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

WC051 BUDGET REPORT

Prepared in terms of the Local Government: Municipal Finance Management Act No. 56 of 2003 and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 July 2009

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

PART 1 – ANNUAL BUDGET

SECTION 1 – MAYOR'S REPORT

1.1. PURPOSE

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

1.2. BACKGROUND

The Local Government Municipal Finance Management Act, (MFMA) No. 56 of 2003, section 24 states that:

"*(1) The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget*

"(2) An annual budget-

- *(a) Must be approved before the start of the budget year;*
- *(b) Is approved by the adoption by the council of a resolution referred to in Section 17 (3) (a)(i); and*
- *(c) Must be approved together with the adoption of resolutions as may be necessary*
  - *(i) Imposing any municipal tax for the budget year;*
  - *(ii) Setting any municipal tariffs for the budget year;*
  - *(iii) Approving measurable performance objectives for revenue from each source and for each vote in the budget;*
  - *(iv) Approving any changes to the municipality's Integrated Development Plan; and*
  - *(v) Approving any changes to the municipality's budget-related policies*

(3) The Accounting Officer of a municipality must submit the approved Annual Budget to the National Treasury and the relevant Provincial Treasury.

Section 17 of the MFMA states the Annual Budget and supporting documents must comply with:

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

- *(a) Setting out realistically anticipated revenue for the budget year from each revenue source;*

(b) appropriating expenditure for the budget year under the different vote of the municipality;

(c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;

(d) setting out -

(i) *estimated revenue and expenditure by vote for the current year; and*

(ii) *actual revenue and expenditure by vote for the financial year preceding*

(e) a statement containing any other information required by section 215(3) of the Constitution or as may be prescribed".

1.3. DISCUSSIONS

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

- Circular 4 of 2026 Salary & Wage Increase of 4.74%
- Upper Limits
    - Upper limits of Political Office Bearers
    - Additional Incoming Councillors
    - Upper limits of Municipal Managers and Senior Managers
- Basic Services Water, Sanitation, Refuse increase of 6%
- ELECTRICITY: Cost of Supply Study: increase of 12%
- NERSA's Provisional Approval
- Norms/Ratios
    - Budget for Work Skills Plan (WSP)
    - Repairs & maintenance of Infrastructure Assets
- National and Provincial grants allocation
    - National grants allocation amounts R 48 339 000 Million
    - Provincial grants allocation amounts to R 12 211 000 Million
- Inputs and comments received through emails and Public Participation that took place in April 2026 through Office of the Speaker in all four (4) wards
- Western Cape Provincial Treasury Strategic Integrated Municipal Engagement (SIME) recommendations report

1.4. FINANCIAL IMPLICATIONS

- The 2026/27 MTREF Budget is funded with a total of R 7 506 million, comprised of the following sources:
  - 2026/27 Medium Term Revenue and Expenditure Framework (MTREF) Budget of Total Operating Revenue (exclusive of Capital Grants) amounting to R 121 699 Million
  - 2026/27 Medium Term Revenue and Expenditure Framework (MTREF) Budget of Total Operating Expenditure (exclusive of Capital Grants) amounting to R 136 128 Million
  - 2026/27 Capital Grants for Medium Term Revenue and Expenditure Framework (MTREF) Budget amounting to R 21 935 Million

1.5. LEGAL IMPLICATIONS

- Local Government: Municipal Finance Management Act, No. 56 of 2003
- Local Government: Municipal Systems Act, No. 32 of 2000
- Local Government: Municipal Division of Revenue Bill for 2026/27
- Local Government: Municipal Property Rates Act No. 6 of 2004
- Local Government: Budget Circular 132 and 134

SECTION 2 – RESOLUTIONS

2.1 Approval of the Annual Budget – MTREF

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

<u>RECOMMENDATION:</u>

It is recommended that Council adopt the following documents and matters for approval.

That Council **approve** the **tabled annual budget** of the municipality for the 2026/27 financial year and the two outer years 2027/28 and 2028/29, as set out in Budget Schedules A1 to A10 and supporting Schedules SA1 to SA38.

1. That Council **approves** the **tabled capital budget**, detailed per department and per ward.
2. That Council **approves** the **tabled rates and tariffs** as contained in the attached tariff listing, applicable to the 2026/27 budget year.
3. That Council **approves** that the **electricity tariffs** included in the budget are **subject to NERSA's approval**.
4. That Council **approves** of **MFMA Budget Circulars 132 and 134**, as attached.
5. That Council **approves** of the **quality certificate** signed by the Municipal Manager, as required in terms of the MFMA.
6. That Council **approves** the **tabled amendments to budget-related policies, Strategy and by-laws**, as attached.
7. That Council **approves** the **tabled service standards**, as attached in the annexure.
8. That Council **approves** the **2026/27 MTREF Procurement Plan**, as attached.
9. That Council **approves** amendments of the municipality's **Integrated Development Plan**
10. That Council **notes** the **Draft Top Layer Service Delivery and Budget Implementation Plan (SDBIP)**, as attached.
11. That Council **notes** that **version 7.1 of the mSCOA classification framework** was used in the preparation of the tabled budget, in accordance with the Municipal Budget and Reporting Regulations (MBRR, 2009).

SECTION 3 – EXECUTIVE SUMMARY

3.1. INTRODUCTION

The municipality faced numerous challenges during the budget process. Balancing the needs of the community with limited resources—while operating within the legislative framework set by various spheres of government—remains a complex task. This balancing act is essential to ensure the implementation of a credible and funded budget. The municipality is currently tabling a funded draft budget for the 2026/27 financial year.

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

GDP growth is expected to average 1.8 per cent from 2026 to 2029. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2025 - 2029

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

Macro-Economic and Municipal Environment

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

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

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

Recent political and economic uncertainty, including instability in the broader fiscal environment and global risks, continues to impact consumer confidence and affordability. As a result, municipalities are required to adopt a prudent approach to budgeting, with realistic revenue assumptions, controlled expenditure, and a strong focus on financial sustainability
The budget deficit continues to worsen, making it essential to stabilise liquidity, enhance and safeguard revenue streams, and simultaneously ensure that expenditure is incurred with due diligence and in a prioritised manner to achieve service delivery objectives. This budget aims to strike a balance between cost-reflective tariffs, affordability, and collectability. Electricity remains a significant challenge due to above-inflation increases, with NERSA approving an 12% hike on bulk purchases, while municipal profit margins continue to decline.

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

3.2. TARIFFS

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

DESCRIPTION	% INCREASE	2026/27	2027/28
PROPERTY RATES	6,5%	6,00%	6,00%
ELECTRICITY (Will be subject to Nersa approval & guideline)	12%	12%	12%
WATER	6%	6,00%	6,00%

DESCRIPTION	% INCREASE	2026/27	2027/28
SANITATION / WASTE-WATER	6%	6,00%	6,00%
REFUSE / SOLID WASTE	6%	6,00%	6,00%
OTHER (SEE TARIFF LISTING)	6,00%	6,00%	6,00%
BULK PURCHASES ESKOM + DIRECT CUSTOMERS	11,32 %	5,36 %	6,19 %

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

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

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

3.2.1. TARIFF BACKGROUND

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

The growth parameters apply to tariff increases for property rates, user charges, and other levies imposed by municipalities and municipal entities, to ensure that all spheres of government support the national macro-economic policy, unless it can be shown that external factors have a different impact.

Property rates will be levied in terms of the Municipal Property Rates Act (2004), as amended, with the table below setting out the tariffs applicable to each category of use and the applicable ratios expressed in terms of the base tariff, which will be equal to the normal residential property tariff.

It must be noted that property rates will be levied in terms of "use" and not zoning, which in turn must be aligned with permitted use. Properties used for more than one purpose will be valued as multiple use. An apportionment of value for each distinct use of the property will be calculated by the municipal valuer and used for billing at the appropriate rate, in cases where the municipal valuer considers it reasonable to apply this category.

To strengthen national food security and ensure the sustainability of agricultural production, a rebate allocation of 30% has been considered to legitimate agricultural producers (bona fide farming)

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

3.3 BUDGET SUMMARY

A detailed breakdown of the various income and expenditure changes is provided in this document.

The new projected forecasts for the MTREF are as follows:

OPERATING BUDGET

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Total Revenue (excluding capital trans		105 170	104 148	74 172	114 559	116 729	116 729	78 367	121 699	118 202	141 750
Total Expenditure		82 006	120 285	81 911	124 954	136 174	136 174	84 953	136 128	133 249	156 094
Surplus/(Deficit)		23 165	(16 137)	(7 739)	(10 395)	(19 445)	(19 445)	(6 586)	(14 429)	(15 048)	(14 344)
Transfers and subsidies - capital	6	23 887	41 510	28 023	49 188	47 880	47 880	9 625	21 935	26 930	24 557
Surplus/(Deficit) after capital transfers & contributions		47 051	25 373	20 284	38 793	28 435	28 435	3 039	7 506	11 883	10 213
Surplus/(Deficit) after income tax		47 051	25 373	20 284	38 793	28 435	28 435	3 039	7 506	11 883	10 213
Surplus/(Deficit) attributable to municipality		47 051	25 373	20 284	38 793	28 435	28 435	3 039	7 506	11 883	10 213
Surplus/(Deficit) for the year	1	47 051	25 373	20 284	38 793	28 435	28 435	3 039	7 506	11 883	10 213

CAPITAL BUDGET

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year	Budget Year +1	Budget Year +2
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	–	–	139	229	229	88	150	–	–
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPE		–	–	–	23	893	893	806	30	–	–
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		–	–	5 192	8 696	8 696	8 696	1 000	30	–	–
Vote 18 - PUBLIC SAFETY (38: CAPEX)		–	–	(29)	103	103	103	–	75	–	–
Vote 19 - ROAD TRANSPORT (39: CAPEX)		–	–	752	3 152	3 152	3 152	3 593	3 882	6 026	6 090
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		–	–	12 559	17 320	17 320	17 320	2 319	–	17 391	–
Vote 21 - WATER (42: CAPEX)		–	–	1 232	13 828	11 821	11 821	3 492	15 192	–	15 264
Capital single-year expenditure sub-total		–	–	19 706	43 260	42 213	42 213	11 297	19 359	23 418	21 354
Total Capital Expenditure - Vote		–	–	19 706	43 260	42 213	42 213	11 297	19 359	23 418	21 354

CONFIRMED CAPITAL FUNDING

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year	Budget Year +1	Budget Year +2
Funded by:											
National Government		–	–	18 558	31 795	31 795	31 795	9 536	18 205	23 418	21 354
Provincial Government		–	–	1 148	10 977	9 840	9 840	1 673	870	–	–
Transfers and subsidies - capital (monetary											
Transfers recognised - capital	4	–	–	19 706	42 772	41 635	41 635	11 209	19 074	23 418	21 354
Borrowing	6										
Internally generated funds		–	–	–	488	578	578	88	285	–	–
Total Capital Funding	7	–	–	19 706	43 260	42 213	42 213	11 297	19 359	23 418	21 354

3.4 KEY FOCUS AREAS OF THE 2026/27 BUDGET PROCESS

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

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

2026/27 R 23 664 million

2027/28 R 22 261 million

2028/29 R 23 342 million

Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circulars No. 122 remains relevant and are still applicable for the release of equitable share instalments in the 2026/27 financial year.

Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of

Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

SECTION 4 – BUDGET TABLES

Table A1 - Budget Summary

WC051 Laingsburg - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	–	5 025	5 657	5 998	6 244	6 244	6 221	6 715	7 117	7 544
Service charges	22 400	27 678	34 034	37 702	37 497	37 497	34 132	40 837	44 506	48 266
Investment revenue	415	1 265	1 617	1 400	1 221	1 221	1 225	1 512	1 632	1 582
Transfer and subsidies - Operational	29 825	32 065	26 231	28 284	38 747	38 747	32 780	38 735	29 013	46 226
Other own revenue	52 530	38 116	6 632	41 175	33 020	33 020	4 009	33 901	35 933	38 132
Total Revenue (excluding capital transfers and contributions)	105 170	104 148	74 172	114 559	116 729	116 729	78 367	121 699	118 202	141 750
Employee costs	31 587	33 342	33 981	37 665	39 473	39 473	31 460	40 949	41 562	43 397
Remuneration of councillors	3 318	3 607	3 677	3 785	3 777	3 777	3 111	4 473	4 707	4 903
Depreciation, amortisation and impairment	12 258	13 361	953	13 271	13 832	13 832	11 345	14 579	14 843	15 211
Interest, Dividends and Rent on Land	2 767	2 518	3 442	2 575	3 670	3 670	1 359	3 200	2 950	2 662
Inventory consumed and bulk purchases	13 279	14 073	15 467	18 035	19 381	19 381	15 375	20 029	21 003	22 906
Transfers and subsidies	12	–	98	10	–	–	32	50	34	35
Other expenditure	18 784	53 384	24 293	49 613	56 042	56 042	22 271	52 848	48 151	66 980
Total Expenditure	82 006	120 285	81 911	124 954	136 174	136 174	84 953	136 128	133 249	156 094
Surplus/(Deficit)	23 165	(16 137)	(7 739)	(10 395)	(19 445)	(19 445)	(6 586)	(14 429)	(15 048)	(14 344)
Transfers and subsidies - capital (monetary allocations)	23 887	41 510	28 023	49 188	47 880	47 880	9 625	21 935	26 930	24 557
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	47 051	25 373	20 284	38 793	28 435	28 435	3 039	7 506	11 883	10 213
Share of Surplus/Deficit attributable to	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	47 051	25 373	20 284	38 793	28 435	28 435	3 039	7 506	11 883	10 213
Capital expenditure & funds sources										
Capital expenditure	–	–	19 706	43 260	42 213	42 213	11 297	19 359	23 418	21 354
Transfers recognised - capital	–	–	19 706	42 772	41 635	41 635	11 209	19 074	23 418	21 354
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	488	578	578	88	285	–	–
Total sources of capital funds	–	–	19 706	43 260	42 213	42 213	11 297	19 359	23 418	21 354
Financial position										
Total current assets	11 432	15 501	30 622	24 317	35 830	35 830	40 757	40 963	44 271	48 340
Total non current assets	286 300	322 401	333 851	354 690	360 624	360 624	330 051	334 882	343 457	349 600
Total current liabilities	21 106	20 284	28 092	20 278	26 404	26 404	36 397	34 980	34 980	34 980
Total non current liabilities	20 178	33 723	27 438	33 723	27 896	27 896	27 896	35 414	35 414	35 414
Community wealth/Equity	269 465	283 480	300 976	322 272	333 690	333 690	302 908	305 451	317 333	327 546
Cash flows										
Net cash from (used) operating	10 602	33 041	23 444	61 513	44 247	44 247	32 298	24 989	30 238	28 627
Net cash from (used) investing	(17 250)	(35 732)	(20 516)	(49 749)	(48 315)	(48 315)	(10 951)	(22 263)	(26 930)	(24 557)
Net cash from (used) financing	–	48	47	–	–	–	11	–	–	–
Cash/cash equivalents at the year end	(6 647)	(2 643)	2 975	11 763	(4 068)	(4 068)	21 357	27 467	30 775	34 844
Cash backing/surplus reconciliation										
Cash and investments available	(6 647)	(2 643)	2 975	11 763	(4 068)	(4 068)	21 357	27 467	30 775	34 844
Application of cash and investments	13 996	14 989	25 860	14 050	23 381	23 381	27 650	17 875	18 264	18 127
Balance - surplus (shortfall)	(20 643)	(17 632)	(22 885)	(2 287)	(27 449)	(27 449)	(6 293)	9 593	12 511	16 718
Asset management										
Asset register summary (WDV)	262 002	272 055	283 979	304 362	312 377	312 377		286 633	295 208	301 352
Depreciation	12 258	13 372	953	13 271	13 832	13 832		14 579	14 843	15 211
Renewal and Upgrading of Existing Assets	–	–	5 162	8 919	8 919	8 919		–	–	–
Repairs and Maintenance	1 579	1 290	1 451	2 404	2 686	2 686		3 587	3 848	4 074
Free services										
Cost of Free Basic Services provided	–	(5 694)	(3 479)	(4 803)	(4 678)	(4 678)		–	(5 390)	(5 813)
Revenue cost of free services provided	–	–	–	–	(540)	(540)		(544)	(330)	(350)
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

Table A2 – Budget Financial Performance (Functional Classification)

WC051 Laingsburg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Revenue - Functional										
Governance and administration		**52 606**	**75 576**	**64 134**	**74 172**	**74 476**	**74 476**	**59 759**	**60 730**	**75 716**
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		52 606	75 576	64 134	74 172	74 476	74 476	59 759	60 730	75 716
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**55 913**	**35 666**	**342**	**36 516**	**31 549**	**31 549**	**31 733**	**32 778**	**34 702**
Community and social services		1 615	1 638	23	1 759	2 769	2 769	1 890	1 904	1 923
Sport and recreation		1	4	0	3	–	–	–	–	–
Public safety		54 286	34 012	300	34 733	28 759	28 759	29 816	30 852	32 757
Housing		11	11	18	22	22	22	22	20	20
Health		–	2	1	–	0	0	6	2	3
Economic and environmental services		**1 140**	**1 260**	**1 425**	**1 500**	**1 506**	**1 506**	**1 496**	**115**	**118**
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		1 140	1 260	1 425	1 500	1 506	1 506	1 496	115	118
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**24 578**	**33 451**	**36 293**	**51 559**	**57 079**	**57 079**	**50 647**	**51 509**	**55 770**
Energy sources		15 373	20 193	22 386	27 703	27 961	27 961	30 327	33 617	36 803
Water management		3 451	5 394	6 069	10 756	16 678	16 678	7 667	6 952	7 368
Waste water management		2 751	4 000	3 860	4 992	4 610	4 610	5 348	5 530	5 866
Waste management		3 002	3 864	3 977	8 108	7 829	7 829	7 306	5 410	5 733
Total Revenue - Functional	2	**134 236**	**145 953**	**102 194**	**163 747**	**164 609**	**164 609**	**143 634**	**145 132**	**166 307**
Expenditure - Functional										
Governance and administration		**19 586**	**18 920**	**17 811**	**19 934**	**31 966**	**31 966**	**31 221**	**24 678**	**42 207**
Executive and council		6 106	5 936	4 446	6 066	7 727	7 727	8 690	9 223	9 713
Finance and administration		13 480	12 984	13 365	13 868	24 238	24 238	22 531	15 455	32 495
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**59 966**	**41 276**	**10 270**	**39 225**	**33 150**	**33 150**	**35 485**	**35 604**	**37 326**
Community and social services		2 256	2 493	2 359	2 326	2 696	2 696	2 885	2 967	3 051
Sport and recreation		440	1 071	536	2 156	1 961	1 961	2 259	1 657	1 667
Public safety		57 185	37 691	7 343	34 729	28 481	28 481	30 319	30 951	32 578
Housing		69	12	7	13	13	13	22	29	30
Health		17	9	24	–	–	–	–	–	–
Economic and environmental services		**18 808**	**18 097**	**18 625**	**20 022**	**23 198**	**23 198**	**21 776**	**22 515**	**23 442**
Planning and development		1 411	1 223	1 487	1 344	1 365	1 365	559	560	562
Road transport		17 396	16 873	17 138	18 677	21 833	21 833	21 217	21 954	22 880
Trading services		**34 252**	**41 713**	**34 788**	**45 430**	**47 330**	**47 330**	**47 563**	**50 370**	**53 035**
Energy sources		13 442	20 295	17 360	21 200	22 017	22 017	22 577	24 542	26 647
Water management		8 852	9 016	7 606	9 818	10 547	10 547	10 530	10 787	11 069
Waste water management		4 570	5 228	3 653	6 005	7 294	7 294	7 648	8 128	8 270
Waste management		7 388	7 174	6 169	8 407	7 473	7 473	6 808	6 913	7 049
Other	4	**409**	**424**	**417**	**344**	**530**	**530**	**83**	**82**	**84**
Total Expenditure - Functional	3	**133 022**	**120 430**	**81 911**	**124 954**	**136 174**	**136 174**	**136 128**	**133 249**	**156 094**
Surplus/(Deficit) for the year		**1 215**	**25 523**	**20 284**	**38 793**	**28 435**	**28 435**	**7 506**	**11 883**	**10 213**

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

WC051 Laingsburg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Revenue by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		–	–	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 040	11 094	13 151	5 249	5 249	10 920	5 682	21 778
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	71 536	53 713	61 709	70 093	70 093	49 669	55 876	54 805
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 639	24	1 759	2 769	2 769	1 896	1 906	1 926
Vote 7 - SPORTS AND RECREATION (16: IE)		1	4	0	3	–	–	–	–	–
Vote 8 - HOUSING (17: IE)		11	11	11	13	13	13	15	12	12
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	34 012	300	34 733	28 759	28 759	29 816	30 852	32 757
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 260	1 425	1 500	1 506	1 506	1 496	115	118
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 864	3 806	7 928	7 614	7 614	7 095	5 211	5 527
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	4 000	3 704	4 838	4 410	4 410	5 150	5 345	5 674
Vote 13 - WATER (22: IE)		3 451	5 394	5 836	10 512	16 378	16 378	7 396	6 671	7 075
Vote 14 - ELECTRICITY (23: IE)		15 373	20 193	22 282	27 602	27 820	27 820	30 183	33 461	36 635
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**134 236**	**145 953**	**102 194**	**163 747**	**164 609**	**164 609**	**143 634**	**145 132**	**166 307**
Expenditure by Vote to be appropriated	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 285	5 147	4 558	5 664	6 130	6 130	7 067	7 399	7 714
Vote 2 - MUNICIPAL MANAGER (11: IE)		822	788	(112)	402	1 597	1 597	1 623	1 823	1 999
Vote 3 - CORPORATE SERVICES (12: IE)		3 856	1 821	5 192	4 444	6 881	6 881	12 698	7 640	24 114
Vote 4 - BUDGET AND TREASURY (13: IE)		10 013	11 566	8 579	9 744	17 848	17 848	9 875	7 856	8 422
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		1 411	1 223	1 487	1 344	1 365	1 365	559	560	562
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 273	2 502	2 383	2 326	2 696	2 696	2 885	2 967	3 051
Vote 7 - SPORTS AND RECREATION (16: IE)		460	1 092	546	2 180	2 000	2 000	2 299	1 698	1 709
Vote 8 - HOUSING (17: IE)		69	12	7	13	13	13	22	29	30
Vote 9 - PUBLIC SAFETY (18: IE)		57 185	37 691	7 343	34 729	28 481	28 481	30 319	30 951	32 578
Vote 10 - ROAD TRANSPORT (19: IE)		17 396	16 873	17 138	18 677	21 833	21 833	21 217	21 954	22 880
Vote 11 - WASTE MANAGEMENT (20: IE)		7 388	7 174	6 169	8 407	7 473	7 473	6 808	6 913	7 049
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 570	5 228	3 653	6 005	7 294	7 294	7 648	8 128	8 270
Vote 13 - WATER (22: IE)		8 852	9 016	7 606	9 818	10 547	10 547	10 530	10 787	11 069
Vote 14 - ELECTRICITY (23: IE)		13 442	20 295	17 360	21 200	22 017	22 017	22 577	24 542	26 647
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**133 022**	**120 430**	**81 911**	**124 954**	**136 174**	**136 174**	**136 128**	**133 249**	**156 094**
Surplus/(Deficit) for the year	2	**1 215**	**25 523**	**20 284**	**38 793**	**28 435**	**28 435**	**7 506**	**11 883**	**10 213**

Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	14 764	18 131	22 133	25 112	25 330	25 330	21 205	28 043	31 127	34 084
Service charges - Water	2	2 882	3 936	4 444	4 648	4 696	4 696	5 109	4 986	5 176	5 487
Service charges - Waste Water Manage	2	2 225	2 844	3 677	3 871	3 713	3 713	3 847	3 964	4 074	4 319
Service charges - Waste Management	2	2 528	2 767	3 779	4 071	3 757	3 757	3 972	3 845	4 129	4 376
Sale of Goods and Rendering of Servic	2	120	295	341	2 213	341	341	292	432	463	501
Agency services	2	185	197	215	267	240	240	207	254	279	303
Interest		97	184	293	-	-	-	-	-	-	-
Interest earned from Receivables	2	581	594	896	889	1 158	1 158	888	1 086	1 093	1 143
Interest earned from Current and Non C	2	415	1 265	1 617	1 400	1 221	1 221	1 225	1 512	1 632	1 582
Rent on Land	2	5	103	27	102	36	36	25	38	39	42
Rental from Fixed Assets	2	1 732	1 644	1 645	2 079	1 983	1 983	1 401	2 065	2 198	2 316
Licence and permits	2	194	256	227	297	277	277	194	266	292	307
Development Charges	2	-	22	48	-	5	5	6	-	-	-
Operational Revenue	2	20	20	22	27	28	28	19	24	16	16
Non-Exchange Revenue											
Property rates	2	-	5 025	5 657	5 998	6 244	6 244	6 221	6 715	7 117	7 544
Fines, penalties and forfeits	2	54 092	33 765	167	34 437	28 107	28 107	78	28 811	30 568	32 458
Transfer and subsidies - Operational	2	29 825	32 065	26 231	28 284	38 747	38 747	32 780	38 735	29 013	46 226
Interest	2	337	423	466	520	540	540	402	540	567	590
Operational Revenue	2	-	-	106	345	76	76	269	385	418	455
Gains on disposal of Fixed and Intangib	2	(4 831)	(249)	2 180	-	230	230	230	-	-	-
Other Gains	2	-	862	-	-	-	-	-	-	-	-
Total Revenue (excluding capital trans		**105 170**	**104 148**	**74 172**	**114 559**	**116 729**	**116 729**	**78 367**	**121 699**	**118 202**	**141 750**
Expenditure											
Employee related costs	2	31 587	33 342	33 981	37 665	39 473	39 473	31 460	40 949	41 562	43 397
Remuneration of councillors	2	3 318	3 607	3 677	3 785	3 777	3 777	3 111	4 473	4 707	4 903
Bulk purchases - electricity	2	10 737	11 873	14 819	16 700	16 850	16 850	13 856	18 400	20 100	21 949
Inventory consumed	2,8	2 542	2 200	648	1 335	2 531	2 531	1 519	1 629	903	956
Debt impairment	2,3	(708)	32 925	-	29 652	24 247	24 247	-	25 195	26 798	28 509
Depreciation, amortisation and impairme	2	12 258	13 361	953	13 271	13 832	13 832	11 345	14 579	14 843	15 211
Interest, Dividends and Rent on Land	2	2 767	2 518	3 442	2 575	3 670	3 670	1 359	3 200	2 950	2 662
Contracted services	2	5 077	5 205	10 143	9 282	10 244	10 244	5 694	14 914	7 553	23 955
Transfers and subsidies	2	12	-	98	10	-	-	32	50	34	35
Irrecoverable debts written off	2	-	-	619	-	1 235	1 235	706	-	-	-
Operational costs	2	14 415	15 254	13 531	10 680	20 316	20 316	15 871	12 738	13 800	14 516
Total Expenditure		**82 006**	**120 285**	**81 911**	**124 954**	**136 174**	**136 174**	**84 953**	**136 128**	**133 249**	**156 094**
Surplus/(Deficit)		**23 165**	**(16 137)**	**(7 739)**	**(10 395)**	**(19 445)**	**(19 445)**	**(6 586)**	**(14 429)**	**(15 048)**	**(14 344)**
Transfers and subsidies - capital	6	23 887	41 510	28 023	49 188	47 880	47 880	9 625	21 935	26 930	24 557
Surplus/(Deficit) after capital transfers & contributions		**47 051**	**25 373**	**20 284**	**38 793**	**28 435**	**28 435**	**3 039**	**7 506**	**11 883**	**10 213**
Surplus/(Deficit) after income tax		**47 051**	**25 373**	**20 284**	**38 793**	**28 435**	**28 435**	**3 039**	**7 506**	**11 883**	**10 213**
Surplus/(Deficit) attributable to municipality		**47 051**	**25 373**	**20 284**	**38 793**	**28 435**	**28 435**	**3 039**	**7 506**	**11 883**	**10 213**
Surplus/(Deficit) for the year	1	**47 051**	**25 373**	**20 284**	**38 793**	**28 435**	**28 435**	**3 039**	**7 506**	**11 883**	**10 213**

Table A5 – Capital Expenditure Budget by Vote

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year	Budget Year +1	Budget Year +2
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be appropriated***	2										
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		–	–	–	139	229	229	88	150	–	–
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX		–	–	–	23	893	893	806	30	–	–
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		–	–	5 192	8 696	8 696	8 696	1 000	30	–	–
Vote 18 - PUBLIC SAFETY (38: CAPEX)		–	–	(29)	103	103	103	–	75	–	–
Vote 19 - ROAD TRANSPORT (39: CAPEX)		–	–	752	3 152	3 152	3 152	3 593	3 882	6 026	6 090
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		–	–	12 559	17 320	17 320	17 320	2 319	–	17 391	–
Vote 21 - WATER (42: CAPEX)		–	–	1 232	13 828	11 821	11 821	3 492	15 192	–	15 264
Capital single-year expenditure sub-total		**–**	**–**	**19 706**	**43 260**	**42 213**	**42 213**	**11 297**	**19 359**	**23 418**	**21 354**
Total Capital Expenditure - Vote		**–**	**–**	**19 706**	**43 260**	**42 213**	**42 213**	**11 297**	**19 359**	**23 418**	**21 354**
Capital Expenditure - Functional											
Governance and administration		**–**	**–**	**–**	**162**	**252**	**252**	**88**	**180**	**–**	**–**
Executive and council											
Finance and administration		–	–	–	162	252	252	88	180	–	–
Community and public safety		**–**	**–**	**5 162**	**8 799**	**9 668**	**9 668**	**1 806**	**105**	**–**	**–**
Community and social services		–	–	–	–	870	870	806	–	–	–
Sport and recreation		–	–	5 192	8 696	8 696	8 696	1 000	30	–	–
Public safety		–	–	(29)	103	103	103	–	75	–	–
Economic and environmental services		**–**	**–**	**752**	**–**	**–**	**–**	**–**	**1 745**	**6 026**	**6 090**
Planning and development											
Road transport		–	–	752	–	–	–	–	1 745	6 026	6 090
Environmental protection											
Trading services		**–**	**–**	**13 792**	**34 300**	**32 293**	**32 293**	**9 403**	**17 329**	**17 391**	**15 264**
Energy sources											
Water management		–	–	1 232	11 177	9 171	9 171	867	13 249	–	15 264
Waste water management		–	–	12 559	20 472	20 472	20 472	5 911	2 137	17 391	–
Waste management		–	–	–	2 651	2 651	2 651	2 625	1 943	–	–
Total Capital Expenditure - Functional	3	**–**	**–**	**19 706**	**43 260**	**42 213**	**42 213**	**11 297**	**19 359**	**23 418**	**21 354**
Funded by:											
National Government		–	–	18 558	31 795	31 795	31 795	9 536	18 205	23 418	21 354
Provincial Government		–	–	1 148	10 977	9 840	9 840	1 673	870	–	–
Transfers and subsidies - capital (monetary											
Transfers recognised - capital	4	**–**	**–**	**19 706**	**42 772**	**41 635**	**41 635**	**11 209**	**19 074**	**23 418**	**21 354**
Borrowing	6										
Internally generated funds		–	–	–	488	578	578	88	285	–	–
Total Capital Funding	7	**–**	**–**	**19 706**	**43 260**	**42 213**	**42 213**	**11 297**	**19 359**	**23 418**	**21 354**

Table A6 – Budgeted Financial Position

WC051 Laingsburg - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	2 479	6 713	24 706	14 108	23 096	23 096	33 467	27 704	31 147	35 360
Trade and other receivables from exchang	3	2 313	4 536	8 157	4 010	3 190	3 190	5 394	12 450	12 314	12 171
Receivables from non-exchange transacti	3	4 036	1 436	(5 936)	3 496	6 006	6 006	(1 014)	5 303	5 303	5 303
Inventory	5	271	143	175	143	135	135	297	135	135	135
VAT Receivable	6	–	–	–	–	–	–	–	(8 031)	(8 031)	(8 031)
Other current assets	7	2 333	2 672	3 520	2 559	3 402	3 402	2 612	3 402	3 402	3 402
Total current assets		**11 432**	**15 501**	**30 622**	**24 317**	**35 830**	**35 830**	**40 757**	**40 963**	**44 271**	**48 340**
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	22 153	21 208	21 208	21 142	19 035	19 035	19 146	19 017	18 697	18 387
Property, plant and equipment	10	263 043	300 493	312 417	332 974	341 215	341 215	310 515	315 395	324 290	330 744
Heritage assets	13	43	43	43	43	43	43	43	43	43	43
Intangible assets	14	535	156	156	47	(34)	(34)	(18)	61	61	61
Trade and other receivables from exchang	15	525	501	27	483	365	365	365	365	365	365
Non-current receivables from non-exchan	15	–	–	–	–	–	–	–	1	1	1
Total non current assets		**286 300**	**322 401**	**333 851**	**354 690**	**360 624**	**360 624**	**330 051**	**334 882**	**343 457**	**349 600**
TOTAL ASSETS		**297 732**	**337 902**	**364 474**	**379 007**	**396 454**	**396 454**	**370 808**	**375 845**	**387 727**	**397 941**
LIABILITIES											
Current liabilities											
Financial liabilities	18	–	–	–	–	219	219	219	219	219	219
Consumer deposits	19	930	1 046	1 121	1 046	1 121	1 121	1 144	1 121	1 121	1 121
Trade and other payables from exchange	20	20 497	20 099	26 011	20 093	27 068	27 068	4 462	36 942	36 942	36 942
Trade and other payables from non-excha	21	1 148	1 995	6 609	1 995	4 922	4 922	31 679	4 727	4 727	4 727
Provision	22	–	2 824	2 774	2 824	3 915	3 915	2 549	2 668	2 668	2 668
VAT Payable	23	(1 469)	(5 679)	(8 423)	(5 679)	(10 842)	(10 842)	(3 655)	(11 039)	(11 039)	(11 039)
Other current liabilities	24	–	–	–	–	–	–	–	343	343	343
Total current liabilities		**21 106**	**20 284**	**28 092**	**20 278**	**26 404**	**26 404**	**36 397**	**34 980**	**34 980**	**34 980**
Non current liabilities											
Financial liabilities	25	2	–	–	–	230	230	230	230	230	230
Provision	26	20 176	33 723	27 438	33 723	27 666	27 666	27 666	27 666	27 666	27 666
Other non-current liabilities	28	–	–	–	–	–	–	–	7 518	7 518	7 518
Total non current liabilities		**20 178**	**33 723**	**27 438**	**33 723**	**27 896**	**27 896**	**27 896**	**35 414**	**35 414**	**35 414**
TOTAL LIABILITIES		**41 284**	**54 007**	**55 530**	**54 001**	**54 300**	**54 300**	**64 293**	**70 394**	**70 394**	**70 394**
NET ASSETS		**256 448**	**283 894**	**308 944**	**325 005**	**342 154**	**342 154**	**306 515**	**305 451**	**317 333**	**327 546**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	269 465	283 480	300 976	322 272	333 690	333 690	302 908	305 451	317 333	327 546
TOTAL COMMUNITY WEALTH/EQUITY	32	**269 465**	**283 480**	**300 976**	**322 272**	**333 690**	**333 690**	**302 908**	**305 451**	**317 333**	**327 546**

Table A7 – Budgeted Cash Flows

WC051 Laingsburg - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		5 955	8 996	5 343	5 110	4 891	4 891	5 382	5 831	6 181	6 552
Service charges		24 471	29 487	31 179	40 680	38 316	38 316	29 115	49 913	54 365	58 909
Other revenue		11 480	9 461	17 386	30 121	24 604	24 604	18 732	20 659	21 129	24 381
Transfers and Subsidies - Operational	1	25 432	26 229	35 869	23 824	32 482	32 482	29 055	32 536	22 327	39 050
Transfers and Subsidies - Capital	1	23 257	43 015	25 466	49 188	47 880	47 880	34 415	21 935	26 930	24 557
Interest		–	–	–	–	–	–	33	3 138	3 292	3 315
Dividends									–	–	–
Payments											
Suppliers and employees		(79 992)	(84 147)	(91 800)	(84 836)	(100 257)	(100 257)	(84 422)	(105 823)	(101 037)	(125 474)
Finance charges		(0)	(0)	(0)	(2 575)	(3 670)	(3 670)	(12)	(3 200)	(2 950)	(2 662)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**10 602**	**33 041**	**23 444**	**61 513**	**44 247**	**44 247**	**32 298**	**24 989**	**30 238**	**28 627**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	2 180	–	230	230	230	–	–	–
Payments											
Capital assets		(17 250)	(35 732)	(22 696)	(49 749)	(48 545)	(48 545)	(11 181)	(22 263)	(26 930)	(24 557)
Retention (Capital)									–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(17 250)**	**(35 732)**	**(20 516)**	**(49 749)**	**(48 315)**	**(48 315)**	**(10 951)**	**(22 263)**	**(26 930)**	**(24 557)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Increase (decrease) in consumer deposits		–	48	47	–	–	–	11	–	–	–
Payments											
Repayment of borrowing									–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**48**	**47**	**–**	**–**	**–**	**11**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(6 647)**	**(2 643)**	**2 975**	**11 763**	**(4 068)**	**(4 068)**	**21 357**	**2 726**	**3 308**	**4 069**
Cash/cash equivalents at the year begin:	2								**24 741**	**27 467**	**30 775**
Cash/cash equivalents at the year end:	2	**(6 647)**	**(2 643)**	**2 975**	**11 763**	**(4 068)**	**(4 068)**	**21 357**	**27 467**	**30 775**	**34 844**

Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

WC051 Laingsburg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year	Budget Year +1	Budget Year +2
Cash and investments available											
Cash/cash equivalents at the year end	1	(6 647)	(2 643)	2 975	11 763	(4 068)	(4 068)	21 357	27 467	30 775	34 844
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**(6 647)**	**(2 643)**	**2 975**	**11 763**	**(4 068)**	**(4 068)**	**21 357**	**27 467**	**30 775**	**34 844**
Application of cash and investments											
Unspent conditional transfers		1 148	1 995	6 609	1 995	4 922	4 922	31 679	4 727	4 727	4 727
Unspent borrowing											
Statutory requirements	2	(7 230)	(9 183)	(8 279)	(9 183)	(10 237)	(10 237)	(8 028)	(8 651)	(8 515)	(8 372)
Other working capital requirements	3	19 670	18 917	24 320	17 978	24 437	24 437	1 108	19 131	19 385	19 104
Other provisions		407	3 260	3 210	3 260	4 258	4 258	2 892	2 668	2 668	2 668
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**13 996**	**14 989**	**25 860**	**14 050**	**23 381**	**23 381**	**27 650**	**17 875**	**18 264**	**18 127**
Surplus(shortfall) - Excluding Non-Current Creditors T		**(20 643)**	**(17 632)**	**(22 885)**	**(2 287)**	**(27 449)**	**(27 449)**	**(6 293)**	**9 593**	**12 511**	**16 718**
Creditors transferred to Debt Relief - Non-Current port		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors T		**(20 643)**	**(17 632)**	**(22 885)**	**(2 287)**	**(27 449)**	**(27 449)**	**(6 293)**	**9 593**	**12 511**	**16 718**

Table A9 – Asset Management

WC051 Laingsburg - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	–	–	14 544	34 342	33 295	33 295	19 359	23 418	21 354
Roads Infrastructure		–	–	497	–	–	–	1 745	6 026	6 090
Storm water Infrastructure		–	–	255	3 152	3 152	3 152	2 137	–	–
Water Supply Infrastructure		–	–	1 232	3 913	8 971	8 971	13 249	–	15 264
Sanitation Infrastructure		–	–	12 559	17 297	17 297	17 297	–	17 391	–
Infrastructure		–	–	*14 544*	*24 362*	*29 419*	*29 419*	*17 131*	*23 418*	*21 354*
Community Facilities		–	–	–	–	870	870	–	–	–
Community Assets		–	–	–	–	*870*	*870*	–	–	–
Computer Equipment		–	–	–	236	326	326	220	–	–
Furniture and Office Equipment		–	–	–	29	29	29	35	–	–
Machinery and Equipment		–	–	–	7 064	–	–	30	–	–
Transport Assets		–	–	–	2 651	2 651	2 651	1 943	–	–
Total Renewal of Existing Assets	2	–	–	5 162	8 896	8 896	8 896	–	–	–
Water Supply Infrastructure		–	–	–	200	200	200	–	–	–
Infrastructure		–	–	–	*200*	*200*	*200*	–	–	–
Sport and Recreation Facilities		–	–	5 192	8 696	8 696	8 696	–	–	–
Community Assets		–	–	*5 192*	*8 696*	*8 696*	*8 696*	–	–	–
Transport Assets		–	–	(29)	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	–	–	–	23	23	23	–	–	–
Computer Equipment		–	–	–	23	23	23	–	–	–
Total Capital Expenditure	4	–	–	19 706	43 260	42 213	42 213	19 359	23 418	21 354
Roads Infrastructure		–	–	497	–	–	–	1 745	6 026	6 090
Storm water Infrastructure		–	–	255	3 152	3 152	3 152	2 137	–	–
Water Supply Infrastructure		–	–	1 232	4 113	9 171	9 171	13 249	–	15 264
Sanitation Infrastructure		–	–	12 559	17 297	17 297	17 297	–	17 391	–
Infrastructure		–	–	*14 544*	*24 562*	*29 619*	*29 619*	*17 131*	*23 418*	*21 354*
Community Facilities		–	–	–	–	870	870	–	–	–
Sport and Recreation Facilities		–	–	5 192	8 696	8 696	8 696	–	–	–
Community Assets		–	–	*5 192*	*8 696*	*9 565*	*9 565*	–	–	–
Computer Equipment		–	–	–	259	349	349	220	–	–
Furniture and Office Equipment		–	–	–	29	29	29	35	–	–
Machinery and Equipment		–	–	–	7 064	–	–	30	–	–
Transport Assets		–	–	(29)	2 651	2 651	2 651	1 943	–	–
TOTAL CAPITAL EXPENDITURE - Asset cla		–	–	19 706	43 260	42 213	42 213	19 359	23 418	21 354

ASSET REGISTER SUMMARY - PPE (W	5	262 002	272 055	283 979	304 362	312 377	312 377	286 633	295 208	301 352
Roads Infrastructure		32 214	38 022	38 518	36 556	34 800	34 800	36 545	40 951	45 221
Storm water Infrastructure		30 303	31 142	31 398	32 544	30 519	30 519	29 504	27 614	25 566
Electrical Infrastructure		16 530	15 860	15 860	14 770	14 175	14 175	14 175	13 505	12 836
Water Supply Infrastructure		67 371	64 969	66 201	66 680	73 603	73 603	77 681	75 116	87 815
Sanitation Infrastructure		41 358	39 226	51 785	54 390	68 375	68 375	50 696	64 655	61 223
Solid Waste Infrastructure		9 688	18 623	10 842	18 448	12 260	12 260	9 410	8 310	7 210
Infrastructure		***197 463***	***207 842***	***214 604***	***223 389***	***233 731***	***233 731***	***218 011***	***230 152***	***239 872***
Community Assets		14 179	13 539	18 731	21 594	28 786	28 786	18 932	17 673	16 414
Heritage Assets		**43**	**43**	**43**	**43**	**43**	**43**	**43**	**43**	**43**
Investment properties		**22 153**	**21 208**	**21 208**	**21 142**	**19 035**	**19 035**	**19 017**	**18 697**	**18 387**
Other Assets		–	–	–	3 626	6 588	6 588	6 572	6 212	5 832
Intangible Assets		535	156	156	47	(34)	(34)	61	61	61
Computer Equipment		**85**	**813**	**813**	**849**	**993**	**993**	**763**	**553**	**343**
Furniture and Office Equipment		**492**	**534**	**534**	**463**	**188**	**188**	**158**	**(559)**	**(1 276)**
Machinery and Equipment		**750**	**2 193**	**2 193**	**9 057**	**1 688**	**1 688**	**1 718**	**1 388**	**1 058**
Transport Assets		**2 262**	**1 688**	**1 658**	**1 114**	**961**	**961**	**961**	**591**	**221**
Land		**24 039**	**24 039**	**24 039**	**23 035**	**20 397**	**20 397**	**20 397**	**20 397**	**20 397**
TOTAL ASSET REGISTER SUMMARY -	5	**262 002**	**272 055**	**283 979**	**304 362**	**312 377**	**312 377**	**286 633**	**295 208**	**301 352**
EXPENDITURE OTHER ITEMS		**13 837**	**14 662**	**2 404**	**15 675**	**16 518**	**16 518**	**18 166**	**18 691**	**19 285**
Depreciation	7	12 258	13 372	953	13 271	13 832	13 832	14 579	14 843	15 211
Repairs and Maintenance by Asset	3	**1 579**	**1 290**	**1 451**	**2 404**	**2 686**	**2 686**	**3 587**	**3 848**	**4 074**
Roads Infrastructure		–	–	–	351	351	351	773	804	827
Electrical Infrastructure		655	348	297	570	320	320	894	962	1 019
Water Supply Infrastructure		3	1	–	250	180	180	457	505	590
Sanitation Infrastructure		14	13	6	50	40	40	350	376	393
Infrastructure		***671***	***363***	***303***	***1 221***	***891***	***891***	***2 474***	***2 647***	***2 830***
Community Facilities		2	60	1	9	8	8	12	13	13
Community Assets		***2***	***60***	***1***	***9***	***8***	***8***	***12***	***13***	***13***
Operational Buildings		306	102	51	122	120	120	100	116	120
Other Assets		***306***	***102***	***51***	***122***	***120***	***120***	***100***	***116***	***120***
Furniture and Office Equipment		**2**	**5**	**5**	**–**	**5**	**5**	**5**	**5**	**5**
Machinery and Equipment		**(181)**	**250**	**189**	**282**	**400**	**400**	**155**	**161**	**168**
Transport Assets		**778**	**511**	**902**	**770**	**1 263**	**1 263**	**842**	**907**	**938**
TOTAL EXPENDITURE OTHER ITEMS		**13 837**	**14 662**	**2 404**	**15 675**	**16 518**	**16 518**	**18 166**	**18 691**	**19 285**
Renewal and upgrading of Existing Assets		*0.0%*	*0.0%*	*26.2%*	*20.6%*	*21.1%*	*21.1%*	*0.0%*	*0.0%*	*0.0%*
Renewal and upgrading of Existing Assets		*0.0%*	*0.0%*	*541.5%*	*67.2%*	*64.5%*	*64.5%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE & Investment Property		*0.6%*	*0.5%*	*0.5%*	*0.8%*	*0.9%*	*0.9%*	*1.3%*	*1.3%*	*1.4%*
Renewal and upgrading and R&M as a % o		*0.6%*	*0.5%*	*2.3%*	*3.7%*	*3.7%*	*3.7%*	*1.3%*	*1.3%*	*1.4%*

Table A10 – Basic Service Delivery Measurement

WC051 Laingsburg - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		–	(1 517)	(938)	(1 283)	(1 283)	(1 283)	–	(1 320)	(1 399)
Sanitation (free sanitation service to **indigent households**)		–	(1 219)	(835)	(875)	(1 080)	(1 080)	–	(1 080)	(1 145)
Electricity/other energy (50kwh per **indigent** household per month)		–	(1 871)	(964)	(1 861)	(1 365)	(1 365)	–	(2 000)	(2 220)
Refuse (removed once a week **for indigent households**)		–	(1 087)	(743)	(784)	(950)	(950)	–	(990)	(1 049)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	**–**	**(5 694)**	**(3 479)**	**(4 803)**	**(4 678)**	**(4 678)**	**–**	**(5 390)**	**(5 813)**
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		163	173	183	194	194	194	201	213	225
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		80	80	80	80	80	80	80	80	80
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	(540)	(540)	(544)	(330)	(350)
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**–**	**–**	**–**	**–**	**(540)**	**(540)**	**(544)**	**(330)**	**(350)**

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Annual Budget Process

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

POLITICAL OVERSIGHT OVER THE BUDGET PROCESS

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

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

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

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

Section 6 – Overview of alignment of annual budget with IDP

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

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

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

The following table highlights the IDP's seven strategic objectives or key performance areas for the 2025/26– 2027/28 MTREF and further planning refinements that have directly informed the compilation of the budget.

