



FIRST QUARTER REPORT
2025/2026

1st QUARTER REPORT 2025/2026

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CERTIFICATE

I, Thembile Mawonga the Municipal Manager of Senqu Local Municipality, hereby certify that this FIRST QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION report for the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act of 2003 and regulations made under the Act.



T. MAWONGA
MUNICIPAL MANAGER


31/10/2025

DATE

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RECEIPT BY THE MAYOR

I, Velile, V, Stokhwe the Mayor of Senqu Local Municipality, hereby accept the FIRST QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION report for the 2025/2026 financial year as prepared in accordance with the Municipal Finance Management Act of 2003 and regulations made under the Act.



V.V. STOKHWE
MAYOR

31 | 10 | 2025
DATE

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LEGAL BASIS

In terms of Section 53 (1) of the MFMA Act of 2003, the mayor of the municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.

Annual performance agreements as required in terms of section 57 (1)(6) of the municipal systems act for the municipal manager and all senior managers must also be concluded and they must be linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan.

The Service Delivery and Budget Implementation Plan (SDBIP) and these performance agreements therefore give effect to the integrated development plan (IDP) and budget of the municipality in ensuring that the execution of the budget, performance of senior management and achievement of the strategic objectives set by the council are monitored.

The MFMA stipulates general responsibilities of Mayors. Section 52(d) of the Act requires that a mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial situation of the municipality.

RESOLUTION

- That the first quart report of 2025/2026 financial year on the implementation of the service delivery and budget implementation plan of the municipality be noted and approved.

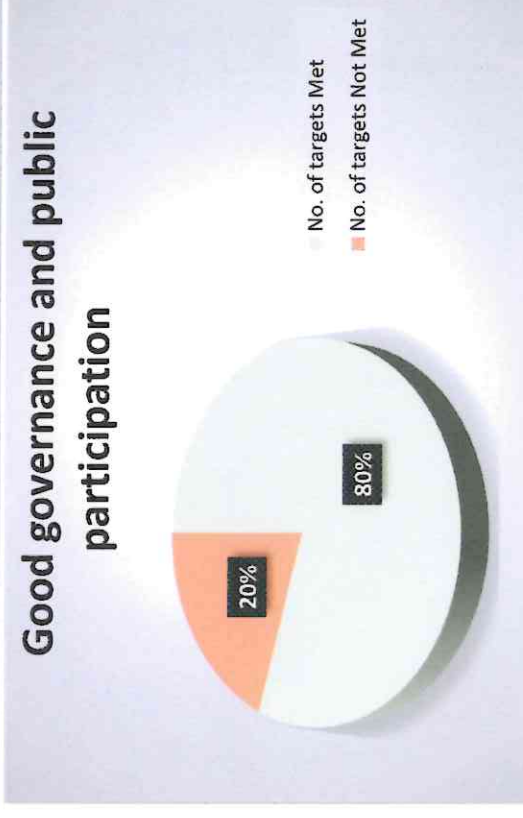
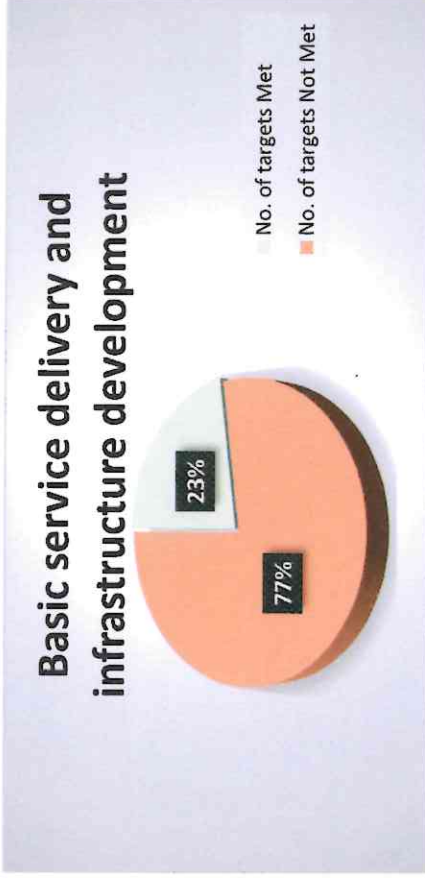
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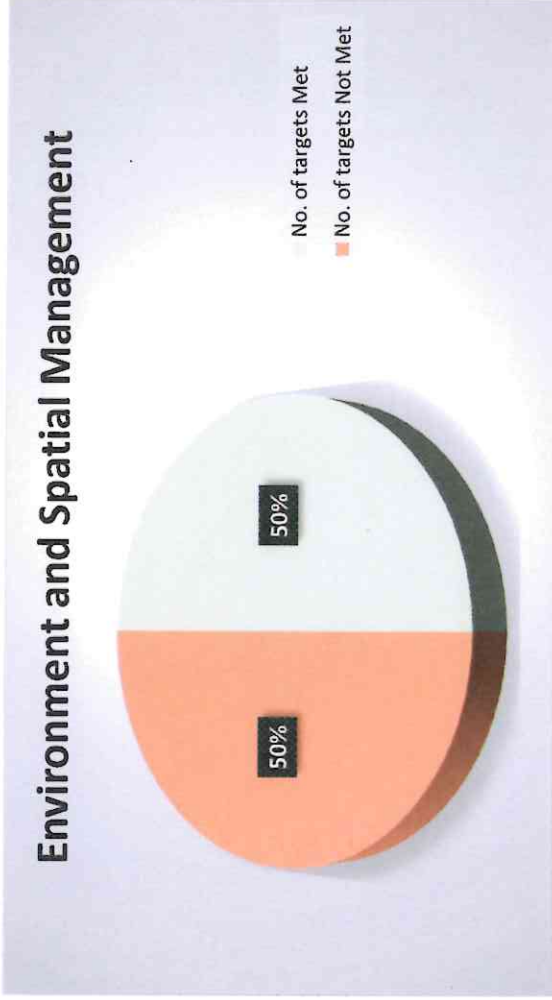
EXECUTIVE SUMMARY

