses | In-kind benefits | Total Package |
|--|-----|-----|-----------|---------------|------------|---------------------|------------------|---------------|
| Rand per annum | | | | 1. | | | | 2. |
| Councillors | 3 | | | | | | | |
| Speaker | 4 | – | 702 100 | – | 109 800 | – | – | – |
| Chief Whip | | – | – | – | – | – | – | – |
| Executive Mayor | | – | 950 100 | – | 51 900 | – | – | – |
| Deputy Executive Mayor | | – | 424 000 | – | 51 900 | – | – | – |
| Executive Committee | | – | – | – | – | – | – | – |
| Total for all other councillors | | – | 3 364 200 | – | 421 200 | – | – | – |
| Total Councillors | 8 | – | 5 440 400 | – | 634 800 | | | – |

Supporting Table SA24 Summary of personnel numbers

WC051 Laingsburg - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | | Ref | 2023/24 | | | Current Year 2024/25 | | | Budget Year 2025/26 | | |
|---|--|-------|-----------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number | | 1,2 | 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 | | | | | | | | | | | |
| Municipal Manager and Senior Managers | | 5 | - | - | - | - | - | - | - | - | - |
| Other Managers | | 3 | 2 | 2 | - | 2 | 2 | - | 2 | 3 | - |
| Professionals | | 7 | 2 | 2 | - | 2 | 2 | - | 2 | 3 | - |
| Finance | | | 40 | 34 | 6 | 40 | 34 | 6 | 40 | 34 | 6 |
| Spatial/town planning | | | 20 | 15 | 5 | 20 | 15 | 5 | 20 | 15 | 5 |
| Information Technology | | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| Roads | | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| Electricity | | | - | - | - | - | - | - | - | - | - |
| Water | | | - | - | - | - | - | - | - | - | - |
| Sanitation | | | - | - | - | - | - | - | - | - | - |
| Refuse | | | - | - | - | - | - | - | - | - | - |
| Other | | | 18 | 17 | 1 | 18 | 17 | 1 | 18 | 17 | 1 |
| Technicians | | | 37 | 37 | - | 37 | 37 | - | 34 | 35 | - |
| Finance | | | - | - | - | - | - | - | - | - | - |
| Spatial/town planning | | | - | - | - | - | - | - | - | - | - |
| Information Technology | | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| Roads | | | 20 | 20 | - | 20 | 20 | - | 17 | 17 | - |
| Electricity | | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| Water | | | 4 | 4 | - | 4 | 4 | - | 7 | 7 | - |
| Sanitation | | | 3 | 3 | - | 3 | 3 | - | 3 | 3 | - |
| Refuse | | | 2 | 2 | - | 2 | 2 | - | 2 | 3 | - |
| Other | | | 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 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|-------|---------|----------|----------|---------|----------|-------|-------|-------|-------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 2 093 | 2 093 | 2 093 | 2 093 | 2 093 | 2 093 | 2 093 | 2 093 | 2 093 | 2 093 | 2 093 | 2 093 | 25 112 | 26 370 | 27 952 |
| Service charges - Water | | 387 | 387 | 387 | 387 | 387 | 387 | 387 | 387 | 387 | 387 | 387 | 387 | 4 648 | 4 927 | 5 223 |
| Service charges - Waste Water Management | | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 3 871 | 4 104 | 4 352 |
| Service charges - Waste Management | | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 4 071 | 4 335 | 4 639 |
| Sale of Goods and Rendering of Services | | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 475 | 509 | 549 |
| Agency services | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 267 | 289 | 315 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 889 | 946 | 1 011 |
| Interest earned from Current and Non Current Assets | | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 1 400 | 850 | 1 100 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 102 | 110 | 120 |
| Rental from Fixed Assets | | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 2 191 | 2 362 | 2 552 |
| Licence and permits | | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 297 | 300 | 303 |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 27 | 29 | 32 |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | |
| Property rates | | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 5 998 | 6 400 | 6 810 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 2 870 | 2 870 | 2 870 | 2 870 | 2 870 | 2 870 | 2 870 | 2 870 | 2 870 | 2 870 | 2 870 | 2 870 | 34 437 | 36 168 | 37 993 |
| Licences or permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | | 2 454 | 2 454 | 2 454 | 2 454 | 2 454 | 2 454 | 2 454 | 2 454 | 2 454 | 2 454 | 2 454 | 2 454 | 29 452 | 26 560 | 27 746 |
| Interest | | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 520 | 546 | 573 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 345 | 364 | 386 |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 9 508 | 9 508 | 9 508 | 9 508 | 9 508 | 9 508 | 9 508 | 9 508 | 9 508 | 9 508 | 9 508 | 9 508 | 114 101 | 115 170 | 121 654 |
| Expenditure | | | | | | | | | | | | | | | | |
| Employee related costs | | 2 944 | 2 944 | 2 944 | 2 944 | 2 944 | 2 944 | 2 944 | 2 944 | 2 944 | 2 944 | 2 944 | 3 102 | 35 489 | 37 323 | 38 925 |
| Remuneration of councillors | | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 3 785 | 3 975 | 4 154 |
| Bulk purchases - electricity | | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 17 024 | 18 050 | 19 300 |
| Inventory consumed | | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 1 127 | 1 184 | 1 242 |
| Debt impairment | | 2 407 | 2 407 | 2 407 | 2 407 | 2 407 | 2 407 | 2 407 | 2 407 | 2 407 | 2 407 | 2 407 | 2 407 | 28 884 | 30 355 | 31 914 |
| Depreciation and amortisation | | 1 106 | 1 106 | 1 106 | 1 106 | 1 106 | 1 106 | 1 106 | 1 106 | 1 106 | 1 106 | 1 106 | 1 106 | 13 271 | 13 404 | 13 538 |
| Interest | | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 2 575 | 2 550 | 2 400 |
| Contracted services | | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 5 176 | 7 274 | 7 630 |
| Transfers and subsidies | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 15 | 15 |
| Irrecoverable debts written off | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational costs | | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 10 454 | 10 662 | 11 161 |
| Losses on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 9 803 | 9 803 | 9 803 | 9 803 | 9 803 | 9 803 | 9 803 | 9 803 | 9 803 | 9 803 | 9 803 | 9 960 | 117 795 | 124 791 | 130 279 |
| Surplus/(Deficit) | | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (295) | (452) | (3 694) | (9 621) | (8 625) |
| Transfers and subsidies - capital (monetary allocations) | | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 49 688 | 9 852 | 42 890 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 689 | 45 994 | 231 | 34 265 |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 689 | 45 994 | 231 | 34 265 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 689 | 45 994 | 231 | 34 265 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 846 | 3 689 | 45 994 | 231 | 34 265 |

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

| Description | | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|--|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|---------|---|------------------------|------------------------|
| R thousand | | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Revenue by Vote | | | | | | | | | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | | | | | | | | | | | | | | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | | | | | | | | | | | | | | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | | 1 099 | 1 099 | 1 099 | 1 099 | 1 099 | 1 099 | 1 099 | 1 099 | 1 099 | 1 099 | 1 099 | 1 099 | 13 193 | 4 814 | 21 359 |
| Vote 4 - BUDGET AND TREASURY | | | 5 142 | 5 142 | 5 142 | 5 142 | 5 142 | 5 142 | 5 142 | 5 142 | 5 142 | 5 142 | 5 142 | 5 142 | 61 709 | 33 189 | 49 526 |
| Vote 5 - PLANNING AND DEVELOPMENT | | | | | | | | | | | | | | - | - | - | - |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 1 759 | 23 | 25 |
| Vote 7 - SPORTS AND RECREATION | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 3 |
| Vote 8 - HOUSING | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | 13 | 13 |
| Vote 9 - PUBLIC SAFETY | | | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 34 733 | 36 468 | 38 295 |
| Vote 10 - ROAD TRANSPORT | | | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 1 500 | 116 | 122 |
| Vote 11 - WASTE MANAGEMENT | | | 661 | 661 | 661 | 661 | 661 | 661 | 661 | 661 | 661 | 661 | 661 | 661 | 7 928 | 7 436 | 9 706 |
| Vote 12 - WASTE WATER MANAGEMENT | | | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 4 838 | 5 128 | 5 436 |
| Vote 13 - WATER | | | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 11 012 | 6 373 | 6 756 |
| Vote 14 - ELECTRICITY | | | 2 259 | 2 259 | 2 259 | 2 259 | 2 259 | 2 259 | 2 259 | 2 259 | 2 259 | 2 259 | 2 259 | 2 259 | 27 102 | 31 459 | 33 303 |
| Total Revenue by Vote | | | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 163 789 | 125 022 | 164 544 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | | | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 644 | 5 664 | 5 937 | 6 196 |
| Vote 2 - MUNICIPAL MANAGER | | | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | (2 447) | 703 | 716 | 730 |
| Vote 3 - CORPORATE SERVICES | | | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | (3 200) | 4 362 | 4 380 | 4 590 |
| Vote 4 - BUDGET AND TREASURY | | | 1 212 | 1 212 | 1 212 | 1 212 | 1 212 | 1 212 | 1 212 | 1 212 | 1 212 | 1 212 | 1 212 | (8 107) | 5 230 | 5 085 | 5 113 |
| Vote 5 - PLANNING AND DEVELOPMENT | | | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 582 | 1 420 | 1 482 | 1 543 |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 1 057 | 2 326 | 2 403 | 2 502 |
| Vote 7 - SPORTS AND RECREATION | | | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 362 | 1 247 | 1 283 | 1 319 |
| Vote 8 - HOUSING | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 13 | 14 | 14 |
| Vote 9 - PUBLIC SAFETY | | | 2 660 | 2 660 | 2 660 | 2 660 | 2 660 | 2 660 | 2 660 | 2 660 | 2 660 | 2 660 | 2 660 | 5 472 | 34 731 | 36 446 | 38 223 |
| Vote 10 - ROAD TRANSPORT | | | 1 060 | 1 060 | 1 060 | 1 060 | 1 060 | 1 060 | 1 060 | 1 060 | 1 060 | 1 060 | 1 060 | 5 591 | 17 252 | 17 893 | 18 523 |
| Vote 11 - WASTE MANAGEMENT | | | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 1 794 | 8 442 | 8 683 | 8 961 |
| Vote 12 - WASTE WATER MANAGEMENT | | | 329 | 329 | 329 | 329 | 329 | 329 | 329 | 329 | 329 | 329 | 329 | 1 929 | 5 543 | 5 697 | 5 871 |
| Vote 13 - WATER | | | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 3 795 | 9 892 | 10 100 | 10 469 |
| Vote 14 - ELECTRICITY | | | 1 694 | 1 694 | 1 694 | 1 694 | 1 694 | 1 694 | 1 694 | 1 694 | 1 694 | 1 694 | 1 694 | 2 213 | 20 844 | 24 538 | 26 082 |
| Total Expenditure by Vote | | | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 692 | 117 671 | 124 657 | 130 134 |
| Total Expenditure before assoc. | | | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 957 | 46 118 | 365 | 34 409 |
| Surplus/(Deficit) after capital transfers & contributions | | | | | | | | | | | | | | 45 994 | 45 994 | 231 | 34 265 |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | | | | | | | - | - | - | - |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | | | | | | | - | - | - | - |
| Total Expenditure | | | 1 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 49 951 | 92 113 | 595 | 68 674 |

