



Draft Medium-Term Revenue and Expenditure Framework (MTREF) 2026/27 – 2028/29



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

Table of Contents

Glossary.....	4
PART 1 – ANNUAL BUDGET	6
SECTION 1 – MAYOR’S REPORT.....	6
SECTION 2 – RESOLUTIONS	9
2.1 Approval of the Annual Budget – MTREF.....	10
SECTION 3 – EXECUTIVE SUMMARY	11
3.1. INTRODUCTION.....	11
3.2. TARIFFS	12
3.3 BUDGET SUMMARY	15
3.4 KEY FOCUS AREAS OF THE 2026/27 BUDGET PROCESS	16
SECTION 4 – BUDGET TABLES	18
Table A1 - Budget Summary	18
Table A2 – Budget Financial Performance (Functional Classification).....	19
Table A3 - Budgeted Financial Performance (Rev & Exp by Municipal Vote)	20
Table A4 - Budgeted Financial Performance (Revenue & Expenditure)	21
Table A5 – Capital Expenditure Budget by Vote	22
Table A6 – Budgeted Financial Position.....	23
Table A7 – Budgeted Cash Flows	24
Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation	25
Table A9 – Asset Management.....	26
Table A10 – Basic Service Delivery Measurement.....	28
PART 2 – SUPPORTING DOCUMENTATION.....	29
Section 5 – Annual Budget Process	29
Section 6 – Overview of alignment of annual budget with IDP	30
Section 7 – Measurable performance objectives and indicators	34
Section 8 – Budget policies & By-Laws.....	37
Section 9 – Overview of budget assumptions	38
Section 10 – Overview of budget funding	40
Section 11 – Expenditure on allocations and grant programmes	43
Section 12 – Allocations and grants made by the Municipality.....	46
Section 13 – Councillor Allowances and employee benefits	47

Section 14 – Monthly targets for revenue, expenditure and cash flow	50
Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms.....	55
Section 16 – Contracts having future budgetary implications.....	55
Section 17 – Capital expenditure details.....	56
Section 18 - Supporting tables.....	62
Municipal Manager's Quality Certificate.....	74

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

1.1. PURPOSE

The 2026/27 Draft Medium Term Revenue and Expenditure Framework (MTREF) Budget and Budget Related Policies is tabled to council for noting.

1.2. BACKGROUND

The Local Government Municipal Finance Management Act, (MFMA) No. 56 of 2003, section 16 (1) and (2) states that:

“16(1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year”.

“(2) In order for a municipality to comply with subsection (1). the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year”.

The Annual budget and supporting documents must comply with Section 17 of the MFMA:

“17(1) An annual budget of a municipality must be a schedule in the prescribed format -

- (a) Setting out realistically anticipated revenue for the budget year from each revenue source;*
- (b) appropriating expenditure for the budget year under the different vote of the municipality;*
- (c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;*
- (d) setting out -*
 - (i) estimated revenue and expenditure by vote for the current year; and*
 - (ii) actual revenue and expenditure by vote for the financial year preceding*
- (e) a statement containing any other information required by section 215(3) of the Constitution or as may be prescribed”.*

- (2) *An annual budget must generally be divided into capital and an operating budget in accordance with international best practices, as may be prescribed.*
- (3) *When an annual budget is tabled in terms of section 16(2) it must be accompanied by the following documents:*
- (a) *Draft resolutions-*
 - (i) *Approving the budget of the municipality;*
 - (ii) *Imposing any municipal tax and setting any municipal as may be required for the budget year; end*
 - (iii) *approving any other matter that may be prescribed;*
 - (b) *measurable performance objectives for revenue from each source and for each vote in the budget, taking into account the municipality's integrated development plan;*
 - (c) *a projection of cash flow for the budget year by revenue source. broken down per month;*
 - (d) *any proposed amendments to the municipality's integrated development plan following the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act;*
 - (e) *any proposed amendments to the budget-related policies of the municipality;*
 - (f) *particulars of the municipality's investments;*

“Publication of annual budgets

22 *Immediately after an annual budget is tabled in a municipal council. The accounting officer of the municipality must-*

- (a) *in accordance with Chapter 4 of the Municipal Systems Act-*
 - (i) *make public the annual budget and the documents referred to in section 17(3); and*
 - (ii) *invite the local community to submit representations in connection with the budget:*
and
- (b) *submit the annual budget -*
 - (i) *in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and*
 - (ii) *in either format to any prescribed national or provincial organs of state and to other municipalities affected by the budget”.*

“Consultations on tabled budgets

23 (1) *When the annual budget has been tabled, the municipal council must consider any views of –*

- (a) *the local community; and*
- (b) *the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.*
- (2) *After considering all budget submissions, the council must give the mayor an opportunity-*
- (a) *to respond to the submissions; and*
- (b) *if necessary, to revise the budget and table amendments for consideration by the council*
- (3) *The National Treasury may issue guidelines on the manner in which municipal councils should process their annual budgets, including guidelines on the formation of a committee of the council to consider the budget and to hold public hearings.*
- (4) *No guidelines issued in terms of subsection (3) are binding on a municipal council unless adopted by the council”.*

DISCUSSIONS

The draft 2026/27 MTREF Budget is compiled as prescribed by the MFMA. The following was considered:

- Circular 4 of 2026 Salary & Wage Increase of 4.74%
- Upper Limits
 - Upper limits of Political Office Bearers
 - Additional Incoming Councillors
 - Upper limits of Municipal Managers and Senior Managers
- National Treasury Circular 134 (increase of 3.4% on other basic Services)
- ELECTRICITY: Cost of Supply Study: increase of 12%
- Norms/Ratios
 - 5% of total revenue for Work Skills Plan (WSP)
 - 8% for Repairs & maintenance of Infrastructure Assets
- National and Provincial grants allocation
 - National grants allocation amounts R 24 698 664Million
 - Provincial grants allocation amounts to R 12 211 000 Million

FINANCIAL IMPLICATIONS

The Draft 2026/27 MTREF Budget is funded with R 2 743 Million.

LEGAL IMPLICATIONS

- Local Government: Municipal Finance Management Act, No. 56 of 2003
- Local Government: Municipal Systems Act, No. 32 of 2000

IN CONCLUSION

The esteem members of the Community, Hounorable Councillors, and officials, take note of the following:

1. **THAT** the 2026/27 Draft Medium Term Revenue and Expenditure Framework (MTREF) Budget of Total Operating Revenue (exclusive of Capital Grants) amounting to R 127 614 Million
2. **THAT** the 2026/27 Draft Medium Term Revenue and Expenditure Framework (MTREF) Budget of Total Operating Expenditure (exclusive of Capital Grants) amounting to R 146 807 Million
3. **THAT** the 2026/27 Draft Medium Term Revenue and Expenditure Framework (MTREF) Budget of surplus of (Inclusive of Capital Grants) amounting to R 2 743 Million
4. **THAT** the 2026/27 Draft MTREF Budget is tabled together with the Budget-Related Policies
5. **THAT** the 2026/27 Draft Medium Term Revenue and Expenditure Framework (MTREF) Budget and Budget-Related Policies will be publicised and be submit to both National and Provincial Treasury
6. **THAT** the Public Participation Consultation process on the 2026/27 Draft Medium Term Revenue and Expenditure Framework (MTREF) Budget and Budget-Related Policies will unfold during the month of April 2026 through Office of the Speaker

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 2026/27 financial year and the two outer years 2027/28 and 2028/29, 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 2026/27 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 132 and 134**, 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 2026/27 MTREF Procurement Plan**, as attached.
11. That Council **notes** that **version 7.1 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 a funded draft budget for the 2026/27 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 2026 to 2029. 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 2026/27 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2025 - 2029

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
CPI Inflation	4.4%	3.2%	3.4%	3.3%	3.2%

Macro-Economic and Municipal Environment

The South African economy is expected to grow modestly over the medium term, with GDP averaging approximately 1.8 per cent from 2026 to 2028. Growth will be supported by improved household consumption, easing inflation, and continued investment in energy and infrastructure, although structural constraints and implementation risks remain.

Inflation is projected to remain relatively contained within the revised target range, averaging between 3.2 and 3.4 per cent over the MTREF. However, risks persist due to food prices, exchange rate volatility, administered costs, and global geopolitical tensions.

The municipal operating environment remains constrained, with many municipalities facing financial distress, weak cash flows, and increasing pressure on revenue collection. National Treasury has emphasised the need for credible, funded budgets, strengthened financial management, and the introduction of Targeted and Responsible Savings to eliminate inefficiencies and reprioritise spending.

Recent political and economic uncertainty, including instability in the broader fiscal environment and global risks, continues to impact consumer confidence and affordability. As a result, municipalities are required to adopt a prudent approach to budgeting, with realistic revenue assumptions, controlled expenditure, and a strong focus on financial sustainability. 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 12% hike on bulk purchases, while municipal profit margins continue to decline.

Other services will, on average, see increases of approximately 4.3%. 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	6,5%	6,00%	6,00%
ELECTRICITY (Will be subject to Nersa approval & guideline)	12%	12%	12%
WATER	3.4%	6,00%	6,00%

DESCRIPTION	% INCREASE	2026/27	2027/28
SANITATION / WASTE-WATER	3.4%	6,00%	6,00%
REFUSE / SOLID WASTE	3.4%	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.

3.2.1. TARIFF BACKGROUND

It must be noted that electricity tariffs are subject to NERSA approval. Tariffs cannot be directly linked to a single inflation target, but are calculated on a weighted average basis, taking into account the cost drivers and their individual annual increases.

The growth parameters apply to tariff increases for property rates, user charges, and other levies imposed by municipalities and municipal entities, to ensure that all spheres of

government support the national macro-economic policy, unless it can be shown that external factors have a different impact.

Property rates will be levied 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, which will be equal to the normal residential property tariff.

It must 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 rate, in cases where the municipal valuer considers it reasonable to apply this category.

DIFFERENTIAL RATES APPLICABLE (BASED ON USE)	RATIO IN RELATION TO THE BASE TARIFF
Residential Properties	0.01191
Industrial Properties	0.01465
Business/Commercial Properties	0.01465
Agricultural Properties	0.00298
Public Service Purposes (PSP) Properties	0.02383
Public Service Infrastructure (PSI)	-
Public Benefit Organisations (PBO)	0.00298
Multiple Use Properties: Agricultural Properties	0.00298
Multiple Use Properties: Business	0.01465
Multiple Use Properties: Industrial Properties	0.01465
Multiple Use Properties: Residential Properties	0.01191
Multiple Use Properties: Guest House	0.01465
Vacant Land	0.01465
Mining Properties	0.01465

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	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand						
Revenue	114 559	116 729	116 729	127 614	123 351	145 808
Expenditure	124 954	136 174	136 174	146 807	143 499	165 248
Surplus/(Deficit)	(10 395)	(19 445)	(19 445)	(19 193)	(20 148)	(19 440)
Transfers and subsidies - capital (monetary allocations)	49 188	47 880	47 880	21 935	26 930	24 557
Surplus/(Deficit) for the year	38 793	28 435	28 435	2 743	6 783	5 117

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	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
<u>Single-year expenditure to be appropriated</u>	2										
Vote 16 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	139	229	229	88	210	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	23	893	893	-	55	-	-
Vote 18 - SPORTS AND RECREATION (36: CAPEX)		-	-	5 192	8 696	8 696	8 696	923	30	-	-
Vote 19 - PUBLIC SAFETY (38: CAPEX)		-	-	(29)	103	103	103	-	105	-	-
Vote 20 - ROAD TRANSPORT (39: CAPEX)		-	-	752	3 152	3 152	3 152	3 066	3 882	6 026	6 090
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	12 559	17 320	17 320	17 320	789	-	17 391	-
Vote 22 - WATER (42: CAPEX)		-	-	1 232	13 828	11 821	11 821	3 365	15 192	-	15 264
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY (18: IE)		-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT (19: IE)		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT (20: IE)		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		-	-	-	-	-	-	-	-	-	-
Vote 13 - WATER (22: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY (23: IE)		-	-	-	-	-	-	-	-	-	-
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	19 706	43 260	42 213	42 213	8 221	19 474	23 418	21 354
Total Capital Expenditure - Vote		-	-	19 706	43 260	42 213	42 213	8 221	19 474	23 418	21 354

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						
<u>Funded by:</u>						
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 2026/27 BUDGET PROCESS

Over the 2026 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.7 per cent to local government. Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. In 2026/27, this increase comprises R110.6 billion for the local government equitable share, R17.6 billion from the general fuel levy sharing with metropolitan municipalities, and R64.6 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the

2025 Medium Term Budget Policy Statement; final details will be provided in the 2026 Budget Review.

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

2026/27	R 23 664
2027/28	R 22 261
2028/29	R 23 342

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 2026/27 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	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Financial Performance										
Property rates	5 162 915	5 024 646	5 657 213	5 997 700	6 243 750	6 243 750	6 192 414	6 714 500	7 117 370	7 544 400
Service charges	17 960 995	27 677 802	33 934 979	37 702 400	37 496 800	37 496 800	22 606 476	40 990 760	44 443 130	48 196 980
Investment revenue	381 002	1 264 711	1 619 094	1 400 000	1 221 000	1 221 000	696 241	1 512 050	1 632 050	1 582 050
Transfer and subsidies - Operational	23 571 717	32 064 716	27 123 386	28 284 000	38 746 981	38 746 981	20 065 954	45 234 600	35 612 750	52 825 600
Other own revenue	19 757 790	38 411 856	35 182 538	41 174 900	33 020 390	33 020 390	2 718 573	33 162 030	34 545 965	35 659 023
Total Revenue (excluding capital transfers and contributions)	66 834 419	104 443 731	103 517 210	114 559 000	116 728 921	116 728 921	52 279 658	127 613 940	123 351 265	145 808 053
Employee costs	26 039 665	33 342 119	34 155 962	37 664 650	39 472 607	39 472 607	22 067 251	42 287 027	43 161 309	44 857 009
Remuneration of councillors	2 765 789	3 606 533	3 676 673	3 785 400	3 776 700	3 776 700	2 103 563	4 494 570	4 719 300	4 908 068
Depreciation and amortisation	5 399 110	13 360 888	5 494 082	13 270 900	13 831 500	13 831 500	7 193 811	14 502 500	14 802 500	15 160 500
Finance charges	151	2 517 879	1 336 855	2 575 000	3 670 000	3 670 000	900 199	3 910 000	3 550 000	3 262 000
Inventory consumed and bulk purchases	11 000 493	14 073 440	15 465 825	18 035 300	19 381 156	19 381 156	11 622 834	20 065 596	21 002 785	22 885 656
Transfers and subsidies	15 129	-	130 669	10 000	-	-	19 396	32 500	34 125	35 490
Other expenditure	23 037 623	53 529 006	46 605 660	49 612 870	56 042 209	56 042 209	17 844 733	61 514 638	56 228 772	74 139 336
Total Expenditure	68 257 960	120 429 865	106 865 726	124 954 120	136 174 172	136 174 172	61 751 787	146 806 831	143 498 791	165 248 059
Surplus/(Deficit)	(1 423 541)	(15 986 134)	(3 348 516)	(10 395 120)	(19 445 251)	(19 445 251)	(9 472 129)	(19 192 891)	(20 147 526)	(19 440 006)
Transfers and subsidies - capital (monetary allocations)	11 832 620	41 509 624	19 735 279	49 188 000	47 880 488	47 880 488	4 872 927	21 935 400	26 930 250	24 557 400
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	10 409 079	25 523 490	16 386 763	38 792 880	28 435 237	28 435 237	(4 599 202)	2 742 509	6 782 724	5 117 394
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	10 409 079	25 523 490	16 386 763	38 792 880	28 435 237	28 435 237	(4 599 202)	2 742 509	6 782 724	5 117 394
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 409 079	25 523 490	16 386 763	38 792 880	28 435 237	28 435 237	(4 599 202)	2 742 509	6 782 724	5 117 394
Capital expenditure & funds sources										
Capital expenditure	12 047 401	22 493 332	19 735 279	43 260 170	42 870 598	42 870 598	25 305 951	20 131 653	23 417 610	21 354 261
Transfers recognised - capital	11 874 088	57 759 336	31 560 963	42 772 170	41 635 207	41 635 207	-	19 074 262	23 417 610	21 354 261
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	173 313	-	-	488 000	578 000	578 000	-	400 000	-	-
Total sources of capital funds	12 047 401	57 759 336	31 560 963	43 260 170	42 213 207	42 213 207	-	19 474 262	23 417 610	21 354 261
Financial position										
Total current assets	28 744 764	19 004 103	37 074 308	27 820 153	35 225 000	35 225 000	42 615 509	36 007 563	34 175 176	33 098 810
Total non current assets	221 220 383	324 722 537	338 485 648	354 693 674	360 625 062	360 625 062	330 682 581	345 431 102	354 046 212	360 239 973
Total current liabilities	25 621 773	20 720 024	36 618 811	20 714 332	26 746 537	26 746 537	35 709 056	34 980 143	34 980 142	34 980 143
Total non current liabilities	24 797 164	39 527 042	39 527 042	39 527 042	35 413 998	35 413 998	38 549 296	44 886 363	44 886 363	44 886 363
Community wealth/Equity	199 546 212	283 479 575	299 414 111	322 272 453	333 689 527	333 689 527	299 010 407	301 572 159	308 354 883	313 472 277
Cash flows										
Net cash from (used) operating	20 512 222	33 651 952	26 908 602	57 144 207	40 070 520	40 070 520	22 903 246	19 438 312	24 856 066	23 767 301
Net cash from (used) investing	(10 559 521)	(36 236 980)	(20 515 571)	(49 753 165)	(48 316 546)	(48 316 546)	(4 714 105)	(22 396 759)	(26 931 609)	(24 558 757)
Net cash from (used) financing	-	50 978	24 240	-	-	-	(5 340)	-	-	-
Cash/cash equivalents at the year end	4 813 923	(56 964)	13 127 745	14 104 417	16 495 085	16 495 085	67 295 984	21 782 664	20 686 124	20 273 250
Cash backing/surplus reconciliation										
Cash and investments available	12 132 872	6 713 376	24 706 338	14 108 385	23 096 442	23 096 442	26 940 521	22 761 667	21 064 706	20 128 812
Application of cash and investments	8 134 892	8 027 146	22 738 056	4 124 357	10 728 334	10 728 334	10 331 565	18 199 921	18 646 190	18 408 009
Balance - surplus (shortfall)	3 997 980	(1 313 770)	1 968 282	9 984 028	12 368 108	12 368 108	16 608 956	4 561 746	2 418 516	1 720 803
Asset management										
Asset register summary (WDV)	205 704 868	274 372 465	288 613 659	304 361 736	312 376 617	312 376 617	296 172 698	297 182 657	305 797 767	311 991 528
Depreciation	5 399 110	13 371 822	5 494 082	13 270 900	13 831 500	13 831 500	7 193 811	14 502 500	14 802 500	15 160 500
Renewal and Upgrading of Existing Assets	-	9 963 451	5 191 758	8 918 660	8 918 660	8 918 660	5 311 347	-	-	-
Repairs and Maintenance	1 561 178	1 290 436	1 434 680	2 403 850	2 686 360	2 686 360	631 214	1 713 600	1 793 800	1 854 812
Free services										
Cost of Free Basic Services provided	-	5 693 558	3 578 120	4 802 900	4 677 600	4 677 600	2 390 693	5 390 000	5 783 400	6 207 050
Revenue cost of free services provided	-	-	-	-	540 000	540 000	541 498	330 000	349 800	370 790
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table A2 – Budget Financial Performance (Functional Classification)

WC051 Laingsburg - Table A2 Budgeted Financial Performance by Functional Classification

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue - Functional	1									
<i>Municipal governance and administration</i>		39 314 152	75 576 165	55 455 784	74 171 886	74 476 295	74 476 295	66 251 229	66 595 035	81 511 442
Executive and council										
Finance and administration		39 314 152	75 576 165	55 455 784	74 171 886	74 476 295	74 476 295	66 251 229	66 595 035	81 511 442
Internal audit										
<i>Community and public safety</i>		18 850 153	35 665 950	30 372 814	36 516 300	31 548 842	31 548 842	31 111 490	32 216 870	33 151 603
Community and social services		1 475 072	1 637 626	1 345 912	1 758 800	2 768 500	2 768 500	1 882 490	1 902 900	1 922 390
Sport and recreation		549	3 604	403	3 000					
Public safety		17 364 368	34 012 381	29 007 832	34 733 000	28 758 642	28 758 642	29 208 000	30 292 050	31 206 653
Housing		10 164	10 825	17 940	21 500	21 500	21 500	18 760	19 550	20 050
Health			1 514	727		200	200	2 240	2 370	2 510
<i>Economic and environmental services</i>		733 512	1 260 296	1 399 677	1 500 000	1 505 500	1 505 500	1 492 500	115 000	118 380
Planning and development										
Road transport		733 512	1 260 296	1 399 677	1 500 000	1 505 500	1 505 500	1 492 500	115 000	118 380
Environmental protection										
<i>Trading services</i>		19 769 222	33 450 944	36 024 214	51 558 814	57 078 772	57 078 772	50 694 121	51 354 610	55 584 028
Energy sources		12 237 391	20 193 187	22 287 593	27 703 300	27 961 400	27 961 400	30 639 090	33 537 670	36 711 230
Water management		3 004 806	5 393 649	5 899 000	10 756 200	16 678 088	16 678 088	7 549 630	6 937 200	7 347 910
Waste water management		2 234 102	3 999 628	3 860 215	4 991 500	4 610 270	4 610 270	5 182 810	5 490 220	5 815 948
Waste management		2 292 923	3 864 480	3 977 406	8 107 814	7 829 014	7 829 014	7 322 591	5 389 520	5 708 940
<i>Other</i>	4									
Total Revenue - Functional	2	78 667 039	145 953 355	123 252 489	163 747 000	164 609 409	164 609 409	149 549 340	150 281 515	170 365 453
Expenditure - Functional										
<i>Municipal governance and administration</i>		9 754 546	18 919 964	18 658 020	19 934 221	31 965 659	31 965 659	40 277 668	33 504 565	50 697 393
Executive and council		4 259 485	5 935 666	5 368 725	6 066 000	7 727 452	7 727 452	8 893 309	9 421 995	9 866 087
Finance and administration		5 495 061	12 984 298	13 289 295	13 868 221	24 238 207	24 238 207	31 384 359	24 082 570	40 831 306
Internal audit										
<i>Community and public safety</i>		20 854 265	41 276 112	32 838 941	39 224 580	33 150 135	33 150 135	34 189 008	34 273 344	35 256 173
Community and social services		1 351 546	2 493 009	2 382 171	2 326 300	2 695 960	2 695 960	2 786 501	2 873 487	2 946 553
Sport and recreation		518 083	1 070 796	610 575	2 155 900	1 960 657	1 960 657	2 300 695	1 703 872	1 714 936
Public safety		18 911 817	37 690 987	29 808 612	34 729 280	28 481 018	28 481 018	29 034 312	29 625 435	30 521 572
Housing		59 216	11 937	13 381	13 100	12 500	12 500	52 500	54 800	56 732
Health		13 603	9 383	24 202				15 000	15 750	16 380
<i>Economic and environmental services</i>		14 695 635	18 096 560	20 588 556	20 021 683	23 197 774	23 197 774	23 440 650	24 164 868	25 119 813
Planning and development		1 196 509	1 223 483	1 478 505	1 344 200	1 364 600	1 364 600	1 406 255	1 451 283	1 489 106
Road transport		13 499 126	16 873 077	19 110 051	18 677 483	21 833 174	21 833 174	22 034 395	22 713 585	23 630 707
Environmental protection										
<i>Trading services</i>		22 639 229	41 713 434	34 350 458	45 430 086	47 330 134	47 330 134	48 368 950	51 001 121	53 599 344
Energy sources		11 026 167	20 295 006	17 597 199	21 199 540	22 017 086	22 017 086	22 988 125	24 948 175	27 064 590
Water management		6 174 697	9 015 764	8 881 067	9 817 676	10 546 600	10 546 600	10 907 095	11 173 760	11 413 043
Waste water management		3 093 175	5 228 369	4 764 642	6 005 430	7 293 932	7 293 932	7 627 445	8 078 297	8 213 068
Waste management		2 345 190	7 174 295	3 107 550	8 407 440	7 472 516	7 472 516	6 846 285	6 800 889	6 908 643
<i>Other</i>	4	314 285	423 795	429 751	343 550	530 470	530 470	530 555	554 893	575 336
Total Expenditure - Functional	3	68 257 960	120 429 865	106 865 726	124 954 120	136 174 172	136 174 172	146 806 831	143 498 791	165 248 059
Surplus/(Deficit)		10 409 079	25 523 490	16 386 763	38 792 880	28 435 237	28 435 237	2 742 509	6 782 724	5 117 394