- **Overall performance of the municipality per directorate**

The table and graphs below illustrate the summary of overall performance of the municipality for the quarter ending September 2025. This means that it is a summary of the total number of targets set by all directorates combined, which then gives a picture of how the municipality has performed in the first quarter. Analysis report of the quarter is based on six directorates i.e. **Community, Technical, Corporate, DTSP, Finance & MM's office**, and the graphs illustrates the percentage performance of each KPA.

KPA	<i>No. of targets set</i>	<i>No. of targets Met</i>	<i>No. of targets Not Met</i>
Basic service delivery and infrastructure development	22	5	17
Local Economic development	00	0	0
Financial Management and viability	15	9	6
Institutional development and municipal transforming	6	6	0
Good governance and public participation	10	8	2
Environment and Spatial Management	2	1	1
Total	55	29	26





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MONTHLY FINANCIAL PERFORMANCE FOR THE 1st QUARTER

- Revenue by source
- Expenditure by nature
- Operating expenditure

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0 - Table C1 Monthly Budget Statement Summary - M01 July

Description	Budget Year 2025/26								
	2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	17,977	19,969	-	4,443	4,443	7,312	(2,869)	-39%	19,969
Service charges	73,005	82,815	-	276,080	276,080	9,553	266,527	2790%	82,815
Investment revenue	40,744	32,162	-	2,404	2,404	2,680	(276)	-10%	32,162
Transfers and subsidies - Operations	213,478	215,414	-	81,697	81,697	82,351	(654)	(0)	215,414
Other own revenue	12,823	14,343	-	966	966	1,209	(243)	-20%	14,343
Total Revenue (excluding capital transfers and contributions)	398,027	364,703	-	365,590	365,590	163,165	262,465	255%	364,703
Employee costs	137,950	153,463	-	11,493	11,493	11,338	155	1%	153,463
Remuneration of Councillors	14,468	15,899	-	1,179	1,179	1,325	(146)	-11%	15,899
Depreciation and amortisation	468	20,835	-	-	-	-	-	-	20,835
Interest	3,216	6,627	-	-	-	-	-	-	6,627
Inventory consumed and bulk purchases	75,005	87,455	-	1,436	1,436	10,494	(9,058)	-86%	87,455
Transfers and subsidies	-	146	-	-	-	-	-	-	146
Other expenditure	103,028	136,321	-	2,668	2,668	13,363	(10,695)	-80%	136,321
Total Expenditure	334,166	423,745	-	16,776	16,776	36,510	(19,734)	-54%	423,745
Surplus/(Deficit)	23,862	(59,043)	-	348,814	348,814	66,595	282,218	424%	(59,043)
Transfers and subsidies - capital (monetary)	56,709	52,345	-	-	-	-	-	-	52,345
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	80,570	(6,698)	-	348,814	348,814	66,595	282,218	424%	(6,698)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	80,570	(6,698)	-	348,814	348,814	66,595	282,218	424%	(6,698)
Capital expenditure & funds sources									
Capital expenditure	131,631	135,991	-	2,860	2,860	17,892	(15,033)	-84%	135,991
Capital transfers recognised	55,379	52,345	-	2,860	2,860	10,037	(7,176)	-72%	52,345
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	76,253	83,646	-	-	-	7,855	(7,855)	-100%	83,646
Total sources of capital funds	131,631	135,991	-	2,860	2,860	17,892	(15,033)	-84%	135,991
Financial position									
Total current assets	530,385	269,545	-	-	387,393	-	-	-	269,545
Total non current assets	597,666	842,353	-	-	2,860	-	-	-	842,353
Total current liabilities	111,711	63,654	-	-	41,481	-	-	-	63,654
Total non current liabilities	57,478	65,452	-	-	(41)	-	-	-	65,452
Community wealth/Equity	1,025,627	961,792	-	-	-	-	-	-	961,792
Cash flow									
Net cash from (used) operating	294,315	1,152	-	168,573	168,573	226,380	57,807	26%	1,152
Net cash from (used) investing	-	(135,991)	-	-	-	(17,892)	(17,892)	100%	(135,991)
Net cash from (used) financing	-	(632)	-	-	-	-	-	-	(632)
Cash/cash equivalents at the month/year end	801,042	223,997	-	168,573	168,573	567,916	399,343	70%	(135,471)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	325,478	4,152	3,543	2,906	3,480	3,012	2,520	109,901	454,982
Creditors Age Analysis									
Total Creditors	6,510	-	6	-	4	5	2,015	13,846	22,385