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

Reconciliation - IDP strategic objectives and budgeted revenue and expenditure

Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

WC051 Laingsburg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Developing a safe: clean: healthy and sustainable environment for communities	Function:Housing:Non-core Function:Housing	390		–	–	–	–	–	–	22	22	22
Developing a safe: clean: healthy and sustainable environment for communities	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	380		–	–	–	–	–	–	3	3	3
Effective maintenance and management of municipal assets and natural resources	Function:Finance and Administration:Core Function:Property Services	320		–	–	–	–	–	–	2 155	2 327	2 516
Improve the living environment of all people in Laingsburg	Function:Executive and Council:Core Function:Municipal Manager: Town Secretary and Chief Executive	310		–	–	–	–	–	–	2 733	2 843	2 956
Long Term Financial Plan	Function:Finance and Administration:Core Function:Property Services	210		–	–	–	–	–	–	15 838	16 639	17 463
Municipal Support	Function:Energy Sources:Core Function:Electricity	200		–	–	–	–	–	–	3 048	2 240	4 146
Municipal Support	Function:Public Safety:Core Function:Police Forces Traffic and Street Parking Control	240		–	–	–	–	–	–	34 733	36 468	38 295
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Energy Sources:Core Function:Electricity	290		–	–	–	–	–	–	29 565	33 521	35 488
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Road Transport:Core Function:Roads	260		–	–	–	–	–	–	1 500	116	122
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Waste Management:Core Function:Solid Waste Removal	410		–	–	–	–	–	–	5 844	6 224	6 660
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Waste Water Management:Core Function:Sewerage	270		–	–	–	–	–	–	5 866	6 218	6 591
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Water Management:Core Function:Water Distribution	280		–	–	–	–	–	–	12 039	7 991	8 471
To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Function:Finance and Administration:Core Function:Administrative and Corporate Support	220		–	–	–	–	–	–	3 811	3 966	4 127
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**–**	**–**	**–**	**–**	**–**	**–**	**117 156**	**118 576**	**126 860**

Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

WC051 Laingsburg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Developing a safe: clean: healthy and sustainable environment for communities	Function:Community and Social Services:Core Function:Cemeteries: Funeral	350		–	–	–	–	–	–	80	81	83
Developing a safe: clean: healthy and sustainable environment for communities	Function:Housing:Non-core Function:Housing	390		–	–	–	–	–	–	7	7	7
Developing a safe: clean: healthy and sustainable environment for communities	Function:Planning and Development:Core Function:Corporate Wide	340		–	–	–	–	–	–	1 344	1 406	1 467
Developing a safe: clean: healthy and sustainable environment for communities	Function:Public Safety:Core Function:Fire Fighting and Protection	400		–	–	–	–	–	–	178	186	194
Developing a safe: clean: healthy and sustainable environment for communities	Function:Sport and Recreation:Core Function:Sports Grounds and	380		–	–	–	–	–	–	106	111	116
Effective maintenance and management of municipal assets and natural resources	Function:Finance and Administration:Core Function:Property Services	320		–	–	–	–	–	–	387	407	428
Improve the living environment of all people in Laingsburg	Function:Community and Social Services:Core Function:Libraries and	360		–	–	–	–	–	–	2 247	2 321	2 419
Improve the living environment of all people in Laingsburg	Function:Executive and Council:Core Function:Mayor and Council	300		–	–	–	–	–	–	5 664	5 937	6 196
Improve the living environment of all people in Laingsburg	Function:Executive and Council:Core Function:Municipal Manager:	310		–	–	–	–	–	–	3 135	3 232	3 341
Long Term Financial Plan	Function:Finance and Administration:Core Function:Property Services	210		–	–	–	–	–	–	19 134	26 421	19 676
Municipal Support	Function:Energy Sources:Core Function:Electricity	200		–	–	–	–	–	–	1 575	1 650	1 700
Municipal Support	Function:Other:Core Function:Air Transport	230		–	–	–	–	–	–	2 002	1 083	1 108
Municipal Support	Function:Public Safety:Core Function:Police Forces Traffic and Street Parking Control	240		–	–	–	–	–	–	31 796	33 377	35 025
Promote local economic development	Function:Other:Core Function:Air Transport	370		–	–	–	–	–	–	24	25	26
Promote local economic development	Function:Other:Core Function:Tourism	330		–	–	–	–	–	–	319	339	352
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Energy Sources:Core Function:Electricity	290		–	–	–	–	–	–	22 542	23 033	24 187
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Road Transport:Core Function:Roads	260		–	–	–	–	–	–	18 831	19 182	19 504
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Waste Management:Core Function:Solid Waste	410		–	–	–	–	–	–	6 427	6 576	6 803
Provision of infrastructure to deliver improved services to all reside	Function:Waste Water	270		–	–	–	–	–	–	5 280	5 447	5 638
Provision of infrastructure to deliver improved services to all reside	**Function:Water Managemen**	**280**		–	–	–	–	–	–	**6 577**	**6 649**	**6 876**
To create an institution with skilled employees to provide a professional se	**Function:Finance and Admi**	**220**								**7 820**	**7 840**	**8 185**

Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC051 Laingsburg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Long Term Financial Plan	Function:Finance and Administration:Core Function:Property Services	**210**		–	–	–	–	–	–	12 578	17 421	60
Municipal Support	Function:Energy Sources:Core Function:Electricity	**200**		–	–	–	–	–	–	2 651	1 939	2 998
Municipal Support	Function:Public Safety:Core Function:Police Forces Traffic and Street Parking Control	**240**		–	–	–	–	–	–	103	23	23
Municipal Support	Function:Waste Water Management:Core Function:Sewerage	**250**		–	–	–	–	–	–	3 152	2 034	0
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Road Transport:Core Function:Roads	**260**		–	–	–	–	–	–	0	1 986	3 049
Provision of infrastructure to deliver improved services to all residents and businesses	Function:Water Management:Core Function:Water Distribution	**280**		–	–	–	–	–	–	3 913	0	0
Allocations to other priorities			3									
Total Capital Expenditure			1	–	–	–	–	–	–	**22 397**	**23 402**	**6 130**

Section 7 – Measurable performance objectives and indicators

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

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

Supporting Table SA7 Measurable performance objectives

WC051 Laingsburg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

Supporting Table SA8 Performance indicators and benchmarks

WC051 Laingsburg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.4%	2.1%	4.2%	2.1%	2.7%	2.7%	1.6%	2.4%	2.2%	1.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.5%	2.4%	4.8%	2.2%	3.2%	3.2%	1.7%	2.6%	2.5%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.5	0.8	1.1	1.2	1.4	1.4	1.1	1.2	1.3	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.8	1.1	1.2	1.4	1.4	1.1	1.2	1.3	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.6	1.2	0.9	1.0	1.0	1.1	1.1	1.2	1.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	135.1%	137.6%	106.2%	114.7%	114.2%	114.2%	100.2%	135.1%	134.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		135.1%	137.6%	106.2%	114.7%	114.2%	114.2%	100.2%	135.1%	134.6%	134.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	25.2%	21.9%	20.8%	21.6%	21.6%	21.6%	23.5%	13.5%	13.6%	11.1%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		-308.3%	-760.6%	874.3%	170.8%	-665.3%	-665.3%	20.9%	134.5%	120.0%	106.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	641775	647305	701035	514800	514800	514800	514800	519948	525147	528298
	Total Volume Losses (kW) non technical	3225	3253	3523	5200	5200	5200	5200	5252	5305	5336
	Total Cost of Losses (Rand '000)	1 168	1 261	1 431	1 340	1 340	1 340	1 340	1 461	1 556	1 649
Water Volumes :System input	Bulk Purchase	0	0	0	0	0	0	0	0	0	0
	Water treatment works	0	0	0	0	0	0	0	0	0	0
	Natural sources	2680940	2680940	458873	458873	458873	458873	463461	468096	472777	477505
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 072	1 072	184	184	184	184	162	140	142	119
	Total Cost of Losses (Rand '000)	1967313	1967313	856148	369856	369856	369856	353009	330053	360022	327260
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.0%	32.0%	45.8%	32.9%	33.8%	33.8%	40.1%	33.6%	35.2%	30.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.0%	35.2%	50.5%	36.2%	37.1%	29.6%	58.0%	37.3%	39.1%	34.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.5%	1.2%	2.0%	2.1%	2.3%	2.3%	4.6%	2.9%	3.3%	2.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.3%	15.2%	5.9%	13.8%	15.0%	15.0%	16.2%	14.6%	15.1%	12.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	3 484.2	24.9	37.0	35.7	42.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	19.0%	5.6%	-16.7%	9.1%	16.1%	16.1%	-2.1%	-6.2%	-5.7%	-5.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.8)	(0.2)	0.3	1.0	(0.5)	(0.3)	1.8	1.9	–	–

Section 8 – Budget Policies, Strategies & By-Laws

POLICIES REVIEWED

1. Asset Management Policy
2. Budget Implementation and Management Policy
3. Borrowing Policy
4. Customer Care, Credit Control and Debt Collection Policy
5. Cash Management and Investment Policy
6. Cost Containment Policy
7. Electricity Distribution Losses Policy
8. Funding and Reserves Policy
9. Indigent Management Policy
10. Infrastructure Delivery and Procurement Management Policy
11. Long-Term Financial Planning Policy
12. Municipal Property Rates Policy
13. Preferential Procurement Policy
14. Supply Chain Management Policy
15. Tariff Policy (dealing with all services delivered)
16. Virement Policy
17. Water Distribution Losses Policy

BY-LAWS REVIEWED

1. Municipal Property Rates By-Law
2. Tariff By-Law
3. Customer Care, Credit Control & Debt Collection By-Law

NEW POLICIES DEVELOPED

1. Inventory Management Policy

REVISED STRATEGIES

1. Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFWE) Reduction Strategy

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

Section 9 – Overview of budget assumptions

BUDGET ASSUMPTIONS	CY TABB	BY+1	BY+2	REFERENCE
NT				
CPI	3.40	3.30	3.20	MFMA Circular 134
MAXIMUM ADJUSTMENT RATE	6.00	6.00	6.00	MFMA Circular 134
MUNICIPALITY ADJUSTMENT RATE	6.00	5.00	5.00	GENERAL ADJUSTMENT BY MUN
PRIMA INTEREST RATE				
BASE RATE ON 1 JULY	10.25	10.75	10.75	Standard Bank
ESKOM				
PURCHASE RATE	9.01	9.01	9.01	NERSA MEDIA STATEMENT
SELLING RATE	11.50	9.10	9.10	
GROWTH - CREDIT SALES	0.03	0.01	0.01	
GROW - PREPAID SALES	0.03	0.01	0.01	
LINE LOSSES	9.00	8.50	8.00	
PERSONNEL COSTS				
BARGAINING AGREEMENT	4.75	2.50	4.00	SALGBC - AGREEMENT
NOTCH INCREASE	2.50	2.50	2.50	NOTCH INCREASE ON SCALE
STANDBY ALLOWANCE - COUNCIL % OF BARG	-	-	-	LOCAL AGREEMENT
OVERTIME - DECREASE	0.50	0.50	0.50	OVERTIME SAVING
COUNCILLOR REMUNERATION				
	4.74	5.00	4.00	2 Additional Councillors to be appointed
INCREASE MUNICIPAL MANAGER				
INCREASE - MUNICIPAL MANAGER	4.74	4.50	4.50	
FUEL				
DIESEL PRICE % INCREASE	6.00	6.50	6.50	
OIL PRICE % INCREASE	6.00	6.50	6.50	
INDIGENT NUMBERS	490	500	500	SEMI-ANNUAL LOCAL SURVEY
REFUSE DUMP INTEREST RATE	6.00	6.00	6.00	ASSUMPTION FROM PREVIOUS ACTUARIAL CALCULATIONS
SERVICES TARIFFS				
ELECTRICITY - OTHER	12.00	12.00	12.00	COST OF SUPPLY TO INFORM
WATER - BASIC	6.00	6.00	6.00	INFLATION CIRCULAR 134
WATER - CONSUMPTION	6.00	6.00	6.00	REDESIGN OF STEP TARIFFS
REFUSE	6.00	6.00	6.00	INFLATION CIRCULAR 134
SEWERAGE	6.00	6.00	6.00	INFLATION CIRCULAR 134
RATES TARIFFS (Base Rate)	6.00	6.00	6.00	PHASING IN RATIO's
MUNICIPAL RENTAL HOUSES	12.00	12.00	12.00	VERY LOW BASE
MUNICIPAL HALLS	6.00	6.00	6.00	
DEBTORS PAYMENT %				
RATES - Res	85.00	90.00	90.00	BASED ON MFMA SECTION 18 - AFS and YTD Collection Rate
RATES - Buss	96.00	96.00	96.00	
RATES - Agri	75.00	75.00	75.00	
RATES - Govt	100.00	100.00	100.00	
ELECTRICITY	90.00	90.00	90.00	
WATER	80.00	90.00	90.00	
REFUSE	87.00	90.00	90.00	
SEWERAGE	87.00	90.00	90.00	
HOUSE RENTALS	80.00	90.00	90.00	
TRAFFIC FINES - PAYMENT %				
MUNICIPAL	27.00	27.00	27.00	HISTORICAL CALCULATION
PROVINCIAL	27.00	27.00	27.00	HISTORICAL CALCULATION
(ASOD) - AVERAGE SPEED OVER DISTANCE	22.00	22.00	22.00	HISTORICAL CALCULATION

IMPAIRMENT TRAFFIC FINES				
MUNICIPAL	73.00	73.00	73.00	DIFFERENCE BETWEEN GROSS AND PAID %
PROVINCIAL	73.00	73.00	73.00	DIFFERENCE BETWEEN GROSS AND PAID %
(ASOD) - AVERAGE SPEED OVER DISTANCE	78.00	78.00	78.00	DIFFERENCE BETWEEN GROSS AND PAID %
WITHDRAWALS TRAFFIC FINES				
MUNICIPAL	0.005	0.005	0.005	FINES WITHDRAWN
PROVINCIAL	0.010	0.010	0.010	FINES WITHDRAWN
(ASOD) - AVERAGE SPEED OVER DISTANCE	0.150	0.150	0.150	FINES WITHDRAWN
DEDUCTIONS TRAFFIC FINES				
MUNICIPAL	0.050	0.05	0.05	FINES REDUCED
PROVINCIAL	0.050	0.05	0.05	FINES REDUCED
(ASOD) - AVERAGE SPEED OVER DISTANCE	0.050	0.05	0.05	FINES REDUCED
CONTRACTED SERVICES				
	0.075	0.06	0.15	There is a direct correlation between contracted services and conditional operational grants
REPAIRS AND MAINTENANCE	4.00	6.00	6.00	The use of R&M Project Segment not fully implemented
GENERAL EXPENDITURE	3.40	3.30	3.20	5%
EXPENDITURES ON GENERAL EXPENDITURE	100.00	100.00	100.00	SPEND REAL CASH
EXTERNAL AUDIT FEES - GROSS ACCOUNT	8 300 000			
ROUNDING - AUDIT FEES	8 300 000	8 300 000	8 300 000	Kept the same as this should be reduced
GROWTH RATE OF SERVICES				
ELECTRICITY - NEW CONSUMERS	5	5	5	NUMBER
ELECTRICITY - CONSUMPTION IN KWH	0.3	0.3	0.3	%
WATER - NEW CONSUMERS	5	5	5	NUMBER
WATER - CONSUMPTION IN KL	1.0	1.0	1.0	%
REFUSE	1.0	1.0	1.0	NUMBER
SEWERAGE	1.0	1.0	1.0	NUMBER

