



# **LAINGSBURG MUNICIPALITY**

## **Mid-Year Adjustments Budget Report 2025/26**

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

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## Glossary

**Adjustments Budget** – Prescribed in section 28 of the MFMA. The formal and legal means by which a municipality may revise its annual budget during the year.

**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 is a vote, which has been established at the functional level in Laingsburg Municipality.

# **PART 1 – ADJUSTMENTS BUDGET**

## **SECTION 1 – MAYOR’S REPORT**

### **1.1 Summary of the reasons for the need of an adjustments budget**

The 2025/2026 MTREF was approved by Council on 13 June 2024 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

The reason for the tabling of this mid-year adjustments budget is fully disclosed in the executive summary of the budget documentation. This adjustments budget is tabled to Council to consider adjustments to the budget in line with:

- MFMA Section 28(2)(b): Appropriate adjustments/amendments from Provincial Grant allocations.
- MFMA Section 28(2)(a)(d) and (f): Adjust revenue and expenditure estimates in line with current collection of revenue, utilization of projected savings in one vote towards spending under another vote and to correct errors in the annual budget.

### **2.1 Recommendation for the approval of the adjustments budget**

I, the mayor of Laingsburg Municipality, hereby recommend that Council approves the 1st Adjustments budget as per the recommended council resolutions in Section 2 of this budget report.

### **3.1 Recommendation for the approval of changes to the SDBIP**

We further recommend that Council approves the revision to the service delivery targets and performance indicators in the service delivery and implementation plan where applicable.

### **4.1 Any other relevant information considered by the mayor**

Please refer to the various Adjustment Budget tables in Section 4 for detail on Capital and Operational budget adjustments.

## **SECTION 2 – BUDGET RELATED RESOLUTIONS**

Resolutions dealing with at least the following matters must be prepared and presented as part of the adjustments budget documentation-

- a) Approval of the adjustments budget;
- b) Approval of any adjustments permitted in terms of section 28(2) of the act;
- c) approval of the transfer of funds to a separate bank account for purposes contemplated in section 12 of the act;
- d) Approval of revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan, if any, to correspond with the approval of the adjustments budget, and
- e) Approval of any adjustments budget-related policies necessitated by the adjustments budget.

### **2.1 Approval of the Mid-Year Adjustments Budget and SDBIP**

The resolution to be tabled to Council for approval of the mid-year adjustments budget is:

#### **RECOMMENDATION:**

- That the Mid-Year Adjustments Budget of Laingsburg Municipality for the 2025/2026 financial year, in accordance with Section 28(2) of the MFMA and as outlined in the MBRR budget schedules within this report, be approved.
- That the amendments to the Service Delivery and Budget Implementation Plan (SDBIP) of Laingsburg Municipality, aligned with the adjustments budget, be approved.
- That any amendments to budget-related policies, if required by the adjustments budget, be approved.
- That management put control measures in place to prevent any over-expenditure on the Adjusted Operational and the Capital Budget, identify savings and prioritise the implementation of the Budget Funding Plan.

## **SECTION 3 – EXECUTIVE SUMMARY**

### **INTRODUCTION**

This Mid-Year Adjustments Budget is in line with the MFMA and Municipal Budget and Reporting Regulations. The main reasons for this Mid-Year Adjustments Budget are amongst other, to support the revision to the capital budget, service delivery performance capacity and to bring the budget in line with the mid-year performance assessment. The Mid-Year Adjustments Budget may also necessitate changes to the Service Delivery and Budget Implementation Plan (SDBIP), that will be amended accordingly where appropriate.

#### **3.1 Provision of basic services**

There will be no effect of the Mid-Year Adjustments Budget on the provision of basic services.

#### **3.2 Financial and service delivery implications**

The municipality needs to monitor the budget and strictly expense according to the approved budget and takes cost-containment measures into account.

#### **3.3 Impact on the SDBIP, MTREF and long-term sustainability**

The Service Delivery and Budget Implementation Plan (SDBIP) will be adjusted to reflect the new project budgets in line with this adjustments budget.

Balancing the municipality's operational budget requirements with the funds generated through operations has become increasingly challenging. Therefore, service delivery must be carried out as effectively and efficiently as possible. Cost containment policies are in place and must be consistently monitored.

#### **3.4 Emphasised adjustments**

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

## **OPERATING BUDGET**

ITEM	APPROVED BUDGET	ADJUSTMENT	ADJUSTED 2025/26
REVENUE	R116 183 981	R544 940	R116 728 921
EXPENDITURE	R127 090 134	R9 084 038	R136 174 172
<u>SURPLUS / (DEFICIT)</u>	(10 906 153)	(8 539 098)	(19 445 251)
CAPITAL CONTRIBUTIONS	R 50 840 488	(R2 960 000)	R47 880 488
<u>SURPLUS / (DEFICIT)</u>	R40 209 990	(1 1 499 098)	R28 435 237

### CAPTIAL BUDGET

	APPROVED BUDGET	ADJUSTMENT	ADJUSTED 2025/26
GOVERNANCE & ADMIN	R162 000	R90 000	R252 000
COMMUNITY & SAFETY	R9 668 226	0	R9 668 226
ECONOMIC SERVICES	-	-	-
TRADING SERVICES	R34 866 895	(R2 573 914)	R32 292 981
<u>TOTAL</u>	R44 697 121	(R2 483 914)	R42 213 207

### CONFIRMED FUNDING

FUNDING SOURCES	APPROVED BUDGET	ADJUSTMENT	ADJUSTED 2025/26
NATIONAL GOVERNMENT	R31 794 780	-	R31 794 780
PROVINCIAL GOVERNMENT	R12 414 341	(R2 573 915)	R9 840 426
OTHER GRANTS & TRANSFERS	-	-	-
EXTERNAL LOANS	-		-
OWN FUNDING	R488 000	R90 000	R578 000
<u>TOTAL</u>	R44 697 121	R2 483 914	R42 213 206

# SECTION 4 – ADJUSTMENT BUDGET TABLES

## Table B1 - Adjustments Budget Summary

### WC051 Laingsburg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	5 998	5 998	-	-	-	-	246	246	6 244	6 400	6 810
Service charges	37 702	37 702	-	-	-	-	(206)	(206)	37 497	39 737	42 165
Investment revenue	1 400	1 400	-	-	-	-	(179)	(179)	1 221	850	1 100
Transfers recognised - operational	28 284	29 909	-	-	-	-	8 838	8 838	38 747	26 635	27 822
Other own revenue	41 175	41 175	-	-	-	-	(8 155)	(8 155)	33 020	43 417	45 478
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>114 559</b>	<b>116 184</b>					<b>545</b>	<b>545</b>	<b>116 729</b>	<b>117 039</b>	<b>123 375</b>
Employee costs	37 665	37 665	-	-	-	-	1 808	1 808	39 473	38 235	39 504
Remuneration of councillors	3 785	3 785	-	-	-	-	(9)	(9)	3 777	3 975	4 154
Depreciation & asset impairment	42 923	43 265	-	-	-	-	(5 187)	(5 187)	38 079	44 575	46 322
Finance charges	2 575	2 575	-	-	-	-	1 095	1 095	3 670	2 550	2 400
Inventory consumed and bulk purchases	18 035	19 205	-	-	-	-	176	176	19 381	18 767	19 702
Transfers and subsidies	10	10	-	-	-	-	(10)	(10)	-	15	15
Other expenditure	19 961	20 585	-	-	-	-	11 210	11 210	31 795	21 591	22 452
<b>Total Expenditure</b>	<b>124 954</b>	<b>127 090</b>					<b>9 084</b>	<b>9 084</b>	<b>136 174</b>	<b>129 707</b>	<b>134 549</b>
<b>Surplus/(Deficit)</b>	<b>(10 395)</b>	<b>(10 906)</b>					<b>(8 539)</b>	<b>(8 539)</b>	<b>(19 445)</b>	<b>(12 668)</b>	<b>(11 174)</b>
Transfers and subsidies - capital (monetary allocations)	49 188	50 840	-	-	-	-	(2 960)	(2 960)	47 880	9 852	42 890
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>38 793</b>	<b>39 934</b>					<b>(11 499)</b>	<b>(11 499)</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>38 793</b>	<b>39 934</b>					<b>(11 499)</b>	<b>(11 499)</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>43 260</b>	<b>44 697</b>					<b>(2 484)</b>	<b>(2 484)</b>	<b>42 213</b>	<b>8 567</b>	<b>37 296</b>
Transfers recognised - capital	42 772	44 209	-	-	-	-	(2 574)	(2 574)	41 635	8 567	37 296
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	488	488	-	-	-	-	90	90	578	-	-
<b>Total sources of capital funds</b>	<b>43 260</b>	<b>44 697</b>					<b>(2 484)</b>	<b>(2 484)</b>	<b>42 213</b>	<b>8 567</b>	<b>37 296</b>
<b>Financial position</b>											
Total current assets	27 820	27 525	-	-	-	-	7 700	7 700	35 225	29 841	37 799
Total non current assets	354 694	356 131	-	-	-	-	4 494	4 494	360 625	349 857	373 615
Total current liabilities	20 714	20 714	-	-	-	-	6 032	6 032	26 747	20 714	20 714
Total non current liabilities	39 527	39 527	-	-	-	-	(4 113)	(4 113)	35 414	39 527	39 527
Community wealth/Equity	<b>322 272</b>	<b>323 414</b>					<b>10 276</b>	<b>10 276</b>	<b>333 690</b>	<b>319 456</b>	<b>351 172</b>
<b>Cash flows</b>											
Net cash from (used) operating	57 144	58 501	-	-	-	-	(18 431)	(18 431)	40 071	4 286	42 832
Net cash from (used) investing	(49 749)	(51 402)	-	-	-	-	3 087	3 087	(48 315)	(9 844)	(42 882)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>32 136</b>	<b>13 813</b>					<b>2 684</b>	<b>2 684</b>	<b>16 496</b>	<b>8 551</b>	<b>14 587</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	17 604	17 309	-	-	-	-	11 794	11 794	29 103	18 842	25 967
Application of cash and investments	10 845	11 242	-	-	-	-	9 189	9 189	20 430	10 083	8 675
<b>Balance - surplus (shortfall)</b>	<b>6 760</b>	<b>6 067</b>					<b>2 605</b>	<b>2 605</b>	<b>8 672</b>	<b>8 759</b>	<b>17 291</b>
<b>Asset Management</b>											
Asset register summary (WDV)	304 362	305 799	-	-	-	-	6 578	6 578	312 377	299 525	323 283
Depreciation	13 271	13 271	-	-	-	-	561	561	13 832	13 404	13 538
Renewal and Upgrading of Existing Assets	8 919	8 919	-	-	-	-	-	-	8 919	-	-
Repairs and Maintenance	2 404	2 404	-	-	-	-	283	283	2 686	4 835	5 050
<b>Free services</b>											
Cost of Free Basic Services provided	4 803	4 803	-	-	-	-	(125)	(125)	4 678	5 077	5 390
Revenue cost of free services provided	-	-	-	-	-	-	540	540	540	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