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0 - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	17,977	19,969	-	1,143	5,586	8,463	(2,877)	-34%	19,969
Service charges	73,005	82,815	-	7,884	14,757	18,383	(3,627)	-20%	82,815
Investment revenue	40,744	32,162	-	820	3,224	5,360	(2,136)	-40%	32,162
Transfers and subsidies - Operational	213,478	215,414	-	-	81,697	82,351	(654)	(0)	215,414
Other own revenue	13,294	14,343	-	1,277	2,243	2,408	(165)	-7%	14,343
Total Revenue (excluding capital transfers and contributions)	358,498	364,703	-	11,125	107,507	116,965	(9,458)	-8%	364,703
Employee costs	142,468	153,463	-	11,042	22,534	22,645	(110)	-0%	153,463
Remuneration of Councillors	14,498	15,899	-	1,179	2,359	2,650	(291)	-11%	15,899
Depreciation and amortisation	18,122	20,835	-	-	-	-	-	-	20,835
Interest	6,122	6,627	-	-	-	-	-	-	6,627
Inventory consumed and bulk purchases	74,966	87,455	-	8,830	10,265	20,097	(9,832)	-49%	87,455
Transfers and subsidies	-	146	-	-	-	-	-	-	146
Other expenditure	117,666	139,321	-	9,041	11,710	25,666	(13,956)	-54%	139,321
Total Expenditure	373,873	423,745	-	30,093	46,868	71,057	(24,189)	-34%	423,745
Surplus/(Deficit)	(15,375)	(59,043)	-	(18,968)	60,639	45,908	14,731	32%	(59,043)
Transfers and subsidies - capital (monetary)	56,709	52,345	-	-	-	-	-	-	52,345
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	41,334	(6,698)	-	(18,968)	60,639	45,908	14,731	32%	(6,698)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	41,334	(6,698)	-	(18,968)	60,639	45,908	14,731	32%	(6,698)
Capital expenditure & funds sources									
Capital expenditure	-	135,991	-	6,998	9,858	39,020	(29,162)	-75%	135,991
Capital transfers recognised	-	52,345	-	5,573	8,432	20,354	(11,922)	-59%	52,345
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	83,646	-	1,425	1,426	18,666	(17,240)	-92%	83,646
Total sources of capital funds	-	135,991	-	6,998	9,858	39,020	(29,162)	-75%	135,991
Financial position									
Total current assets	519,016	268,545	-	-	570,802	-	-	-	268,545
Total non current assets	542,079	842,353	-	-	712,856	-	-	-	842,353
Total current liabilities	100,387	63,654	-	-	101,507	-	-	-	63,654
Total non current liabilities	62,789	65,452	-	-	62,673	-	-	-	65,452
Community wealth/Equity	1,021,078	981,792	-	-	1,058,840	-	-	-	981,792
Cash flows									
Net cash from (used) operating	294,356	1,152	-	19,375	187,948	214,352	26,404	12%	1,152
Net cash from (used) investing	-	(135,991)	-	-	-	(39,020)	(39,020)	100%	(135,991)
Net cash from (used) financing	-	(632)	-	-	-	-	-	-	(632)
Cash/cash equivalents at the month/year end	801,083	223,957	-	495,255	663,828	534,780	(129,068)	-24%	340,409
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	17,516	3,958	3,820	3,335	2,836	3,444	2,993	111,341	149,243
Creditors Age Analysis									
Total Creditors	3,429	2	-	0	-	4	1,971	13,894	19,301