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

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 74 214 | 37 274 | 70 110 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 6 185 | 74 214 | 37 274 | 70 110 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 3 043 | 3 043 | 3 043 | 3 043 | 3 043 | 3 043 | 3 043 | 3 043 | 3 043 | 3 043 | 3 043 | 3 043 | 36 516 | 36 515 | 38 345 |
| Community and social services | | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 1 759 | 23 | 25 |
| Sport and recreation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 3 |
| Public safety | | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 34 733 | 36 468 | 38 295 |
| Housing | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 22 | 22 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 1 500 | 116 | 122 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 1 500 | 116 | 122 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 4 297 | 4 297 | 4 297 | 4 297 | 4 297 | 4 297 | 4 297 | 4 297 | 4 297 | 4 297 | 4 297 | 4 297 | 51 559 | 51 117 | 55 966 |
| Energy sources | | 2 267 | 2 267 | 2 267 | 2 267 | 2 267 | 2 267 | 2 267 | 2 267 | 2 267 | 2 267 | 2 267 | 2 267 | 27 203 | 31 566 | 33 417 |
| Water management | | 938 | 938 | 938 | 938 | 938 | 938 | 938 | 938 | 938 | 938 | 938 | 938 | 11 256 | 6 632 | 7 030 |
| Waste water management | | 416 | 416 | 416 | 416 | 416 | 416 | 416 | 416 | 416 | 416 | 416 | 416 | 4 992 | 5 291 | 5 609 |
| Waste management | | 676 | 676 | 676 | 676 | 676 | 676 | 676 | 676 | 676 | 676 | 676 | 676 | 8 108 | 7 628 | 9 911 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 13 649 | 163 789 | 125 022 | 164 544 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 1 333 | 1 333 | 1 333 | 1 333 | 1 333 | 1 333 | 1 333 | 1 333 | 1 333 | 1 333 | 1 333 | 1 209 | 15 870 | 16 020 | 16 528 |
| Executive and council | | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 6 367 | 6 653 | 6 925 |
| Finance and administration | | 802 | 802 | 802 | 802 | 802 | 802 | 802 | 802 | 802 | 802 | 802 | 678 | 9 503 | 9 367 | 9 603 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 3 191 | 3 191 | 3 191 | 3 191 | 3 191 | 3 191 | 3 191 | 3 191 | 3 191 | 3 191 | 3 191 | 3 191 | 38 294 | 40 121 | 42 031 |
| Community and social services | | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 2 326 | 2 403 | 2 502 |
| Sport and recreation | | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 102 | 1 223 | 1 258 | 1 292 |
| Public safety | | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 2 894 | 34 731 | 36 446 | 38 223 |
| Housing | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | 14 | 14 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 1 556 | 1 556 | 1 556 | 1 556 | 1 556 | 1 556 | 1 556 | 1 556 | 1 556 | 1 556 | 1 556 | 1 556 | 18 672 | 19 376 | 20 066 |
| Planning and development | | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 1 420 | 1 482 | 1 543 |
| Road transport | | 1 438 | 1 438 | 1 438 | 1 438 | 1 438 | 1 438 | 1 438 | 1 438 | 1 438 | 1 438 | 1 438 | 1 438 | 17 252 | 17 893 | 18 523 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 3 727 | 3 727 | 3 727 | 3 727 | 3 727 | 3 727 | 3 727 | 3 727 | 3 727 | 3 727 | 3 727 | 3 727 | 44 722 | 49 018 | 51 383 |
| Energy sources | | 1 737 | 1 737 | 1 737 | 1 737 | 1 737 | 1 737 | 1 737 | 1 737 | 1 737 | 1 737 | 1 737 | 1 737 | 20 844 | 24 538 | 26 082 |
| Water management | | 824 | 824 | 824 | 824 | 824 | 824 | 824 | 824 | 824 | 824 | 824 | 824 | 9 892 | 10 100 | 10 469 |
| Waste water management | | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 5 543 | 5 697 | 5 871 |
| Waste management | | 704 | 704 | 704 | 704 | 704 | 704 | 704 | 704 | 704 | 704 | 704 | 704 | 8 442 | 8 683 | 8 961 |
| <i>Other</i> | | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | (104) | - | - | - |
| Total Expenditure - Functional | | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 816 | 9 579 | 117 558 | 124 535 | 130 008 |
| Surplus/(Deficit) before assoc. | | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 4 070 | 46 231 | 487 | 34 536 |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 3 833 | 4 070 | 46 231 | 487 | 34 536 |

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

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | | | | | | |
| Capital multi-year expenditure sub-total | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 721 | 8 658 | - | - |
| Vote 4 - BUDGET AND TREASURY | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - PLANNING AND DEVELOPMENT | | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 3 138 | 3 984 | 3 022 |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - SPORTS AND RECREATION | | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 17 222 | - | 14 483 |
| Vote 8 - HOUSING | | 1 167 | 1 167 | 1 167 | 1 167 | 1 167 | 1 167 | 1 167 | 1 167 | 1 167 | 1 167 | 1 167 | 1 167 | 14 002 | 1 922 | 16 766 |
| Vote 9 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 586 | 2 703 |
| Vote 10 - ROAD TRANSPORT | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - WASTE MANAGEMENT | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - WASTE WATER MANAGEMENT | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - WATER | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - ELECTRICITY | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 2 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 43 020 | 8 493 | 36 974 |
| Total Capital Expenditure | 2 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 43 020 | 8 493 | 36 974 |

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

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure | | |
|--|----------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------------------------|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | | | | | | |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 721 | 8 658 | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 722 | 721 | 8 658 | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 968 | 3 022 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 968 | 3 022 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 34 362 | 6 524 | 33 952 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 586 | 2 703 |
| Water management | | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 11 363 | - | 13 793 |
| Waste water management | | 1 697 | 1 697 | 1 697 | 1 697 | 1 697 | 1 697 | 1 697 | 1 697 | 1 697 | 1 697 | 1 697 | 1 697 | 20 360 | 2 016 | 14 483 |
| Waste management | | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 2 639 | 1 922 | 2 972 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 2 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 43 020 | 8 493 | 36 974 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | 2 638 | 2 638 | 2 638 | 2 638 | 2 638 | 2 638 | 2 638 | 2 638 | 2 638 | 2 638 | 2 638 | 2 638 | 31 657 | 8 493 | 23 181 |
| Provincial Government | | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 947 | 11 363 | - | 13 793 |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 43 020 | 8 493 | 36 974 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Funding | | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 43 020 | 8 493 | 36 974 |

WC051 Laingsburg - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 5 617 | 5 995 | 6 377 |
| Service charges - electricity revenue | 2 243 | 2 243 | 2 243 | 2 243 | 2 243 | 2 243 | 2 243 | 2 243 | 2 243 | 2 243 | 2 243 | 2 243 | 26 917 | 28 289 | 29 987 |
| Service charges - water revenue | 459 | 459 | 459 | 459 | 459 | 459 | 459 | 459 | 459 | 459 | 459 | 459 | 5 505 | 5 838 | 6 188 |
| Service charges - sanitation revenue | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 5 616 | 5 979 | 6 339 |
| Service charges - refuse revenue | 369 | 369 | 369 | 369 | 369 | 369 | 369 | 369 | 369 | 369 | 369 | 369 | 4 434 | 4 724 | 5 054 |
| Rental of facilities and equipment | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 2 198 | 2 371 | 2 562 |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 7 642 | 8 027 | 8 434 |
| Licences and permits | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 297 | 300 | 303 |
| Agency services | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 309 | 335 | 365 |
| Transfers and Subsidies - Operational | 2 421 | 2 421 | 2 421 | 2 421 | 2 421 | 2 421 | 2 421 | 2 421 | 2 421 | 2 421 | 2 421 | 2 421 | 29 049 | 26 256 | 27 422 |
| Other revenue | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 557 | 600 | 648 |
| Cash Receipts by Source | 7 345 | 7 345 | 7 345 | 7 345 | 7 345 | 7 345 | 7 345 | 7 345 | 7 345 | 7 345 | 7 345 | 7 345 | 88 141 | 88 713 | 93 679 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 4 141 | 49 688 | 9 852 | 42 890 |
| Decrease (increase) in non-current receivables | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 483 | 483 | 483 |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 11 526 | 11 526 | 11 526 | 11 526 | 11 526 | 11 526 | 11 526 | 11 526 | 11 526 | 11 526 | 11 526 | 11 526 | 138 312 | 99 047 | 137 052 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 2 957 | 2 957 | 2 957 | 2 957 | 2 957 | 2 957 | 2 957 | 2 957 | 2 957 | 2 957 | 2 957 | 2 957 | 35 489 | 37 323 | 38 925 |
| Remuneration of councillors | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 4 101 | 7 571 | 7 949 | 8 307 |
| Interest | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 2 575 | 2 550 | 2 400 |
| Bulk purchases - electricity | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 1 419 | 17 024 | 18 050 | 19 300 |
| Acquisitions - water & other inventory | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 1 127 | 1 184 | 1 242 |
| Contracted services | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 431 | 5 176 | 7 274 | 7 630 |
| Transfers and subsidies - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 10 464 | 10 677 | 11 176 |
| Cash Payments by Type | 6 303 | 6 303 | 6 303 | 6 303 | 6 303 | 6 303 | 6 303 | 6 303 | 6 303 | 6 303 | 6 303 | (10 088) | 79 425 | 85 008 | 88 980 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 3 585 | 43 020 | 8 493 | 36 974 |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 5 733 | 6 239 | 6 624 |
| Total Cash Payments by Type | 10 366 | 10 366 | 10 366 | 10 366 | 10 366 | 10 366 | 10 366 | 10 366 | 10 366 | 10 366 | 10 366 | (6 026) | 128 178 | 99 740 | 132 579 |
| NET INCREASE/(DECREASE) IN CASH HELD | 1 160 | 1 160 | 1 160 | 1 160 | 1 160 | 1 160 | 1 160 | 1 160 | 1 160 | 1 160 | 1 160 | 17 552 | 10 135 | (692) | 4 473 |
| Cash/cash equivalents at the monthly/year begin: | 569 | 1 719 | 2 879 | 4 039 | 5 199 | 6 359 | 7 519 | 8 679 | 9 839 | 10 999 | 12 159 | 13 319 | 559 | 10 694 | 10 002 |
| Cash/cash equivalents at the monthly/year end: | 1 719 | 2 879 | 4 039 | 5 199 | 6 359 | 7 519 | 8 679 | 9 839 | 10 999 | 12 159 | 13 319 | 30 871 | 10 694 | 10 002 | 14 475 |