Section 10 – Overview of budget funding

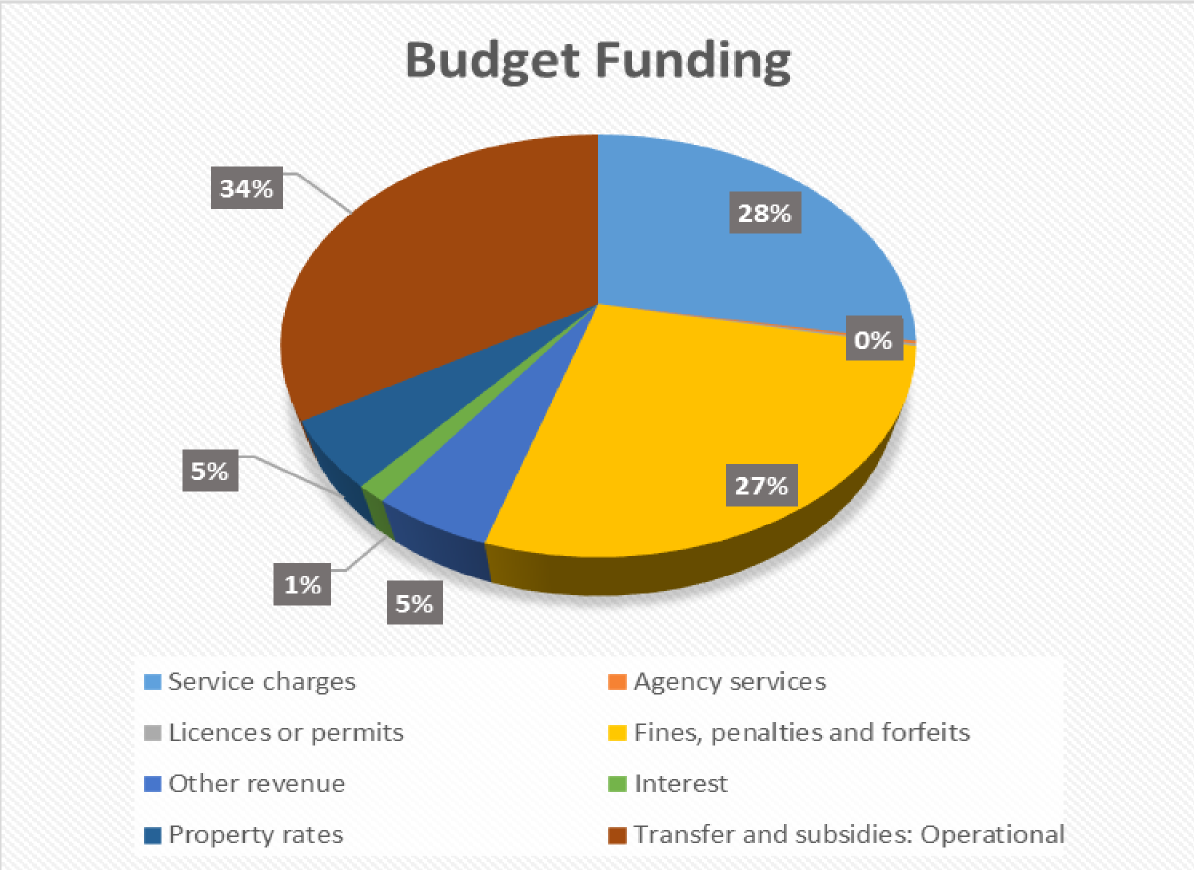
FUNDING THE BUDGET

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

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

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

<u>Operational budget to be funded as follow:</u>



Supporting Table SA10 Funding measurement

WC051 Laingsburg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(6 647)	(2 643)	2 975	11 763	(4 068)	(4 068)	21 357	27 467	30 775	34 844
Cash + investments at the yr end less applications - R'000	18(1)b	2	(20 643)	(17 632)	(22 885)	(2 287)	(27 449)	(27 449)	(6 293)	9 593	12 511	16 718
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.8)	(0.2)	0.3	1.0	(0.5)	(0.3)	1.8	1.9	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	47 051	25 373	20 284	38 793	28 435	28 435	3 039	7 506	11 883	10 213
Service charge rev % change - macro CPIX target exclusi	18(1)a,(2)	5	N.A.	40.0%	15.4%	4.1%	(5.9%)	(6.0%)	(13.7%)	2.7%	2.6%	2.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	12.0%	18.3%	75.2%	26.5%	27.5%	27.5%	70.7%	98.3%	97.6%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(3.2%)	100.7%	0.0%	67.9%	55.4%	55.4%	0.0%	53.0%	51.9%	51.1%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(5.9%)	(62.8%)	238.0%	22.5%	0.0%	(52.4%)	305.3%	(0.8%)	(0.8%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(4.6%)	(94.6%)	1672.3%	(24.6%)	0.0%	0.0%	0.4%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.6%	0.5%	0.5%	0.8%	0.9%	0.9%	1.3%	1.3%	1.4%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	26.2%	20.6%	21.1%	21.1%	0.0%	0.0%	0.0%	0.0%
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	46.0%	21.4%	10.1%	0.1%	0.0%	(7.7%)	8.7%	8.6%	8.1%
% incr Property Tax	18(1)a		0.0%	0.0%	12.6%	6.0%	4.1%	0.0%	(0.4%)	7.5%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	22.8%	22.1%	13.5%	0.9%	0.0%	(16.3%)	10.7%	11.0%	9.5%
% incr Service charges - Water	18(1)a		0.0%	36.6%	12.9%	4.6%	1.0%	0.0%	8.8%	6.2%	3.8%	6.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	27.8%	29.3%	5.3%	(4.1%)	0.0%	3.6%	6.7%	2.8%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	9.4%	36.6%	7.7%	(7.7%)	0.0%	5.7%	2.3%	7.4%	6.0%
Total billable revenue	18(1)a		22 400	32 702	39 691	43 700	43 741	43 741	40 353	47 552	51 624	55 811
Service charges			22 400	32 702	39 691	43 700	43 741	43 741	40 353	47 552	51 624	55 811
Property rates			–	5 025	5 657	5 998	6 244	6 244	6 221	6 715	7 117	7 544
Service charges - electricity revenue			14 764	18 131	22 133	25 112	25 330	25 330	21 205	28 043	31 127	34 084
Service charges - water revenue			2 882	3 936	4 444	4 648	4 696	4 696	5 109	4 986	5 176	5 487
Service charges - sanitation revenue			2 225	2 844	3 677	3 871	3 713	3 713	3 847	3 964	4 074	4 319
Service charges - refuse removal			2 528	2 767	3 779	4 071	3 757	3 757	3 972	3 845	4 129	4 376
Agency services			185	197	215	267	240	240	207	254	279	303
Capital expenditure excluding capital grant funding			–	–	–	488	578	578	88	285	–	–
Cash receipts from ratepayers	18(1)a		41 906	47 944	53 909	75 911	67 811	67 811	53 229	76 403	81 675	89 841
Ratepayer & Other revenue	18(1)a		348 542	262 569	71 666	286 801	246 466	246 466	75 306	77 723	83 659	89 851
Change in consumer debtors (current and non-current)			N/A	(401)	(4 225)	5 741	1 572	–	(4 817)	13 374	(135)	(143)
Operating and Capital Grant Revenue	18(1)a		53 711	73 574	54 254	77 472	86 627	86 627	42 405	60 670	55 943	70 783
Capital expenditure - total	20(1)(vi)		–	–	19 706	43 260	42 213	42 213	11 297	19 359	23 418	21 354
Capital expenditure - renewal	20(1)(vi)		–	–	5 162	8 896	8 896	8 896		–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
										–	–	–

Trend											
Change in consumer debtors (current and non-current)		N/A	(401)	(4 225)	5 741	1 572	–	(4 817)	13 374	(135)	(143)
Total Operating Revenue		105 170	104 148	74 172	114 559	116 729	116 729	78 367	121 699	118 202	141 750
Total Operating Expenditure		82 006	120 285	81 911	124 954	136 174	136 174	84 953	136 128	133 249	156 094
Operating Performance Surplus/(Deficit)		23 165	(16 137)	(7 739)	(10 395)	(19 445)	(19 445)	(6 586)	(14 429)	(15 048)	(14 344)
Cash and Cash Equivalents (30 June 2012)									27 467		
Revenue											
% Increase in Total Operating Revenue			(1.0%)	(28.8%)	54.5%	1.9%	0.0%	(32.9%)	4.3%	(2.9%)	19.9%
% Increase in Property Rates Revenue			0.0%	12.6%	6.0%	4.1%	0.0%	(0.4%)	7.9%	6.0%	6.0%
% Increase in Electricity Revenue			22.8%	22.1%	13.5%	0.9%	0.0%	(16.3%)	10.7%	11.0%	9.5%
% Increase in Property Rates & Services Charges			46.0%	21.4%	10.1%	0.1%	0.0%	(7.7%)	8.7%	8.6%	8.1%
Expenditure											
% Increase in Total Operating Expenditure		0.0%	46.7%	(31.9%)	52.5%	9.0%	0.0%	(37.6%)	(0.0%)	(2.1%)	17.1%
% Increase in Employee Costs		0.0%	5.6%	1.9%	10.8%	4.8%	0.0%	(20.3%)	3.7%	1.5%	4.4%
% Increase in Electricity Bulk Purchases		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)		0	444561.6133	-4854490.429	0	580479.5147	39472607	449424.6286	584978.8571	593740.2571	619956.3857
Average Cost Per Councillor (Remuneration)		0	0	525239	0	539528.5714	0	311147.5	447339	470658.7	490324.8
R&M % of PPE		0.6%	0.5%	0.5%	0.8%	0.9%	0.9%	1.3%	1.3%	1.3%	1.4%
Asset Renewal and R&M as a % of PPE		0.6%	0.5%	2.3%	3.7%	3.7%	3.7%	1.3%	1.3%	1.3%	1.4%
Debt Impairment % of Total Billable Revenue		(3.2%)	100.7%	0.0%	67.9%	55.4%	55.4%	0.0%	53.0%	51.9%	51.1%
Capital Revenue											
Internally Funded & Other (R'000)		–	–	–	488	578	578	88	285	–	–
Grant Funding and Other (R'000)		–	–	19 706	42 772	41 635	41 635	11 209	19 074	23 418	21 354
Internally Generated funds % of Non Grant Funding		0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Grant Funding % of Total Funding		0.0%	0.0%	100.0%	98.9%	98.6%	98.6%	99.2%	98.5%	100.0%	100.0%
Capital Expenditure											
Total Capital Programme (R'000)		–	–	19 706	43 260	42 213	42 213	11 297	19 359	23 418	21 354
Asset Renewal		–	–	5 162	8 919	8 919	8 919	–	–	–	–
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	26.2%	20.6%	21.1%	21.1%	0.0%	0.0%	0.0%	0.0%
Cash											
Cash Receipts % of Rate Payer & Other		12.0%	18.3%	75.2%	26.5%	27.5%	27.5%	70.7%	98.3%	97.6%	100.0%
Borrowing											
Capital Charges to Operating		3.4%	2.1%	4.2%	2.1%	2.7%	2.7%	1.6%	2.4%	2.2%	1.7%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Uncommitted reserves after application of cash and investments		(20 643)	(17 632)	(22 885)	(2 287)	(27 449)	(27 449)	(6 293)	9 593	12 511	16 718
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	(26.5%)	(15.3%)	(20.6%)	(20.1%)	(20.1%)	0.0%	0.0%	(22.3%)	(23.0%)
(excl operational transfers)		0.0%	0.0%	0.0%	0.0%	(0.7%)	(0.7%)	(1.2%)	(0.7%)	(0.4%)	(0.4%)
High Level Outcome of Funding Compliance											
Total Operating Revenue		105 170	104 148	74 172	114 559	116 729	116 729	78 367	121 699	118 202	141 750
Total Operating Expenditure		82 006	120 285	81 911	124 954	136 174	136 174	84 953	136 128	133 249	156 094
Surplus/(Deficit) Budgeted Operating Statement		23 165	(16 137)	(7 739)	(10 395)	(19 445)	(19 445)	(6 586)	(14 429)	(15 048)	(14 344)
Surplus/(Deficit) Considering Reserves and Cash Backing		(20 643)	(17 632)	(22 885)	(2 287)	(27 449)	(27 449)	(6 293)	9 593	12 511	16 718
MTREF Funded (1) / Unfunded (0)	15	0	0	0	0	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ×	15	×	×	×	×	×	×	×	✓	✓	✓

Section 11 – Expenditure on allocations and grant programmes

Supporting Table SA18 Transfers and grant receipts

WC051 Laingsburg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		23 567	28 923	26 040	26 932	33 532	33 532	27 404	26 653	27 898
Equitable Share		20 139	21 520	22 685	23 296	23 296	23 296	23 664	24 188	25 329
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 209	1 385	1 385	1 385	1 387	–	–
Local Government Financial Management Grant		2 010	2 046	1 800	1 900	1 900	1 900	2 000	2 100	2 200
Municipal Infrastructure Grant		344	436	346	351	351	351	353	365	369
National Treasury		–	3 748	–	–	6 600	6 600	–	–	–
Provincial Government:		1 734	1 881	145	1 282	5 095	5 095	11 211	2 360	18 328
(S)GRANT - COMMUNITY WORK (LOCAL GOV)		–	–	–	76	276	276	78	78	78
(S)GRANT - DEPT CULTURE & SPORT		–	–	–	–	1 738	1 738	1 857	1 876	1 894
(S)GRANT - DLG		–	–	–	–	460	460	–	–	–
(S)GRANT - FIRE SERVICE CAPACITY BUILDING		–	–	–	–	332	332	700	–	–
(S)GRANT - HUMAN SETTLEMENTS		–	–	–	–	–	–	5 327	–	16 000
(S)GRANT - ICT		–	–	–	–	100	100	–	–	–
(S)GRANT - MAIN ROADS		–	–	–	50	50	50	50	56	56
(S)GRANT - MFRS METER		–	–	–	–	783	783	–	–	–
(S)GRANT - MUNICIPAL INTERVENTIONS		–	–	–	540	540	540	2 717	–	–
(S)GRANT - THUSONG SUBMISSION		–	–	–	–	–	–	200	150	150
(S)GRANT - TITLE DEEDS RESTORATION		–	–	–	116	116	116	282	200	150
(S)GRANT - WC FIN MAN CAPABILITY		–	–	–	–	200	200	–	–	–
(S)R:NER - T S - O - MA - PGWC-Infrasturcture Elec Master		–	–	–	500	500	500	–	–	–
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	–	–	–	–	–	–
IR: GRANT - DEPT CULTURE SPORT		1 595	1 619	–	–	–	–	–	–	–
IR: GRANT - MAIN ROADS		43	50	69	–	–	–	–	–	–
IR: WC - Housing - Human Settlements Grant		–	136	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	50	50	50	–	–
(S)MATERIAL & STORES - GENERAL		–	–	–	–	50	50	50	–	–
Other grant providers:		4 524	1 261	46	70	70	70	70	–	–
Public Sector SETA		53	51	46	70	70	70	70	–	–
Unspecified		4 471	1 210	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	29 825	32 065	26 231	28 284	38 747	38 747	38 735	29 013	46 226
Capital Transfers and Grants										
National Government:		23 887	39 614	22 614	36 564	36 564	36 564	20 935	26 930	24 557
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		6 527	13 782	6 570	16 673	16 673	16 673	6 699	6 930	7 003
Water Services Infrastructure Grant		17 360	25 832	16 044	19 891	19 891	19 891	14 236	20 000	17 554
Other capital transfers/grants [insert desc]										
Provincial Government:		–	1 896	5 409	12 624	11 316	11 316	1 000	–	–
(S)GRANT - DEPT CULTURE & SPORT CAPITAL		–	–	–	–	–	–	–	–	–
(S)GRANT - HUMAN SETTLEMENTS		–	–	–	8 124	–	–	–	–	–
(S)GRANT - LIBRARY		–	–	–	–	1 000	1 000	–	–	–
(S)GRANT - WC-WATER RESILIENCE GRANT		–	–	1 348	4 500	10 316	10 316	1 000	–	–
IR: GRANT - MUNICIPAL INTERVENTIONS		–	86	–	–	–	–	–	–	–
IR: WC - Housing - Human Settlements Grant		–	–	4 061	–	–	–	–	–	–
IR: WC UNFORESEEN RESERVE FUND		–	1 810	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	23 887	41 510	28 023	49 188	47 880	47 880	21 935	26 930	24 557
TOTAL RECEIPTS OF TRANSFERS & GRANTS		53 711	73 574	54 254	77 472	86 627	86 627	60 670	55 943	70 783

Supporting Table SA19 Expenditure on transfers and grant programme

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		14 863	18 176	13 522	18 958	27 081	27 081	20 421	19 931	20 981
Equitable Share		12 481	15 569	9 492	14 832	17 061	17 061	16 740	17 630	18 589
Expanded Public Works Programme Integrated Grant		458	–	123	2 015	1 357	1 357	1 387	–	–
Local Government Financial Management Grant		1 925	2 607	3 906	1 760	1 711	1 711	1 941	1 937	2 023
Municipal Infrastructure Grant		–	–	–	351	351	351	353	365	369
National Treasury		–	–	–	–	6 600	6 600	–	–	–
Provincial Government:		1 198	1 835	4 474	1 212	2 781	2 781	8 688	334	16 284
(S)E:CS:Infrastructure and Planning:Engineering:Electrical		–	–	–	500	500	500	–	–	–
(S)GRANT EXP - IDP		–	–	–	–	–	–	–	–	–
(S)GRANT EXP - MFIP		–	–	–	470	470	470	2 363	–	–
(S)GRANT EXP - mSCOA		–	–	–	–	200	200	–	–	–
(S)Grant Expenditure - Contracted Services		–	–	–	–	200	200	–	–	–
(S)Grant Expenditure - Salaries		–	–	–	–	–	–	–	–	–
(S)Grant Expenditure-Materials and Supplies		–	–	–	–	881	881	–	–	–
(S)HUMAN SETTLEMENTS PLANNING		–	–	–	116	116	116	5 327	–	16 000
(S)LEGAL FEES		–	–	–	–	–	–	282	200	150
(S)MATERIAL & STORES - GENERAL		–	–	–	50	339	339	659	56	56
(S)OFFICE EXPENDITURE - COMMUNITY WORKERS		–	–	–	76	76	76	58	78	78
FD: CDW - OPERATIONAL SUPPORT GRANT		–	–	–	–	–	–	–	–	–
FD: LOCAL GRADUATE INTERNSHIP		–	–	–	–	–	–	–	–	–
FD: Main Road Subsidy		3	–	–	–	–	–	–	–	–
FD: OR: TS: MA: PG: WC: CB: VOTE 10 - INFRASTRUCT		–	–	3 284	–	–	–	–	–	–
FD: Western Cape Financial Mangement Support Grant		1 195	–	–	–	–	–	–	–	–
FD:O: CDW - OPERATIONAL SUPPORT GRANT		–	118	123	–	–	–	–	–	–
FD:O: Economic Development and Tourism		–	–	–	–	–	–	–	–	–
FD:O: LOCAL GRADUATE INTERNSHIP		–	–	–	–	–	–	–	–	–
FD:O: Main Road Subsidy		–	26	–	–	–	–	–	–	–
FD:O: MFIP		–	–	189	–	–	–	–	–	–
FD:O: WC Fin Man Capability Grant		–	–	–	–	–	–	–	–	–
FD:O: Western Cape Financial Mangement Support Gra		–	1 691	878	–	–	–	–	–	–
District Municipality:		–	17	–	–	43	43	50	–	–
(S)MATERIAL & STORES - GENERAL		–	–	–	–	–	–	50	–	–
(S)UNIFORMS & PROTECTIVE CLOTHING		–	–	–	–	43	43	–	–	–
FD:O: CKDM GRANT		–	17	–	–	–	–	–	–	–
Other grant providers:		–	17	–	–	43	43	50	–	–
(S)MATERIAL & STORES - GENERAL		–	–	–	–	–	–	50	–	–
(S)UNIFORMS & PROTECTIVE CLOTHING		–	–	–	–	43	43	–	–	–
FD:O: CKDM GRANT		–	17	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		16 061	20 045	17 996	20 169	29 949	29 949	29 209	20 265	37 265
Capital expenditure of Transfers and Grants										
National Government:		93 134	47 796	97 914	98 295	98 295	98 295	18 205	23 418	21 354
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		(11 667)	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		104 801	24 256	80 546	80 998	80 998	80 998	5 826	6 026	6 090
Water Services Infrastructure Grant		–	23 540	17 368	17 297	17 297	17 297	12 379	17 391	15 264
Provincial Government:		10 935	–	1 148	10 977	9 840	9 840	870	–	–
(S)Borehole Monitoring equipment and upgrading		–	–	–	7 064	–	–	–	–	–
(S)Construction of booster pump and presure tower		–	–	–	–	–	–	–	–	–
(S)GRANT EXPENDITURE - LIBRARY		–	–	–	–	870	870	–	–	–
(S)Provision of generators - back-up elekctricity		–	–	–	–	–	–	–	–	–
(S)TRANSPORT ASSET FIRE BRIGADE		–	–	(29)	–	–	–	–	–	–
(S)WCWRG: Drilling and equipping of boreholes		–	–	–	3 913	8 971	8 971	870	–	–
(S)WIP: LAND AND BUILDINGS - ACQUISITIONS -		(1 319)	–	–	–	–	–	–	–	–
FD: Cultural Affairs and Sport		184	–	–	–	–	–	–	–	–
FD: Municipal Interventions Grant		451	–	–	–	–	–	–	–	–
FD: SMME Booster Funds - Infrastructure		11 489	–	–	–	–	–	–	–	–
FD: WC - Unforeseen and Unavoidable Reserve		129	–	–	–	–	–	–	–	–
FD:C: Cultural Affairs and Sport		–	–	–	–	–	–	–	–	–
FD:C: Human Settlements Development Grant		–	–	–	–	–	–	–	–	–
FD:C: Municipal Interventions Grant		–	–	–	–	–	–	–	–	–
FD:C: SMME Booster Funds - Infrastructure		–	–	–	–	–	–	–	–	–
FD:C: WC - Unforeseen and Unavoidable Reserve		–	–	–	–	–	–	–	–	–
FD:C: Western Cape Water Resilience Grant		–	–	1 177	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		104 069	47 796	99 062	109 272	108 135	108 135	19 074	23 418	21 354
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		120 130	67 841	117 058	129 441	138 084	138 084	48 283	43 683	58 619

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

WC051 Laingsburg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(1 209)	(548)	–	–	–	–	–	–	–
Current year receipts		(9 954)	(16 931)	(9 925)	(20 309)	(3 636)	(3 636)	(3 740)	(2 465)	(2 569)
Repayment of grants		50	175	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**(1 159)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilitie		9 954	17 304	9 925	20 309	3 636	3 636	3 740	2 465	2 569
Provincial Government:										
Balance unspent at beginning of the year		(501)	–	–	(853)	(1 590)	(1 590)	(1 394)	(1 394)	(1 394)
Current year receipts		(1 645)	–	3 362	(8 866)	(2 817)	(2 817)	(8 494)	(2 360)	(18 328)
Conditions met - transferred to revenue		**(600)**	**–**	**(737)**	**(853)**	**(1 590)**	**(1 590)**	**(1 394)**	**(1 394)**	**(1 394)**
Conditions still to be met - transferred to liabilitie		1 546	–	(4 099)	8 866	2 817	2 817	8 494	2 360	18 328
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	(120)	(120)	(120)	(120)	(120)
Current year receipts		–	–	(120)	–	(50)	(50)	(50)	–	–
Conditions met - transferred to revenue		**–**	**–**	**(120)**	**–**	**(120)**	**(120)**	**(120)**	**(120)**	**(120)**
Conditions still to be met - transferred to liabilitie		–	–	–	–	50	50	50	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	(120)	(120)	(120)	(120)	(120)
Current year receipts		53	51	(74)	(70)	(6 720)	(6 720)	(120)	–	–
Conditions met - transferred to revenue		**–**	**–**	**(120)**	**–**	**(120)**	**(120)**	**(120)**	**(120)**	**(120)**
Conditions still to be met - transferred to liabilitie		(53)	(51)	(46)	70	6 720	6 720	120	–	–
Total operating transfers and grants revenue		**(1 759)**	**–**	**(977)**	**(853)**	**(1 830)**	**(1 830)**	**(1 634)**	**(1 634)**	**(1 634)**
Total operating transfers and grants - CTBM	2	**11 448**	**17 253**	**5 780**	**29 245**	**13 223**	**13 223**	**12 404**	**4 825**	**20 897**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		(17 360)	(25 832)	(16 044)	(19 891)	(19 891)	(19 891)	(14 236)	(20 000)	(17 554)
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilitie		17 360	25 832	16 044	19 891	19 891	19 891	14 236	20 000	17 554
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	(1 142)	(3 212)	(3 212)	(3 212)	(3 212)	(3 212)
Current year receipts		–	–	(1 000)	(5 040)	(28 529)	(28 529)	(10 416)	(6 930)	(7 003)
Conditions met - transferred to revenue		**–**	**–**	**(1 000)**	**(1 142)**	**(3 212)**	**(3 212)**	**(3 212)**	**(3 212)**	**(3 212)**
Conditions still to be met - transferred to liabilitie		–	–	–	5 040	28 529	28 529	10 416	6 930	7 003
Total capital transfers and grants revenue		**–**	**–**	**(1 000)**	**(1 142)**	**(3 212)**	**(3 212)**	**(3 212)**	**(3 212)**	**(3 212)**
Total capital transfers and grants - CTBM	2	**17 360**	**25 832**	**16 044**	**24 931**	**48 420**	**48 420**	**24 652**	**26 930**	**24 557**
TOTAL TRANSFERS AND GRANTS REVENUE		**(1 759)**	**–**	**(1 977)**	**(1 995)**	**(5 042)**	**(5 042)**	**(4 847)**	**(4 847)**	**(4 847)**
TOTAL TRANSFERS AND GRANTS - CTBM		**28 808**	**43 085**	**21 824**	**54 176**	**61 643**	**61 643**	**37 056**	**31 755**	**45 454**

Section 12 – Allocations and grants made by the Municipality

Supporting Table SA21 Transfers and grants made by the municipality.