## Table B2 – Adjustments Budget Financial Performance (Standard Classification)

WC051 Laingsburg - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget	
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
<b>Revenue - Functional</b>													
<i><b>Governance and administration</b></i>		74 172	75 415	-	-	-	-	(939)	(939)	74 476	37 231	70 058	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		74 172	75 415	-	-	-	-	(939)	(939)	74 476	37 231	70 058	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i><b>Community and public safety</b></i>		36 516	37 898	-	-	-	-	(6 350)	(6 350)	31 549	38 427	40 118	
Community and social services		1 759	2 759	-	-	-	-	10	10	2 769	1 935	1 798	
Sport and recreation		3	3	-	-	-	-	(3)	(3)	-	3	3	
Public safety		34 733	35 115	-	-	-	-	(6 356)	(6 356)	28 759	36 468	38 295	
Housing		22	22	-	-	-	-	-	-	22	22	22	
Health		-	-	-	-	-	-	0	0	0	-	-	
<i><b>Economic and environmental services</b></i>		1 500	1 500	-	-	-	-	6	6	1 506	116	122	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		1 500	1 500	-	-	-	-	6	6	1 506	116	122	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i><b>Trading services</b></i>		51 559	52 211	-	-	-	-	4 867	4 867	57 079	51 117	55 966	
Energy sources		27 703	27 703	-	-	-	-	258	258	27 961	31 566	33 417	
Water management		10 756	11 409	-	-	-	-	5 269	5 269	16 678	6 632	7 030	
Waste water management		4 992	4 992	-	-	-	-	(381)	(381)	4 610	5 291	5 609	
Waste management		8 108	8 108	-	-	-	-	(279)	(279)	7 829	7 628	9 911	
Other		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>	2	163 747	167 024	-	-	-	-	(2 415)	(2 415)	164 609	126 891	166 265	
<b>Expenditure - Functional</b>													
<i><b>Governance and administration</b></i>		19 934	21 395	-	-	-	-	10 571	10 571	31 966	19 788	20 328	
Executive and council		6 066	6 446	-	-	-	-	1 281	1 281	7 727	6 327	6 581	
Finance and administration		13 868	14 949	-	-	-	-	9 289	9 289	24 238	13 461	13 747	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i><b>Community and public safety</b></i>		39 225	39 557	-	-	-	-	(6 407)	(6 407)	33 150	40 090	41 993	
Community and social services		2 326	2 326	-	-	-	-	370	370	2 696	2 403	2 502	
Sport and recreation		2 156	2 156	-	-	-	-	(195)	(195)	1 961	1 244	1 277	
Public safety		34 729	35 062	-	-	-	-	(6 581)	(6 581)	28 481	36 429	38 200	
Housing		13	13	-	-	-	-	(1)	(1)	13	14	14	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i><b>Economic and environmental services</b></i>		20 022	20 022	-	-	-	-	3 176	3 176	23 198	20 429	20 806	
Planning and development		1 344	1 344	-	-	-	-	20	20	1 365	1 406	1 467	
Road transport		18 677	18 677	-	-	-	-	3 156	3 156	21 833	19 022	19 339	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i><b>Trading services</b></i>		45 430	45 773	-	-	-	-	1 557	1 557	47 330	49 036	51 043	
Energy sources		21 200	21 274	-	-	-	-	743	743	22 017	24 205	25 380	
Water management		9 818	9 920	-	-	-	-	626	626	10 547	10 019	10 381	
Waste water management		6 005	6 093	-	-	-	-	1 201	1 201	7 294	6 185	6 387	
Waste management		8 407	8 486	-	-	-	-	(1 013)	(1 013)	7 473	8 628	8 896	
Other		344	344	-	-	-	-	187	187	530	365	379	
<b>Total Expenditure - Functional</b>	3	124 954	127 090	-	-	-	-	9 084	9 084	136 174	129 707	134 549	
<b>Surplus/ (Deficit) for the year</b>		38 793	39 934	-	-	-	-	(11 499)	(11 499)	28 435	(2 816)	31 716	

## Table B3 - Adjustments Budget Financial Performance (Rev & Exp by Vote)

WC051 Laingsburg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10	+1 2026/27	+2 2027/28	
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		13 151	13 151	-	-	-	-	(7 902)	(7 902)	5 249	4 771	21 306
Vote 4 - BUDGET AND TREASURY (13: IE)		61 709	62 952	-	-	-	-	7 141	7 141	70 093	33 189	49 527
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 759	2 759	-	-	-	-	10	10	2 769	1 935	1 798
Vote 7 - SPORTS AND RECREATION (16: IE)		3	3	-	-	-	-	(3)	(3)	-	3	3
Vote 8 - HOUSING (17: IE)		13	13	-	-	-	-	-	-	13	13	13
Vote 9 - PUBLIC SAFETY (18: IE)		34 733	35 115	-	-	-	-	(6 356)	(6 356)	28 759	36 468	38 295
Vote 10 - ROAD TRANSPORT (19: IE)		1 500	1 500	-	-	-	-	6	6	1 506	116	122
Vote 11 - WASTE MANAGEMENT (20: IE)		7 928	7 928	-	-	-	-	(314)	(314)	7 614	7 436	9 706
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 838	4 838	-	-	-	-	(428)	(428)	4 410	5 128	5 436
Vote 13 - WATER (22: IE)		10 512	11 165	-	-	-	-	5 213	5 213	16 378	6 373	6 756
Vote 14 - ELECTRICITY (23: IE)		27 602	27 602	-	-	-	-	218	218	27 820	31 459	33 303
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>163 747</b>	<b>167 024</b>	-	-	-	-	<b>(2 415)</b>	<b>(2 415)</b>	<b>164 609</b>	<b>126 891</b>	<b>166 265</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 664	6 044	-	-	-	-	86	86	6 130	5 937	6 196
Vote 2 - MUNICIPAL MANAGER (11: IE)		402	402	-	-	-	-	1 196	1 196	1 597	390	385
Vote 3 - CORPORATE SERVICES (12: IE)		4 444	4 444	-	-	-	-	2 438	2 438	6 881	4 333	4 542
Vote 4 - BUDGET AND TREASURY (13: IE)		9 744	10 825	-	-	-	-	7 023	7 023	17 848	9 467	9 558
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		1 344	1 344	-	-	-	-	20	20	1 365	1 406	1 467
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 326	2 326	-	-	-	-	370	370	2 696	2 403	2 502
Vote 7 - SPORTS AND RECREATION (16: IE)		2 180	2 180	-	-	-	-	(180)	(180)	2 000	1 269	1 303
Vote 8 - HOUSING (17: IE)		13	13	-	-	-	-	(1)	(1)	13	14	14
Vote 9 - PUBLIC SAFETY (18: IE)		34 729	35 062	-	-	-	-	(6 581)	(6 581)	28 481	36 429	38 200
Vote 10 - ROAD TRANSPORT (19: IE)		18 677	18 677	-	-	-	-	3 156	3 156	21 833	19 022	19 339
Vote 11 - WASTE MANAGEMENT (20: IE)		8 407	8 486	-	-	-	-	(1 013)	(1 013)	7 473	8 628	8 896
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		6 005	6 093	-	-	-	-	1 201	1 201	7 294	6 185	6 387
Vote 13 - WATER (22: IE)		9 818	9 920	-	-	-	-	626	626	10 547	10 019	10 381
Vote 14 - ELECTRICITY (23: IE)		21 200	21 274	-	-	-	-	743	743	22 017	24 205	25 380
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>124 954</b>	<b>127 090</b>	-	-	-	-	<b>9 084</b>	<b>9 084</b>	<b>136 174</b>	<b>129 707</b>	<b>134 549</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>38 793</b>	<b>39 934</b>	-	-	-	-	<b>(11 499)</b>	<b>(11 499)</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>

## Table B4 - Adjustments Budget Financial Performance (Revenue & Expenditure)

WC051 Laingsburg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	25 112	25 112	-	-	-	-	218	218	25 330	26 370	27 952
Service charges - Water	2	4 648	4 648	-	-	-	-	48	48	4 696	4 927	5 223
Service charges - Waste Water Management	2	3 871	3 871	-	-	-	-	(158)	(158)	3 713	4 104	4 352
Service charges - Waste Management	2	4 071	4 071	-	-	-	-	(314)	(314)	3 757	4 335	4 639
Sale of Goods and Rendering of Services		2 213	2 213	-	-	-	-	(1 873)	(1 873)	341	2 421	2 322
Agency services		267	267	-	-	-	-	(27)	(27)	240	289	315
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		889	889	-	-	-	-	270	270	1 158	946	1 011
Interest earned from Current and Non Current Assets		1 400	1 400	-	-	-	-	(179)	(179)	1 221	850	1 100
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		102	102	-	-	-	-	(66)	(66)	36	110	120
Rental from Fixed Assets		2 079	2 079	-	-	-	-	(96)	(96)	1 983	2 244	2 424
<b>Special rating levies</b>												
Licence and permits		297	297	-	-	-	-	(20)	(20)	277	300	303
Operational Revenue		27	27	-	-	-	-	6	6	33	29	32
<b>Non-Exchange Revenue</b>												
Property rates	2	5 998	5 998	-	-	-	-	246	246	6 244	6 400	6 810
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		34 437	34 437	-	-	-	-	(6 330)	(6 330)	28 107	36 168	37 993
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		28 284	29 909	-	-	-	-	8 838	8 838	38 747	26 635	27 822
Interest		520	520	-	-	-	-	20	20	540	546	573
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		345	345	-	-	-	-	(268)	(268)	76	364	386
Gains on disposal of Assets		-	-	-	-	-	-	230	230	230	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>114 559</b>	<b>116 184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>545</b>	<b>545</b>	<b>116 729</b>	<b>117 039</b>	<b>123 375</b>
<b>Expenditure By Type</b>												
Employee related costs		37 665	37 665	-	-	-	-	1 808	1 808	39 473	38 235	39 504
Remuneration of councillors		3 785	3 785	-	-	-	-	(9)	(9)	3 777	3 975	4 154
Bulk purchases - electricity		16 700	16 700	-	-	-	-	150	150	16 850	17 535	18 412
Inventory consumed		1 335	2 505	-	-	-	-	26	26	2 531	1 232	1 290
Debt impairment		29 652	29 995	-	-	-	-	(5 747)	(5 747)	24 247	31 171	32 785
Depreciation and amortisation		13 271	13 271	-	-	-	-	561	561	13 832	13 404	13 538
Interest		2 575	2 575	-	-	-	-	1 095	1 095	3 670	2 550	2 400
Contracted services		9 282	9 482	-	-	-	-	762	762	10 244	10 762	11 118
Transfers and subsidies		10	10	-	-	-	-	(10)	(10)	-	15	15
Irrecoverable debts written off		-	-	-	-	-	-	1 235	1 235	1 235	-	-
Operational costs		10 680	11 103	-	-	-	-	9 213	9 213	20 316	10 829	11 334
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>124 954</b>	<b>127 090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 084</b>	<b>9 084</b>	<b>136 174</b>	<b>129 707</b>	<b>134 549</b>
<b>Surplus/(Deficit)</b>		<b>(10 395)</b>	<b>(10 906)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 539)</b>	<b>(8 539)</b>	<b>(19 445)</b>	<b>(12 668)</b>	<b>(11 174)</b>
Transfers and subsidies - capital (monetary allocations)		49 188	50 840	-	-	-	-	(2 960)	(2 960)	47 880	9 852	42 890
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>38 793</b>	<b>39 934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 499)</b>	<b>(11 499)</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>38 793</b>	<b>39 934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 499)</b>	<b>(11 499)</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>38 793</b>	<b>39 934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 499)</b>	<b>(11 499)</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1</b>	<b>38 793</b>	<b>39 934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 499)</b>	<b>(11 499)</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>