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 SA34a Capital expenditure on new assets by asset class | | | | | | | | | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | 22 782 | 14 847 | 22 782 | 24 689 | 6 571 | 20 209 |
| Roads Infrastructure | | - | - | - | 6 194 | 367 | 6 194 | - | 1 968 | 3 022 |
| Roads | | - | - | - | - | - | - | - | 1 968 | 3 022 |
| Road Structures | | - | - | - | 6 194 | 367 | 6 194 | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | 379 | 385 | 379 | 3 138 | 2 016 | - |
| Drainage Collection | | - | - | - | 379 | 385 | 379 | 3 138 | 2 016 | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | 2 586 | 2 703 |
| Power Plants | | - | - | - | - | - | - | - | 2 586 | 2 703 |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | 7 340 | 6 382 | 7 340 | 4 329 | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | 2 000 | 1 739 | 2 000 | 4 329 | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | 5 340 | 4 643 | 5 340 | - | - | - |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | 8 869 | 7 713 | 8 869 | 17 222 | - | 14 483 |
| Pump Station | | - | - | - | 8 869 | 7 713 | 8 869 | 17 222 | - | 14 483 |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | 870 | 870 | - | - | - |
| Community Facilities | | - | - | - | - | 870 | 870 | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | 870 | 870 | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | 7 034 | - | 13 793 |
| Machinery and Equipment | | - | - | - | - | - | - | 7 034 | - | 13 793 |
| Transport Assets | | - | - | - | - | - | - | 2 639 | 1 922 | 2 972 |
| Transport Assets | | - | - | - | - | - | - | 2 639 | 1 922 | 2 972 |
| Total Capital Expenditure on new assets | 1 | - | - | - | 22 782 | 15 716 | 23 652 | 34 362 | 8 493 | 36 974 |

| WC051 Laingsburg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class | | | | | | | | | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | 1 | | | | | | | | | |
| Community Assets | | - | - | - | - | 4 961 | 5 705 | 8 658 | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | 4 961 | 5 705 | 8 658 | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | 4 961 | 5 705 | 8 658 | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | - | - | - | - | 4 961 | 5 705 | 8 658 | - | - |
| Renewal of Existing Assets as % of total capex | | 0.0% | 0.0% | 0.0% | 0.0% | 24.0% | 19.4% | 20.1% | 0.0% | 0.0% |
| Renewal of Existing Assets as % of deprechn" | | 0.0% | 0.0% | 0.0% | 0.0% | 37.1% | 42.7% | 65.2% | 0.0% | 0.0% |

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

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | 1 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 247 | 671 | 363 | 439 | 284 | 343 | 870 | 3 254 | 3 405 |
| Electrical Infrastructure | | 210 | 655 | 348 | 417 | 282 | 337 | 570 | 3 101 | 3 244 |
| Power Plants | | | | | | | | | | |
| HV Substations | | | | | | | | | | |
| HV Switching Station | | | | | | | | | | |
| HV Transmission Conductors | | 19 | 142 | 14 | 78 | 20 | (12) | 270 | 200 | 210 |
| MV Substations | | | | | | | | | | |
| MV Switching Stations | | | | | | | | | | |
| MV Networks | | 3 | 68 | 22 | 37 | 27 | 89 | – | 2 586 | 2 704 |
| LV Networks | | 188 | 444 | 313 | 302 | 235 | 260 | 300 | 315 | 331 |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | – | 3 | 1 | 5 | – | – | 250 | 100 | 105 |
| Dams and Weirs | | – | 2 | – | 3 | – | – | – | – | – |
| Boreholes | | | | | | | | | | |
| Distribution | | – | 1 | 1 | 1 | – | – | 250 | 100 | 105 |
| Sanitation Infrastructure | | 37 | 14 | 13 | 17 | 2 | 6 | 50 | 53 | 55 |
| Pump Station | | | | | | | | | | |
| Reticulation | | 25 | 7 | 0 | 5 | – | – | 25 | 26 | 28 |
| Waste Water Treatment Works | | 12 | 7 | 13 | 12 | 2 | 6 | 25 | 26 | 28 |
| Outfall Sewers | | | | | | | | | | |
| Community Assets | | 7 | 2 | 60 | 49 | 6 | 12 | 9 | 9 | 9 |
| Community Facilities | | 7 | 2 | 60 | 49 | 6 | 12 | 9 | 9 | 9 |
| Libraries | | 7 | 2 | 60 | 49 | 6 | 12 | 9 | 9 | 9 |
| Unimproved Property | | | | | | | | | | |
| Other assets | | 143 | 306 | 102 | 152 | 82 | 94 | 122 | 128 | 134 |
| Operational Buildings | | 143 | 306 | 102 | 150 | 82 | 94 | 122 | 128 | 134 |
| Municipal Offices | | 143 | 306 | 102 | 150 | 82 | 94 | 122 | 128 | 134 |
| Housing | | – | – | – | 1 | – | – | – | – | – |
| Social Housing | | – | – | – | 1 | – | – | – | – | – |
| Furniture and Office Equipment | | 2 | 2 | 5 | 4 | 7 | 7 | – | – | – |
| Furniture and Office Equipment | | 2 | 2 | 5 | 4 | 7 | 7 | – | – | – |
| Machinery and Equipment | | 480 | (181) | 250 | 210 | 385 | 174 | 282 | 275 | 288 |
| Machinery and Equipment | | 480 | (181) | 250 | 210 | 385 | 174 | 282 | 275 | 288 |
| Transport Assets | | 692 | 778 | 511 | 976 | 1 242 | 1 035 | 770 | 809 | 848 |
| Transport Assets | | 692 | 778 | 511 | 976 | 1 242 | 1 035 | 770 | 809 | 848 |
| Total Repairs and Maintenance Expenditure | 1 | 1 572 | 1 579 | 1 290 | 1 829 | 2 007 | 1 664 | 2 053 | 4 474 | 4 684 |
| R&M as a % of PPE & Investment Property | | 0.8% | 0.6% | 0.5% | 0.6% | 0.7% | 0.6% | 0.7% | 1.5% | 1.5% |
| R&M as % Operating Expenditure | | 2.0% | 1.9% | 1.1% | 1.7% | 1.6% | 1.4% | 2.8% | 3.8% | 3.8% |

WC051 Laingsburg - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Depreciation by Asset Class/Sub-class | 1 | | | | | | | | | |
| Infrastructure | | 7 838 | 10 648 | 11 345 | 5 213 | 11 345 | 11 345 | 11 244 | 11 357 | 11 470 |
| Roads Infrastructure | | – | 1 437 | 1 465 | – | 1 465 | 1 465 | 1 465 | 1 480 | 1 495 |
| Roads | | | | | | | | | | |
| Road Structures | | – | 1 437 | 1 465 | – | 1 465 | 1 465 | 1 465 | 1 480 | 1 495 |
| Storm water Infrastructure | | 2 531 | 2 029 | 1 851 | 2 201 | 1 851 | 1 851 | 1 750 | 1 768 | 1 785 |
| Drainage Collection | | 2 531 | 2 029 | – | 2 201 | – | – | – | – | – |
| Storm water Conveyance | | – | – | 1 851 | – | 1 851 | 1 851 | 1 750 | 1 768 | 1 785 |
| Attenuation | | | | | | | | | | |
| Electrical Infrastructure | | 319 | 662 | 669 | 357 | 670 | 670 | 670 | 676 | 683 |
| MV Switching Stations | | – | – | 6 | – | 6 | 6 | 6 | 6 | 6 |
| MV Networks | | – | – | 132 | – | 132 | 132 | 132 | 133 | 135 |
| LV Networks | | 319 | 662 | 531 | 357 | 531 | 531 | 531 | 537 | 542 |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | 1 652 | 2 317 | 2 402 | 1 428 | 2 402 | 2 402 | 2 402 | 2 426 | 2 451 |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | – | – | 342 | – | 342 | 342 | 342 | 346 | 349 |
| Reservoirs | | – | – | 821 | – | 821 | 821 | 821 | 829 | 838 |
| Pump Stations | | – | – | 134 | – | 134 | 134 | 134 | 136 | 137 |
| Bulk Mains | | – | – | 406 | – | 406 | 406 | 406 | 410 | 414 |
| Distribution | | 1 652 | 2 317 | 699 | 1 428 | 699 | 699 | 699 | 706 | 713 |
| Sanitation Infrastructure | | 1 234 | 1 977 | 2 132 | 1 222 | 2 132 | 2 132 | 2 132 | 2 153 | 2 175 |
| Pump Station | | – | – | 564 | – | 565 | 565 | 565 | 570 | 576 |
| Reticulation | | 1 234 | 1 977 | 833 | 1 222 | 833 | 833 | 833 | 842 | 850 |
| Waste Water Treatment Works | | – | – | 734 | – | 734 | 734 | 734 | 741 | 748 |
| Toilet Facilities | | – | – | 1 | – | 1 | 1 | 1 | 1 | 1 |
| Solid Waste Infrastructure | | 2 101 | 2 226 | 2 825 | 5 | 2 825 | 2 825 | 2 825 | 2 854 | 2 882 |
| Landfill Sites | | 2 101 | 2 226 | 2 825 | 5 | 2 825 | 2 825 | 2 825 | 2 854 | 2 882 |
| Community Assets | | – | 641 | 640 | 53 | 640 | 640 | 640 | 647 | 653 |
| Community Facilities | | – | 641 | 46 | 11 | 46 | 46 | 46 | 47 | 47 |
| Libraries | | – | 641 | 22 | 11 | 22 | 22 | 22 | 22 | 22 |
| Cemeteries/Crematoria | | – | – | 24 | – | 24 | 24 | 24 | 25 | 25 |
| Sport and Recreation Facilities | | – | – | 594 | 42 | 594 | 594 | 594 | 600 | 606 |
| Outdoor Facilities | | – | – | 594 | 42 | 594 | 594 | 594 | 600 | 606 |
| Investment properties | | – | – | 66 | – | 66 | 66 | 66 | 67 | 67 |
| Revenue Generating | | – | – | 66 | – | 66 | 66 | 66 | 67 | 67 |
| Improved Property | | – | – | 66 | – | 66 | 66 | 66 | 67 | 67 |
| Other assets | | 87 | 182 | 116 | 149 | 116 | 116 | 116 | 117 | 119 |
| Operational Buildings | | 87 | 182 | 116 | 149 | 116 | 116 | 116 | 117 | 119 |
| Municipal Offices | | 87 | 182 | 116 | 149 | 116 | 116 | 116 | 117 | 119 |
| Intangible Assets | | 507 | 86 | 108 | 11 | 108 | 108 | 108 | 109 | 110 |
| Servitudes | | | | | | | | | | |
| Licences and Rights | | 507 | 86 | 108 | 11 | 108 | 108 | 108 | 109 | 110 |
| Computer Software and Applications | | 507 | 86 | 108 | 11 | 108 | 108 | 108 | 109 | 110 |
| Computer Equipment | | 151 | 157 | 223 | 190 | 223 | 223 | 223 | 225 | 228 |
| Computer Equipment | | 151 | 157 | 223 | 190 | 223 | 223 | 223 | 225 | 228 |
| Furniture and Office Equipment | | 233 | 85 | 99 | 257 | 99 | 99 | 99 | 100 | 101 |
| Furniture and Office Equipment | | 233 | 85 | 99 | 257 | 99 | 99 | 99 | 100 | 101 |
| Machinery and Equipment | | – | 106 | 200 | 120 | 200 | 200 | 200 | 202 | 204 |
| Machinery and Equipment | | – | 106 | 200 | 120 | 200 | 200 | 200 | 202 | 204 |
| Transport Assets | | 301 | 353 | 574 | – | 574 | 574 | 574 | 580 | 585 |
| Transport Assets | | 301 | 353 | 574 | – | 574 | 574 | 574 | 580 | 585 |
| Total Depreciation | 1 | 9 117 | 12 258 | 13 372 | 5 994 | 13 372 | 13 372 | 13 271 | 13 404 | 13 538 |

WC051 Laingsburg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| <i>Policing and Protection</i> | | | | | | | | | | |
| <i>Zoological plants and animals</i> | | | | | | | | | | |
| Total Capital Expenditure on upgrading of existing assets | 1 | – | – | – | – | – | – | – | – | – |
| <i>Upgrading of Existing Assets as % of total capex</i> | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <i>Upgrading of Existing Assets as % of deprecn"</i> | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <i>References</i> | | | | | | | | | | |

