



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



FINAL BUDGET REPORT

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

PART 1 – ANNUAL BUDGET

SECTION 1 – MAYOR'S REPORT

I stand before you today with the solemn responsibility of presenting the budget for the new financial year. It is our steadfast commitment to ensure sustainable service delivery of the highest standard, prioritising the dignity of every person in our community. Even as we face economic and climatic challenges, we resolve to govern with compassion and resilience. This budget reflects our vision for shared progress and our pledge to deliver quality services without compromising our values.

Property rates will increase by 6.5%, electricity tariffs by 12%, water charges by 6%, sanitation by 7%, refuse removal by 6%, and rentals on municipal properties by an average of 10%. These increases were not decided lightly. They are essential to ensure that we can cover rising costs and invest in the maintenance and improvement of our services. Every increase has been calibrated to balance fiscal responsibility with our need to maintain service quality. At the same time, we have maintained support for vulnerable households by preserving free basic services and indigent relief. We do this because access to water, electricity, sanitation, and refuse services is a matter of human dignity.

The proposed budget shows an operating shortfall of R10.4 million. This is a stark reminder of the financial strain on our municipality. When we take into account our available working capital, I can also confirm that the budget is not fully funded. This situation calls for disciplined financial management. We will strictly control expenditure and identify savings wherever possible. Crucially, we will also intensify our efforts to improve revenue collection – raising our collection rate to at least 95%. Meeting this target is essential if we are to sustain our services and maintain a positive cash flow.

On the capital side, we have allocated R42.7 million for infrastructure investment. Almost all of this capital budget is funded through grants from national and provincial government, reflecting our municipality's grant-dependent environment. Very little of it comes from our own revenues. We will deploy these funds strategically, prioritising critical infrastructure renewal. We face significant challenges in this regard: many of our roads, water pipes, and public facilities are ageing and in need of refurbishment or replacement. It is a heavy burden on our finances, but a necessary investment in our future.

Our water services demand urgent attention. We are grappling with water losses in excess of 40% – a level that is well above what it should be. To address this, we will launch an accelerated programme to repair leaks, install meters, and replace ageing pipelines. We will also prioritise the rollout of smart prepaid water meters to every connection, as funding becomes available, enabling better monitoring and reducing losses. On the electricity side, technical and non-technical losses hover around 10%, slightly above the norm. We will prioritise the rollout of smart prepaid electricity meters and implement measures to reduce these losses and improve system efficiency, with demand being a particular challenge, especially during the winter months.

Infrastructure renewal is further complicated by the need for climate resilience. Laingsburg has faced drought and water scarcity in recent years. Our budget accordingly includes measures to promote water conservation and strengthen our resilience against climate shocks. We will continue to support water-saving practices in the community and explore alternative water sources where feasible. By integrating climate adaptation into our planning, we aim to safeguard our water and energy systems against future challenges.

At the same time, we are committed to advancing digital transformation in municipal operations. Improving our digital capabilities will serve residents better and streamline service delivery. We will enhance our online payment systems and customer portals, making it easier for residents to engage with the municipality. Internally, we will digitise administrative processes to reduce paperwork and speed up response times. By embracing technology, we also open new opportunities for local businesses and entrepreneurs.

Local economic development and job creation are at the core of our strategy. We recognise that unemployment in our community is high, and this budget seeks to support initiatives that stimulate growth. We will partner with local businesses, the provincial government, and agricultural stakeholders to boost productivity and create jobs. This includes prioritising labour-intensive projects in our capital programme where possible, to directly provide employment opportunities. We will also seek training and skills development programmes for our youth, to prepare them for opportunities in our future economy.

In closing, let me acknowledge the constraints under which we are operating. We are a fiscally constrained, grant-dependent municipality, and every rand we spend comes with careful consideration. Yet, I firmly believe in our capacity to overcome these challenges together. This budget is a responsible and credible plan that matches our limited resources with the pressing

needs of our community. It is also a statement of our values – that even in lean times, we will not abandon our commitment to human dignity and service excellence.

To the people of Laingsburg, I pledge that your municipality will continue to function with transparency, accountability, and the community at heart. We will involve you in decisions, keep our promises, and ensure that no one is left behind. Together, let us rise to the challenges before us. Let us transform constraints into catalysts for innovation and growth. I am confident that with unity and determination, we will build a resilient and prosperous Laingsburg, where shared progress and dignity for all remain our top priorities.

I now present this budget for your consideration.

Thank you.

BURGEMEESTERSVERSLAG

Ek staan vandag voor u met die verantwoordelikheid om die begroting vir die nuwe finansiële jaar aan u voor te lê. Dit is ons vaste verbintenis om volhoubare dienslewering van die hoogste standaard te verseker, met die waardigheid van elke persoon in ons gemeenskap as prioriteit. Selfs te midde van ekonomiese en klimaatsuitdagings, bly ons verbind tot deernisvolle en veerkrachtige bestuur. Hierdie begroting verteenwoordig ons visie vir gesamentlike vooruitgang, en ons verbintenis om gehalte dienste te lewer sonder om ons waardes prys te gee.

In die opstel van hierdie begroting is versigtige aanpassings aan ons belasting- en tariefstrukture gemaak. Eiendomsbelasting verhoog met 6.5%, elektrisiteitstariewe met 12%, watertariewe met 6%, sanitasie met 7%, vullisverwydering met 6%, en huurgelde op munisipale eiendom met gemiddeld 10%. Hierdie verhogings is nie ligtelik oorweeg nie. Hulle is noodsaaklik om stygende koste te dek en te kan belê in die instandhouding en verbetering van ons dienste. Elke aanpassing is noukeurig gekalibreer om fiskale verantwoordelikheid te balanseer met die behoefte om diensgehalte te behou.

Die voorgestelde begroting toon 'n bedryfsverlies van R10.4 miljoen. Dit herinner ons aan die finansiële druk waaronder ons munisipaliteit verkeer. Wanneer ons ons beskikbare bedryfskapitaal in ag neem, kan ek bevestig dat die begroting wel nie ten volle gefinansier is nie. Hierdie situasie vereis gestruktureerde finansiële bestuur. Ons sal uitgawes streng beheer en spaar moontlikhede identifiseer. Belangriker nog, ons gaan ons pogings om inkomste-

invordering te verbeter, verskerp – met 'n teikeninvorderingskoers van ten minste 95%. Hierdie teiken is noodsaaklik vir die volhoubaarheid van ons dienste en 'n gesonde kontantvloei.

Aan die kapitaalkant het ons R42.7 miljoen geormerk vir infrastruktuurbeleggings. Bykans die hele kapitaalbegroting word deur nasionale en provinsiale befondsing gefinansier, wat ons afhanklikheid van toekennings beklemtoon. Daar is min eie fondse beskikbaar. Hierdie fondse sal strategies aangewend word, met prioriteit aan die hernuwing van kritieke infrastruktuur. Ons staan voor groot uitdagings: baie van ons paaie, infrastruktuur en openbare fasiliteite is verouderd en benodig dringende vervanging of opgradering. Dit plaas 'n swaar las op ons finansies, maar dit is 'n noodsaaklike belegging in ons toekoms.

Ons waterdienste verg dringende aandag. Ons staar waterverliese van meer as 40% in die gesig – veel hoër as die aanvaarbare vlak. Om dit aan te spreek, sal ons 'n versnelde program loods om lekke reg te stel, meters te installeer en verouderde pype te vervang. Die uitrol van slim voorafbetaalde watermeters by alle aansluitings sal prioritiseer word, soos fondse beskikbaar gestel word, om beter monitoring moontlik te maak en verliese te beperk. Wat elektrisiteit betref, is die tegniese en nie-tegniese verliese ongeveer 10%, effens hoër as die norm. Ons sal slim voorafbetaalde elektrisiteitsmeters uitrol en maatreëls implementeer om verliese te verminder en doeltreffendheid te verbeter, veral tydens wintermaande wanneer vraag 'n uitdaging is.

Die behoefte aan klimaatsaanpasbaarheid bemoeilik infrastruktuurvernuwing verder. Laingsburg het in onlangse jare droogte en waterskaarste beleef. Ons begroting sluit dus maatreëls in om waterbewaring te bevorder en ons weerstand teen klimaatskotte te versterk. Ons sal volhou met gemeenskapsprogramme wat waterspaarpraktyke aanmoedig en alternatiewe waterbronne ondersoek. Deur klimaataanpassing in ons beplanning te integreer, poog ons om ons water- en energie-infrastruktuur teen toekomstige skotte te beskerm.

Ons is ook verbind tot digitale transformasie in munisipale administrasie. Deur ons digitale vermoëns te verbeter, sal ons dienslewering aan inwoners verbeter en prosesse versnel. Ons gaan ons aanlyn-betalingsplatforms en kliënteportale versterk, sodat inwoners makliker met die munisipaliteit kan skakel. Intern sal ons administratiewe prosesse digitaliseer om papierwerk te verminder en reaksietye te versnel. Hierdie tegnologiese vordering sal ook nuwe geleenthede skep vir plaaslike ondernemings en entrepreneurs.

Plaaslike ekonomiese ontwikkeling en werkskepping is sentraal tot ons strategie. Ons besef werkloosheid is hoog in ons gemeenskap, en hierdie begroting ondersteun inisiatiewe wat groei stimuleer. Ons sal saam met plaaslike besighede, die provinsiale regering en landboubelangebbendes werk om produktiwiteit te verhoog en werksgeleenthede te skep. Arbeidsintensiewe projekte in die kapitaalprogram sal voorkeur kry, waar moontlik, om direkte werksgeleenthede te bied. Ons gaan ook vaardighedsontwikkelingsprogramme vir ons jeug nastreef, sodat hulle toegerus is vir die werksgeleenthede van die toekoms.

Ten slotte wil ek erkenning gee aan die beperkings waaronder ons funksioneer. Ons is 'n finansiële beperkte, toekenningsafhanklike munisipaliteit, en elke rand wat ons bestee, vereis deeglike oorweging. Tog glo ek vas in ons vermoë om hierdie uitdagings saam te oorkom. Hierdie begroting is 'n verantwoordelike en geloofwaardige plan wat ons beperkte hulpbronne in lyn bring met die dringende behoeftes van ons gemeenskap. Dit is ook 'n verklaring van ons waardes – dat selfs in moeilike tye, ons nooit ons verbintenis tot menswaardigheid en diensuitnemendheid sal versaak nie.

Aan die mense van Laingsburg gee ek die versekering dat u munisipaliteit met deursigtigheid, aanspreeklikheid en 'n gemeenskapsfokus sal voortgaan. Ons sal u betrek by besluite, ons beloftes nakom, en toesien dat niemand agtergelaat word nie. Kom ons pak die uitdagings saam aan. Laat ons die beperkinge omskep in geleenthede vir innovasie en groei. Ek is vol vertroue dat ons met eenheid en vasberadenheid 'n veerkragtige en voorspoedige Laingsburg sal bou, waar gedeelde vooruitgang en waardigheid vir almal, sentraal bly.

Ek dank u en bied hiermee die begroting aan vir u oorweging.

SECTION 2 – RESOLUTIONS

2.1 Approval of the Annual Budget – MTREF

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

RECOMMENDATION:

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

1. That Council **approves** the **tabled annual budget** of the municipality for the 2025/26 financial year and the two outer years 2026/27 and 2027/28, as set out in Budget Schedules A1 to A10 and supporting Schedules SA1 to SA38.
2. That Council **approves** the **tabled capital budget**, detailed per department and per ward.
3. That Council **considers** the **tabled rates and tariffs** as contained in the attached tariff listing, applicable to the 2025/26 budget year, and approve accordingly.
4. That Council **approves** that the **electricity tariffs** included in the budget are **subject to NERSA approval**.
5. That Council **takes note** of **MFMA Budget Circulars 129 and 130**, as attached.
6. That Council **takes note** of the **quality certificate** signed by the Municipal Manager, as required in terms of the MFMA.
7. That Council **approves** the **tabled amendments to budget-related policies and by-laws**, as attached or provided in soft copy, and which have been published on the municipal website for public comment. Policies and by-law approved with this budget include:
 - Tariff Policy
 - Budget & Budget Implementation Policy
 - Virement Policy
 - Municipal Property Rates Policy
 - Customer Care, Credit Control and Debt Collection Policy
 - Cash Management and Investment Policy
 - Borrowing Policy
 - Funding and Reserves Policy
 - Policy related to long-term financial planning
 - Supply Chain Management Policy
 - Preferential Procurement Policy
 - Asset Management Policy

- Policy relating to dealing with infrastructure investment and capital projects
- Indigents Policy

BY-LAWS REVIEWED

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

8. That Council **approves** the **tabled service standards**, as attached in the annexure.
9. That Council **approves** the **Top Layer Service Delivery and Budget Implementation Plan (SDBIP)**, as attached.
10. That Council **approves** the **Budget Funding Plan**.
11. That Council **approves** the **2025/26 MTREF Procurement Plan**, as attached.
12. That Council **notes** that **version 6.9 of the mSCOA classification framework** was used in the preparation of the tabled budget, in accordance with the Municipal Budget and Reporting Regulations (MBRR, 2009).

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

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

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

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

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.7%

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

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

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

the second-rate increase of 0.5 percentage point will apply from 1 April 2026. This was initially incorporated into the draft budget but has subsequently been changed to the 15% VAT rate that will remain in place.

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

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

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

3.2 TARIFFS

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

DESCRIPTION	% INCREASE	2026/27	2027/28
PROPERTY RATES	6,00%	5,00%	5,00%
ELECTRICITY (Will be subject to Nersa approval & guideline)	12,00%	5,00%	6,00%
WATER	6,50%	6,00%	6,00%
SANITATION / WASTE-WATER	6,00%	6,00%	6,00%
REFUSE / SOLID WASTE	8,00%	6,00%	6,00%
OTHER (SEE TARIFF LISTING)	6,00%	6,00%	6,00%
BULK PURCHASES ESKOM + DIRECT CUSTOMERS	11,32 %	5,36 %	6,19 %

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

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

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

TARIEWE AGTERGROND

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

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

Eiendomsbelasting sal gehef word soos ingevolge die Wet op Munisipale Eiendomsbelasting (2004) soos gewysig, met die tabel hieronder wat die tariewe van toepassing op elke gebruikskategorie uiteensit en die toepaslike verhoudings uitgedruk in terme van die basistarief wat gelyk sal wees aan die normale residensiële eiendomstarief. Daar moet kennis geneem word dat elektrisiteitstariewe aan NERSA-goedkeuring onderhewig sal wees. Tariewe kan nie direk aan 'n enkele inflasieteiken gekoppel word nie, maar word bereken op 'n geweegde gemiddelde basis met inagneming van die kostedrywers en hul individuele jaarlikse verhogings.