## Table B5 – Adjustments Capital Expenditure Budget by Vote

WC051 Laingsburg - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2026/27	+2 2027/28
R thousands												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 16 - BUDGET AND TREASURY (33: CAPEX)	2	-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>												
Vote 16 - BUDGET AND TREASURY (33: CAPEX)	2	139	139	-	-	-	-	90	90	229	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		23	893	-	-	-	-	-	-	893	-	-
Vote 18 - SPORTS AND RECREATION (36: CAPEX)		8 696	8 696	-	-	-	-	-	-	8 696	-	-
Vote 19 - PUBLIC SAFETY (38: CAPEX)		103	103	-	-	-	-	-	-	103	-	-
Vote 20 - ROAD TRANSPORT (39: CAPEX)		3 152	3 152	-	-	-	-	-	-	3 152	4 019	3 049
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		17 320	17 320	-	-	-	-	0	0	17 320	-	14 609
Vote 22 - WATER (42: CAPEX)		13 828	14 395	-	-	-	-	(2 574)	(2 574)	11 821	1 939	16 911
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-	2 609	2 727
<b>Capital single-year expenditure sub-total</b>		43 260	44 697	-	-	-	-	(2 484)	(2 484)	42 213	8 567	37 296
<b>Total Capital Expenditure - Vote</b>		43 260	44 697	-	-	-	-	(2 484)	(2 484)	42 213	8 567	37 296
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>												
Executive and council		162	162	-	-	-	-	90	90	252	-	-
Finance and administration		162	162	-	-	-	-	90	90	252	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		8 799	9 668	-	-	-	-	-	-	9 668	-	-
Community and social services		-	870	-	-	-	-	-	-	870	-	-
Sport and recreation		8 696	8 696	-	-	-	-	-	-	8 696	-	-
Public safety		103	103	-	-	-	-	-	-	103	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	1 986	3 049
Planning and development		-	-	-	-	-	-	-	-	-	1 986	3 049
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		34 300	34 867	-	-	-	-	(2 574)	(2 574)	32 293	6 581	34 247
Energy sources		-	-	-	-	-	-	-	-	-	2 609	2 727
Water management		11 177	11 745	-	-	-	-	(2 574)	(2 574)	9 171	-	13 913
Waste water management		20 472	20 472	-	-	-	-	0	0	20 472	2 034	14 609
Waste management		2 651	2 651	-	-	-	-	-	-	2 651	1 939	2 998
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	43 260	44 697	-	-	-	-	(2 484)	(2 484)	42 213	8 567	37 296
<b>Funded by:</b>												
National Government		31 795	31 795	-	-	-	-	0	0	31 795	8 567	23 383
Provincial Government		10 977	12 414	-	-	-	-	(2 574)	(2 574)	9 840	-	13 913
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	42 772	44 209	-	-	-	-	(2 574)	(2 574)	41 635	8 567	37 296
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		488	488	-	-	-	-	90	90	578	-	-
<b>Total Capital Funding</b>		43 260	44 697	-	-	-	-	(2 484)	(2 484)	42 213	8 567	37 296

## Table B6 – Adjustments Budget Financial Position

WC051 Laingsburg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
	A	3	4	5	6	7	8	9	10			
		A1	B	C	D	E	F	G	H			
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		14 108	13 813	-	-	-	-	9 284	9 284	23 096	14 637	21 010
Trade and other receivables from exchange transactions	1	4 010	4 010	-	-	-	-	(820)	(820)	3 190	4 793	5 627
Receivables from non-exchange transactions	1	3 496	3 496	-	-	-	-	2 511	2 511	6 006	4 205	4 956
Current portion of non-current receivables	2											
Inventory		143	143	-	-	-	-	(8)	(8)	135	143	143
VAT		3 503	3 503	-	-	-	-	(4 108)	(4 108)	(605)	3 603	3 503
Other current assets		2 559	2 559	-	-	-	-	842	842	3 402	2 559	2 559
<b>Total current assets</b>		<b>27 820</b>	<b>27 525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 700</b>	<b>7 700</b>	<b>35 225</b>	<b>29 841</b>	<b>37 799</b>
<b>Non current assets</b>												
Investments												
Investment property		21 142	21 142	-	-	-	-	(2 107)	(2 107)	19 035	21 075	21 008
Property, plant and equipment	3	332 974	334 411	-	-	-	-	6 804	6 804	341 215	328 313	352 248
Biological assets												
Living and non-living resources												
Heritage assets		43	43	-	-	-	-	-	-	43	43	43
Intangible assets		47	47	-	-	-	-	(82)	(82)	(34)	(62)	(172)
Trade and other receivables from exchange transactions		483	483	-	-	-	-	(119)	(119)	365	483	483
Non-current receivables from non-exchange transactions		4	4	-	-	-	-	(3)	(3)	1	4	4
Other non-current assets												
<b>Total non current assets</b>		<b>354 694</b>	<b>356 131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 494</b>	<b>4 494</b>	<b>360 625</b>	<b>349 857</b>	<b>373 615</b>
<b>TOTAL ASSETS</b>		<b>382 514</b>	<b>383 655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 195</b>	<b>12 195</b>	<b>395 850</b>	<b>379 698</b>	<b>411 414</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft												
Financial liabilities								219	219	219		
Consumer deposits		1 046	1 046	-	-	-	-	75	75	1 121	1 046	1 046
Trade and other payables from exchange transactions		20 093	20 093	-	-	-	-	6 975	6 975	27 068	20 093	20 093
Trade and other payables from non-exchange transactions		1 995	1 995	-	-	-	-	2 927	2 927	4 922	1 995	1 995
Provisions		3 260	3 260	-	-	-	-	998	998	4 258	3 260	3 260
VAT		(5 679)	(5 679)	-	-	-	-	(5 163)	(5 163)	(10 842)	(5 679)	(5 679)
Other current liabilities												
<b>Total current liabilities</b>		<b>20 714</b>	<b>20 714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 032</b>	<b>6 032</b>	<b>26 747</b>	<b>20 714</b>	<b>20 714</b>
<b>Non current liabilities</b>												
Borrowing	1							230	230	230		
Provisions	1	35 137	35 137	-	-	-	-	(6 215)	(6 215)	28 922	35 137	35 137
Long term portion of trade payables												
Other non-current liabilities		4 390	4 390	-	-	-	-	1 872	1 872	6 262	4 390	4 390
<b>Total non current liabilities</b>		<b>39 527</b>	<b>39 527</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 113)</b>	<b>(4 113)</b>	<b>35 414</b>	<b>39 527</b>	<b>39 527</b>
<b>TOTAL LIABILITIES</b>		<b>60 241</b>	<b>60 241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 919</b>	<b>1 919</b>	<b>62 161</b>	<b>60 241</b>	<b>60 241</b>
<b>NET ASSETS</b>	2	<b>322 272</b>	<b>323 414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 276</b>	<b>10 276</b>	<b>333 690</b>	<b>319 456</b>	<b>351 172</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		322 272	323 414	-	-	-	-	10 276	10 276	333 690	319 456	351 172
Funds and Reserves												
Other												
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>322 272</b>	<b>323 414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 276</b>	<b>10 276</b>	<b>333 690</b>	<b>319 456</b>	<b>351 172</b>

## Table B7 – Adjustments Budget Cash Flows

WC051 Laingsburg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2026/27	+2 2027/28
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Adjusted	Adjusted
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		5 110	5 110	-	-	-	-	(219)	(219)	4 891	5 453	5 798
Service charges		40 680	40 680	-	-	-	-	(2 364)	(2 364)	38 316	42 884	45 505
Other revenue		30 121	25 459	-	-	-	-	(855)	(855)	24 604	26 365	31 785
Transfers and Subsidies - Operational	1	23 824	30 512	-	-	-	-	1 971	1 971	32 482	21 922	22 818
Transfers and Subsidies - Capital	1	49 188	50 840	-	-	-	-	(2 960)	(2 960)	47 880	9 852	42 890
Interest		1 400	1 400	-	-	-	-	(179)	(179)	1 221	850	1 100
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(90 604)	(92 925)	-	-	-	-	(12 729)	(12 729)	(105 654)	(100 490)	(104 664)
Finance charges		(2 575)	(2 575)	-	-	-	-	(1 095)	(1 095)	(3 670)	(2 550)	(2 400)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>57 144</b>	<b>58 501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 431)</b>	<b>(18 431)</b>	<b>40 071</b>	<b>4 286</b>	<b>42 832</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	230	230	230	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	8	8
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(49 749)	(51 402)	-	-	-	-	2 857	2 857	(48 545)	(9 852)	(42 890)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(49 749)</b>	<b>(51 402)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 087</b>	<b>3 087</b>	<b>(48 315)</b>	<b>(9 844)</b>	<b>(42 882)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>												
Cash/cash equivalents at the year begin:	2	24 741	6 713	-	-	-	-	18 028	18 028	24 741	14 108	14 637
Cash/cash equivalents at the year end:	2	32 136	13 813	-	-	-	-	2 684	2 684	16 496	8 551	14 587

## Table B8 – Adjustments Cash Backed Reserves / Accumulated Surplus Reconciliation

WC051 Laingsburg - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	+1 2026/27	+2 2027/28
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	32 136	13 813	-	-	-	-	2 684	2 684	16 496	8 551	14 587
Other current investments > 90 days		(14 532)	3 496	-	-	-	-	9 111	9 111	12 606	10 291	11 380
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>17 604</b>	<b>17 309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 794</b>	<b>11 794</b>	<b>29 103</b>	<b>18 842</b>	<b>25 967</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		1 995	1 995	-	-	-	-	2 927	2 927	4 922	1 995	1 995
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(9 183)	(9 183)	-	-	-	-	(1 054)	(1 054)	(10 237)	(9 183)	(9 183)
Other working capital requirements	2	14 772	15 169	-	-	-	-	6 318	6 318	21 487	14 010	12 603
Other provisions		3 260	3 260	-	-	-	-	998	998	4 258	3 260	3 260
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>10 845</b>	<b>11 242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 189</b>	<b>9 189</b>	<b>20 430</b>	<b>10 083</b>	<b>8 675</b>
<b>Surplus(shortfall)</b>		<b>6 760</b>	<b>6 067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 605</b>	<b>2 605</b>	<b>8 672</b>	<b>8 759</b>	<b>17 291</b>