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

WC051 Laingsburg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
		–	–	–	10	–	–	–	5	3	3
Monetary Transfers to Organisations											
Foreign Government and International Organisations											
Higher Educational Institutions											
Non-Profit Institutions											
Private Enterprises		12	–	98	–	–	–	32	45	32	33
Public Corporations											
Total Monetary Transfers To Organisations		12	–	98	–	–	–	32	45	32	33
Monetary Transfers to Groups of Individuals											
Households											
Total Monetary Transfers To Groups Of		–	–	–	–	–	–	–	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	6	12	–	98	–	–	–	32	45	32	33
In-Kind Transfers to other municipalities											
District Municipalities	1										
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	12	–	98	–	–	–	32	45	32	33

Section 13 – Councillor Allowances and employee benefits

Supporting Table SA22 Summary councillor and staff benefits

WC051 Laingsburg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F		G	H	I
Councillors (Political Office Bearers plus Oth											
Allowances and Service Related Benefits											
Basic Salary		2 926	3 206	3 294	3 364	3 364	3 364	2 793	3 958	4 160	4 327
Cell phone Allowance		339	348	329	363	355	355	274	461	483	510
Motor Vehicle Allowance		53	53	53	58	58	58	45	55	64	66
Total Allowances and Service Related Bene		3 318	3 607	3 677	3 785	3 777	3 777	3 111	4 473	4 707	4 903
Total Social Contributions		-	-	-	-	-	-	-	-	-	-
Total Councillors		3 318	3 607	3 677	3 785	3 777	3 777	3 111	4 473	4 707	4 903
% increase	4		8.7%	1.9%	3.0%	(0.2%)	–	(17.6%)	43.8%	5.2%	4.2%
Senior Managers of the Municipality	2										
Salaries and Allowances											
Basic Salary		3 819	4 040	3 837	4 946	5 419	5 419	5 017	5 681	5 937	6 204
Bonuses		308	421	232	493	609	609	222	648	677	708
Allowance											
Housing Benefits	3	12	13	5	14	14	14	11	15	15	16
Travel or Motor Vehicle	3	546	735	662	1 043	883	883	667	915	956	999
Total Allowance		559	748	668	1 057	897	897	678	930	972	1 015
Service Related Benefits											
Total Service Related Benefits		-	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		4 685	5 210	4 737	6 496	6 924	6 924	5 917	7 259	7 586	7 927
Social Contributions											
Bargaining Council		0	0	0	1	1	1	0	1	1	1
Medical		111	134	128	185	142	142	93	152	159	166
Pension		443	473	388	667	486	486	400	508	530	554
Unemployment Insurance		11	9	10	16	13	13	11	14	15	16
Total Social Contributions		565	616	526	868	642	642	504	674	705	737
Post-retirement Benefit	6										
Sub Total - Senior Managers of Municipality		5 250	5 826	5 263	7 364	7 567	7 567	6 421	7 934	8 291	8 664
% increase	4		11.0%	(9.7%)	39.9%	2.8%	–	(15.1%)	23.6%	4.5%	4.5%
Other Municipal Staff											
Salaries and Allowances											
Basic Salary		18 537	19 297	20 597	21 063	22 780	22 780	17 649	23 275	23 092	24 097
Allowance											
Accommodation, Travel and Incidental		36	23	–	11	11	11	–	12	13	13
Cellular and Telephone	3	46	3	3	5	5	5	3	5	5	5
Housing Benefits	3	57	66	168	231	131	131	60	86	90	94
Travel or Motor Vehicle	3	497	654	606	535	358	358	299	365	381	399
Total Allowance		636	746	777	781	504	504	362	468	489	511
Service Related Benefits											
Acting	3	237	48	182	49	108	108	104	60	63	66
Bonus	3	1 148	1 425	1 386	1 349	1 312	1 312	1 258	1 364	1 426	1 490
Leave Pay	3	96	144	365	310	310	310	–	279	292	305
Long Service Award		–	–	–	158	60	60	126	132	138	144
Overtime		747	801	1 070	1 026	1 357	1 357	1 173	1 488	1 555	1 625
Standby Allowance	3	401	519	542	592	635	635	511	695	727	759
Total Service Related Benefits		2 629	2 937	3 544	3 484	3 782	3 782	3 172	4 020	4 201	4 390
Total Salaries and Allowances		21 801	22 980	24 918	25 328	27 066	27 066	21 183	27 763	27 782	28 997
Social Contributions											
Bargaining Council		10	10	10	14	15	15	9	15	16	16
Medical		547	775	671	785	885	885	624	964	1 007	1 052
Pension		2 514	2 569	2 659	2 850	2 676	2 676	2 126	2 844	2 972	3 106
Unemployment Insurance		133	133	135	158	148	148	109	157	164	172
Total Social Contributions		3 203	3 487	3 475	3 808	3 725		2 868	3 980	4 159	4 346
Post-retirement Benefit	6										
Medical		1 104	732	129	1 166	1 116	1 116	988	1 272	1 330	1 390
Total Post-retirement Benefit		1 104	732	129	1 166	1 116	1 116	988	1 272	1 330	1 390
Costs Capitalised to PPE											
Sub Total - Other Municipal Staff		26 109	27 199	28 523	30 301	31 906	28 181	25 039	33 015	33 271	34 733
% increase	4		4.2%	4.9%	6.2%	5.3%	(11.7%)	(21.5%)	31.9%	0.8%	4.4%
Total Parent Municipality		34 677	36 632	37 462	41 450	43 249	39 525	34 571	45 422	46 268	48 300
Board Members of Entities											
TOTAL SALARY, ALLOWANCES & BENEFITS		34 677	36 632	37 462	41 450	43 249	39 525	34 571	45 422	46 268	48 300
% increase	4		5.6%	2.3%	10.6%	4.3%	(8.6%)	(20.1%)	31.4%	1.9%	4.4%
TOTAL MANAGERS AND STAFF	5,7	31 359	33 025	33 785	37 665	39 473	35 748	31 460	40 949	41 562	43 397

Supporting Table SA23 Salaries, allowances & benefits

(political office bearers/councillors/senior managers)

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

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	–	–	–	–			–
Chief Whip		1	735 450	–	104 240			839 690
Executive Mayor		–	–	–	–			–
Deputy Executive Mayor		1	995 230	–	53 225			1 048 455
Executive Committee		1	444 150	–	49 130			493 280
Total for all other councillors		–	–	–	–			–
Section 79 committee chairperson		7	1 380 000	–	299 880			1 679 880
Total Councillors	8	**10**	**3 554 830**	**–**	**506 475**			**4 061 305**
Senior Managers of the Municipality	5							
Municipal Manager (MM)								–
Chief Finance Officer								–
List of each offical with packages >= senior manager								
Total Senior Managers of the Municipality	8,10	**–**	**–**	**–**	**–**	**–**		**–**
A Heading for Each Entity	6,7							
List each member of board by designation								
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**10**	**3 554 830**	**–**	**506 475**	**–**		**4 061 305**

Supporting Table SA24 Summary of personnel numbers

WC051 Laingsburg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Co		7	–	–	–	7	–	10	10	10
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	3	–	–	–	3	–	3	3	3
Other Managers	7	3	–	–	–	3	–	3	3	3
Professionals		*5*	–	–	–	*5*	*1*	*6*	*6*	*6*
Finance		3	–	–	–	3	1	4	4	4
Spatial/town planning		1	–	–	–	1	–	1	1	1
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		1	–	–	–	1	–	1	1	1
Technicians		*4*	–	–	–	*4*	–	*4*	*4*	*4*
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		1	–	–	–	1	–	1	1	1
Roads		1	–	–	–	1	–	1	1	1
Electricity		1	–	–	–	1	–	1	1	1
Water		1	–	–	–	1	–	1	1	1
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		5	–	–	–	5	–	6	6	6
Service and sales workers		25	–	–	–	25	–	25	25	25
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		1	–	–	–	1	–	1	1	1
Elementary Occupations		22	–	–	–	22	–	22	22	22
TOTAL PERSONNEL NUMBERS	9	**75**	**–**	**–**	**–**	**75**	**1**	**80**	**80**	**80**
% increase					(100.0%)	–	–	–	6.7%	7 900.0%
Total municipal employees headcount	6, 10	**68**	**–**	**–**	**–**	**68**	**–**	**70**	**70**	**70**
Finance personnel headcount	8, 10	**13**	**–**	**–**	**–**	**13**	**–**	**14**	**14**	**14**
Human Resources personnel headcount	8, 10	**2**	**–**	**–**	**–**	**2**	**–**	**2**	**2**	**2**

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

WC051 Laingsburg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		2 337	2 337	2 337	2 337	2 337	2 337	2 337	2 337	2 337	2 337	2 337	2 337	28 043	31 127	34 084
Service charges - Water		415	415	415	415	415	415	415	415	415	415	415	415	4 986	5 176	5 487
Service charges - Waste Water Management		330	330	330	330	330	330	330	330	330	330	330	330	3 964	4 074	4 319
Service charges - Waste Management		320	320	320	320	320	320	320	320	320	320	320	320	3 845	4 129	4 376
Sale of Goods and Rendering of Services		36	36	36	36	36	36	36	36	36	36	36	36	432	463	501
Agency services		21	21	21	21	21	21	21	21	21	21	21	21	254	279	303
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		90	90	90	90	90	90	90	90	90	90	90	90	1 086	1 093	1 143
Interest earned from Current and Non Curr		126	126	126	126	126	126	126	126	126	126	126	126	1 512	1 632	1 582
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		3	3	3	3	3	3	3	3	3	3	3	3	38	39	42
Rental from Fixed Assets		172	172	172	172	172	172	172	172	172	172	172	172	2 065	2 198	2 316
Licence and permits		22	22	22	22	22	22	22	22	22	22	22	22	266	292	307
Operational Revenue		2	2	2	2	2	2	2	2	2	2	2	2	24	16	16
Non-Exchange Revenue																
Property rates		560	560	560	560	560	560	560	560	560	560	560	560	6 715	7 117	7 544
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	28 811	30 568	32 458
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	38 735	29 013	46 226
Interest		45	45	45	45	45	45	45	45	45	45	45	45	540	567	590
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		32	32	32	32	32	32	32	32	32	32	32	32	385	418	455
Total Revenue (excluding capital transfer		**10 142**	**10 142**	**10 142**	**10 142**	**10 142**	**10 142**	**10 142**	**10 142**	**10 142**	**10 142**	**10 142**	**10 142**	**121 699**	**118 202**	**141 750**
Expenditure																
Employee related costs		3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	40 949	41 562	43 397
Remuneration of councillors		373	373	373	373	373	373	373	373	373	373	373	373	4 473	4 707	4 903
Bulk purchases - electricity		(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	1 533	18 400	20 100	21 949
Inventory consumed		136	136	136	136	136	136	136	136	136	136	136	136	1 629	903	956
Debt impairment		2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	25 195	26 798	28 509
Depreciation, amortisation and impairment		1 215	1 215	1 215	1 215	1 215	1 215	1 215	1 215	1 215	1 215	1 215	1 215	14 579	14 843	15 211
Interest, Dividends and Rent on Land		267	267	267	267	267	267	267	267	267	267	267	267	3 200	2 950	2 662
Contracted services		1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	14 914	7 553	23 955
Transfers and subsidies		4	4	4	4	4	4	4	4	4	4	4	4	50	34	35
Operational costs		1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 061	12 738	13 800	14 516
Total Expenditure		**9 799**	**9 799**	**9 799**	**9 799**	**9 799**	**9 799**	**9 799**	**9 799**	**9 799**	**9 799**	**9 799**	**11 344**	**136 128**	**133 249**	**156 094**
Surplus/(Deficit)		**343**	**343**	**343**	**343**	**343**	**343**	**343**	**343**	**343**	**343**	**343**	**(1 202)**	**(14 429)**	**(15 048)**	**(14 344)**
Transfers and subsidies - capital		1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	21 935	26 930	24 557
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) after capital transfers &		**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**626**	**7 506**	**11 883**	**10 213**
Income Tax		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) after income tax		**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**626**	**7 506**	**11 883**	**10 213**
Share of Surplus/Deficit attributable to Joint Vent		–	–	–	–	–	–	–	–	–	–	–				
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) attributable to		**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**626**	**7 506**	**11 883**	**10 213**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–				
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) for the year	1	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**2 171**	**626**	**7 506**	**11 883**	**10 213**

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - MAYORAL AND COUNCIL (10: IE)													–	–	–	–
Vote 2 - MUNICIPAL MANAGER (11: IE)													–	–	–	–
Vote 3 - CORPORATE SERVICES (12: IE)		902	902	902	902	902	902	902	902	902	902	902	902	10 821	5 568	21 630
Vote 4 - BUDGET AND TREASURY (13: IE)		4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	4 684	56 211	61 839	60 725
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)													–	–	–	–
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		157	157	157	157	157	157	157	157	157	157	157	157	1 885	1 905	1 925
Vote 7 - SPORTS AND RECREATION (16: IE)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - HOUSING (17: IE)		1	1	1	1	1	1	1	1	1	1	1	1	12	12	12
Vote 9 - PUBLIC SAFETY (18: IE)		2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	2 434	29 208	30 292	31 207
Vote 10 - ROAD TRANSPORT (19: IE)		124	124	124	124	124	124	124	124	124	124	124	124	1 493	115	118
Vote 11 - WASTE MANAGEMENT (20: IE)		594	594	594	594	594	594	594	594	594	594	594	594	7 132	5 191	5 503
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		417	417	417	417	417	417	417	417	417	417	417	417	5 005	5 305	5 624
Vote 13 - WATER (22: IE)		607	607	607	607	607	607	607	607	607	607	607	607	7 279	6 656	7 055
Vote 14 - ELECTRICITY (23: IE)		2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	30 505	33 398	36 566
Vote 15 - (38: IE)													–	–	–	–
Total Revenue by Vote		**12 462**	**12 462**	**12 462**	**12 462**	**12 462**	**12 462**	**12 462**	**12 462**	**12 462**	**12 462**	**12 462**	**12 462**	**149 549**	**150 282**	**170 365**
Expenditure by Vote to be appropriated																
Vote 1 - MAYORAL AND COUNCIL (10: IE)		573	573	573	573	573	573	573	573	573	573	573	761	7 063	7 401	7 685
Vote 2 - MUNICIPAL MANAGER (11: IE)		380	380	380	380	380	380	380	380	380	380	380	(2 353)	1 830	2 021	2 181
Vote 3 - CORPORATE SERVICES (12: IE)		1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	(2 466)	11 807	6 499	22 814
Vote 4 - BUDGET AND TREASURY (13: IE)		2 449	2 449	2 449	2 449	2 449	2 449	2 449	2 449	2 449	2 449	2 449	(6 871)	20 068	18 098	18 550
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		75	75	75	75	75	75	75	75	75	75	75	581	1 406	1 451	1 489
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		155	155	155	155	155	155	155	155	155	155	155	1 097	2 802	2 889	2 963
Vote 7 - SPORTS AND RECREATION (16: IE)		172	172	172	172	172	172	172	172	172	172	172	453	2 340	1 745	1 757
Vote 8 - HOUSING (17: IE)		4	4	4	4	4	4	4	4	4	4	4	10	53	55	57
Vote 9 - PUBLIC SAFETY (18: IE)		2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	4 997	29 034	29 625	30 522
Vote 10 - ROAD TRANSPORT (19: IE)		1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	5 989	22 034	22 714	23 631
Vote 11 - WASTE MANAGEMENT (20: IE)		471	471	471	471	471	471	471	471	471	471	471	1 661	6 846	6 801	6 909
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		502	502	502	502	502	502	502	502	502	502	502	2 103	7 627	8 078	8 213
Vote 13 - WATER (22: IE)		639	639	639	639	639	639	639	639	639	639	639	3 879	10 907	11 174	11 413
Vote 14 - ELECTRICITY (23: IE)		1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	2 392	22 988	24 948	27 065
Vote 15 - (38: IE)													–	–	–	–
Total Expenditure by Vote		**12 234**	**12 234**	**12 234**	**12 234**	**12 234**	**12 234**	**12 234**	**12 234**	**12 234**	**12 234**	**12 234**	**12 233**	**146 807**	**143 499**	**165 248**
Disposal of Fixed and Intangible Assets before assoc.		**228**	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**230**	**2 743**	**6 783**	**5 117**
Transfers and subsidies - capital (monetary allocations)													–	–	–	–
Income Tax													–	–	–	–
Share of Surplus/Deficit attributable to Minorities													–	–	–	–
Disposal of Fixed and Intangible Assets	1	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**228**	**230**	**2 743**	**6 783**	**5 117**

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		**4 980**	**4 980**	**4 980**	**4 980**	**4 980**	**4 980**	**4 980**	**4 980**	**4 980**	**4 980**	**4 980**	**4 980**	**59 759**	**60 730**	**75 716**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		4 980	4 980	4 980	4 980	4 980	4 980	4 980	4 980	4 980	4 980	4 980	4 980	59 759	60 730	75 716
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**2 644**	**2 644**	**2 644**	**2 644**	**2 644**	**2 644**	**2 644**	**2 644**	**2 644**	**2 644**	**2 644**	**2 644**	**31 733**	**32 778**	**34 702**
Community and social services		158	158	158	158	158	158	158	158	158	158	158	158	1 890	1 904	1 923
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		2 485	2 485	2 485	2 485	2 485	2 485	2 485	2 485	2 485	2 485	2 485	2 485	29 816	30 852	32 757
Housing		2	2	2	2	2	2	2	2	2	2	2	2	22	20	20
Health		0	0	0	0	0	0	0	0	0	0	0	0	6	2	3
Economic and environmental services		**125**	**125**	**125**	**125**	**125**	**125**	**125**	**125**	**125**	**125**	**125**	**125**	**1 496**	**115**	**118**
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		125	125	125	125	125	125	125	125	125	125	125	125	1 496	115	118
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**4 221**	**4 221**	**4 221**	**4 221**	**4 221**	**4 221**	**4 221**	**4 221**	**4 221**	**4 221**	**4 221**	**4 221**	**50 647**	**51 509**	**55 770**
Energy sources		2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	30 327	33 617	36 803
Water management		639	639	639	639	639	639	639	639	639	639	639	639	7 667	6 952	7 368
Waste water management		446	446	446	446	446	446	446	446	446	446	446	446	5 348	5 530	5 866
Waste management		609	609	609	609	609	609	609	609	609	609	609	609	7 306	5 410	5 733
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**11 970**	**11 970**	**11 970**	**11 970**	**11 970**	**11 970**	**11 970**	**11 970**	**11 970**	**11 970**	**11 970**	**11 970**	**143 634**	**145 132**	**166 307**
Expenditure - Functional																
Governance and administration		**2 602**	**2 602**	**2 602**	**2 602**	**2 602**	**2 602**	**2 602**	**2 602**	**2 602**	**2 602**	**2 602**	**2 602**	**31 221**	**24 678**	**42 207**
Executive and council		724	724	724	724	724	724	724	724	724	724	724	724	8 690	9 223	9 713
Finance and administration		1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 877	22 531	15 455	32 495
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**2 957**	**2 957**	**2 957**	**2 957**	**2 957**	**2 957**	**2 957**	**2 957**	**2 957**	**2 957**	**2 957**	**2 957**	**35 485**	**35 604**	**37 326**
Community and social services		240	240	240	240	240	240	240	240	240	240	240	240	2 885	2 967	3 051
Sport and recreation		188	188	188	188	188	188	188	188	188	188	188	188	2 259	1 657	1 667
Public safety		2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	30 319	30 951	32 578
Housing		2	2	2	2	2	2	2	2	2	2	2	2	22	29	30
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**1 815**	**21 776**	**22 515**	**23 442**
Planning and development		47	47	47	47	47	47	47	47	47	47	47	47	559	560	562
Road transport		1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	21 217	21 954	22 880
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**3 964**	**3 964**	**3 964**	**3 964**	**3 964**	**3 964**	**3 964**	**3 964**	**3 964**	**3 964**	**3 964**	**3 964**	**47 563**	**50 370**	**53 035**
Energy sources		1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881	22 577	24 542	26 647
Water management		878	878	878	878	878	878	878	878	878	878	878	877	10 530	10 787	11 069
Waste water management		637	637	637	637	637	637	637	637	637	637	637	637	7 648	8 128	8 270
Waste management		567	567	567	567	567	567	567	567	567	567	567	567	6 808	6 913	7 049
Other		**7**	**7**	**7**	**7**	**7**	**7**	**7**	**7**	**7**	**7**	**7**	**7**	**83**	**82**	**84**
Total Expenditure - Functional		**11 344**	**11 344**	**11 344**	**11 344**	**11 344**	**11 344**	**11 344**	**11 344**	**11 344**	**11 344**	**11 344**	**11 344**	**136 128**	**133 249**	**156 094**
Surplus/(Deficit) before assoc.		**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**7 506**	**11 883**	**10 213**
Intercompany/Parent subsidiary		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit)	1	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**626**	**7 506**	**11 883**	**10 213**

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

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*	1															
Vote 15 - BUDGET AND TREASURY (33: CAPEX)													–	–	–	–
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)													–	–	–	–
Vote 17 - SPORTS AND RECREATION (36: CAPEX)													–	–	–	–
Vote 18 - PUBLIC SAFETY (38: CAPEX)													–	–	–	–
Vote 19 - ROAD TRANSPORT (39: CAPEX)													–	–	–	–
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)													–	–	–	–
Vote 21 - WATER (42: CAPEX)													–	–	–	–
Vote 22 - ELECTRICITY (43: CAPEX)													–	–	–	–
Vote 9 - PUBLIC SAFETY (18: IE)													–	–	–	–
Vote 10 - ROAD TRANSPORT (19: IE)													–	–	–	–
Vote 11 - WASTE MANAGEMENT (20: IE)													–	–	–	–
Vote 12 - WASTE WATER MANAGEMENT (21: IE)													–	–	–	–
Vote 13 - WATER (22: IE)													–	–	–	–
Vote 14 - ELECTRICITY (23: IE)													–	–	–	–
Vote 15 - BUDGET AND TREASURY (33: CAPEX)													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		13	13	13	13	13	13	13	13	13	13	13	13	150	–	–
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAP		3	3	3	3	3	3	3	3	3	3	3	3	30	–	–
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		3	3	3	3	3	3	3	3	3	3	3	3	30	–	–
Vote 18 - PUBLIC SAFETY (38: CAPEX)		6	6	6	6	6	6	6	6	6	6	6	6	75	–	–
Vote 19 - ROAD TRANSPORT (39: CAPEX)		324	324	324	324	324	324	324	324	324	324	324	324	3 882	6 026	6 090
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)													–	–	17 391	–
Vote 21 - WATER (42: CAPEX)		1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	15 192	–	15 264
Vote 22 - ELECTRICITY (43: CAPEX)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - PUBLIC SAFETY (18: IE)													–	–	–	–
Vote 10 - ROAD TRANSPORT (19: IE)													–	–	–	–
Vote 11 - WASTE MANAGEMENT (20: IE)													–	–	–	–
Vote 12 - WASTE WATER MANAGEMENT (21: IE)													–	–	–	–
Vote 13 - WATER (22: IE)													–	–	–	–
Vote 14 - ELECTRICITY (23: IE)													–	–	–	–
Vote 15 - BUDGET AND TREASURY (33: CAPEX)													–	–	–	–
Capital single-year expenditure sub-total	2	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**19 359**	**23 418**	**21 354**
Total Capital Expenditure	2	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**19 359**	**23 418**	**21 354**