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

3.3 BUDGET SUMMARY

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

The new projected forecasts for the MTREF are as follows:

OPERATING BUDGET

Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
Total Revenue (excluding capital transfers and contributions)	106 648	111 579	111 963	114 559	117 039	123 375
Total Expenditure	108 917	125 799	118 938	124 954	129 707	134 549
Surplus/(Deficit)	(2 269)	(14 220)	(6 975)	(10 395)	(12 668)	(11 174)
Transfers and subsidies - capital (monetary allocations)	23 670	28 189	28 189	49 188	9 852	42 890
Surplus/(Deficit) after capital transfers & contributions	21 401	13 969	21 214	38 793	(2 816)	31 716
Surplus/(Deficit) for the year	21 401	13 969	21 214	38 793	(2 816)	31 716

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

CAPITAL BUDGET

Vote Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand							
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-
<i>Single-year expenditure to be appropriated</i>							
Vote 15 - BUDGET AND TREASURY (33: CAPEX)	-	-	-	-	139	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)	-	870	870	-	23	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)	-	4 961	5 705	4 796	8 696	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)	-	-	-	-	103	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)	6 573	752	6 573	597	3 152	4 019	3 049
Vote 20 - WASTE MANAGEMENT (40: CAPEX)	-	-	-	-	-	-	-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)	8 869	7 713	8 869	8 720	17 320	-	14 609
Vote 22 - WATER (42: CAPEX)	7 340	6 382	7 340	1 067	13 828	1 939	16 911
Vote 23 - ELECTRICITY (43: CAPEX)	-	-	-	-	-	2 609	2 727
Vote 10 - ROAD TRANSPORT (19: IE)	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	22 782	20 677	29 357	15 180	43 260	8 567	37 296
Total Capital Expenditure - Vote	22 782	20 677	29 357	15 180	43 260	8 567	37 296

CONFIRMED CAPITAL FUNDING

Vote Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand							
Funded by:							
National Government	20 782	18 069	26 487	14 168	31 795	8 567	23 383
Provincial Government	2 000	2 609	2 870	1 012	10 977	–	13 913
District Municipality							
Transfers recognised - capital	22 782	20 677	29 357	15 180	42 772	8 567	37 296
Internally generated funds	–	–	–	–	488	–	–
Total Capital Funding	22 782	20 677	29 357	15 180	43 260	8 567	37 296

3.4 KEY FOCUS AREAS OF THE 2025/26 BUDGET PROCESS

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

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

2025/26	R 23 296
2026/27	R 23 924
2027/28	R 24 999

Criteria for the release of the Equitable Share

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

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

SECTION 4 – BUDGET TABLES

Table A1 - Budget Summary

WC051 Laingsburg - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	-	-	5 025	5 947	5 648	5 648	5 650	5 998	6 400	6 810
Service charges	22 834	22 400	27 678	30 965	34 543	34 427	34 509	37 702	39 737	42 165
Investment revenue	280	415	1 265	938	1 390	1 390	1 284	1 400	850	1 100
Transfer and subsidies - Operational	24 563	29 825	32 065	29 737	30 490	30 457	25 845	28 284	26 635	27 822
Other own revenue	28 617	52 530	38 412	39 060	39 508	40 041	31 830	41 175	43 417	45 478
Total Revenue (excluding capital transfers and contributions)	76 295	105 170	104 444	106 648	111 579	111 963	99 118	114 559	117 039	123 375
Employee costs	29 885	31 587	33 342	35 894	34 652	35 154	28 907	37 665	38 235	39 504
Remuneration of councillors	3 172	3 318	3 607	3 605	3 605	3 605	3 076	3 785	3 975	4 154
Depreciation and amortisation	9 305	12 258	13 361	5 994	13 372	13 372	4 995	13 271	13 404	13 538
Interest	2 996	2 767	2 518	1 004	2 700	2 700	0	2 575	2 550	2 400
Inventory consumed and bulk purchases	11 996	10 856	12 093	14 328	15 250	13 088	12 550	18 035	18 767	19 702
Transfers and subsidies	181	12	-	1	10	10	127	10	15	15
Other expenditure	16 983	18 784	53 529	48 091	56 210	51 009	36 042	49 613	52 762	55 236
Total Expenditure	74 518	79 582	118 449	108 917	125 799	118 938	85 696	124 954	129 707	134 549
Surplus/(Deficit)	1 777	25 588	(14 005)	(2 269)	(14 220)	(6 975)	13 422	(10 395)	(12 668)	(11 174)
Transfers and subsidies - capital (monetary allocations)	12 904	23 887	41 510	23 670	28 189	28 189	14 722	49 188	9 852	42 890
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 681	49 475	27 504	21 401	13 969	21 214	28 144	38 793	(2 816)	31 716
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 681	49 475	27 504	21 401	13 969	21 214	28 144	38 793	(2 816)	31 716
Capital expenditure & funds sources										
Capital expenditure	-	-	-	22 782	20 677	29 357	15 180	43 260	8 567	37 296
Transfers recognised - capital	-	-	-	22 782	20 677	29 357	15 180	42 772	8 567	37 296
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	488	-	-
Total sources of capital funds	-	-	-	22 782	20 677	29 357	15 180	43 260	8 567	37 296
Financial position										
Total current assets	21 615	17 192	19 004	24 690	24 127	21 208	54 182	27 820	29 841	37 799
Total non current assets	214 618	288 734	324 723	305 522	332 037	340 717	334 430	354 694	349 857	373 615
Total current liabilities	20 671	21 513	20 720	25 169	20 953	21 093	41 594	20 714	20 714	20 714
Total non current liabilities	24 797	26 099	39 527	26 099	39 527	39 527	39 527	39 527	39 527	39 527
Community wealth/Equity	190 767	269 465	283 480	278 944	295 685	301 305	308 047	322 272	319 456	351 172
Cash flows										
Net cash from (used) operating	23 196	10 602	33 041	35 423	35 019	34 551	33 504	57 144	10 380	49 264
Net cash from (used) investing	-	53	51	256	2 736	-	2 036	(49 749)	(9 852)	(42 890)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(13 341)	5 516	35 569	38 156	44 465	41 262	42 251	14 108	14 637	21 010
Cash backing/surplus reconciliation										
Cash and investments available	3 090	2 479	6 713	8 978	10 629	7 570	35 806	14 108	14 637	21 010
Application of cash and investments	12 341	13 996	14 997	16 739	14 596	13 198	32 455	8 700	7 898	5 982
Balance - surplus (shortfall)	(9 251)	(11 517)	(8 284)	(7 761)	(3 967)	(5 628)	3 351	5 408	6 738	15 028
Asset management										
Asset register summary (WDV)	199 070	265 212	275 148	282 000	282 454	291 133	-	304 362	299 525	323 283
Depreciation	9 117	12 258	13 372	5 994	13 372	13 372	-	13 271	13 404	13 538
Renewal and Upgrading of Existing Assets	-	-	-	-	4 961	5 705	-	8 919	-	-
Repairs and Maintenance	1 572	1 579	1 290	1 829	2 007	1 664	-	2 404	4 835	5 050
Free services										
Cost of Free Basic Services provided	-	-	5 694	4 270	4 455	4 455	-	4 803	5 077	5 390
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table A2 – Budget Financial Performance (Functional Classification)

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

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		51 551	52 606	75 576	56 134	60 564	61 095	74 172	37 231	70 058
Executive and council		2 867	-	-	-	-	-	-	-	-
Finance and administration		48 684	52 606	75 576	56 134	60 564	61 095	74 172	37 231	70 058
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		26 178	55 913	35 666	34 901	35 853	35 852	36 516	38 427	40 118
Community and social services		1 702	1 615	1 638	2 705	2 712	2 711	1 759	1 935	1 798
Sport and recreation		2	1	4	2	1	1	3	3	3
Public safety		24 456	54 286	34 012	32 176	33 122	33 122	34 733	36 468	38 295
Housing		16	11	11	18	19	19	22	22	22
Health		1	-	2	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 834	1 140	1 260	1 304	1 591	1 561	1 500	116	122
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3 834	1 140	1 260	1 304	1 591	1 561	1 500	116	122
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		27 563	24 578	33 451	37 978	41 760	41 644	51 559	51 117	55 966
Energy sources		16 939	15 373	20 193	21 294	23 992	23 876	27 703	31 566	33 417
Water management		4 313	3 451	5 394	8 073	6 972	6 972	10 756	6 632	7 030
Waste water management		3 271	2 751	4 000	4 164	5 429	5 429	4 992	5 291	5 609
Waste management		3 039	3 002	3 864	4 447	5 367	5 367	8 108	7 628	9 911
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	109 126	134 236	145 953	130 318	139 768	140 152	163 747	126 891	166 265
Expenditure - Functional										
<i>Governance and administration</i>		32 326	19 586	18 920	14 139	24 816	20 299	19 934	19 788	20 328
Executive and council		8 562	6 106	5 936	5 841	6 031	6 308	6 066	6 327	6 581
Finance and administration		23 764	13 480	12 984	8 298	18 785	13 991	13 868	13 461	13 747
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32 044	59 966	41 276	39 403	37 998	37 892	39 225	40 090	41 993
Community and social services		1 425	2 256	2 493	2 685	2 460	2 465	2 326	2 403	2 502
Sport and recreation		437	440	1 071	663	1 231	1 224	2 156	1 244	1 277
Public safety		30 029	57 185	37 691	36 040	34 293	34 189	34 729	36 429	38 200
Housing		136	69	12	15	14	14	13	14	14
Health		18	17	9	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 334	18 808	18 097	20 318	20 751	20 953	20 022	20 429	20 806
Planning and development		1 349	1 411	1 223	1 442	1 626	1 658	1 344	1 406	1 467
Road transport		16 985	17 396	16 873	18 876	19 125	19 295	18 677	19 022	19 339
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		33 472	34 252	41 713	35 338	43 479	42 692	45 430	49 036	51 043
Energy sources		13 969	13 442	20 295	17 145	18 796	18 461	21 200	24 205	25 380
Water management		7 380	8 852	9 016	9 525	10 346	10 258	9 818	10 019	10 381
Waste water management		4 368	4 570	5 228	4 900	6 331	6 049	6 005	6 185	6 387
Waste management		7 756	7 388	7 174	3 768	8 006	7 925	8 407	8 628	8 896
<i>Other</i>	4	382	409	424	549	519	489	344	365	379
Total Expenditure - Functional	3	116 559	133 022	120 430	109 747	127 563	122 326	124 954	129 707	134 549
Surplus/(Deficit) for the year		(7 432)	1 215	25 523	20 570	12 205	17 826	38 793	(2 816)	31 716

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

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		2 867	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		6 196	(1 812)	4 040	5 156	11 798	9 332	13 151	4 771	21 306
Vote 4 - BUDGET AND TREASURY (13: IE)		42 488	54 418	71 536	51 423	49 410	52 407	61 709	33 189	49 527
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 703	1 615	1 639	2 705	2 712	2 711	1 759	1 935	1 798
Vote 7 - SPORTS AND RECREATION (16: IE)		2	1	4	2	1	1	3	3	3
Vote 8 - HOUSING (17: IE)		16	11	11	12	12	12	13	13	13
Vote 9 - PUBLIC SAFETY (18: IE)		24 456	54 286	34 012	32 176	33 122	33 122	34 733	36 468	38 295
Vote 10 - ROAD TRANSPORT (19: IE)		3 834	1 140	1 260	1 304	1 591	1 561	1 500	116	122
Vote 11 - WASTE MANAGEMENT (20: IE)		3 039	3 002	3 864	4 340	5 197	5 197	7 928	7 436	9 706
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 271	2 751	4 000	4 070	5 284	5 284	4 838	5 128	5 436
Vote 13 - WATER (22: IE)		4 313	3 451	5 394	7 923	6 742	6 742	10 512	6 373	6 756
Vote 14 - ELECTRICITY (23: IE)		16 939	15 373	20 193	21 209	23 900	23 784	27 602	31 459	33 303
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	109 126	134 236	145 953	130 318	139 768	140 152	163 747	126 891	166 265
Expenditure by Vote to be appropriated										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	5 090	5 285	5 147	5 501	5 771	6 047	5 664	5 937	6 196
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 472	822	788	340	260	261	402	390	385
Vote 3 - CORPORATE SERVICES (12: IE)		8 046	3 856	1 821	3 600	6 642	6 899	4 444	4 333	4 542
Vote 4 - BUDGET AND TREASURY (13: IE)		16 079	10 013	11 566	5 222	12 637	7 557	9 744	9 467	9 558
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		1 349	1 411	1 223	1 442	1 626	1 658	1 344	1 406	1 467
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 443	2 273	2 502	2 685	2 460	2 465	2 326	2 403	2 502
Vote 7 - SPORTS AND RECREATION (16: IE)		459	460	1 092	688	1 256	1 249	2 180	1 269	1 303
Vote 8 - HOUSING (17: IE)		136	69	12	15	14	14	13	14	14
Vote 9 - PUBLIC SAFETY (18: IE)		30 029	57 185	37 691	36 040	34 293	34 189	34 729	36 429	38 200
Vote 10 - ROAD TRANSPORT (19: IE)		16 985	17 396	16 873	18 876	19 125	19 295	18 677	19 022	19 339
Vote 11 - WASTE MANAGEMENT (20: IE)		7 756	7 388	7 174	3 768	8 006	7 925	8 407	8 628	8 896
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 368	4 570	5 228	4 900	6 331	6 049	6 005	6 185	6 387
Vote 13 - WATER (22: IE)		7 380	8 852	9 016	9 525	10 346	10 258	9 818	10 019	10 381
Vote 14 - ELECTRICITY (23: IE)		13 969	13 442	20 295	17 145	18 796	18 461	21 200	24 205	25 380
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	116 559	133 022	120 430	109 747	127 563	122 326	124 954	129 707	134 549
Surplus/(Deficit) for the year	2	(7 432)	1 215	25 523	20 570	12 205	17 826	38 793	(2 816)	31 716

Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	15 637	14 764	18 131	19 977	22 672	22 556	21 304	25 112	26 370	27 952
Service charges - Water	2	3 088	2 882	3 936	5 666	4 385	4 385	4 971	4 648	4 927	5 223
Service charges - Waste Water Management	2	2 079	2 225	2 844	2 432	3 646	3 646	4 111	3 871	4 104	4 352
Service charges - Waste Management	2	2 030	2 528	2 767	2 990	3 840	3 840	4 124	4 071	4 335	4 639
Sale of Goods and Rendering of Services		105	120	295	365	396	395	294	2 213	2 421	2 322
Agency services		194	185	197	234	250	250	183	267	289	315
Interest		143	97	184	-	-	-	-	-	-	-
Interest earned from Receivables		497	581	594	621	860	860	809	889	946	1 011
Interest earned from Current and Non Current Assets		280	415	1 265	938	1 390	1 390	1 284	1 400	850	1 100
Rent on Land		58	5	103	89	26	26	24	102	110	120
Rental from Fixed Assets		1 795	1 732	1 644	1 710	1 676	1 676	1 495	2 079	2 244	2 424
Licence and permits		467	194	256	301	245	245	200	297	300	303
Operational Revenue		95	20	42	44	88	88	63	27	29	32
Non-Exchange Revenue											
Property rates	2	-	-	5 025	5 947	5 648	5 648	5 650	5 998	6 400	6 810
Surcharges and Taxes		1 035	-	296	3 501	-	3 000	-	-	-	-
Fines, penalties and forfeits		23 990	54 092	33 765	31 318	32 422	32 422	26 265	34 437	36 168	37 993
Transfer and subsidies - Operational		24 563	29 825	32 065	29 737	30 490	30 457	25 845	28 284	26 635	27 822
Interest		238	337	423	295	490	490	427	520	546	573
Operational Revenue		-	-	-	326	320	320	80	345	364	386
Gains on disposal of Assets		-	(4 831)	(249)	256	2 736	270	1 990	-	-	-
Other Gains		-	-	862	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		76 295	105 170	104 444	106 648	111 579	111 963	99 118	114 559	117 039	123 375
Expenditure											
Employee related costs	2	29 885	31 587	33 342	35 894	34 652	35 154	28 907	37 665	38 235	39 504
Remuneration of councillors		3 172	3 318	3 607	3 605	3 605	3 605	3 076	3 785	3 975	4 154
Bulk purchases - electricity	2	11 735	10 737	11 873	14 328	15 250	14 900	12 412	16 700	17 535	18 412
Inventory consumed	8	261	119	219	-	-	(1 812)	138	1 335	1 232	1 290
Debt impairment	3	202	(708)	33 070	25 513	28 381	28 381	20 441	29 652	31 171	32 785
Depreciation and amortisation		9 305	12 258	13 361	5 994	13 372	13 372	4 995	13 271	13 404	13 538
Interest		2 996	2 767	2 518	1 004	2 700	2 700	0	2 575	2 550	2 400
Contracted services		5 966	5 077	5 205	6 649	13 898	12 582	8 090	9 282	10 762	11 118
Transfers and subsidies		181	12	-	1	10	10	127	10	15	15
Irrecoverable debts written off		-	-	-	3 632	487	487	547	-	-	-
Operational costs		10 961	14 415	15 254	12 297	13 444	9 559	6 964	10 680	10 829	11 334
Losses on disposal of Assets		(146)	-	-	-	-	-	-	-	-	-
Total Expenditure		74 518	79 582	118 449	108 917	125 799	118 938	85 696	124 954	129 707	134 549
Surplus/(Deficit)		1 777	25 588	(14 005)	(2 269)	(14 220)	(6 975)	13 422	(10 395)	(12 668)	(11 174)
Transfers and subsidies - capital (monetary allocations)	6	12 904	23 887	41 510	23 670	28 189	28 189	14 722	49 188	9 852	42 890
Surplus/(Deficit) after capital transfers & contributions		14 681	49 475	27 504	21 401	13 969	21 214	28 144	38 793	(2 816)	31 716
Surplus/(Deficit) after income tax		14 681	49 475	27 504	21 401	13 969	21 214	28 144	38 793	(2 816)	31 716
Surplus/(Deficit) attributable to municipality		14 681	49 475	27 504	21 401	13 969	21 214	28 144	38 793	(2 816)	31 716
Surplus/(Deficit) for the year	1	14 681	49 475	27 504	21 401	13 969	21 214	28 144	38 793	(2 816)	31 716