# Table B9 – Asset Management

WC051 Laingsburg - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H	I	J	
R thousands													
<b>CAPITAL EXPENDITURE</b>													
<b>Total New Assets to be adjusted</b>	1	34 342	35 778	--	--	--	--	(2 484)	(2 484)	33 295	8 567	37 296	
Roads Infrastructure		--	--	--	--	--	--	--	--	--	1 986	3 049	
Storm water Infrastructure		3 152	3 152	--	--	--	--	--	--	3 152	2 034	--	
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	2 609	2 727	
Water Supply Infrastructure		3 913	4 480	--	--	--	--	4 490	4 490	8 971	--	--	
Sanitation Infrastructure		17 297	17 297	--	--	--	--	0	0	17 297	--	14 609	
Infrastructure		24 362	24 929	--	--	--	--	4 490	4 490	29 419	6 628	20 384	
Community Facilities		--	870	--	--	--	--	--	--	870	--	--	
Community Assets		--	870	--	--	--	--	--	--	870	--	--	
Computer Equipment		236	236	--	--	--	--	90	90	326	--	--	
Furniture and Office Equipment		29	29	--	--	--	--	--	--	29	--	--	
Machinery and Equipment		7 064	7 064	--	--	--	--	(7 064)	(7 064)	--	--	13 913	
Transport Assets		2 651	2 651	--	--	--	--	--	--	2 651	1 939	2 998	
<b>Total Renewal of Existing Assets to be adjusted</b>	2	8 896	8 896	--	--	--	--	--	--	8 896	--	--	
Water Supply Infrastructure		200	200	--	--	--	--	--	--	200	--	--	
Infrastructure		200	200	--	--	--	--	--	--	200	--	--	
Sport and Recreation Facilities		8 696	8 696	--	--	--	--	--	--	8 696	--	--	
Community Assets		8 696	8 696	--	--	--	--	--	--	8 696	--	--	
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	23	23	--	--	--	--	--	--	23	--	--	
Computer Equipment		23	23	--	--	--	--	--	--	23	--	--	
<b>Total Capital Expenditure to be adjusted</b>	4	43 260	44 697	--	--	--	--	(2 484)	(2 484)	42 213	8 567	37 296	
Roads Infrastructure		--	--	--	--	--	--	--	--	--	1 986	3 049	
Storm water Infrastructure		3 152	3 152	--	--	--	--	--	--	3 152	2 034	--	
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	2 609	2 727	
Water Supply Infrastructure		4 113	4 680	--	--	--	--	4 490	4 490	9 171	--	--	
Sanitation Infrastructure		17 297	17 297	--	--	--	--	0	0	17 297	--	14 609	
Infrastructure		24 562	25 129	--	--	--	--	4 490	4 490	29 619	6 628	20 384	
Community Facilities		--	870	--	--	--	--	--	--	870	--	--	
Sport and Recreation Facilities		8 696	8 696	--	--	--	--	--	--	8 696	--	--	
Community Assets		8 696	9 565	--	--	--	--	--	--	9 565	--	--	
Computer Equipment		259	259	--	--	--	--	90	90	349	--	--	
Furniture and Office Equipment		29	29	--	--	--	--	--	--	29	--	--	
Machinery and Equipment		7 064	7 064	--	--	--	--	(7 064)	(7 064)	--	--	13 913	
Transport Assets		2 651	2 651	--	--	--	--	--	--	2 651	1 939	2 998	
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	43 260	44 697	--	--	--	--	(2 484)	(2 484)	42 213	8 567	37 296	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	304 362	305 799	--	--	--	--	6 578	6 578	312 377	299 525	323 283	
Roads Infrastructure		36 556	36 556	--	--	--	--	(1 757)	(1 757)	34 800	37 062	38 615	
Storm water Infrastructure		32 544	32 544	--	--	--	--	(2 026)	(2 026)	30 519	32 810	31 025	
Electrical Infrastructure		14 770	14 770	--	--	--	--	(595)	(595)	14 175	16 702	18 746	
Water Supply Infrastructure		66 680	67 248	--	--	--	--	6 355	6 355	73 603	64 254	61 804	
Sanitation Infrastructure		54 390	54 390	--	--	--	--	13 985	13 985	68 375	52 237	64 671	
Solid Waste Infrastructure		18 448	18 448	--	--	--	--	(6 188)	(6 188)	12 260	17 533	17 649	
Infrastructure		223 389	223 956	--	--	--	--	9 774	9 774	233 731	220 599	232 511	
Community Assets		21 594	22 464	--	--	--	--	6 322	6 322	28 786	20 948	20 295	
Heritage Assets		43	43	--	--	--	--	--	--	43	43	43	
Investment properties		21 142	21 142	--	--	--	--	(2 107)	(2 107)	19 035	21 075	21 008	
Other Assets		3 626	3 626	--	--	--	--	2 962	2 962	6 588	3 509	3 390	
Intangible Assets		47	47	--	--	--	--	(82)	(82)	(34)	(62)	(172)	
Computer Equipment		849	849	--	--	--	--	143	143	993	624	396	
Furniture and Office Equipment		463	463	--	--	--	--	(275)	(275)	188	363	262	
Machinery and Equipment		9 057	9 057	--	--	--	--	(7 369)	(7 369)	1 688	8 855	22 564	
Transport Assets		1 114	1 114	--	--	--	--	(153)	(153)	961	534	(51)	
Land		23 035	23 035	--	--	--	--	(2 638)	(2 638)	20 397	23 035	23 035	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	304 362	305 799	--	--	--	--	6 578	6 578	312 377	299 525	323 283	
<b>Depreciation &amp; asset impairment</b>		13 271	13 271	--	--	--	--	561	561	13 832	13 404	13 538	
<b>Repairs and Maintenance by asset class</b>	3	2 404	2 404	--	--	--	--	283	283	2 686	4 835	5 050	
Roads Infrastructure		351	351	--	--	--	--	--	--	351	360	366	
Electrical Infrastructure		570	570	--	--	--	--	(250)	(250)	320	3 101	3 244	
Water Supply Infrastructure		250	250	--	--	--	--	(70)	(70)	180	100	105	
Sanitation Infrastructure		50	50	--	--	--	--	(10)	(10)	40	53	55	
Infrastructure		1 221	1 221	--	--	--	--	(330)	(330)	891	3 614	3 771	
Community Facilities		9	9	--	--	--	--	(1)	(1)	8	9	9	
Community Assets		9	9	--	--	--	--	(1)	(1)	8	9	9	
Operational Buildings		122	122	--	--	--	--	(2)	(2)	120	128	134	
Other Assets		122	122	--	--	--	--	(2)	(2)	120	128	134	
Furniture and Office Equipment		--	--	--	--	--	--	5	5	5	--	--	
Machinery and Equipment		282	282	--	--	--	--	118	118	400	275	288	
Transport Assets		770	770	--	--	--	--	493	493	1 263	809	848	
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		15 675	15 675	--	--	--	--	843	843	16 518	18 238	18 588	

<i>Renewal and upgrading of Existing Assets as % of total capax</i>	20.6%	20.0%								21.1%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn*</i>	67.2%	67.2%								64.5%	0.0%	0.0%
<i>R&amp;M as a % of PPE</i>	0.8%	0.8%								0.9%	1.6%	1.6%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>	3.7%	3.7%								3.7%	1.6%	1.6%

# Table B10 – Basic Service Delivery Measurement

WC051 Laingsburg - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
<b>Household service targets</b>	1											
<b>Water:</b>												
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)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
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>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
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>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
Removed at least once a week (min.service)												
<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>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	15											
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)												
<b>Informal Settlements</b>												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		1 283	1 283						1 283	1 360	1 441	
Sanitation (free sanitation service to indigent households)		875	875				206	206	1 080	927	983	
Electricity/other energy (50kwh per indigent household per month)		1 861	1 861				(496)	(496)	1 365	1 955	2 072	
Refuse (removed once a week for indigent households)		784	784				166	166	950	835	894	
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>		4 803	4 803				(125)	(125)	4 678	5 077	5 390	
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates ex-empsons, reductions and rebates and impermissible values in excess of section 17 of MPRA							540	540	540			
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												
<b>Total revenue cost of subsidised services provided</b>	6						540	540	540			

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Measurable performance objectives and indicators**

Changes to measurable performance objectives and indicators are included in the supporting tables SB3 attached. These indicators are part of the indicators contained in the Service Delivery and Budget Implementation Plan, which again forms the basis of the performance contracts of the Municipal Manager and Senior Management.

WC051 Laingsburg - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjus. F	Total Adjus. G	Adjusted Budget H	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
<b>Vote 1 - vote name</b>												
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>										-	-	-
<b>Vote 2 - vote name</b>												
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>										-	-	-
<b>Vote 3 - vote name</b>												
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>										-	-	-
<b>And so on for the rest of the Votes</b>										-	-	-

**SB1 – Operational Budget Detail**

WC051 Laingsburg - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
	6	7	8	9	10	11	12	13				
	A	A1	B	C	D	E	F	G	H			
<b>REVENUE ITEMS</b>												
<u>Non-exchange revenue by source</u>												
<b>Property rates</b>												
Total Property Rates		5 998	5 998	-	-	-	-	786	786	6 784	6 400	6 810
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-	-	-	-	-	-	540	540	540	-	-
<b>Net Property Rates</b>		<b>5 998</b>	<b>5 998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246</b>	<b>246</b>	<b>6 244</b>	<b>6 400</b>	<b>6 810</b>
<u>Exchange revenue service charges</u>												
<b>Service charges - Electricity</b>												
Total Service charges - Electricity		26 974	26 974	-	-	-	-	(278)	(278)	26 695	28 324	30 024
<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 indigent household per month)</i>		1 861	1 861	-	-	-	-	(496)	(496)	1 365	1 955	2 072
<b>Net Service charges - Electricity</b>		<b>25 112</b>	<b>25 112</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>218</b>	<b>218</b>	<b>25 330</b>	<b>26 370</b>	<b>27 952</b>
<b>Service charges - Water</b>												
Total Service charges - water		5 931	5 931	-	-	-	-	48	48	5 979	6 287	6 664
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		1 283	1 283	-	-	-	-	-	-	1 283	1 360	1 441
<b>Net Service charges - Water</b>		<b>4 648</b>	<b>4 648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48</b>	<b>48</b>	<b>4 696</b>	<b>4 927</b>	<b>5 223</b>
<b>Service charges - Waste Water Management</b>												
Total Service charges - Waste Water Management		4 746	4 746	-	-	-	-	48	48	4 793	5 031	5 335
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		875	875	-	-	-	-	206	206	1 080	927	983
<b>Net Service charges - Waste Water Management</b>		<b>3 871</b>	<b>3 871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(158)</b>	<b>(158)</b>	<b>3 713</b>	<b>4 104</b>	<b>4 352</b>
<b>Service charges - Waste Management</b>												
Total refuse removal revenue		4 855	4 855	-	-	-	-	(148)	(148)	4 707	5 171	5 533
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		784	784	-	-	-	-	166	166	950	835	894
<b>Service charges - Waste Management</b>		<b>4 071</b>	<b>4 071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(314)</b>	<b>(314)</b>	<b>3 757</b>	<b>4 335</b>	<b>4 639</b>
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		26 009	26 009	-	-	-	-	2 190	2 190	28 199	26 044	26 782
Pension and UIF Contributions		3 691	3 691	-	-	-	-	(367)	(367)	3 324	3 869	4 044
Medical Aid Contributions		970	970	-	-	-	-	58	58	1 027	1 018	1 065
Overtime		1 026	1 026	-	-	-	-	331	331	1 357	1 074	1 120
Performance Bonus		1 842	1 842	-	-	-	-	79	79	1 921	1 916	1 991
Motor Vehicle Allowance		1 578	1 578	-	-	-	-	(337)	(337)	1 241	1 639	1 718
Cellphone Allowance		5	5	-	-	-	-	-	-	5	5	5
Housing Allowances		245	245	-	-	-	-	(100)	(100)	145	257	269
Other benefits and allowances		618	618	-	-	-	-	43	43	661	649	678
Payments in lieu of leave		310	310	-	-	-	-	-	-	310	325	340
Long service awards		158	158	-	-	-	-	(98)	(98)	60	165	173
Post-retirement benefit obligations	4	1 166	1 166	-	-	-	-	(50)	(50)	1 116	1 224	1 279
Entertainment		-	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		49	49	-	-	-	-	59	59	108	50	40
In kind benefits		-	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>37 665</b>	<b>37 665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 808</b>	<b>1 808</b>	<b>39 473</b>	<b>38 235</b>	<b>39 504</b>
<i>Less: Employees costs capitalised to PPE</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	<b>37 665</b>	<b>37 665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 808</b>	<b>1 808</b>	<b>39 473</b>	<b>38 235</b>	<b>39 504</b>