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 040	11 094	13 151	5 249	5 249	10 821	5 568	21 630
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	71 536	53 713	61 709	70 093	70 093	56 211	61 839	60 725
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 639	24	1 759	2 769	2 769	1 885	1 905	1 925
Vote 7 - SPORTS AND RECREATION (16: IE)		1	4	0	3	-	-	-	-	-
Vote 8 - HOUSING (17: IE)		11	11	11	13	13	13	12	12	12
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	34 012	300	34 733	28 759	28 759	29 208	30 292	31 207
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 260	1 425	1 500	1 506	1 506	1 493	115	118
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 864	3 806	7 928	7 614	7 614	7 132	5 191	5 503
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	4 000	3 704	4 838	4 410	4 410	5 005	5 305	5 624
Vote 13 - WATER (22: IE)		3 451	5 394	5 836	10 512	16 378	16 378	7 279	6 656	7 055
Vote 14 - ELECTRICITY (23: IE)		15 373	20 193	22 282	27 602	27 820	27 820	30 505	33 398	36 566
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	134 236	145 953	102 194	163 747	164 609	164 609	149 549	150 282	170 365
Expenditure by Vote to be appropriated										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	5 285	5 147	4 558	5 664	6 130	6 130	7 063	7 401	7 685
Vote 2 - MUNICIPAL MANAGER (11: IE)		822	788	(112)	402	1 597	1 597	1 830	2 021	2 181
Vote 3 - CORPORATE SERVICES (12: IE)		3 856	1 821	5 192	4 444	6 881	6 881	11 807	6 499	22 814
Vote 4 - BUDGET AND TREASURY (13: IE)		10 013	11 566	8 579	9 744	17 848	17 848	20 068	18 098	18 550
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		1 411	1 223	1 487	1 344	1 365	1 365	1 406	1 451	1 489
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 273	2 502	2 383	2 326	2 696	2 696	2 802	2 889	2 963
Vote 7 - SPORTS AND RECREATION (16: IE)		460	1 092	546	2 180	2 000	2 000	2 340	1 745	1 757
Vote 8 - HOUSING (17: IE)		69	12	7	13	13	13	53	55	57
Vote 9 - PUBLIC SAFETY (18: IE)		57 185	37 691	7 343	34 729	28 481	28 481	29 034	29 625	30 522
Vote 10 - ROAD TRANSPORT (19: IE)		17 396	16 873	17 138	18 677	21 833	21 833	22 034	22 714	23 631
Vote 11 - WASTE MANAGEMENT (20: IE)		7 388	7 174	6 169	8 407	7 473	7 473	6 846	6 801	6 909
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 570	5 228	3 653	6 005	7 294	7 294	7 627	8 078	8 213
Vote 13 - WATER (22: IE)		8 852	9 016	7 606	9 818	10 547	10 547	10 907	11 174	11 413
Vote 14 - ELECTRICITY (23: IE)		13 442	20 295	17 360	21 200	22 017	22 017	22 988	24 948	27 065
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	133 022	120 430	81 911	124 954	136 174	136 174	146 807	143 499	165 248
Surplus/(Deficit) for the year	2	1 215	25 523	20 284	38 793	28 435	28 435	2 743	6 783	5 117

Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	14 764	18 131	22 133	25 112	25 330	25 330	17 919	28 369	31 064	34 015
Service charges - Water	2	2 882	3 936	4 444	4 648	4 696	4 696	4 119	4 883	5 176	5 487
Service charges - Waste Water Management	2	2 225	2 844	3 677	3 871	3 713	3 713	3 106	3 844	4 074	4 319
Service charges - Waste Management	2	2 528	2 767	3 779	4 071	3 757	3 757	3 192	3 895	4 129	4 376
Sale of Goods and Rendering of Services	2	120	295	341	2 213	341	341	263	358	374	392
Agency services	2	185	197	215	267	240	240	160	205	209	213
Interest	2	97	184	293	-	-	-	-	-	-	-
Interest earned from Receivables	2	581	594	896	889	1 158	1 158	691	1 036	1 077	1 120
Interest earned from Current and Non Curr	2	415	1 265	1 617	1 400	1 221	1 221	1 010	1 512	1 632	1 582
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	5	103	27	102	36	36	20	36	39	42
Rental from Fixed Assets	2	1 732	1 644	1 645	2 079	1 983	1 983	1 113	2 065	2 168	2 276
Licence and permits	2	194	256	227	297	277	277	150	266	292	307
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	5	5	3	-	-	-
Operational Revenue	2	20	20	22	27	28	28	15	15	16	16
Non-Exchange Revenue											
Property rates	2	-	5 025	5 657	5 998	6 244	6 244	6 199	6 715	7 117	7 544
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	27 978	6 336	(28 257)	34 437	28 107	28 107	77	28 300	30 008	30 908
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	29 825	32 065	26 231	28 284	38 747	38 747	20 415	45 235	35 613	52 826
Interest	2	(11 835)	(12 841)	(487)	520	540	540	315	540	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	(10 737)	(11 873)	(14 712)	345	76	76	211	342	363	385
Gains on disposal of Fixed and Intangible	2	(4 831)	(249)	2 180	-	230	230	230	-	-	-
Other Gains	2	-	862	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfer		56 148	51 559	29 928	114 559	116 729	116 729	59 207	127 614	123 351	145 808
Expenditure											
Employee related costs	2	31 359	33 025	33 785	37 665	39 473	39 473	25 578	42 287	43 161	44 857
Remuneration of councillors	2	3 318	3 607	3 677	3 785	3 777	3 777	2 404	4 495	4 719	4 908
Bulk purchases - electricity	2	10 737	11 873	14 819	16 700	16 850	16 850	11 548	18 400	20 100	21 949
Inventory consumed	2,8	2 542	2 200	648	1 335	2 531	2 531	1 398	1 665	903	936
Debt impairment	2,3	(708)	32 925	-	29 652	24 247	24 247	-	26 037	27 679	28 811
Depreciation, amortisation and impairment	2	12 258	13 361	953	13 271	13 832	13 832	8 578	14 503	14 803	15 161
Interest, Dividends and Rent on Land	2	2 767	2 518	3 442	2 575	3 670	3 670	1 054	3 910	3 550	3 262
Contracted services	2	5 077	5 205	10 143	9 282	10 244	10 244	4 868	16 034	8 598	24 920
Transfers and subsidies	2	12	-	98	10	-	-	24	33	34	35
Irrecoverable debts written off	2	-	619	-	-	1 235	1 235	706	0	0	0
Operational costs	2	14 415	15 254	13 531	10 680	20 316	20 316	13 738	19 443	19 952	20 408
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		81 777	119 968	81 715	124 954	136 174	136 174	69 896	146 807	143 499	165 248
Surplus/(Deficit)		(25 629)	(68 409)	(51 787)	(10 395)	(19 445)	(19 445)	(10 688)	(19 193)	(20 148)	(19 440)
Transfers and subsidies - capital	6	23 887	41 510	28 023	49 188	47 880	47 880	6 809	21 935	26 930	24 557
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		(1 743)	(26 899)	(23 764)	38 793	28 435	28 435	(3 879)	2 743	6 783	5 117
Surplus/(Deficit) after income tax		(1 743)	(26 899)	(23 764)	38 793	28 435	28 435	(3 879)	2 743	6 783	5 117
Share of Surplus/Deficit attributable to Joint Vent		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to		(1 743)	(26 899)	(23 764)	38 793	28 435	28 435	(3 879)	2 743	6 783	5 117
Share of Surplus/Deficit attributable to Assoc	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(1 743)	(26 899)	(23 764)	38 793	28 435	28 435	(3 879)	2 743	6 783	5 117

Table A5 – Capital Expenditure Budget by Vote

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure to be appropriate	2										
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriate	2										
Vote 16 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	139	229	229	88	210	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (36: CAPEX)		-	-	-	23	893	893	-	55	-	-
Vote 18 - SPORTS AND RECREATION (36: CAPEX)		-	-	5 192	8 696	8 696	8 696	923	30	-	-
Vote 19 - PUBLIC SAFETY (38: CAPEX)		-	-	(29)	103	103	103	-	105	-	-
Vote 20 - ROAD TRANSPORT (39: CAPEX)		-	-	752	3 152	3 152	3 152	3 056	3 882	6 026	6 090
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	12 559	17 320	17 320	17 320	789	-	17 391	-
Vote 22 - WATER (42: CAPEX)		-	-	1 232	13 828	11 821	11 821	3 365	15 192	-	15 264
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY (18: IE)		-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT (19: IE)		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT (20: IE)		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		-	-	-	-	-	-	-	-	-	-
Vote 13 - WATER (22: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY (23: IE)		-	-	-	-	-	-	-	-	-	-
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	19 706	43 260	42 213	42 213	8 221	19 474	23 418	21 354
Total Capital Expenditure - Vote		-	-	19 706	43 260	42 213	42 213	8 221	19 474	23 418	21 354
Capital Expenditure - Functional											
Governance and administration		-	-	-	162	252	252	88	265	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	162	252	252	88	265	-	-
Community and public safety		-	-	5 162	8 799	9 668	9 668	923	135	-	-
Community and social services		-	-	-	-	870	870	-	-	-	-
Sport and recreation		-	-	5 192	8 696	8 696	8 696	923	30	-	-
Public safety		-	-	(29)	103	103	103	-	105	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	752	-	-	-	-	1 745	6 026	6 090
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	752	-	-	-	-	1 745	6 026	6 090
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	13 792	34 300	32 293	32 293	7 210	17 329	17 391	15 264
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	1 232	11 177	9 171	9 171	740	13 249	-	15 264
Waste water management		-	-	12 559	20 472	20 472	20 472	3 845	2 137	17 391	-
Waste management		-	-	-	2 651	2 651	2 651	2 625	1 943	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	19 706	43 260	42 213	42 213	8 221	19 474	23 418	21 354
Funded by:											
National Government		-	-	18 558	31 795	31 795	31 795	7 393	18 205	23 418	21 354
Provincial Government		-	-	1 148	10 977	9 840	9 840	740	870	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	19 706	42 772	41 635	41 635	8 133	19 074	23 418	21 354
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	488	578	578	88	400	-	-
Total Capital Funding	7	-	-	19 706	43 260	42 213	42 213	8 221	19 474	23 418	21 354

Table A6 – Budgeted Financial Position

WC051 Laingsburg - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	-	-	-	14 108	23 096	23 096	22 048	22 762	21 065	20 129
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange	3	-	-	-	12 032	15 889	15 889	13 431	12 437	12 301	12 161
Receivables from non-exchange transactions	3	-	-	-	3 496	6 006	6 006	904	5 303	5 303	5 303
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	-	-	-	143	135	135	232	135	135	135
VAT Receivable	6	-	-	-	-	-	-	-	(8 031)	(8 031)	(8 031)
Other current assets	7	-	-	-	2 559	3 402	3 402	2 784	3 402	3 402	3 402
Total current assets		-	-	-	32 339	48 528	48 528	39 399	36 008	34 175	33 099
Non current assets											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	-	-	-	21 142	19 035	19 035	19 257	19 035	18 725	18 415
Property, plant and equipment	10	-	-	-	332 974	341 215	341 215	312 222	325 926	334 851	341 355
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	43	43	43	43	43	43	43
Intangible assets	14	-	-	-	47	(34)	(34)	(1)	61	61	61
Trade and other receivables from exchange	15	-	-	-	483	365	365	365	365	365	365
Non-current receivables from non-exchange	15	-	-	-	-	-	-	-	1	1	1
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	354 690	360 624	360 624	331 886	345 431	354 046	360 240
TOTAL ASSETS		-	-	-	387 028	409 152	409 152	371 285	381 439	388 221	393 339
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	219	219	219	219	219	219
Consumer deposits	19	-	-	-	1 046	1 121	1 121	1 132	1 121	1 121	1 121
Trade and other payables from exchange	20	-	-	-	20 093	27 068	27 068	10 301	36 942	36 942	36 942
Trade and other payables from non-exchange	21	-	-	-	1 995	4 922	4 922	22 750	4 727	4 727	4 727
Provision	22	-	-	-	2 824	3 915	3 915	3 796	2 668	2 668	2 668
VAT Payable	23	-	-	-	-	-	-	-	(11 039)	(11 039)	(11 039)
Other current liabilities	24	-	-	-	-	-	-	-	343	343	343
Total current liabilities		-	-	-	25 958	37 246	37 246	38 198	34 980	34 980	34 980
Non current liabilities											
Financial liabilities	25	-	-	-	-	230	230	230	230	230	230
Provision	26	-	-	-	33 723	27 666	27 666	27 666	37 138	37 138	37 138
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	-	-	-	-	-	-	-	7 518	7 518	7 518
Total non current liabilities		-	-	-	33 723	27 896	27 896	27 896	44 886	44 886	44 886
TOTAL LIABILITIES		-	-	-	59 681	65 142	65 142	66 094	79 867	79 867	79 867
NET ASSETS		-	-	-	327 348	344 010	344 010	305 190	301 572	308 355	313 472
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	-	-	-	(322 272)	(333 690)	(333 690)	(299 176)	(301 572)	(308 355)	(313 472)
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	-	-	-	(322 272)	(333 690)	(333 690)	(299 176)	(301 572)	(308 355)	(313 472)

Table A7 – Budgeted Cash Flows

WC051 Laingsburg - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		5 955	8 996	5 343	5 110	4 891	-	4 738	5 338	5 659	5 999
Service charges		24 471	29 487	31 179	40 680	38 316	-	23 539	48 718	52 783	57 201
Other revenue		11 480	9 461	17 386	30 121	24 604	155 004	15 326	22 083	22 419	25 278
Transfers and Subsidies - Operational	1	25 432	26 229	35 869	23 824	32 482	-	23 168	32 436	22 362	39 087
Transfers and Subsidies - Capital	1	23 257	43 015	25 466	49 188	47 880	-	22 136	21 938	26 930	24 557
Interest		-	-	-	-	-	-	-	3 088	2 709	2 702
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(79 992)	(84 147)	(91 800)	(84 836)	(100 257)	(100 257)	(68 085)	(110 252)	(104 457)	(127 796)
Finance charges		(0)	(0)	(0)	(2 575)	(3 670)	-	(0)	(3 910)	(3 550)	(3 262)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 602	33 041	23 444	61 513	44 247	51 077	20 823	19 438	24 856	23 767
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		53	51	2 226	-	230	-	230	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(17 250)	(35 732)	(22 696)	(49 749)	(48 545)	-	(9 168)	(22 395)	(26 930)	(24 557)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 197)	(35 680)	(20 469)	(49 749)	(48 315)	-	(8 938)	(22 395)	(26 930)	(24 557)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	6	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	6	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(6 595)	(2 639)	2 974	11 763	(4 068)	51 077	11 891	(2 957)	(2 074)	(790)
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	24 741	21 784	19 710
Cash/cash equivalents at the year end:	2	(6 595)	(2 639)	2 974	11 763	(4 068)	51 077	11 891	21 784	19 710	18 920

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	(6 595)	(2 639)	2 974	11 763	(4 068)	51 077	11 891	21 784	19 710	18 920
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		(6 595)	(2 639)	2 974	11 763	(4 068)	51 077	11 891	21 784	19 710	18 920
Application of cash and investments											
Unspent conditional transfers		–	–	–	1 995	4 922	4 922	22 750	4 727	4 727	4 727
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	(7 230)	(9 183)	(8 279)	(9 183)	(10 237)	(8 817)	(9 940)	–	–	–
Other working capital requirements	3	–	–	–	15 855	20 944	13 069	967	19 082	19 397	19 007
Other provisions		407	3 260	3 210	3 260	4 258	4 258	4 139	2 668	2 668	2 668
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		(6 823)	(5 923)	(5 069)	11 927	19 888	13 432	17 916	26 477	26 792	26 402
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		228	3 283	8 044	(164)	(23 956)	37 644	(6 025)	(4 693)	(7 082)	(7 482)
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		228	3 283	8 044	(164)	(23 956)	37 644	(6 025)	(4 693)	(7 082)	(7 482)

Table A9 – Asset Management

WC051 Laingsburg - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	14 544	34 342	33 295	33 295	19 474	23 418	21 354
Roads Infrastructure		-	-	497	-	-	-	1 745	6 026	6 090
Storm water Infrastructure		-	-	255	3 152	3 152	3 152	2 137	-	-
Water Supply Infrastructure		-	-	1 232	3 913	8 971	8 971	13 249	-	15 264
Sanitation Infrastructure		-	-	12 559	17 297	17 297	17 297	-	17 391	-
Infrastructure		-	-	14 544	24 362	29 419	29 419	17 131	23 418	21 354
Community Facilities		-	-	-	-	870	870	-	-	-
Community Assets		-	-	-	-	870	870	-	-	-
Computer Equipment		-	-	-	236	326	326	335	-	-
Furniture and Office Equipment		-	-	-	29	29	29	35	-	-
Machinery and Equipment		-	-	-	7 064	-	-	30	-	-
Transport Assets		-	-	-	2 651	2 651	2 651	1 943	-	-
Total Renewal of Existing Assets	2	-	-	5 162	8 896	8 896	8 896	-	-	-
Water Supply Infrastructure		-	-	-	200	200	200	-	-	-
Infrastructure		-	-	-	200	200	200	-	-	-
Sport and Recreation Facilities		-	-	5 192	8 696	8 696	8 696	-	-	-
Community Assets		-	-	5 192	8 696	8 696	8 696	-	-	-
Transport Assets		-	-	(29)	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	-	-	-	23	23	23	-	-	-
Computer Equipment		-	-	-	23	23	23	-	-	-
Total Capital Expenditure	4	-	-	19 706	43 260	42 213	42 213	19 474	23 418	21 354
Roads Infrastructure		-	-	497	-	-	-	1 745	6 026	6 090
Storm water Infrastructure		-	-	255	3 152	3 152	3 152	2 137	-	-
Water Supply Infrastructure		-	-	1 232	4 113	9 171	9 171	13 249	-	15 264
Sanitation Infrastructure		-	-	12 559	17 297	17 297	17 297	-	17 391	-
Infrastructure		-	-	14 544	24 562	29 619	29 619	17 131	23 418	21 354
Community Facilities		-	-	-	-	870	870	-	-	-
Sport and Recreation Facilities		-	-	5 192	8 696	8 696	8 696	-	-	-
Community Assets		-	-	5 192	8 696	9 565	9 565	-	-	-
Computer Equipment		-	-	-	259	349	349	335	-	-
Furniture and Office Equipment		-	-	-	29	29	29	35	-	-
Machinery and Equipment		-	-	-	7 064	-	-	30	-	-
Transport Assets		-	-	(29)	2 651	2 651	2 651	1 943	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	19 706	43 260	42 213	42 213	19 474	23 418	21 354