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0 - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	17,977	19,969	-	1,043	6,629	9,613	(2,985)	-31%	19,969
Service charges	73,005	82,815	-	6,762	21,518	25,767	(4,249)	-16%	82,815
Investment revenue	40,744	32,162	-	3,934	7,158	8,041	(882)	-11%	32,162
Transfers and subsidies - Operational	213,478	215,414	-	4,871	86,568	87,924	(1,356)	(0)	215,414
Other own revenue	13,294	14,343	-	1,073	3,316	3,588	(272)	-8%	14,343
Total Revenue (excluding capital transfers and contributions)	358,498	364,703	-	17,682	125,189	134,932	(9,744)	-7%	364,703
Employee costs	142,468	153,463	-	12,275	34,809	33,889	921	3%	153,463
Remuneration of Councillors	14,498	15,899	-	1,179	3,538	3,975	(437)	-11%	15,899
Depreciation and amortisation	18,122	20,835	-	-	-	-	-	-	20,835
Interest	6,122	6,627	-	213	213	292	(80)	-27%	6,627
Inventory consumed and bulk purchases	74,996	87,455	-	8,603	18,869	27,966	(9,097)	-33%	87,455
Transfers and subsidies	-	146	-	-	-	-	-	-	146
Other expenditure	117,666	139,321	-	7,775	19,484	35,847	(16,363)	-46%	139,321
Total Expenditure	373,873	423,745	-	30,045	76,913	101,969	(25,056)	-25%	423,745
Surplus/(Deficit)	(15,375)	(59,043)	-	(12,363)	48,276	32,963	15,313	46%	(59,043)
Transfers and subsidies - capital (monetary)	56,709	52,345	-	15,744	15,744	13,626	2,117	16%	52,345
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	41,334	(6,698)	-	3,381	64,020	46,590	17,430	37%	(6,698)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	41,334	(6,698)	-	3,381	64,020	46,590	17,430	37%	(6,698)
Capital expenditure & funds sources									
Capital expenditure	-	135,991	-	8,476	18,334	57,588	(39,254)	-68%	135,991
Capital transfers recognised	-	52,345	-	6,470	14,902	30,904	(16,002)	-52%	52,345
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	83,646	-	2,006	3,432	26,683	(23,251)	-87%	83,646
Total sources of capital funds	-	135,991	-	8,476	18,334	57,588	(39,254)	-68%	135,991
Financial position									
Total current assets	519,016	268,545	-	-	559,436	-	-	-	268,545
Total non current assets	542,079	842,353	-	-	721,332	-	-	-	842,353
Total current liabilities	100,387	63,654	-	-	95,797	-	-	-	63,654
Total non current liabilities	62,789	65,452	-	-	62,111	-	-	-	65,452
Community wealth/Equity	1,021,078	981,792	-	-	1,058,840	-	-	-	981,792
Cash flows									
Net cash from (used) operating	294,356	1,152	-	28,059	216,007	205,134	(10,873)	-5%	1,152
Net cash from (used) investing	-	(135,991)	-	-	-	(57,588)	(57,588)	100%	(135,991)
Net cash from (used) financing	-	(632)	-	-	-	-	-	-	(632)
Cash/cash equivalents at the month/year end	801,083	223,957	-	28,059	691,887	506,975	(184,912)	-36%	340,409
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	14,168	7,459	3,651	3,581	3,185	2,758	3,371	113,108	151,281
Creditors Age Analysis									
Total Creditors	4,172	41	2	-	0	-	1,943	13,926	20,085