Table A5 – Capital Expenditure Budget by Vote

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	139	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (36: CAPEX)		-	-	-	-	870	870	-	23	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	4 961	5 705	4 796	8 696	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	103	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	6 573	752	6 573	597	3 152	4 019	3 049
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	8 869	7 713	8 869	8 720	17 320	-	14 609
Vote 22 - WATER (42: CAPEX)		-	-	-	7 340	6 382	7 340	1 067	13 828	1 939	16 911
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	2 609	2 727
Capital single-year expenditure sub-total		-	-	-	22 782	20 677	29 357	15 180	43 260	8 567	37 296
Total Capital Expenditure - Vote		-	-	-	22 782	20 677	29 357	15 180	43 260	8 567	37 296
Government and administration		-	-	-	-	-	-	-	162	-	-
Finance and administration		-	-	-	-	-	-	-	162	-	-
Community and public safety		-	-	-	-	5 831	6 575	4 796	8 799	-	-
Community and social services		-	-	-	-	870	870	-	-	-	-
Sport and recreation		-	-	-	-	4 961	5 705	4 796	8 696	-	-
Public safety		-	-	-	-	-	-	-	103	-	-
Economic and environmental services		-	-	-	6 573	752	6 573	597	-	1 986	3 049
Road transport		-	-	-	6 573	752	6 573	597	-	1 986	3 049
Trading services		-	-	-	16 209	14 095	16 209	9 787	34 300	6 581	34 247
Energy sources		-	-	-	-	-	-	-	-	2 609	2 727
Water management		-	-	-	7 340	6 382	7 340	1 067	11 177	-	13 913
Waste water management		-	-	-	8 869	7 713	8 869	8 720	20 472	2 034	14 609
Waste management		-	-	-	-	-	-	-	2 651	1 939	2 998
Total Capital Expenditure - Functional	3	-	-	-	22 782	20 677	29 357	15 180	43 260	8 567	37 296
National Government		-	-	-	20 782	18 069	26 487	14 168	31 795	8 567	23 383
Provincial Government		-	-	-	2 000	2 609	2 870	1 012	10 977	-	13 913
Transfers recognised - capital	4	-	-	-	22 782	20 677	29 357	15 180	42 772	8 567	37 296
Internally generated funds		-	-	-	-	-	-	-	488	-	-
Total Capital Funding	7	-	-	-	22 782	20 677	29 357	15 180	43 260	8 567	37 296

Table A6 – Budgeted Financial Position

WC051 Laingsburg - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		3 090	2 479	6 713	8 978	10 629	7 570	35 806	14 108	14 637	21 010
Trade and other receivables from ex change transactions	1	3 263	2 313	4 536	2 779	5 459	5 599	8 728	4 010	4 793	5 627
Receivables from non-ex change transactions	1	5 483	4 036	1 436	4 545	1 823	1 823	1 067	3 496	4 205	4 956
Current portion of non-current receivables											
Inventory	2	306	271	143	271	143	143	205	143	143	143
VAT		7 240	5 760	3 503	5 784	3 513	3 513	5 976	3 503	3 503	3 503
Other current assets		2 233	2 333	2 672	2 333	2 559	2 559	2 400	2 559	2 559	2 559
Total current assets		21 615	17 192	19 004	24 690	24 127	21 208	54 162	27 820	29 841	37 799
Non current assets											
Investments											
Investment property		23 414	22 153	21 207 961.00	22 153	21 142	21 142	21 208	21 142	21 075	21 008
Property, plant and equipment	3	191 116	265 477	302 810	282 276	310 290	318 969	312 995	332 974	328 313	352 248
Biological assets											
Living and non-living resources											
Heritage assets		43	43	43	43	43	43	43	43	43	43
Intangible assets		30	535	156	524	47	47	156	47	(62)	(172)
Trade and other receivables from ex change transactions		14	525	501	525	511	511	27	483	483	483
Non-current receivables from non-ex change transactions		-	-	4	-	4	4	-	4	4	4
Other non-current assets											
Total non current assets		214 618	288 734	324 723	305 522	332 037	340 717	334 430	354 694	349 857	373 615
TOTAL ASSETS		236 233	305 926	343 727	330 212	356 164	361 925	388 611	382 514	379 698	411 414
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities											
Consumer deposits		850	930	1 046	930	1 046	1 046	1 098	1 046	1 046	1 046
Trade and other payables from ex change transactions	4	14 039	20 497	20 099	20 497	20 096	20 096	18 524	20 093	20 093	20 093
Trade and other payables from non-ex change transactions	5	1 711	1 148	1 995	1 148	1 995	1 995	20 275	1 995	1 995	1 995
Provision		2 887	278	3 089	278	3 089	3 089	2 758	3 260	3 260	3 260
VAT		1 064	(1 469)	(5 679)	2 187	(5 443)	(5 303)	(1 231)	(5 679)	(5 679)	(5 679)
Other current liabilities		121	129	171	129	171	171	171	-	-	-
Total current liabilities		20 671	21 513	20 720	25 169	20 953	21 093	41 594	20 714	20 714	20 714
Non current liabilities											
Financial liabilities											
Provision	7	20 155	21 670	35 137	21 670	35 137	35 137	35 137	35 137	35 137	35 137
Long term portion of trade payables											
Other non-current liabilities		4 639	4 427	4 390	4 427	4 390	4 390	4 390	4 390	4 390	4 390
Total non current liabilities		24 797	26 099	39 527	26 099	39 527	39 527	39 527	39 527	39 527	39 527
TOTAL LIABILITIES		45 468	47 612	60 247	51 268	60 480	60 620	81 121	60 241	60 241	60 241
NET ASSETS		190 765	258 314	283 480	278 944	295 685	301 305	307 490	322 272	319 456	351 172
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	190 767	269 465	283 480	278 944	295 685	301 305	308 047	322 272	319 456	351 172
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	190 767	269 465	283 480	278 944	295 685	301 305	308 047	322 272	319 456	351 172

Table A7 – Budgeted Cash Flows

WC051 Laingsburg - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	5 955	8 996	5 770	5 306	-	5 028	5 110	5 453	5 798
Service charges		3 569	24 471	29 487	31 078	37 985	-	27 944	40 680	42 884	45 505
Other revenue		1 284	11 480	9 461	24 415	18 407	119 948	15 039	30 121	26 365	31 785
Transfers and Subsidies - Operational	1	21 054	25 432	26 229	30 569	30 455	-	35 869	23 824	21 922	22 818
Transfers and Subsidies - Capital	1	-	23 257	43 015	23 670	28 189	-	25 466	49 188	9 852	42 890
Interest									1 400	850	1 100
Dividends									-	-	-
Payments											
Suppliers and employees		(2 712)	(79 992)	(84 147)	(79 076)	(82 623)	(82 697)	(75 842)	(90 604)	(94 396)	(98 233)
Interest		-	(0)	(0)	(1 004)	(2 700)	(2 700)	(0)	(2 575)	(2 550)	(2 400)
Transfers and Subsidies	1	-							-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 196	10 602	33 041	35 423	35 019	34 551	33 504	57 144	10 380	49 264
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	53	51	256	2 736	-	2 036	-	-	-
Decrease (increase) in non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets									(49 749)	(9 852)	(42 890)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	53	51	256	2 736	-	2 036	(49 749)	(9 852)	(42 890)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		23 196	10 655	33 092	35 679	37 755	34 551	35 541	7 395	528	6 374
Cash/cash equivalents at the year begin:	2	(36 537)	(5 139)	2 477	2 477	6 710	6 710	6 710	6 713	14 108	14 637
Cash/cash equivalents at the year end:	2	(13 341)	5 516	35 569	38 156	44 465	41 262	42 251	14 108	14 637	21 010

It should be noted that the impairment was offset against transfers and subsidies, as the funding source is equitable share. The difference between the amount billed and the actual cash received will correspond to the reduction in equitable share reflected under transfers and subsidies in the cash flow statement

Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(13 341)	5 516	35 569	38 156	44 465	41 262	42 251	14 108	14 637	21 010
Other current investments > 90 days		16 431	(3 037)	(28 856)	(29 178)	(33 836)	(33 692)	(6 445)	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		3 090	2 479	6 713	8 978	10 629	7 570	35 806	14 108	14 637	21 010
Application of cash and investments											
Unspent conditional transfers		1 711	1 148	1 995	1 148	1 995	1 995	20 275	1 995	1 995	1 995
Unspent borrowing											
Statutory requirements	2	(6 176)	(7 230)	(9 183)	(3 598)	(8 957)	(8 817)	(7 210)	(9 183)	(9 183)	(9 183)
Other working capital requirements	3	13 798	19 670	18 925	18 781	18 298	16 760	16 461	12 628	11 826	9 910
Other provisions		3 008	407	3 260	407	3 260	3 260	2 929	3 260	3 260	3 260
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		12 341	13 996	14 997	16 739	14 596	13 198	32 455	8 700	7 898	5 982
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt		(9 251)	(11 517)	(8 284)	(7 761)	(3 967)	(5 628)	3 351	5 408	6 738	15 028
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt		(9 251)	(11 517)	(8 284)	(7 761)	(3 967)	(5 628)	3 351	5 408	6 738	15 028

Table A9 – Asset Management

WC051 Laingsburg - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
		Outcom	Outcom	Outcom	Budget	Budget	Forecast	2025/26	+1 2026/2	+2 2027/2
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	22 782	15 716	23 652	34 342	8 567	37 296
Roads Infrastructure		-	-	-	6 194	367	6 194	-	1 986	3 049
Storm water Infrastructure		-	-	-	379	385	379	3 152	2 034	-
Electrical Infrastructure		-	-	-	-	-	-	-	2 609	2 727
Water Supply Infrastructure		-	-	-	7 340	6 382	7 340	3 913	-	-
Sanitation Infrastructure		-	-	-	8 869	7 713	8 869	17 297	-	14 609
Infrastructure		-	-	-	22 782	14 847	22 782	24 362	6 628	20 384
Community Facilities		-	-	-	-	870	870	-	-	-
Community Assets		-	-	-	-	870	870	-	-	-
Computer Equipment		-	-	-	-	-	-	236	-	-
Furniture and Office Equipment		-	-	-	-	-	-	29	-	-
Machinery and Equipment		-	-	-	-	-	-	7 064	-	13 913
Transport Assets		-	-	-	-	-	-	2 651	1 939	2 998
Total Renewal of Existing Assets	2	-	-	-	-	4 961	5 705	8 896	-	-
Water Supply Infrastructure		-	-	-	-	-	-	200	-	-
Infrastructure		-	-	-	-	-	-	200	-	-
Sport and Recreation Facilities		-	-	-	-	4 961	5 705	8 696	-	-
Community Assets		-	-	-	-	4 961	5 705	8 696	-	-
Total Upgrading of Existing Assets	6	-	-	-	-	-	-	23	-	-
Computer Equipment		-	-	-	-	-	-	23	-	-
Total Capital Expenditure	4	-	-	-	22 782	20 677	29 357	43 260	8 567	37 296
Roads Infrastructure		-	-	-	6 194	367	6 194	-	1 986	3 049
Storm water Infrastructure		-	-	-	379	385	379	3 152	2 034	-
Electrical Infrastructure		-	-	-	-	-	-	-	2 609	2 727
Water Supply Infrastructure		-	-	-	7 340	6 382	7 340	4 113	-	-
Sanitation Infrastructure		-	-	-	8 869	7 713	8 869	17 297	-	14 609
Infrastructure		-	-	-	22 782	14 847	22 782	24 562	6 628	20 384
Community Facilities		-	-	-	-	870	870	-	-	-
Sport and Recreation Facilities		-	-	-	-	4 961	5 705	8 696	-	-
Community Assets		-	-	-	-	5 831	6 575	8 696	-	-
Computer Equipment		-	-	-	-	-	-	259	-	-
Furniture and Office Equipment		-	-	-	-	-	-	29	-	-
Machinery and Equipment		-	-	-	-	-	-	7 064	-	13 913
Transport Assets		-	-	-	-	-	-	2 651	1 939	2 998
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	22 782	20 677	29 357	43 260	8 567	37 296
ASSET REGISTER SUMMARY - PPE (WDV)	5	199 070	265 212	275 148	282 000	282 454	291 133	304 362	299 525	323 283
Roads Infrastructure		15 555	32 214	38 022	38 408	36 924	42 751	36 556	37 062	38 615
Storm water Infrastructure		33 990	30 303	31 142	28 480	29 676	29 670	32 544	32 810	31 025
Electrical Infrastructure		10 593	16 530	15 860	16 528	15 191	15 191	14 770	16 702	18 746
Water Supply Infrastructure		50 206	67 371	64 969	73 283	68 949	69 907	66 680	64 254	61 804
Sanitation Infrastructure		22 655	41 358	39 226	49 035	44 806	45 963	54 390	52 237	64 671
Solid Waste Infrastructure		8 536	9 688	18 623	9 683	15 797	15 797	18 448	17 533	17 649
Infrastructure		141 535	197 463	207 842	215 417	211 344	219 279	223 389	220 599	232 511
Community Assets		9 457	14 179	13 539	14 126	18 729	19 474	21 594	20 948	20 295
Heritage Assets		43	43	43	43	43	43	43	43	43
Investment properties		23 414	22 928	21 984	22 928	21 918	21 918	21 142	21 075	21 008
Other Assets		2 103	2 434	2 318	896	2 202	2 202	3 626	3 509	3 390
Intangible Assets		30	535	156	524	47	47	47	(62)	(172)
Computer Equipment		828	85	813	(105)	590	590	849	624	396
Furniture and Office Equipment		530	492	534	235	434	434	463	363	262
Machinery and Equipment		755	750	2 193	630	1 993	1 993	9 057	8 855	22 564
Transport Assets		2 587	2 262	1 688	2 262	1 114	1 114	1 114	534	(51)
Land		17 787	24 039	24 039	25 043	24 039	24 039	23 035	23 035	23 035
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	199 070	265 212	275 148	282 000	282 454	291 133	304 362	299 525	323 283
EXPENDITURE OTHER ITEMS		10 689	13 837	14 662	7 822	15 378	15 036	15 675	18 238	18 588
Depreciation	7	9 117	12 258	13 372	5 994	13 372	13 372	13 271	13 404	13 538
Repairs and Maintenance by Asset Class	3	1 572	1 579	1 290	1 829	2 007	1 664	2 404	4 835	5 050
Roads Infrastructure		-	-	-	-	-	-	351	360	366
Electrical Infrastructure		210	655	348	417	282	337	570	3 101	3 244
Water Supply Infrastructure		-	3	1	5	-	-	250	100	105
Sanitation Infrastructure		37	14	13	17	2	6	50	53	55
Infrastructure		247	671	363	439	284	343	1 221	3 614	3 771
Community Facilities		7	2	60	49	6	12	9	9	9
Community Assets		7	2	60	49	6	12	9	9	9
Operational Buildings		143	306	102	150	82	94	122	128	134
Housing		-	-	-	1	-	-	-	-	-
Other Assets		143	306	102	152	82	94	122	128	134
Furniture and Office Equipment		2	2	5	4	7	7	-	-	-
Machinery and Equipment		480	(181)	250	210	385	174	282	275	288
Transport Assets		692	778	511	976	1 242	1 035	770	809	848
TOTAL EXPENDITURE OTHER ITEMS		10 689	13 837	14 662	7 822	15 378	15 036	15 675	18 238	18 588

Table A10 – Basic Service Delivery Measurement

WC051 Laingsburg - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		1 379	1 379	1 379	1 379	1 379	1 379	1 379	1 379	1 379
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		1 379	1 379	1 379	1 379	1 379	1 379	1 379	1 379	1 379
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 379	1 379	1 379	1 379	1 379	1 379	1 379	1 379	1 379
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327
Energy:										
Electricity (at least min.service level)		266	266	266	266	266	266	266	266	266
Electricity - prepaid (min.service level)		866	866	866	866	866	866	866	866	866
<i>Minimum Service Level and Above sub-total</i>		1 132	1 132	1 132	1 132	1 132	1 132	1 132	1 132	1 132
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 132	1 132	1 132	1 132	1 132	1 132	1 132	1 132	1 132
Refuse:										
Removed at least once a week		1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373
<i>Minimum Service Level and Above sub-total</i>		1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		407	407	407	407	383	383	383	383	383
Sanitation (free minimum level service)		407	407	407	407	383	383	383	383	383
Electricity/other energy (50kwh per household per month)		334	334	334	334	334	334	334	334	334
Refuse (removed at least once a week)		407	407	407	407	289	289	289	289	289
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	1 517	280	1 210	1 210	1 283	1 360	1 441
Sanitation (free sanitation service to indigent household)		-	-	1 219	1 545	825	825	875	927	983
Electricity/other energy (50kwh per indigent household)		-	-	1 871	1 112	1 680	1 680	1 861	1 955	2 072
Refuse (removed once a week for indigent household)		-	-	1 087	1 334	740	740	784	835	894
Cost of Free Basic Services provided - Informal Form										
Total cost of FBS provided	8	-	-	5 694	4 270	4 455	4 455	4 803	5 077	5 390
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		132	149	157	168	168	168	194	206	218
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		97	120	134	145	145	145	166	176	187