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Capital Expenditure - Functional</u>	1															
Governance and administration		**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**180**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		15	15	15	15	15	15	15	15	15	15	15	15	180	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**105**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		3	3	3	3	3	3	3	3	3	3	3	3	30	–	–
Public safety		6	6	6	6	6	6	6	6	6	6	6	6	75	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**145**	**145**	**145**	**145**	**145**	**145**	**145**	**145**	**145**	**145**	**145**	**145**	**1 745**	**6 026**	**6 090**
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		145	145	145	145	145	145	145	145	145	145	145	145	1 745	6 026	6 090
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 444**	**1 444**	**1 444**	**1 444**	**1 444**	**1 444**	**1 444**	**1 444**	**1 444**	**1 444**	**1 444**	**1 444**	**17 329**	**17 391**	**15 264**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	13 249	–	15 264
Waste water management		178	178	178	178	178	178	178	178	178	178	178	178	2 137	17 391	–
Waste management		162	162	162	162	162	162	162	162	162	162	162	162	1 943	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure -	2	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**19 359**	**23 418**	**21 354**
<u>**Funded by:**</u>																
National Government		1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	18 205	23 418	21 354
Provincial Government		72	72	72	72	72	72	72	72	72	72	72	72	870	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–	–	–	–	–				
Transfers recognised - capital		**1 590**	**1 590**	**1 590**	**1 590**	**1 590**	**1 590**	**1 590**	**1 590**	**1 590**	**1 590**	**1 590**	**1 590**	**19 074**	**23 418**	**21 354**
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		24	24	24	24	24	24	24	24	24	24	24				
Total Capital Funding		**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	**1 613**	1 613	1 590	19 074	23 418	21 354

WC051 Laingsburg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	486	486	486	486	486	486	486	486	486	486	486	486	5 831	6 181	6 552
Service charges - electricity revenue	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	2 729	32 743	36 333	39 780
Service charges - water revenue	555	555	555	555	555	555	555	555	555	555	555	555	6 663	6 951	7 372
Service charges - sanitation revenue	453	453	453	453	453	453	453	453	453	453	453	453	5 440	5 648	5 995
Service charges - refuse revenue	422	422	422	422	422	422	422	422	422	422	422	422	5 067	5 432	5 761
	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	163	163	163	163	163	163	163	163	163	163	163	163	1 952	2 076	2 188
Interest earned - external investments	126	126	126	126	126	126	126	126	126	126	126	126	1 512	1 632	1 582
Interest earned - outstanding debtors	135	135	135	135	135	135	135	135	135	135	135	135	1 626	1 660	1 733
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	673	673	673	673	673	673	673	673	673	673	673	673	8 075	8 565	9 094
Licences and permits	22	22	22	22	22	22	22	22	22	22	22	22	266	292	307
Agency services	24	24	24	24	24	24	24	24	24	24	24	24	293	321	349
Transfers and Subsidies - Operational	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	32 536	22 327	39 050
Other revenue	43	43	43	43	43	43	43	43	43	43	43	43	513	532	571
Cash Receipts by Source	**8 543**	**8 543**	**8 543**	**8 543**	**8 543**	**8 543**	**8 543**	**8 543**	**8 543**	**8 543**	**8 543**	**8 543**	**102 515**	**97 951**	**120 334**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	21 935	26 930	24 557
allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible A	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	797	797	797	797	797	797	797	797	797	797	797	796	9 561	9 344	11 871
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments															
Total Cash Receipts by Source	**11 168**	**11 168**	**11 168**	**11 168**	**11 168**	**11 168**	**11 168**	**11 168**	**11 168**	**11 168**	**11 168**	**11 167**	**134 012**	**134 225**	**156 763**
Cash Payments by Type															
Employee related costs	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	3 412	40 949	41 562	43 397
Remuneration of councillors	373	373	373	373	373	373	373	373	373	373	373	373	4 473	4 707	4 903
Finance charges	267	267	267	267	267	267	267	267	267	267	267	267	3 200	2 950	2 662
Bulk purchases - Electricity	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	21 160	23 115	25 242
Acquisition inventory - water and other inventor	155	155	155	155	155	155	155	155	155	155	155	155	1 866	1 039	1 100
Contracted services	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	1 425	17 099	8 646	27 515
Other expenditure	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 188	14 265	15 423	16 224
Cash Payments by Type	**8 584**	**8 584**	**8 584**	**8 584**	**8 584**	**8 584**	**8 584**	**8 584**	**8 584**	**8 584**	**8 584**	**8 584**	**103 011**	**97 441**	**121 043**
Other Cash Flows/Payments by Type															
Capital assets	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	22 263	26 930	24 557
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	6 011	6 011	6 547	7 094
Total Cash Payments by Type	**10 440**	**10 440**	**10 440**	**10 440**	**10 440**	**10 440**	**10 440**	**10 440**	**10 440**	**10 440**	**10 440**	**16 450**	**131 286**	**130 917**	**152 694**
NET INCREASE/(DECREASE) IN CASH HELD	**728**	**728**	**728**	**728**	**728**	**728**	**728**	**728**	**728**	**728**	**728**	**(5 283)**	**2 726**	**3 308**	**4 069**
Cash/cash equivalents at the month/year begin:	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	24 741	27 704	31 147
Cash/cash equivalents at the month/year end:	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	2 790	(3 221)	27 467	31 012	35 217

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

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

Section 16 – Contracts having future budgetary implications.

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

Section 17 – Capital expenditure details

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	14 544	24 362	29 419	29 419	17 131	23 418	21 354
Roads Infrastructure		–	–	497	–	–	–	1 745	6 026	6 090
Roads		–	–	–	–	–	–	1 745	6 026	6 090
Road Structures		–	–	497	–	–	–	–	–	–
Storm water Infrastructure		–	–	255	3 152	3 152	3 152	2 137	–	–
Drainage Collection										
Storm water Conveyance		–	–	255	3 152	3 152	3 152	2 137	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	1 232	3 913	8 971	8 971	13 249	–	15 264
Dams and Weirs										
Boreholes		–	–	1 177	3 913	4 480	4 480	870	–	–
Bulk Mains		–	–	55	–	–	–	12 379	–	15 264
Distribution		–	–	–	–	4 490	4 490	–	–	–
Sanitation Infrastructure		–	–	12 559	17 297	17 297	17 297	–	17 391	–
Pump Station		–	–	12 559	17 297	17 297	17 297	–	17 391	–
Reticulation										
Community Assets		–	–	–	–	870	870	–	–	–
Community Facilities		–	–	–	–	870	870	–	–	–
Libraries		–	–	–	–	870	870	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	236	326	326	220	–	–
Computer Equipment		–	–	–	236	326	326	220	–	–
Furniture and Office Equipment		–	–	–	29	29	29	35	–	–
Furniture and Office Equipment		–	–	–	29	29	29	35	–	–
Machinery and Equipment		–	–	–	7 064	–	–	30	–	–
Machinery and Equipment		–	–	–	7 064	–	–	30	–	–
Transport Assets		–	–	–	2 651	2 651	2 651	1 943	–	–
Transport Assets		–	–	–	2 651	2 651	2 651	1 943	–	–
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological A		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on ne	1	–	–	14 544	34 342	33 295	33 295	19 359	23 418	21 354

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

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**671**	**363**	**303**	**1 221**	**891**	**891**	**2 474**	**2 647**	**2 830**
Roads Infrastructure		–	–	–	351	351	351	773	804	827
Roads		–	–	–	351	351	351	353	365	369
Road Structures		–	–	–	–	–	–	420	439	459
Electrical Infrastructure		655	348	297	570	320	320	894	962	1 019
HV Transmission Conductors		142	14	–	270	120	120	40	66	71
MV Networks		68	22	89	–	–	–	714	746	780
LV Networks		444	313	209	300	200	200	140	150	168
Water Supply Infrastructure		3	1	–	250	180	180	457	505	590
Distribution		1	1	–	250	180	180	457	505	590
Sanitation Infrastructure		14	13	6	50	40	40	350	376	393
Reticulation		7	0	–	25	20	20	20	21	22
Waste Water Treatment Works		7	13	6	25	20	20	10	21	22
Toilet Facilities		–	–	–	–	–	–	320	334	349
Community Assets		**2**	**60**	**1**	**9**	**8**	**8**	**12**	**13**	**13**
Community Facilities		2	60	1	9	8	8	12	13	13
Libraries		2	60	1	9	8	8	12	13	13
Other assets		**306**	**102**	**51**	**122**	**120**	**120**	**100**	**116**	**120**
Operational Buildings		306	102	51	122	120	120	100	116	120
Municipal Offices		306	102	51	122	120	120	100	116	120
Furniture and Office Equipment		2	5	5	–	5	5	5	5	5
Furniture and Office Equipment		2	5	5	–	5	5	5	5	5
Machinery and Equipment		(181)	250	189	282	400	400	155	161	168
Machinery and Equipment		(181)	250	189	282	400	400	155	161	168
Transport Assets		778	511	902	770	1 263	1 263	842	907	938
Transport Assets		778	511	902	770	1 263	1 263	842	907	938
Land		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenanc	1	**1 579**	**1 290**	**1 451**	**2 404**	**2 686**	**2 686**	**3 587**	**3 848**	**4 074**
R&M as a % of PPE & Investment i		*0.6%*	*0.5%*	*0.5%*	*0.8%*	*0.9%*	*0.9%*	*1.3%*	*1.3%*	*1.4%*
R&M as % Operating Expenditure		*1.9%*	*1.1%*	*1.8%*	*1.9%*	*2.0%*	*2.0%*	*4.2%*	*2.8%*	*3.1%*

WC051 Laingsburg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure		**10 648**	**11 345**	**953**	**11 244**	**10 595**	**10 595**	**10 977**	**11 277**	**11 635**
Roads Infrastructure		1 437	1 465	–	1 465	1 620	1 620	1 620	1 620	1 820
Roads										
Road Structures		1 437	1 465	–	1 465	1 620	1 620	1 620	1 620	1 820
Storm water Infrastructure		2 029	1 851	–	1 750	1 890	1 890	1 890	1 890	2 048
Drainage Collection		2 029	–	–	–	320	320	320	320	320
Storm water Conveyance		–	1 851	–	1 750	1 570	1 570	1 570	1 570	1 728
Electrical Infrastructure		662	669	–	670	670	670	670	670	670
MV Switching Stations		–	6	–	6	6	6	6	6	6
MV Networks		–	132	–	132	132	132	132	132	132
LV Networks		662	531	–	531	531	531	531	531	531
Water Supply Infrastructure		2 317	2 402	–	2 402	2 565	2 565	2 565	2 565	2 565
Dams and Weirs										
Boreholes		–	342	–	342	406	406	406	406	406
Reservoirs		–	821	–	821	920	920	920	920	920
Pump Stations		–	134	–	134	134	134	134	134	134
Bulk Mains		–	406	–	406	406	406	406	406	406
Distribution		2 317	699	–	699	699	699	699	699	699
Sanitation Infrastructure		1 977	2 132	–	2 132	2 750	2 750	3 132	3 432	3 432
Pump Station		–	564	–	565	565	565	565	565	565
Reticulation		1 977	833	–	833	835	835	835	835	835
Waste Water Treatment Works		–	734	–	734	1 350	1 350	1 732	2 032	2 032
Toilet Facilities		–	1	–	1	1	1	1	1	1
Solid Waste Infrastructure		2 226	2 825	953	2 825	1 100	1 100	1 100	1 100	1 100
Landfill Sites		2 226	2 825	953	2 825	1 100	1 100	1 100	1 100	1 100
Community Assets		**641**	**640**	**–**	**640**	**970**	**970**	**1 259**	**1 259**	**1 259**
Community Facilities		641	46	–	46	105	105	105	105	105
Libraries		641	22	–	22	60	60	60	60	60
Cemeteries/Crematoria		–	24	–	24	45	45	45	45	45
Sport and Recreation Facilities		–	594	–	594	865	865	1 154	1 154	1 154
Indoor Facilities										
Outdoor Facilities		–	594	–	594	865	865	1 154	1 154	1 154
Investment properties		**–**	**66**	**–**	**66**	**310**	**310**	**329**	**320**	**310**
Revenue Generating		–	66	–	66	310	310	329	320	310
Improved Property		–	66	–	66	310	310	329	320	310
Unimproved Property										
Other assets		**182**	**116**	**–**	**116**	**330**	**330**	**346**	**360**	**380**
Operational Buildings		182	116	–	116	330	330	346	360	380
Municipal Offices		182	116	–	116	330	330	346	360	380
Intangible Assets		86	108	–	108	95	95	101	95	95
Servitudes										
Licences and Rights		86	108	–	108	95	95	101	95	95
Computer Software and Applications		86	108	–	108	95	95	101	95	95
Computer Equipment		157	223	–	223	115	115	115	115	115
Computer Equipment		157	223	–	223	115	115	115	115	115
Furniture and Office Equipment		85	99	–	99	717	717	754	717	717
Furniture and Office Equipment		85	99	–	99	717	717	754	717	717
Machinery and Equipment		106	200	–	200	330	330	330	330	330
Machinery and Equipment		106	200	–	200	330	330	330	330	330
Transport Assets		353	574	–	574	370	370	370	370	370
Transport Assets		353	574	–	574	370	370	370	370	370
Total Depreciation	1	**12 258**	**13 372**	**953**	**13 271**	**13 832**	**13 832**	**14 579**	**14 843**	**15 211**

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	23	23	23	–	–	–
Computer Equipment		–	–	–	23	23	23	–	–	–
Total Capital Expenditure on upgrading of e	1	–	–	–	23	23	23	–	–	–
Upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.1%*	*0.1%*	*0.1%*	*0.0%*	*0.0%*	*0.0%*
Upgrading of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.2%*	*0.2%*	*0.2%*	*0.0%*	*0.0%*	*0.0%*

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

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

WC051 Laingsburg - Supporting Table SA36 Detailed capital budget

R thousand Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*																
Function:Energy Sources:Core Function:Electricity	l:Non-infrastructure:New:Transport /	23 817			*Spatial integratio*	unicipal Support				21.306667-33	*238833*	–	–	2 651	1 939	2 998
Function:Finance and Administration:Core Function:Property Services	- Refurbishment of sewer pump sta	20 038			*Governance*	Term Financial Plan				21.306667-33	*238833*	–	–	30	17 391	30
Function:Finance and Administration:Core Function:Property Services	Bulk Mains	21 024			*Governance*	Term Financial Plan				21.306667-33	*238833*	–	–	12 379	0	0
Function:Finance and Administration:Core Function:Property Services	Machinery and Equipment	23 002			*Governance*	Term Financial Plan				21.306667-33	*238833*	–	–	30	30	30
Function:Finance and Administration:Core Function:Property Services	on-infrastructure:New:Computer Eq	23 823			*Inclusion and acce*	Term Financial Plan				21.306667-33	*238833*	–	–	139	0	0
Function:Public Safety:Core Function:Police Forces Traffic and Street Parking	on-infrastructure:New:Computer Eq	23 821			*Inclusion and acce*	unicipal Support				21.306667-33	*238833*	–	–	80	0	0
Function:Public Safety:Core Function:Police Forces Traffic and Street Parking	frastructure:New:Furniture and Offi	23 822			*Inclusion and acce*	unicipal Support				21.306667-33	*238833*	–	–	23	23	23
Function:Road Transport:Core Function:Roads	frastructure:New:Roads Infrastructu	69			*Inclusion and acce*	improved services to all residents and businesses				21.306667-33	*238833*	–	–	0	1 986	3 049
Function:Waste Water Management:Core Function:Sewerage	:New:Storm water Infrastructure:Sto	21 012			*Inclusion and acce*	unicipal Support				21.306667-33	*238833*	–	–	3 152	2 034	0
Function:Water Management:Core Function:Water Distribution	ucture:New:Water Supply Infrastruc	23 815			*Inclusion and acce*	improved services to all residents and businesses				21.306667-33	*238833*	–	–	3 913	0	0
Parent Capital expenditure												–	–	**22 397**	**23 402**	**6 130**
Entities: *List all capital projects grouped by Entity*																
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expenditure												–	–	–	–	–
Total Capital expenditure												–	–	**22 397**	**23 402**	**6 130**

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

Not Applicable

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

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

WC051 Laingsburg - Supporting Table SA38 Consolidated detailed operational projects

R thousand												Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:																
List all operational projects grouped by Function																
Function:Community and Social Services:Core Function:Cemeteries: Funeral	**Default Transactions**	–			*Inclusion and acce*	**and sustainable environment for communities**				21.306667-33	*238833*	–	–	34	35	36
Function:Community and Social Services:Core Function:Cemeteries: Funeral Park	Operational:Municipal Running Cost	–			*Inclusion and acce*	**and sustainable environment for communities**				21.306667-33	*238833*	–	–	46	47	47
Function:Community and Social Services:Core Function:Libraries and Archives	Default Transactions	–			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	908	945	982
Function:Community and Social Services:Core Function:Libraries and Archives	Operational:Municipal Running Cost	–			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	120	97	100
Function:Community and Social Services:Core Function:Libraries and Archives	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emerger	25			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	6	6	7
Function:Community and Social Services:Core Function:Libraries and Archives	Operational:Typical Work Streams:Human Resources:Human Resource Mar	150			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	152	160	167
Function:Community and Social Services:Core Function:Libraries and Archives	Operational:Typical Work Streams:Human Resources:Human Resource Mar	151			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	1 060	1 113	1 163
Function:Energy Sources:Core Function:Electricity	Default Transactions	–			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	(29 565)	(33 521)	(35 488)
Function:Energy Sources:Core Function:Electricity	Default Transactions	–			*Spatial integratio*	**unicipal Support**				21.306667-33	*238833*	–	–	(3 048)	(2 240)	(4 146)
Function:Energy Sources:Core Function:Electricity	Operational:Municipal Running Cost	–			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	19 409	19 832	20 812
Function:Energy Sources:Core Function:Electricity	Operational:Municipal Running Cost	–			*Spatial integratio*	**unicipal Support**				21.306667-33	*238833*	–	–	1 575	1 650	1 700
Function:Energy Sources:Core Function:Electricity	Operational:Typical Work Streams:Cost of Free Basic Services:Electricity (5	–			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	1 861	1 955	2 072
Function:Energy Sources:Core Function:Electricity	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:E	49			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	150	158	165
Function:Energy Sources:Core Function:Electricity	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:E	68			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	150	158	165
Function:Energy Sources:Core Function:Electricity	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:E	69			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	270	200	210
Function:Energy Sources:Core Function:Electricity	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emerger	71			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	20	21	22
Function:Energy Sources:Core Function:Electricity	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emerger	73			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	10	11	11
Function:Energy Sources:Core Function:Electricity	Operational:Typical Work Streams:Human Resources:Human Resource Mar	151			*Inclusion and acce*	**improved services to all residents and businesses**				21.306667-33	*238833*	–	–	671	700	729
Function:Executive and Council:Core Function:Mayor and Council	Default Transactions	–			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	188	196	204
Function:Executive and Council:Core Function:Mayor and Council	Operational:Municipal Running Cost	–			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	4 015	4 207	4 389
Function:Executive and Council:Core Function:Mayor and Council	Operational:Typical Work Streams:Human Resources:Human Resource Mar	151			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	1 461	1 534	1 603
Function:Executive and Council:Core Function:Municipal Manager: Town Secretar	Default Transactions	–			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	(2 733)	(2 843)	(2 956)
Function:Executive and Council:Core Function:Municipal Manager: Town Secretar	Operational:Municipal Running Cost	–			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	212	215	217
Function:Executive and Council:Core Function:Municipal Manager: Town Secretar	Operational:Typical Work Streams:Human Resources:Human Resource Mar	151			*Inclusion and acce*	**ironment of all people in Laingsburg**				21.306667-33	*238833*	–	–	2 923	3 018	3 125
Function:Finance and Administration:Core Function:Administrative and Corporate S	Default Transactions	–			*Governance*	**ide a professional service to its clientele guided by municip**				21.306667-33	*238833*	–	–	(48)	(52)	(56)
Function:Finance and Administration:Core Function:Administrative and Corporate S	Default Transactions	–			*Inclusion and acce*	**ide a professional service to its clientele guided by municip**				21.306667-33	*238833*	–	–	(3 764)	(3 914)	(4 071)
Function:Finance and Administration:Core Function:Administrative and Corporate S	Operational:Municipal Running Cost	–			*Growth*	**ide a professional service to its clientele guided by municip**				21.306667-33	*238833*	–	–	594	623	652
Function:Finance and Administration:Core Function:Administrative and Corporate S	Operational:Municipal Running Cost	–			*Inclusion and acce*	**ide a professional service to its clientele guided by municip**				21.306667-33	*238833*	–	–	5 756	5 683	5 938
Function:Finance and Administration:Core Function:Administrative and Corporate S	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emerger	25			*Inclusion and acce*	**ide a professional service to its clientele guided by municip**				21.306667-33	*238833*	–	–	3	3	3
Function:Finance and Administration:Core Function:Administrative and Corporate S	Operational:Typical Work Streams:Human Resources:Human Resource Mar	151			*Inclusion and acce*	**ide a professional service to its clientele guided by municip**				21.306667-33	*238833*	–	–	1 468	1 531	1 592
Function:Finance and Administration:Core Function:Property Services	Bona Fide Farmers Rebate or Exemption	–			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	330	330	330
Function:Finance and Administration:Core Function:Property Services	Default Transactions	–			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	(6 518)	(6 946)	(7 383)
Function:Finance and Administration:Core Function:Property Services	Default Transactions	–			*Growth*	**Term Financial Plan**				21.306667-33	*238833*	–	–	(9 320)	(9 693)	(10 080)
Function:Finance and Administration:Core Function:Property Services	Default Transactions	–			*Inclusion and acce*	**ement of municipal assets and natural resources**				21.306667-33	*238833*	–	–	(2 155)	(2 327)	(2 516)
Function:Finance and Administration:Core Function:Property Services	Operational:Municipal Running Cost	–			*Growth*	**Term Financial Plan**				21.306667-33	*238833*	–	–	8 698	8 428	8 413
Function:Finance and Administration:Core Function:Property Services	Operational:Municipal Running Cost	–			*Inclusion and acce*	**ement of municipal assets and natural resources**				21.306667-33	*238833*	–	–	265	279	293
Function:Finance and Administration:Core Function:Property Services	R:ER - SC - Water - Sale - Conventional	–			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	30	1 483	30
Function:Finance and Administration:Core Function:Property Services	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emerger	9			*Inclusion and acce*	**ement of municipal assets and natural resources**				21.306667-33	*238833*	–	–	122	128	134
Function:Finance and Administration:Core Function:Property Services	E: CS: C - Maintenance of Equipment	17			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	30	2	30
Function:Finance and Administration:Core Function:Property Services	Municipal Health Service	22			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	15	15	15
Function:Finance and Administration:Core Function:Property Services	E: CS: C - Electrical	35			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	30	27	30
Function:Finance and Administration:Core Function:Property Services	Operational:Typical Work Streams:Human Resources:Human Resource Mar	151			*Inclusion and acce*	**Term Financial Plan**				21.306667-33	*238833*	–	–	8 287	8 550	8 945
Function:Finance and Administration:Core Function:Property Services	E: CS: C - Maintenance of Equipment	218			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	30	5	30
Function:Finance and Administration:Core Function:Property Services	Default Transactions	998			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	0	0	0
Function:Finance and Administration:Core Function:Property Services	Default Transactions	999			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	0	0	0
Function:Finance and Administration:Core Function:Property Services	Municipal Running Cost	999			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	0	0	0
Function:Finance and Administration:Core Function:Property Services	Operational:Typical Work Streams:Financial Management Grant:Interns Com	23 818			*Growth*	**Term Financial Plan**				21.306667-33	*238833*	–	–	500	500	500
Function:Finance and Administration:Core Function:Property Services	Operational:Typical Work Streams:Financial Management Grant:Supply Chai	23 819			*Growth*	**Term Financial Plan**				21.306667-33	*238833*	–	–	50	50	50
Function:Finance and Administration:Core Function:Property Services	Operational:Typical Work Streams:Financial Management Grant:Supply Chai	23 820			*Growth*	**Term Financial Plan**				21.306667-33	*238833*	–	–	65	65	65
Function:Finance and Administration:Core Function:Property Services	**Operational:Typical Work Streams:Financial Management Grant:Finar**	**51 400**			**Growth**	**Long Term Financial Plan**				**21.306667-33**	**238833**	**–**	**–**	**834**	**917**	**1 003**
Function:Finance and Administration:Core Function:Property Services	**ypical Work Streams:Financial Management Grant:Training Minimum**	**51 450**			**Growth**	**Term Financial Plan**				*21.306667-33*	*238833*	–	–	116	115	115
Function:Finance and Administration:Core Function:Property Services	**MV Network Equipment**	**51 460**			**Governance**	**Term Financial Plan**				*21.306667-33*	*238833*	–	–	30	1 483	30
Function:Finance and Administration:Core Function:Property Services	**Road Structures - Civil Structures**	**51 470**			**Governance**	**Term Financial Plan**				*21.306667-33*	*238833*	**–**	**–**	**30**	**1 483**	**30**
Function:Finance and Administration:Core Function:Property Services	**Water Supply Infrastructure - Distribution - Pipe Work**	**51 490**			*Governance*	**Term Financial Plan**				21.306667-33	*238833*	–	–	30	1 483	30
Function:Housing:Non-core Function:Housing	Default Transactions	–			*Spatial integratio*	**and sustainable environment for communities**				21.306667-33	*238833*	–	–	(22)	(22)	(22)
Function:Other:Core Function:Air Transport	Default Transactions	–			*Growth*	**al economic development**				21.306667-33	*238833*	–	–	9	9	10
Function:Other:Core Function:Air Transport	Default Transactions	–			*Inclusion and acce*	**unicipal Support**				21.306667-33	*238833*	–	–	225	234	243
Function:Other:Core Function:Air Transport	Operational:Municipal Running Cost	–			*Growth*	**al economic development**				21.306667-33	*238833*	–	–	15	16	17
Function:Other:Core Function:Air Transport	Operational:Municipal Running Cost	–			*Inclusion and acce*	**unicipal Support**				21.306667-33	*238833*	–	–	1 566	628	636
Function:Other:Core Function:Air Transport	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emerger	29			*Inclusion and acce*	**unicipal Support**				21.306667-33	*238833*	–	–	5	5	6
Function:Other:Core Function:Air Transport	**Operational:Maintenance:Non-infrastructure:Corrective Maintenance:E**				**Inclusion and**	**Municipal Support**				**21.306667-33**	**239**	**–**	**–**	**2**	**2**	**2**
Function:Other:Core Function:Air Transport	**Operational:Typical Work Streams:Human Resources:Human Resourc**				**Inclusion and**	**Municipal Support**				**21.306667-33**	**239**	**–**	**–**	**204**	**213**	**222**

