

Mid - Year
2025/2026

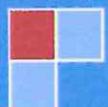
SENQU MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

S72 SDBIP MID-YEAR PERFORMANCE ASSESSMENT REPORT ATTACHED
AS AN ANNEXURE A



July 2025 to December 2025
Mid - Year 2025/2026





S72 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT PERFORMANCE PERIOD

JULY 2025 UNTIL 31 DECEMBER 2025

1. BACKGROUND AND PURPOSE

The purpose of the report is for Council to consider the mid-year budget and performance assessment for the period ending 31 December 2025 in the 2025/2026 financial year.

This report is used to account to the community / public on the 2025/2026 mid-year institutional performance of Senqu Municipality. The report contains information which is based on the Institutional SDBIP formulated for the first half of the financial year 2025/2026. The report is both financial and non-financial and based on service delivery assessment as contained in the municipality's service delivery and budget implementation plan (SDBIP). The report was compiled using municipal financial in year reporting (schedule C) and the SDBIP 1st and 2nd quarter performance information received for the mid-year assessment.

As indicated, the S72 report is a performance report that is required to provide oversight and analysis regarding the manner in which performance targets at institutional have been achieved for the period 1 July 2025 to 31 December 2025, the first 6 months of the financial year (Mid-Year). This report presents an analysis of performance on two levels. Emphasis was placed on more than just the financial reporting and effectively all aspects of institutional and financial performance reporting were examined. In this regard information relating to the Key Performance Areas (that are aligned to the key national indicators) were examined and reported on. Additionally, consolidated reporting was provided and performance within each Key Performance Area was rated. In this manner it becomes easy to establish the areas that were more successful in their performance and to identify areas where appropriate interventions to improve performance were and are necessary.

2. SERVICE DELIVERY PERFORMANCE ASSESSMENT

The report is based on the analysed and evaluated information through a process whereby information of the key performance area, objectives, key performance indicators, programmes /projects reflect the Integrated Development Plan objectives of the Municipality for 2025/2026 financial year. Institutional and departmental performance is based on the Service Delivery Budget Implementation Plan (SDBIP) scorecard. The SDBIP of the municipality comprises of 6 Key Performance Areas which are derived from Local Government's Strategic Agenda and are aligned to our IDP cluster approach. These are:

- Basic Service Delivery.
- Local Economic Development.
- Financial Viability and Management.
- Institutional Transformation and Organizational Development; and
- Good Governance
- Environment and Spatial Management

3. AUTHORITY

Council

LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 56, 2003 Chapter 8, Section 72.

In terms of Section 72, of the Municipal Finance Management Act No. 56, 2003, Chapter 8, the accounting officer of the municipality must by 25 January of each year submit a mid-year performance assessment report of the municipality to the mayor of the municipality.

In terms of the Section 54 (1), (2) and (3) of the Municipal Finance Management Act No. 56, 2003 Chapter 7, the following applies: -

In terms of section 72, the mayor must –

- (a) consider the s72 report.
- (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan.
- (d) issue any appropriate instructions to the accounting officer to ensure –
 - (i) that the budget is implemented in accordance with the service delivery and the budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget.
 - (iii) Consider review of institutional targets to address issue of where these targets are to be amended and or where there may be identified areas of non-alignment to IDP pre-determined targets and to ensure alignment with the approved budget/budget adjustments.
- (e) In terms of section 51(1), the mayor must report to the council by the 31st of January of the financial year.,”
- (f) In addition to institutional performance report (SDBIP – quarter 1 and quarter 2), the accounting officer must ensure that the financial performance information reflected as at 31 December 2025 is submitted electronically to National Treasury on the Schedule C template format inclusive of the s72 report (Annexure A).

Noted: In addition, the accounting officer must ensure that the financial performance information as at 31 December 2025 is submitted electronically to National Treasury on the Schedule C template format inclusive of the s72 report.