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Annual Budget Process

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

POLITICAL OVERSIGHT OVER THE BUDGET PROCESS

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

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

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

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

Section 6 – Overview of alignment of annual budget with IDP

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

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

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

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

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

Reconciliation - IDP strategic objectives and budgeted revenue and expenditure

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

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

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

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

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

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

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

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Bulk water pipeline	Function:Water Management Core Function:Water Distribution	123		-	-	-	-	-	-	6 140	0	0
Infrastructure Development	Function: Finance and Administration	107		-	-	-	-	-	-	0	0	0
Infrastructure Development	Function: Waste Water Management - Core Function - Waste Water Treatment	121		-	-	-	-	-	-	12 500	8 050	21 850
Municipal Support	CORPORATE SERVICES - ADMINISTRATION	128		-	-	-	-	-	-	0	0	0
Municipal Support	Function:Finance and Administration:Core Function:Finance	214		-	-	-	-	-	-	0	0	0
Municipal Support	Function:Sport and Recreation:Core Function:Community Parks	232		-	-	-	-	-	-	11 411	0	0
Municipal Support	PUBLIC SAFETY - TRAFFIC SERVICES	115		-	-	-	-	-	-	0	0	0
Provision of roads streets and side walks	Function:Road Transport:Core Function:Roads	119		-	-	-	-	-	-	7 559	7 669	0
Provision of roads streets and side walks	Function:Road Transport:Core Function:Roads	244		-	-	-	-	-	-	0	0	0
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	37 610	15 719	21 850

Section 7 – Measurable performance objectives and indicators

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

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

Supporting Table SA7 Measurable performance objectives

WC051 Laingsburg - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

Supporting Table SA8 Performance indicators and benchmarks

WC051 Laingsburg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	4.0%	3.5%	2.1%	0.9%	2.1%	2.3%	0.0%	2.1%	2.0%	1.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	3.9%	2.5%	2.4%	0.9%	2.5%	2.4%	0.0%	2.2%	2.2%	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	1.0	0.8	0.9	1.0	1.2	1.0	1.3	1.3	1.4	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.8	0.9	1.0	1.2	1.0	1.3	1.3	1.4	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.2	0.5	0.5	0.8	0.6	1.1	0.9	0.9	1.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	15.6%	135.1%	137.6%	117.6%	123.9%	0.0%	94.7%	114.7%	114.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		15.6%	135.1%	137.6%	117.6%	123.9%	0.0%	94.7%	114.7%	114.7%	115.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	47.8%	30.6%	25.2%	30.7%	23.9%	23.8%	28.7%	24.7%	24.7%	24.0%
Creditors Management											
Creditors to Cash and Investments		-105.2%	371.6%	56.5%	53.7%	45.2%	48.7%	43.8%	142.4%	137.3%	95.6%
Other Indicators											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	520000	525200	530452	533635
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	130000	131300	132613	133409
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	1 340	1 487	1 584	1 679
	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Volumes -System input	Water treatment works	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Natural sources	-	0.0%	0.0%	0.0%	0.0%	0.0%	44259000.0%	44701600.0%	45148600.0%	45600100.0%
	Total Volume Losses (kℓ)	-	-	-	-	-	-	155	134	135	114
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	1967313	1754225	1840573	1592583
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.2%	30.0%	31.9%	33.7%	31.1%	31.4%	29.2%	32.9%	32.7%	32.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	43.6%	33.6%	35.9%	37.6%	34.8%	35.1%	32.7%	28.3%	35.8%	34.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.1%	1.5%	1.2%	1.7%	1.8%	1.5%	2.4%	2.1%	4.1%	4.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.1%	14.3%	15.2%	6.6%	14.4%	14.4%	5.0%	13.8%	13.6%	12.9%
IDP regulation financial viability											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	-	-	-	-	69.4	134.8	106.4	112.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	56.3%	44.3%	18.0%	33.6%	15.6%	15.6%	20.7%	17.8%	18.5%	19.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(1.7)	0.7	4.1	4.6	7.0	4.7	4.6	1.5	-	-

Section 8 – Budget policies & By-Laws

POLICIES REVIEWED

- Tariff Policy dealing with all services delivered
- Budget & Budget Implementation Policy
- Virement Policy
- Municipal Property Rates Policy
- Customer Care, Credit Control and Debt Collection Policy
- Cash Management and Investment Policy
- Borrowing Policy
- Funding and Reserves Policy
- Policy related to long-term financial planning
- Supply Chain Management Policy
- Preferential Procurement Policy
- Policy related to the Management and Disposal of Assets
- Policy relating to dealing with infrastructure investment and capital projects
- Indigents Policy
- Fleet Management Policy
- Contract Management Policy
- Indigents Policy

BY-LAWS REVIEWED

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

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

Section 9 – Overview of budget assumptions

Assumption Category	Assumptions Details
Macroeconomic Assumptions	CPI inflation rate is assumed at 4.7%. An interest rate of 11% is applied, in line with guidance from MFMA Budget Circulars 129 and 130. (Interest levied at prime+1)
Revenue: Property Rates	A 6% annual increase in tariffs was applied. No growth in the property base was factored in. The collection rate is assumed to be 85%, and no indigent relief is provided under property rates.
Revenue: Service Charges	Electricity tariff increase is set at 12.00%, subject to NERSA approval. This is based on an 11.32% bulk increase and in Eskom distribution areas, which also impacts the indigent relief account. Water increased by 6.5%, refuse by 8%, and sanitation by 6%. No growth in consumption was accounted for.
Grants & Subsidies	Assumptions are based on Equitable Share and National Allocations as per the Division of Revenue Act (DoRA), along with Provincial Allocations gazette in the Western Cape Provincial Gazette Extraordinary No. 9046 of 26 March 2025.
Employee Costs	A 5% salary increase is assumed. Although employee costs appeared lower in the current year due to three significant retirements, the posts have since been filled. Two additional positions are also budgeted, which will result in an increase above the baseline assumption.
Repairs & Maintenance	While the norm is 8% of PPE book value or 10% of total expenditure, the municipality currently allocates only about 1.2%. This is understated due to the underutilization of the relevant mSCOA project segment, which still needs to be corrected.
Capital Expenditure	Capital expenditure is 99% grant-funded, given that the operational budget does not support capital funding. The capital budget represents 28% of total expenditure, which is a healthy ratio. However, concern remains over whether the municipality can afford ongoing maintenance and depreciation of these assets.
Debt Impairment	Debt impairment is based on historic non-payment trends by service type. The overall collection rate is 93%, which is in line with the national norm. Traffic revenue is based on a 24% collection rate, which is an improvement. However, audit variances resulted from incorrect reference numbers,

	causing over R6.6 million to be recorded as current liabilities instead of cash collected.
Indigent Management	Revenue forgone is based on an estimated 400 registered indigent households, which is lower than expected. Approximately 75 of these households fall within Eskom distribution areas.
Cash Flow and Funding	The funding mix includes grants, service charges, and traffic fines, which contribute the largest share of own revenue. Property rates contribute to a lesser extent. Library services have been reclassified from conditional grants to revenue from the sale of goods and services. The cash flow schedule (A7) did not offset revenue forgone against service charges but instead reduced cash from transfers, particularly equitable share. This discrepancy is also visible in the equitable share cash flow projections.
Contract Services	Contracted services account for between 7.5% and 8% of total expenditure. These costs are directly linked to operational needs and do not indicate vendor dependency.

Section 10 – Overview of budget funding

FUNDING THE BUDGET

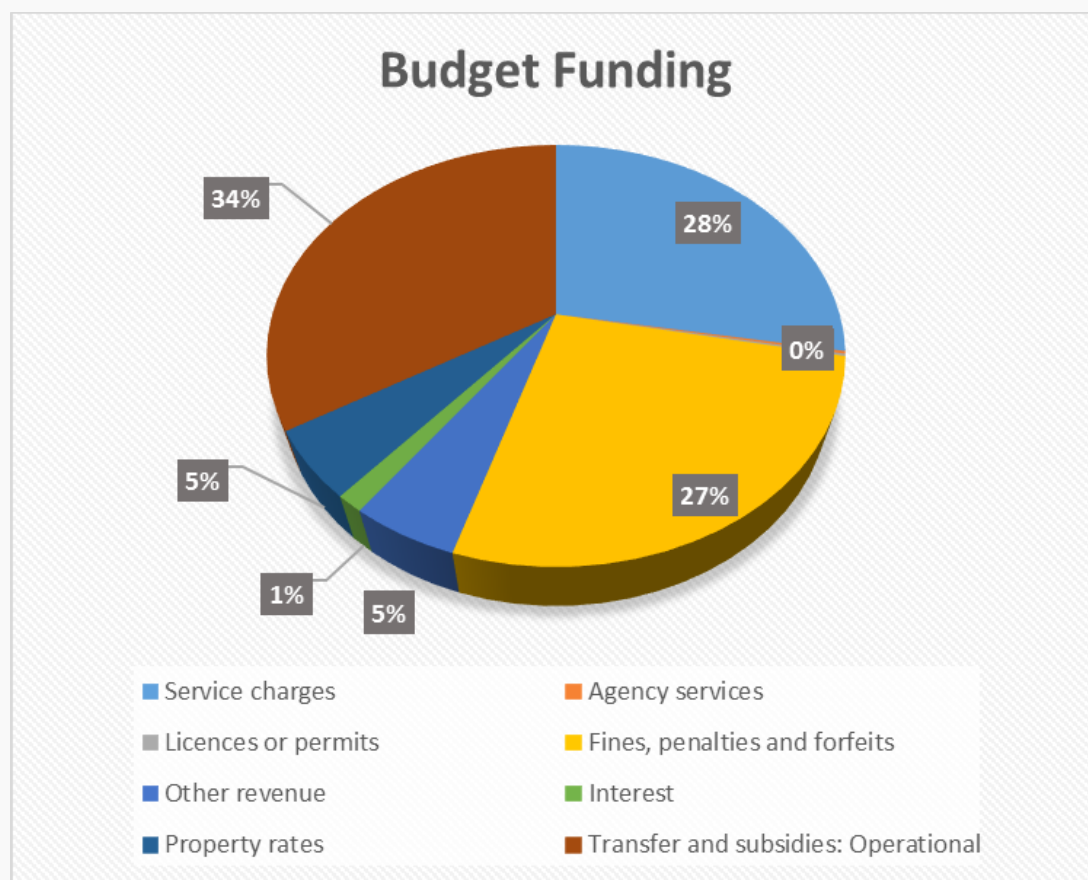
Section 18(1) of the MFMA states that an annual budget may only be funded from:

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

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

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

Operational budget to be funded as follow:



Supporting Table SA10 Funding measurement

WC051 Laingsburg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(13 341)	5 516	35 569	38 156	44 465	41 262	42 251	14 108	14 637	21 010
Cash + investments at the year end less applications - R'000	18(1)b	2	(9 251)	(11 517)	(8 284)	(7 761)	(3 967)	(5 628)	3 351	5 408	6 738	15 028
Cash year end/monthly employee/supplier payments	18(1)b	3	(1.7)	0.7	4.1	4.6	7.0	4.7	4.6	1.5	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	14 681	49 475	27 504	21 401	13 969	21 214	28 144	38 793	(2 816)	31 716
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(7.9%)	40.0%	6.9%	2.9%	(6.3%)	(5.8%)	2.7%	(0.4%)	0.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	2.7%	12.0%	18.1%	21.9%	23.1%	42.0%	21.0%	93.4%	87.2%	92.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.9%	(3.2%)	101.1%	69.1%	70.6%	70.8%	50.9%	67.9%	67.6%	66.9%
Capital payments % of capital expenditure	18(1)c:18	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	115.0%	115.0%	115.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(27.4%)	(5.9%)	22.6%	(0.6%)	1.9%	32.0%	(23.4%)	19.9%	17.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	3535.2%	(3.8%)	4.0%	(2.1%)	0.0%	(94.7%)	1686.8%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.8%	0.6%	0.5%	0.6%	0.7%	0.6%	0.8%	1.6%	1.6%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	24.0%	19.4%	0.0%	20.6%	0.0%	0.0%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	(1.9%)	46.0%	12.9%	8.9%	(0.3%)	0.2%	8.7%	5.6%	6.2%
% incr Property Tax	18(1)a		0.0%	0.0%	0.0%	18.4%	(5.0%)	0.0%	0.0%	6.2%	6.7%	6.4%
% incr Service charges - Electricity	18(1)a		0.0%	(5.6%)	22.8%	10.2%	13.5%	(0.5%)	(5.6%)	10.8%	5.0%	6.0%
% incr Service charges - Water	18(1)a		0.0%	(6.7%)	36.6%	41.4%	(21.2%)	0.0%	13.4%	6.0%	6.0%	6.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	7.0%	27.8%	(14.5%)	49.9%	0.0%	12.7%	6.2%	6.0%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	24.6%	9.4%	8.1%	28.4%	0.0%	7.4%	6.0%	6.5%	7.0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		22 834	22 400	32 702	36 912	40 191	40 075	40 159	43 700	46 137	48 975
Service charges			22 834	22 400	32 702	36 912	40 191	40 075	40 159	43 700	46 137	48 975
Property rates			-	-	5 025	5 947	5 648	5 648	5 650	5 998	6 400	6 810
Service charges - electricity revenue			15 637	14 764	18 131	19 977	22 672	22 556	21 304	25 112	26 370	27 952
Service charges - water revenue			3 088	2 882	3 936	5 566	4 385	4 385	4 971	4 648	4 927	5 223
Service charges - sanitation revenue			2 079	2 225	2 844	2 432	3 646	3 646	4 111	3 871	4 104	4 352
Service charges - refuse removal			2 030	2 528	2 767	2 990	3 840	3 840	4 124	4 071	4 335	4 639
Agency services			194	185	197	234	250	250	183	267	289	315
Capital expenditure excluding capital grant funding			-	-	-	-	-	-	-	488	-	-
Cash receipts from ratepayers	18(1)a		4 853	41 906	47 944	61 264	61 698	119 948	48 011	75 911	74 702	83 088
Ratepayer & Other revenue	18(1)a		176 662	348 542	264 474	280 190	267 519	285 402	228 535	81 286	85 708	90 325
Change in consumer debtors (current and non-current)			N/A	(1 885)	(397)	1 372	(53)	140	1 885	(1 829)	1 492	1 584
Operating and Capital Grant Revenue	18(1)a		37 467	53 711	73 574	53 407	58 679	58 646	40 567	77 472	36 487	70 712
Capital expenditure - total	20(1)(vi)		-	-	-	22 782	20 677	29 357	15 180	43 260	8 567	37 296
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	4 961	5 705	-	8 896	-	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/adviced national, provincial and district grants										-	-	-
Average annual collection rate (arrears inclusive)												

WC051 Laingsburg Supporting Table SA10 Funding measurement

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

Section 11 – Expenditure on allocations and grant programmes

Supporting Table SA18 Transfers and grant receipts

WC051 Laingsburg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:										
Operating Transfers and Grants										
National Government:		22 240	23 567	28 923	26 040	26 043	26 040	26 932	26 284	27 465
Equitable Share		18 461	20 139	21 520	22 685	22 685	22 685	23 296	23 924	24 999
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 173	1 209	1 209	1 209	1 385	-	-
Local Government Financial Management Grant		1 881	2 010	2 046	1 800	1 800	1 800	1 900	2 000	2 100
Municipal Infrastructure Grant		-	344	436	346	349	346	351	360	366
National Treasury		-	-	3 748	-	-	-	-	-	-
Provincial Government:		1 844	1 734	1 881	3 657	4 397	4 367	1 282	276	282
(S)GRANT - COMMUNITY WORK (LOCAL GOV)		-	-	-	-	-	-	76	76	76
(S)GRANT - FIRE SERVICE CAPACITY BUILDING		-	-	-	557	557	557	-	-	-
(S)GRANT - MAIN ROADS		-	-	-	-	-	-	50	50	56
(S)GRANT - MFRS METER		-	-	-	-	1 000	1 000	-	-	-
(S)GRANT - MUNICIPAL INTERVENTIONS		-	-	-	-	-	-	540	-	-
(S)GRANT - THUSONG SUBMISSION		-	-	-	-	-	-	-	150	150
(S)GRANT - TITLE DEEDS RESTORATION		-	-	-	-	-	-	116	-	-
(S)R:NER - T S - O - MA - PGWC-Infrastructure Elec Ma		-	-	-	-	-	-	500	-	-
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		110	95	76	76	76	76	-	-	-
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 619	2 687	1 687	1 687	-	-	-
IR: GRANT - MAIN ROADS		49	43	50	50	230	200	-	-	-
IR: GRANT - WC MANGMNT SUPPORT GRANT		-	-	-	-	100	100	-	-	-
IR: NER - T S - O - MA - PG - WC - Other - Grant -		1	-	-	-	460	460	-	-	-
IR: WC - Housing - Human Settlements Grant		-	-	136	-	-	-	-	-	-
R:NER - T S - O - MA - PG - WC - CB Other - Emerge		-	-	-	287	287	287	-	-	-
District Municipality:		400	-	-	-	-	-	-	-	-
IR: GRANT - COVID-19 SKDM		400	-	-	-	-	-	-	-	-
Other grant providers:		79	4 524	1 261	40	50	50	70	75	75
Public Sector SETA		43	53	51	40	50	50	70	75	75
Sustainable Energy Africa		7	-	-	-	-	-	-	-	-
Unspecified		30	4 471	1 210	-	-	-	-	-	-
Total Operating Transfers and Grants	5	24 563	29 825	32 065	29 737	30 490	30 457	28 284	26 635	27 822
National Government:		12 404	23 887	39 614	20 782	20 782	20 782	36 564	9 852	26 890
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	3 000	3 136
Municipal Infrastructure Grant		4 908	6 527	13 782	6 573	6 573	6 573	16 673	6 852	6 954
Water Services Infrastructure Grant		7 496	17 360	25 832	14 209	14 209	14 209	19 891	-	16 800
Provincial Government:		500	-	1 896	2 888	7 407	7 407	12 624	-	16 000
(S)GRANT - HUMAN SETTLEMENTS		-	-	-	-	-	-	8 124	-	16 000
(S)GRANT - LIBRARY		-	-	-	-	1 000	1 000	-	-	-
(S)GRANT - WC-WATER RESILIENCE GRANT		-	-	-	2 000	2 000	2 000	4 500	-	-
IR: GRANT - MUNICIPAL INTERVENTIONS		500	-	86	-	-	-	-	-	-
IR: WC - Housing - Human Settlements Grant		-	-	-	888	4 407	4 407	-	-	-
IR: WC UNFORESEEN RESERVE FUND		-	-	1 810	-	-	-	-	-	-
Total Capital Transfers and Grants	5	12 904	23 887	41 510	23 670	28 189	28 189	49 188	9 852	42 890
TOTAL RECEIPTS OF TRANSFERS & GRANTS		37 467	53 711	73 574	53 407	58 679	58 646	77 472	36 487	70 712