WC051 Laingsburg - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|----------|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
| | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Present value |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | | 0 | 0 | 0 | | | | |
| Vote 2 - MUNICIPAL MANAGER | | 0 | 0 | 0 | | | | |
| Vote 3 - CORPORATE SERVICES | | 0 | 0 | 0 | | | | |
| Vote 4 - BUDGET AND TREASURY | | 0 | 0 | 0 | | | | |
| Vote 5 - PLANNING AND DEVELOPMENT | | 0 | 0 | 0 | | | | |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | 0 | 0 | 0 | | | | |
| Vote 7 - SPORTS AND RECREATION | | 0 | 0 | 0 | | | | |
| Vote 8 - HOUSING | | 0 | 0 | 0 | | | | |
| Vote 9 - PUBLIC SAFETY | | 0 | 0 | 0 | | | | |
| Vote 10 - ROAD TRANSPORT | | 0 | 0 | 0 | | | | |
| Vote 11 - WASTE MANAGEMENT | | 0 | 0 | 0 | | | | |
| Vote 12 - WASTE WATER MANAGEMENT | | 0 | 0 | 0 | | | | |
| Vote 13 - WATER | | 0 | 0 | 0 | | | | |
| Vote 14 - ELECTRICITY | | 0 | 0 | 0 | | | | |
| 0 | | 0 | 0 | 0 | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total Capital Expenditure | | – | – | – | – | – | – | – |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL | | | | | | | | |
| Vote 2 - MUNICIPAL MANAGER | | | | | | | | |
| Vote 3 - CORPORATE SERVICES | | | | | | | | |
| Vote 4 - BUDGET AND TREASURY | | | | | | | | |
| Vote 5 - PLANNING AND DEVELOPMENT | | | | | | | | |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | | | | | | | |
| Vote 7 - SPORTS AND RECREATION | | | | | | | | |
| Vote 8 - HOUSING | | | | | | | | |
| Vote 9 - PUBLIC SAFETY | | | | | | | | |
| Vote 10 - ROAD TRANSPORT | | | | | | | | |
| Vote 11 - WASTE MANAGEMENT | | | | | | | | |
| Vote 12 - WASTE WATER MANAGEMENT | | | | | | | | |
| Vote 13 - WATER | | | | | | | | |
| Vote 14 - ELECTRICITY | | | | | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future operational costs | | – | – | – | – | – | – | – |
| Future revenue by source | 3 | | | | | | | |
| Exchange Revenue | | | | | | | | |
| Service charges - Electricity | | | | | | | | |
| Service charges - Water | | | | | | | | |
| Service charges - Waste Water Management | | | | | | | | |
| Service charges - Waste Management | | | | | | | | |
| Agency services | | | | | | | | |
| <i>List other revenues sources if applicable</i> | | | | | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future revenue | | – | – | – | – | – | – | – |
| Net Financial Implications | | – | – | – | – | – | – | – |

| WC051 Laingsburg - Supporting Table SA36 Detailed capital budget | | | | | | | | | |
|--|--|--------|--------------------------------------|--|--------|----------------------------------|---|--------|----------------------|
| R thousand | | | | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| Function | Project Description | | | | | | Project Number | Type | MTSF Service Outcome |
| Parent municipality: <i>List all capital projects grouped by Function</i> | | | | | | | | | |
| Function: Waste Water Management - Core Function - Waste Water Treatment | g of Bulk Electricity Supply and new Su | 19 003 | ent, competitive and responsive econ | | Growth | Infrastrutre Development | 0 | 2 300 | 3 450 |
| Function: Waste Water Management - Core Function - Waste Water Treatment | structure.New:Sanitation Infrastructure: | 23 800 | ent, competitive and responsive econ | | Growth | Infrastrutre Development | 10 200 | 0 | 0 |
| Function: Waste Water Management - Core Function - Waste Water Treatment | structure.New:Sanitation Infrastructure: | 23 802 | ent, competitive and responsive econ | | Growth | Infrastrutre Development | 0 | 5 750 | 18 400 |
| Function: Waste Water Management - Core Function - Waste Water Treatment | WRG: Drilling and equipping of boreho | 23 815 | ent, competitive and responsive econ | | Growth | Infrastrutre Development | 2 300 | 0 | 0 |
| Function: Finance and Administration:Core Function:Finance | Infrastructure.New:Roads Infrastructure: | 69 | ent, competitive and responsive econ | | Growth | Municipal Support | 0 | 0 | 0 |
| Function: Finance and Administration:Core Function:Finance | on-Infrastructure.New:Machinery and E | 126 | ent, competitive and responsive econ | | Growth | Municipal Support | 0 | 0 | 0 |
| Function: Finance and Administration:Core Function:Finance | re.New:Storm water Infrastructure:Stor | 21 012 | ent, competitive and responsive econ | | Growth | Municipal Support | 0 | 0 | 0 |
| Function: Finance and Administration:Core Function:Finance | tal:Non-Infrastructure.New:Transport As | 23 817 | ent, competitive and responsive econ | | Growth | Municipal Support | 0 | 0 | 0 |
| Function: Road Transport:Core Function:Roads | re.New:Storm water Infrastructure:Stor | 23 805 | ent, competitive and responsive econ | | Growth | Provision of roads streets and s | 435 | 0 | 0 |
| Function: Road Transport:Core Function:Roads | structure.New:Roads Infrastructure:Ro | 23 806 | ent, competitive and responsive econ | | Growth | Provision of roads streets and s | 7 124 | 7 669 | 0 |
| Function: Sport and Recreation:Core Function:Community Parks (including Nurseries) | Renewal:Community Assets: Sport and R | 23 807 | ent, competitive and responsive econ | | Growth | Municipal Support | 5 705 | 0 | 0 |
| Function: Sport and Recreation:Core Function:Community Parks (including Nurseries) | Renewal:Community Assets: Sport and R | 23 808 | ent, competitive and responsive econ | | Growth | Municipal Support | 5 705 | 0 | 0 |
| Function: Water Management:Core Function:Water Distribution | structure.New:Water Supply Infrastruct | 23 801 | ent, competitive and responsive econ | | Growth | Bulk water pipeline | 6 140 | 0 | 0 |
| Parent Capital expenditure | | | | | | | 37 610 | 15 719 | 21 850 |
| Entity Capital expenditure | | | | | | | - | - | - |
| Total Capital expenditure | | | | | | | 37 610 | 15 719 | 21 850 |

WC051 Laingsburg - Supporting Table SA37 Projects delayed from previous financial year/s

N/A

WC051 Laingsburg - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | </ |
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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 | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| Non-exchange revenue by source | | | | | | | | | | | |
| Exchange Revenue | 6 | | | | | | | | | | |
| Total Property Rates | | | | 5 025 | 5 947 | 5 648 | 5 648 | 5 638 | 5 998 | 6 400 | 6 810 |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | | | | | | | | | | |
| Net Property Rates | | – | – | 5 025 | 5 947 | 5 648 | 5 648 | 5 638 | 5 998 | 6 400 | 6 810 |
| Exchange revenue service charges | | | | | | | | | | | |
| Service charges - Electricity | 6 | | | | | | | | | | |
| Total Service charges - Electricity | | 15 637 | 14 764 | 20 003 | 21 089 | 24 352 | 24 236 | 17 550 | 26 974 | 28 324 | 30 024 |
| Less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | | | | | | | | | | |
| Less Cost of Free Basis Services (50 kwh per indigent household per month) | | – | – | 1 871 | 1 112 | 1 680 | 1 680 | | 1 861 | 1 955 | 2 072 |
| Net Service charges - Electricity | | 15 637 | 14 764 | 18 131 | 19 977 | 22 672 | 22 556 | 17 550 | 25 112 | 26 370 | 27 952 |
| Service charges - Water | 6 | | | | | | | | | | |
| Total Service charges - Water | | 3 088 | 2 882 | 5 453 | 5 847 | 5 595 | 5 595 | 4 112 | 5 931 | 6 287 | 6 664 |
| Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | | | | | | | | | | |
| Less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | – | – | 1 517 | 280 | 1 210 | 1 210 | | 1 283 | 1 360 | 1 441 |
| Net Service charges - Water | | 3 088 | 2 882 | 3 936 | 5 566 | 4 385 | 4 385 | 4 112 | 4 648 | 4 927 | 5 223 |
| Service charges - Waste Water Management | | | | | | | | | | | |
| Total Service charges - Waste Water Management | | 2 079 | 2 225 | 4 062 | 3 976 | 4 471 | 4 471 | 3 371 | 4 746 | 5 031 | 5 335 |
| Less Revenue Foregone (in excess of free sanitation service to indigent households) | | | | | | | | | | | |
| Less Cost of Free Basis Services (free sanitation service to indigent households) | | – | – | 1 219 | 1 545 | 825 | 825 | | 875 | 927 | 983 |
| Net Service charges - Waste Water Management | | 2 079 | 2 225 | 2 844 | 2 432 | 3 646 | 3 646 | 3 371 | 3 871 | 4 104 | 4 352 |
| Service charges - Waste Management | 6 | | | | | | | | | | |
| Total refuse removal revenue | | 2 030 | 2 528 | 3 854 | 4 324 | 4 580 | 4 580 | 3 399 | 4 855 | 5 171 | 5 533 |
| 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) | | – | – | 1 087 | 1 334 | 740 | 740 | | 784 | 835 | 894 |
| Net Service charges - Waste Management | | 2 030 | 2 528 | 2 767 | 2 990 | 3 840 | 3 840 | 3 399 | 4 071 | 4 335 | 4 639 |