ASSET REGISTER SUMMARY - PPE (WDA)	5	265 212	275 148	287 073	304 362	312 377	312 377	297 183	305 798	311 992
<i>Roads Infrastructure</i>		32 214	38 022	38 518	36 556	34 800	34 800	36 545	40 951	45 221
<i>Storm water Infrastructure</i>		30 303	31 142	31 398	32 544	30 519	30 519	29 504	27 614	25 566
<i>Electrical Infrastructure</i>		16 530	15 860	15 860	14 770	14 175	14 175	14 175	13 505	12 836
<i>Water Supply Infrastructure</i>		67 371	64 969	66 201	66 680	73 603	73 603	77 681	75 116	87 815
<i>Sanitation Infrastructure</i>		41 358	39 226	51 785	54 390	68 375	68 375	50 696	64 655	61 223
<i>Solid Waste Infrastructure</i>		9 688	18 623	10 842	18 448	12 260	12 260	19 768	18 668	17 568
Infrastructure		197 463	207 842	214 604	223 389	233 731	233 731	228 369	240 510	250 230
Community Assets		14 179	13 539	18 731	21 594	28 786	28 786	18 932	17 673	16 414
Heritage Assets		43	43	43	43	43	43	43	43	43
Investment properties		22 928	21 984	21 984	21 142	19 035	19 035	19 035	18 725	18 415
Other Assets		2 434	2 318	2 318	3 626	6 588	6 588	6 588	6 258	5 928
Intangible Assets		535	156	156	47	(34)	(34)	61	61	61
Computer Equipment		85	813	813	849	993	993	884	674	464
Furniture and Office Equipment		492	534	534	463	188	188	194	(523)	(1 240)
Machinery and Equipment		750	2 193	2 193	9 057	1 688	1 688	1 718	1 388	1 058
Transport Assets		2 262	1 688	1 658	1 114	961	961	961	591	221
Land		24 039	24 039	24 039	23 035	20 397	20 397	20 397	20 397	20 397
TOTAL ASSET REGISTER SUMMARY - PPE	5	265 212	275 148	287 073	304 362	312 377	312 377	297 183	305 798	311 992
EXPENDITURE OTHER ITEMS		13 837	14 662	2 404	15 675	16 518	16 518	16 216	16 596	17 015
Depreciation	7	12 258	13 372	953	13 271	13 832	13 832	14 503	14 803	15 161
Repairs and Maintenance by Asset Class	3	1 579	1 290	1 451	2 404	2 686	2 686	1 714	1 794	1 855
<i>Roads Infrastructure</i>		-	-	-	351	351	351	353	365	369
<i>Electrical Infrastructure</i>		655	348	297	570	320	320	320	336	349
<i>Water Supply Infrastructure</i>		3	1	-	250	180	180	300	315	328
<i>Sanitation Infrastructure</i>		14	13	6	50	40	40	40	42	44
Infrastructure		671	363	303	1 221	891	891	1 013	1 058	1 089
Community Facilities		2	60	1	9	8	8	12	13	13
Community Assets		2	60	1	9	8	8	12	13	13
<i>Operational Buildings</i>		306	102	51	122	120	120	110	116	120
<i>Housing</i>		-	-	-	-	-	-	25	26	27
Other Assets		306	102	51	122	120	120	135	142	147
Furniture and Office Equipment		2	5	5	-	5	5	5	5	5
Machinery and Equipment		(181)	250	189	282	400	400	154	161	168
Transport Assets		778	511	902	770	1 263	1 263	396	415	432
TOTAL EXPENDITURE OTHER ITEMS		13 837	14 662	2 404	15 675	16 518	16 518	16 216	16 596	17 015
<i>Renewal and upgrading of Existing Assets as a % of PPE</i>		0.0%	0.0%	26.2%	20.6%	21.1%	21.1%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as a % of PPE & Investment Property</i>		0.0%	0.0%	541.5%	67.2%	64.5%	64.5%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE & Investment Property</i>		0.6%	0.5%	0.5%	0.8%	0.9%	0.9%	0.6%	0.6%	0.6%
<i>Renewal and upgrading and R&M as a % of PPE & Investment Property</i>		0.6%	0.5%	2.3%	3.7%	3.7%	3.7%	0.6%	0.6%	0.6%

Table A10 – Basic Service Delivery Measurement

WC051 Laingsburg - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
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)	(938)	(1 283)	(1 283)	(1 283)	-	(1 320)	(1 399)
Sanitation (free sanitation service to indigent households)		-	(1 219)	(835)	(875)	(1 080)	(1 080)	-	(1 080)	(1 145)
Electricity/other energy (50kwh per indigent household per month)		-	(1 871)	(964)	(1 861)	(1 365)	(1 365)	-	(2 000)	(2 190)
Refuse (removed once a week for indigent households)		-	(1 087)	(743)	(784)	(950)	(950)	-	(990)	(1 049)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	-	(5 694)	(3 479)	(4 803)	(4 678)	(4 678)	-	(5 390)	(5 783)
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA						(540)	(540)	(544)	(330)	(350)
Water (in excess of 6 kilolitres per indigent household per month)										
Sanitation (in excess of free sanitation service to indigent households)										
Electricity/other energy (in excess of 50 kwh per indigent household per month)										
Refuse (in excess of one removal a week for indigent households)										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6					(540)	(540)	(544)	(330)	(350)

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	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand													
Developing a safe, clean, healthy and sustainable environment for communities	Function:Community and Social Services:Core Function:Cemeteries: Funeral Parlours and Crematoriums	350		-	-	-	-	-	-	-	20	22	24
Developing a safe, clean, healthy and sustainable environment for communities	Function:Housing:Non-core Function:Housing	390		-	-	-	-	-	-	-	9	9	9
Effective maintenance and management of municipal assets and natural resources	Function:Finance and Administration:Core Function:Property Services	320		-	-	-	-	-	-	-	2 155	2 327	2 516
Improve the living environment of all people in Laingsburg	Function:Community and Social Services:Core Function:Libraries and Archives	360		-	-	-	-	-	-	-	1 739	1 913	1 774
Improve the living environment of all people in Laingsburg	Function:Executive and Council:Core Function:Municipal Manager: Town Secretary and Chief Executive	310		-	-	-	-	-	-	-	2 733	2 843	2 956
Long Term Financial Plan	Function:Finance and Administration:Core Function:Property Services	210		-	-	-	-	-	-	-	61 709	33 189	49 527
Municipal Support	Function:Energy Sources:Core Function:Electricity	200		-	-	-	-	-	-	-	3 048	2 240	4 146
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Energy Sources:Core Function:Electricity	290		-	-	-	-	-	-	-	29 565	33 521	35 488
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Road Transport:Core Function:Roads	260		-	-	-	-	-	-	-	229	236	249
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Waste Management:Core Function:Solid Waste Removal	410		-	-	-	-	-	-	-	498	531	568
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Waste Water Management:Core Function:Sewerage	270		-	-	-	-	-	-	-	5 866	6 218	6 591
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Water Management:Core Function:Water Distribution	280		-	-	-	-	-	-	-	12 039	7 991	8 471
To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Function:Finance and Administration:Core Function:Administrative and Corporate Support	220		-	-	-	-	-	-	-	3 811	3 966	4 127
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	123 421	95 005	116 446

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	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
Developing a safe, clean, healthy and sustainable environment for communities	Function:Community and Social Services:Core	350		-	-	-	-	-	-	46	47	47
	Function:Cemeteries:Funeral											
Developing a safe, clean, healthy and sustainable environment for communities	Function:Housing:Non-core	390		-	-	-	-	-	-	13	14	14
	Function:Housing											
Developing a safe, clean, healthy and sustainable environment for communities	Function:Planning and Development:Core	340		-	-	-	-	-	-	1 344	1 406	1 467
	Function:Corporate Wide											
Developing a safe, clean, healthy and sustainable environment for communities	Function:Public Safety:Core	400		-	-	-	-	-	-	200	209	218
	Function:Fire Fighting and Protection											
Developing a safe, clean, healthy and sustainable environment for communities	Function:Sport and Recreation:Core	380		-	-	-	-	-	-	154	161	168
	Function:Sports Grounds and											
Effective maintenance and management of municipal assets and natural resources	Function:Finance and Administration:Core	320		-	-	-	-	-	-	367	407	428
	Function:Property Services											
Improve the living environment of all people in Laingsburg	Function:Community and Social Services:Core	360		-	-	-	-	-	-	1 338	1 377	1 436
	Function:Libraries and											
Improve the living environment of all people in Laingsburg	Function:Executive and Council:Core	300		-	-	-	-	-	-	5 664	5 937	6 196
	Function:Mayor and Council											
Improve the living environment of all people in Laingsburg	Function:Executive and Council:Core	310		-	-	-	-	-	-	3 135	3 232	3 341
	Function:Municipal Manager:											
Long Term Financial Plan	Function:Finance and Administration:Core	210		-	-	-	-	-	-	11 542	13 344	12 492
	Function:Property Services											
Municipal Support	Function:Energy Sources:Core	200		-	-	-	-	-	-	1 575	1 650	1 700
	Function:Electricity											
Municipal Support	Function:Other:Core	230		-	-	-	-	-	-	2 002	1 083	1 108
	Function:Air Transport											
Municipal Support	Function:Public Safety:Core	240		-	-	-	-	-	-	34 530	36 221	37 983
	Function:Police Forces Traffic and Street Parking Control											
Promote local economic development	Function:Other:Core	370		-	-	-	-	-	-	24	25	26
	Function:Air Transport											
Promote local economic development	Function:Other:Core	330		-	-	-	-	-	-	319	339	352
	Function:Tourism											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Energy Sources:Core	290		-	-	-	-	-	-	22 542	23 033	24 187
	Function:Electricity											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Road Transport:Core	260		-	-	-	-	-	-	18 856	19 208	19 532
	Function:Roads											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Waste Management:Core	410		-	-	-	-	-	-	7 617	7 813	8 090
	Function:Solid Waste											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Waste Water	270		-	-	-	-	-	-	5 280	5 447	5 638
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Water Managemen	280		-	-	-	-	-	-	7 860	8 008	8 317

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	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
				R thousand								
Long Term Financial Plan	Function:Finance and Administration:Core	210		-	-	-	-	-	-	12 578	17 421	60
Municipal Support	Function:Property Services	200		-	-	-	-	-	-	2 651	1 939	2 998
Municipal Support	Function:Energy Sources:Core	230		-	-	-	-	-	-	8 696	-	-
Municipal Support	Function:Electricity	240		-	-	-	-	-	-	103	23	23
Municipal Support	Function:Other:Core	250		-	-	-	-	-	-	3 152	2 034	-
Municipal Support	Function:Air Transport	290		-	-	-	-	-	-	-	2 609	2 727
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Public Safety:Core	260		-	-	-	-	-	-	-	1 986	3 049
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Police Forces Traffic and Street Parking Control	270		-	-	-	-	-	-	17 320	-	14 609
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Waste Water Management:Core	280		-	-	-	-	-	-	25 413	20 000	31 467
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Sewerage											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Energy Sources:Core											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Electricity											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Road Transport:Core											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Roads											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Water Management:Core											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Sewerage											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Water Management:Core											
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Water Distribution											
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	69 912	46 011	54 933

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 Measurable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.4%	2.1%	4.2%	2.1%	2.7%	2.7%	1.5%	2.7%	2.5%	2.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.5%	4.9%	12.4%	2.2%	3.2%	3.2%	1.8%	3.1%	2.9%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.8	0.8	1.0	1.2	1.3	1.3	1.0	1.0	1.0	0.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.8	1.0	1.2	1.3	1.3	1.0	1.0	1.0	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.7	1.1	1.0	1.0	1.0	0.9	1.0	1.0	0.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	135.1%	137.6%	106.2%	114.7%	114.2%	0.0%	98.9%	130.7%	130.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		135.1%	137.6%	106.2%	114.7%	114.2%	0.0%	98.9%	130.7%	130.4%	130.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	47.1%	44.2%	51.6%	21.6%	21.6%	21.6%	34.4%	12.9%	13.1%	10.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		-310.8%	-761.5%	874.6%	170.8%	-665.3%	53.0%	86.6%	169.6%	187.4%	195.3%
Other Indicators											
	Total Volume Losses (kW) technical	641775	647305	701035	514800	514800	514800	514800	519948	525147	528298
	Total Volume Losses (kW) non technical	3225	3253	3523	5200	5200	5200	5200	5252	5305	5336
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	1 168	1 261	1 431	1 340	1 340	1 340	1 340	1 461	1 556	1 649
	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase	0	0	0	0	0	0	0	0	0	0
Water Volumes :System input	Water treatment works	0	0	0	0	0	0	0	0	0	0
	Natural sources	2680940	2680940	458873	458873	458873	458873	463461	468096	472777	477505
	Total Volume Losses (kℓ)	1 072	1 072	184	184	184	184	162	140	142	119
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	1967313	1967313	856148	369856	369856	369856	353009	330053	360022	327260
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	55.9%	64.1%	112.9%	32.9%	33.8%	33.8%	43.2%	33.1%	35.0%	30.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	61.8%	71.0%	125.2%	36.2%	37.1%	37.1%	79.0%	36.7%	38.8%	34.1%
Repairs & Maintenance	R&M/(Total Revenue ex cluding capital revenue)	2.8%	2.5%	4.8%	2.1%	2.3%	2.3%	2.9%	1.3%	1.5%	1.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	26.8%	30.8%	14.7%	13.8%	15.0%	15.0%	16.3%	14.4%	14.9%	12.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	19.1	47.1	45.6	54.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	19.0%	5.6%	-16.7%	9.1%	16.1%	16.1%	4.0%	-6.2%	-5.8%	-5.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.8)	(0.2)	0.3	1.0	(0.7)	3.9	1.0	1.4	-	-

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				REFERENCE
	CY TABB	BY+1	BY+2	
NT				
CPI	3.40	3.30	3.20	MFMA Circular 134
MAXIMUM ADJUSTMENT RATE	6.00	6.00	6.00	MFMA Circular 134
MUNICIPALITY ADJUSTMENT RATE	6.00	5.00	5.00	GENERAL ADJUSTMENT BY MUN
PRIMA INTEREST RATE				
BASE RATE ON 1 JULY	10.25	10.75	10.75	Standard Bank
ESKOM				
PURCHASE RATE	9.01	9.01	9.01	NERSA MEDIA STATEMENT
SELLING RATE	11.50	9.10	9.10	
GROWTH - CREDIT SALES	0.03	0.01	0.01	
GROW - PREPAID SALES	0.03	0.01	0.01	
LINE LOSSES	9.00	8.50	8.00	
PERSONNEL COSTS				
BARGAINING AGREEMENT	4.75	2.50	4.00	SALGBC - AGREEMENT
NOTCH INCREASE	2.50	2.50	2.50	NOTCH INCREASE ON SCALE
STANDBY ALLOWANCE - COUNCIL % OF BARG	-	-	-	LOCAL AGREEMENT
OVERTIME - DECREASE	0.50	0.50	0.50	OVERTIME SAVING
COUNCILLOR REMUNERATION				
	4.00	5.00	4.00	2 Additional Councillors to be appointed
INCREASE MUNICIPAL MANAGER				
INCREASE - MUNICIPAL MANAGER	4.50	4.50	4.50	
FUEL				
DIESEL PRICE % INCREASE	6.00	6.50	6.50	
OIL PRICE % INCREASE	6.00	6.50	6.50	
INDIGENT NUMBERS				
	490	500	500	SEMI-ANNUAL LOCAL SURVEY
REFUSE DUMP INTEREST RATE				
	6.00	6.00	6.00	ASSUMPTION FROM PREVIOUS ACTUARIAL CALCULATIONS
SERVICES TARIFFS				
ELECTRICITY - OTHER	11.50	9.10	9.10	COST OF SUPPLY TO INFORM
WATER - BASIC	3.40	6.00	6.00	INFLATION CIRCULAR 134
WATER - CONSUMPTION	3.40	6.00	6.00	REDESIGN OF STEP TARIFFS
REFUSE	3.40	6.00	6.00	INFLATION CIRCULAR 134
SEWERAGE	3.40	6.00	6.00	INFLATION CIRCULAR 134
RATES TARIFFS (Base Rate)				
	6.00	6.00	6.00	PHASING IN RATIO's
MUNICIPAL RENTAL HOUSES				
	12.00	12.00	12.00	VERY LOW BASE
MUNICIPAL HALLS				
	6.00	6.00	6.00	
DEBTORS PAYMENT %				
RATES - Res	85.00	90.00	90.00	BASED ON MFMA SECTION 18 - AFS and YTD Collection Rate
RATES - Buss	96.00	96.00	96.00	
RATES - Agri	75.00	75.00	75.00	
RATES - Govt	100.00	100.00	100.00	
ELECTRICITY	90.00	90.00	90.00	
WATER	80.00	90.00	90.00	
REFUSE	87.00	90.00	90.00	
SEWERAGE	87.00	90.00	90.00	
HOUSE RENTALS	80.00	90.00	90.00	
TRAFFIC FINES - PAYMENT %				
MUNICIPAL	27.00	27.00	27.00	HISTORICAL CALCULATION
PROVINCIAL	27.00	27.00	27.00	HISTORICAL CALCULATION
(ASOD) - AVERAGE SPEED OVER DISTANCE	22.00	22.00	22.00	HISTORICAL CALCULATION
IMPAIRMENT TRAFFIC FINES				
MUNICIPAL	73.00	73.00	73.00	DIFFERENCE BETWEEN GROSS AND PAID %
PROVINCIAL	73.00	73.00	73.00	DIFFERENCE BETWEEN GROSS AND PAID %
(ASOD) - AVERAGE SPEED OVER DISTANCE	78.00	78.00	78.00	DIFFERENCE BETWEEN GROSS AND PAID %

WITHDRAWALS TRAFFIC FINES				
MUNICIPAL	0.005	0.005	0.005	FINES WITHDRAWN
PROVINCIAL	0.010	0.010	0.010	FINES WITHDRAWN
(ASOD) - AVERAGE SPEED OVER DISTANCE	0.150	0.150	0.150	FINES WITHDRAWN
DEDUCTIONS TRAFFIC FINES				
MUNICIPAL	0.050	0.05	0.05	FINES REDUCED
PROVINCIAL	0.050	0.05	0.05	FINES REDUCED
(ASOD) - AVERAGE SPEED OVER DISTANCE	0.050	0.05	0.05	FINES REDUCED
CONTRACTED SERVICES				
	0.075	0.06	0.15	There is a direct correlation between contracted services and conditional operational grants
REPAIRS AND MAINTENANCE				The use of R&M Project Segment not fully implemented
	4.00	6.00	6.00	
GENERAL EXPENDITURE				5%
	3.40	3.30	3.20	
EXPENDITURES ON GENERAL EXPENDITURE				SPEND REAL CASH
	100.00	100.00	100.00	
EXTERNAL AUDIT FEES - GROSS ACCOUNT ROUNDING - AUDIT FEES				Kept the same as this should be reduced
	8 300 000	8 300 000	8 300 000	
GROWTH RATE OF SERVICES				
ELECTRICITY - NEW CONSUMERS	5	5	5	NUMBER
ELECTRICITY - CONSUMPTION IN KWH	0.3	0.3	0.3	%
WATER - NEW CONSUMERS	5	5	5	NUMBER
WATER - CONSUMPTION IN KL	1.0	1.0	1.0	%
REFUSE	1.0	1.0	1.0	NUMBER
SEWERAGE	1.0	1.0	1.0	NUMBER

Section 10 – Overview of budget funding

FUNDING THE BUDGET

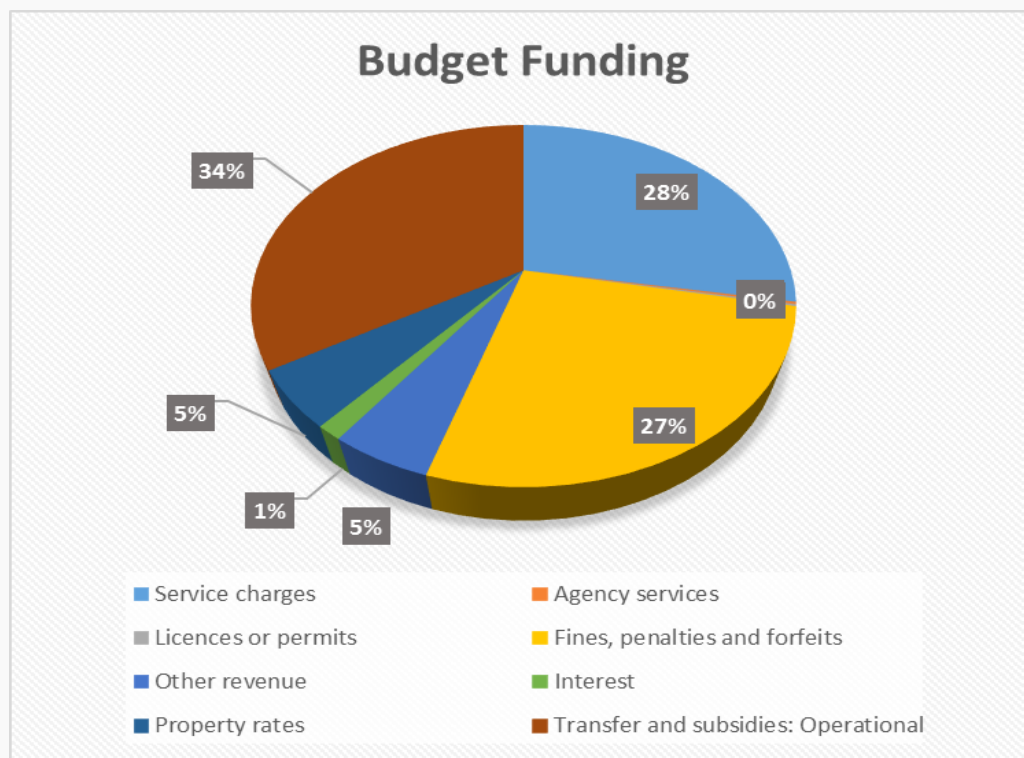
Section 18(1) of the MFMA states that an annual budget may only be funded from:

- 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(6 595)	(2 639)	2 974	11 763	(4 068)	51 077	11 891	21 784	19 710	18 920
Cash + investments at the year end less applications - R'000	18(1)b	2	(17 332)	3 144	(26 880)	(164)	(23 956)	37 644	(6 025)	3 945	1 421	880
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.8)	(0.2)	0.3	1.0	(0.7)	3.9	1.0	1.4	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(1 743)	(26 899)	(23 764)	38 793	28 435	28 435	(3 879)	2 743	6 783	5 117
Service charge rev % change - macro CPI target excluding	18(1)a,(2)	5	N.A.	40.0%	15.4%	4.1%	(5.9%)	(6.0%)	(27.0%)	3.1%	2.1%	2.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	32.9%	179.2%	(28.7%)	26.5%	27.5%	62.9%	63.5%	98.6%	97.6%	100.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(3.2%)	100.7%	0.0%	67.9%	55.4%	55.4%	0.0%	54.6%	53.7%	51.7%
Capital payments % of capital expenditure	18(1)c:18	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10										
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(1.3%)	(31.9%)	94.2%	41.0%	0.0%	(34.5%)	23.8%	(0.8%)	(0.8%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(4.6%)	(94.6%)	1672.3%	(24.6%)	0.0%	0.0%	0.4%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	0.6%	0.5%	0.5%	0.8%	0.9%	0.9%	0.6%	0.6%	0.6%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	26.2%	20.6%	21.1%	21.1%	0.0%	0.0%	0.0%	0.0%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	46.0%	21.4%	10.1%	0.1%	0.0%	(21.0%)	9.1%	8.1%	8.1%
% incr Property Tax	18(1)a		0.0%	0.0%	12.6%	6.0%	4.1%	0.0%	(0.7%)	7.5%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	22.8%	22.1%	13.5%	0.9%	0.0%	(29.3%)	12.0%	9.5%	9.5%
% incr Service charges - Water	18(1)a		0.0%	36.6%	12.9%	4.6%	1.0%	0.0%	(12.3%)	4.0%	6.0%	6.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	27.8%	29.3%	5.3%	(4.1%)	0.0%	(16.4%)	3.5%	6.0%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	9.4%	36.6%	7.7%	(7.7%)	0.0%	(15.0%)	3.7%	6.0%	6.0%
% incr in Sale of Goods and Rendering of Services	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 revenue	18(1)a		22 400	32 702	39 691	43 700	43 741	43 741	34 535	47 705	51 561	55 741
Service charges			22 400	32 702	39 691	43 700	43 741	43 741	34 535	47 705	51 561	55 741
Property rates			-	5 025	5 657	5 998	6 244	6 244	6 199	6 715	7 117	7 544
Service charges - electricity revenue			14 764	18 131	22 133	25 112	25 330	25 330	17 919	28 369	31 064	34 015
Service charges - water revenue			2 882	3 936	4 444	4 648	4 696	4 696	4 119	4 883	5 176	5 487
Service charges - sanitation revenue			2 225	2 844	3 677	3 871	3 713	3 713	3 106	3 844	4 074	4 319
Service charges - refuse removal			2 528	2 767	3 779	4 071	3 757	3 757	3 192	3 895	4 129	4 376
Agency services			185	197	215	267	240	240	160	205	209	213
Capital expenditure excluding capital grant funding			-	-	-	488	578	578	88	400	-	-
Cash receipts from ratepayers	18(1)a		41 906	47 944	53 909	75 911	67 811	155 004	43 603	76 141	80 862	88 478
Ratepayer & Other revenue	18(1)a		127 433	26 749	(187 790)	286 801	246 466	246 466	68 672	77 191	82 822	87 962
Change in consumer debtors (current and non-current)			N/A	(176)	(4 225)	7 987	6 248	0	(7 560)	3 406	(135)	(140)
Operating and Capital Grant Revenue	18(1)a		53 711	73 574	54 254	77 472	86 627	86 627	27 224	67 170	62 543	77 383
Capital expenditure - total	20(1)(v)		-	-	19 706	43 260	42 213	42 213	8 221	19 474	23 418	21 354
Capital expenditure - renewal	20(1)(v)		-	-	5 162	8 896	8 896	8 896	-	-	-	-
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%
DoRA operating												
Total Operating Revenue			56 148	51 559	29 928	114 559	116 729	116 729	59 207	127 614	123 351	145 808
Total Operating Expenditure			81 777	119 968	81 715	124 954	136 174	136 174	69 896	146 807	143 499	165 248
Operating Performance Surplus/(Deficit)			(25 629)	(68 409)	(51 787)	(10 395)	(19 445)	(19 445)	(10 688)	(19 193)	(20 148)	(19 440)
Cash and Cash Equivalents (30 June 2012)												
Revenue										21 784		
% Increase in Total Operating Revenue				(8.2%)	(42.0%)	282.8%	1.9%	0.0%	(49.3%)	9.3%	(3.3%)	18.2%
% Increase in Property Rates Revenue				0.0%	12.6%	6.0%	4.1%	0.0%	(0.7%)	8.3%	6.0%	6.0%
% Increase in Electricity Revenue				22.8%	22.1%	13.5%	0.9%	0.0%	(29.3%)	12.0%	9.5%	9.5%
% Increase in Property Rates & Services Charges				46.0%	21.4%	10.1%	0.1%	0.0%	(21.0%)	9.1%	8.1%	8.1%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	46.7%	(31.9%)	52.9%	9.0%	0.0%	(48.7%)	7.8%	(2.3%)	15.2%
% Increase in Employee Costs			0.0%	5.3%	2.3%	11.5%	4.8%	0.0%	(35.2%)	7.1%	2.1%	3.9%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of PPE			0.6%	0.5%	0.5%	0.8%	0.9%	0.9%	0.6%	0.6%	0.6%	0.6%
Asset Renewal and R&M as a % of PPE			0.6%	0.5%	2.3%	3.7%	3.7%	3.7%	0.6%	0.6%	0.6%	0.6%
Debt Impairment % of Total Billable Revenue			(3.2%)	100.7%	0.0%	67.9%	55.4%	55.4%	0.0%	54.6%	53.7%	51.7%

Capital Revenue											
Internally Funded & Other (R'000)					488	578	578	88	400	-	-
Grant Funding and Other (R'000)				19 706	42 772	41 635	41 635	8 133	19 074	23 418	21 354
Internally Generated funds % of Non Grant Funding		0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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%	100.0%	98.9%	98.6%	98.6%	98.9%	97.9%	100.0%	100.0%
Capital Expenditure											
Total Capital Programme (R'000)				19 706	43 260	42 213	42 213	8 221	19 474	23 418	21 354
Asset Renewal				5 162	8 919	8 919	8 919	-	-	-	-
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	26.2%	20.6%	21.1%	21.1%	0.0%	0.0%	0.0%	0.0%
Cash											
Cash Receipts % of Rate Payer & Other		32.9%	179.2%	(28.7%)	26.5%	27.5%	62.9%	63.5%	98.6%	97.6%	100.6%
Borrowing											
Capital Charges to Operating		3.4%	2.1%	4.2%	2.1%	2.7%	2.7%	1.5%	2.7%	2.5%	2.0%
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		(17 332)	3 144	(26 880)	(164)	(23 956)	37 644	(6 025)	3 945	1 421	880
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	(26.5%)	(15.3%)	(20.6%)	(20.1%)	(20.1%)	0.0%	0.0%	(22.3%)	(22.8%)
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	0.0%	0.0%	(0.7%)	(0.7%)	(1.4%)	(0.7%)	(0.4%)	(0.4%)
High Level Outcome of Funding Compliance											
Total Operating Revenue		56 148	51 559	29 928	114 559	116 729	116 729	59 207	127 614	123 351	145 808
Total Operating Expenditure		81 777	119 968	81 715	124 954	136 174	136 174	69 896	146 807	143 499	165 248
Surplus/(Deficit) Budgeted Operating Statement		(25 629)	(68 409)	(51 787)	(10 395)	(19 445)	(19 445)	(10 688)	(19 193)	(20 148)	(19 440)
Surplus/(Deficit) Considering Reserves and Cash Backing		(17 332)	3 144	(26 880)	(164)	(23 956)	37 644	(6 025)	3 945	1 421	880
MTREF Funded (1) / Unfunded (0)	15	0	1	0	0	0	1	0	1	1	1
MTREF Funded ✓ / Unfunded ✖	15	✖	✓	✖	✖	✖	✓	✖	✓	✓	✓

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		23 567	28 923	26 040	26 932	33 532	33 532	34 004	33 253	34 498
Equitable Share		20 139	21 520	22 685	23 296	23 296	23 296	23 664	24 188	25 329
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 209	1 385	1 385	1 385	1 387	-	-
Local Government Financial Management Grant		2 010	2 046	1 800	1 900	1 900	1 900	2 000	2 100	2 200
Municipal Infrastructure Grant		344	436	346	351	351	351	353	365	369
National Treasury		-	3 748	-	-	6 600	6 600	6 600	6 600	6 600
Provincial Government:		1 734	1 881	145	1 282	5 095	5 095	11 211	2 360	18 328
(S)GRANT - COMMUNITY WORK (LOCAL GOV)		-	-	-	76	276	276	78	78	78
(S)GRANT - DEPT CULTURE & SPORT		-	-	-	-	1 738	1 738	1 857	1 876	1 894
(S)GRANT - DLG		-	-	-	-	460	460	-	-	-
(S)GRANT - FIRE SERVICE CAPACITY BUILDING		-	-	-	-	332	332	700	-	-
(S)GRANT - HUMAN SETTLEMENTS		-	-	-	-	-	-	5 327	-	16 000
(S)GRANT - ICT		-	-	-	-	100	100	-	-	-
(S)GRANT - MAIN ROADS		-	-	-	50	50	50	50	56	56
(S)GRANT - MFRS METER		-	-	-	-	783	783	-	-	-
(S)GRANT - MUNICIPAL INTERVENTIONS		-	-	-	540	540	540	2 717	-	-
(S)GRANT - THUSONG SUBMISSION		-	-	-	-	-	-	200	150	150
(S)GRANT - TITLE DEEDS RESTORATION		-	-	-	116	116	116	282	200	150
(S)GRANT - WC FIN MAN CAPABILITY		-	-	-	-	200	200	-	-	-
(S)R:NER - T S - O - MA - PGWC-Infrastructure Elec M		-	-	-	500	500	500	-	-	-
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	-	-	-	-	-	-
IR: GRANT - DEPT CULTURE SPORT		1 595	1 619	-	-	-	-	-	-	-
IR: GRANT - MAIN ROADS		43	50	69	-	-	-	-	-	-
IR: GRANT - WC Fin Man Capability		-	-	-	-	-	-	-	-	-
IR: GRANT - WC MANGMNT SUPPORT GRANT		-	-	-	-	-	-	-	-	-
IR: GRANT WC Mun Intervention		-	-	-	-	-	-	-	-	-
IR: NER - T S - O - MA - PG - WC - Other - Grant -		-	-	-	-	-	-	-	-	-
IR: WC - Housing - Human Settlements Grant		-	136	-	-	-	-	-	-	-
R:NER - T S - O - MA - PG - WC - CB Other - Emerge		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	50	50	(50)	-	-
(S)MATERIAL & STORES - GENERAL		-	-	-	-	50	50	(50)	-	-
Other grant providers:		4 524	1 261	46	70	70	70	70	-	-
Public Sector SETA		53	51	46	70	70	70	70	-	-
Unspecified		4 471	1 210	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	29 825	32 065	26 231	28 284	38 747	38 747	45 235	35 613	52 826
Capital Transfers and Grants										
National Government:		23 887	39 614	22 614	36 564	36 564	36 564	20 935	26 930	24 557
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		6 527	13 782	6 570	16 673	16 673	16 673	6 699	6 930	7 003
Water Services Infrastructure Grant		17 360	25 832	16 044	19 891	19 891	19 891	14 236	20 000	17 554
Provincial Government:		-	1 896	5 409	12 624	11 316	11 316	1 000	-	-
(S)GRANT - DEPT CULTURE & SPORT		-	-	-	-	-	-	-	-	-
(S)GRANT - HUMAN SETTLEMENTS		-	-	-	8 124	-	-	-	-	-
(S)GRANT - LIBRARY		-	-	-	-	1 000	1 000	-	-	-
(S)GRANT - MUNICIPAL INTERVENTIONS		-	-	-	-	-	-	-	-	-
(S)GRANT - WC - Water Resilience Grant		-	-	-	-	-	-	-	-	-
(S)GRANT - WC-WATER RESILIENCE GRANT		-	-	1 348	4 500	10 316	10 316	1 000	-	-
IR: GRANT - MUNICIPAL INTERVENTIONS		-	86	-	-	-	-	-	-	-
IR: WC - Housing - Human Settlements Grant		-	-	4 061	-	-	-	-	-	-
IR: WC UNFORESEEN RESERVE FUND		-	1 810	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	23 887	41 510	28 023	49 188	47 880	47 880	21 935	26 930	24 557
TOTAL RECEIPTS OF TRANSFERS & GRANTS		53 711	73 574	54 254	77 472	86 627	86 627	67 170	62 543	77 383

Supporting Table SA19 Expenditure on transfers and grant programme

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		14 863	18 176	13 522	18 958	27 081	27 081	27 481	26 879	27 780
Equitable Share		12 481	15 569	9 492	14 832	17 061	17 061	17 201	17 978	18 788
Expanded Public Works Programme Integrated Grant		458	-	123	2 015	1 357	1 357	1 387	-	-
Local Government Financial Management Grant		1 925	2 607	3 906	1 760	1 711	1 711	1 941	1 937	2 023
Municipal Infrastructure Grant		-	-	-	351	351	351	353	365	369
National Treasury		-	-	-	-	6 600	6 600	6 600	6 600	6 600
Provincial Government:		1 198	1 835	4 474	1 212	2 781	2 781	8 426	134	16 134
(S)E.CS:Infrastructure and Planning:Engineering:Electrical		-	-	-	500	500	500	-	-	-
(S)GRANT EXP - IDP		-	-	-	-	-	-	-	-	-
(S)GRANT EXP - MFIP		-	-	-	470	470	470	2 363	-	-
(S)GRANT EXP - mSCOA		-	-	-	-	200	200	-	-	-
(S)Grant Expenditure - Contracted Services		-	-	-	-	200	200	-	-	-
(S)Grant Expenditure - Salaries		-	-	-	-	-	-	-	-	-
(S)Grant Expenditure-Materials and Supplies		-	-	-	-	881	881	-	-	-
(S)HUMAN SETTLEMENTS PLANNING		-	-	-	116	116	116	5 327	-	16 000
(S)MATERIAL & STORES - GENERAL		-	-	-	50	339	339	659	56	56
(S)OFFICE EXPENDITURE - COMMUNITY WORKERS		-	-	-	76	76	76	78	78	78
FD: CDW - OPERATIONAL SUPPORT GRANT		-	-	-	-	-	-	-	-	-
FD: LOCAL GRADUATE INTERNSHIP		-	-	-	-	-	-	-	-	-
FD: Main Road Subsidy		3	-	-	-	-	-	-	-	-
FD: OR: TS: MA: PG: WC: CB: VOTE 10 - INFRASTRUCTU		-	-	3 284	-	-	-	-	-	-
FD: Western Cape Financial Mangement Support Grant		1 195	-	-	-	-	-	-	-	-
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	118	123	-	-	-	-	-	-
FD:O: Economic Development and Tourism		-	-	-	-	-	-	-	-	-
FD:O: LOCAL GRADUATE INTERNSHIP		-	-	-	-	-	-	-	-	-
FD:O: Main Road Subsidy		-	26	-	-	-	-	-	-	-
FD:O: MFIP		-	-	189	-	-	-	-	-	-
FD:O: WC Fin Man Capability Grant		-	-	-	-	-	-	-	-	-
FD:O: Western Cape Financial Mangement Support Gra		-	1 691	878	-	-	-	-	-	-
District Municipality:		-	17	-	-	43	43	-	-	-
(S)UNIFORMS & PROTECTIVE CLOTHING		-	-	-	-	43	43	-	-	-
FD:O: CKDM GRANT		-	17	-	-	-	-	-	-	-
Other grant providers:		-	17	-	-	43	43	-	-	-
(S)UNIFORMS & PROTECTIVE CLOTHING		-	-	-	-	43	43	-	-	-
FD:O: CKDM GRANT		-	17	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		16 061	20 045	17 996	20 169	29 949	29 949	35 908	27 013	43 914
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		16 061	20 045	17 996	20 169	29 949	29 949	35 908	27 013	43 914

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(1 209)	(548)	–	–	–	–	–	–	–
Current year receipts		(9 954)	(16 931)	(9 925)	(20 309)	(3 636)	(3 636)	(3 740)	(2 465)	(2 569)
Repayment of grants		50	175	–	–	–	–	–	–	–
Conditions met - transferred to revenue		(21 168)	(34 958)	(19 850)	(40 618)	(7 272)	(7 272)	(7 479)	(4 930)	(5 137)
Conditions still to be met - transferred to liabilities		9 954	17 304	9 925	20 309	3 636	3 636	3 740	2 465	2 569
Provincial Government:										
Balance unspent at beginning of the year		(501)	–	–	(853)	(1 590)	(1 590)	(1 394)	(1 394)	(1 394)
Current year receipts		(1 645)	–	3 362	(8 866)	(2 817)	(2 817)	(8 494)	(2 360)	(18 328)
Conditions met - transferred to revenue		(3 692)	–	7 461	(18 585)	(7 224)	(7 224)	(18 382)	(6 114)	(38 050)
Conditions still to be met - transferred to liabilities		1 546	–	(4 099)	8 866	2 817	2 817	8 494	2 360	18 328
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	(120)	(120)	(120)	(120)	(120)
Current year receipts		–	–	(120)	–	(50)	(50)	50	–	–
Conditions met - transferred to revenue		–	–	(120)	–	(220)	(220)	(20)	(120)	(120)
Conditions still to be met - transferred to liabilities		–	–	–	–	50	50	(50)	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	(120)	(120)	(120)	(120)	(120)
Current year receipts		53	51	(74)	(70)	(6 720)	(6 720)	(6 620)	(6 600)	(6 600)
Conditions met - transferred to revenue		105	103	(28)	(140)	(13 560)	(13 560)	(13 360)	(13 320)	(13 320)
Conditions still to be met - transferred to liabilities		(53)	(51)	(46)	70	6 720	6 720	6 620	6 600	6 600
Total operating transfers and grants revenue		(24 755)	(34 855)	(12 537)	(59 343)	(28 276)	(28 276)	(39 242)	(24 484)	(56 628)
Total operating transfers and grants - CTBM	2	11 448	17 253	5 780	29 245	13 223	13 223	18 804	11 425	27 497
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(17 360)	(25 832)	(16 044)	(19 891)	(19 891)	(19 891)	(14 236)	(20 000)	(17 554)
Conditions met - transferred to revenue		(34 720)	(51 664)	(32 088)	(39 782)	(39 782)	(39 782)	(28 472)	(40 000)	(35 108)
Conditions still to be met - transferred to liabilities		17 360	25 832	16 044	19 891	19 891	19 891	14 236	20 000	17 554
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	(1 142)	(3 212)	(3 212)	(3 212)	(3 212)	(3 212)
Current year receipts		–	–	(1 000)	(5 040)	(28 529)	(28 529)	(10 416)	(6 930)	(7 003)
Conditions met - transferred to revenue		–	–	(1 000)	(11 222)	(60 271)	(60 271)	(24 045)	(17 073)	(17 219)
Conditions still to be met - transferred to liabilities		–	–	–	5 040	28 529	28 529	10 416	6 930	7 003
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		(34 720)	(51 664)	(33 088)	(51 004)	(100 053)	(100 053)	(52 517)	(57 073)	(52 327)
Total capital transfers and grants - CTBM	2	17 360	25 832	16 044	24 931	48 420	48 420	24 652	26 930	24 557
TOTAL TRANSFERS AND GRANTS REVENUE		(59 475)	(86 519)	(45 625)	(110 347)	(128 329)	(128 329)	(91 759)	(81 557)	(108 955)
TOTAL TRANSFERS AND GRANTS - CTBM		28 808	43 085	21 824	54 176	61 643	61 643	43 456	38 355	52 054

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts Provincial Government</i>	3										
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations					10				3	3	3
<i>Foreign Government and International Organisations Higher Educational Institutions Non-Profit Institutions Private Enterprises Public Corporations</i>		12	-	98	-	-	-	24	30	32	33
Total Monetary Transfers To Organisations		12	-	98	-	-	-	24	30	32	33
Monetary Transfers to Groups of Individuals											
<i>Households</i>											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	12	-	98	-	-	-	24	30	32	33
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households</i>	5										
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	12	-	98	-	-	-	24	30	32	33