Supporting Table SA19 Expenditure on transfers and grant programme

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		15 231	14 863	18 176	13 784	18 656	16 349	18 958	18 339	18 918
Equitable Share		12 909	12 481	15 569	10 044	15 812	12 020	14 832	15 048	15 486
Expanded Public Works Programme Integrated Grant		-	458	-	1 209	1 209	1 209	2 015	1 088	1 138
Local Government Financial Management Grant		2 323	1 925	2 607	2 531	1 635	3 120	1 760	1 842	1 928
Municipal Infrastructure Grant		-	-	-	-	-	-	351	360	366
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 346	1 198	1 835	2 403	6 745	7 902	1 212	276	276
(S)E:CS:Infrastructure and Planning:Engineering:Electrical		-	-	-	-	-	-	500	-	-
(S)GRANT EXP - IDP		-	-	-	-	-	-	-	-	-
(S)GRANT EXP - MFIP		-	-	-	-	-	-	470	-	-
(S)GRANT EXP - mSCOA		-	-	-	-	-	-	-	-	-
(S)Grant Expenditure - Salaries		-	-	-	-	-	-	-	150	150
(S)GRANT EXPENDITURE - WC SYSTEMS IMPROVEMENT		-	-	-	-	-	-	-	-	-
(S)HUMAN SETTLEMENTS PLANNING		-	-	-	-	-	-	116	-	-
(S)MATERIAL & STORES - GENERAL		-	-	-	-	-	-	50	50	50
(S)OFFICE EXPENDITURE - COMMUNITY WORKERS		-	-	-	-	-	-	76	76	76
FD: LOCAL GRADUATE INTERNSHIP		90	-	-	-	-	-	-	-	-
FD: Main Road Subsidy		1	3	-	-	-	-	-	-	-
FD: OR: TS: MA: PG: WC: CB: VOTE 10 - INFRASTRUCTURE		-	-	-	888	3 832	4 407	-	-	-
FD: Western Cape Financial Management Support Grant		1 254	1 195	-	-	-	-	-	-	-
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	-	118	1	213	245	-	-	-
FD:O: Economic Development and Tourism		-	-	-	-	100	100	-	-	-
FD:O: LOCAL GRADUATE INTERNSHIP		-	-	-	66	1 130	1 300	-	-	-
FD:O: Main Road Subsidy		-	-	26	7	200	-	-	-	-
FD:O: MFIP		-	-	-	-	870	870	-	-	-
FD:O: WC Fin Man Capability Grant		-	-	-	-	400	400	-	-	-
FD:O: Western Cape Financial Management Support Gra		-	-	1 691	1 441	-	580	-	-	-
District Municipality:		24	-	17	-	-	-	-	-	-
FD: Grant - Covid-19 - CKDM		24	-	-	-	-	-	-	-	-
FD:O: CKDM GRANT		-	-	17	-	-	-	-	-	-
Other grant providers:		24	-	17	-	-	-	-	-	-
FD: Grant - Covid-19 - CKDM		24	-	-	-	-	-	-	-	-
FD:O: CKDM GRANT		-	-	17	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		16 626	16 061	20 045	16 187	25 401	24 251	20 169	18 615	19 194
Capital expenditure of Transfers and Grants										
National Government:		(2 593)	93 134	47 796	80 009	96 394	104 813	98 295	75 066	89 882
Integrated National Electrification Programme Grant		-	(11 667)	-	-	-	-	-	2 609	2 727
Municipal Infrastructure Grant		(2 593)	104 801	24 256	65 800	79 285	85 850	80 998	72 458	72 547
Water Services Infrastructure Grant		-	-	23 540	14 209	17 109	18 963	17 297	-	14 609
Provincial Government:		957	10 935	-	2 000	2 609	2 870	10 977	-	13 913
(S)Borehole Monitoring equipment and upgrading telemetry		-	-	-	-	-	-	7 064	-	13 913
(S)WCWRG: Drilling and equipping of boreholes		-	-	-	-	-	-	3 913	-	-
(S)WIP: LAND AND BUILDINGS - ACQUISITIONS -		957	(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 Fund		-	129	-	-	-	-	-	-	-
FD:C: Municipal Interventions Grant		-	-	-	-	870	870	-	-	-
FD:C: Western Cape Water Resilience Grant (WCWRG)		-	-	-	2 000	1 739	2 000	-	-	-
Total capital expenditure of Transfers and Grants		(1 636)	104 069	47 796	82 009	99 003	107 682	109 272	75 066	103 795
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		14 990	120 130	67 841	98 196	124 404	131 933	129 441	93 681	122 990

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Operating transfers and grants:	1,3										
National Government:											
Balance unspent at beginning of the year		-	(1 209)	(548)	(548)	-	-	-	-	-	-
Current year receipts		(9 850)	(9 954)	(16 931)	(9 928)	(9 931)	(9 928)	(20 309)	(9 212)	(9 420)	
Repayment of grants		-	50	175	-	-	-	-	-	-	
Conditions met - transferred to revenue		(19 040)	(21 168)	(34 958)	(20 404)	(19 862)	(19 856)	(40 618)	(18 424)	(18 840)	
Conditions still to be met - transferred to liabilities		9 189	9 954	17 304	9 928	9 931	9 928	20 309	9 212	9 420	
Balance unspent at beginning of the year		223	(501)	-	-	-	-	(853)	(853)	(853)	
Current year receipts		1 076	(1 645)	-	(287)	(1 847)	(1 847)	(8 866)	(276)	(16 282)	
Conditions met - transferred to revenue		2 918	(3 692)	-	(574)	(3 694)	(3 694)	(8 866)	(1 405)	(33 417)	
Conditions still to be met - transferred to liabilities		(1 619)	1 546	-	287	1 847	1 847	8 866	276	16 282	
Conditions met - transferred to revenue		(400)	-	-	-	-	-	-	-	-	
Conditions still to be met - transferred to liabilities		400	-	-	-	-	-	-	-	-	
Current year receipts		(37)	53	51	-	50	50	(70)	(75)	(75)	
Conditions met - transferred to revenue		(473)	105	103	-	100	100	(140)	(150)	(150)	
Conditions still to be met - transferred to liabilities		437	(53)	(51)	-	(50)	(50)	70	75	75	
Total operating transfers and grants revenue		(16 995)	(24 755)	(34 855)	(20 978)	(23 456)	(23 450)	(59 343)	(19 979)	(52 407)	
Total operating transfers and grants - CTBM	2	8 407	11 448	17 253	10 215	11 728	11 725	29 245	9 563	25 777	
Balance unspent at beginning of the year		(7 103)	-	-	-	-	-	-	-	-	
Current year receipts		(7 496)	(17 360)	(25 832)	(14 209)	(14 209)	(14 209)	(19 891)	(3 000)	(19 936)	
Conditions met - transferred to revenue		(29 198)	(34 720)	(51 664)	(28 418)	(28 418)	(28 418)	(39 782)	(6 000)	(39 872)	
Conditions still to be met - transferred to liabilities		14 599	17 360	25 832	14 209	14 209	14 209	19 891	3 000	19 936	
Balance unspent at beginning of the year		-	-	-	-	-	-	(1 142)	(1 142)	(1 142)	
Current year receipts		-	-	-	-	(1 000)	(1 000)	(5 040)	-	-	
Conditions met - transferred to revenue		-	-	-	-	(2 000)	(2 000)	(11 222)	(1 142)	(1 142)	
Conditions still to be met - transferred to liabilities		-	-	-	-	1 000	1 000	5 040	-	-	
Total capital transfers and grants revenue		(29 198)	(34 720)	(51 664)	(28 418)	(30 418)	(30 418)	(51 004)	(7 142)	(41 014)	
Total capital transfers and grants - CTBM	2	14 599	17 360	25 832	14 209	15 209	15 209	24 931	3 000	19 936	
TOTAL TRANSFERS AND GRANTS REVENUE		(46 193)	(59 475)	(86 519)	(49 396)	(53 874)	(53 868)	(110 347)	(27 121)	(93 421)	
TOTAL TRANSFERS AND GRANTS - CTBM		23 006	28 808	43 085	24 424	26 937	26 934	54 176	12 563	45 713	

Section 12 – Allocations and grants made by the Municipality

Supporting Table SA21 Transfers and grants made by the municipality.

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to Organisations											
<i>Insert description</i>		-	-	-	1	10	10	-	10	15	15
Total Cash Transfers To Organisations		-	-	-	1	10	10	-	10	15	15
Cash Transfers to Groups of Individuals											
<i>Insert description</i>		181	12	-	-	-	-	127	-	-	-
Total Cash Transfers To Groups Of		181	12	-	-	-	-	127	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	181	12	-	1	10	10	127	10	15	15
Total Non-Cash Grants To Groups Of		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	181	12	-	1	10	10	127	10	15	15

Section 13 – Councillor Allowances and employee benefits

Supporting Table SA22 Summary councillor and staff benefits

WC051 Laingsburg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcom	Audited Outcom	Audited Outcom	Original Budget	Adjusted Budget	Full Year Forecas	Budget Year 2025/26	Budget Year +1 2026/2	Budget Year +2 2027/2
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 657	2 926	3 206	3 204	3 204	3 204	2 757	3 364	3 532
Pension and UIF Contributions										
Motor Vehicle Allowance		107	53	53	55	55	55	45	58	61
Cellphone Allowance		307	339	348	346	346	346	274	363	381
Housing Allowances										
Other benefits and allowances		100	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 172	3 318	3 607	3 605	3 605	3 605	3 076	3 785	3 975
% increase	4		4.6%	8.7%	(0.0%)	-	-	(14.7%)	23.1%	5.0%
Basic Salaries and Wages		3 738	3 819	4 040	4 163	4 125	4 125	3 309	4 946	5 173
Pension and UIF Contributions		429	454	482	545	511	511	345	683	717
Medical Aid Contributions		97	111	134	151	151	151	109	185	194
Overtime										
Performance Bonus		228	308	421	233	233	233	232	493	504
Motor Vehicle Allowance	3	546	546	735	760	750	750	578	1 043	1 092
Cellphone Allowance	3	42	-	-	-	-	-	-	-	-
Housing Allowances	3	12	12	13	12	12	12	5	14	15
Other benefits and allowances	3	0	0	0	0	1	1	0	1	1
Payments in lieu of leave										
Sub Total - Senior Managers of Municipality		5 093	5 250	5 826	5 864	5 783	5 783	4 578	7 364	7 695
% increase	4		3.1%	11.0%	0.7%	(1.4%)	-	(20.8%)	60.8%	4.5%
Basic Salaries and Wages		17 211	18 537	19 297	21 057	19 680	20 182	17 162	21 063	20 871
Pension and UIF Contributions		2 461	2 647	2 702	2 909	2 857	2 857	2 344	3 008	3 152
Medical Aid Contributions		700	547	775	1 054	760	760	559	785	824
Overtime		857	747	801	726	897	897	917	1 026	1 074
Performance Bonus		1 274	1 148	1 425	1 424	1 535	1 535	1 356	1 349	1 412
Motor Vehicle Allowance	3	497	497	654	836	726	726	531	535	547
Cellphone Allowance	3	7	46	3	3	4	4	3	5	5
Housing Allowances	3	51	57	66	129	233	233	151	231	242
Other benefits and allowances	3	258	446	551	622	588	588	480	617	648
Payments in lieu of leave		377	96	144	134	295	295	-	310	325
Long service awards		(52)	229	317	206	150	150	82	-	-
Post-retirement benefit obligations	6	980	1 104	732	588	1 110	1 110	592	1 166	1 224
Entertainment										
Acting and post related allowance		351	637	566	892	599	599	622	641	672
In kind benefits										
Sub Total - Other Municipal Staff		24 973	26 739	28 034	30 581	29 433	29 935	24 800	30 736	30 996
% increase	4		7.1%	4.8%	9.1%	(3.8%)	1.7%	(17.2%)	23.9%	0.8%
Total Parent Municipality		33 238	35 306	37 467	40 051	38 821	39 323	32 454	41 885	42 666
			6.2%	6.1%	6.9%	(3.1%)	1.3%	(17.5%)	29.1%	1.9%
TOTAL SALARY, ALLOWANCES &		33 238	35 306	37 467	40 051	38 821	39 323	32 454	41 885	42 666
% increase	4		6.2%	6.1%	6.9%	(3.1%)	1.3%	(17.5%)	29.1%	1.9%
TOTAL MANAGERS AND STAFF	5,7	30 067	31 988	33 861	36 446	35 216	35 718	29 378	38 099	38 691

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	-	702 100	-	109 800	-	-	-
Chief Whip		-	-	-	-	-	-	-
Executive Mayor		-	950 100	-	51 900	-	-	-
Deputy Executive Mayor		-	424 000	-	51 900	-	-	-
Executive Committee		-	-	-	-	-	-	-
Total for all other councillors		-	2 978 300	-	421 200	-	-	-
Total Councillors	8	-	5 054 500	-	634 800	-	-	-
Senior Managers of the Municipality	5							
Municipal Manager (MM)		-	1 420 000	17 140	-	190 425	-	1 627 565
Chief Finance Officer		-	880 000	189 600	241 500	-	-	1 311 100
Director: Civil Services		-	1 078 700	255 900	275 000	-	-	1 609 600
Director: Corporate Services		-	864 175	184 575	266 580	-	-	1 315 330
Director: Development Services		-	-	-	-	-	-	-
Director: Electric Services		-	-	-	-	-	-	-
Director: Protection Service		-	850 500	221 900	273 000	-	-	-
Total Senior Managers of the Municipality	8,10	-	5 093 375	869 115	1 056 080	190 425	-	5 863 595
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	-	10 147 875	869 115	1 690 880	190 425	-	5 863 595

Supporting Table SA24 Summary of personnel numbers

WC051 Laingsburg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals		-	-	-	-	-	-	-	-	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Technicians		-	-	-	-	-	-	-	-	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase										
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