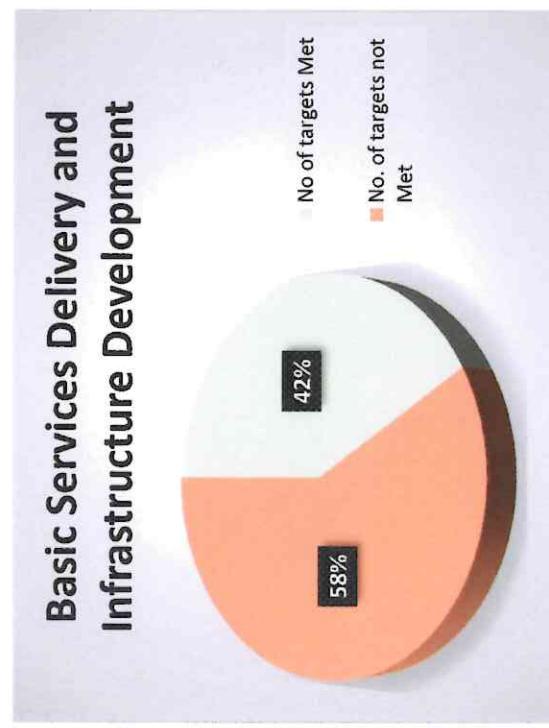
KPA/CMC MID YEAR SCORES

SDBIP SCORECARD ACHIEVEMENT – CURRENT YEAR AT MID YEAR - QUARTER 1 AND 2 (1 JULY 2025 to 31 December 2025)

KPA	Total Number of KPI's Per KPA	Number KPI's Fully Met and Exceeded	% of KPI's Fully Met and Exceeded	Number KPI's Not Met	% of KPI's Not Met
Service Delivery	24	10	42%	14	58%
LED	0	0	0.00	0	0%
Financial Viability	12	7	58%	5	22%
Municipal Transformation & Development	6	6	100%	0	0%
Good Governance & Public Participation	10	9	90%	1	10%
Environment & Spatial Management	2	1	50%	1	50%
Total	54	33	61%	21	39%

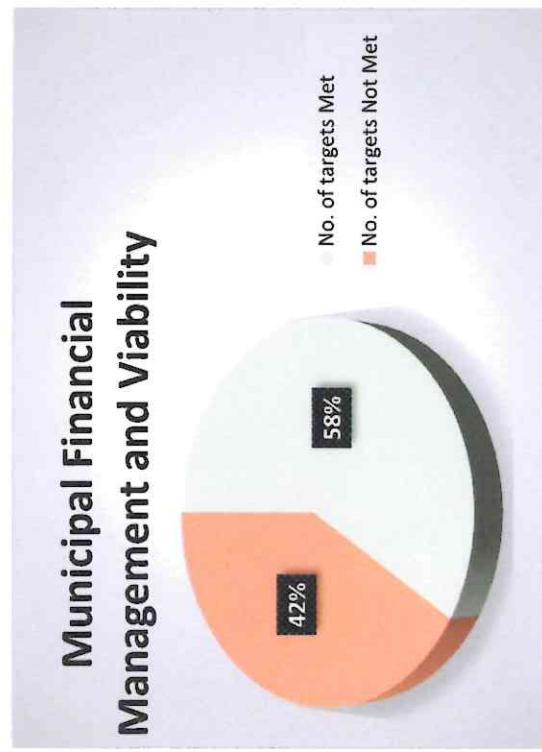
GRAPHS – CURRENT FINANCIAL YEAR AT MID YEAR AS A COMPARISON SDBIP SCORECARD ACHIEVEMENT - (QUARTER 1 AND 2 (1 JULY 2025 to 31 DECEMBER 2025))