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

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		2 434 246	3 205 534	3 294 160	3 364 200	3 364 200	3 364 200	3 962 000	4 160 100	4 326 504
Cell phone Allowance		286 973	347 514	329 028	363 200	354 500	354 500	471 770	495 360	515 170
Motor Vehicle Allowance		44 570	53 485	53 485	58 000	58 000	58 000	60 800	63 840	66 394
Total Allowances and Service Related Benefits		2 765 789	3 606 533	3 676 673	3 785 400	3 776 700	3 776 700	4 494 570	4 719 300	4 908 068
Total Councillors		2 765 789	3 606 533	3 676 673	3 785 400	3 776 700	3 776 700	4 494 570	4 719 300	4 908 068
% increase			30.4%	1.9%	3.0%	(0.2%)	-	19.0%	5.0%	4.0%
Senior Managers of the Municipality										
Salaries and Allowances										
Basic Salary		3 108 959	4 040 480	3 836 707	4 946 000	5 418 500	5 418 500	5 709 315	5 994 781	6 234 572
Bonuses		204 928	421 481	232 252	492 900	608 920	608 920	648 761	681 199	708 447
Cellular and Telephone										
Housing Benefits		10 118	12 797	5 476	14 040	14 040	14 040	14 742	15 479	16 098
Non-pensionable										
Travel or Motor Vehicle		455 302	735 360	662 177	1 042 700	883 000	883 000	955 750	1 003 538	1 043 679
Voluntary Work										
Total Allowance		465 420	748 157	667 653	1 056 740	897 040	897 040	970 492	1 019 017	1 059 777
Total Salaries and Allowances		3 779 307	5 210 118	4 736 612	6 495 640	6 924 460	6 924 460	7 328 568	7 694 997	8 002 796
Social Contributions										
Bargaining Council		324	411	370	900	900	900	910	956	993
Group Life Insurance										
Medical		90 672	134 066	127 511	184 500	142 000	142 000	152 430	160 052	166 454
Pension		368 870	473 221	388 323	666 700	486 400	486 400	510 775	536 314	557 767
Unemployment Insurance		9 355	8 500	9 740	15 932	12 832	12 832	14 785	15 525	16 145
Total Social Contributions		469 221	616 198	525 944	868 032	642 132	642 132	678 900	712 847	741 359
Costs Capitalised to PPE										
Sub Total - Senior Managers of Municipality		4 248 528	5 826 316	5 262 556	7 363 672	7 566 592	7 566 592	8 007 468	8 407 844	8 744 155
% increase			37.1%	(9.7%)	39.9%	2.8%	-	5.8%	5.0%	4.0%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		15 501 388	19 296 711	20 596 960	21 063 060	22 780 092	22 780 092	24 427 290	24 408 575	25 354 177
Accommodation, Travel and Incidental		36 000	22 500	10 500	10 500	10 500	10 500	12 000	12 600	13 104
Cellular and Telephone		3 400	3 240	3 240	5 000	5 000	5 000	5 000	5 250	5 460
Housing Benefits		46 399	66 117	167 853	230 660	130 540	130 540	199 527	209 503	217 884
Non-pensionable										
Travel or Motor Vehicle		414 490	653 907	605 880	535 100	358 200	358 200	387 345	406 712	422 980
Voluntary Work										
Total Allowance		500 289	745 764	776 973	781 260	504 240	504 240	603 872	634 065	659 428
Service Related Benefits										
Acting		203 256	47 646	181 910	49 100	108 000	108 000	112 850	118 493	123 233
Bonus		1 221 493	1 425 342	1 385 949	1 349 100	1 311 860	1 311 860	1 447 141	1 519 500	1 580 278
Leave Pay			144 300		309 600	309 600	309 600	290 075	304 580	316 761
Lifeguard/Duty Squads										
Long Service Award		122 095	317 000	196 050	157 500	60 000	60 000	63 000	66 150	68 796
Overtime		634 898	801 122	1 070 255	1 026 100	1 357 000	1 357 000	1 488 290	1 562 705	1 625 212
Scarcity										
Standby Allowance		340 516	518 693	541 593	592 200	635 100	635 100	696 695	731 530	760 791
Total Service Related Benefits		2 522 258	3 254 103	3 375 757	3 483 600	3 781 560	3 781 560	4 098 051	4 302 958	4 475 071
Total Salaries and Allowances		18 523 935	23 296 578	24 749 690	25 327 920	27 065 892	27 065 892	29 129 213	29 345 598	30 488 676
Bargaining Council		7 916	10 302	10 364	14 315	14 528	14 528	14 926	15 674	16 299
Medical		615 338	775 253	671 388	785 100	885 260	885 260	966 025	1 014 327	1 054 899
Pension		2 086 115	2 568 530	2 658 547	2 850 450	2 676 450	2 676 450	2 843 435	2 985 608	3 105 031
Unemployment Insurance		111 431	133 140	135 033	157 693	148 385	148 385	157 360	165 228	171 838
Total Social Contributions		2 820 800	3 487 225	3 475 332	3 807 558	3 724 623	3 724 623	3 981 746	4 180 837	4 348 067
Post-retirement Benefit										
Medical		446 402	732 000	668 384	1 165 500	1 115 500	1 115 500	1 168 600	1 227 030	1 276 111
Total Post-retirement Benefit		446 402	732 000	668 384	1 165 500	1 115 500	1 115 500	1 168 600	1 227 030	1 276 111
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		21 791 137	27 515 803	28 893 406	30 300 978	31 906 015	31 906 015	34 279 559	34 753 465	36 112 854
% increase			26.3%	5.0%	4.9%	5.3%	-	7.4%	1.4%	3.9%
Total Parent Municipality		28 805 454	36 948 652	37 832 635	41 450 050	43 249 307	43 249 307	46 781 597	47 880 609	49 765 077
TOTAL SALARY, ALLOWANCES & BENEFITS		28 805 454	36 948 652	37 832 635	41 450 050	43 249 307	43 249 307	46 781 597	47 880 609	49 765 077
% increase			28.3%	2.4%	9.6%	4.3%	-	8.2%	2.3%	3.9%
TOTAL MANAGERS AND STAFF		26 039 665	33 342 119	34 155 962	37 664 650	39 472 607	39 472 607	42 287 027	43 161 309	44 857 009

**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	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum	No.	1.					2.
Councillors	3						
Speaker	4	736 000		115 190			851 190
Chief Whip							-
Executive Mayor		996 000		4 190			1 000 190
Deputy Executive Mayor		445 000		95 500			540 500
Executive Committee							-
Total for all other councillors		1 380 000		263 300			1 643 300
Total Councillors	8	3 557 000	-	478 180			4 035 180
Senior Managers of the Municipality	5						
Municipal Manager (MM)		1 711 500	2 600		254 800		1 968 900
Chief Finance Officer		1 176 000	5 500		160 000		1 341 500
Total Senior Managers of the Municipality	8,10	2 887 500	8 100	-	414 800		3 310 400
A Heading for Each Entity	6,7						
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	6 444 500	8 100	478 180	414 800		7 345 580

Supporting Table SA24 Summary of personnel numbers

WC051 Laingsburg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
		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)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals		-	-	-	-	-	-	-	-	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Technicians		-	-	-	-	-	-	-	-	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase					-	-	-	-	-	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

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

WC051 Laingsburg - Supporting Table SA25 Budgeted monthly revenue and expenditure														Medium Term Revenue and Expenditure Framework			
R thousand	Description	Ref	Budget Year 2026/27												Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			July	August	Sept.	October	November	December	January	February	March	April	May	June			
Revenue																	
Exchange Revenue																	
	Service charges - Electricity		2 364	2 364	2 364	2 364	2 364	2 364	2 364	2 364	2 364	2 364	2 364				
	Service charges - Water		407	407	407	407	407	407	407	407	407	407	407				
	Service charges - Waste Water Management		320	320	320	320	320	320	320	320	320	320	320				
	Service charges - Waste Management		325	325	325	325	325	325	325	325	325	325	325				
	Sale of Goods and Rendering of Services		30	30	30	30	30	30	30	30	30	30	30				
	Agency services		17	17	17	17	17	17	17	17	17	17	17				
	Interest		-	-	-	-	-	-	-	-	-	-	-				
	Interest earned from Receivables		86	86	86	86	86	86	86	86	86	86	86				
	Interest earned from Current and Non Current Assets		126	126	126	126	126	126	126	126	126	126	126				
	Dividends		-	-	-	-	-	-	-	-	-	-	-				
	Rent on Land		3	3	3	3	3	3	3	3	3	3	3				
	Rental from Fixed Assets		172	172	172	172	172	172	172	172	172	172	172				
	Licence and permits		22	22	22	22	22	22	22	22	22	22	22				
	Special rating levies		-	-	-	-	-	-	-	-	-	-	-				
	Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-				
	Development Charges		-	-	-	-	-	-	-	-	-	-	-				
	Operational Revenue		1	1	1	1	1	1	1	1	1	1	1				
Non-Exchange Revenue																	
	Property rates		560	560	560	560	560	560	560	560	560	560	560				
	Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-				
	Fines, penalties and forfeits		2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358				
	Licences or permits		-	-	-	-	-	-	-	-	-	-	-				
	Transfer and subsidies - Operational		3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770				
	Interest		45	45	45	45	45	45	45	45	45	45	45				
	Fuel Levy		-	-	-	-	-	-	-	-	-	-	-				
	Operational Revenue		29	29	29	29	29	29	29	29	29	29	29				
	Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-				
	Other Gains		-	-	-	-	-	-	-	-	-	-	-				
Discontinued Operations																	
	Total Revenue (excluding capital transfers and contributions)		10 635	10 635	10 635	10 635	10 635	10 635	10 635	10 635	10 635	10 635	10 635				
Expenditure																	
	Employee related costs		3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524				
	Remuneration of councillors		375	375	375	375	375	375	375	375	375	375	375				
	Bulk purchases - electricity		(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)				
	Inventory consumed		139	139	139	139	139	139	139	139	139	139	139				
	Debt impairment		2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055				
	Depreciation, amortisation and impairment		1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209				
	Interest, Dividends and Rent on Land		326	326	326	326	326	326	326	326	326	326	326				
	Contracted services		1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336				
	Transfers and subsidies		3	3	3	3	3	3	3	3	3	3	3				
	Irrecoverable debts written off		0	0	0	0	0	0	0	0	0	0	0				
	Operational costs		1 620	1 620	1 620	1 620	1 620	1 620	1 620	1 620	1 620	1 620	1 620				
	Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-				
	Other Losses		-	-	-	-	-	-	-	-	-	-	-				
	Total Expenditure		10 575	10 575	10 575	10 575	10 575	10 575	10 575	10 575	10 575	10 575	10 575				
	Surplus/(Deficit)		60	60	60	60	60	60	60	60	60	60	60				
	Transfers and subsidies - capital (monetary allocations)		1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828				
	Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-				
	Surplus/(Deficit) after capital transfers & contributions		1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888				
	Income Tax		-	-	-	-	-	-	-	-	-	-	-				
	Surplus/(Deficit) after income tax		1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888				
	Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-				
	Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-				
	Surplus/(Deficit) attributable to municipality		1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888				
	Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-	-	-				
	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-				
	Surplus/(Deficit) for the year		1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888	1 888				

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

R thousand	Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework				
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29		
Revenue by Vote																			
	Vote 1 - MAYORAL AND COUNCIL (10: IE)																		
	Vote 2 - MUNICIPAL MANAGER (11: IE)																		
	Vote 3 - CORPORATE SERVICES (12: IE)																		
	Vote 4 - BUDGET AND TREASURY (13: IE)		902	902	902	902	902	902	902	902	902	902	902	902	902	902	10 821	5 568	21 630
	Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	56 211	61 839	60 725
	Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		157	157	157	157	157	157	157	157	157	157	157	157	157	157	1 885	1 905	1 925
	Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	1	1	1	1	1	1	1	1	1	1	1	1	12	12	12
	Vote 8 - HOUSING (17: IE)		2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	29 208	30 292	31 207
	Vote 9 - PUBLIC SAFETY (18: IE)		124	124	124	124	124	124	124	124	124	124	124	124	124	124	1 493	1 115	1 118
	Vote 10 - ROAD TRANSPORT (19: IE)		594	594	594	594	594	594	594	594	594	594	594	594	594	594	7 132	5 191	5 503
	Vote 11 - WASTE MANAGEMENT (20: IE)		417	417	417	417	417	417	417	417	417	417	417	417	417	417	5 005	5 305	5 624
	Vote 12 - WASTE WATER MANAGEMENT (21: IE)		607	607	607	607	607	607	607	607	607	607	607	607	607	607	7 279	6 655	7 055
	Vote 13 - WATER (22: IE)		2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	30 505	33 398	36 566
	Vote 14 - ELECTRICITY (23: IE)																		
	Vote 15 - (38: IE)																		
	Total Revenue by Vote		12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	149 549	150 282	170 365
Expenditure by Vote to be appropriated																			
	Vote 1 - MAYORAL AND COUNCIL (10: IE)		573	573	573	573	573	573	573	573	573	573	573	573	573	761	7 063	7 401	7 685
	Vote 2 - MUNICIPAL MANAGER (11: IE)		380	380	380	380	380	380	380	380	380	380	380	380	380	(2 253)	1 830	2 021	2 181
	Vote 3 - CORPORATE SERVICES (12: IE)		1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	11 807	6 499	22 814
	Vote 4 - BUDGET AND TREASURY (13: IE)		2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	(6 871)	20 068	18 098	18 550
	Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		75	75	75	75	75	75	75	75	75	75	75	75	75	581	1 406	1 451	1 489
	Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		155	155	155	155	155	155	155	155	155	155	155	155	155	1 097	2 802	2 889	2 963
	Vote 7 - SPORTS AND RECREATION (16: IE)		172	172	172	172	172	172	172	172	172	172	172	172	172	463	2 340	1 745	1 757
	Vote 8 - HOUSING (17: IE)		4	4	4	4	4	4	4	4	4	4	4	4	4	10	53	55	57
	Vote 9 - PUBLIC SAFETY (18: IE)		2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	4 907	29 034	29 625	30 522
	Vote 10 - ROAD TRANSPORT (19: IE)		1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	5 989	22 034	22 714	23 631
	Vote 11 - WASTE MANAGEMENT (20: IE)		471	471	471	471	471	471	471	471	471	471	471	471	471	1 661	6 846	6 801	6 909
	Vote 12 - WASTE WATER MANAGEMENT (21: IE)		502	502	502	502	502	502	502	502	502	502	502	502	502	2 103	7 627	8 078	8 213
	Vote 13 - WATER (22: IE)		639	639	639	639	639	639	639	639	639	639	639	639	639	3 679	10 907	11 174	11 413
	Vote 14 - ELECTRICITY (23: IE)		1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	2 302	22 988	24 948	27 065
	Vote 15 - (38: IE)																		
	Total Expenditure by Vote		12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 233	146 807	143 499	165 248
	Disposal of Fixed and Intangible Assets before assoc.		228	228	228	228	228	228	228	228	228	228	228	228	228	230	2 743	6 783	5 117
	Transfers and subsidies - capital (monetary allocations)																		
	Income Tax																		
	Share of Surplus/Deficit attributable to Minorities																		
	Disposal of Fixed and Intangible Assets	1	228	228	228	228	228	228	228	228	228	228	228	228	228	230	2 743	6 783	5 117

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

R thousand	Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure to be appropriated																	
	Vote 16 - BUDGET AND TREASURY (33: CAPEX)	1															
	Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)																
	Vote 18 - SPORTS AND RECREATION (36: CAPEX)																
	Vote 19 - PUBLIC SAFETY (38: CAPEX)																
	Vote 20 - ROAD TRANSPORT (39: CAPEX)																
	Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)																
	Vote 22 - WATER (42: CAPEX)																
	Vote 23 - ELECTRICITY (43: CAPEX)																
	Vote 9 - PUBLIC SAFETY (18: IE)																
	Vote 10 - ROAD TRANSPORT (19: IE)																
	Vote 11 - WASTE MANAGEMENT (20: IE)																
	Vote 12 - WASTE WATER MANAGEMENT (21: IE)																
	Vote 13 - WATER (22: IE)																
	Vote 14 - ELECTRICITY (23: IE)																
	Vote 15 - (38: IE)																
	Capital multi-year expenditure sub-total	2															
Single-year expenditure to be appropriated																	
	Vote 16 - BUDGET AND TREASURY (33: CAPEX)	1	18	18	18	18	18	18	18	18	18	18	18	18	18	210	
	Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		5	5	5	5	5	5	5	5	5	5	5	5	5	55	
	Vote 18 - SPORTS AND RECREATION (36: CAPEX)		3	3	3	3	3	3	3	3	3	3	3	3	3	30	
	Vote 19 - PUBLIC SAFETY (38: CAPEX)		9	9	9	9	9	9	9	9	9	9	9	9	9	105	
	Vote 20 - ROAD TRANSPORT (39: CAPEX)		324	324	324	324	324	324	324	324	324	324	324	324	3 882	6 026	6 090
	Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)															17 391	
	Vote 22 - WATER (42: CAPEX)		1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	15 192		15 264
	Vote 23 - ELECTRICITY (43: CAPEX)																
	Vote 9 - PUBLIC SAFETY (18: IE)																
	Vote 10 - ROAD TRANSPORT (19: IE)																
	Vote 11 - WASTE MANAGEMENT (20: IE)																
	Vote 12 - WASTE WATER MANAGEMENT (21: IE)																
	Vote 13 - WATER (22: IE)																
	Vote 14 - ELECTRICITY (23: IE)																
	Vote 15 - (38: IE)																
	Capital single-year expenditure sub-total	2	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	19 474	23 418	21 354
	Total Capital Expenditure	2	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	19 474	23 418	21 354

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

R thousand	Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																	
	Governance and administration		5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521			
	Executive and council																
	Finance and administration		5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521	5 521			
	Internal audit																
	Community and public safety		2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593			
	Community and social services		157	157	157	157	157	157	157	157	157	157	157	157			
	Sport and recreation																
	Public safety		2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434			
	Housing		2	2	2	2	2	2	2	2	2	2	2	2			
	Health		0	0	0	0	0	0	0	0	0	0	0	0			
	Economic and environmental services		124	124	124	124	124	124	124	124	124	124	124	124			
	Planning and development																
	Road transport		124	124	124	124	124	124	124	124	124	124	124	124			
	Environmental protection																
	Trading services		4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225			
	Energy sources		2 553	2 553	2 553	2 553	2 553	2 553	2 553	2 553	2 553	2 553	2 553	2 553			
	Water management		629	629	629	629	629	629	629	629	629	629	629	629			
	Waste water management		432	432	432	432	432	432	432	432	432	432	432	432			
	Waste management		610	610	610	610	610	610	610	610	610	610	610	610			
	Other																
	Total Revenue - Functional		12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462	12 462			
Expenditure - Functional																	
	Governance and administration		3 357	3 357	3 357	3 357	3 357	3 357	3 357	3 357	3 357	3 357	3 357	3 357			
	Executive and council		741	741	741	741	741	741	741	741	741	741	741	741			
	Finance and administration		2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615			
	Internal audit																
	Community and public safety		2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849			
	Community and social services		232	232	232	232	232	232	232	232	232	232	232	232			
	Sport and recreation		192	192	192	192	192	192	192	192	192	192	192	192			
	Public safety		2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420			
	Housing		4	4	4	4	4	4	4	4	4	4	4	4			
	Health		1	1	1	1	1	1	1	1	1	1	1	1			
	Economic and environmental services		1 953	1 953	1 953	1 953	1 953	1 953	1 953	1 953	1 953	1 953	1 953	1 953			
	Planning and development		117	117	117	117	117	117	117	117	117	117	117	117			
	Road transport		1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836			
	Environmental protection																
	Trading services		4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031			
	Energy sources		1 916	1 916	1 916	1 916	1 916	1 916	1 916	1 916	1 916	1 916	1 916	1 916			
	Water management		909	909	909	909	909	909	909	909	909	909	909	909			
	Waste water management		636	636	636	636	636	636	636	636	636	636	636	636			
	Waste management		571	571	571	571	571	571	571	571	571	571	571	571			
	Other		44	44	44	44	44	44	44	44	44	44	44	44			
	Total Expenditure - Functional		12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234	12 234			
	Surplus/(Deficit) before assoc.		228	228	228	228	228	228	228	228	228	228	228	228			
	Intercompany/Parent subsidiary transactions																
	Surplus/(Deficit)	1	228	228	228	228	228	228	228	228	228	228	228	228			

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Capital Expenditure - Functional	1																
Governance and administration		22	22	22	22	22	22	22	22	22	22	22	22	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		22	22	22	22	22	22	22	22	22	22	22	22	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11	11	11	11	11	11	11	11	11	11	11	11	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		3	3	3	3	3	3	3	3	3	3	3	3	-	-	-	-
Public safety		9	9	9	9	9	9	9	9	9	9	9	9	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		145	145	145	145	145	145	145	145	145	145	145	145	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		145	145	145	145	145	145	145	145	145	145	145	145	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	-	-	-	-
Waste water management		178	178	178	178	178	178	178	178	178	178	178	178	-	-	-	-
Waste management		162	162	162	162	162	162	162	162	162	162	162	162	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	-	-	-	-
Funded by:																	
National Government		1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	-	-	-	-
Provincial Government		72	72	72	72	72	72	72	72	72	72	72	72	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		33	33	33	33	33	33	33	33	33	33	33	33	-	-	-	-
Total Capital Funding		1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	-	-	-	-

WC051 Laingsburg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	445	445	445	445	445	445	445	445	445	445	445	445	5 339	5 659	5 999
Service charges - electricity revenue	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	32 753	35 860	39 262
Service charges - water revenue	490	490	490	490	490	490	490	490	490	490	490	490	5 878	6 230	6 604
Service charges - sanitation revenue	424	424	424	424	424	424	424	424	424	424	424	424	5 090	5 396	5 720
Service charges - refuse revenue	416	416	416	416	416	416	416	416	416	416	416	416	4 997	5 297	5 615
Rental of facilities and equipment	181	181	181	181	181	181	181	181	181	181	181	181	2 174	2 283	2 398
Interest earned - external investments	126	126	126	126	126	126	126	126	126	126	126	126	1 512	1 632	1 582
Interest earned - outstanding debtors	131	131	131	131	131	131	131	131	131	131	131	131	1 578	1 077	1 120
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	680	680	680	680	680	680	680	680	680	680	680	680	8 160	8 648	8 870
Licences and permits	22	22	22	22	22	22	22	22	22	22	22	22	266	292	307
Agency services	20	20	20	20	20	20	20	20	20	20	20	20	236	240	245
Transfers and Subsidies - Operational	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	32 436	22 362	39 087
Other revenue	36	36	36	36	36	36	36	36	36	36	36	36	433	453	473
Cash Receipts by Source	8 404	8 404	8 404	8 404	8 404	8 404	8 404	8 404	8 404	8 404	8 404	8 404	100 949	95 430	117 283
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	21 935	26 930	24 557
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ. Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Val Control (receipts)	901	901	901	901	901	901	901	901	901	901	901	901	10 816	10 503	12 985
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	11 133	11 133	11 133	11 133	11 133	11 133	11 133	11 133	11 133	11 133	11 133	11 133	133 690	132 863	154 825
Cash Payments by Type															
Employee related costs	3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524	3 524	42 287	43 161	44 857
Remuneration of councillors	375	375	375	375	375	375	375	375	375	375	375	375	4 495	4 719	4 908
Finance charges	326	326	326	326	326	326	326	326	326	326	326	326	3 910	3 550	3 262
Bulk purchases - Electricity	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	21 160	23 115	25 242
Acquisition inventory - water and other inventory	160	160	160	160	160	160	160	160	160	160	160	160	1 915	1 038	1 077
Contracted services	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	1 532	18 387	9 847	28 625
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	22 008	22 576	23 088
Cash Payments by Type	9 514	9 514	9 514	9 514	9 514	9 514	9 514	9 514	9 514	9 514	9 514	9 514	114 162	108 007	131 058
Other Cash Flows/Payments by Type															
Capital assets	1 866	1 866	1 866	1 866	1 866	1 866	1 866	1 866	1 866	1 866	1 866	1 866	22 395	26 930	24 557
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	11 380	11 380	11 380	11 380	11 380	11 380	11 380	11 380	11 380	11 380	11 380	11 379	136 557	134 937	155 615
NET INCREASE/(DECREASE) IN CASH HELD	(246)	(246)	(246)	(246)	(246)	(246)	(246)	(246)	(246)	(246)	(246)	(246)	(2 957)	(2 074)	(790)
Cash/cash equivalents at the monthly year begin:	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	24 741	22 762	21 065
Cash/cash equivalents at the monthly year end:	1 815	1 815	1 815	1 815	1 815	1 815	1 815	1 815	1 815	1 815	1 815	1 815	21 784	20 687	20 275