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

WC051 Laingsburg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	2 093	25 112	26 370	27 952	
Service charges - Water		387	387	387	387	387	387	387	387	387	387	387	387	4 648	4 927	5 223	
Service charges - Waste Water Management		323	323	323	323	323	323	323	323	323	323	323	323	3 871	4 104	4 352	
Service charges - Waste Management		339	339	339	339	339	339	339	339	339	339	339	339	4 071	4 335	4 639	
Sale of Goods and Rendering of Services		184	184	184	184	184	184	184	184	184	184	184	184	2 213	2 421	2 322	
Agency services		22	22	22	22	22	22	22	22	22	22	22	22	267	289	315	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		74	74	74	74	74	74	74	74	74	74	74	74	889	946	1 011	
Interest earned from Current and Non Current		117	117	117	117	117	117	117	117	117	117	117	117	1 400	850	1 100	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		8	8	8	8	8	8	8	8	8	8	8	8	102	110	120	
Rental from Fixed Assets		173	173	173	173	173	173	173	173	173	173	173	173	2 079	2 244	2 424	
Licence and permits		25	25	25	25	25	25	25	25	25	25	25	25	297	300	303	
Special rating levies																	
Operational Revenue		2	2	2	2	2	2	2	2	2	2	2	2	27	29	32	
Non-Exchange Revenue																	
Property rates		500	500	500	500	500	500	500	500	500	500	500	500	5 998	6 400	6 810	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		2 870	2 870	2 870	2 870	2 870	2 870	2 870	2 870	2 870	2 870	2 870	2 870	34 437	36 168	37 993	
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational		2 357	2 357	2 357	2 357	2 357	2 357	2 357	2 357	2 357	2 357	2 357	2 357	28 284	26 635	27 822	
Interest		43	43	43	43	43	43	43	43	43	43	43	43	520	546	573	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		29	29	29	29	29	29	29	29	29	29	29	29	345	364	386	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and subsidies)		9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	9 547	114 559	117 039	123 375	
Expenditure																	
Employee related costs		3 126	3 126	3 126	3 126	3 126	3 126	3 126	3 126	3 126	3 126	3 126	3 283	37 665	38 235	39 504	
Remuneration of councillors		315	315	315	315	315	315	315	315	315	315	315	315	3 785	3 975	4 154	
Bulk purchases - electricity		1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	16 700	17 535	18 412	
Inventory consumed		111	111	111	111	111	111	111	111	111	111	111	111	1 335	1 232	1 290	
Debt impairment		2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	29 652	31 171	32 785	
Depreciation and amortisation		1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	13 271	13 404	13 538	
Interest		215	215	215	215	215	215	215	215	215	215	215	215	2 575	2 550	2 400	
Contracted services		773	773	773	773	773	773	773	773	773	773	773	773	9 282	10 762	11 118	
Transfers and subsidies		1	1	1	1	1	1	1	1	1	1	1	1	10	15	15	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs		890	890	890	890	890	890	890	890	890	890	890	890	10 680	10 829	11 334	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		10 400	10 400	10 400	10 400	10 400	10 400	10 400	10 400	10 400	10 400	10 400	10 557	124 954	129 707	134 549	
Surplus/(Deficit)		(853)	(853)	(853)	(853)	(853)	(853)	(853)	(853)	(853)	(853)	(853)	(1 010)	(10 395)	(12 668)	(11 174)	
Transfers and subsidies - capital (monetary)		4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	4 099	49 188	9 852	42 890	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & income tax		3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 089	38 793	(2 816)	31 716	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 089	38 793	(2 816)	31 716	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to		3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 089	38 793	(2 816)	31 716	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 246	3 089	38 793	(2 816)	31 716	

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue by Vote																	
Vote 1 - MAYORAL AND COUNCIL (10: IE)																	
Vote 2 - MUNICIPAL MANAGER (11: IE)																	
Vote 3 - CORPORATE SERVICES (12: IE)		1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	13 151	4 771	21 306	
Vote 4 - BUDGET AND TREASURY (13: IE)		5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	61 709	33 189	49 527	
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)																	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		147	147	147	147	147	147	147	147	147	147	147	147	1 759	1 935	1 798	
Vote 7 - SPORTS AND RECREATION (16: IE)		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3	
Vote 8 - HOUSING (17: IE)		1	1	1	1	1	1	1	1	1	1	1	1	13	13	13	
Vote 9 - PUBLIC SAFETY (18: IE)		2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	34 733	36 468	38 295	
Vote 10 - ROAD TRANSPORT (19: IE)		125	125	125	125	125	125	125	125	125	125	125	125	1 500	116	122	
Vote 11 - WASTE MANAGEMENT (20: IE)		661	661	661	661	661	661	661	661	661	661	661	661	7 928	7 436	9 706	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		403	403	403	403	403	403	403	403	403	403	403	403	4 838	5 128	5 436	
Vote 13 - WATER (22: IE)		876	876	876	876	876	876	876	876	876	876	876	876	10 512	6 373	6 756	
Vote 14 - ELECTRICITY (23: IE)		2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	27 602	31 459	33 303	
Vote 15 - BUDGET AND TREASURY (33: CAPEX)																	
Total Revenue by Vote		13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	163 747	126 891	166 265	
Expenditure by Vote to be appropriated																	
Vote 1 - MAYORAL AND COUNCIL (10: IE)		456	456	456	456	456	456	456	456	456	456	456	644	5 664	5 937	6 196	
Vote 2 - MUNICIPAL MANAGER (11: IE)		261	261	261	261	261	261	261	261	261	261	261	(2 472)	402	390	385	
Vote 3 - CORPORATE SERVICES (12: IE)		684	684	684	684	684	684	684	684	684	684	684	(3 080)	4 444	4 333	4 542	
Vote 4 - BUDGET AND TREASURY (13: IE)		1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	(7 731)	9 744	9 467	9 558	
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		70	70	70	70	70	70	70	70	70	70	70	576	1 344	1 406	1 467	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		115	115	115	115	115	115	115	115	115	115	115	1 057	2 326	2 403	2 502	
Vote 7 - SPORTS AND RECREATION (16: IE)		158	158	158	158	158	158	158	158	158	158	158	440	2 180	1 269	1 303	
Vote 8 - HOUSING (17: IE)		1	1	1	1	1	1	1	1	1	1	1	7	13	14	14	
Vote 9 - PUBLIC SAFETY (18: IE)		2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	5 472	34 729	36 429	38 200	
Vote 10 - ROAD TRANSPORT (19: IE)		1 179	1 179	1 179	1 179	1 179	1 179	1 179	1 179	1 179	1 179	1 179	5 710	18 677	19 022	19 339	
Vote 11 - WASTE MANAGEMENT (20: IE)		601	601	601	601	601	601	601	601	601	601	601	1 791	8 407	8 628	8 896	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		367	367	367	367	367	367	367	367	367	367	367	1 967	6 005	6 185	6 387	
Vote 13 - WATER (22: IE)		548	548	548	548	548	548	548	548	548	548	548	3 789	9 818	10 019	10 381	
Vote 14 - ELECTRICITY (23: IE)		1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	2 243	21 200	24 205	25 380	
Vote 15 - BUDGET AND TREASURY (33: CAPEX)																	
Total Expenditure by Vote		10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	124 954	129 707	134 549	
Total Expenditure before assoc.		3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	38 793	(2 816)	31 716	
Surplus/(Deficit) after capital transfers & contributions													38 793	38 793	(2 816)	31 716	
Total Expenditure	1	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	42 026	77 586	(5 632)	63 432	

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue - Functional																	
Governance and administration		6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	74 172	37 231	70 058
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	6 181	74 172	37 231	70 058
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 043	3 043	3 043	3 043	3 043	3 043	3 043	3 043	3 043	3 043	3 043	3 043	36 516	38 427	40 118	
Community and social services		147	147	147	147	147	147	147	147	147	147	147	147	1 759	1 935	1 798	
Sport and recreation		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3	
Public safety		2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	34 733	36 468	38 295	
Housing		2	2	2	2	2	2	2	2	2	2	2	2	22	22	22	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		125	125	125	125	125	125	125	125	125	125	125	125	1 500	116	122	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		125	125	125	125	125	125	125	125	125	125	125	125	1 500	116	122	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	4 297	51 559	51 117	55 966	
Energy sources		2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	27 703	31 566	33 417	
Water management		896	896	896	896	896	896	896	896	896	896	896	896	10 756	6 327	7 030	
Waste water management		416	416	416	416	416	416	416	416	416	416	416	416	4 992	5 291	5 609	
Waste management		676	676	676	676	676	676	676	676	676	676	676	676	8 108	7 628	9 911	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	13 646	163 747	126 891	166 265	
Expenditure - Functional																	
Governance and administration		1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	19 934	19 788	20 328	
Executive and council		505	505	505	505	505	505	505	505	505	505	505	506	6 066	6 327	6 581	
Finance and administration		1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	13 868	13 461	13 747	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	39 225	40 090	41 993	
Community and social services		194	194	194	194	194	194	194	194	194	194	194	194	2 326	2 403	2 502	
Sport and recreation		180	180	180	180	180	180	180	180	180	180	180	180	2 156	1 244	1 277	
Public safety		2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	2 894	34 729	36 429	38 200	
Housing		1	1	1	1	1	1	1	1	1	1	1	1	13	14	14	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	20 022	20 429	20 806	
Planning and development		112	112	112	112	112	112	112	112	112	112	112	112	1 344	1 406	1 467	
Road transport		1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	18 677	19 022	19 339	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	3 786	45 430	49 036	51 043	
Energy sources		1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	21 200	24 205	25 380	
Water management		818	818	818	818	818	818	818	818	818	818	818	818	9 818	10 019	10 381	
Waste water management		500	500	500	500	500	500	500	500	500	500	500	500	6 005	6 185	6 387	
Waste management		701	701	701	701	701	701	701	701	701	701	701	701	8 407	8 628	8 896	
Other		29	29	29	29	29	29	29	29	29	29	29	29	344	365	379	
Total Expenditure - Functional		10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	124 954	129 707	134 549	
Surplus/(Deficit) before assoc.		3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	38 793	(2 816)	31 716	
Intercompany /Parent subsidiary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	3 233	38 793	(2 816)	31 716	

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		12	12	12	12	12	12	12	12	12	12	12	12	139	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		2	2	2	2	2	2	2	2	2	2	2	2	23	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		725	725	725	725	725	725	725	725	725	725	725	725	8 696	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		9	9	9	9	9	9	9	9	9	9	9	9	103	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		263	263	263	263	263	263	263	263	263	263	263	263	3 152	4 019	3 049
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	17 320	-	14 609
Vote 22 - WATER (42: CAPEX)		1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	13 828	1 939	16 911
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	2 609	2 727
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	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	43 260	8 567	37 296
Total Capital Expenditure	2	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	3 605	43 260	8 567	37 296

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

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

Section 16 – Contracts having future budgetary implications.

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

Section 17 – Capital expenditure details

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	22 782	14 847	22 782	24 362	6 628	20 384
Roads Infrastructure		-	-	-	6 194	367	6 194	-	1 986	3 049
Roads		-	-	-	-	-	-	-	1 986	3 049
Road Structures		-	-	-	6 194	367	6 194	-	-	-
Storm water Infrastructure		-	-	-	379	385	379	3 152	2 034	-
Storm water Conveyance		-	-	-	379	385	379	3 152	2 034	-
Electrical Infrastructure		-	-	-	-	-	-	-	2 609	2 727
HV Substations		-	-	-	-	-	-	-	2 609	2 727
Water Supply Infrastructure		-	-	-	7 340	6 382	7 340	3 913	-	-
Boreholes		-	-	-	2 000	1 739	2 000	3 913	-	-
Bulk Mains		-	-	-	5 340	4 643	5 340	-	-	-
Sanitation Infrastructure		-	-	-	8 869	7 713	8 869	17 297	-	14 609
Pump Station		-	-	-	8 869	7 713	8 869	17 297	-	14 609
Community Assets		-	-	-	-	870	870	-	-	-
Community Facilities		-	-	-	-	870	870	-	-	-
Libraries		-	-	-	-	870	870	-	-	-
Computer Equipment		-	-	-	-	-	-	236	-	-
Computer Equipment		-	-	-	-	-	-	236	-	-
Furniture and Office Equipment		-	-	-	-	-	-	29	-	-
Furniture and Office Equipment		-	-	-	-	-	-	29	-	-
Machinery and Equipment		-	-	-	-	-	-	7 064	-	13 913
Machinery and Equipment		-	-	-	-	-	-	7 064	-	13 913
Transport Assets		-	-	-	-	-	-	2 651	1 939	2 998
Transport Assets		-	-	-	-	-	-	2 651	1 939	2 998
Total Capital Expenditure on new	1	-	-	-	22 782	15 716	23 652	34 342	8 567	37 296

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	200	-	-
Water Supply Infrastructure		-	-	-	-	-	-	200	-	-
Pump Stations		-	-	-	-	-	-	200	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	4 961	5 705	8 696	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	4 961	5 705	8 696	-	-
Indoor Facilities		-	-	-	-	4 961	5 705	8 696	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal	1	-	-	-	-	4 961	5 705	8 896	-	-

WC051 Laingsburg - Supporting Table SA34d Depreciation by asset class

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Computer Equipment		-	-	-	-	-	-	23	-	-
Computer Equipment		-	-	-	-	-	-	23	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	-	-	-	23	-	-
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
<i>Upgrading of Existing Assets as % of deprecn*</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%

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

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year	Budget Year	Budget Year	Forecast	Forecast	Forecast	Present value
		2025/26	+1 2026/27	+2 2027/28	2028/29	2029/30	2030/31	
Capital expenditure	1							
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		0	0	0				
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		0	0	0				
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		0	0	0				
Vote 18 - PUBLIC SAFETY (38: CAPEX)		0	0	0				
Vote 19 - ROAD TRANSPORT (39: CAPEX)		0	0	0				
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		0	0	0				
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		0	0	0				
Vote 22 - WATER (42: CAPEX)		0	0	0				
Vote 23 - ELECTRICITY (43: CAPEX)		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				
Total Capital Expenditure		-	-	-	-	-	-	-
Future operational costs by vote	2							
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 MANAGEMENT (40: CAPEX)								
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)								
Vote 22 - WATER (42: CAPEX)								
Vote 23 - ELECTRICITY (43: CAPEX)								
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)								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		-	-	-	-	-	-	-

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

N/A

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 Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework				
															Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
Parent municipality:																			
<i>List all capital projects grouped by Function</i>																			
	CORPORATE SERVICES - ADMINISTRATION	Furniture	23 819	competitive and responsive eco	Growth	unicipal Support										0	0	0	
	CORPORATE SERVICES - ADMINISTRATION	ICT	23 820	competitive and responsive eco	Growth	unicipal Support										0	0	0	
	Function: Finance and Administration	ICT / UPS	23 823	competitive and responsive eco	Growth	uture Development										0	0	0	
	Function: Waste Water Management - Core Function - Waste Water Treatment	Bulk Electricity Supply and new	19 003	competitive and responsive eco	Growth	uture Development										0	2 300	3 450	
	Function: Waste Water Management - Core Function - Waste Water Treatment	Structure:New-Sanitation Infrastructure	23 800	competitive and responsive eco	Growth	uture Development										10 200	0	0	
	Function: Waste Water Management - Core Function - Waste Water Treatment	Structure:New-Sanitation Infrastructure	23 802	competitive and responsive eco	Growth	uture Development										0	5 750	18 400	
	Function: Waste Water Management - Core Function - Waste Water Treatment	RG: Drilling and equipping of bore	23 815	competitive and responsive eco	Growth	uture Development										2 300	0	0	
	Function: Waste Water Management - Core Function - Waste Water Treatment	SCADA WWTW	23 825	competitive and responsive eco	Growth	uture Development										0	0	0	
	Function: Finance and Administration:Core Function:Finance	Infrastructure:New-Roads Infrastructure	59	competitive and responsive eco	Growth	unicipal Support										0	0	0	
	Function: Finance and Administration:Core Function:Finance	Infrastructure:New-Machinery and	126	competitive and responsive eco	Growth	unicipal Support										0	0	0	
	Function: Finance and Administration:Core Function:Finance	New-Storm water Infrastructure:Sto	21 012	competitive and responsive eco	Growth	unicipal Support										0	0	0	
	Function: Finance and Administration:Core Function:Finance	Non-infrastructure:New:Transport	23 817	competitive and responsive eco	Growth	unicipal Support										0	0	0	
	Function: Road Transport:Core Function:Roads	New:Storm water Infrastructure:Sto	23 805	competitive and responsive eco	Growth	oads streets and side walks										435	0	0	
	Function: Road Transport:Core Function:Roads	Structure:New-Roads Infrastructure:R	23 806	competitive and responsive eco	Growth	oads streets and side walks										7 124	7 669	0	
	Function: Road Transport:Core Function:Roads	Roads-Pavements	81 020	competitive and responsive eco	Growth	oads streets and side walks										0	0	0	
	Function: Sport and Recreation:Core Function:Community Parks (Inclu	Local:Community Assets:Sport and	23 807	competitive and responsive eco	Growth	unicipal Support										5 705	0	0	
	Function: Sport and Recreation:Core Function:Community Parks (Inclu	Local:Community Assets:Sport and	23 808	competitive and responsive eco	Growth	unicipal Support										5 705	0	0	
	Function: Water Management:Core Function:Water Distribution	Structure:New:Water Supply Infrastruct	23 801	competitive and responsive eco	Growth	ilk water pipeline										6 140	0	0	
	Function: Water Management:Core Function:Water Distribution	Pump Refurbishment Water	23 824	competitive and responsive eco	Growth	ilk water pipeline										0	0	0	
	PUBLIC SAFETY - TRAFFIC SERVICES	ICT / Handheld	23 821	competitive and responsive eco	Growth	unicipal Support										0	0	0	
	PUBLIC SAFETY - TRAFFIC SERVICES	Furniture	23 822	competitive and responsive eco	Growth	unicipal Support										0	0	0	
	Parent Capital expenditure																37 610	15 719	21 850
Entities:																			
<i>List all capital projects grouped by Entity</i>																			
	Entity A																		
	Water project A																		
	Entity B																		
	Electricity project B																		
	Entity Capital expenditure																		
	Total Capital expenditure																37 610	15 719	21 850