<b>Depreciation and amortisation</b>													
Depreciation of Property, Plant & Equipment	13 163	13 163	-	-	-	-	574	574	13 737	13 294	13 427		
Lease amortisation	108	108	-	-	-	-	(13)	(13)	95	109	110		
Capital asset impairment													
<b>Total Depreciation and amortisation</b>	1	13 271	13 271	-	-	-	561	561	13 832	13 404	13 538		
<b>Bulk purchases</b>													
Electricity Bulk Purchases		16 700	16 700	-	-	-	150	150	16 850	17 535	18 412		
<b>Total bulk purchases</b>	1	16 700	16 700	-	-	-	150	150	16 850	17 535	18 412		
<b>Transfers and grants</b>													
Cash transfers and grants													
Non-cash transfers and grants													
<b>Total transfers and grants</b>		-	-	-	-	-	-	-	-	-	-		
<b>Contracted services</b>													
Outsourced Services		1 179	1 179	-	-	-	(186)	(186)	993	3 725	3 882		
Consultants and Professional Services		6 640	6 640	-	-	-	336	336	6 976	5 686	5 818		
Contractors		1 463	1 663	-	-	-	613	613	2 275	1 352	1 418		
<b>Total contracted services</b>		9 282	9 482	-	-	-	762	762	10 244	10 762	11 118		
<b>Operational Costs</b>													
Achievements and Awards													
Advertising, Publicity and Marketing		182	182	-	-	-	(40)	(40)	142	191	200		
Assets less than the Capitalisation Threshold		268	268	-	-	-	0	0	268	28	30		
Audit fees													
Bank Charges, Facility and Card Fees		616	616	-	-	-	(116)	(116)	500	647	676		
Bargaining Council													
Bursaries (Employees)													
Collection costs													
Commission		158	158	-	-	-	10	10	168	166	173		
Communication		205	205	-	-	-	49	49	254	215	225		
Contribution to Provisions													
Contributions to 'other' provisions													
Deeds		22	22	-	-	-	-	-	22	23	24		
Entertainment													
External Audit Fees		1 550	1 550	-	-	-	6 750	6 750	8 300	1 628	1 701		
External Computer Service		725	725	-	-	-	1 030	1 030	1 755	725	757		
Hire Charges													
Indigent Relief		298	298	-	-	-	(63)	(63)	235	319	345		
Insurance Underwriting		369	369	-	-	-	334	334	702	367	404		
Licences		1 949	1 949	-	-	-	(124)	(124)	1 825	2 046	2 145		
Municipal Services													
Operating Leases		795	795	-	-	-	3	3	798	809	845		
Other Assets		180	180	-	-	-	-	-	180	189	198		
Other Operational Costs		196	196	-	-	-	-	-	196	205	215		
Printing, Publications and Books		226	226	-	-	-	7	7	234	201	210		
Professional Bodies, Membership and Subscription													
Registration Fees		490	490	-	-	-	(163)	(163)	327	515	538		
Resettlement Cost													
Signage													
Skills Development Fund Levy		272	272	-	-	-	-	-	272	285	299		
Transport Provided as Part of Departmental Activities													
Travel and Subsistence		889	1 269	-	-	-	412	412	1 682	928	966		
Uniform and Protective Clothing		184	227	-	-	-	133	133	360	162	169		
Ward Committees		239	239	-	-	-	0	0	239	251	262		
Wet Fuel		698	698	-	-	-	490	490	1 188	733	769		
Workmen's Compensation Fund		170	170	-	-	-	-	-	170	177	184		
<b>Total Other Operational Costs</b>	1	10 680	11 103	-	-	-	9 213	9 213	20 316	10 629	11 334		
<b>Repairs and Maintenance by Expenditure Item</b>	14												
Employee related costs													
Inventory Consumed (Project Maintenance)		351	351	-	-	-	-	-	351	360	366		
Contracted Services													
Other Expenditure		2 053	2 053	-	-	-	283	283	2 335	4 474	4 684		
<b>Total Repairs and Maintenance Expenditure</b>	15	2 404	2 404	-	-	-	283	283	2 686	4 835	5 050		
<b>Inventory Consumed</b>													
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-		
Inventory Consumed - Other		1 335	2 505	-	-	-	26	26	2 531	1 232	1 290		
<b>Total Inventory Consumed &amp; Other Material</b>		1 335	2 505	-	-	-	26	26	2 531	1 232	1 290		

WC051 Laingsburg - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget	
	A	A1	B	C	D	E	F	G	H				
R thousands													
<b>ASSETS</b>													
<b>Trade and other receivables from exchange transactions</b>													
Electricity		3 633	3 718	-	-	-	-	818	818	4 537	4 727	5 886	
Water		2 778	2 896	-	-	-	-	1 169	1 169	4 065	3 436	4 134	
Waste		2 121	2 211	-	-	-	-	428	428	2 640	2 773	3 470	
Waste Water		1 596	1 697	-	-	-	-	523	523	2 219	2 162	2 763	
Other trade receivables from ex change transactions		1 904	1 922	-	-	-	-	507	507	2 428	2 094	2 298	
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>12 032</b>	<b>12 444</b>	-	-	-	-	<b>3 445</b>	<b>3 445</b>	<b>15 889</b>	<b>15 192</b>	<b>18 551</b>	
<b>Less: Impairment for debt</b>	1	<b>(8 022)</b>	<b>(8 434)</b>	-	-	-	-	<b>(4 264)</b>	<b>(4 264)</b>	<b>(12 698)</b>	<b>(10 398)</b>	<b>(12 924)</b>	
Impairment for Electricity		(1 402)	(1 487)	-	-	-	-	(1 075)	(1 075)	(2 562)	(2 388)	(3 434)	
Impairment for Water		(2 061)	(2 179)	-	-	-	-	(1 473)	(1 473)	(3 653)	(2 461)	(2 885)	
Impairment for Waste		(1 694)	(1 784)	-	-	-	-	(104)	(104)	(1 888)	(2 153)	(2 645)	
Impairment for Waste Water		(1 534)	(1 635)	-	-	-	-	(764)	(764)	(2 399)	(1 938)	(2 365)	
Impairment for other trade receivables from ex change transactions		(1 331)	(1 348)	-	-	-	-	(848)	(848)	(2 196)	(1 457)	(1 594)	
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>4 010</b>	<b>4 010</b>	-	-	-	-	<b>(820)</b>	<b>(820)</b>	<b>3 190</b>	<b>4 793</b>	<b>5 627</b>	
Property rates		5 424	5 424	-	-	-	-	1 322	1 322	6 746	6 917	8 502	
Less: Impairment of Property rates		(4 726)	(4 726)	-	-	-	-	(1 003)	(1 003)	(5 729)	(5 673)	(6 684)	
<b>Net Property rates</b>		<b>698</b>	<b>698</b>	-	-	-	-	<b>319</b>	<b>319</b>	<b>1 017</b>	<b>1 244</b>	<b>1 818</b>	
Other receivables from non-ex change transactions		130 115	130 115	-	-	-	-	14 343	14 343	144 457	158 419	188 156	
Impairment for other receivables from non-ex change transactions		(127 317)	(127 317)	-	-	-	-	(12 151)	(12 151)	(139 468)	(155 458)	(185 017)	
<b>Net other receivables from non-exchange transactions</b>		<b>2 798</b>	<b>2 798</b>	-	-	-	-	<b>2 192</b>	<b>2 192</b>	<b>4 989</b>	<b>2 961</b>	<b>3 139</b>	
<b>Total net Receivables from non-exchange transactions</b>		<b>3 496</b>	<b>3 496</b>	-	-	-	-	<b>2 511</b>	<b>2 511</b>	<b>6 006</b>	<b>4 205</b>	<b>4 956</b>	
Opening Balance		61	61	-	-	-	-	(40)	(40)	21	61	61	
Closing Balance Water		61	61	-	-	-	-	(40)	(40)	21	61	61	
Opening Balance		9	9	-	-	-	-	40	40	49	9	9	
Acquisitions		200	200	-	-	-	-	(4)	(4)	197	208	215	
Issues	13	(200)	(200)	-	-	-	-	4	4	(197)	(208)	(215)	
Closing balance - Consumables Standard Rated		9	9	-	-	-	-	40	40	49	9	9	
Opening Balance		46	46	-	-	-	-	(9)	(9)	38	46	46	
Closing balance - Finished Goods		46	46	-	-	-	-	(9)	(9)	38	46	46	
Opening Balance		27	27	-	-	-	-	-	-	27	27	27	
Acquisitions		1 135	2 305	-	-	-	-	30	30	2 334	1 024	1 075	
Issues	13	(1 135)	(2 305)	-	-	-	-	(30)	(30)	(2 334)	(1 024)	(1 075)	
Closing balance - Materials and Supplies		27	27	-	-	-	-	-	-	27	27	27	
Closing Balance - Inventory & Consumables		143	143	-	-	-	-	(8)	(8)	135	143	143	
PPE at cost/valuation (excl. finance leases)		583 970	585 407	-	-	-	-	4 617	4 617	590 024	592 537	629 832	
Leases recognised as PPE	2	-	-	-	-	-	-	657	657	657	-	-	
Less: Accumulated depreciation		250 996	250 996	-	-	-	-	(1 530)	(1 530)	249 467	264 224	277 584	
<b>Total Property, plant &amp; equipment</b>	1	<b>332 974</b>	<b>334 411</b>	-	-	-	-	<b>6 804</b>	<b>6 804</b>	<b>341 215</b>	<b>328 313</b>	<b>352 248</b>	
Current portion of long-term liabilities		-	-	-	-	-	-	219	219	219	-	-	
<b>Total Current liabilities - Financial liabilities</b>		<b>-</b>	<b>-</b>	-	-	-	-	<b>219</b>	<b>219</b>	<b>219</b>	<b>-</b>	<b>-</b>	
Trade and other payables from ex change transactions		20 093	20 093	-	-	-	-	6 975	6 975	27 068	20 093	20 093	
Trade payables from Non-ex change transactions: Unspent conditional Grants		1 995	1 995	-	-	-	-	2 927	2 927	4 922	1 995	1 995	
VAT		(5 679)	(5 679)	-	-	-	-	(5 163)	(5 163)	(10 842)	(5 679)	(5 679)	
<b>Total Trade and other payables</b>	1	<b>16 409</b>	<b>16 409</b>	-	-	-	-	<b>4 740</b>	<b>4 740</b>	<b>21 149</b>	<b>16 409</b>	<b>16 409</b>	
Borrowing	3	-	-	-	-	-	-	230	230	230	-	-	
<b>Total Non current liabilities - Financial liabilities</b>		<b>-</b>	<b>-</b>	-	-	-	-	<b>230</b>	<b>230</b>	<b>230</b>	<b>-</b>	<b>-</b>	
Refuse landfill site rehabilitation		31 936	31 936	-	-	-	-	(6 285)	(6 285)	25 651	31 936	31 936	
Other		3 201	3 201	-	-	-	-	70	70	3 271	3 201	3 201	
<b>Total Provisions - non current</b>		<b>35 137</b>	<b>35 137</b>	-	-	-	-	<b>(6 215)</b>	<b>(6 215)</b>	<b>28 922</b>	<b>35 137</b>	<b>35 137</b>	
Accumulated surplus/(Deficit) - opening balance		283 480	283 480	-	-	-	-	21 775	21 775	305 254	322 272	319 456	
Restated balance		283 480	283 480	-	-	-	-	21 775	21 775	305 254	322 272	319 456	
Surplus/(Deficit)		38 793	39 934	-	-	-	-	(11 499)	(11 499)	28 435	(2 816)	31 716	
<b>Accumulated Surplus/(Deficit)</b>	1	<b>322 272</b>	<b>323 414</b>	-	-	-	-	<b>10 276</b>	<b>10 276</b>	<b>333 690</b>	<b>319 456</b>	<b>351 172</b>	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>322 272</b>	<b>323 414</b>	-	-	-	-	<b>10 276</b>	<b>10 276</b>	<b>333 690</b>	<b>319 456</b>	<b>351 172</b>	