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	14 544	24 362	29 419	29 419	17 131	23 418	21 354
Roads Infrastructure		-	-	497	-	-	-	1 745	6 026	6 090
Roads		-	-	-	-	-	-	1 745	6 026	6 090
Road Structures		-	-	497	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	255	3 152	3 152	3 152	2 137	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	255	3 152	3 152	3 152	2 137	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	1 232	3 913	8 971	8 971	13 249	-	15 264
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	1 177	3 913	4 480	4 480	870	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	55	-	-	-	12 379	-	15 264
Distribution		-	-	-	-	4 490	4 490	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	12 559	17 297	17 297	17 297	-	17 391	-
Pump Station		-	-	12 559	17 297	17 297	17 297	-	17 391	-
Reticulation		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	870	870	-	-	-
Community Facilities		-	-	-	-	870	870	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	870	870	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	236	326	326	335	-	-
Computer Equipment		-	-	-	236	326	326	335	-	-
Furniture and Office Equipment		-	-	-	29	29	29	35	-	-
Furniture and Office Equipment		-	-	-	29	29	29	35	-	-
Machinery and Equipment		-	-	-	7 064	-	-	30	-	-
Machinery and Equipment		-	-	-	7 064	-	-	30	-	-
Transport Assets		-	-	-	2 651	2 651	2 651	1 943	-	-
Transport Assets		-	-	-	2 651	2 651	2 651	1 943	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	-	14 544	34 342	33 295	33 295	19 474	23 418	21 354

WC051 Laingsburg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	200	200	200	-	-	-
Water Supply Infrastructure		-	-	-	200	200	200	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		-	-	-	200	200	200	-	-	-
Water Treatment Works										
Community Assets		-	-	5 192	8 696	8 696	8 696	-	-	-
Sport and Recreation Facilities		-	-	5 192	8 696	8 696	8 696	-	-	-
Indoor Facilities										
Outdoor Facilities		-	-	5 192	8 696	8 696	8 696	-	-	-
Transport Assets		-	-	(29)	-	-	-	-	-	-
Transport Assets		-	-	(29)	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	5 162	8 896	8 896	8 896	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	26.2%	20.6%	21.1%	21.1%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	541.5%	67.0%	64.3%	64.3%	0.0%	0.0%	0.0%

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		671	363	303	1 221	891	891	1 013	1 058	1 089
Roads Infrastructure		-	-	-	351	351	351	353	365	369
Roads		-	-	-	351	351	351	353	365	369
Electrical Infrastructure		655	348	297	570	320	320	320	336	349
HV Transmission Conductors		142	14	-	270	120	120	120	126	131
MV Networks		68	22	89	-	-	-	-	-	-
LV Networks		444	313	209	300	200	200	200	210	218
Capital Spares										
Water Supply Infrastructure		3	1	-	250	180	180	300	315	328
Dams and Weirs		2	-	-	-	-	-	-	-	-
Distribution		1	1	-	250	180	180	300	315	328
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		14	13	6	50	40	40	40	42	44
Pump Station										
Reticulation		7	0	-	25	20	20	20	21	22
Waste Water Treatment Works		7	13	6	25	20	20	20	21	22
Community Assets		2	60	1	9	8	8	12	13	13
Community Facilities		2	60	1	9	8	8	12	13	13
Libraries		2	60	1	9	8	8	12	13	13
Cemeteries/Crematoria										
Other assets		306	102	51	122	120	120	135	142	147
Operational Buildings		306	102	51	122	120	120	110	116	120
Municipal Offices		306	102	51	122	120	120	110	116	120
Housing		-	-	-	-	-	-	25	26	27
Staff Housing										
Social Housing		-	-	-	-	-	-	25	26	27
Capital Spares										
Furniture and Office Equipment		2	5	5	-	5	5	5	5	5
Furniture and Office Equipment		2	5	5	-	5	5	5	5	5
Machinery and Equipment		(181)	250	189	282	400	400	154	161	168
Machinery and Equipment		(181)	250	189	282	400	400	154	161	168
Transport Assets		778	511	902	770	1 263	1 263	396	415	432
Transport Assets		778	511	902	770	1 263	1 263	396	415	432
Total Repairs and Maintenance Expenditure	1	1 579	1 290	1 451	2 404	2 686	2 686	1 714	1 794	1 855
R&M as a % of PPE & Investment Property		0.6%	0.5%	0.5%	0.8%	0.9%	0.9%	0.6%	0.6%	0.6%
R&M as % Operating Expenditure		1.9%	1.1%	1.8%	1.9%	2.0%	2.0%	2.5%	1.2%	1.3%

WC051 Laingsburg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10 648	11 345	953	11 244	10 595	10 595	10 977	11 277	11 635
Roads Infrastructure		1 437	1 465	-	1 465	1 620	1 620	1 620	1 620	1 820
Roads										
Road Structures		1 437	1 465	-	1 465	1 620	1 620	1 620	1 620	1 820
Road Furniture										
Capital Spares										
Storm water Infrastructure		2 029	1 851	-	1 750	1 890	1 890	1 890	1 890	2 048
Drainage Collection		2 029	-	-	-	320	320	320	320	320
Storm water Conveyance		-	1 851	-	1 750	1 570	1 570	1 570	1 570	1 728
Attenuation										
Electrical Infrastructure		662	669	-	670	670	670	670	670	670
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations		-	6	-	6	6	6	6	6	6
MV Networks		-	132	-	132	132	132	132	132	132
LV Networks		662	531	-	531	531	531	531	531	531
Capital Spares										
Water Supply Infrastructure		2 317	2 402	-	2 402	2 565	2 565	2 565	2 565	2 565
Dams and Weirs										
Boreholes		-	342	-	342	406	406	406	406	406
Reservoirs		-	821	-	821	920	920	920	920	920
Pump Stations		-	134	-	134	134	134	134	134	134
Water Treatment Works										
Bulk Mains		-	406	-	406	406	406	406	406	406
Distribution		2 317	699	-	699	699	699	699	699	699
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1 977	2 132	-	2 132	2 750	2 750	3 132	3 432	3 432
Pump Station		-	564	-	565	565	565	565	565	565
Reticulation		1 977	833	-	833	835	835	835	835	835
Waste Water Treatment Works		-	734	-	734	1 350	1 350	1 732	2 032	2 032
Outfall Sewers										
Toilet Facilities		-	1	-	1	1	1	1	1	1
Capital Spares										
Solid Waste Infrastructure		2 226	2 825	953	2 825	1 100	1 100	1 100	1 100	1 100
Landfill Sites		2 226	2 825	953	2 825	1 100	1 100	1 100	1 100	1 100
Community Assets		641	640	-	640	970	970	1 259	1 259	1 259
Community Facilities		641	46	-	46	105	105	105	105	105
Halls										
Libraries		641	22	-	22	60	60	60	60	60
Cemeteries/Crematoria		-	24	-	24	45	45	45	45	45
Sport and Recreation Facilities		-	594	-	594	865	865	1 154	1 154	1 154
Indoor Facilities										
Outdoor Facilities		-	594	-	594	865	865	1 154	1 154	1 154
Capital Spares										
Investment properties		-	66	-	66	310	310	310	310	310
Revenue Generating		-	66	-	66	310	310	310	310	310
Improved Property		-	66	-	66	310	310	310	310	310
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		182	116	-	116	330	330	330	330	330
Operational Buildings		182	116	-	116	330	330	330	330	330
Municipal Offices		182	116	-	116	330	330	330	330	330
Intangible Assets		86	108	-	108	95	95	95	95	95
Servitudes										
Licences and Rights		86	108	-	108	95	95	95	95	95
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		86	108	-	108	95	95	95	95	95
Load Settlement Software Applications										
Unspecified										
Computer Equipment		157	223	-	223	115	115	115	115	115
Computer Equipment		157	223	-	223	115	115	115	115	115
Furniture and Office Equipment		85	99	-	99	717	717	717	717	717
Furniture and Office Equipment		85	99	-	99	717	717	717	717	717
Machinery and Equipment		106	200	-	200	330	330	330	330	330
Machinery and Equipment		106	200	-	200	330	330	330	330	330
Transport Assets		353	574	-	574	370	370	370	370	370
Transport Assets		353	574	-	574	370	370	370	370	370
Total Depreciation	1	12 258	13 372	953	13 271	13 832	13 832	14 503	14 803	15 161

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	23	23	23	-	-	-
Computer Equipment		-	-	-	23	23	23	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	23	23	23	-	-	-
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
<i>Upgrading of Existing Assets as % of deprecn"</i>		0.0%	0.0%	0.0%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 16 - BUDGET AND TREASURY (33: CAPEX)	0	0	0					
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)	0	0	0					
Vote 18 - SPORTS AND RECREATION (36: CAPEX)	0	0	5191758					
Vote 19 - PUBLIC SAFETY (38: CAPEX)	0	0	-29339					
Vote 20 - ROAD TRANSPORT (39: CAPEX)	0	0	751940					
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)	0	0	12559482					
Vote 22 - WATER (42: CAPEX)	0	0	1232099					
Vote 23 - ELECTRICITY (43: CAPEX)	0	0	0					
Vote 9 - PUBLIC SAFETY (18: IE)	0	0	0					
Vote 10 - ROAD TRANSPORT (19: IE)	0	0	0					
Vote 11 - WASTE MANAGEMENT (20: IE)	0	0	0					
Vote 12 - WASTE WATER MANAGEMENT (21: IE)	0	0	0					
Vote 13 - WATER (22: IE)	0	0	0					
Vote 14 - ELECTRICITY (23: IE)	0	0	0					
Vote 15 - (38: IE)	0	0	0					
Total Capital Expenditure		-	-	19 706	-	-	-	-
Future operational costs by vote	2							
Vote 16 - BUDGET AND TREASURY (33: CAPEX)								
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)								
Vote 18 - SPORTS AND RECREATION (36: CAPEX)								
Vote 19 - PUBLIC SAFETY (38: CAPEX)								
Vote 20 - ROAD TRANSPORT (39: CAPEX)								
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)								
Vote 22 - WATER (42: CAPEX)								
Vote 23 - ELECTRICITY (43: CAPEX)								
Vote 9 - PUBLIC SAFETY (18: IE)								
Vote 10 - ROAD TRANSPORT (19: IE)								
Vote 11 - WASTE MANAGEMENT (20: IE)								
Vote 12 - WASTE WATER MANAGEMENT (21: IE)								
Vote 13 - WATER (22: IE)								
Vote 14 - ELECTRICITY (23: IE)								
Vote 15 - (38: IE)								
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								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		-	-	19 706	-	-	-	-

WC051 Laingsburg - Supporting Table SA36 Detailed capital budget														2026/27 Medium Term Revenue & Expenditure Framework				
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year	Budget Year	Budget Year	
															2026/27	+1 2027/28	+2 2028/29	
Parent municipality:																		
List all capital projects grouped by Function																		
	Function:Energy Sources:Core Function:Electricity	Structure:New:Electrical Infrastructure	19 003		Inclusion and accelerated		improved services to all residents and businesses				211.306667-33	238833	-	-	-	2 609	2 727	
	Function:Energy Sources:Core Function:Electricity	Non-Infrastructure:New:Transport	23 817		Spatial integration		Municipal Support				211.306667-33	238833	-	-	2 651	1 939	2 996	
	Function:Finance and Administration:Core Function:Property Services	Refurbishment of sewer pump station	20 038		Governance		Term Financial Plan				211.306667-33	238833	-	-	30	17 391	30	
	Function:Finance and Administration:Core Function:Property Services	Bulk Mains	21 024		Governance		Term Financial Plan				211.306667-33	238833	-	-	12 379	0	0	
	Function:Finance and Administration:Core Function:Property Services	Machinery and Equipment	23 002		Governance		Term Financial Plan				211.306667-33	238833	-	-	30	30	30	
	Function:Finance and Administration:Core Function:Property Services	Non-Infrastructure:New:Computer Equipment	23 823		Inclusion and accelerated		Term Financial Plan				211.306667-33	238833	-	-	129	-	-	
	Function:Other:Core Function:Air Transport	Small Community Assets:Sport and Recreation	23 807		Inclusion and accelerated		Municipal Support				211.306667-33	238833	-	-	8 696	-	-	
	Function:Public Safety:Core Function:Police Forces Traffic and Street Parking	Non-Infrastructure:New:Computer Equipment	23 821		Inclusion and accelerated		Municipal Support				211.306667-33	238833	-	-	80	-	-	
	Function:Public Safety:Core Function:Police Forces Traffic and Street Parking	Infrastructure:New:Furniture and Other	23 822		Inclusion and accelerated		Municipal Support				211.306667-33	238833	-	-	23	23	23	
	Function:Road Transport:Core Function:Roads	Infrastructure:New:Roads Infrastructure	69		Inclusion and accelerated		improved services to all residents and businesses				211.306667-33	238833	-	-	-	1 986	3 049	
	Function:Waste Water Management:Core Function:Sewerage	New:Storm water Infrastructure:Structure	21 912		Inclusion and accelerated		Municipal Support				211.306667-33	238833	-	-	3 152	2 034	-	
	Function:Waste Water Management:Core Function:Sewerage	Structure:New:Sanitation Infrastructure	23 802		Inclusion and accelerated		improved services to all residents and businesses				211.306667-33	238833	-	-	17 297	-	14 609	
	Function:Waste Water Management:Core Function:Sewerage	Infrastructure:Existing:Upgrading:Construction	23 825		Inclusion and accelerated		improved services to all residents and businesses				211.306667-33	238833	-	-	23	-	-	
	Function:Water Management:Core Function:Water Distribution	Infrastructure:New:Machinery and Equipment	126		Inclusion and accelerated		improved services to all residents and businesses				211.306667-33	238833	-	-	7 064	-	13 913	
	Function:Water Management:Core Function:Water Distribution	Structure:New:Water Supply Infrastructure	23 815		Inclusion and accelerated		improved services to all residents and businesses				211.306667-33	238833	-	-	3 913	-	-	
	Function:Water Management:Core Function:Water Distribution	Existing:Renewal:Water Supply Infrastructure	23 824		Inclusion and accelerated		improved services to all residents and businesses				211.306667-33	238833	-	-	200	-	-	
	Function:Water Management:Core Function:Water Distribution	New:Water Supply Infrastructure:Water	23 840		Inclusion and accelerated		improved services to all residents and businesses				211.306667-33	238833	-	-	14 236	25 000	17 554	
	Parent Capital expenditure													-	-	69 912	46 011	54 933
Entities:																		
List all capital projects grouped by Entity																		
	Entity A																	
	Water project A																	
	Entity B																	
	Electricity project B																	
	Entity Capital expenditure													-	-	-	-	-
	Total Capital expenditure													-	-	69 912	46 011	54 933

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

N/A

WC051 Laingsburg - Supporting Table SA37 Projects delayed from previous financial years														2026/27 Medium Term Revenue & Expenditure Framework				
R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26 Original Budget	Full Year Forecast	Budget Year	Budget Year	Budget Year
																2026/27	+1 2027/28	+2 2028/29
Parent municipality:																		
List all capital projects grouped by Function																		
Entities:																		
List all capital projects grouped by Entity																		
	Entity Name																	
	Project name																	

WC051 Laingsburg - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUOF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework			
													Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
	Parent municipality:																	
	List all operational projects grouped by Function																	
	Function:Community and Social Services:Core Function:Demerits: Funeral	Operational Municipal Running Cost					Spatial integrat	and sustainable environment for communities			21.306667-33	238833			(20)	(22)	(24)	
	Function:Community and Social Services:Core Function:Libraries and Archiv	Operational Municipal Running Cost					Inclusion and acc	development of all people in Laingsburg			21.306667-33	238833			46	47	47	
	Function:Community and Social Services:Core Function:Libraries and Archiv	Operational Municipal Running Cost					Inclusion and acc	development of all people in Laingsburg			21.306667-33	238833			(1 759)	(1 913)	(1 714)	
	Function:Community and Social Services:Core Function:Libraries and Archiv	Operational Municipal Running Cost					Inclusion and acc	development of all people in Laingsburg			21.306667-33	238833			120	87	100	
	Function:Community and Social Services:Core Function:Libraries and Archiv	Operational Maintenance Non-Infrastructure Corrective Maintenance Emerg	25				Inclusion and acc	development of all people in Laingsburg			20.8542374693	1.9003E+14			6	6	7	
	Function:Community and Social Services:Core Function:Libraries and Archiv	Operational Typical Work Streams:Human Resources:Human Resource Man	155				Inclusion and acc	development of all people in Laingsburg			20.8542374693	1.9003E+14			1 62	1 80	1 87	
	Function:Energy:Sources:Core Function:Electricity	Operational Typical Work Streams:Cost of Free Basic Services:Electricity (S					Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			1 000	1 113	1 163	
	Function:Energy:Sources:Core Function:Electricity	Operational Typical Work Streams:Cost of Free Basic Services:Electricity (S					Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			(29 565)	(33 321)	(35 488)	
	Function:Energy:Sources:Core Function:Electricity	Operational Typical Work Streams:Cost of Free Basic Services:Electricity (S					Spatial integrat	improved services to all residents and businesses			21.306667-33	238833			(3 048)	(2 240)	(4 146)	
	Function:Energy:Sources:Core Function:Electricity	Operational Typical Work Streams:Cost of Free Basic Services:Electricity (S					Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			150	158	165	
	Function:Energy:Sources:Core Function:Electricity	Operational Typical Work Streams:Cost of Free Basic Services:Electricity (S					Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			1 575	1 650	1 700	
	Function:Energy:Sources:Core Function:Electricity	Operational Typical Work Streams:Cost of Free Basic Services:Electricity (S					Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			2 601	1 955	2 072	
	Function:Energy:Sources:Core Function:Electricity	Operational Maintenance Infrastructure Corrective Maintenance Emergency S	69				Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			150	158	165	
	Function:Energy:Sources:Core Function:Electricity	Operational Maintenance Infrastructure Corrective Maintenance Emergency S	68				Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			162	134	60	
	Function:Energy:Sources:Core Function:Electricity	Operational Maintenance Infrastructure Corrective Maintenance Emergency S	49				Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			270	200	210	
	Function:Energy:Sources:Core Function:Electricity	Operational Maintenance Infrastructure Corrective Maintenance Emergency S	71				Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			20	21	22	
	Function:Energy:Sources:Core Function:Electricity	Operational Maintenance Infrastructure Corrective Maintenance Emergency S	72				Inclusion and acc	improved services to all residents and businesses			21.306667-33	238833			2 586	2 704	2 704	
	Function:Energy:Sources:Core Function:Electricity	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Inclusion and acc	improved services to all residents and businesses			20.8542374693	1.9003E+14			671	700	729	
	Function:Executive and Council:Core Function:Mayor and Council	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Inclusion and acc	improved services to all people in Laingsburg			21.306667-33	238833			1 881	1 96	204	
	Function:Executive and Council:Core Function:Mayor and Council	Operational Municipal Running Cost					Inclusion and acc	improved services to all people in Laingsburg			21.306667-33	238833			4 015	4 207	4 389	
	Function:Executive and Council:Core Function:Mayor and Council	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Inclusion and acc	improved services to all people in Laingsburg			21.306667-33	238833			1 61	1 34	60	
	Function:Executive and Council:Core Function:Mayor and Council	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Inclusion and acc	improved services to all people in Laingsburg			21.306667-33	238833			(2 733)	(2 843)	(2 956)	
	Function:Executive and Council:Core Function:Mayor and Council	Operational Municipal Running Cost					Inclusion and acc	improved services to all people in Laingsburg			21.306667-33	238833			212	215	217	
	Function:Executive and Council:Core Function:Mayor and Council	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Governance	ide a professional service to its clientele guided by munic			21.445694-33	334261			2 923	3 018	3 125	
	Function:Finance and Administration:Core Function:Administrative and Corpora	Operational Municipal Running Cost					Inclusion and acc	ide a professional service to its clientele guided by munic			21.306667-33	238833			(3 784)	(3 914)	(4 071)	
	Function:Finance and Administration:Core Function:Administrative and Corpora	Operational Municipal Running Cost					Growth	ide a professional service to its clientele guided by munic			21.306667-33	238833			584	623	672	
	Function:Finance and Administration:Core Function:Administrative and Corpora	Operational Municipal Running Cost					Inclusion and acc	ide a professional service to its clientele guided by munic			21.306667-33	238833			1 568	1 683	1 598	
	Function:Finance and Administration:Core Function:Administrative and Corpora	Operational Maintenance Infrastructure Corrective Maintenance Emergency S	75				Governance	ide a professional service to its clientele guided by munic			21.306667-33	238833			3	3	3	
	Function:Finance and Administration:Core Function:Administrative and Corpora	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Inclusion and acc	ide a professional service to its clientele guided by munic			20.8542374693	1.9003E+14			1 468	1 531	1 592	
	Function:Finance and Administration:Core Function:Property Services	Bona Fide Farmers Rebate or Exemption					Governance	Term Financial Plan			21.306667-33	238833			330	330	330	
	Function:Finance and Administration:Core Function:Property Services	Default Transactions					Governance	Term Financial Plan			21.306667-33	238833			(8 516)	(8 546)	(7 383)	
	Function:Finance and Administration:Core Function:Property Services	Default Transactions					Governance	Term Financial Plan			21.306667-33	238833			15	15	15	
	Function:Finance and Administration:Core Function:Property Services	Default Transactions					Governance	Term Financial Plan			21.306667-33	238833			0	0	0	
	Function:Finance and Administration:Core Function:Property Services	Default Transactions					Governance	Term Financial Plan			21.306667-33	238833			0	0	0	
	Function:Finance and Administration:Core Function:Property Services	Operational Municipal Running Cost					Growth	improved of municipal assets and natural resources			21.306667-33	238833			(2 155)	(2 327)	(2 516)	
	Function:Finance and Administration:Core Function:Property Services	Operational Municipal Running Cost					Growth	improved of municipal assets and natural resources			20.8542374693	1.9003E+14			1 000	1 089	1 154	
	Function:Finance and Administration:Core Function:Property Services	Operational Municipal Running Cost					Growth	improved of municipal assets and natural resources			21.306667-33	238833			(33)	(36)	(39)	
	Function:Finance and Administration:Core Function:Property Services	Operational Municipal Running Cost					Inclusion and acc	improved of municipal assets and natural resources			21.306667-33	238833			255	278	293	
	Function:Finance and Administration:Core Function:Property Services	R.E.R. - SC - Water - Sale - Conventional					Governance	Term Financial Plan			21.306667-33	238833			30	14	11	
	Function:Finance and Administration:Core Function:Property Services	Operational Maintenance Non-Infrastructure Corrective Maintenance Emerg	9				Inclusion and acc	improved of municipal assets and natural resources			21.306667-33	238833			122	128	134	
	Function:Finance and Administration:Core Function:Property Services	C.S. C - Maintenance of Equipment	1				Governance	Term Financial Plan			21.306667-33	238833			30	2	30	
	Function:Finance and Administration:Core Function:Property Services	Municipal Health Service	22				Governance	Term Financial Plan			21.306667-33	238833			0	0	0	
	Function:Finance and Administration:Core Function:Property Services	C.S. C - Electrical	35				Governance	Term Financial Plan			21.306667-33	238833			30	27	30	
	Function:Finance and Administration:Core Function:Property Services	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Inclusion and acc	improved services to all people in Laingsburg			20.8542374693	1.9003E+14			8 287	8 650	8 945	
	Function:Finance and Administration:Core Function:Property Services	C.S. C - Maintenance of Equipment	218				Governance	Term Financial Plan			21.306667-33	238833			30	5	30	
	Function:Finance and Administration:Core Function:Property Services	Default Transactions	969				Governance	Term Financial Plan			21.306667-33	238833			0	0	0	
	Function:Finance and Administration:Core Function:Property Services	Default Transactions	969				Governance	Term Financial Plan			21.306667-33	238833			0	0	0	
	Function:Finance and Administration:Core Function:Property Services	Municipal Running Cost	969				Governance	Term Financial Plan			21.306667-33	238833			0	0	0	
	Function:Finance and Administration:Core Function:Property Services	Operational Typical Work Streams:Financial Management:Grant/Financ	23 816				Growth	Term Financial Plan			20.8542374693	1.9003E+14			500	500	500	
	Function:Finance and Administration:Core Function:Property Services	Operational Typical Work Streams:Financial Management:Grant/Financ	23 819				Growth	Long Term Financial Plan			20.8542374693	1.9003E+14			50	50	50	
	Function:Finance and Administration:Core Function:Property Services	Operational Typical Work Streams:Financial Management:Grant/Financ	23 820				Growth	Term Financial Plan			20.8542374693	1.9003E+14			50	50	50	
	Function:Finance and Administration:Core Function:Property Services	Operational Typical Work Streams:Financial Management:Grant/Financ	51 378				Growth	Term Financial Plan			20.8542374693	1.9003E+14			195	195	195	
	Function:Finance and Administration:Core Function:Property Services	Operational Typical Work Streams:Financial Management:Grant/Financ	51 400				Growth	Term Financial Plan			20.8542374693	1.9003E+14			834	917	1 003	
	Function:Housing:Non-core Function:Housing	Default Transactions					Inclusion and acc	and sustainable environment for communities			20.8542374693	1.9003E+14			7	7	7	
	Function:Housing:Non-core Function:Housing	Default Transactions					Spatial integrat	and sustainable environment for communities			20.8542374693	1.9003E+14			6	6	6	
	Function:Other:Core Function:Air Transport	Default Transactions					Growth	at economic development			20.8542374693	1.9003E+14			9	9	10	
	Function:Other:Core Function:Air Transport	Default Transactions					Growth	at economic development			20.8542374693	1.9003E+14			225	234	243	
	Function:Other:Core Function:Air Transport	Operational Municipal Running Cost					Growth	at economic development			20.8542374693	1.9003E+14			15	16	17	
	Function:Other:Core Function:Air Transport	Operational Municipal Running Cost					Inclusion and acc	improved services to all residents and businesses			20.8542374693	1.9003E+14			1 566	628	636	
	Function:Other:Core Function:Air Transport	Operational Maintenance Non-Infrastructure Corrective Maintenance Emerg	29				Inclusion and acc	improved services to all residents and businesses			20.8542374693	1.9003E+14			5	5	6	
	Function:Other:Core Function:Air Transport	Operational Maintenance Non-Infrastructure Corrective Maintenance Emerg					Inclusion and acc	improved services to all residents and businesses			20.8542374693	1.9003E+14			2	2	2	
	Function:Other:Core Function:Air Transport	Operational Municipal Running Cost					Inclusion and acc	improved services to all residents and businesses			20.8542374693	1.9003E+14			304	333	353	
	Function:Other:Core Function:Tourism	Operational Municipal Running Cost	0				Growth	Promote local economic development			20.8542374693	1.9003E+14	0		65900	94200	97100	
	Function:Other:Core Function:Tourism	Operational Maintenance Non-Infrastructure Corrective Maintenance Emerg	3				Growth	Promote local economic development			20.8542374693	1.9003E+14	0		3000	3200	3300	
	Function:Other:Core Function:Tourism	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Growth	Promote local economic development			20.8542374693	1.9003E+14	0		230550	342078	251761	
	Function:Planning and Development:Core Function:Corporate Wide Strategic Planning	Default Transactions					Governance	Developing a safe, clean, healthy and sustainable environment to			20.8542374693	1.9003E+14	0		500700	529800	546900	
	Function:Planning and Development:Core Function:Corporate Wide Strategic Planning	Operational Typical Work Streams:Human Resources:Human Resource Man	151				Inclusion and acc	Developing a safe, clean, healthy and sustainable environment to			20.8542374693	1.9003E+14	0		839	881	820	
	Function:Public Safety:Core Function:Fire Fighting and Protection	Default Transactions					Inclusion and acc	Developing a safe, clean, healthy and sustainable environment to			20.8542374693	1.9003E+14	0		21000	21000	21000	
	Function:Public Safety:Core Function:Fire Fighting and Protection	Operational Typical Work Streams:Public Protection and Safety	36				Inclusion and acc	Developing a safe, clean, healthy and sustainable environment to			20.8542374693	1.9003E+14	0		87000	84000	87000	
	Function:Public Safety:Core Function:Fire Fighting and Protection	Default Transactions					Inclusion and acc	improved services to all residents and businesses			20.8542374693	1.9003E+14	0		2744000	2648000	2657000	
	Function:Public Safety:Core Function:Police Forces:Traffic and Street Parking Control	Operational Municipal Running Cost					Inclusion and acc	improved services to all residents and businesses			20.8542374693	1.9003E+14	0		2373080	2873634	3018302	
	Function:Public Safety:Core Function:Police Forces:Traffic and Street Parking Control	Operational Maintenance Non-Infrastructure Corrective Maintenance Emerg	42			</												