| | | | | | | | | | | | |
|---|---|--------|--------|--------|--------|--------|---------|--------|--------|--------|--------|
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 20 950 | 22 356 | 23 337 | 25 220 | 23 805 | 24 307 | 18 167 | 23 955 | 25 236 | 26 317 |
| Pension and UIF Contributions | | 2 889 | 3 101 | 3 183 | 3 455 | 3 368 | 3 368 | 2 437 | 3 466 | 3 640 | 3 803 |
| Medical Aid Contributions | | 797 | 658 | 909 | 1 205 | 911 | 911 | 604 | 957 | 1 005 | 1 050 |
| Overtime | | 857 | 747 | 801 | 726 | 897 | 897 | 819 | 942 | 989 | 1 034 |
| Performance Bonus | | 1 503 | 1 456 | 1 847 | 1 657 | 1 767 | 1 767 | 1 589 | 1 856 | 1 949 | 2 036 |
| Motor Vehicle Allowance | | 1 044 | 1 044 | 1 389 | 1 595 | 1 476 | 1 476 | 1 029 | 1 777 | 1 841 | 1 901 |
| Cellphone Allowance | | 49 | 46 | 3 | 3 | 4 | 4 | 2 | 5 | 5 | 5 |
| Housing Allowances | | 63 | 69 | 79 | 142 | 245 | 245 | 148 | 245 | 257 | 269 |
| Other benefits and allowances | | 259 | 447 | 552 | 623 | 588 | 588 | 435 | 618 | 649 | 678 |
| Payments in lieu of leave | | 377 | 96 | 144 | 134 | 295 | 295 | – | 310 | 325 | 340 |
| Long service awards | | (52) | 229 | 317 | 206 | 150 | 150 | 82 | 158 | 165 | 173 |
| Post-retirement benefit obligations | 4 | 980 | 1 104 | 732 | 588 | 1 110 | 1 110 | 482 | 1 166 | 1 224 | 1 279 |
| Entertainment | | | | | | | | | | | |
| Scarcity | | | | | | | | | | | |
| Acting and post related allowance | | 169 | 237 | 48 | 340 | 35 | 35 | 138 | 37 | 39 | 40 |
| In kind benefits | | | | | | | | | | | |
| sub-total | 5 | 29 885 | 31 587 | 33 342 | 35 894 | 34 652 | 35 154 | 25 931 | 35 489 | 37 323 | 38 925 |
| Less: Employees costs capitalised to PPE | | | | | | | | | | | |
| Total Employee related costs | 1 | 29 885 | 31 587 | 33 342 | 35 894 | 34 652 | 35 154 | 25 931 | 35 489 | 37 323 | 38 925 |
| Depreciation and amortisation | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 8 610 | 12 171 | 13 264 | 5 983 | 13 264 | 13 264 | 3 996 | 13 163 | 13 294 | 13 427 |
| Lease amortisation | | 507 | 86 | 108 | 11 | 108 | 108 | – | 108 | 109 | 110 |
| Capital asset impairment | | 188 | – | (11) | – | – | – | – | – | – | – |
| Total Depreciation and amortisation | 1 | 9 305 | 12 258 | 13 361 | 5 994 | 13 372 | 13 372 | 3 996 | 13 271 | 13 404 | 13 538 |
| Bulk purchases - electricity | | | | | | | | | | | |
| Electricity bulk purchases | | 11 735 | 10 737 | 11 873 | 14 328 | 15 250 | 14 900 | 11 361 | 17 024 | 18 050 | 19 300 |
| Total bulk purchases | 1 | 11 735 | 10 737 | 11 873 | 14 328 | 15 250 | 14 900 | 11 361 | 17 024 | 18 050 | 19 300 |
| Transfers and grants | | | | | | | | | | | |
| Cash transfers and grants | | 181 | 12 | – | 1 | 10 | 10 | 116 | 10 | 15 | 15 |
| Non-cash transfers and grants | | – | – | – | – | – | – | – | – | – | – |
| Total transfers and grants | 1 | 181 | 12 | – | 1 | 10 | 10 | 116 | 10 | 15 | 15 |
| Contracted Services | | | | | | | | | | | |
| Outsourced Services | | 1 876 | 1 687 | 1 080 | 1 032 | 916 | 851 | 442 | 1 115 | 3 661 | 3 818 |
| Consultants and Professional Services | | 2 743 | 2 471 | 3 169 | 4 180 | 11 018 | 10 164 | 2 859 | 2 598 | 2 262 | 2 394 |
| Contractors | | 1 347 | 920 | 956 | 1 437 | 1 964 | 1 566 | 957 | 1 463 | 1 352 | 1 418 |
| Total contracted services | | 5 966 | 5 077 | 5 205 | 6 649 | 13 898 | 12 582 | 4 257 | 5 176 | 7 274 | 7 630 |
| Operational Costs | | | | | | | | | | | |
| Achievements and Awards | | | | | | | | | | | |
| Advertising, Publicity and Marketing | | 73 | 96 | 143 | 103 | 204 | 110 | 94 | 182 | 191 | 200 |
| Assets less than the Capitalisation Threshold | | 3 | 6 | 16 | 17 | 9 | 5 | 3 | 268 | 28 | 30 |
| Audit fees | | | | | | | | | | | |
| Bank Charges, Facility and Card Fees | | 452 | 382 | 404 | 404 | 510 | 42 | 281 | 616 | 647 | 676 |
| Bargaining Council | | | | | | | | | | | |
| Bursaries (Employees) | | – | – | – | 5 | – | – | – | – | – | – |
| Collection costs | | | | | | | | | | | |
| Commission | | 853 | 245 | 146 | 116 | 133 | 101 | 69 | 158 | 166 | 173 |
| Communication | | 234 | 252 | 259 | 302 | 314 | 278 | 182 | 214 | 225 | 235 |
| Contribution to Provisions | | | | | | | | | | | |
| Contributions to other provisions | | – | – | – | 552 | – | – | – | – | – | – |
| Deeds | | 7 | 12 | 15 | 16 | 18 | 18 | 9 | 22 | 23 | 24 |
| Entertainment | | | | | | | | | | | |
| External Audit Fees | | 2 623 | 6 610 | 7 253 | 1 144 | 4 750 | 1 480 | – | 1 550 | 1 628 | 1 701 |
| External Computer Service | | 2 010 | 1 916 | 2 399 | 2 162 | 720 | 1 201 | 1 366 | 690 | 725 | 757 |
| Hire Charges | | | | | | | | | | | |
| Indigent Relief | | (33) | – | – | 250 | 230 | 230 | 17 | 298 | 319 | 345 |
| Insurance Underwriting | | 323 | 280 | 337 | 361 | 365 | 365 | 241 | 369 | 387 | 404 |
| Licences | | 1 033 | 1 348 | 1 457 | 1 376 | 1 800 | 1 649 | 1 236 | 1 949 | 2 046 | 2 145 |
| Municipal Services | | | | | | | | | | | |
| Operating Leases | | 519 | 619 | 609 | 700 | 632 | 582 | 423 | 795 | 809 | 845 |
| Other Assets | | – | – | 136 | 275 | 145 | 145 | 90 | 180 | 189 | 198 |
| Other Operational Costs | | 492 | 163 | 182 | 231 | 171 | 161 | 97 | 196 | 205 | 215 |
| Printing, Publications and Books | | 389 | 246 | 268 | 291 | 199 | 198 | 118 | 227 | 201 | 211 |
| Professional Bodies, Membership and Subscription | | 500 | 500 | 4 | 21 | – | 8 | – | – | – | – |
| Registration Fees | | 18 | 15 | 12 | 30 | – | 8 | – | 490 | 515 | 538 |
| Resettlement Cost | | | | | | | | | | | |
| Signage | | | | | | | | | | | |
| Skills Development Fund Levy | | 236 | 244 | 257 | 208 | 259 | 259 | 188 | 272 | 286 | 299 |
| Transport Provided as Part of Departmental Activities | | | | | | | | | | | |
| Travel and Subsistence | | 807 | 747 | 812 | 924 | 1 039 | 1 069 | 647 | 889 | 928 | 966 |
| Uniform and Protective Clothing | | 4 | 231 | 63 | 111 | 163 | 138 | 103 | 154 | 162 | 169 |
| Ward Committees | | 213 | 262 | 233 | 250 | 228 | 228 | 150 | 239 | 251 | 262 |
| Wet Fuel | | 23 | 24 | 12 | 2 447 | 1 557 | 1 286 | 861 | 698 | 733 | 769 |
| Workmen's Compensation Fund | | 182 | 215 | 238 | – | – | – | – | – | – | – |
| Total Operational Costs | 1 | 10 961 | 14 415 | 15 254 | 12 297 | 13 444 | 9 559 | 6 177 | 10 454 | 10 662 | 11 161 |
| Repairs and Maintenance by Expenditure Item | | | | | | | | | | | |
| Employee related costs | 8 | | | | | | | | | | |
| Inventory Consumed (Project Maintenance) | | | | | | | | | | | |
| Contracted Services | | 1 572 | 1 579 | 1 290 | 1 829 | 2 007 | 1 664 | 1 092 | 2 053 | 4 474 | 4 684 |
| Operational Costs | | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 9 | 1 572 | 1 579 | 1 290 | 1 829 | 2 007 | 1 664 | 1 092 | 2 053 | 4 474 | 4 684 |
| Inventory Consumed | | | | | | | | | | | |
| Inventory Consumed - Water | | 2 591 | 2 542 | 2 200 | 831 | 1 764 | 1 576 | 428 | 1 127 | 1 184 | 1 242 |
| Inventory Consumed - Other | | 261 | 119 | 219 | – | – | (1 812) | 125 | – | – | – |
| Total Inventory Consumed & Other Material | | 2 853 | 2 661 | 2 419 | 831 | 1 764 | (236) | 553 | 1 127 | 1 184 | 1 242 |

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 | Vote 3 - CORPORATE SERVICES | Vote 4 - BUDGET AND TREASURY | Vote 5 - PLANNING AND DEVELOPMENT | Vote 6 - COMMUNITY AND SOCIAL SERV | Vote 7 - SPORTS AND RECREATION | Vote 8 - HOUSING | Vote 9 - PUBLIC SAFETY | Vote 10 - ROAD TRANSPORT | Vote 11 - WASTE MANAGEMENT | Vote 12 - WASTE WATER MANAGEMENT | Vote 13 - WATER | Vote 14 - ELECTRICITY | 0 | Total |
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | 25 112 | - | 25 112 |
| Service charges - Water | | - | - | - | - | - | - | - | - | - | - | - | - | 4 648 | - | - | 4 648 |
| Service charges - Waste Water Management | | - | - | 43 | - | - | - | - | - | - | - | - | 3 829 | - | - | - | 3 871 |
| Service charges - Waste Management | | - | - | - | - | - | - | - | - | - | - | 4 071 | - | - | - | - | 4 071 |
| Sale of Goods and Rendering of Services | | - | - | 268 | 98 | - | 20 | - | - | - | 65 | 24 | - | - | - | - | 475 |
| Agency services | | - | - | - | 267 | - | - | - | - | - | - | - | - | - | - | - | 267 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | 889 | - | - | - | - | - | - | - | - | - | - | - | - | 889 |
| Interest earned from Current and Non Current Assets | | - | - | 1 400 | - | - | - | - | - | - | - | - | - | - | - | - | 1 400 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | 102 | - | - | - | - | - | - | - | - | - | - | - | - | 102 |
| Rental from Fixed Assets | | - | - | 2 176 | - | - | 0 | 3 | 13 | - | - | - | - | - | - | - | 2 191 |
| Licence and permits | | - | - | - | - | - | - | - | - | 297 | - | - | - | - | - | - | 297 |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | 0 | 27 | - | - | - | - | - | - | - | - | - | - | - | 27 |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | | |
| Property rates | | - | - | - | 5 998 | - | - | - | - | - | - | - | - | - | - | - | 5 998 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | - | - | 1 | - | - | 34 436 | - | - | - | - | - | - | 34 437 |
| Licences or permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | | - | - | 192 | 21 284 | - | 1 738 | - | - | - | 1 435 | 784 | 875 | 1 283 | 1 861 | - | 29 452 |
| Interest | | - | - | - | 520 | - | - | - | - | - | - | - | - | - | - | - | 520 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - | 135 | 82 | 129 | - | 345 |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | - | - | 5 069 | 28 193 | - | 1 759 | 3 | 13 | 34 733 | 1 500 | 4 880 | 4 838 | 6 012 | 27 102 | - | 114 101 |
| Expenditure | | | | | | | | | | | | | | | | | |
| Employee related costs | | 1 461 | 3 224 | 2 980 | 8 548 | 839 | 1 055 | 212 | - | 3 873 | 7 956 | 1 173 | 1 333 | 2 017 | 662 | - | 35 331 |
| Remuneration of councillors | | 3 785 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 785 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 024 | - | 17 024 |
| Inventory consumed | | - | - | 131 | 25 | - | 12 | 19 | - | 15 | 140 | 580 | 5 | 140 | 60 | - | 1 127 |
| Debt impairment | | - | - | 124 | 380 | - | - | - | - | 26 795 | - | 413 | (96) | 451 | 817 | - | 28 884 |
| Depreciation and amortisation | | 223 | 212 | 186 | 126 | - | 112 | 594 | - | - | 3 789 | 2 825 | 2 132 | 2 402 | 670 | - | 13 271 |
| Interest | | - | - | - | 1 000 | - | - | - | - | - | - | 1 575 | - | - | - | - | 2 575 |
| Contracted services | | - | - | 930 | 1 805 | 76 | 6 | 7 | - | 550 | 200 | 212 | 275 | 515 | 600 | - | 5 176 |
| Transfers and subsidies | | - | - | - | 10 | - | - | - | - | - | - | - | - | - | - | - | 10 |
| Irrecoverable debts written off | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational costs | | 7 | - | 3 899 | 2 655 | - | 42 | 133 | 7 | 686 | 636 | 475 | 294 | 1 126 | 493 | - | 10 454 |
| Losses on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 5 476 | 3 436 | 8 250 | 14 550 | 915 | 1 227 | 965 | 7 | 31 919 | 12 721 | 7 253 | 3 943 | 6 651 | 20 325 | - | 117 638 |
| Surplus/(Deficit) | | (5 476) | (3 436) | (3 181) | 13 644 | (915) | 532 | (962) | 6 | 2 814 | (11 221) | (2 373) | 895 | (639) | 6 777 | - | (3 536) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | 8 124 | 33 516 | - | - | - | - | - | - | 3 048 | - | 5 000 | - | - | 40 688 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (5 476) | (3 436) | 4 943 | 47 159 | (915) | 532 | (962) | 6 | 2 814 | (11 221) | 675 | 895 | 4 361 | 6 777 | - | 46 152 |

Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| WC051 Laingsburg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position' | | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Trade and other receivables from exchange transactions | | | | | | | | | | | |
| Electricity | | 2 328 | 1 012 | 2 595 | 1 521 | 3 532 | 3 532 | 3 256 | 3 637 | 4 739 | 5 908 |
| Water | | 1 417 | 1 561 | 2 129 | 1 965 | 2 832 | 2 832 | 2 808 | 2 922 | 3 735 | 4 597 |
| Waste | | 1 096 | 1 218 | 1 472 | 1 378 | 2 087 | 2 087 | 2 054 | 2 166 | 2 868 | 3 619 |
| Waste Water | | 1 051 | 1 108 | 1 361 | 1 258 | 1 424 | 1 424 | 1 555 | 1 104 | 1 149 | 1 196 |
| Other trade receivables from exchange transactions | | 2 679 | 2 964 | 2 755 | 3 110 | 3 418 | 3 418 | 3 925 | 3 529 | 3 889 | 4 278 |
| Gross: Trade and other receivables from exchange transactions | | 8 571 | 7 863 | 10 312 | 9 233 | 13 293 | 13 293 | 13 598 | 13 358 | 16 380 | 19 599 |
| Less: Impairment for debt | | (5 308) | (5 550) | (5 776) | (6 454) | (7 833) | (7 693) | (5 776) | (7 730) | (9 806) | (12 013) |
| Impairment for Electricity | | (857) | (826) | (462) | (1 321) | (1 310) | (1 310) | (462) | (1 406) | (2 401) | (3 456) |
| Impairment for Water | | (1 282) | (1 594) | (1 684) | (1 875) | (2 129) | (2 129) | (1 684) | (2 205) | (2 760) | (3 348) |
| Impairment for Waste | | (762) | (871) | (1 262) | (963) | (1 669) | (1 669) | (1 262) | (1 739) | (2 249) | (2 795) |
| Impairment for Waste Water | | (1 349) | (1 492) | (1 154) | (1 528) | (1 512) | (1 372) | (1 154) | (1 043) | (924) | (799) |
| Impairment for other trade receivables from exchange transactions | | (1 058) | (766) | (1 213) | (766) | (1 213) | (1 213) | (1 213) | (1 337) | (1 471) | (1 616) |
| Total net Trade and other receivables from Exchange Transactions | | 3 263 | 2 313 | 4 536 | 2 779 | 5 459 | 5 599 | 7 822 | 5 628 | 6 574 | 7 585 |
| Receivables from non-exchange transactions | | | | | | | | | | | |
| Property rates | | - | 0 | 10 | 685 | 1 010 | 1 010 | 1 621 | 4 917 | 5 868 | 6 874 |
| Less: Impairment of Property rates | | - | - | 168 | (177) | (341) | (341) | - | (4 218) | (4 624) | (5 057) |
| Net Property rates | | - | 0 | 178 | 509 | 668 | 668 | 1 621 | 698 | 1 244 | 1 818 |
| Other receivables from non-exchange transactions | | 128 309 | 71 545 | 101 780 | 96 075 | 128 049 | 128 049 | 117 045 | 128 472 | 156 613 | 186 172 |
| Impairment for other receivables from non-exchange transactions | | (122 826) | (67 509) | (100 522) | (92 039) | (126 893) | (126 893) | (116 875) | (127 317) | (155 458) | (185 017) |
| Net other receivables from non-exchange transactions | | 5 483 | 4 036 | 1 258 | 4 036 | 1 155 | 1 155 | 170 | 1 155 | 1 155 | 1 155 |
| Total net Receivables from non-exchange transactions | | 5 483 | 4 036 | 1 436 | 4 545 | 1 823 | 1 823 | 1 791 | 1 853 | 2 399 | 2 973 |
| Inventory | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Opening Balance | | 24 | 17 | 84 | 84 | 61 | 61 | 61 | 61 | 61 | 61 |
| System Input Volume | | (7) | 67 | (23) | - | - | - | - | - | - | - |
| Bulk Purchases | | | | | | | | | | | |
| Natural Sources | | (7) | 67 | (23) | - | - | - | - | - | - | - |
| Authorised Consumption | 6 | - | - | - | - | - | - | - | - | - | - |
| Closing Balance Water | | 17 | 84 | 61 | 84 | 61 | 61 | 61 | 61 | 61 | 61 |
| Opening Balance | | 334 | 110 | 100 | 100 | 9 | 9 | 9 | 9 | 9 | 9 |
| Acquisitions | | 4 | 1 | 115 | - | - | (155) | 286 | - | - | - |
| Issues | 7 | (228) | (110) | (206) | - | - | 155 | (117) | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | 3 | - | - | - |
| Closing balance - Consumables Standard Rated | | 110 | 2 | 9 | 100 | 9 | 9 | 180 | 9 | 9 | 9 |
| Zero Rated | | | | | | | | | | | |
| Opening Balance | | 133 | 141 | 57 | 57 | 46 | 46 | 46 | 46 | 46 | 46 |
| Acquisitions | | 14 | 14 | - | - | - | - | - | - | - | - |
| Issues | 7 | (6) | - | (11) | - | - | - | (8) | - | - | - |
| Adjustments | 8 | | | | | | | | | | |
| Write-offs | 9 | | | | | | | | | | |
| Correction of Prior period errors | | | | | | | | | | | |
| Closing balance - Finished Goods | | 141 | 155 | 46 | 57 | 46 | 46 | 38 | 46 | 46 | 46 |
| Materials and Supplies | | | | | | | | | | | |
| Opening Balance | | 30 | 38 | 30 | 30 | 27 | 27 | 27 | 27 | 27 | 27 |
| Acquisitions | | 35 | - | - | - | - | (1 657) | - | - | - | - |
| Issues | 7 | (27) | (9) | (2) | - | - | 1 657 | - | - | - | - |
| Adjustments | 8 | | | | | | | | | | |
| Write-offs | 9 | | | | | | | | | | |
| Correction of Prior period errors | | | | | | | | | | | |
| Closing balance - Materials and Supplies | | 39 | 30 | 27 | 30 | 27 | 27 | 27 | 27 | 27 | 27 |
| Closing Balance - Inventory & Consumables | | 306 | 271 | 143 | 271 | 143 | 143 | 307 | 143 | 143 | 143 |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 342 060 | 488 799 | 540 710 | 513 841 | 561 387 | 570 067 | 555 090 | 575 209 | 583 585 | 620 440 |
| Leases recognised as PPE | 3 | | | | | | | | | | |
| Less: Accumulated depreciation | | 150 944 | 223 323 | 237 900 | 231 564 | 251 097 | 251 097 | 241 895 | 242 476 | 255 586 | 268 828 |
| Total Property, plant and equipment (PPE) | 2 | 191 116 | 265 477 | 302 810 | 282 276 | 310 290 | 318 969 | 313 195 | 332 733 | 327 998 | 351 613 |

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

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | | | | | | | | | | |
| Current portion of long-term liabilities | | | | | | | | | | | |
| Total Current liabilities - Borrowing | | - | - | - | - | - | - | - | - | - | - |
| Trade and other payables | | | | | | | | | | | |
| Trade and other payables from exchange transactions | 5 | 14 039 | 20 497 | 20 099 | 20 497 | 20 096 | 20 096 | 20 069 | 20 096 | 20 096 | 20 096 |
| Other trade payables from exchange transactions | | | | | | | | | | | |
| Trade payables from Non-exchange transactions: Unspent conditional Grants | | 1 711 | 1 148 | 1 995 | 1 148 | 1 995 | 1 995 | 15 491 | 1 995 | 1 995 | 1 995 |
| Trade payables from Non-exchange transactions: Other | | | | | | | | | | | |
| VAT | | 1 064 | (1 469) | (5 679) | 2 187 | (5 443) | (5 303) | (2 071) | (5 679) | (5 679) | (5 679) |
| Total Trade and other payables | 2 | 16 814 | 20 176 | 16 415 | 23 832 | 16 647 | 16 787 | 33 489 | 16 411 | 16 411 | 16 411 |
| Non current liabilities - Financial liabilities | | | | | | | | | | | |
| Borrowing | 4 | | | | | | | | | | |
| Other financial liabilities | | 3 | 2 | - | 2 | - | - | - | - | - | - |
| Total Non current liabilities - Financial liabilities | | 3 | 2 | - | 2 | - | - | - | - | - | - |
| Retirement benefits | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | 17 446 | 18 627 | 31 936 | 18 627 | 31 936 | 31 936 | 31 936 | 31 936 | 31 936 | 31 936 |
| Other | | 2 709 | 3 043 | 3 201 | 3 043 | 3 201 | 3 201 | 3 201 | 3 201 | 3 201 | 3 201 |
| Total Provisions non-current | | 20 155 | 21 670 | 35 137 | 21 670 | 35 137 | 35 137 | 35 137 | 35 137 | 35 137 | 35 137 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated surplus/(deficit) | | | | | | | | | | | |
| Accumulated surplus/(deficit) - opening balance | | (198 199) | (190 767) | (257 836) | (258 374) | (283 480) | (283 480) | (283 480) | (283 480) | (329 474) | (329 705) |
| GRAP adjustments | | | | | | | | | | | |
| Restated balance | | (198 199) | (190 767) | (257 836) | (258 374) | (283 480) | (283 480) | (283 480) | (283 480) | (329 474) | (329 705) |
| Surplus/(Deficit) | | 12 090 | 46 933 | 25 304 | 20 570 | 12 205 | 19 638 | 26 333 | 45 994 | 231 | 34 265 |
| Transfers to/from Reserves | | | | | | | | | | | |
| Depreciation offsets | | | | | | | | | | | |
| Other adjustments | | - | (74 143) | (120) | - | - | - | 449 | - | - | - |
| Accumulated Surplus/(Deficit) | 1 | (186 110) | (217 977) | (232 652) | (237 803) | (271 274) | (263 841) | (256 698) | (237 485) | (329 243) | (295 440) |
| Total Reserves | 2 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | (186 110) | (217 977) | (232 652) | (237 803) | (271 274) | (263 841) | (256 698) | (237 485) | (329 243) | (295 440) |

WC051 Laingsburg - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | |
| Municipality sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Entities | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Entities sub-total | | - | - | - | - | - | - | - | - | - |
| Consolidated total: | | - | - | - | - | - | - | - | - | - |