Section 18 - Supporting tables

Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Availability Charges		94	103	77	129	-	-	0	-	-	-
Connection/Reconnection		206	211	188	187	375	375	237	330	366	401
Electricity Sales		14 464	19 689	22 832	26 659	26 320	26 320	20 968	29 713	32 981	36 114
Total Service charges - Electricity		14 764	20 003	23 097	26 974	26 695	26 695	21 205	30 043	33 347	36 515
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per		-	(1 871)	(964)	(1 861)	(1 365)	(1 365)		(2 000)	(2 220)	(2 431)
Net Service charges - Electricity		14 764	18 131	22 133	25 112	25 330	25 330	21 205	28 043	31 127	34 084
Service charges - Water	6										
Availability Charges		65	69	51	-	-	-	-	-	-	-
Connection/Disconnection		10	27	2	11	11	11	-	10	5	6
Sale		2 807	5 357	5 330	5 920	5 968	5 968	5 109	6 296	6 570	6 964
Total Service charges - Water		2 882	5 453	5 382	5 931	5 979	5 979	5 109	6 306	6 575	6 970
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	(1 517)	(938)	(1 283)	(1 283)	(1 283)		(1 320)	(1 399)	(1 483)
Net Service charges - Water		2 882	3 936	4 444	4 648	4 696	4 696	5 109	4 986	5 176	5 487
Service charges - Waste Water Management	6										
Availability Charges		116	116	84	-	-	-	-	-	-	-
Pump/Removal of Waste Water		42	360	531	562	583	583	369	534	566	600
Sanitation Charges		2 067	3 586	3 896	4 184	4 211	4 211	3 478	4 510	4 653	4 933
Total Service charges - Waste Water Managem		2 225	4 062	4 512	4 746	4 793	4 793	3 847	5 044	5 219	5 532
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	(1 219)	(835)	(875)	(1 080)	(1 080)		(1 080)	(1 145)	(1 213)
Net Service charges - Waste Water Management		2 225	2 844	3 677	3 871	3 713	3 713	3 847	3 964	4 074	4 319
Service charges - Waste Management	6										
Disposal Facilities		8	128	269	318	170	170	209	285	302	320
Refuse Removal		2 521	3 726	4 254	4 537	4 537	4 537	3 763	4 550	4 876	5 169
Total refuse removal revenue		2 528	3 854	4 522	4 855	4 707	4 707	3 972	4 835	5 178	5 489
Less Cost of Free Basis Services (removed once a week to indigent households)		-	(1 087)	(743)	(784)	(950)	(950)		(990)	(1 049)	(1 112)
Net Service charges - Waste Management		2 528	2 767	3 779	4 071	3 757	3 757	3 972	3 845	4 129	4 376
Sales of Goods and Rendering of Services											
Building Plan Approval		12	87	98	150	85	85	128	175	196	215
Cemetery and Burial		20	18	21	14	27	27	23	28	29	30
Cleaning and Removal		1	11	12	24	24	24	16	26	33	38
Clearance Certificates		18	28	24	33	15	15	10	15	16	17
Encroachment Fees		0	0	10	45	12	12	0	5	5	6
Management Fees		-	-	-	1 738	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges		4	7	12	5	14	14	10	15	16	17
Removal of Restrictions		22	63	66	66	10	10	19	30	32	34
Sale of Goods		19	42	43	71	87	87	55	86	81	86
Stone and Gravel		22	37	55	65	65	65	30	50	53	56
Valuation Services		2	1	1	2	2	2	1	2	2	2
Total Sales of Goods and Rendering of Services		120	295	341	2 213	341	341	292	432	463	501
Western Cape		185	197	215	267	240	240	207	254	279	303
Total Provincial		185	197	215	267	240	240	207	254	279	303
Total Agency Services		185	197	215	267	240	240	207	254	279	303

Interest - Deemed Interest	97	184	293	-	-	-	-	-	-	-
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	216	48	104	101	141	141	106	144	156	168
Housing Selling Schemes	4	6	7	9	9	9	6	7	8	8
Property Rental Debtors	57	51	73	50	108	108	84	97	101	105
Service Charges	79	125	150	151	185	185	133	158	165	171
Waste Management	72	111	172	180	215	215	166	211	198	206
Waste Water Management	62	98	157	154	200	200	155	198	185	192
Water	91	154	233	244	300	300	238	271	281	293
Total Interest earned from Receivables	**581**	**594**	**896**	**889**	**1 158**	**1 158**	**888**	**1 086**	**1 093**	**1 143**
Interest earned from Current and Non Current A										
Bank Accounts	391	1 230	1 583	1 400	1 200	1 200	1 199	1 480	1 600	1 550
Short Term Investments and Call Accounts	24	34	35	-	21	21	26	32	32	32
Total Interest earned from Current and Non Cur	**415**	**1 265**	**1 617**	**1 400**	**1 221**	**1 221**	**1 225**	**1 512**	**1 632**	**1 582**
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land	5	103	27	102	36	36	25	38	39	42
Total Rent on Land	**5**	**103**	**27**	**102**	**36**	**36**	**25**	**38**	**39**	**42**
Rental from Fixed Assets										
Investment Property	11	(7)	-	-	-	-	-	-	-	-
Total Market Related	**11**	**(7)**	-	-	-	-	-	-	-	-
Non-market Related										
Property Plant and Equipment	1 721	1 651	1 645	2 079	1 983	1 983	1 401	2 065	2 198	2 316
Total Non-market Related	**1 721**	**1 651**	**1 645**	**2 079**	**1 983**	**1 983**	**1 401**	**2 065**	**2 198**	**2 316**
Total Rental from Fixed Assets	**1 732**	**1 644**	**1 645**	**2 079**	**1 983**	**1 983**	**1 401**	**2 065**	**2 198**	**2 316**
Road and Transport	194	256	227	297	277	277	194	266	292	307
Total Licences or Permits	**194**	**256**	**227**	**297**	**277**	**277**	**194**	**266**	**292**	**307**
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Development Charges	-	22	48	-	5	5	6	-	-	-
Operational Revenue										
Bad Debts Recovered	-	-	-	25	-	-	-	-	-	-
Commission	19	20	22	1	27	27	18	24	15	16
Request for Information	0	0	0	0	0	0	0	1	1	1
Total Operational Revenue	**20**	**20**	**22**	**27**	**28**	**28**	**19**	**24**	**16**	**16**
Non-Exchange revenue										

Property Rates										
Agricultural Properties	-	2 194	2 232	2 364	3 090	3 090	3 097	3 087	3 272	3 469
Business and Commercial Properties	-	826	1 114	1 129	1 179	1 179	1 179	1 220	1 293	1 371
Industrial Properties	-	-	-	52	54	54	54	51	54	57
Mining Properties	-	-	-	-	1	1	1	-	-	-
Public Benefit Organisations	-	157	14	15	15	15	15	19	20	21
Public Service Purposes Properties	-	569	635	675	679	679	651	827	876	929
Residential Properties	-	1 266	1 638	1 736	1 740	1 740	1 741	1 800	1 908	2 022
Vacant Land	-	13	24	26	26	26	25	41	43	46
Total Property Rates	**-**	**5 025**	**5 657**	**5 998**	**6 784**	**6 784**	**6 765**	**7 045**	**7 467**	**7 915**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable	-	-	-	-	(540)	(540)	(544)	(330)	(350)	(371)
Net Property Rates	**-**	**5 025**	**5 657**	**5 998**	**6 244**	**6 244**	**6 221**	**6 715**	**7 117**	**7 544**
Surcharges and Taxes										
Total Surcharges and Taxes	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines, Penalties and Forfeits										
Fines	54 092	33 765	167	34 437	28 107	28 107	78	28 811	30 568	32 458
Total Fines, Penalties and Forfeits	**54 092**	**33 765**	**167**	**34 437**	**28 107**	**28 107**	**78**	**28 811**	**30 568**	**32 458**
Licences or Permits										
Total Licences or Permits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer and subsidies - Operational										
Allocations In-kind										
Households	4 471	1 210	-	-	-	-	-	-	-	-
National Government	-	3 748	-	-	6 600	6 600	5 957	-	-	-
Total Allocations In-kind	**4 471**	**4 958**	**-**	**-**	**6 600**	**6 600**	**5 957**	**-**	**-**	**-**
Monetary Allocations										
Departmental Agencies and Accounts	53	51	46	70	70	70	-	70	-	-
District Municipalities	-	-	-	-	50	50	-	50	-	-
National Governments	3 428	3 655	3 355	3 636	3 636	3 636	2 208	3 740	2 465	2 569
National Revenue Fund	20 139	21 520	22 685	23 296	23 296	23 296	23 296	23 664	24 188	25 329
Provincial Government	1 734	1 881	145	1 282	5 095	5 095	1 319	11 211	2 360	18 328
Public Corporations										
Total Monetary Allocations	**25 353**	**27 107**	**26 231**	**28 284**	**32 147**	**32 147**	**26 823**	**38 735**	**29 013**	**46 226**
Total Transfer and subsidies - Operational	**29 825**	**32 065**	**26 231**	**28 284**	**38 747**	**38 747**	**32 780**	**38 735**	**29 013**	**46 226**
Interest Receivables										
Property Rates	337	423	466	520	540	540	402	540	567	590
Service Charges										
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Interest Receivables	**337**	**423**	**466**	**520**	**540**	**540**	**402**	**540**	**567**	**590**
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges	-	-	39	129	129	129	107	140	144	153
Waste Water Management - Availability Charges	-	-	42	135	(135)	(135)	101	155	178	196
Water - Availability Charges	-	-	25	82	83	83	61	90	96	106
Total Operational Revenue - Service Charges	**-**	**-**	**106**	**345**	**76**	**76**	**269**	**385**	**418**	**455**
Gains on Disposal of Fixed and Intangible Asse										
Investment Property	(4 831)	(249)	2 180	-	230	230	230	-	-	-
Total Disposal of Fixed and Intangible Assets	**(4 831)**	**(249)**	**2 180**	**-**	**230**	**230**	**230**	**-**	**-**	**-**
Other Gains										
Total Inventory	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment										
Actuarial Assessments										
Long Service Awards	-	220	-	-	-	-	-	-	-	-
Medical	-	642	-	-	-	-	-	-	-	-
Total Actuarial Assessments	**-**	**862**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Fair Value Adjustment	**-**	**862**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Other Gains	**-**	**862**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Discontinued Operations										
Total Revenue	**105 170**	**104 148**	**74 172**	**114 559**	**116 729**	**116 729**	**78 367**	**121 699**	**118 202**	**141 750**

Supporting Table SA2 Matrix Financial Performance Budget

(revenue source/expenditure type and dept.)

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

Description R thousand	Ref 1	Vote 1 - MAYORAL AND COUNCIL (10:	Vote 2 - MUNICIPAL MANAGER (11: IE)	Vote 3 - CORPORATE SERVICES (12: IE)	Vote 4 - BUDGET AND TREASURY (13: IE)	Vote 5 - PLANNING AND DEVELOPME	Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)	Vote 7 - SPORTS AND RECREATION (16: IE)	Vote 8 - HOUSING (17: IE)	Vote 9 - PUBLIC SAFETY (18: IE)	Vote 10 - ROAD TRANSPORT (19: IE)	Vote 11 - WASTE MANAGEMEN T (20: IE)	Vote 12 - WASTE WATER MANAGEMEN	Vote 13 - WATER (22: IE)	Vote 14 - ELECTRICITY (23: IE)	Vote 15 - BUDGET AND TREASURY (33: CAPEX)	Total
Revenue																	
Exchange Revenue																	
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	28 043		**28 043**
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	4 986	–		**4 986**
Service charges - Waste Water Management		–	–	49	–	–	–	–	–	–	–	–	3 915	–	–		**3 964**
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	3 845	–	–	–		**3 845**
Sale of Goods and Rendering of Services		–	–	227	92	–	37	–	–	–	50	26	–	–	–		**432**
Agency services		–	–	–	254	–	–	–	–	–	–	–	–	–	–		**254**
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Interest earned from Receivables		–	–	1 086	–	–	–	–	–	–	–	–	–	–	–		**1 086**
Interest earned from Current and Non Current Assets		–	–	1 512	–	–	–	–	–	–	–	–	–	–	–		**1 512**
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Rent on Land		–	–	38	–	–	–	–	–	–	–	–	–	–	–		**38**
Rental from Fixed Assets		–	–	2 050	–	–	–	–	15	–	–	–	–	–	–		**2 065**
Licence and permits		–	–	–	–	–	–	–	–	266	–	–	–	–	–		**266**
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Operational Revenue		–	–	1	24	–	–	–	–	–	–	–	–	–	–		**24**
Non-Exchange Revenue																	
Property rates		–	–	–	6 715	–	–	–	–	–	–	–	–	–	–		**6 715**
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Fines, penalties and forfeits		–	–	–	–	–	2	–	–	28 800	9	–	–	–	–		**28 811**
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Transfer and subsidies - Operational		–	–	5 957	23 344	–	1 857	–	–	750	1 437	990	1 080	1 320	2 000		**38 735**
Interest		–	–	–	540	–	–	–	–	–	–	–	–	–	–		**540**
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	155	90	140		**385**
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Total Revenue (excluding capital transfers and contr		**–**	**–**	**10 920**	**30 968**	**–**	**1 896**	**–**	**15**	**29 816**	**1 496**	**4 861**	**5 150**	**6 396**	**30 183**	**–**	**121 699**
Expenditure																	
Employee related costs		1 704	3 542	4 615	8 189	33	1 664	586	–	4 192	10 884	1 180	1 600	2 046	714		**40 949**
Remuneration of councillors		4 473	–	–	–	–	–	–	–	–	–	–	–	–	–		**4 473**
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	18 400		**18 400**
Inventory consumed		6	0	96	3	–	15	200	–	674	190	140	6	220	80		**1 629**
Debt impairment		–	–	390	884	–	–	–	–	20 736	–	455	448	590	1 693		**25 195**
Depreciation, amortisation and impairment		115	771	952	136	–	105	1 154	–	–	3 880	1 100	3 132	2 565	670		**14 579**
Interest, Dividends and Rent on Land		–	–	–	1 200	–	–	–	–	–	–	2 000	–	–	–		**3 200**
Contracted services		36	–	6 506	6 586	–	10	12	–	485	255	250	172	388	215		**14 914**
Transfers and subsidies		45	–	–	5	–	–	–	–	–	–	–	–	–	–		**50**
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Operational costs		492	153	4 054	2 566	–	112	53	15	1 309	1 295	446	626	1 352	265		**12 738**
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Total Expenditure		**6 871**	**4 466**	**16 612**	**19 568**	**33**	**1 906**	**2 005**	**15**	**27 395**	**16 505**	**5 571**	**5 984**	**7 160**	**22 037**	**–**	**136 128**
Surplus/(Deficit)		**(6 871)**	**(4 466)**	**(5 693)**	**11 400**	**(33)**	**(10)**	**(2 005)**	**–**	**2 420**	**(15 009)**	**(710)**	**(834)**	**(764)**	**8 146**	**–**	**(14 429)**
Transfers and subsidies - capital (monetary		–	–	–	18 701	–	–	–	–	–	–	2 235	–	1 000	–		**21 935**
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–		**–**
Surplus/(Deficit) after capital transfers &		**(6 871)**	**(4 466)**	**(5 693)**	**30 101**	**(33)**	**(10)**	**(2 005)**	**–**	**2 420**	**(15 009)**	**1 525**	**(834)**	**236**	**8 146**	**–**	**7 506**

Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue &		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		476	511	511	511	545	545	545	545	545	545
Cash at Bank		2 000	6 199	24 192	13 594	22 547	22 547	32 916	27 155	30 598	34 811
Cash on Hand		3	4	4	4	4	4	6	4	4	4
Total Cash and Cash Equivalents		**2 479**	**6 713**	**24 706**	**14 108**	**23 096**	**23 096**	**33 467**	**27 704**	**31 147**	**35 360**
Electricity		1 012	2 595	2 975	3 633	4 537	4 537	2 189	4 636	6 797	9 163
Waste Management		1 218	1471666	2 194	2 121	2 640	2 640	2 566	2 669	3 229	3 824
Waste Water Management		1 108	1 361	1 722	1 596	2 219	2 219	2 165	2 231	2 763	3 326
Water		1 561	2 129	2 956	2 778	4 065	4 065	3 802	3 598	4 303	5 052
Other trade receivables from exchange transactions		2 964	2 755	4 086	1 904	2 428	2 428	2 293	2 544	3 021	3 525
VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	8 505	8 370	8 226
Gross: Trade and other receivables from exchange		**7 863**	**10 312**	**13 932**	**12 032**	**15 889**	**15 889**	**13 015**	**24 183**	**28 484**	**33 116**
Less: Impairment for debt											
Impairment for Electricity		(826)	(462)	(462)	(1 402)	(2 562)	(2 562)	(597)	(2 543)	(4 704)	(7 070)
Impairment for Waste Management		(871)	(1 262)	(1 262)	(1 694)	(1 888)	(1 888)	(1 801)	(2 324)	(2 885)	(3 479)
Impairment for Waste Water Management		(1 492)	(1 154)	(1 154)	(1 534)	(2 399)	(2 399)	(1 725)	(2 240)	(2 772)	(3 335)
Impairment for Water		(1 594)	(1 684)	(1 684)	(2 061)	(3 653)	(3 653)	(2 365)	(3 043)	(3 749)	(4 497)
Impairment for other trade receivalbes from exchange tra		(766)	(1 213)	(1 213)	(1 331)	(2 196)	(2 196)	(1 134)	(1 583)	(2 060)	(2 564)
Total Less: Impairment for debt		**(5 550)**	**(5 776)**	**(5 776)**	**(8 022)**	**(12 698)**	**(12 698)**	**(7 621)**	**(11 733)**	**(16 170)**	**(20 945)**
Total net Trade and other receivables from Exchange		**2 313**	**4 536**	**8 157**	**4 010**	**3 190**	**3 190**	**5 394**	**12 450**	**12 314**	**12 171**
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		-	(1 475)	(820)	3 073	3 953	3 953	4 000	3 705	4 359	5 053
Business and Commercial Properties		-	332	343	332	424	424	368	390	442	497
Industrial Properties		-	0	5	1	9	9	16	6	7	9
Mining Properties		-	(1 425)	(1 621)	-	-	-	-	-	-	-
Public Benefit Organisations		-	77	27	551	546	546	3	3	3	3
Public Service Infrastructure Properties		-	0	(2)	0	40	40	40	40	40	40
Public Service Purposes Properties		-	213	282	237	259	259	288	259	259	259
Residential Properties		-	1 982	2 351	919	1 173	1 173	1 130	986	1 202	1 431
Vacant Land		0	307	333	312	342	342	355	348	361	375
Gross: Property rates		**0**	**10**	**899**	**5 424**	**6 746**	**6 746**	**6 201**	**5 737**	**6 673**	**7 666**
Less: Impairment of Property rates		-	168	-	(4 726)	(5 729)	(5 729)	(4 355)	(5 238)	(6 175)	(7 167)
Net Property rates		**0**	**178**	**899**	**698**	**1 017**	**1 017**	**1 846**	**499**	**499**	**499**
Other receivables from non-exchange transactions		71 545	101 780	93 687	130 115	144 457	144 457	116 625	145 026	167 029	190 393
Less:Impairment for other receivables from non-exchang		(67 509)	-1.01E+08	(100 522)	(127 317)	(139 468)	(139 468)	(119 486)	(140 222)	(162 225)	(185 589)
Net other receivables from non-exchange transacti		**4 036**	**1 258**	**(6 835)**	**2 798**	**4 989**	**4 989**	**(2 860)**	**4 804**	**4 804**	**4 804**
Total net Receivables from non-exchange transactions		**4 036**	**1 436**	**(5 936)**	**3 496**	**6 006**	**6 006**	**(1 014)**	**5 303**	**5 303**	**5 303**
Inventory											
Consumables		2	9	49	9	49	49	188	49	49	49
Finished Goods		155	46	38	46	38	38	38	38	38	38
Materials and Supplies		30	27	27	27	27	27	50	27	27	27
Water		84	61	61	61	21	21	21	21	21	21
Total Inventory		**271**	**143**	**175**	**143**	**135**	**135**	**297**	**135**	**135**	**135**
VAT Receivable											
Input Tax Capital		-	-	-	-	-	-	-	(744)	(744)	(744)
Input Tax General		-	-	-	-	-	-	-	(1 747)	(1 747)	(1 747)
VAT Control (Receivable)		-	-	-	-	-	-	-	(5 540)	(5 540)	(5 540)
Total VAT Receivable		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8 031)**	**(8 031)**	**(8 031)**
Other current assets											
Control, Clearing and Interface Accounts		40	164	720	52	607	607	(183)	607	607	607
Deposits		2 253	2 437	2 729	2 437	2 729	2 729	2 729	2 729	2 729	2 729
Operating Lease - Straight Lining		40	71	71	71	65	65	65	65	65	65
Total Other current assets		**2 333**	**2 672**	**3 520**	**2 559**	**3 402**	**3 402**	**2 612**	**3 402**	**3 402**	**3 402**
Total Current Assets		**11 432**	**15 501**	**30 622**	**24 317**	**35 830**	**35 830**	**40 757**	**40 963**	**44 271**	**48 340**

Investment Property											
Investment Property at Cost / Fair Value		23 919	22 941	22 941	22 941	22 572	22 572	22 572	22 572	22 572	22 572
Less: Accumulated Depreciation		(1 767)	(1 733)	(1 733)	(1 799)	(3 537)	(3 537)	(3 426)	(3 556)	(3 876)	(4 186)
Less: Accumulated Impairment											
Total Investment Property		**22 153**	**21 208**	**21 208**	**21 142**	**19 035**	**19 035**	**19 146**	**19 017**	**18 697**	**18 387**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		458 801	483 602	494 884	538 612	546 605	546 605	515 109	523 171	546 589	567 943
Leases recognised as Property, Plant and Equipment	3	-	-	-	-	657	657	657	657	657	657
Less: Accumulated Depreciation		(215 034)	(229 495)	(228 580)	(250 996)	(249 467)	(249 467)	(248 670)	(251 853)	(266 376)	(281 276)
Less: Accumulated Impairment		(4 496)	(3 459)	(3 731)	(4 487)	(4 463)	(4 463)	(4 463)	(4 463)	(4 463)	(4 463)
Total Property, Plant and Equipment	2	**239 270**	**250 648**	**262 573**	**283 129**	**293 332**	**293 332**	**262 633**	**267 512**	**276 407**	**282 861**
Construction Work-in-progress											
Acquisitions		8 275	36 036	11 826	-	-	-	-	-	-	-
Opening Balance		15 497	23 773	38 019	49 845	47 883	47 883	47 883	47 883	47 883	47 883
Transfer to PPE		-	(9 963)	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	2	**23 772**	**49 845**	**49 845**	**49 845**	**47 883**	**47 883**	**47 883**	**47 883**	**47 883**	**47 883**
Heritage Assets											
Heritage Assets at Cost / Revaluation		43	43	43	43	43	43	43	43	43	43
Total Heritage Assets		**43**	**43**	**43**	**43**	**43**	**43**	**43**	**43**	**43**	**43**
Intangible Assets											
Heritage Assets at Cost / Revaluation		1 698	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426
Less: Accumulated Amortisation		(1 162)	(1 270)	(1 270)	(1 378)	(1 460)	(1 460)	(1 443)	(1 365)	(1 365)	(1 365)
Total Intangible Assets		**535**	**156**	**156**	**47**	**(34)**	**(34)**	**(18)**	**61**	**61**	**61**
Trade and other receivables from exchange transactio											
Property Rental Debtors		-	18	27	-	-	-	-	-	-	-
Service Charges		525	483	-	483	365	365	365	365	365	365
Total Trade and other Receivables from Exchange Tra		**525**	**501**	**27**	**483**	**365**	**365**	**365**	**365**	**365**	**365**
Non-current Receivables from Non-exchange Transac											
Property Rates		-	-	-	-	-	-	-	1	1	1
Total Non-current Receivables from Non-exchange Tr		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**1**	**1**
Total Non Current Assets		**286 300**	**322 401**	**333 851**	**354 690**	**360 624**	**360 624**	**330 051**	**334 882**	**343 457**	**349 600**
TOTAL ASSETS		**297 732**	**337 902**	**364 474**	**379 007**	**396 454**	**396 454**	**370 808**	**375 845**	**387 727**	**397 941**
Current portion of Finance Lease Liabilities		-	-	-	-	219	219	219	219	219	219
Total Financial Liabilities		**-**	**-**	**-**	**-**	**219**	**219**	**219**	**219**	**219**	**219**
Consumer Deposits											
Building Plans		-	51	75	51	75	75	74	75	75	75
Electricity		223	219	210	219	210	210	208	210	210	210
Hiring of Decorative Items		6	6	6	6	6	6	6	6	6	6
Posters		3	6	6	6	6	6	6	6	6	6
Rental Properties		163	182	192	182	192	192	200	192	192	192
Water		536	583	632	583	632	632	650	632	632	632
Total Consumer Deposits		**930**	**1 046**	**1 121**	**1 046**	**1 121**	**1 121**	**1 144**	**1 121**	**1 121**	**1 121**
Trade and Other Payable Exchange Transactions											
Accrued Interest											
Advance Payments		4 316	6 894	6 698	6 888	6 902	6 902	(12 915)	6 902	6 902	6 902
Auditor-General of South Africa		6 473	9 035	13 008	9 035	13 008	13 008	13 761	19 565	19 565	19 565
Bonus		798	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		134	(192)	(408)	(192)	(114)	(114)	(29)	(114)	(114)	(114)
Electricity Bulk Purchase		-	1 296	1 434	1 296	1 434	1 434	-	1 434	1 434	1 434
Leave Accrual		1 800	-	-	-	-	-	-	-	-	-
Payables and Accruals		5 433	931	4 825	931	5 383	5 383	2 178	5 837	5 837	5 837
Retentions		1 538	2 119	385	2 119	385	385	49	385	385	385
Unallocated Deposits		6	16	70	16	70	70	1 417	70	70	70
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	3 399	3 978	4 601
VAT Payables Output Tax Provision for Doubtful Debt Im		-	-	-	-	-	-	-	(536)	(1 115)	(1 738)
Total Trade and Other Payable Exchange Transactions	2, 5	**20 497**	**20 099**	**26 011**	**20 093**	**27 068**	**27 068**	**4 462**	**36 942**	**36 942**	**36 942**

Transfers and Subsidies Unspent											
Capital		(611)	1 142	3 212	1 142	3 212	3 212	20 585	3 212	3 212	3 212
Operational		1 759	853	3 397	853	1 710	1 710	11 093	1 514	1 514	1 514
Total Transfers and Subsidies Unspent		1 148	1 995	6 609	1 995	4 922	4 922	31 679	4 727	4 727	4 727
Total Trade and Other Payable Non-exchange Transact	2	1 148	1 995	6 609	1 995	4 922	4 922	31 679	4 727	4 727	4 727
Provision											
Bonus		-	919	919	919	845	845	845	845	845	845
Leave		-	1 905	1 855	1 905	1 823	1 823	1 704	1 823	1 823	1 823
Litigation		-	-	-	-	1 247	1 247	-	-	-	-
Total Provision		-	2 824	2 774	2 824	3 915	3 915	2 549	2 668	2 668	2 668
VAT Payable: Output Tax		-	-	-	-	-	-	-	(382)	(382)	(382)
VAT Payable: VAT Control		(1 469)	(5 679)	(8 423)	(5 679)	(10 842)	(10 842)	(3 655)	(10 657)	(10 657)	(10 657)
Total VAT Payable		(1 469)	(5 679)	(8 423)	(5 679)	(10 842)	(10 842)	(3 655)	(11 039)	(11 039)	(11 039)
Other current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	267	267	267
Other Long-Term Benefits		-	-	-	-	-	-	-	76	76	76
Total Employee Benefits		-	-	-	-	-	-	-	343	343	343
Total Other current liabilities		-	-	-	-	-	-	-	343	343	343
Total Current Liabilities		21 106	20 284	28 092	20 278	26 404	26 404	36 397	34 980	34 980	34 980
Finance Lease Liability		-	-	-	-	230	230	230	230	230	230
Total Borrowings	4	-	-	-	-	230	230	230	230	230	230
Operating Lease Liability		2	-	-	-	-	-	-	-	-	-
Total Financial Liabilities		2	-	-	-	230	230	230	230	230	230
Provisions											
Decommissioning, Restoration and Similar Liabilities		20 176	33 723	27 438	33 723	27 666	27 666	27 666	27 666	27 666	27 666
Total Provisions		20 176	33 723	27 438	33 723	27 666	27 666	27 666	27 666	27 666	27 666
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	6 262	6 262	6 262
Other Long-Term Benefits		-	-	-	-	-	-	-	1 256	1 256	1 256
Total Employee Benefits		-	-	-	-	-	-	-	7 518	7 518	7 518
Total Other non-current liabilities		-	-	-	-	-	-	-	7 518	7 518	7 518
Total non current liabilities		20 178	33 723	27 438	33 723	27 896	27 896	27 896	35 414	35 414	35 414
TOTAL LIABILITIES		41 284	54 007	55 530	54 001	54 300	54 300	64 293	70 394	70 394	70 394
CHANGES IN NET ASSETS		256 448	283 894	308 944	325 005	342 154	342 154	306 515	305 451	317 333	327 546
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Correction of Prior Period Error		74 143	120	1 110	-	-	-	5 460	-	-	-
Opening Balance		190 767	257 836	283 480	283 480	305 254	305 254	297 944	297 944	305 451	317 333
Transfers to/from operating revenue and expenditure		4 556	25 523	16 387	38 793	28 435	28 435	(496)	7 506	11 883	10 213
Total Accumulated Surplus/(Deficit)	1	269 465	283 480	300 976	322 272	333 690	333 690	302 908	305 451	317 333	327 546
Reserves and Funds											
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	283 480	300 976	322 272	333 690	333 690	302 908	305 451	317 333	327 546

WC051 Laingsburg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments										
Bank Repurchase Agreements										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		5 390 288	3 895 480	3 920 113	2 189 872					
Total Deposit Taking Institutions		5 390 288	3 895 480	3 920 113	2 189 872	-	-	-	-	-
Derivative Financial Assets										
Total Derivative Financial Assets		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)										
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks										
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-
Municipal Bonds										
Total Municipal Bonds		-	-	-	-	-	-	-	-	-
National Government Securities										
Total National Government Securities		-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits										
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-
Unamortised Debt Expense										
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense										
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		5 390 288 117	3 895 480 437	3 920 113 043	2 189 872 343	-	-	-	-	-

WC051 Laingsburg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
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Municipality sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

WC051 Laingsburg - Supporting Table SA17 Borrowing

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

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

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]									
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

WC051 Laingsburg - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household -	1										
Rates and services charges:											
Property rates		586.00	622.00	605.00	642.00	642.00	642.00	–	680.00	719.00	765.00
Electricity: Basic levy		187.00	207.00	238.00	299.00	299.00	299.00	–	335.00	366.00	399.00
Electricity: Consumption		2 316.00	2 316.00	2 570.00	2 879.00	2 879.00	2 879.00	–	3 224.00	3 517.00	3 837.00
Water: Basic levy		162.00	177.00	203.00	206.00	206.00	206.00	–	218.00	231.00	245.00
Water: Consumption		141.00	152.00	164.00	183.00	183.00	194.00	–	206.00	219.00	231.00
Sanitation		149.00	168.00	181.00	194.00	194.00	194.00	–	206.00	218.00	231.00
Refuse removal		120.00	145.00	145.00	166.00	166.00	166.00	600.0%	177.00	187.00	198.00
sub-total		**3 661.00**	**3 787.00**	**4 106.00**	**4 569.00**	**4 569.00**	**4 580.00**	**10.4%**	**5 046.00**	**5 457.00**	**5 906.00**
VAT on Services		461.00	475.00	525.00	589.00	589.00	591.00	–	655.00	711.00	771.00
Total large household bill:		**4 122.00**	**4 262.00**	**4 631.00**	**5 158.00**	**5 158.00**	**5 171.00**	**10.5%**	**5 701.00**	**6 168.00**	**6 677.00**
% increase/-decrease		**–**	**3.4%**	**8.7%**	**11.4%**	**–**	**0.3%**	**(9.9%)**	**10.2%**	**8.2%**	**8.3%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		415.00	440.00	428.00	454.00	454.00	454.00	–	482.00	509.00	542.00
Electricity: Basic levy		187.00	207.00	238.00	299.00	299.00	299.00	–	335.00	366.00	399.00
Electricity: Consumption		1 158.00	1 158.00	1 285.00	1 439.00	1 439.00	1 439.00	–	1 612.00	1 759.00	1 919.00
Water: Basic levy		162.00	177.00	203.00	206.00	206.00	206.00	–	218.00	231.00	245.00
Water: Consumption		126.00	136.00	147.00	158.00	158.00	158.00	–	168.00	179.00	189.00
Sanitation		149.00	168.00	181.00	194.00	194.00	194.00	–	206.00	218.00	231.00
Refuse removal		120.00	145.00	145.00	166.00	166.00	166.00	–	177.00	187.00	198.00
sub-total		**2 317.00**	**2 431.00**	**2 627.00**	**2 916.00**	**2 916.00**	**2 916.00**	**9.7%**	**3 198.00**	**3 449.00**	**3 723.00**
VAT on Services		285.00	299.00	330.00	369.00	369.00	369.00	–	407.00	441.00	477.00
Total small household bill:		**2 602.00**	**2 730.00**	**2 957.00**	**3 285.00**	**3 285.00**	**3 285.00**	**9.7%**	**3 605.00**	**3 890.00**	**4 200.00**
% increase/-decrease			**4.9%**	**8.3%**	**11.1%**	**–**	**–**	**(12.2%)**	**9.7%**	**7.9%**	**8.0%**
Monthly Account for Household - 'Indigent' Household receiving free	3										
Rates and services charges:											
Property rates		244.00	259.00	252.00	267.00	267.00	267.00	–	298.00	315.00	335.00
Electricity: Basic levy		193.00	238.00	257.00	299.00	299.00	299.00	–	335.00	366.00	399.00
Electricity: Consumption		281.00	300.00	297.00	332.00	332.00	332.00	–	372.00	406.00	443.00
Water: Basic levy		149.00	177.00	203.00	206.00	206.00	206.00	–	218.00	231.00	245.00
Water: Consumption		19.00	20.00	22.00	26.00	26.00	26.00	–	27.00	29.00	31.00
Sanitation		149.00	168.00	181.00	194.00	194.00	194.00	–	206.00	218.00	231.00
Refuse removal		120.00	145.00	145.00	166.00	166.00	166.00	–	177.00	187.00	198.00
Other		(704.00)	(828.00)	(886.00)	(976.00)	(976.00)	(976.00)	–	(1 059.00)	(1 137.00)	(1 221.00)
sub-total		**451.00**	**479.00**	**471.00**	**514.00**	**514.00**	**514.00**	**11.7%**	**574.00**	**615.00**	**661.00**
VAT on Services		31.00	33.00	33.00	37.00	37.00	37.00	–	41.00	45.00	49.00
Total small household bill:		**482.00**	**512.00**	**504.00**	**551.00**	**551.00**	**551.00**	**11.6%**	**615.00**	**660.00**	**710.00**
% increase/-decrease			**6.2%**	**(1.6%)**	**9.3%**	**–**	**–**	**24.6%**	**11.6%**	**7.3%**	**7.6%**

References

WC051 Laingsburg - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		2001/07/17	2001/07/17	2001/07/17	2001/07/23	2001/07/23	2001/07/23	2001/07/23	2001/07/23	2001/07/23
Financial year valuation used		**2001/07/16**	**2001/07/16**	**2001/07/16**	**2001/07/24**	**37**	**37**	**2001/07/24**	**2001/07/24**	**2001/07/24**
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	**Yes**	**Yes**	Yes	**Yes**	**Yes**
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	**1**	**1**	**1**	1	**1**	**1**	1	**1**	**1**
No. of data collectors (FTE)	3	–	–	–	–	–	–	–	–	–
No. of internal valuers (FTE)	3	–	–	–	–	–	–	–	–	–
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	–	–	–	–	–	–	–	–	–
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Implementation time of new valuation roll (mths)		72	84	12	12			36	48	60
No. of properties	5	2 500	2 500	2 503	2 503	2 503	2 503	2 503	2 503	2 503
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of objections by rate payers		–	–	–	9	–	–	–	–	–
No. of successful objections	8	–	–	–	9	–	–	–	–	–
No. of successful objections > 10%	8	–	–	–	9	–	–	–	–	–
Municipality owned property value (Rm)		40	40	40	41	41	41	41	41	41
Valuation reductions:										
Valuation reductions-R15,000 threshold (Rm)		20	20	20	19	19	19	19	19	19
Valuation reductions-public worship (Rm)		2	2	2	11	11	11	11	11	11
Total valuation reductions:		**22**	**22**	**22**	**30**	**30**	**30**	**30**	**30**	**30**
Total value used for rating (Rm)	5	1 209	1 209	1 209	1 334	1 334	1 334	1 334	1 334	1 334
Total market value (Rm)	5	1 272	1 272	1 272	1 448	1 448	1 448	1 448	1 448	1 448
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	-	-	0	-	-
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fixed amount minimum value (R'000)		–	–	–	–			–		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	3 534	3 861	4 273	5 648	5 648	5 648	6 676	7 077	7 502
Rate revenue expected to collect (R'000)	6	3 110	3 513	3 846	4 970	4 970	4 970	5 643	6 095	6 643
Expected cash collection rate (%)		88.0%	91.0%	90.0%	88.0%	88.0%	88.0%	85.0%	86.0%	89.0%
Rebates, exemptions - bona fide farm. (R'000)		5 763	5 602	7 039	333	333	333	303	306	309
Rebates, exemptions - other (R'000)		391	391	391	668	668	668	668	668	668
Total rebates,exemptns,reductns,discs (R'000)		**6 154**	**5 993**	**7 430**	**1 001**	**1 001**	**1 001**	**970**	**973**	**976**

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		76	5	1	1 174	567	5	7	205	57	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		2	–	1	6	10	–	–	11	–	–	–
Supplementary valuation (Rm)		1 550 000	–	100 000	2 990 000	16 910 000	–	–	11 000	–	–	–
Years since last valuation **(select)**		0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate
Valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	0	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	18	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:		–	–	–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	6	83	4	0	171	1 036	6	31	–	3	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	**83**	**4**	**0**	**171**	**1 036**	**6**	**31**	**0**	**3**	**–**	**–**
Rating:												
Average rate	3	0.010000	0.010000	0.010000	0.010000	–	–	0.020000	–	0.010000	–	–
Rate revenue budget (R '000)		1 120	51	–	1 726	2 577	18	695	–	38	–	–
Rate revenue expected to collect (R'000)		1 053	–	–	1 553	2 191	17	695	–	30	–	–
Expected cash collection rate (%)	4	94.0%	96.0%	0.0%	90.0%	85.0%	95.0%	100.0%	0.0%	80.0%	0.0%	0.0%
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	333	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		76	5	1	1 174	567	5	7	205	57	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–
Years since last valuation **(select)**		0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate	Variable Rate
Valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	0	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	18	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:		–	–	–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	6	83	4	0	171	1 036	6	31	–	3	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	**6**	**83**	**4**	**0**	**171**	**1 036**	**6**	**31**	**0**	**3**	**–**	**–**
Rating:												
Average rate	3	0.010000	0.010000	0.010000	0.010000	–	–	0.020000	–	0.010000	–	–
Rate revenue budget (R '000)		1 216	51	–	1 830	2 784	19	736	–	41	–	–
Rate revenue expected to collect (R'000)		1 168	50	–	1 555	2 088	18	736	–	29	–	–
Expected cash collection rate (%)	4	96.0%	98.0%	0.0%	85.0%	75.0%	95.0%	100.0%	0.0%	70.0%	0.0%	0.0%
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	303	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–

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MUNICIPAL MANAGERS QUALITY CERTIFICATE

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

J BOOYSEN
MUNICIPAL MANAGER

27 May 2026