KPA 1 BASIC SERVICE DELIVERY

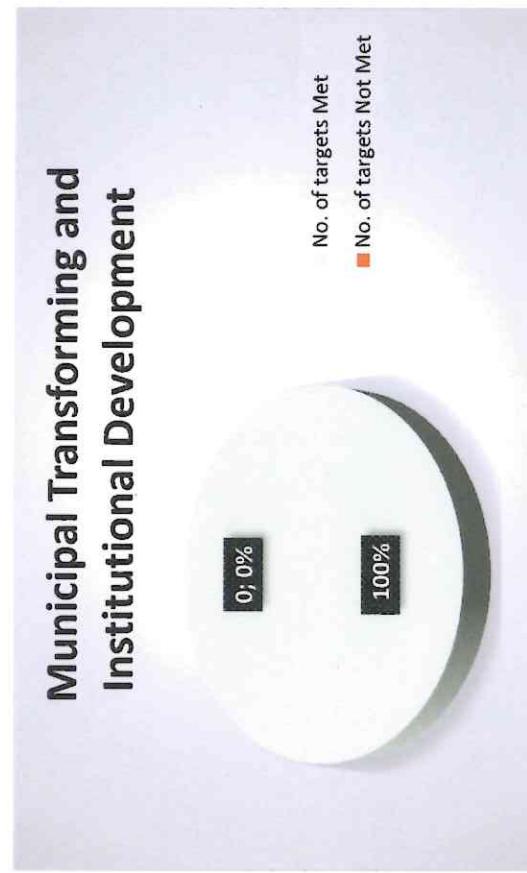


KPA 2 – LOCAL ECONOMIC DEVELOPMENT

KPA 3 - MUNICIPAL FINANCIAL MANAGEMENT AND VIABILITY



KPA 4 - MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT



KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

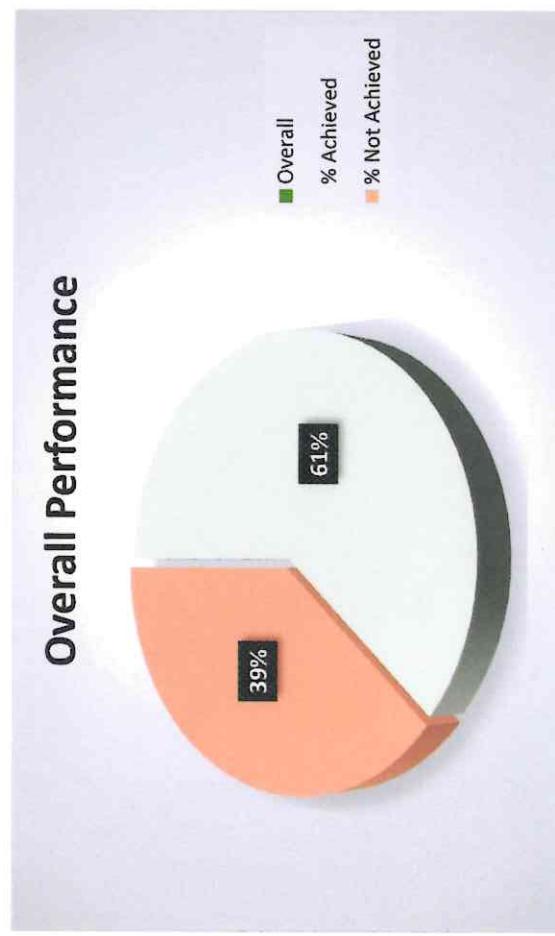
Good Governance and Public Participation



KPA6: ENVIRONMENT AND SPATIAL MANAGEMENT

Environment and Spatial Management





5. EXPOSITION OF FACTS

5.1 EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY

EC142 Senqu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	17 977	19 969	-	1 150	10 034	13 065	(3 031)	-23%	19 969
Service charges	73 005	82 815	-	5 355	38 563	42 854	(4 291)	-10%	82 815
Investment revenue	40 744	32 162	-	2 741	12 118	16 081	(3 963)	-25%	32 162
Transfers and subsidies	213 478	215 414	-	65 358	151 926	158 069	(6 143)	(0)	215 414
Other own revenue	13 294	14 343	-	1 309	7 091	7 062	29	0%	14 343
Total Revenue (excluding capital transfers and contributions)	358 498	364 703	-	75 914	219 731	237 131	(17 400)	-7%	364 703
Employee costs	142 468	153 463	-	10 771	67 893	67 401	491	1%	153 463
Remuneration of Councillors	14 498	15 899	-	1 179	7 076	7 949	(873)	-11%	15 899
Depreciation and amortisation	18 276	20 835	-	3	3	10 418	(10 415)	-100%	20 835
Interest	6 122	6 627	-	-	213	292	(80)	-27%	6 627
Inventory consumed and bulk purchases	74 996	87 455	-	2 326	38 516	45 471	(6 954)	-15%	87 455
Transfers and grants	-	146	-	-	-	-	-	-	146
Other expenditure	117 666	139 321	-	10 468	43 295	70 379	(27 084)	-38%	139 321
Total Expenditure	374 027	423 745	-	24 747	156 995	201 910	(44 915)	-22%	423 745
Surplus/(Deficit)	(15 528)	(59 043)	-	51 167	62 736	35 220	27 515	78%	(59 043)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	56 709	52 345	-	-	15 744	40 730	(24 986)	-61%	52 345
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	41 180	(6 698)	-	51 167	78 480	75 950	2 530	3%	(6 698)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	41 180	(6 698)	-	51 167	78 480	75 950	2 530	3%	(6 698)
Capital expenditure & funds sources									
Capital expenditure	-	104 082	-	40 549	153 799	81 327	72 473	89%	104 082
Capital transfers recognised	-	52 345	-	6 938	31 421	41 730	(10 310)	-25%	52 345
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	83 646	-	6 025	22 702	52 041	(29 339)	-56%	83 646
Total sources of capital funds	-	135 991	-	12 962	54 122	93 771	(39 649)	-42%	135 991
Financial position									
Total current assets	519 016	268 545	-		532 456				268 545
Total non-current assets	541 925	842 353	-		757 121				842 353
Total current liabilities	100 387	63 654	-		90 341				63 654
Total non-current liabilities	62 789	65 452	-		61 917				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	-	62 607	343 283	158 455	(184 828)	-117%	1 152
Net cash from (used) investing	-	(135 991)	-	-	-	(93 771)	(93 771)	100%	(135 991)
Net cash from (used) financing	-	(632)	-	-	-	-	-	-	(632)
Cash/cash equivalents at the month/year end	801 083	223 957	-	62 607	819 162	424 112	(395 051)	-93%	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	11 595	4 789	4 693	4 737	6 138	3 132	3 092	116 928	155 103
Creditors Age Analysis									
Total Creditors	172	-	7	1	41	2	50	13 909	14 182