WC051 Laingsburg - Supporting Table SA16 Investment particulars by maturity

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

WC051 Laingsburg - Supporting Table SA17 Borrowing

2025/26 Medium Term Revenue & Expenditure

WC051 Laingsburg - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|--------------------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | 37 | R15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | |
| General residential rebate | | 38 | General | - | - | - | - | - | |
| Indigent rebate or exemption | | 39 | Indigent rebate | - | - | - | - | - | |
| Pensioners/social grants rebate or exemption | | 40 | - | - | - | - | - | - | |
| Temporary relief rebate or exemption | | 41 | Temporary relief | - | - | - | - | - | |
| Bona fide farmers rebate or exemption | | 42 | Bona fide | 8 | 10 | 15 | 40 | 35 | 35 |
| Other rebates or exemptions | 2 | 43 | Other rebates or | - | - | - | - | - | |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fixd fee (Rands/month) | | 46 | Basic | 16 | 180 | 202 | 218 | 231 | 245 |
| Service point - vacant land (Rands/month) | | 47 | Service point - | - | - | - | - | - | - |
| Water usage - flat rate tariff (c/kl) | | 48 | Water usage - | - | - | - | - | - | - |
| Water usage - life line tariff | | 49 | Water usage - | - | - | - | - | - | - |
| Water usage - Block 1 (c/kl) | | 50 | Water usage - | - | - | - | 507 | 548 | 580 |
| Water usage - Block 2 (c/kl) | | 51 | Water usage - | 424 | 442 | 514 | 555 | 599 | 630 |
| Water usage - Block 3 (c/kl) | | 52 | Water usage - | 478 | 548 | 658 | 680 | 734 | 780 |
| Water usage - Block 4 (c/kl) | | 53 | Water usage - | 500 | 572 | 1 144 | 711 | 768 | 810 |
| Water usage - Block 5 (c/kl) | | 54 | Water usage - | 870 | 995 | 1 374 | 12 | 1 335 | 1 420 |
| Water usage - Block 6 (c/kl) | | 55 | Water usage - | - | - | - | - | - | - |
| Other | 2 | 56 | Other | - | - | - | - | - | - |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fixd fee (Rands/month) | | 59 | Basic | 132 | 149 | 157 | 168 | 178 | 189 |
| Service point - vacant land (Rands/month) | | 60 | Service point - | 264 | 297 | 320 | 336 | 357 | 378 |
| Waste water - flat rate tariff (c/kl) | | 61 | Waste water - flat | - | - | - | - | - | - |
| Volumetric charge - Block 1 (c/kl) | | 62 | Volumetric | - | - | - | - | - | - |
| Volumetric charge - Block 2 (c/kl) | | 63 | Volumetric | - | - | - | - | - | - |
| Volumetric charge - Block 3 (c/kl) | | 64 | Volumetric | - | - | - | - | - | - |
| Volumetric charge - Block 4 (c/kl) | | 65 | Volumetric | - | - | - | - | - | - |
| Other | 2 | 66 | Other | - | - | - | - | - | - |
| Electricity tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fixd fee (Rands/month) | | 69 | Basic | 159 | 193 | 207 | 238 | 264 | 277 |
| Service point - vacant land (Rands/month) | | 70 | Service point - | 191 | 231 | 248 | 286 | 317 | 333 |
| FBE | | 71 | FBE | - | - | - | - | - | - |
| Life-line tariff - meter | | 72 | Life-line tariff - | - | - | - | - | - | - |
| Life-line tariff - prepaid | | 73 | Life-line tariff - | 170 | 187 | 174 | 200 | 222 | 233 |
| Flat rate tariff - meter (c/kwh) | | 74 | Flat rate tariff - | 170 | 187 | 174 | 200 | 222 | 233 |
| Flat rate tariff - prepaid (c/kwh) | | 75 | Flat rate tariff - | - | - | - | - | - | - |
| Meter - IBT Block 1 (c/kwh) | | 76 | Meter - IBT | 170 | 187 | 201 | 232 | 257 | 270 |
| Meter - IBT Block 2 (c/kwh) | | 77 | Meter - IBT | 170 | 187 | 201 | 232 | 257 | 270 |
| Meter - IBT Block 3 (c/kwh) | | 78 | Meter - IBT | - | - | - | - | - | - |
| Meter - IBT Block 4 (c/kwh) | | 79 | Meter - IBT | - | - | - | - | - | - |
| Meter - IBT Block 5 (c/kwh) | | 80 | Meter - IBT | - | - | - | - | - | - |
| Prepaid - IBT Block 1 (c/kwh) | | 81 | Prepaid - IBT | 170 | 187 | 174 | 200 | 222 | 233 |
| Prepaid - IBT Block 2 (c/kwh) | | 82 | Prepaid - IBT | 170 | 187 | 174 | 200 | 222 | 233 |
| Prepaid - IBT Block 3 (c/kwh) | | 83 | Prepaid - IBT | 170 | 208 | 8 461 | 232 | 257 | 270 |
| Prepaid - IBT Block 4 (c/kwh) | | 84 | Prepaid - IBT | 171 | 187 | 201 | 232 | 257 | 270 |
| Prepaid - IBT Block 5 (c/kwh) | | 85 | Prepaid - IBT | 170 | 187 | 201 | 232 | 257 | 270 |
| Other | 2 | 86 | Other | - | - | - | - | - | - |
| Waste management tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Street cleaning charge | | 89 | Street cleaning | - | - | - | - | - | - |
| Basic charge/fixd fee | | 90 | Basic | - | - | - | - | - | - |
| 80l bin - once a week | | 91 | 80l bin - once a | 97 | 120 | 134 | 145 | 155 | 166 |
| 250l bin - once a week | | 92 | 250l bin - once a | - | - | - | - | - | - |

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

| Description | Ref | Provide description of tariff structure where appropriate | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|--|-----|--|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i> | | | | | | | | | |
| Water tariffs <i>[Insert blocks as applicable]</i> | | (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) | | | | | | | |
| Waste water tariffs <i>[Insert blocks as applicable]</i> | | (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) | | | | | | | |
| Electricity tariffs <i>[Insert blocks as applicable]</i> | | (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) | | | | | | | |

WC051 Laingsburg - Supporting Table SA14 Household bills

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 % incr. | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | 1 | 553.00 | 586.00 | 671.00 | 671.00 | 671.00 | 671.00 | – | 712.00 | 754.00 | 800.00 |
| Electricity: Basic levy | | 304.00 | 348.00 | 430.00 | 374.00 | 374.00 | 374.00 | – | 415.00 | 461.00 | 511.00 |
| Electricity: Consumption | | 1 696.00 | 1 872.00 | 2 012.00 | 2 316.00 | 2 316.00 | 2 316.00 | – | 2 339.00 | 2 362.00 | 2 386.00 |
| Water: Basic levy | | 125.00 | 141.00 | 157.00 | 177.00 | 177.00 | 177.00 | – | 189.00 | 202.00 | 216.00 |
| Water: Consumption | | 127.00 | 133.00 | 154.00 | 204.00 | 204.00 | 204.00 | – | 206.00 | 208.00 | 210.00 |
| Sanitation | | 132.00 | 149.00 | 157.00 | 168.00 | 168.00 | 168.00 | – | 178.00 | 189.00 | 200.00 |
| Refuse removal | | 97.00 | 120.00 | 134.00 | 145.00 | 145.00 | 145.00 | – | 154.00 | 163.00 | 173.00 |
| Other | | – | – | – | – | – | – | – | – | – | – |
| sub-total | | 3 034.00 | 3 349.00 | 3 715.00 | 4 055.00 | 4 055.00 | 4 055.00 | 3.4% | 4 193.00 | 4 339.00 | 4 496.00 |
| VAT on Services | | 372.00 | 414.00 | 457.00 | 507.00 | 507.00 | 507.00 | – | 540.00 | 574.00 | 591.00 |
| Total large household bill: | 3 406.00 | 3 763.00 | 4 172.00 | 4 562.00 | 4 562.00 | 4 562.00 | 3.7% | 4 733.00 | 4 913.00 | 5 087.00 | |
| % increase/-decrease | – | 10.5% | 10.9% | 9.3% | – | – | (59.9%) | 3.7% | 3.8% | 3.5% | |
| Monthly Account for Household - 'Affordable Range' | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | 2 | 392.00 | 415.00 | 475.00 | 475.00 | 475.00 | 475.00 | – | 504.00 | 534.00 | 566.00 |
| Electricity: Basic levy | | 250.00 | 303.00 | 374.00 | 374.00 | 374.00 | 374.00 | – | 415.00 | 461.00 | 511.00 |
| Electricity: Consumption | | 848.00 | 900.00 | 936.00 | 1 158.00 | 1 158.00 | 1 158.00 | – | 1 169.00 | 1 181.00 | 1 193.00 |
| Water: Basic levy | | 125.00 | 141.00 | 157.00 | 177.00 | 177.00 | 177.00 | – | 189.00 | 202.00 | 216.00 |
| Water: Consumption | | 73.00 | 79.00 | 84.00 | 105.00 | 105.00 | 105.00 | – | 107.00 | 108.00 | 109.00 |
| Sanitation | | 132.00 | 149.00 | 157.00 | 168.00 | 168.00 | 168.00 | – | 178.00 | 189.00 | 200.00 |
| Refuse removal | | 97.00 | 120.00 | 134.00 | 145.00 | 145.00 | 145.00 | – | 154.00 | 163.00 | 173.00 |
| Other | | – | – | – | – | – | – | – | – | – | – |
| sub-total | | 1 917.00 | 2 107.00 | 2 317.00 | 2 602.00 | 2 602.00 | 2 602.00 | 4.4% | 2 716.00 | 2 838.00 | 2 968.00 |
| VAT on Services | | 229.00 | 254.00 | 276.00 | 319.00 | 319.00 | 319.00 | – | 343.00 | 369.00 | 384.00 |
| Total small household bill: | 2 146.00 | 2 361.00 | 2 593.00 | 2 921.00 | 2 921.00 | 2 921.00 | 4.7% | 3 059.00 | 3 207.00 | 3 352.00 | |
| % increase/-decrease | – | 10.0% | 9.8% | 12.6% | – | – | (62.7%) | 4.7% | 4.8% | 4.5% | |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | 3 | 24.00 | 26.00 | 29.00 | 29.00 | 29.00 | 29.00 | – | 31.00 | 33.00 | 35.00 |
| Electricity: Basic levy | | 250.00 | 264.00 | 193.00 | 238.00 | 238.00 | 238.00 | – | 264.00 | 293.00 | 326.00 |
| Electricity: Consumption | | 254.00 | 270.00 | 281.00 | 347.00 | 347.00 | 347.00 | – | 351.00 | 354.00 | 358.00 |
| Water: Basic levy | | 125.00 | 141.00 | 157.00 | 177.00 | 177.00 | 177.00 | – | 189.00 | 202.00 | 216.00 |
| Water: Consumption | | 15.00 | 17.00 | 18.00 | 28.00 | 28.00 | 28.00 | – | 28.00 | 29.00 | 29.00 |
| Sanitation | | 132.00 | 149.00 | 157.00 | 168.00 | 168.00 | 168.00 | – | 178.00 | 189.00 | 200.00 |
| Refuse removal | | 97.00 | 120.00 | 134.00 | 145.00 | 145.00 | 145.00 | – | 154.00 | 163.00 | 173.00 |
| Other | | (689.00) | (764.00) | (734.00) | (843.00) | (843.00) | (843.00) | – | (896.00) | (951.00) | (1 010.00) |
| sub-total | | 208.00 | 223.00 | 235.00 | 289.00 | 289.00 | 289.00 | 3.5% | 299.00 | 312.00 | 327.00 |
| VAT on Services | | 28.00 | 30.00 | 31.00 | 39.00 | 39.00 | 39.00 | – | 42.00 | 45.00 | 47.00 |
| Total small household bill: | 236.00 | 253.00 | 266.00 | 328.00 | 328.00 | 328.00 | 4.0% | 341.00 | 357.00 | 374.00 | |
| % increase/-decrease | – | 7.2% | 5.1% | 23.3% | – | – | (83.0%) | 4.0% | 4.7% | 4.8% | |