WC051 Laingsburg - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				32 136	13 813	16 496	8 551	14 587
Cash + investments at the year end less applications - R'000	2	18(1)b				6 760	6 067	8 672	8 759	17 291
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				38 793	39 934	28 435	(2 816)	31 716
Service charge rev % change - macro CPI-X target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	2.8%	0.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	66.6%	61.6%	58.4%	64.1%	67.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				19.6%	19.6%	21.8%	19.6%	19.5%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	115.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-2.2%	12.5%
Long term receivables % change - incr(decr)	12	18(1)a							-25.8%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.8%	0.8%	0.9%	1.6%	1.6%
Asset renewal % of capital budget	14	20(1)(vi)				20.6%	19.9%	21.1%	0.0%	0.0%

WC051 Laingsburg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		26 932	26 932	-	-	6 600	6 600	33 532	26 284	27 465
Equitable Share		23 296	23 296	-	-	-	-	23 296	23 924	24 999
Expanded Public Works Programme Integrated Grant	3	1 385	1 385	-	-	-	-	1 385	-	-
Local Government Financial Management Grant		1 900	1 900	-	-	-	-	1 900	2 000	2 100
Municipal Infrastructure Grant		351	351	-	-	-	-	351	360	366
National Treasury		-	-	-	-	6 600	6 600	6 600	-	-
Provincial Government:		1 282	2 857	-	-	2 238	2 238	5 095	-	-
(S) GRANT - COMMUNITY WORK (LOCAL GOV)		76	76	-	-	200	200	276	-	-
(S) GRANT - DEPT CULTURE & SPORT		-	-	-	-	1 738	1 738	1 738	-	-
(S) GRANT - DLG	4	-	460	-	-	-	-	460	-	-
(S) GRANT - FIRE SERVICE CAPACITY BUILDING		-	332	-	-	-	-	332	-	-
(S) GRANT - ICT		-	-	-	-	100	100	100	-	-
(S) GRANT - MAIN ROADS		50	50	-	-	-	-	50	-	-
(S) GRANT - MFRS METER		-	783	-	-	-	-	783	-	-
(S) GRANT - MUNICIPAL INTERVENTIONS		540	540	-	-	-	-	540	-	-
(S) GRANT - TITLE DEEDS RESTORATION		116	116	-	-	-	-	116	-	-
(S) GRANT - WC FIN MAN CAPABILITY		-	-	-	-	200	200	200	-	-
(S) R:NER - T S - O - MA - PGWC-Infrastructure Elec Masterplan		500	500	-	-	-	-	500	-	-
District Municipality:		-	50	-	-	-	-	50	-	-
(S) MATERIAL & STORES - GENERAL		-	50	-	-	-	-	50	-	-
Other grant providers:		70	70	-	-	-	-	70	75	75
Public Sector SETA		70	70	-	-	-	-	70	75	75
<b>Total Operating Transfers and Grants</b>	6	<b>28 284</b>	<b>29 909</b>	<b>-</b>	<b>-</b>	<b>8 838</b>	<b>8 838</b>	<b>38 747</b>	<b>26 359</b>	<b>27 540</b>
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		16 673	16 673	-	-	-	-	16 673	6 852	6 954
Water Services Infrastructure Grant		19 891	19 891	-	-	-	-	19 891	-	16 800
Provincial Government:		8 124	9 124	-	-	(8 124)	(8 124)	1 000	-	-
(S) GRANT - HUMAN SETTLEMENTS		8 124	8 124	-	-	(8 124)	(8 124)	-	-	-
(S) GRANT - LIBRARY		-	1 000	-	-	-	-	1 000	-	-
(S) GRANT - WC-WATER RESILIENCE GRANT (WCWRG)		4 500	5 152	-	-	5 164	5 164	10 316	-	-
<b>Total Capital Transfers and Grants</b>	6	<b>8 124</b>	<b>9 124</b>	<b>-</b>	<b>-</b>	<b>(8 124)</b>	<b>(8 124)</b>	<b>1 000</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>36 408</b>	<b>39 033</b>	<b>-</b>	<b>-</b>	<b>714</b>	<b>714</b>	<b>39 747</b>	<b>26 359</b>	<b>27 540</b>

WC051 Laingsburg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2026/27	+2 2027/28
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		18 958	18 958	-	-	8 123	8 123	27 081	18 339	18 918
Equitable Share		14 832	14 832	-	-	2 230	2 230	17 061	15 048	15 486
Expanded Public Works Programme Integrated Grant		2 015	2 015	-	-	(658)	(658)	1 357	1 088	1 138
Local Government Financial Management Grant		1 760	1 760	-	-	(49)	(49)	1 711	1 842	1 928
Municipal Infrastructure Grant		351	351	-	-	-	-	351	360	366
National Treasury		-	-	-	-	6 600	6 600	6 600	-	-
		1 212	2 581	-	-	200	200	2 781	-	-
<b>Provincial Government:</b>		500	500	-	-	-	-	500	-	-
(S) E:CS:Infrastructure and Planning:Engineering:Electrical		470	470	-	-	-	-	470	-	-
(S) GRANT EXP - MFIP		-	-	-	-	200	200	200	-	-
(S) GRANT EXP - mSCOA		-	200	-	-	-	-	200	-	-
(S) Grant Expenditure - Contracted Services		-	881	-	-	-	-	881	-	-
(S) Grant Expenditure-Materials and Supplies		116	116	-	-	-	-	116	-	-
(S) HUMAN SETTLEMENTS PLANNING		50	339	-	-	-	-	339	-	-
(S) MATERIAL & STORES - GENERAL		76	76	-	-	-	-	76	-	-
(S) OFFICE EXPENDITURE - COMMUNITY WORKERS		-	-	-	-	-	-	-	-	-
(S) GRANT - DEPT CULTURE & SPORT		-	-	-	-	-	-	-	-	-
(S) GRANT - DLG		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	43	-	-	-	-	43	-	-
(S) UNIFORMS & PROTECTIVE CLOTHING		-	43	-	-	-	-	43	-	-
Public Sector SETA		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		20 169	21 582	-	-	8 323	8 323	29 905	18 339	18 918
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		98 295	98 295	-	-	0	0	98 295	72 458	87 155
Municipal Infrastructure Grant		80 998	80 998	-	-	-	-	80 998	72 458	72 547
Water Services Infrastructure Grant		17 297	17 297	-	-	0	0	17 297	-	14 609
<b>Provincial Government:</b>		10 977	12 414	-	-	(2 574)	(2 574)	9 840	-	-
(S) Borehole Monitoring equipment and upgrading telemetry		7 064	7 064	-	-	(7 064)	(7 064)	-	-	-
(S) GRANT EXPENDITURE - LIBRARY		-	870	-	-	-	-	870	-	-
(S) WCWRG: Drilling and equipping of boreholes		3 913	4 480	-	-	4 490	4 490	8 971	-	-
<b>Total capital expenditure of Transfers and Grants</b>		109 272	110 709	-	-	(2 574)	(2 574)	108 135	72 458	87 155
<b>Total capital expenditure of Transfers and Grants</b>		129 441	132 291	-	-	5 749	5 749	138 040	90 797	106 074

WC051 Laingsburg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2025/26										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		3 364	3 364	-	-	-	-	-	-	3 364	353240000.0%	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		58	58	-	-	-	-	-	-	58	6090000.0%	
Cellphone Allowance		363	363	-	-	-	-	(9)	(9)	355	38140000.0%	
Housing Allowances		-	-	-	-	-	-	-	-	-	-	
Other benefits and allowances		-	-	-	-	-	-	-	-	-	-	
<b>Sub Total - Councillors</b>		<b>3 785</b>	<b>3 785</b>					<b>(9)</b>	<b>(9)</b>	<b>3 777</b>	<b>-0.2%</b>	
% increase			-							(0)		
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		4 946	4 946	-	-	-	-	473	473	5 419	517330000.0%	
Pension and UIF Contributions		683	683	-	-	-	-	(183)	(183)	499	71675000.0%	
Medical Aid Contributions		185	185	-	-	-	-	(43)	(43)	142	19370000.0%	
Overtime		-	-	-	-	-	-	-	-	-	-	
Performance Bonus		493	493	-	-	-	-	116	116	609	50372500.0%	
Motor Vehicle Allowance		1 043	1 043	-	-	-	-	(160)	(160)	883	109216000.0%	
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-	
Housing Allowances		14	14	-	-	-	-	-	-	14	1475000.0%	
Other benefits and allowances		1	1	-	-	-	-	-	-	1	90000.0%	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 364</b>	<b>7 364</b>					<b>203</b>	<b>203</b>	<b>7 567</b>	<b>2.8%</b>	
% increase			-							0		
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		21 063	21 063	-	-	-	-	1 717	1 717	22 780	#####	
Pension and UIF Contributions		3 008	3 008	-	-	-	-	(183)	(183)	2 825	315242900.0%	
Medical Aid Contributions		785	785	-	-	-	-	100	100	885	82440000.0%	
Overtime		1 026	1 026	-	-	-	-	331	331	1 357	107370000.0%	
Performance Bonus		1 349	1 349	-	-	-	-	(37)	(37)	1 312	141177500.0%	
Motor Vehicle Allowance		535	535	-	-	-	-	(177)	(177)	358	54684000.0%	
Cellphone Allowance		5	5	-	-	-	-	-	-	5	510000.0%	
Housing Allowances		231	231	-	-	-	-	(100)	(100)	131	24215000.0%	
Other benefits and allowances		617	617	-	-	-	-	43	43	660	64793100.0%	
Payments in lieu of leave		310	310	-	-	-	-	-	-	310	32520000.0%	
Long service awards		-	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		1 166	1 166	-	-	-	-	(50)	(50)	1 116	122380000.0%	
Entertainment		-	-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	-	
Acting and post related allowance		641	641	-	-	-	-	102	102	743	67220000.0%	
In kind benefits		-	-	-	-	-	-	-	-	-	-	
<b>Sub Total - Other Municipal Staff</b>		<b>30 736</b>	<b>30 736</b>					<b>1 745</b>	<b>1 745</b>	<b>32 481</b>	<b>5.7%</b>	
% increase			-									
<b>Total Parent Municipality</b>		<b>41 885</b>	<b>41 885</b>					<b>1 940</b>	<b>1 940</b>	<b>43 824</b>	<b>4.6%</b>	
% increase			-									
<b>Total Municipal Entities</b>												
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>41 885</b>	<b>41 885</b>					<b>1 940</b>	<b>1 940</b>	<b>43 824</b>	<b>4.6%</b>	
% increase			-									
<b>TOTAL MANAGERS AND STAFF</b>		<b>38 099</b>	<b>38 099</b>					<b>1 948</b>	<b>1 948</b>	<b>40 048</b>	<b>5.1%</b>	