WC051 Laingsburg - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework			
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
	Parent municipality:																	
	List all operational projects grouped by Function																	
	Function:Finance and Administration:Core Function:Finance	Default Transactions			ive, accountable, effective and		disruption and									(148 400)	(144 730)	(173 902)
	Function:Finance and Administration:Core Function:Finance	Operational: Municipal Running Cost			ive, accountable, effective and		disruption and									59 389	64 411	82 985
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams: Cost of Free Basic Services Electricity (P			ive, accountable, effective and		disruption and									1 172	1 481	1 652
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams: Cost of Free Basic Services Waste Mana			ive, accountable, effective and		disruption and									1 334	1 553	1 686
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams: Cost of Free Basic Services Waste Water			ive, accountable, effective and		disruption and									1 776	2 193	2 249
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams: Cost of Free Basic Services Water (6 kl p			ive, accountable, effective and		disruption and									280	326	351
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	9		ive, accountable, effective and		disruption and									173	181	195
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	18		ive, accountable, effective and		disruption and									27	38	42
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	25		ive, accountable, effective and		disruption and									53	55	58
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	28		ive, accountable, effective and		disruption and									1	1	1
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	35		ive, accountable, effective and		disruption and									0	0	0
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams - Public Protection and Safety	36		ive, accountable, effective and		disruption and									38	39	41
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	41		ive, accountable, effective and		disruption and									1	1	2
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	48		ive, accountable, effective and		disruption and									38	40	42
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Preventive Maintenance - H	52		ive, accountable, effective and		disruption and									27	28	30
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	54		ive, accountable, effective and		disruption and									5	5	6
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	55		ive, accountable, effective and		disruption and									14	15	15
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	57		ive, accountable, effective and		disruption and									112	118	125
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	58		ive, accountable, effective and		disruption and									5	6	6
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	59		ive, accountable, effective and		disruption and									11	12	13
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	62		ive, accountable, effective and		disruption and									97	103	109
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	64		ive, accountable, effective and		disruption and									2	2	2
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	67		ive, accountable, effective and		disruption and									4	4	4
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	68		ive, accountable, effective and		disruption and									309	323	338
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	69		ive, accountable, effective and		disruption and									90	94	99
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	71		ive, accountable, effective and		disruption and									11	11	12
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Infrastructure - Corrective Maintenance - Emerg	72		ive, accountable, effective and		disruption and									42	44	46
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams - Public Protection and Safety	110		ive, accountable, effective and		disruption and									586	613	641
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams - Human Resources - Human Resource f	150		ive, accountable, effective and		disruption and									77	82	88
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams - Human Resources - Human Resource f	151		ive, accountable, effective and		disruption and									35 411	36 297	38 419
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	218		ive, accountable, effective and		disruption and									4	4	5
	Function:Finance and Administration:Core Function:Finance	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	219		ive, accountable, effective and		disruption and									3	3	3
	Function:Finance and Administration:Core Function:Finance	Default Transactions	999		ive, accountable, effective and		disruption and									0	0	0
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams Financial Management Grant Items Com	23 818		competitive and responsive eco		Growth									0	0	0
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams Financial Management Grant Supply Cha	23 818		competitive and responsive eco		Growth									0	0	0
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams Financial Management Grant Supply Cha	23 820		competitive and responsive eco		Growth									0	0	0
	Function:Finance and Administration:Core Function:Finance	Operational: Typical Work Streams Financial Management Grant Financial Sy	23 821		competitive and responsive eco		Growth									0	0	0
	Function:Finance and Administration:Core Function:Finance	Audit Outcomes	51 370		ive, accountable, effective and		disruption and									0	0	0
	Function:Finance and Administration:Core Function:Finance	Financial Statements	51 400		ive, accountable, effective and		disruption and									0	0	0
	Function:Finance and Administration:Core Function:Finance	E. DC. External Computer Service - System Adviser	51 415		ive, accountable, effective and		disruption and									0	0	0
	Function:Finance and Administration:Core Function:Finance	Training Minimum Competency	51 450		ive, accountable, effective and		disruption and									0	0	0
	Function:Finance and Administration:Core Function:Finance	Default Transactions	51 470		ive, accountable, effective and		disruption and									0	0	0
	Function:Finance and Administration:Core Function:Finance	Default Transactions	51 480		ive, accountable, effective and		disruption and									0	0	0
	Function:Finance and Administration:Core Function:Finance	Default Transactions	51 490		ive, accountable, effective and		disruption and									0	0	0
	Function:Other:Core Function:Tourism	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	3		ive, accountable, effective and		disruption and									4	4	4
	Function:Other:Core Function:Tourism	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	17		ive, accountable, effective and		disruption and									2	2	2
	Function:Other:Core Function:Tourism	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	19		ive, accountable, effective and		disruption and									50	53	56
	Function:Other:Core Function:Tourism	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	39		ive, accountable, effective and		disruption and									11	12	13
	Function:Other:Core Function:Tourism	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	29		ive, accountable, effective and		disruption and									23	25	26
	Function:Other:Core Function:Tourism	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	42		Responsive & Inclusion and		Laingsburg Tourism Development									44	46	49
	Function:Other:Core Function:Tourism	Maintenance - Non-infrastructure - Corrective Maintenance - Emergency -	45		ive, accountable, effective and		disruption and									105	110	117
	Function:Other:Core Function:Tourism	Maintenance - Non-infrastructure - Corrective Maintenance - Emergency -	51		ive, accountable, effective and		disruption and									255	269	285
	Function:Other:Core Function:Tourism	Maintenance - Non-infrastructure - Corrective Maintenance - Emergency -	59		ive, accountable, effective and		disruption and									285	301	318
	Function:Other:Core Function:Tourism	Maintenance - Non-infrastructure - Corrective Maintenance - Emergency -	66		ive, accountable, effective and		disruption and									91	96	101
	Function:Other:Core Function:Tourism	Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Em	73		ive, accountable, effective and		disruption and									16	17	18
	Entity B	Electricity project B																
	Entity Operational expenditure															107	113	119
	Total Operational expenditure															(47 162)	(38 517)	(44 474)

Section 18 - Supporting tables

Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6			5 025	5 947	5 648	5 648	5 650	5 998	6 400	6 810
Less Revenue Foregone (exemptions, reductions and rebates and											
Net Property Rates		-	-	5 025	5 947	5 648	5 648	5 650	5 998	6 400	6 810
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	15 637	14 764	20 003	21 089	24 352	24 236	21 304	26 974	28 324	30 024
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	1 871	1 112	1 680	1 680		1 861	1 955	2 072
Net Service charges - Electricity		15 637	14 764	18 131	19 977	22 672	22 556	21 304	25 112	26 370	27 952
Service charges - Water											
Total Service charges - Water	6	3 088	2 882	5 453	5 847	5 595	5 595	4 971	5 931	6 287	6 664
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per											
Less Cost of Free Basis Services (6 kilolitres per indigent household per				1 517	280	1 210	1 210		1 283	1 360	1 441
Net Service charges - Water		3 088	2 882	3 936	5 566	4 385	4 385	4 971	4 648	4 927	5 223
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		2 079	2 225	4 062	3 976	4 471	4 471	4 111	4 746	5 031	5 335
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	1 219	1 545	825	825		875	927	983
Net Service charges - Waste Water Management		2 079	2 225	2 844	2 432	3 646	3 646	4 111	3 871	4 104	4 352
Service charges - Waste Management											
Total refuse removal revenue	6	2 030	2 528	3 854	4 324	4 580	4 580	4 124	4 855	5 171	5 533
Less Cost of Free Basis Services (removed once a week to indigent		-	-	1 087	1 334	740	740		784	835	894
Net Service charges - Waste Management		2 030	2 528	2 767	2 990	3 840	3 840	4 124	4 071	4 335	4 639

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	20 950	22 356	23 337	25 220	23 805	24 307	20 471	26 009	26 044	26 782
Pension and UIF Contributions		2 889	3 101	3 183	3 455	3 368	3 368	2 689	3 691	3 869	4 044
Medical Aid Contributions		797	658	909	1 205	911	911	668	970	1 018	1 065
Overtime		857	747	801	726	897	897	917	1 026	1 074	1 120
Performance Bonus		1 503	1 456	1 847	1 657	1 767	1 767	1 589	1 842	1 916	1 991
Motor Vehicle Allowance		1 044	1 044	1 389	1 595	1 476	1 476	1 109	1 578	1 639	1 718
Cellphone Allowance		49	46	3	3	4	4	3	5	5	5
Housing Allowances		63	69	79	142	245	245	157	245	257	269
Other benefits and allowances		259	447	552	623	588	588	481	618	649	678
Payments in lieu of leave		377	96	144	134	295	295	–	310	325	340
Long service awards		(52)	229	317	206	150	150	82	158	165	173
Post-retirement benefit obligations	4	980	1 104	732	588	1 110	1 110	592	1 166	1 224	1 279
Entertainment											
Scarcity											
Acting and post related allowance		169	237	48	340	35	35	150	49	50	40
In kind benefits											
sub-total	5	29 885	31 587	33 342	35 894	34 652	35 154	28 907	37 665	38 235	39 504
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	29 885	31 587	33 342	35 894	34 652	35 154	28 907	37 665	38 235	39 504
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		8 610	12 171	13 264	5 983	13 264	13 264	4 995	13 163	13 294	13 427
Lease amortisation		507	86	108	11	108	108	–	108	109	110
Capital asset impairment		188	–	(11)	–	–	–	–	–	–	–
Total Depreciation and amortisation	1	9 305	12 258	13 361	5 994	13 372	13 372	4 995	13 271	13 404	13 538
Bulk purchases - electricity											
Electricity bulk purchases		11 735	10 737	11 873	14 328	15 250	14 900	12 412	16 700	17 535	18 412
Total bulk purchases	1	11 735	10 737	11 873	14 328	15 250	14 900	12 412	16 700	17 535	18 412
Transfers and grants											
Cash transfers and grants		181	12	–	1	10	10	127	10	15	15
Total transfers and grants	1	181	12	–	1	10	10	127	10	15	15
Contracted Services											
Outsourced Services		1 876	1 687	1 080	1 032	916	851	527	1 179	3 725	3 882
Consultants and Professional Services		2 743	2 471	3 169	4 180	11 018	10 164	6 477	6 640	5 686	5 818
Contractors		1 347	920	956	1 437	1 964	1 566	1 086	1 463	1 352	1 418
Total contracted services		5 966	5 077	5 205	6 649	13 898	12 582	8 090	9 282	10 762	11 118
Operational Costs											
Advertising, Publicity and Marketing		73	96	143	103	204	110	113	182	191	200
Assets less than the Capitalisation Threshold		3	6	16	17	9	5	3	268	28	30
Bank Charges, Facility and Card Fees		452	382	404	404	510	42	353	616	647	676
Bursaries (Employees)		–	–	–	5	–	–	–	–	–	–
Commission		853	245	146	116	133	101	74	158	166	173
Communication		234	252	259	302	314	278	221	205	215	225
Contributions to 'other' provisions		–	–	–	552	–	–	–	–	–	–
Deeds		7	12	15	16	18	18	10	22	23	24
External Audit Fees		2 623	6 610	7 253	1 144	4 750	1 480	–	1 550	1 628	1 701
External Computer Service		2 010	1 916	2 399	2 162	720	1 201	1 431	725	725	757
Indigent Relief		(33)	–	–	250	230	230	17	298	319	345
Insurance Underwriting		323	280	337	361	365	365	301	369	387	404
Licences		1 033	1 348	1 457	1 376	1 800	1 649	1 389	1 949	2 046	2 145
Operating Leases		519	619	609	700	632	582	473	795	809	845
Other Assets		–	–	136	275	145	145	113	180	189	198
Other Operational Costs		492	163	182	231	171	161	104	196	205	215
Printing, Publications and Books		389	246	268	291	199	198	126	226	201	210
Professional Bodies, Membership and Subscription		500	500	4	21	–	8	–	–	–	–
Registration Fees		18	15	12	30	–	8	–	490	515	538
Skills Development Fund Levy		236	244	257	208	259	259	207	272	285	299
Travel and Subsistence		807	747	812	924	1 039	1 069	734	889	928	966
Uniform and Protective Clothing		4	231	63	111	163	138	104	184	162	169
Ward Committees		213	262	233	250	228	228	188	239	251	262
Wet Fuel		23	24	12	2 447	1 557	1 286	1 003	698	733	769
Workmen's Compensation Fund		182	215	238	–	–	–	–	170	177	184
Total Operational Costs	1	10 961	14 415	15 254	12 297	13 444	9 559	6 964	10 680	10 829	11 334
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	–	–	–	–	–	–	–	351	360	366
Inventory Consumed (Project Maintenance)											
Contracted Services		1 572	1 579	1 290	1 829	2 007	1 664	1 236	2 053	4 474	4 684
Operational Costs											
Total Repairs and Maintenance Expenditure	9	1 572	1 579	1 290	1 829	2 007	1 664	1 236	2 404	4 835	5 050
Inventory Consumed											
Inventory Consumed - Other		261	119	219	–	–	(1 812)	138	1 335	1 232	1 290
Total Inventory Consumed & Other Material		261	119	219	–	–	(1 812)	138	1 335	1 232	1 290

Supporting Table SA2 Matrix Financial Performance Budget

(revenue source/expenditure type and dept.)

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

Description	Ref	Vote 1 - MAYORAL AND COUNCIL (10: IE)	Vote 2 - MUNICIPAL MANAGER (11: IE)	Vote 3 - CORPORATE SERVICES (12: IE)	Vote 4 - BUDGET AND TREASURY (13: IE)	Vote 5 - PLANNING AND DEVELOPMENT (14: IE)	Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)	Vote 7 - SPORTS AND RECREATION (16: IE)	Vote 8 - HOUSING (17: IE)	Vote 9 - PUBLIC SAFETY (18: IE)	Vote 10 - ROAD TRANSPORT (19: IE)	Vote 11 - WASTE MANAGEMENT (20: IE)	Vote 12 - WASTE WATER MANAGEMENT (21: IE)	Vote 13 - WATER (22: IE)	Vote 14 - ELECTRICITY (23: IE)	Vote 15 - BUDGET AND TREASURY (33: CAPEX)	Total
Revenue																	
Exchange Revenue																	
Service charges - Electricity															25 112		25 112
Service charges - Water														4 648			4 648
Service charges - Waste Water Management				43									3 829				3 871
Service charges - Waste Management												4 071					4 071
Sale of Goods and Rendering of Services				268	98		1 758				65	24					2 213
Agency services					267												267
Interest																	
Interest earned from Receivables				889													889
Interest earned from Current and Non Current Assets				1 400													1 400
Dividends																	
Rent on Land				102													102
Rental from Fixed Assets				2 063			0	3	13								2 079
Licence and permits										297							297
Special rating levies																	
Operational Revenue				0	27												27
Non-Exchange Revenue																	
Property rates					5 998												5 998
Surcharges and Taxes																	
Fines, penalties and forfeits							1			34 436							34 437
Licences or permits																	
Transfer and subsidies - Operational				262	21 284						1 435	784	875	1 283	2 361		28 284
Interest					520												520
Fuel Levy																	
Operational Revenue													135	82	129		345
Gains on disposal of Assets																	
Other Gains																	
Discontinued Operations																	
Total Revenue (excluding capital transfers)				5 027	28 193		1 759	3	13	34 733	1 500	4 880	4 838	6 012	27 602		114 559
Expenditure																	
Employee related costs		1 461	2 923	2 772	9 017	839	1 055	969		3 871	9 331	1 165	1 368	2 066	671		37 507
Remuneration of councillors		3 785															3 785
Bulk purchases - electricity															16 700		16 700
Inventory consumed				133	25		12	175		15	190	580	5	140	60		1 335
Debt impairment				117	888					26 795		375	331	328	817		29 652
Depreciation and amortisation		223	212	186	126		112	594			3 789	2 825	2 132	2 402	670		13 271
Interest					1 000							1 575					2 575
Contracted services				1 110	5 307		6	7		550	200	212	275	515	1 100		9 282
Transfers and subsidies					10												10
Irrecoverable debts written off																	
Operational costs		7		3 890	2 691		42	153	7	686	636	485	294	1 126	663		10 680
Losses on disposal of Assets																	
Other Losses																	
Total Expenditure		5 476	3 135	8 207	19 064	839	1 227	1 898	7	31 917	14 146	7 218	4 405	6 577	20 680		124 797
Surplus/(Deficit)		(5 476)	(3 135)	(3 181)	9 130	(839)	532	(1 895)	6	2 816	(12 646)	(2 338)	433	(565)	6 922		(10 238)
Transfers and subsidies - capital				8 124	33 516									4 500			49 188
Transfers and subsidies - capital																	
Surplus/(Deficit) after capital		(5 476)	(3 135)	4 943	42 645	(839)	532	(1 895)	6	2 816	(12 646)	710	433	3 935	6 922		38 950

Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

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

Description	Ref	2021/22			2022/23			2023/24			Current Year 2024/25			2025/26 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28					
ASSETS																
Trade and other receivables from exchange transactions																
Electricity		2 328	1 012	2 595	1 521	3 532	3 532	3 410	3 633	4 727	5 886					
Water		1 417	1 561	2 129	1 965	2 832	2 832	3 028	2 778	3 436	4 134					
Waste		1 096	1 218	1 472	1 378	2 087	2 087	2 236	2 121	2 773	3 470					
Waste Water		1 051	1 108	1 361	1 258	1 424	1 424	1 747	1 596	2 162	2 763					
Other trade receivables from exchange transactions		2 679	2 964	2 755	3 110	3 418	3 418	4 084	1 904	2 094	2 298					
Gross: Trade and other receivables from exchange transactions		8 571	7 863	10 312	9 233	13 293	13 293	14 504	12 032	15 192	18 551					
Less: Impairment for debt		(5 308)	(5 550)	(5 776)	(6 454)	(7 833)	(7 833)	(5 776)	(8 022)	(10 398)	(12 924)					
Impairment for Electricity		(857)	(826)	(462)	(1 321)	(1 310)	(1 310)	(462)	(1 402)	(2 388)	(3 434)					
Impairment for Water		(1 282)	(1 594)	(1 684)	(1 875)	(2 129)	(2 129)	(1 684)	(2 061)	(2 461)	(2 885)					
Impairment for Waste		(762)	(871)	(1 262)	(963)	(1 669)	(1 669)	(1 262)	(1 694)	(2 153)	(2 645)					
Impairment for Waste Water		(1 349)	(1 492)	(1 154)	(1 528)	(1 512)	(1 372)	(1 154)	(1 534)	(1 938)	(2 365)					
Impairment for other trade receivables from exchange transactions		(1 058)	(766)	(1 213)	(766)	(1 213)	(1 213)	(1 213)	(1 331)	(1 457)	(1 594)					
Total net Trade and other receivables from Exchange Transactions		3 263	2 313	4 536	2 779	5 459	5 459	8 728	4 010	4 793	5 627					
Property rates		-	0	10	685	1 010	1 010	1 141	5 424	6 917	8 502					
Less: Impairment of Property rates		-	-	168	(177)	(341)	(341)	-	(4 728)	(5 673)	(6 684)					
Net Property rates		-	0	178	509	668	668	1 141	698	1 244	1 818					
Other receivables from non-exchange transactions		128 309	71 545	101 780	96 075	128 049	128 049	120 889	130 115	158 419	188 156					
Impairment for other receivables from non-exchange transactions		(122 826)	(67 509)	(100 522)	(92 039)	(126 893)	(126 893)	(120 963)	(127 317)	(155 458)	(185 017)					
Net other receivables from non-exchange transactions		5 483	4 036	1 258	4 036	1 155	1 155	(74)	2 798	2 961	3 139					
Total net Receivables from non-exchange transactions		5 483	4 036	1 436	4 545	1 823	1 823	1 067	3 496	4 205	4 956					
Opening Balance		24	17	84	84	61	61	61	61	61	61					
System Input Volume		(7)	67	(23)	-	-	-	-	-	-	-					
Natural Sources		(7)	67	(23)	-	-	-	-	-	-	-					
Closing Balance Water		17	84	61	84	61	61	61	61	61	61					
Opening Balance		334	110	100	100	9	9	9	9	9	9					
Acquisitions		4	1	115	-	-	(155)	197	200	208	215					
Issues		(228)	(110)	(206)	-	-	155	(130)	(200)	(208)	(215)					
Adjustments		-	-	-	-	-	-	3	-	-	-					
Closing balance - Consumables Standard Rated		110	2	9	100	9	9	78	9	9	9					
Opening Balance		133	141	57	57	46	46	46	46	46	46					
Acquisitions		14	14	-	-	-	-	-	-	-	-					
Issues		(6)	-	(11)	-	-	-	(8)	-	-	-					
Closing balance - Finished Goods		141	155	46	57	46	46	38	46	46	46					
Opening Balance		30	38	30	30	27	27	27	27	27	27					
Acquisitions		35	-	-	-	-	(1 657)	-	1 135	1 024	1 075					
Issues		(27)	(9)	(2)	-	-	1 657	-	(1 135)	(1 024)	(1 075)					
Closing balance - Materials and Supplies		39	30	27	30	27	27	27	27	27	27					
Closing Balance - Inventory & Consumables		306	271	143	271	143	143	205	143	143	143					
PPE at cost/valuation (excl. finance leases)		342 060	488 799	540 710	513 841	561 387	570 067	555 890	583 970	592 537	629 832					
Less: Accumulated depreciation		(150 944)	(223 323)	(237 900)	(231 564)	(251 097)	(251 097)	(242 894)	(250 996)	(264 224)	(277 584)					
Total Property, plant and equipment (PPE)		191 116	265 477	302 810	282 276	310 290	318 969	312 995	332 974	328 313	352 248					
Trade and other payables from exchange transactions		14 039	20 497	20 099	20 497	20 096	20 096	18 524	20 093	20 093	20 093					
Trade payables from Non-exchange transactions: Unsp		1 711	1 148	1 995	1 148	1 995	1 995	20 275	1 995	1 995	1 995					
VAT		1 064	(1 469)	(5 679)	2 187	(5 443)	(5 303)	(1 231)	(5 679)	(5 679)	(5 679)					
Total Trade and other payables		16 814	20 176	16 415	23 832	16 647	16 787	37 568	16 409	16 409	16 409					
Other financial liabilities		3	2	-	2	-	-	-	-	-	-					
Total Non current liabilities - Financial liabilities		3	2	-	2	-	-	-	-	-	-					
Refuse landfill site rehabilitation		17 446	18 627	31 936	18 627	31 936	31 936	31 936	31 936	31 936	31 936					
Other		2 709	3 043	3 201	3 043	3 201	3 201	3 201	3 201	3 201	3 201					
Total Provisions non-current		20 155	21 670	35 137	21 670	35 137	35 137	35 137	35 137	35 137	35 137					
Accumulated surplus/(deficit) - opening balance		(198 199)	(190 767)	(257 836)	(258 374)	(283 480)	(283 480)	(283 480)	(283 480)	(322 272)	(319 456)					
Restated balance		(198 199)	(190 767)	(257 836)	(258 374)	(283 480)	(283 480)	(283 480)	(283 480)	(322 272)	(319 456)					
Surplus/(Deficit)		14 681	49 475	27 504	21 401	13 969	21 214	28 144	38 793	(2 816)	31 716					
Other adjustments		-	(74 143)	(120)	-	-	-	457	-	-	-					
Accumulated Surplus/(Deficit)		(183 518)	(215 435)	(230 452)	(236 973)	(269 510)	(262 266)	(254 879)	(244 687)	(325 089)	(287 740)					
TOTAL COMMUNITY WEALTH/EQUITY		(183 518)	(215 435)	(230 452)	(236 973)	(269 510)	(262 266)	(254 879)	(244 687)	(325 089)	(287 740)					

WC051 Laingsburg - Supporting Table SA15 Investment particulars by type

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

WC051 Laingsburg - Supporting Table SA16 Investment particulars by maturity

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

WC051 Laingsburg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate		R15 000	15 000	15 000	15 000	15 000	15 000	-	-
General residential rebate		General	-	-	-	-	-	-	-
Indigent rebate or exemption		Indigent rebate	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption		Temporary	-	-	-	-	-	-	-
Bona fide farmers rebate or exemption		Bona fide	92	90	85	82	75	75	-
Other rebates or exemptions	2	Other rebates	-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		Basic	141	157	190	206	219	232	-
Service point - vacant land (Rands/month)		Service point -	180	202	235	254	269	286	-
Water usage - flat rate tariff (c/kl)		Water usage -	-	-	-	-	-	-	-
Water usage - life line tariff		Water usage -	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		Water usage -	-	-	548	592	630	670	-
Water usage - Block 2 (c/kl)		Water usage -	442	514	599	647	690	730	-
Water usage - Block 3 (c/kl)		Water usage -	548	658	734	793	840	890	-
Water usage - Block 4 (c/kl)		Water usage -	572	1 144	768	829	880	930	-
Water usage - Block 5 (c/kl)		Water usage -	995	1 374	13	1 442	1 530	1 620	-
Water usage - Block 6 (c/kl)		Water usage -	-	-	-	-	-	-	-
Other	2	Other	-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		Basic	149	157	181	194	206	218	-
Service point - vacant land (Rands/month)		Service point -	297	320	363	388	411	436	-
Waste water - flat rate tariff (c/kl)		Waste water -	-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		Volumetric	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		Volumetric	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		Volumetric	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		Volumetric	-	-	-	-	-	-	-
Other	2	Other	-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		Basic	193	207	267	299	335	375	-
Service point - vacant land (Rands/month)		Service point -	231	248	320	359	402	450	-
FBE		FBE	-	-	-	-	-	-	-
Life-line tariff - meter		Life-line tariff -	187	174	222	222	248	278	-
Life-line tariff - prepaid		Life-line tariff - prepaid	187	174	222	222	248	278	-
Flat rate tariff - meter (c/kwh)		Flat rate tariff -	-	-	-	-	-	-	-
Flat rate tariff - prepaid (c/kwh)		Flat rate tariff - prepaid	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		Meter - IBT	187	201	257	288	322	361	-
Meter - IBT Block 2 (c/kwh)		Meter - IBT	187	201	257	288	322	361	-
Meter - IBT Block 3 (c/kwh)		Meter - IBT	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		Meter - IBT	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		Meter - IBT	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		Prepaid - IBT	187	174	222	222	248	278	-
Prepaid - IBT Block 2 (c/kwh)		Prepaid - IBT	187	174	222	222	248	278	-
Prepaid - IBT Block 3 (c/kwh)		Prepaid - IBT	208	8 461	259	290	325	364	-
Prepaid - IBT Block 4 (c/kwh)		Prepaid - IBT	187	201	259	290	325	364	-
Prepaid - IBT Block 5 (c/kwh)		Prepaid - IBT	187	201	259	290	325	364	-
Other	2	Other	-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge		Street cleaning	-	-	-	-	-	-	-
Basic charge/fixed fee		Basic	-	-	-	-	-	-	-
80l bin - once a week		80l bin - once	120	134	157	166	176	187	-
250l bin - once a week		250l bin -	-	-	-	-	-	-	-

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

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

WC051 Laingsburg - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household -											
Rates and services charges:											
Property rates		553.00	586.00	671.00	605.00	605.00	605.00	-	641.00	679.00	719.00
Electricity: Basic levy		304.00	348.00	430.00	421.00	421.00	421.00	-	471.00	781.00	874.00
Electricity: Consumption		1 696.00	1 872.00	2 012.00	2 570.00	2 570.00	2 570.00	-	2 879.00	3 224.00	3 611.00
Water: Basic levy		125.00	141.00	157.00	190.00	190.00	190.00	-	206.00	219.00	232.00
Water: Consumption		127.00	133.00	154.00	220.00	220.00	220.00	-	194.00	309.00	327.00
Sanitation		132.00	149.00	157.00	181.00	181.00	181.00	-	194.00	206.00	218.00
Refuse removal		97.00	120.00	134.00	157.00	157.00	157.00	-	166.00	176.00	187.00
Other		-	-	-	-	-	-	-	-	-	-
sub-total		3 034.00	3 349.00	3 715.00	4 344.00	4 344.00	4 344.00	9.4%	4 751.00	5 594.00	6 168.00
VAT on Services		455.00	502.00	557.00	652.00	652.00	652.00	-	713.00	839.00	925.00
Total large household bill:		3 489.00	3 851.00	4 272.00	4 996.00	4 996.00	4 996.00	9.4%	5 464.00	6 433.00	7 093.00
% increase/-decrease		-	10.4%	10.9%	16.9%	-	-	(44.7%)	9.4%	17.7%	10.3%
Monthly Account for Household -											
'Affordable Range'											
Rates and services charges:											
Property rates		392.00	415.00	475.00	428.00	428.00	428.00	-	454.00	481.00	509.00
Electricity: Basic levy		250.00	303.00	374.00	421.00	421.00	421.00	-	471.00	528.00	591.00
Electricity: Consumption		848.00	900.00	936.00	1 285.00	1 285.00	1 285.00	-	1 439.00	1 612.00	1 806.00
Water: Basic levy		125.00	141.00	157.00	190.00	190.00	190.00	-	206.00	219.00	232.00
Water: Consumption		73.00	79.00	84.00	105.00	105.00	105.00	-	114.00	247.00	262.00
Sanitation		132.00	149.00	157.00	181.00	181.00	181.00	-	194.00	206.00	218.00
Refuse removal		97.00	120.00	134.00	157.00	157.00	157.00	-	166.00	176.00	187.00
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 917.00	2 107.00	2 317.00	2 767.00	2 767.00	2 767.00	10.0%	3 044.00	3 469.00	3 805.00
VAT on Services		288.00	316.00	348.00	415.00	415.00	415.00	-	457.00	520.00	571.00
Total small household bill:		2 205.00	2 423.00	2 665.00	3 182.00	3 182.00	3 182.00	10.0%	3 501.00	3 989.00	4 376.00
% increase/-decrease		-	9.9%	10.0%	19.4%	-	-	(48.3%)	10.0%	13.9%	9.7%
Monthly Account for Household -											
'Indigent' Household receiving free											
Rates and services charges:											
Property rates		24.00	26.00	29.00	27.00	27.00	27.00	-	28.00	30.00	32.00
Electricity: Basic levy		250.00	264.00	193.00	238.00	238.00	238.00	-	299.00	335.00	375.00
Electricity: Consumption		254.00	270.00	281.00	386.00	386.00	386.00	-	432.00	484.00	542.00
Water: Basic levy		125.00	141.00	157.00	190.00	190.00	190.00	-	206.00	219.00	232.00
Water: Consumption		15.00	17.00	18.00	30.00	30.00	30.00	-	32.00	34.00	36.00
Sanitation		132.00	149.00	157.00	181.00	181.00	181.00	-	194.00	206.00	218.00
Refuse removal		97.00	120.00	134.00	157.00	157.00	157.00	-	166.00	176.00	187.00
Other		(689.00)	(764.00)	(734.00)	(895.00)	(895.00)	(895.00)	-	(1 009.00)	(1 096.00)	(1 192.00)
sub-total		208.00	223.00	235.00	314.00	314.00	314.00	10.8%	348.00	388.00	430.00
VAT on Services		31.00	33.00	35.00	47.00	47.00	47.00	-	52.00	58.00	64.00
Total small household bill:		239.00	256.00	270.00	361.00	361.00	361.00	10.8%	400.00	446.00	494.00
% increase/-decrease		-	7.1%	5.5%	33.7%	-	-	(67.9%)	10.8%	11.5%	10.8%

WC051 Laingsburg - Supporting Table SA11 Property rates summary

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

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2024/25												
Valuation:												
No. of properties		79	-	-	1 271	612	2	13	201	39	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		1	-	-	2	2	-	-	-	-	-	-
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)		0.01	0	0	0.01	0	0	0.02	0	0.01	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?		No	No	No	No	No	No	No	No	No	No	No
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	88	-	-	156	1 105	5	26	-	2	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		1 114	-	-	1 638	2 220	14	637	-	24	-	-
Rate revenue expected to collect (R'000)		1 047	-	-	1 474	1 887	14	637	-	19	-	-
Expected cash collection rate (%)	4	94.0%	0.0%	0.0%	90.0%	85.0%	95.0%	100.0%	0.0%	80.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	660	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

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


Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2025/26												
Valuation:												
No. of properties		79	-	-	1 271	612	2	13	201	39	-	-
No. of valuation roll amendments		1	-	-	-	2	-	-	-	-	-	-
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)		0.01	0	0	0.01	0	0	0.03	0	0.01	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?		No	No	No	No	No	No	No	No	No	No	No
Valuation reductions:												
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	88	-	-	156	1 105	5	26	-	2	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		1 181	-	-	1 736	2 364	15	675	-	26	-	-
Rate revenue expected to collect (R'000)		1 110	-	-	1 563	2 010	14	675	-	20	-	-
Expected cash collection rate (%)	4	94.0%	0.0%	0.0%	90.0%	85.0%	95.0%	100.0%	0.0%	80.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	700	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

Municipal manager's quality certificate

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

Print name: **Mr J Booyesen**

Municipal Manager of Laingsburg Municipality (WC051)

Signature: 

Date: *26/5/2025*