WC051 Laingsburg - Supporting Table SA11 Property rates summary

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Valuation: | 1 | 2017/01/07 | 2017/01/07 | 2017/01/07 | 2023/01/07 | 2023/01/07 | 2023/01/07 | 2023/01/07 | 2023/01/07 | 2023/01/07 |
| Date of valuation: | | 2016/01/07 | 2016/01/07 | 2016/01/07 | 2024/01/07 | 45 | 45 | 2024/01/07 | 2024/01/07 | 2024/01/07 |
| Financial year valuation used | 2 | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Municipal by-laws s6 in place? (Y/N) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Municipal/assistant valuer appointed? (Y/N) | | No | No | No | No | No | No | No | No | No |
| Municipal partnership s38 used? (Y/N) | | | | | | | | | | |
| No. of assistant valuers (FTE) | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| No. of data collectors (FTE) | 3 | - | - | - | - | - | - | - | - | - |
| No. of internal valuers (FTE) | 3 | - | - | - | - | - | - | - | - | - |
| No. of external valuers (FTE) | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| No. of additional valuers (FTE) | 4 | - | - | - | - | - | - | - | - | - |
| Valuation appeal board established? (Y/N) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Implementation time of new valuation roll (mths) | | 60 | 72 | 84 | 12 | | | 24 | 36 | 48 |
| No. of properties | 5 | 2 500 | 2 500 | 2 500 | 2 503 | 2 503 | 2 503 | 2 503 | 2 503 | 2 503 |
| No. of sectional title values | 5 | - | - | - | - | - | - | - | - | - |
| No. of unreasonably difficult properties s7(2) | | - | - | - | - | - | - | - | - | - |
| No. of supplementary valuations | | 1 | - | 1 | 33 | 33 | 33 | - | - | - |
| No. of valuation roll amendments | | - | - | - | - | - | - | - | - | - |
| No. of objections by rate payers | | - | - | - | 9 | - | - | - | - | - |
| No. of appeals by rate payers | | - | - | - | - | - | - | - | - | - |
| No. of successful objections | 8 | - | - | - | 9 | - | - | - | - | - |
| No. of successful objections > 10% | 8 | - | - | - | 9 | - | - | - | - | - |
| Supplementary valuation | | - | - | - | - | - | - | - | - | - |
| Public service infrastructure value (Rm) | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipality owned property value (Rm) | | 40 | 40 | 40 | 37 | 37 | 37 | 37 | 37 | 37 |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-nature reserves/park (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-mineral rights (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-R15,000 threshold (Rm) | | 20 | 20 | 20 | 19 | 19 | 19 | 19 | 19 | 19 |
| Valuation reductions-public worship (Rm) | | 2 | 2 | 2 | 11 | 11 | 11 | 11 | 11 | 11 |
| Valuation reductions-other (Rm) | | - | - | - | - | - | - | - | - | - |
| Total valuation reductions: | | 22 | 22 | 22 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total value used for rating (Rm) | 5 | 1 209 | 1 209 | 1 209 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 |
| Total land value (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total value of improvements (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total market value (Rm) | 5 | 1 272 | 1 272 | 1 272 | 1 448 | 1 448 | 1 448 | 1 448 | 1 448 | 1 448 |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | 0 | 0 | 0 | 0 | - | - | 0 | - | - |
| Differential rates used? (Y/N) | 5 | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Limit on annual rate increase (s20)? (Y/N) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Special rating area used? (Y/N) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Phasing-in properties s21 (number) | | | | | | | | | | |
| Rates policy accompanying budget? (Y/N) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Fixed amount minimum value (R'000) | | - | - | - | - | - | - | - | - | - |
| Non-residential prescribed ratio s19? (%) | | 0.0% | 0.0% | 0.0% | 0.0% | - | - | 0.0% | - | - |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R'000) | 6 | 3 534 | 3 861 | 4 273 | 5 648 | 5 648 | 5 648 | 5 968 | 6 327 | 6 706 |
| Rate revenue expected to collect (R'000) | 6 | 3 110 | 3 513 | 3 846 | 4 970 | 4 970 | 4 970 | 5 372 | 5 694 | 6 035 |
| Expected cash collection rate (%) | | 88.0% | 91.0% | 90.0% | 88.0% | 88.0% | 88.0% | 90.0% | 90.0% | 90.0% |
| Special rating areas (R'000) | 7 | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - indigent (R'000) | | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - pensioners (R'000) | | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - bona fide farm. (R'000) | | 5 763 | 5 602 | 7 039 | 636 | 636 | 636 | 568 | 603 | 639 |
| Rebates, exemptions - other (R'000) | | 391 | 391 | 391 | 668 | 668 | 668 | 668 | 668 | 668 |
| Phase-in reductions/discounts (R'000) | | - | - | - | - | - | - | - | - | - |
| Total rebates, exemptns, reductns, discs (R'000) | | 6 154 | 5 993 | 7 430 | 1 304 | 1 304 | 1 304 | 1 236 | 1 270 | 1 306 |

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

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|---------------|-------------------------------------|--|
| Current Year 2024/25 | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | |
| No. of properties | | 79 | - | - | 1 271 | 612 | 2 | 13 | 201 | 39 | - | - |
| No. of sectional title property values | | - | - | - | - | - | - | - | - | - | - | - |
| No. of unreasonably difficult properties s7(2) | | - | - | - | - | - | - | - | - | - | - | - |
| No. of supplementary valuations | | - | - | - | - | - | - | - | - | - | - | - |
| Supplementary valuation (Rm) | | 1 | - | - | 2 | 2 | - | - | - | - | - | - |
| No. of valuation roll amendments | | - | - | - | - | - | - | - | - | - | - | - |
| No. of objections by rate-payers | | - | - | - | - | - | - | - | - | - | - | - |
| No. of appeals by rate-payers | | - | - | - | - | - | - | - | - | - | - | - |
| No. of appeals by rate-payers finalised | | - | - | - | - | - | - | - | - | - | - | - |
| No. of successful objections | 5 | - | - | - | - | - | - | - | - | - | - | - |
| No. of successful objections > 10% | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Estimated no. of properties not valued | | - | - | - | - | - | - | - | - | - | - | - |
| Years since last valuation (select) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Frequency of valuation (select) | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Method of valuation used (select) | | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market |
| Base of valuation (select) | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. |
| Phasing-in properties s21 (number) | | - | - | - | - | - | - | - | - | - | - | - |
| Combination of rating types used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No |
| Flat rate used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No |
| Is balance rated by uniform rate/variable rate? | | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate |
| Valuation reductions: | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-nature reserves/park (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-mineral rights (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-R15,000 threshold (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-public worship (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-other (Rm) | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Total valuation reductions: | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | 88 | - | - | 156 | 1 105 | 5 | 26 | - | 2 | - | - |
| Total land value (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Total value of improvements (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Total market value (Rm) | 6 | 88 | - | - | 175 | 1 105 | 5 | 26 | 0 | 2 | - | - |
| Rating: | | | | | | | | | | | | |
| Average rate | 3 | 0.010000 | - | - | 0.010000 | - | - | 0.020000 | - | 0.010000 | - | - |
| Rate revenue budget (R'000) | | 1 114 | - | - | 1 638 | 2 220 | 14 | 637 | - | 24 | - | - |
| Rate revenue expected to collect (R'000) | | 1 047 | - | - | 1 474 | 1 887 | 14 | 637 | - | 19 | - | - |
| Expected cash collection rate (%) | 4 | 94.0% | 0.0% | 0.0% | 90.0% | 85.0% | 95.0% | 100.0% | 0.0% | 80.0% | 0.0% | 0.0% |
| Special rating areas (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - indigent (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - pensioners (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - bona fide farm. (R'000) | | - | - | - | - | 660 | - | - | - | - | - | - |
| Rebates, exemptions - other (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Phase-in reductions/discounts (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Total rebates,exemptns,eductns,discs (R'000) | | - | - | - | - | - | - | - | - | - | - | - |

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

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|---------------|-------------------------------------|--|
| Budget Year 2025/26 | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | |
| No. of properties | | 79 | - | - | 1 271 | 612 | 2 | 13 | 201 | 39 | - | - |
| No. of sectional title property values | | - | - | - | - | - | - | - | - | - | - | - |
| No. of unreasonably difficult properties s7(2) | | - | - | - | - | - | - | - | - | - | - | - |
| No. of supplementary valuations | | - | - | - | - | - | - | - | - | - | - | - |
| Supplementary valuation (Rm) | | 1 | - | - | 2 | 2 | - | - | - | - | - | - |
| No. of valuation roll amendments | | - | - | - | - | - | - | - | - | - | - | - |
| No. of objections by rate-payers | | - | - | - | - | - | - | - | - | - | - | - |
| No. of appeals by rate-payers | | - | - | - | - | - | - | - | - | - | - | - |
| No. of appeals by rate-payers finalised | | - | - | - | - | - | - | - | - | - | - | - |
| No. of successful objections | 5 | - | - | - | - | - | - | - | - | - | - | - |
| No. of successful objections > 10% | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Estimated no. of properties not valued | | - | - | - | - | - | - | - | - | - | - | - |
| Years since last valuation (select) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Frequency of valuation (select) | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Method of valuation used (select) | | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market |
| Base of valuation (select) | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. |
| Phasing-in properties s21 (number) | | - | - | - | - | - | - | - | - | - | - | - |
| Combination of rating types used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No |
| Flat rate used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No |
| Is balance rated by uniform rate/variable rate? | | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate | Variable Rate |
| Valuation reductions: | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-nature reserves/park (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-mineral rights (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-R15,000 threshold (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-public worship (Rm) | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions-other (Rm) | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Total valuation reductions: | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | 88 | - | - | 156 | 1 105 | 5 | 26 | - | 2 | - | - |
| Total land value (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Total value of improvements (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Total market value (Rm) | 6 | 88 | - | - | 175 | 1 105 | 5 | 26 | 0 | 2 | - | - |
| Rating: | | | | | | | | | | | | |
| Average rate | 3 | 0.010000 | - | - | 0.010000 | - | - | 0.030000 | - | 0.010000 | - | - |
| Rate revenue budget (R'000) | | 1 181 | - | - | 1 736 | 2 364 | 15 | 675 | - | 26 | - | - |
| Rate revenue expected to collect (R'000) | | 1 110 | - | - | 1 563 | 2 010 | 14 | 675 | - | 20 | - | - |
| Expected cash collection rate (%) | 4 | 94.0% | 0.0% | 0.0% | 90.0% | 85.0% | 95.0% | 100.0% | 0.0% | 80.0% | 0.0% | 0.0% |
| Special rating areas (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - indigent (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - pensioners (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - bona fide farm. (R'000) | | - | - | - | - | 700 | - | - | - | - | - | - |
| Rebates, exemptions - other (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Phase-in reductions/discounts (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Total rebates,exemptns,eductns,discs (R'000) | | - | - | - | - | - | - | - | - | - | - | - |

Municipal Manager's Quality Certificate

I, Jafta Booysen, the Municipal Manager of Laingsburg Municipality, hereby certify that the Mid-Year Adjustments 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 adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print name: **Mr J Booysen**

Municipal Manager of Laingsburg Municipality (WC051)

Signature: 

Date: 08/03/2025