WC051 Laingsburg - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2025/26												Full year budget	Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>R thousands</b>																		
<b>Revenue by Vote</b>																		
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - CORPORATE SERVICES (12: IE)		437	437	437	437	437	437	437	437	437	437	437	437	437	5 249	5 249	4 771	21 306
Vote 4 - BUDGET AND TREASURY (13: IE)		5 841	5 841	5 841	5 841	5 841	5 841	5 841	5 841	5 841	5 841	5 841	5 841	5 841	70 093	70 093	33 189	49 527
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		231	231	231	231	231	231	231	231	231	231	231	231	231	2 769	1 935	1 798	
Vote 7 - SPORTS AND RECREATION (16: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3	3
Vote 8 - HOUSING (17: IE)		1	1	1	1	1	1	1	1	1	1	1	1	1	13	13	13	
Vote 9 - PUBLIC SAFETY (18: IE)		2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	28 759	36 468	38 295	
Vote 10 - ROAD TRANSPORT (19: IE)		125	125	125	125	125	125	125	125	125	125	125	125	125	1 506	116	122	
Vote 11 - WASTE MANAGEMENT (20: IE)		635	635	635	635	635	635	635	635	635	635	635	635	634	7 614	7 436	9 706	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		368	368	368	368	368	368	368	368	368	368	368	368	368	4 410	5 128	5 436	
Vote 13 - WATER (22: IE)		1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	16 378	6 373	6 756	
Vote 14 - ELECTRICITY (23: IE)		2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	27 820	31 459	33 303	
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>		<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>13 717</b>	<b>75 341</b>	<b>164 609</b>	<b>126 891</b>	<b>166 265</b>	
<b>Expenditure by Vote</b>																		
Vote 1 - MAYORAL AND COUNCIL (10: IE)		495	495	495	495	495	495	495	495	495	495	495	495	683	6 130	6 130	5 937	6 196
Vote 2 - MUNICIPAL MANAGER (11: IE)		361	361	361	361	361	361	361	361	361	361	361	361	(2 373)	1 597	1 597	390	385
Vote 3 - CORPORATE SERVICES (12: IE)		887	887	887	887	887	887	887	887	887	887	887	887	(2 876)	6 881	6 881	4 333	4 542
Vote 4 - BUDGET AND TREASURY (13: IE)		2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	(7 056)	17 848	17 848	9 467	9 558
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		72	72	72	72	72	72	72	72	72	72	72	72	577	1 365	1 406	1 467	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		146	146	146	146	146	146	146	146	146	146	146	146	1 088	2 696	2 403	2 502	
Vote 7 - SPORTS AND RECREATION (16: IE)		143	143	143	143	143	143	143	143	143	143	143	143	425	2 000	1 269	1 303	
Vote 8 - HOUSING (17: IE)		1	1	1	1	1	1	1	1	1	1	1	1	7	13	14	14	
Vote 9 - PUBLIC SAFETY (18: IE)		2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	4 951	28 481	36 429	38 200	
Vote 10 - ROAD TRANSPORT (19: IE)		1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	5 973	21 833	19 022	19 339	
Vote 11 - WASTE MANAGEMENT (20: IE)		524	524	524	524	524	524	524	524	524	524	524	524	1 713	7 473	8 628	8 896	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		474	474	474	474	474	474	474	474	474	474	474	474	2 075	7 294	6 185	6 387	
Vote 13 - WATER (22: IE)		609	609	609	609	609	609	609	609	609	609	609	609	3 849	10 547	10 019	10 381	
Vote 14 - ELECTRICITY (23: IE)		1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	2 311	22 017	24 205	25 380	
Vote 15 - (38: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>		<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>32 457</b>	<b>136 174</b>	<b>129 707</b>	<b>134 549</b>	
<b>Surplus/ (Deficit)</b>		<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>2 370</b>	<b>42 885</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>	

WC051 Laingsburg - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>R thousands</b>																		
<b>Revenue - Functional</b>																		
<b>Governance and administration</b>		(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	142 746	74 476	74 476	37 231	70 058
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	(6 206)	142 746	74 476	74 476	37 231	70 058
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(2 629)	(2 629)	(2 629)	(2 629)	(2 629)	(2 629)	(2 629)	(2 629)	(2 629)	(2 629)	(2 629)	(2 629)	60 469	31 549	31 549	38 427	40 118
Community and social services		(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	5 306	2 769	2 769	1 935	1 798
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3
Public safety		(2 397)	(2 397)	(2 397)	(2 397)	(2 397)	(2 397)	(2 397)	(2 397)	(2 397)	(2 397)	(2 397)	(2 397)	55 121	28 759	28 759	36 468	38 295
Housing		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	41	22	22	22	22
Health		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	-	-
<b>Economic and environmental services</b>		(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	2 886	1 506	1 506	116	122
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	2 886	1 506	1 506	116	122
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(4 757)	(4 757)	(4 757)	(4 757)	(4 757)	(4 757)	(4 757)	(4 757)	(4 757)	(4 757)	(4 757)	(4 757)	109 401	57 079	57 079	51 117	55 966
Energy sources		(2 330)	(2 330)	(2 330)	(2 330)	(2 330)	(2 330)	(2 330)	(2 330)	(2 330)	(2 330)	(2 330)	(2 330)	53 593	27 961	27 961	31 566	33 417
Water management		(1 390)	(1 390)	(1 390)	(1 390)	(1 390)	(1 390)	(1 390)	(1 390)	(1 390)	(1 390)	(1 390)	(1 390)	31 966	16 678	16 678	6 632	7 030
Waste water management		(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	8 836	4 610	4 610	5 291	5 609
Waste management		(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	15 006	7 829	7 829	7 628	9 911
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>(13 717)</b>	<b>315 501</b>	<b>164 609</b>	<b>164 609</b>	<b>126 891</b>	<b>166 265</b>
<b>Expenditure - Functional</b>																		
<b>Governance and administration</b>		3 966	3 966	3 966	3 966	3 966	3 966	3 966	3 966	3 966	3 966	3 966	3 966	(11 662)	31 966	31 966	19 788	20 328
Executive and council		856	856	856	856	856	856	856	856	856	856	856	856	(1 689)	7 727	7 727	6 327	6 581
Finance and administration		3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	3 110	(9 973)	24 238	24 238	13 461	13 747
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 426	2 426	2 426	2 426	2 426	2 426	2 426	2 426	2 426	2 426	2 426	2 426	6 460	33 150	33 150	40 090	41 993
Community and social services		146	146	146	146	146	146	146	146	146	146	146	146	1 088	2 696	2 696	2 403	2 502
Sport and recreation		141	141	141	141	141	141	141	141	141	141	141	141	414	1 961	1 961	1 244	1 277
Public safety		2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	4 951	28 481	28 481	36 429	38 200
Housing		1	1	1	1	1	1	1	1	1	1	1	1	7	13	13	14	14
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	6 550	23 198	23 198	20 429	20 806
Planning and development		72	72	72	72	72	72	72	72	72	72	72	72	577	1 365	1 365	1 406	1 467
Road transport		1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	5 973	21 833	21 833	19 022	19 339
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3 398	3 398	3 398	3 398	3 398	3 398	3 398	3 398	3 398	3 398	3 398	3 398	9 948	47 330	47 330	49 036	51 043
Energy sources		1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	1 791	2 311	22 017	22 017	24 205	25 380
Water management		609	609	609	609	609	609	609	609	609	609	609	609	3 849	10 547	10 547	10 019	10 381
Waste water management		474	474	474	474	474	474	474	474	474	474	474	474	2 075	7 294	7 294	6 185	6 387
Waste management		524	524	524	524	524	524	524	524	524	524	524	524	1 713	7 473	7 473	8 628	8 896
<b>Other</b>		43	43	43	43	43	43	43	43	43	43	43	43	52	530	530	365	379
<b>Total Expenditure - Functional</b>		<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>112 446</b>	<b>136 174</b>	<b>136 174</b>	<b>129 707</b>	<b>134 549</b>
<b>Surplus/ (Deficit) 1.</b>		<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>304 154</b>	<b>52 163</b>	<b>28 435</b>	<b>(2 816)</b>	<b>31 716</b>

WC051 Laingsburg - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>R thousands</b>																	
<b>Revenue By Source</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		(2 111)	(2 111)	(2 111)	(2 111)	(2 111)	(2 111)	(2 111)	(2 111)	(2 111)	(2 111)	(2 111)	48 550	25 330	25 330	26 370	27 952
Service charges - Water		(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	9 001	4 696	4 696	4 927	5 223
Service charges - Waste Water Management		(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	7 117	3 713	3 713	4 104	4 352
Service charges - Waste Management		(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	7 201	3 757	3 757	4 335	4 639
Agency services		(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	460	240	240	289	315
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	2 220	1 158	1 158	946	1 011
Interest earned from Current and Non Current Assets		(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	2 340	1 221	1 221	850	1 100
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	69	36	36	110	120
Rental from Fixed Assets		(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	3 801	1 983	1 983	2 244	2 424
Licence and permits		(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	530	277	277	300	303
<b>Special rating levies</b>		-	-	-	-	-	-	-	-	-	-	-	33	33	33	29	32
Operational Revenue		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	63	33	33	29	32
<b>Non-Exchange Revenue</b>																	
Property rates		(520)	(520)	(520)	(520)	(520)	(520)	(520)	(520)	(520)	(520)	(520)	11 967	6 244	6 244	6 400	6 810
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	53 872	28 107	28 107	36 168	37 993
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		(3 229)	(3 229)	(3 229)	(3 229)	(3 229)	(3 229)	(3 229)	(3 229)	(3 229)	(3 229)	(3 229)	74 265	38 747	38 747	26 635	27 822
Interest		(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	1 035	540	540	546	573
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	147	76	76	364	386
Gains on disposal of Assets		(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	441	230	230	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>(9 727)</b>	<b>223 111</b>	<b>42 477</b>	<b>116 762</b>	<b>117 069</b>	<b>123 407</b>
<b>Expenditure By Type</b>																	
Employee related costs		3 289	3 289	3 289	3 289	3 289	3 289	3 289	3 289	3 289	3 289	3 289	3 289	39 473	39 473	38 235	39 504
Remuneration of councillors		315	315	315	315	315	315	315	315	315	315	315	315	3 777	3 777	3 975	4 154
Bulk purchases - electricity		1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	16 850	16 850	17 535	18 412
Inventory consumed		211	211	211	211	211	211	211	211	211	211	211	211	2 531	2 531	1 232	1 290
Debt impairment		2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	24 247	24 247	31 171	32 785
Depreciation and amortisation		1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	13 832	13 832	13 404	13 538
Interest		306	306	306	306	306	306	306	306	306	306	306	306	3 670	3 670	2 550	2 400
Contracted services		854	854	854	854	854	854	854	854	854	854	854	854	10 244	10 244	10 762	11 118
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	15
Irrecoverable debts written off		103	103	103	103	103	103	103	103	103	103	103	103	1 235	1 235	-	-
Operational costs		1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	20 316	20 316	10 829	11 334
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>115 858</b>	<b>136 174</b>	<b>129 707</b>	<b>134 549</b>	
<b>Surplus/(Deficit)</b>		<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>(21 075)</b>	<b>211 763</b>	<b>(73 381)</b>	<b>(19 413)</b>	<b>(12 639)</b>	<b>(11 142)</b>
Transfers and subsidies - capital (monetary allocations)		(3 990)	(3 990)	(3 990)	(3 990)	(3 990)	(3 990)	(3 990)	(3 990)	(3 990)	(3 990)	(3 990)	91 771	-	47 880	9 852	42 890
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>(25 065)</b>	<b>303 534</b>	<b>(73 381)</b>	<b>28 468</b>	<b>(2 787)</b>	<b>31 748</b>