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity											
Appliance Maintenance											
Availability Charges		94	103	77	129	-	-	0	-	-	-
Connection/Reconnection		206	211	188	187	375	375	192	330	361	396
Electricity Distribution Revenue for Services											
Electricity Sales		14 464	19 689	22 832	26 659	26 320	26 320	17 727	30 039	32 893	36 018
Total Service charges - Electricity		14 764	20 003	23 097	26 974	26 695	26 695	17 919	30 369	33 254	36 413
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>Less Cost of Free Basis Services (50 kwh per</i>		-	(1 871)	(964)	(1 861)	(1 365)	(1 365)		(2 000)	(2 190)	(2 398)
Net Service charges - Electricity		14 764	18 131	22 133	25 112	25 330	25 330	17 919	28 369	31 064	34 015
Service charges - Water											
Agricultural and Rural Water Service											
Availability Charges		65	69	51	-	-	-	-	-	-	-
Connection/Disconnection		10	27	2	11	11	11	-	5	5	6
Industrial Water											
Meter Reading Fees											
Sale		2 807	5 357	5 330	5 920	5 968	5 968	4 119	6 198	6 570	6 964
Urban Higher Level Service											
Total Service charges - Water		2 882	5 453	5 382	5 931	5 979	5 979	4 119	6 203	6 575	6 970
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	(1 517)	(938)	(1 283)	(1 283)	(1 283)		(1 320)	(1 399)	(1 483)
Net Service charges - Water		2 882	3 936	4 444	4 648	4 696	4 696	4 119	4 883	5 176	5 487
Service charges - Waste Water Management											
Agricultural and Rural											
Availability Charges		116	116	84	-	-	-	-	-	-	-
Pump/Removal of Waste Water		42	360	531	562	583	583	323	534	566	600
Sanitation Charges		2 067	3 586	3 896	4 184	4 211	4 211	2 783	4 390	4 653	4 933
Treatment of Effluent											
Total Service charges - Waste Water Management		2 225	4 062	4 512	4 746	4 793	4 793	3 106	4 924	5 219	5 532
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	(1 219)	(835)	(875)	(1 080)	(1 080)		(1 080)	(1 145)	(1 213)
Net Service charges - Waste Water Management		2 225	2 844	3 677	3 871	3 713	3 713	3 106	3 844	4 074	4 319
Service charges - Waste Management											
Disposal Facilities		8	128	269	318	170	170	186	285	302	320
Refuse Bags		-	-	-	0	0	0	-	-	-	-
Refuse Removal		2 521	3 726	4 254	4 537	4 537	4 537	3 007	4 600	4 876	5 169
Total refuse removal revenue		2 528	3 854	4 522	4 855	4 707	4 707	3 192	4 885	5 178	5 489
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	(1 087)	(743)	(784)	(950)	(950)		(990)	(1 049)	(1 112)
Net Service charges - Waste Management		2 528	2 767	3 779	4 071	3 757	3 757	3 192	3 895	4 129	4 376
Sales of Goods and Rendering of Services											
Building Plan Approval		12	87	98	150	85	85	125	125	128	130
Cemetery and Burial		20	18	21	14	27	27	16	26	28	30
Cleaning and Removal		1	11	12	24	24	24	5	13	13	14
Clearance Certificates		18	28	24	33	15	15	9	15	16	17
Encroachment Fees		0	0	10	45	12	12	0	5	5	6
Management Fees		-	-	-	1 738	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges		4	7	12	5	14	14	9	15	16	17
Removal of Restrictions		22	63	66	66	10	10	19	30	32	34
Sale of Goods		19	42	43	71	87	87	50	77	81	86
Stone and Gravel		22	37	55	65	65	65	29	50	53	56
Valuation Services		2	1	1	2	2	2	1	2	2	2
Total Sales of Goods and Rendering of Services		120	295	341	2 213	341	341	263	358	374	392
Western Cape		185	197	215	267	240	240	160	205	209	213
Total Provincial		185	197	215	267	240	240	160	205	209	213
Total Agency Services		185	197	215	267	240	240	160	205	209	213

Interest - Deemed Interest	97	184	293	-	-	-	-	-	-	-
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	216	48	104	101	141	141	89	134	139	145
Housing Selling Schemes	4	6	7	9	9	9	5	7	8	8
Property Rental Debtors	57	51	73	50	108	108	65	97	101	105
Service Charges	79	125	150	151	185	185	105	158	165	171
Waste Management	72	111	172	180	215	215	127	191	198	206
Waste Water Management	62	98	157	154	200	200	119	178	185	192
Water	91	154	233	244	300	300	180	271	281	293
Total Interest earned from Receivables	581	594	896	889	1 158	1 158	691	1 036	1 077	1 120
Interest earned from Current and Non Current										
Bank Accounts	391	1 230	1 583	1 400	1 200	1 200	988	1 480	1 600	1 550
Short Term Investments and Call Accounts	24	34	35	-	21	21	21	32	32	32
Total Interest earned from Current and Non Current	415	1 265	1 617	1 400	1 221	1 221	1 010	1 512	1 632	1 582
Rent on Land										
Land	5	103	27	102	36	36	20	36	39	42
Total Rent on Land	5	103	27	102	36	36	20	36	39	42
Rental from Fixed Assets										
Investment Property	11	(7)	-	-	-	-	-	-	-	-
Total Market Related	11	(7)	-	-	-	-	-	-	-	-
Non-market Related										
Property Plant and Equipment	1 721	1 651	1 645	2 079	1 983	1 983	1 113	2 065	2 168	2 276
Total Non-market Related	1 721	1 651	1 645	2 079	1 983	1 983	1 113	2 065	2 168	2 276
Total Rental from Fixed Assets	1 732	1 644	1 645	2 079	1 983	1 983	1 113	2 065	2 168	2 276
Licences or Permits										
Road and Transport	194	256	227	297	277	277	150	266	292	307
Total Licences or Permits	194	256	227	297	277	277	150	266	292	307
Bad Debts Recovered	-	-	-	25	-	-	-	-	-	-
Commission	19	20	22	1	27	27	15	14	15	16
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue	20	20	22	27	28	28	15	15	16	16
Non-Exchange revenue										
Property Rates										
Agricultural Properties	-	2 194	2 232	2 364	3 090	3 090	3 090	3 087	3 272	3 469
Business and Commercial Properties	-	826	1 114	1 129	1 179	1 179	1 179	1 220	1 293	1 371
Industrial Properties	-	-	-	52	54	54	54	51	54	57
Mining Properties	-	-	-	-	1	1	1	-	-	-
Public Benefit Organisations	-	157	14	15	15	15	15	19	20	21
Public Service Purposes Properties	-	569	635	675	679	679	638	827	876	929
Residential Properties	-	1 266	1 638	1 736	1 740	1 740	1 741	1 800	1 908	2 022
Vacant Land	-	13	24	26	26	26	25	41	43	46
Total Property Rates	-	5 025	5 657	5 998	6 784	6 784	6 743	7 045	7 467	7 915
Less Revenue Foregone (exemptions, reductions and rebates and impermissible)	-	-	-	-	(540)	(540)	(544)	(330)	(350)	(371)
Net Property Rates	-	5 025	5 657	5 998	6 244	6 244	6 199	6 715	7 117	7 544
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits										
Fines	31 737	10 428	(24 266)	34 437	28 107	28 107	77	28 300	30 008	30 908
Forfeits	(3 101)	(3 183)	(3 192)	-	-	-	-	-	-	-
Penalties	(658)	(909)	(799)	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	27 978	6 336	(28 257)	34 437	28 107	28 107	77	28 300	30 008	30 908
Licences or Permits										
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational										
Households	4 471	1 210	-	-	-	-	-	-	-	-
National Government	-	3 748	-	-	6 600	6 600	-	6 600	6 600	6 600
Total Allocations In-kind	4 471	4 958	-	-	6 600	6 600	-	6 600	6 600	6 600
Monetary Allocations										
Departmental Agencies and Accounts	53	51	46	70	70	70	-	70	-	-
National Governments	3 428	3 655	3 355	3 636	3 636	3 636	1 930	3 740	2 465	2 569
National Revenue Fund	20 139	21 520	22 685	23 296	23 296	23 296	17 472	23 664	24 188	25 329
Provincial Government	1 734	1 881	145	1 282	5 095	5 095	1 013	11 211	2 360	18 328
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	25 353	27 107	26 231	28 284	32 147	32 147	20 415	38 635	29 013	46 226
Total Transfer and subsidies - Operational	29 825	32 065	26 231	28 284	38 747	38 747	20 415	45 235	35 613	52 826
Interest Receivables										
Property Rates	(11 835)	(12 841)	(487)	520	540	540	315	540	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	(11 835)	(12 841)	(487)	520	540	540	315	540	-	-
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges	(10 737)	(11 873)	(14 780)	129	129	129	85	136	144	153
Waste Management - Availability Charges	-	-	42	135	(135)	(135)	78	130	138	146
Waste Water Management - Availability Charges	-	-	25	82	83	83	48	76	81	86
Water - Availability Charges	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges	(10 737)	(11 873)	(14 712)	345	76	76	211	342	363	385
Gains on Disposal of Fixed and Intangible Assets										
Investment Property	(4 831)	(249)	2 180	-	230	230	230	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	(4 831)	(249)	2 180	-	230	230	230	-	-	-
Long Service Awards	-	220	-	-	-	-	-	-	-	-
Medical	-	642	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	-	862	-	-	-	-	-	-	-	-

EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	22 356	23 337	24 434	26 009	28 199	28 199	18 229	30 137	30 403	31 589
Bonuses	308	421	232	493	609	609	222	649	681	708
Allowance										
Accommodation, Travel and Incidental	36	23	-	11	11	11	-	12	13	13
Cellular and Telephone	46	3	3	5	5	5	2	5	5	5
Housing Benefits	69	79	173	245	145	145	58	214	225	234
Non-pensionable										
Travel or Motor Vehicle	1 044	1 389	1 268	1 578	1 241	1 241	764	1 343	1 410	1 467
Voluntary Work										
Total Allowance	1 194	1 494	1 445	1 838	1 401	1 401	824	1 574	1 653	1 719
Service Related Benefits										
Acting	237	48	182	49	108	108	88	113	118	123
Bonus	1 148	1 425	1 386	1 349	1 312	1 312	1 258	1 447	1 520	1 580
Leave Pay	96	144	365	310	310	310	-	290	305	317
Lifeguard/Duty Squads										
Long Service Award	-	-	-	158	60	60	36	63	66	69
Overtime	747	801	1 070	1 026	1 357	1 357	911	1 488	1 563	1 625
Scarcity										
Standby Allowance	401	519	542	592	635	635	410	697	732	761
Total Service Related Benefits	2 629	2 937	3 544	3 484	3 782	3 782	2 704	4 098	4 303	4 475
Total Salaries and Allowances	26 486	28 190	29 655	31 824	33 990	33 990	21 979	36 458	37 041	38 491
Social Contributions										
Bargaining Council	10	11	11	15	15	15	7	16	17	17
Medical	658	909	799	970	1 027	1 027	568	1 118	1 174	1 221
Pension	2 957	3 042	3 047	3 517	3 163	3 163	2 027	3 354	3 522	3 663
Unemployment Insurance	144	142	145	174	161	161	96	172	181	188
Total Social Contributions	3 768	4 103	4 001	4 676	4 367	4 367	2 699	4 661	4 894	5 089
Medical	1 104	732	129	1 166	1 116	1 116	900	1 169	1 227	1 276
Total Post-retirement Benefit	1 104	732	129	1 166	1 116	1 116	900	1 169	1 227	1 276
Sub-Total	31 359	33 025	33 785	37 665	39 473	39 473	25 578	42 287	43 161	44 857
Less: Employees costs capitalised to PPE										
Total Employee Related Cost	31 359	33 025	33 785	37 665	39 473	39 473	25 578	42 287	43 161	44 857
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	2 926	3 206	3 294	3 364	3 364	3 364	2 149	3 962	4 160	4 327
Cell phone Allowance	339	348	329	363	355	355	219	472	495	515
Motor Vehicle Allowance	53	53	53	58	58	58	36	61	64	66
Total Allowances and Service Related Benefits	3 318	3 607	3 677	3 785	3 777	3 777	2 404	4 495	4 719	4 908
Total Social Contributions	-	-	-	-	-	-	-	-	-	-
Total Remuneration of Councillors	3 318	3 607	3 677	3 785	3 777	3 777	2 404	4 495	4 719	4 908
Bulk Purchases - Electricity										
ESKOM	10 737	11 873	14 819	16 700	16 850	16 850	11 548	18 400	20 100	21 949
Total Bulk Purchases - Electricity	10 737	11 873	14 819	16 700	16 850	16 850	11 548	18 400	20 100	21 949
Inventory Consumed										
Consumables	1 905	1 502	89	200	197	197	82	190	202	208
Materials and Supplies	637	698	559	1 135	2 334	2 334	1 316	1 476	700	728
Sub-total	2 542	2 200	648	1 335	2 531	2 531	1 398	1 665	903	936
Less: Capitalisation of inventory consumed										
Total Inventory Consumed	2 542	2 200	648	1 335	2 531	2 531	1 398	1 665	903	936
Debt Impairment										
Trade and Other Receivables from Exchange										
Electricity	-	23	-	817	1 483	1 483	-	2 006	2 197	2 406
Waste Management	-	391	-	375	544	544	-	552	585	620
Waste Water Management	-	254	-	331	(38)	(38)	-	610	647	686
Water	-	436	-	328	735	735	-	1 158	1 227	1 301
Non Specific Accounts	(708)	448	-	117	188	188	-	195	205	215
Total Trade and Other Receivables from Exchange	(708)	1 552	-	1 969	2 913	2 913	-	4 522	4 861	5 228
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General	-	(168)	-	888	1 353	1 353	-	-	-	-
Total Property Rates	-	(168)	-	888	1 353	1 353	-	1 375	1 458	1 545
Non Specific Accounts	-	31 541	-	26 795	19 982	19 982	-	20 140	21 360	22 038
Total Other Receivables from Non-exchange Revenue	-	31 373	-	27 683	21 335	21 335	-	21 515	22 818	23 583
Total Debt Impairment	(708)	32 925	-	29 652	24 247	24 247	-	26 037	27 679	28 811
Depreciation, Amortisation and Impairment										
Intangible Assets	86	108	-	108	95	95	62	95	95	95
Total Amortisation	86	108	-	108	95	95	62	95	95	95
Depreciation										
Community Assets	641	640	-	640	970	970	491	1 259	1 259	1 259
Computer Equipment	157	223	-	223	115	115	130	115	115	115
Electrical Infrastructure	662	669	-	670	670	670	437	670	670	670
Furniture and Office Equipment	85	99	-	99	717	717	196	717	717	717
Investment Property	-	66	-	66	310	310	88	310	310	310
Machinery and Equipment	106	200	-	200	330	330	159	330	330	330
Other Assets	182	116	-	116	330	330	120	330	330	330
Roads Infrastructure	1 437	1 465	-	1 465	1 620	1 620	910	1 620	1 620	1 820
Sanitation Infrastructure	1 977	2 132	-	2 132	2 750	2 750	1 458	3 132	3 432	3 432
Solid Waste Infrastructure	2 226	2 825	953	2 825	1 100	1 100	1 648	1 100	1 100	1 100
Storm water Infrastructure	2 029	1 851	-	1 750	1 890	1 890	1 014	1 890	1 890	2 048
Transport Assets	353	574	-	574	370	370	342	370	370	370
Water Supply Infrastructure	2 317	2 402	-	2 402	2 565	2 565	1 520	2 565	2 565	2 565
Zoo, Marine and Non-biological Animals										
Total Depreciation	12 171	13 264	953	13 163	13 737	13 737	8 515	14 408	14 708	15 066