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0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		63,512	72,331	-	5,875	18,884	23,146	(4,262)	-18%	72,331
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		9,493	10,484	-	886	2,634	2,621	13	1%	10,484
Sale of Goods and Rendering of Services		351	452	-	28	59	145	(85)	-59%	452
Agency services		1,244	966	-	100	293	241	52	21%	966
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4,440	5,228	-	536	1,672	1,307	365	28%	5,228
Interest from Current and Non Current Assets		40,744	32,162	-	3,934	7,158	8,041	(882)	-11%	32,162
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	34	-	-	-	8	(8)	-100%	34
Rental from Fixed Assets		1,721	1,989	-	73	220	497	(278)	-56%	1,989
Licence and permits		1,419	2,363	-	108	341	591	(250)	-42%	2,363
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1,069	498	-	9	81	159	(78)	-49%	498
Non-Exchange Revenue										
Property rates		17,977	19,969	-	1,043	6,629	9,613	(2,985)	-31%	19,969
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		668	172	-	3	12	43	(31)	-71%	172
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		213,478	215,414	-	4,871	86,568	87,924	(1,356)	-2%	215,414
Interest		2,287	2,383	-	216	637	596	42	7%	2,383
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		96	257	-	-	-	-	-	-	257
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		358,498	364,703	-	17,682	125,189	134,932	(9,744)	-7%	364,703
Expenditure By Type										
Employee related costs		142,468	153,463	-	12,275	34,809	33,889	921	3%	153,463
Remuneration of councillors		14,498	15,899	-	1,179	3,538	3,975	(437)	-11%	15,899
Bulk purchases - electricity		62,144	67,567	-	7,775	16,776	21,621	(4,845)	-22%	67,567
Inventory consumed		12,852	19,887	-	828	2,092	6,345	(4,252)	-67%	19,887
Debt impairment		16,137	18,913	-	-	-	-	-	-	18,913
Depreciation and amortisation		18,122	20,835	-	-	-	-	-	-	20,835
Interest		6,122	6,627	-	213	213	292	(80)	-27%	6,627
Contracted services		48,611	62,899	-	5,596	9,276	19,873	(10,597)	-53%	62,899
Transfers and subsidies		-	146	-	-	-	-	-	-	146
Irrecoverable debts written off		-	3,905	-	-	-	-	-	-	3,905
Operational costs		38,803	50,799	-	2,178	10,208	15,975	(5,766)	-36%	50,799
Losses on Disposal of Assets		373	2,805	-	-	-	-	-	-	2,805
Other Losses		13,741	-	-	-	-	-	-	-	-
Total Expenditure		373,873	423,745	-	30,045	76,913	101,969	(25,056)	-25%	423,745
Surplus/(Deficit)		(15,375)	(59,043)	-	(12,363)	48,276	32,963	15,313	0	(59,043)
Transfers and subsidies - capital (monetary allocations)		56,709	52,345	-	15,744	15,744	13,626	2,117	0	52,345
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		41,334	(6,698)	-	3,381	64,020	46,590	17,430	0	(6,698)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		41,334	(6,698)	-	3,381	64,020	46,590	17,430	0	(6,698)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		41,334	(6,698)	-	3,381	64,020	46,590	17,430	0	(6,698)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		41,334	(6,698)	-	3,381	64,020	46,590	17,430	0	(6,698)