WC051 Laingsburg - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2025/26													Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>R thousands</b>																		
<b>Multi-year expenditure appropriation</b>	1																	
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)															-		-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																		
Vote 16 - BUDGET AND TREASURY (33: CAPEX)		19	19	19	19	19	19	19	19	19	19	19	19	19		229	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		74	74	74	74	74	74	74	74	74	74	74	74	74		893	-	-
Vote 18 - SPORTS AND RECREATION (36: CAPEX)		725	725	725	725	725	725	725	725	725	725	725	725	725		8 696	-	-
Vote 19 - PUBLIC SAFETY (38: CAPEX)		9	9	9	9	9	9	9	9	9	9	9	9	9		103	-	-
Vote 20 - ROAD TRANSPORT (39: CAPEX)		263	263	263	263	263	263	263	263	263	263	263	263	263		3 152	4 019	3 049
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443		17 320	-	14 609
Vote 22 - WATER (42: CAPEX)		985	985	985	985	985	985	985	985	985	985	985	985	985		11 821	1 939	16 911
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-		-	2 609	2 727
<b>Capital single-year expenditure sub-total</b>	3	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	-	42 213	8 567	37 296
<b>Total Capital Expenditure</b>	2	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	-	42 213	8 567	37 296

WC051 Laingsburg - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2025/26											Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget							
<b>R thousands</b>																		
<b>Capital Expenditure - Functional</b>																		
<b>Governance and administration</b>		76	76	76	76	76	76	76	76	76	76	76	76	(582)	252	-	-	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		76	76	76	76	76	76	76	76	76	76	76	76	(582)	252	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		806	806	806	806	806	806	806	806	806	806	806	806	806	9 668	-	-	
Community and social services		72	72	72	72	72	72	72	72	72	72	72	72	72	870	-	-	
Sport and recreation		725	725	725	725	725	725	725	725	725	725	725	725	725	8 696	-	-	
Public safety		9	9	9	9	9	9	9	9	9	9	9	9	9	103	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 986	3 049	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 986	3 049	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	5 121	32 293	6 581	34 247
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 609	2 727
Water management		764	764	764	764	764	764	764	764	764	764	764	764	764	9 171	-	13 913	
Waste water management		1 706	1 706	1 706	1 706	1 706	1 706	1 706	1 706	1 706	1 706	1 706	1 706	1 706	20 472	2 034	14 609	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	2 651	2 651	1 939	2 998	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional</b>		<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>3 352</b>	<b>5 345</b>	<b>42 213</b>	<b>8 567</b>	<b>37 296</b>	

WC051 Laingsburg - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2025/26											Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted		
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget		
R thousands	A	7	8	9	10	11	12	13	14					
		A1	B	C	D	E	F	G	H					
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>														
<b>Infrastructure</b>		24 362	24 929	-	-	-	-	4 490	4 490	29 419	6 628	20 384		
Roads Infrastructure		-	-	-	-	-	-	-	-	-	1 986	3 049		
Roads		-	-	-	-	-	-	-	-	-	1 986	3 049		
Storm water Infrastructure		3 152	3 152	-	-	-	-	-	-	3 152	2 034	-		
Storm water Conveyance		3 152	3 152	-	-	-	-	-	-	3 152	2 034	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	2 609	2 727		
HV Substations		-	-	-	-	-	-	-	-	-	2 609	2 727		
Water Supply Infrastructure		3 913	4 480	-	-	-	-	4 490	4 490	8 971	-	-		
Boreholes		3 913	4 480	-	-	-	-	-	-	4 480	-	-		
Distribution		-	-	-	-	-	-	4 490	4 490	4 490	-	-		
Sanitation Infrastructure		17 297	17 297	-	-	-	-	0	0	17 297	-	14 609		
Pump Station		17 297	17 297	-	-	-	-	0	0	17 297	-	14 609		
<b>Community Assets</b>		-	870	-	-	-	-	-	-	-	870	-		
Community Facilities		-	870	-	-	-	-	-	-	-	870	-		
Libraries		-	870	-	-	-	-	-	-	-	870	-		
<b>Computer Equipment</b>		236	236	-	-	-	-	90	90	326	-	-		
Computer Equipment		236	236	-	-	-	-	90	90	326	-	-		
<b>Furniture and Office Equipment</b>		29	29	-	-	-	-	-	-	29	-	-		
Furniture and Office Equipment		29	29	-	-	-	-	-	-	29	-	-		
<b>Machinery and Equipment</b>		7 064	7 064	-	-	-	-	(7 064)	(7 064)	-	-	13 913		
Machinery and Equipment		7 064	7 064	-	-	-	-	(7 064)	(7 064)	-	-	13 913		
<b>Transport Assets</b>		2 651	2 651	-	-	-	-	-	-	2 651	1 939	2 998		
Transport Assets		2 651	2 651	-	-	-	-	-	-	2 651	1 939	2 998		
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	34 342	35 778	-	-	-	-	(2 484)	(2 484)	33 295	8 567	37 296		

WC051 Laingsburg - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2025/26											Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted		
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget		
R thousands	A	7	8	9	10	11	12	13	14					
		A1	B	C	D	E	F	G	H					
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>														
<b>Infrastructure</b>		200	200	-	-	-	-	-	-	200	-	-		
Water Supply Infrastructure		200	200	-	-	-	-	-	-	200	-	-		
Pump Stations		200	200	-	-	-	-	-	-	200	-	-		
<b>Community Assets</b>		8 696	8 696	-	-	-	-	-	-	8 696	-	-		
Sport and Recreation Facilities		8 696	8 696	-	-	-	-	-	-	8 696	-	-		
Outdoor Facilities		8 696	8 696	-	-	-	-	-	-	8 696	-	-		
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	8 896	8 896	-	-	-	-	-	-	8 896	-	-		

WC051 Laingsburg - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2025/26												Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted				
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget				
A	A1	B	C	D	E	F	G	H	I	J	K	L				
<b>R thousands</b>																
<b>Depreciation by Asset Class/Sub-class</b>																
<b>Infrastructure</b>		11 244	11 244	-	-	-	-	(650)	(650)	10 595	11 357	11 470				
Roads Infrastructure		1 465	1 465	-	-	-	-	155	155	1 620	1 480	1 495				
Road Structures		1 465	1 465	-	-	-	-	155	155	1 620	1 480	1 495				
Storm water Infrastructure		1 750	1 750	-	-	-	-	140	140	1 890	1 768	1 785				
Drainage Collection		-	-	-	-	-	-	320	320	320	-	-				
Storm water Conveyance		1 750	1 750	-	-	-	-	(180)	(180)	1 570	1 768	1 785				
Electrical Infrastructure		670	670	-	-	-	-	-	-	670	676	683				
MV Switching Stations		6	6	-	-	-	-	-	-	6	6	6				
MV Networks		132	132	-	-	-	-	-	-	132	133	135				
LV Networks		531	531	-	-	-	-	-	-	531	537	542				
Water Supply Infrastructure		2 402	2 402	-	-	-	-	163	163	2 565	2 426	2 451				
Boreholes		342	342	-	-	-	-	64	64	406	346	349				
Reservoirs		821	821	-	-	-	-	99	99	920	829	838				
Pump Stations		134	134	-	-	-	-	-	-	134	136	137				
Bulk Mains		406	406	-	-	-	-	-	-	406	410	414				
Distribution		699	699	-	-	-	-	-	-	699	706	713				
Sanitation Infrastructure		2 132	2 132	-	-	-	-	618	618	2 750	2 153	2 175				
Pump Station		565	565	-	-	-	-	-	-	565	570	576				
Reticulation		833	833	-	-	-	-	2	2	835	842	850				
Waste Water Treatment Works		734	734	-	-	-	-	617	617	1 350	741	748				
Toilet Facilities		1	1	-	-	-	-	0	0	1	1	1				
Solid Waste Infrastructure		2 825	2 825	-	-	-	-	(1 725)	(1 725)	1 100	2 854	2 882				
Landfill Sites		2 825	2 825	-	-	-	-	(1 725)	(1 725)	1 100	2 854	2 882				
<b>Community Assets</b>		640	640	-	-	-	-	330	330	970	647	653				
Community Facilities		46	46	-	-	-	-	59	59	105	47	47				
Libraries		22	22	-	-	-	-	38	38	60	22	22				
Cemeteries/Crematoria		24	24	-	-	-	-	21	21	45	25	25				
Sport and Recreation Facilities		594	594	-	-	-	-	271	271	865	600	606				
Outdoor Facilities		594	594	-	-	-	-	271	271	865	600	606				
<b>Investment properties</b>		66	66	-	-	-	-	244	244	310	67	67				
Revenue Generating		66	66	-	-	-	-	244	244	310	67	67				
Improved Property		66	66	-	-	-	-	244	244	310	67	67				
<b>Other assets</b>		116	116	-	-	-	-	214	214	330	117	119				
Operational Buildings		116	116	-	-	-	-	214	214	330	117	119				
Municipal Offices		116	116	-	-	-	-	214	214	330	117	119				
<b>Intangible Assets</b>		108	108	-	-	-	-	(13)	(13)	95	109	110				
Licences and Rights		108	108	-	-	-	-	(13)	(13)	95	109	110				
Computer Software and Applications		108	108	-	-	-	-	(13)	(13)	95	109	110				
<b>Computer Equipment</b>		223	223	-	-	-	-	(108)	(108)	115	225	228				
Computer Equipment		223	223	-	-	-	-	(108)	(108)	115	225	228				
<b>Furniture and Office Equipment</b>		99	99	-	-	-	-	618	618	717	100	101				
Furniture and Office Equipment		99	99	-	-	-	-	618	618	717	100	101				
<b>Machinery and Equipment</b>		200	200	-	-	-	-	130	130	330	202	204				
Machinery and Equipment		200	200	-	-	-	-	130	130	330	202	204				
<b>Transport Assets</b>		574	574	-	-	-	-	(204)	(204)	370	580	585				
Transport Assets		574	574	-	-	-	-	(204)	(204)	370	580	585				
<b>Total Depreciation to be adjusted</b>	1	13 271	13 271	-	-	-	-	561	561	13 832	13 404	13 538				

## **Section 6 – Budget related policies**

No adjustments to any of the budget related policies.

## **Section 7 – Overview of budget assumptions**

Only rollover approvals were adjusted

## **Section 8 – Funding compliance**

The adjustments budget appears cash-funded if viewed in isolation for the year, but only if Laingsburg is considered a 1% municipality—meaning annual audit fees are limited to 1% of total expenditure—this perspective can be misleading. (not accounting for non-cash items)

## **Section 9 – 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.

See Section to understand the funding position of the municipality as disclosed within the Adjustment Budget for 2025/26.

## **Section 10 – Expenditure on allocations and grant programmes**

### Grant allocations

Details of each grant to be received and spent are shown in the schedules SB7 to SB9 in this report.

## **Section 11 – Allocations and grants made by the Municipality**

### Allocations Made by the Municipality

Refer to supporting schedule SB10 for allocations made.

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.

## **Section 12 – Councillor Allowances and employee benefits**

### Salaries, Allowances and Benefits

Details of Councillor Allowances and employee benefits are included in supporting table SB11 within this report.

## **Section 13 – Monthly targets for revenue, expenditure and cash flow**

Monthly Cash Flows by source

Supporting tables SB12 to SB17 show the adjusted monthly cash flows.

## **Section 14 – Adjustments to the quarterly SDBIP's**

– internal departments

Supporting table SB3 indicates the major adjustments.

## **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 the approved total revenue exceeds R500 million, all operational costs for projects equal to or greater than R5 million per annum must be listed. In this scenario, SCM does not have any such additional operational costs.

## **Section 17 – Capital expenditure details**

Capital expenditure details are listed in Supporting Table SB 18 to SB 19.