Capital Impairment Losses and Reversals										
Computer Equipment	-	(9)	-	-	-	-	-	-	-	-
Machinery and Equipment	-	(1)	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment	-	(11)	-	-	-	-	-	-	-	-
Interest, Dividends and Rent on Land										
Interest Paid	2 767	2 518	3 442	2 575	3 670	3 670	1 054	3 910	3 550	3 262
Total Interest, Dividends and Rent on Land	2 767	2 518	3 442	2 575	3 670	3 670	1 054	3 910	3 550	3 262
Contracted Services										
Consultants and Professional Services	2 471	3 169	8 030	6 640	6 976	6 976	3 928	13 901	6 363	22 600
Contractors	920	956	1 251	1 463	2 275	2 275	640	1 116	1 172	1 219
Outsourced Services	1 687	1 080	862	1 179	993	993	300	1 018	1 063	1 101
Total Contracted Services	5 077	5 205	10 143	9 282	10 244	10 244	4 868	16 034	8 598	24 920
Transfers and Subsidies										
Monetary Allocations	12	-	98	10	-	-	24	33	34	35
Total Operational	12	-	98	10	-	-	24	33	34	35
Total Transfers and Subsidies	12	-	98	10	-	-	24	33	34	35
Irrecoverable Debts Written Off										
Electricity	-	-	138	-	226	226	126	-	-	-
Waste Management	-	-	145	-	302	302	173	-	-	-
Waste Water Management	-	-	157	-	322	322	185	-	-	-
Water	-	-	179	-	385	385	221	-	-	-
Total Exchange	-	-	618	-	1 235	1 235	706	-	-	-
Non-exchange										
Total Non-exchange	-	-	0	-	0	0	-	0	0	0
Total Irrecoverable Debts Written Off	-	-	619	-	1 235	1 235	706	0	0	0
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards										
Advertising, Publicity and Marketing	96	143	159	182	142	142	43	230	242	251
Assets less than the Capitalisation Threshold	6	16	3	268	268	268	7	68	71	74
Atmospheric Emission Licence										
Bank Charges, Facility and Card Fees	382	404	415	616	500	500	227	600	630	655
Bursaries (Employees)	-	-	-	-	-	-	-	110	110	110
Commission	245	146	104	158	168	168	86	183	192	200
Communication	252	259	230	205	254	254	130	247	259	269
Deeds	12	15	10	22	22	22	6	22	23	24
Drivers Licences and Permits	53	60	46	75	75	75	28	75	79	82
Entrance Fees	-	4	-	-	-	-	-	-	-	-
External Audit Fees	6 610	7 253	4 905	1 550	8 300	8 300	8 392	8 300	8 300	8 300
External Computer Service	1 916	2 399	1 690	725	1 755	1 755	378	1 585	1 664	1 731
Indigent Relief	-	-	199	298	235	235	149	-	-	-
Insurance Underwriting	280	337	-	369	702	702	320	257	270	281
Capitalisation of Wet Fuel Costs (Credit Acco										
Levies Paid - Water Resource Management C	111	112	112	117	117	117	3	250	263	273
Licences	134	101	100	74	100	100	77	121	127	132
Management Fee										
Municipal Services	1 215	1 356	1 576	1 874	1 725	1 725	976	975	1 024	1 065
Printing, Publications and Books	246	268	149	226	234	234	77	255	268	278
Professional Bodies, Membership and Subsc	500	4	500	-	500	500	500	500	525	546
Registration Fees	15	12	-	490	327	327	32	300	315	328
Skills Development Fund Levy	244	257	246	272	272	272	172	286	300	312
Toll Gate Fees	-	1	1	4	4	4	-	2	2	2
Travel and Subsistence	747	812	922	889	1 682	1 682	795	1 754	1 836	1 905
Uniform and Protective Clothing	231	63	104	184	360	360	113	412	396	411
Ward Committees	262	233	228	239	239	239	154	300	315	328
Wet Fuel	24	12	1 133	698	1 188	1 188	721	1 650	1 732	1 801
Workmens Compensation Fund	215	238	-	170	170	170	-	-	-	-
Total Operational Cost	13 795	14 509	12 832	9 705	19 339	19 339	13 388	18 480	18 941	19 357
Operating Leases										
Furniture and Office Equipment	602	588	541	770	773	773	241	753	791	822
Libraries	17	22	23	25	25	25	16	30	32	33
Other Assets	-	136	136	180	180	180	94	180	189	197
Total Operational Leases	619	745	700	975	978	978	350	963	1 011	1 052
Discontinued Operations										
Statutory Payments other than Income Taxes										
Total Operational Cost and Other Cost	14 415	15 254	13 531	10 680	20 316	20 316	13 738	19 443	19 952	20 408
Transfers and subsidies - capital (monetary all										
National Government	23 887	39 614	22 614	36 564	36 564	36 564	6 068	20 935	26 930	24 557
Provincial Governments	-	1 896	5 409	12 624	11 316	11 316	740	1 000	-	-
Public Corporations										
Total Transfers and subsidies - capital (monetary all	23 887	41 510	28 023	49 188	47 880	47 880	6 809	21 935	26 930	24 557

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 (10)	Vote 2 - MUNICIPAL MANAGER (11: IE)	Vote 3 - CORPORATE SERVICES (12: IE)	Vote 4 - BUDGET AND TREASURY (13: IE)	Vote 5 - PLANNING AND DEVELOPEME (14: IE)	Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)	Vote 7 - SPORTS AND RECREATION (16: IE)	Vote 8 - HOUSING (17: IE)	Vote 9 - PUBLIC SAFETY (18: IE)	Vote 10 - ROAD TRANSPORT (19: IE)	Vote 11 - WASTE MANAGEMENT (20: IE)	Vote 12 - WASTE WATER MANAGEMEN (21: IE)	Vote 13 - WATER (22: IE)	Vote 14 - ELECTRICITY (23: IE)	Vote 15 - (38: IE)	Total
R thousand																	
Revenue																	
Exchange Revenue																	
Service charges - Electricity															28 369		28 369
Service charges - Water														4 883			4 883
Service charges - Waste Water Management				49									3 795				3 844
Service charges - Waste Management											3 896						3 896
Sale of Goods and Rendering of Services				177	92		26				50	13					358
Agency services					205												205
Interest																	
Interest earned from Receivables				1 036													1 036
Interest earned from Current and Non Current Assets				1 512													1 512
Dividends																	
Rent on Land				36													36
Rental from Fixed Assets				2 054					12								2 066
Licence and permits										266							266
Special rating levies																	
Construction Contract Revenue																	
Development Charges																	
Operational Revenue				1	14												15
Non-Exchange Revenue																	
Property rates					6 715												6 715
Surcharges and Taxes																	
Fines, penalties and forfeits							2			28 293	6						28 300
Licences or permits																	
Transfer and subsidies - Operational				5 957	29 944		1 857			650	1 437	990	1 080	1 320	2 000		45 235
Interest					540												540
Fuel Levy																	
Operational Revenue													130	76	136		342
Gains on disposal of Fixed and Intangible Assets																	
Other Gains																	
Discontinued Operations																	
Total Revenue (excluding capital transfers and contributions)				10 821	37 510		1 885		12	29 268	1 493	4 898	5 005	6 279	30 505		127 614
Expenditure																	
Employee related costs		1 601	3 599	3 318	8 926	901	1 602	612		4 249	11 933	1 181	1 602	2 046	714		42 287
Remuneration of councillors		4 495															4 495
Bulk purchases - electricity															(136)		(136)
Inventory consumed		6	0	108	13		15	215		624	240	100	55	220	70		1 665
Debt impairment				195						20 140		552	610	1 158	2 006		24 662
Depreciation, amortisation and impairment		115	750	902	130		105	1 154		3 880	1 100	3 132	2 565	670			14 503
Interest, Dividends and Rent on Land					1 800							2 110					3 910
Contracted services		38		6 661	7 636		25	11	25	451	126	62	182	475	344		16 934
Transfers and subsidies		30			3												33
Irrecoverable debts written off										0							0
Operational costs		591	214	4 388	9 503		112	66	21	759	1 325	551	445	1 204	265		19 443
Disposal of Fixed and Intangible Assets																	
Other Losses																	
Total Expenditure		6 875	4 563	15 571	28 012	901	1 860	2 058	46	26 222	17 503	5 657	6 627	7 667	3 933		126 895
Surplus/(Deficit)		(6 875)	(4 563)	(4 750)	9 497	(901)	25	(2 058)	(30)	2 986	(16 011)	(759)	(1 022)	(1 388)	26 572		719
Transfers and subsidies - capital (monetary allocations)					18 701							2 235		1 000			21 935
Transfers and subsidies - capital (in-kind)																	
Surplus/(Deficit) after capital transfers & contributions		(6 875)	(4 563)	(4 750)	28 198	(901)	25	(2 058)	(30)	2 986	(16 011)	1 475	(1 022)	(388)	26 572		22 554

Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue &			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		-	-	-	511	545	545	545	545	545	545
Cash at Bank		-	-	-	13 594	22 547	22 547	21 496	22 212	20 515	19 580
Cash on Hand		-	-	-	4	4	4	6	4	4	4
Total Cash and Cash Equivalents		-	-	-	14 108	23 096	23 096	22 048	22 762	21 065	20 129
Trade and other receivables from exchange transactions											
Electricity		-	-	-	3 633	4 537	4 537	3 119	4 997	7 524	10 290
Waste Management		-	-	-	2 121	2 640	2 640	2 412	2 780	3 453	4 166
Waste Water Management		-	-	-	1 596	2 219	2 219	2 018	2 418	3 162	3 951
Water		-	-	-	2 778	4 065	4 065	3 586	4 251	5 662	7 159
Other trade receivables from exchange transactions		-	-	-	1 904	2 428	2 428	2 296	2 319	2 555	2 802
VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	8 492	8 357	8 216
Gross: Trade and other receivables from exchange transactions		-	-	-	12 032	15 889	15 889	13 431	25 258	30 713	36 585
Less: Impairment for debt											
Impairment for Electricity		-	-	-	(1 402)	(2 562)	(2 302)	(597)	(2 904)	(5 431)	(8 197)
Impairment for Waste Management		-	-	-	(1 694)	(1 888)	(1 542)	(1 262)	(2 435)	(3 108)	(3 822)
Impairment for Waste Water Management		-	-	-	(1 534)	(2 399)	(2 028)	(1 725)	(2 427)	(3 171)	(3 960)
Impairment for Water		-	-	-	(2 061)	(3 653)	(3 210)	(2 365)	(3 696)	(5 108)	(6 604)
Impairment for other trade receivables from exchange transactions		-	-	-	(1 331)	(2 196)	(2 196)	(1 980)	(1 358)	(1 594)	(1 841)
Total Less: Impairment for debt									(12 821)	(18 412)	(24 424)
Total net Trade and other receivables from Exchange Transactions		-	-	-	12 032	15 889	15 889	13 431	12 437	12 301	12 161
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		-	-	-	3 073	3 953	3 953	4 006	3 952	4 868	5 839
Business and Commercial Properties		-	-	-	332	424	424	627	427	518	613
Industrial Properties		-	-	-	1	9	9	30	9	13	17
Public Benefit Organisations		-	-	-	551	546	546	3	7	11	15
Public Service Infrastructure Properties		-	-	-	0	40	40	40	40	40	40
Public Service Purposes Properties		-	-	-	237	259	259	299	259	259	259
Residential Properties		-	-	-	919	1 173	1 173	1 361	1 190	1 622	2 081
Vacant Land		-	-	-	312	342	342	356	346	357	368
Gross: Property rates		-	-	-	5 424	6 746	6 746	6 723	6 229	7 687	9 232
Less: Impairment of Property rates		-	-	-	(4 726)	(5 729)	(5 729)	(4 376)	(5 730)	(7 188)	(8 733)
Net Property rates		-	-	-	698	1 017	1 017	2 346	499	499	499
Other receivables from non-exchange transactions		-	-	-	130 115	144 457	144 457	118 043	144 430	165 790	187 828
Less: Impairment for other receivables from non-exchange transactions		-	-	-	(127 317)	(139 468)	(139 468)	(119 486)	(139 625)	(160 985)	(183 023)
Net other receivables from non-exchange transactions		-	-	-	2 798	4 989	4 989	(1 443)	4 804	4 804	4 804
Total net Receivables from non-exchange transactions		-	-	-	3 496	6 006	6 006	904	5 303	5 303	5 303
Current Portion of Non-current Receivables											
Inventory											
Consumables		-	-	-	9	49	49	123	49	49	49
Finished Goods		-	-	-	46	38	38	38	38	38	38
Materials and Supplies		-	-	-	27	27	27	50	27	27	27
Water		-	-	-	61	21	21	21	21	21	21
Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory		-	-	-	143	135	135	232	135	135	135
VAT Receivable											
Input Tax Capital		-	-	-	-	-	-	-	(744)	(744)	(744)
Input Tax General		-	-	-	-	-	-	-	(1 747)	(1 747)	(1 747)
VAT Control (Receivable)		-	-	-	-	-	-	-	(5 540)	(5 540)	(5 540)
Total VAT Receivable		-	-	-	-	-	-	-	(8 031)	(8 031)	(8 031)
Other current assets											
Control, Clearing and Interface Accounts		-	-	-	52	607	607	(10)	607	607	607
Deposits		-	-	-	2 437	2 729	2 729	2 729	2 729	2 729	2 729
Operating Lease - Straight Lining		-	-	-	71	65	65	65	65	65	65
Total Other current assets		-	-	-	2 559	3 402	3 402	2 784	3 402	3 402	3 402
Total Current Assets		-	-	-	32 339	48 528	48 528	39 399	36 008	34 175	33 099

WC051 Laingsburg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year '21	Budget Year '22
R thousand										
Investments										
Bank Repurchase Agreements										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		-	-	-	-	-	-	-	-	-
Total Deposit Taking Institutions		-	-	-	-	-	-	-	-	-
Derivative Financial Assets										
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		-	-	-	-	-	-	-	-	-

WC051 Laingsburg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	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 (R)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality	1													
Municipality sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

WC051 Laingsburg - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-subsidary Transaction										
Local Registered Stock										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity Loans										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Total Borrowings		-	-	-	-	-	-	-	-	-

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

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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)							
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)							
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)							

WC051 Laingsburg - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		586.00	622.00	605.00	642.00	642.00	642.00	-	680.00	719.00	765.00
Electricity: Basic levy		187.00	207.00	238.00	299.00	299.00	299.00	-	335.00	366.00	399.00
Electricity: Consumption		2 316.00	2 316.00	2 570.00	2 879.00	2 879.00	2 879.00	-	3 224.00	3 517.00	3 837.00
Water: Basic levy		162.00	177.00	203.00	206.00	206.00	206.00	-	213.00	226.00	239.00
Water: Consumption		141.00	152.00	164.00	238.00	238.00	238.00	-	201.00	213.00	225.00
Sanitation		149.00	168.00	181.00	194.00	194.00	194.00	-	201.00	213.00	225.00
Refuse removal		120.00	145.00	145.00	166.00	166.00	166.00	-	171.00	182.00	193.00
Other		-	-	-	-	-	-	-	-	-	-
sub-total		3 661.00	3 787.00	4 106.00	4 624.00	4 624.00	4 624.00	8.7%	5 025.00	5 436.00	5 883.00
VAT on Services		461.00	475.00	525.00	597.00	597.00	597.00	-	652.00	707.00	768.00
Total large household bill:		4 122.00	4 262.00	4 631.00	5 221.00	5 221.00	5 221.00	8.7%	5 677.00	6 143.00	6 651.00
% increase/decrease		-	3.4%	8.7%	12.7%	-	-	(31.4%)	8.7%	8.2%	8.3%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		415.00	440.00	428.00	454.00	454.00	454.00	-	482.00	509.00	542.00
Electricity: Basic levy		187.00	207.00	238.00	299.00	299.00	299.00	-	335.00	366.00	399.00
Electricity: Consumption		1 158.00	1 158.00	1 285.00	1 439.00	1 439.00	1 439.00	-	1 612.00	1 759.00	1 919.00
Water: Basic levy		162.00	177.00	203.00	206.00	206.00	206.00	-	213.00	226.00	239.00
Water: Consumption		126.00	136.00	147.00	158.00	158.00	158.00	-	164.00	174.00	184.00
Sanitation		149.00	168.00	181.00	194.00	194.00	194.00	-	201.00	213.00	225.00
Refuse removal		120.00	145.00	145.00	166.00	166.00	166.00	-	171.00	182.00	193.00
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 317.00	2 431.00	2 627.00	2 916.00	2 916.00	2 916.00	9.0%	3 178.00	3 429.00	3 701.00
VAT on Services		285.00	299.00	330.00	369.00	369.00	369.00	-	404.00	438.00	474.00
Total small household bill:		2 602.00	2 730.00	2 957.00	3 285.00	3 285.00	3 285.00	9.0%	3 582.00	3 867.00	4 175.00
% increase/decrease		-	4.9%	8.3%	11.1%	-	-	(18.5%)	9.0%	8.0%	8.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		244.00	259.00	252.00	267.00	267.00	267.00	-	283.00	299.00	318.00
Electricity: Basic levy		193.00	238.00	257.00	299.00	299.00	299.00	-	335.00	366.00	399.00
Electricity: Consumption		281.00	300.00	297.00	332.00	332.00	332.00	-	372.00	406.00	443.00
Water: Basic levy		149.00	177.00	203.00	206.00	206.00	206.00	-	213.00	226.00	239.00
Water: Consumption		19.00	20.00	22.00	26.00	26.00	26.00	-	27.00	28.00	30.00
Sanitation		149.00	168.00	181.00	194.00	194.00	194.00	-	201.00	213.00	225.00
Refuse removal		120.00	145.00	145.00	166.00	166.00	166.00	-	171.00	182.00	193.00
Other		(704.00)	(828.00)	(886.00)	(976.00)	(976.00)	(976.00)	-	(1 044.00)	(1 121.00)	(1 204.00)
sub-total		451.00	479.00	471.00	514.00	514.00	514.00	8.6%	558.00	599.00	643.00
VAT on Services		31.00	33.00	33.00	37.00	37.00	37.00	-	41.00	45.00	49.00
Total small household bill:		482.00	512.00	504.00	551.00	551.00	551.00	8.7%	599.00	644.00	692.00
% increase/decrease		-	6.2%	(1.6%)	9.3%	-	-	(6.6%)	8.7%	7.5%	7.5%

WC051 Laingsburg - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1	2001/07/17	2001/07/17	2001/07/17	2001/07/23	2001/07/23	2001/07/23	2001/07/23	2001/07/23	2001/07/23
Date of valuation:		2001/07/16	2001/07/16	2001/07/16	2001/07/24	37	37	2001/07/24	2001/07/24	2001/07/24
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)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
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)		72	84	12	12	12	36	48	60	
No. of properties	5	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	1	1	1	1	1	1	
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	
Municipality owned property value (Rm)		40	40	40	41	41	41	41	41	
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	
Valuation reductions-public works (Rm)		2	2	2	11	11	11	11	11	
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	
Total valuation reductions:		22	22	22	30	30	30	30	30	
Total value used for rating (Rm)	5	1 209	1 209	1 209	1 334	1 334	1 334	1 334	1 334	
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	
Ratings:										
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	
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	
Rates policy accompanying budget? (Y/N)		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	6 676	7 502	
Rate revenue expected to collect (R'000)	6	3 110	3 513	3 846	4 970	4 970	4 970	5 643	6 643	
Expected cash collection rate (%)	7	88.0%	91.0%	90.0%	88.0%	88.0%	88.0%	85.0%	89.0%	
Special rating areas (R'000)		-	-	-	-	-	-	-	-	
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	
Rebates, exemptions - bona fide farm. (R'000)		5 763	5 602	7 039	333	333	333	303	309	
Rebates, exemptions - other (R'000)		391	391	391	668	668	668	668	668	
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	
Total rebates, exemptions, reductions, discounts (R'000)		6 154	5 993	7 430	1 001	1 001	1 001	970	973	

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 2025/26												
Valuation:												
No. of properties		76	5	1	1 174	567	5	7	205	57	-	-
No. of sectional title property v values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		2	-	1	6	10	-	-	11	-	-	-
Supplementary valuation (Rm)		1 550 000	-	100 000	2 990 000	16 910 000	-	-	11 000	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%		-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		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)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	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)		-	-	-	-	-	-	-	0	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	18	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	83	4	0	171	1 036	6	31	-	3	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	83	4	0	171	1 036	6	31	0	3	-	-
Rating:												
Average rate	3	0.010000	0.010000	0.010000	0.010000	-	-	0.020000	-	0.010000	-	-
Rate revenue budget (R '000)		1 120	51	-	1 726	2 577	18	695	-	38	-	-
Rate revenue expected to collect (R'000)		1 053	-	-	1 553	2 191	17	695	-	30	-	-
Expected cash collection rate (%)	4	94.0%	96.0%	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)		-	-	-	-	333	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discoun (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (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 2026/27												
Valuation:												
No. of properties		76	5	1	1 174	567	5	7	205	57	-	-
No. of sectional title property v values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%		-	-	-	-	-	-	-	-	-	-	-
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)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	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)		-	-	-	-	-	-	-	0	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	18	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	83	4	0	171	1 036	6	31	-	3	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	83	4	0	171	1 036	6	31	0	3	-	-
Rating:												
Average rate	3	0.010000	0.010000	0.010000	0.010000	-	-	0.020000	-	0.010000	-	-
Rate revenue budget (R '000)		1 216	51	-	1 830	2 784	19	736	-	41	-	-
Rate revenue expected to collect (R'000)		1 168	50	-	1 555	2 088	18	736	-	29	-	-
Expected cash collection rate (%)	4	96.0%	98.0%	0.0%	85.0%	75.0%	95.0%	100.0%	0.0%	70.0%	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)		-	-	-	-	303	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discoun (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-

Municipal Manager's Quality Certificate

I, J Booyesen, the Municipal Manager of Laingsburg Municipality, hereby certify that the 2026/2027 Draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act (Act no. 56 of 2003), and regulations promulgated under the Act, and that the budget and supporting documents are consistent with the Integrated Development plan of the Municipality.



J BOOYSEN
MUNICIPAL MANAGER

27 MARCH 2026