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) inclu	415,207	417,048	33,426	140,933	148,559		417,048
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1st QUARTER REPORT 2025/2026

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		63,512	72,331	-	6,992	13,009	16,636	(3,628)	-22%	72,331
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		9,493	10,484	-	892	1,748	1,747	1	0%	10,484
Sale of Goods and Rendering of Services		351	452	-	20	32	104	(72)	-70%	452
Agency services		1,244	966	-	123	193	161	33	20%	966
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4,440	5,228	-	674	1,136	871	264	30%	5,228
Interest from Current and Non Current Assets		40,744	32,162	-	820	3,224	5,360	(2,136)	-40%	32,162
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	34	-	-	-	6	(6)	-100%	34
Rental from Fixed Assets		1,721	1,989	-	74	147	332	(185)	-56%	1,989
Licence and permits		1,419	2,363	-	112	233	394	(161)	-41%	2,363
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1,069	498	-	7	72	115	(42)	-37%	498
Non-Exchange Revenue										
Property rates		17,977	19,969	-	1,143	5,586	8,463	(2,877)	-34%	19,969
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		668	172	-	3	9	29	(19)	-68%	172
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		213,478	215,414	-	-	81,697	82,351	(654)	-1%	215,414
Interest		2,287	2,383	-	264	421	397	24	6%	2,383
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		96	257	-	-	-	-	-	-	257
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		358,498	364,703	-	11,125	107,507	116,965	(9,458)	-8%	364,703
Expenditure By Type										
Employee related costs		142,468	153,463	-	11,042	22,534	22,645	(110)	0%	153,463
Remuneration of councillors		14,498	15,899	-	1,179	2,359	2,650	(291)	-11%	15,899
Bulk purchases - electricity		62,144	67,567	-	8,080	9,001	15,540	(6,539)	-42%	67,567
Inventory consumed		12,852	19,887	-	750	1,264	4,556	(3,292)	-72%	19,887
Debt impairment		16,137	18,913	-	-	-	-	-	-	18,913
Depreciation and amortisation		18,122	20,835	-	-	-	-	-	-	20,835
Interest		6,122	6,627	-	-	-	-	-	-	6,627
Contracted services		48,611	62,899	-	2,822	3,680	14,236	(10,556)	-74%	62,899
Transfers and subsidies		-	146	-	-	-	-	-	-	146
Irrecoverable debts written off		-	3,905	-	-	-	-	-	-	3,905
Operational costs		38,803	50,799	-	6,220	8,030	11,430	(3,400)	-30%	50,799
Losses on Disposal of Assets		373	2,805	-	-	-	-	-	-	2,805
Other Losses		13,741	-	-	-	-	-	-	-	-
Total Expenditure		373,873	423,745	-	30,093	46,868	71,057	(24,189)	-34%	423,745
Surplus/(Deficit)		(15,375)	(59,043)	-	(18,968)	60,639	45,908	14,731	0	(59,043)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		56,709	52,345	-	-	-	-	-	-	52,345
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		41,334	(6,698)	-	(18,968)	60,639	45,908	14,731	0	(6,698)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		41,334	(6,698)	-	(18,968)	60,639	45,908	14,731	0	(6,698)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		41,334	(6,698)	-	(18,968)	60,639	45,908	14,731	0	(6,698)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		41,334	(6,698)	-	(18,968)	60,639	45,908	14,731	0	(6,698)

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) inclu	415,207	417,048		11,125	107,507	116,965				417,048
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1st QUARTER REPORT 2025/2026

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	18,569	-	4,238	10,943	12,146	(1,203)	-10%	18,569
Vote 3 - Corporate Services		-	1,500	-	-	-	500	(500)	-100%	1,500
Vote 4 - Development and Town Planning Services		-	-	-	-	-	-	-	-	-
Vote 5 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	99,761	-	4,238	7,391	37,711	(30,319)	-80%	99,761
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	119,830	-	8,476	18,334	50,356	(32,022)	-64%	119,830
Single Year expenditure appropriation	2									
Vote 1 - Budget and Treasury Office		-	1,169	-	-	-	227	(227)	-100%	1,169
Vote 2 - Community Services		-	3,359	-	-	-	317	(317)	-100%	3,359
Vote 3 - Corporate Services		-	5,743	-	-	-	2,414	(2,414)	-100%	5,743
Vote 4 - Development and Town Planning Services		-	-	-	-	-	-	-	-	-
Vote 5 - Executive & Council		-	69	-	-	-	35	(35)	-100%	69
Vote 6 - Technical Services		-	5,821	-	-	-	4,238	(4,238)	-100%	5,821
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	16,161	-	-	-	7,231	(7,231)	-100%	16,161
Total Capital Expenditure		-	135,991	-	8,476	18,334	57,588	(39,254)	-68%	135,991
Capital Expenditure - Functional Classification										
Governance and administration		-	8,481	-	-	-	3,176	(3,176)	-100%	8,481
Executive and council		-	69	-	-	-	35	(35)	-100%	69
Finance and administration		-	8,412	-	-	-	3,141	(3,141)	-100%	8,412
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	21,599	-	4,238	10,943	12,146	(1,203)	-10%	21,599
Community and social services		-	10,145	-	277	980	3,943	(2,963)	-75%	10,145
Sport and recreation		-	3,700	-	1,644	4,503	3,700	803	22%	3,700
Public safety		-	7,724	-	2,317	5,459	4,502	957	21%	7,724
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	93,202	-	3,457	6,610	39,132	(32,522)	-83%	93,202
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	93,202	-	3,457	6,610	39,132	(32,522)	-83%	93,202
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	12,661	-	781	781	3,055	(2,275)	-74%	12,661
Energy sources		-	4,290	-	781	781	1,430	(649)	-45%	4,290
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	8,090	-	-	-	1,387	(1,387)	-100%	8,090
Waste management		-	281	-	-	-	239	(239)	-100%	281
Other		-	78	-	-	-	78	(78)	-100%	78
Total Capital Expenditure - Functional Classification	3	-	135,991	-	8,476	18,334	57,588	(39,254)	-68%	135,991
Funded by:										
National Government		-	52,345	-	6,470	14,902	30,904	(16,002)	-52%	52,345
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	52,345	-	6,470	14,902	30,904	(16,002)	-52%	52,345
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	83,646	-	2,006	3,432	26,683	(23,251)	-87%	83,646
Total Capital Funding		-	135,991	-	8,476	18,334	57,588	(39,254)	-68%	135,991

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure

check balance

PART 3

This section covers service delivery targets and performance indicators for the first quarter. The subsections are grouped as per the six key performance areas of local government. Service delivery and infrastructure development and transformation as well as good governance and public participation. For further information on the performance of each of the departments within the municipality which are DTPS, Community, Technical, Corporate, Finance and the Office of the Municipal Manager. SDBIP report is attached.

INSTITUTIONAL REPORT ATTACHED AS (ANNEXURE A)

Conclusion

This document represents the Senqu Local Municipality's detailed report back to citizens and stakeholders on the municipality's performance over the first quarter of 2025/2026 financial year. This report therefore provides a lens through which scrutiny of the progress and performance of the municipality can be made in terms of assessing achievements in efforts to realise the objectives as set by council. As such, this report not only reflects on milestones and challenges experienced, but also on the on-going commitment to progressively deepen accountability to the citizens of the whole of Senqu Local Municipality.

Area	Key Performance Indicator (KPI)	Target	Actual	Comments	Responsible Party	Reporting Period	Reporting Frequency	Notes
GOVERNANCE & COMPLIANCE	Board Effectiveness Score	85%	88%	Score improved due to enhanced board training and strategic oversight.	Chairman	Q1 2024	Annual	Board Report
	Compliance Audit Findings	0 Critical, 5 Minor	0 Critical, 3 Minor	Reduction in critical findings and faster resolution of minor issues.	Chief Compliance Officer	Q1 2024	Quarterly	Audit Report
Talent & HR	Employee Engagement Score	75%	78%	Improved engagement through new wellness programs and flexible work arrangements.	HR Director	Q1 2024	Quarterly	Engagement Survey
	Turnover Rate	15%	12%	Decrease in turnover rate, particularly in key roles.	HR Director	Q1 2024	Annual	Turnover Report
Operational Performance	Production Efficiency	90%	92%	Optimized production processes, resulting in higher output and lower waste.	Operations Manager	Q1 2024	Monthly	Production Report
	Customer Satisfaction	4.5/5	4.7/5	Enhanced customer service training and streamlined support channels.	Customer Service Lead	Q1 2024	Quarterly	Customer Feedback
Financial Performance	Revenue Growth	5%	6%	Exceeded revenue targets through strategic marketing and sales initiatives.	Finance Director	Q1 2024	Quarterly	Financial Report
	Profit Margin	20%	22%	Improved profit margins due to cost optimization and operational efficiency.	Finance Director	Q1 2024	Quarterly	Financial Report
Sustainability	Carbon Footprint Reduction	10%	12%	Implemented energy-saving measures and transitioned to renewable energy sources.	Sustainability Officer	Q1 2024	Annual	Sustainability Report
	Waste Recycling Rate	75%	80%	Increased recycling programs across all facilities, reducing landfill waste.	Sustainability Officer	Q1 2024	Quarterly	Waste Management Report
Innovation	R&D Spend as % of Revenue	3%	3.5%	Increased investment in research and development for new product lines.	R&D Director	Q1 2024	Annual	R&D Report
	New Patents Filed	5	7	Successful launch of new patents, strengthening intellectual property portfolio.	R&D Director	Q1 2024	Quarterly	Patent Filings
Community & Social Impact	Community Investment	\$1M	\$1.2M	Exceeded community investment goals through various social programs.	Community Relations	Q1 2024	Annual	Community Report
	Diversity & Inclusion Score	80%	82%	Progressive steps in promoting diversity and inclusion across the organization.	HR Director	Q1 2024	Annual	Diversity Report

This report provides a comprehensive overview of the company's performance across various key areas. The data indicates a strong overall performance, with several key metrics exceeding targets. The company remains committed to continuous improvement and strategic growth.