5.1.1 Dashboard / Performance Summary

Table 1: Performance Summary

Dashboard - Overview of Operations			
(1 JULY 2025 TO 31 DECEMBER 2025)			
	R' 000	R' 000	
Overall Operating results		Cash Management	
Revenue	219 731	Total investments -(including own funds)	434 758
Expenditure	156 995	Operating Grants received YTD (incl ES)	153 616
Transfers Recognised – Capital	15 744	Net in/outflow of cash	
Operating Surplus	62 736	Borrowings	4 499
Debtors		Surplus / (Deficit) per Service	
Total debtors' book	155 103	Electricity	-
		Refuse	-
Capital Expenditure-MIG		Capital Expenditure	
Capital Expenditure	33%	Capital Expenditure as a % of the approved budget	44.4%
as a % of total approved budget - MIG			
Funding			
Financial		Human Resources	
Debtors collection ratio %	%	Salary bill – Councillors	7 076
YTD Expenditure all grants and subsidies	174 047	Salary bill – Officials	67 893
		Workforce costs as a % of Operating Expenditure	47.8%

5.1.2 Summary of the Financial Performance and Position of the Municipality

Liquidity position/ Cash and Cash Equivalents

The Municipality's liquidity position is assessed as favourable as the Current Ratio by far exceeds its short-term obligations. The total of current assets is R532.5 million as compared to the current liabilities of R90.3 million. However, it should be noted that one of the contributing components to the increase in the current ratio is the investments held by the municipality totalling R434.8 million which constitutes 84.9% of the current assets. Operating grants received to date, including Equitable Share is R 153.6 million, which gets invested as an when a tranche is received. (Refer attached schedule C Report: Part 1- C 6 and C 7(1)- Cash Flow Statement)

Debtors Collection Rate and Outstanding Debtors

The total debtor's book for the period ending 31 December 2025 amounts to R 155.1 million. An amount of R116.9 million pertains to debt older than 365 days, which is 75.4% of the total debt book. The debtors' analysis by customer category is as follows:

Organs of State	R 52.0 million;
Commercial:	R 27.1 million;
Households:	R 75.9 million;

The ratio of outstanding debtors to revenue is 13.8%. The debtors' age analysis report is reflected on Annexure Part 2 – SC 3.

Outstanding Creditors

Senqu Local Municipality is paying its creditors within 30 days as stipulated by the MFMA except where there are disputes between the Municipality and the creditor. The majority of the creditors outstanding as at 31 December 2025 relates to invoices of infrastructure expenditure. The age creditor's analysis is reflected in the attached schedule C Report: Annexure Part 2-SC 4 Creditors Payments schedule.

Capital Projects

The total expenditure on capital projects as at 31 December 2025 amounts to R54.2 million which is equivalent to 18.6% decrease from the same time in the previous year where the municipality spent R 66,6 million. The current year expenditure is only 39.8% of the approved budget of R 136 million for the 2025/2026 financial year, which is significantly lower than the initially targeted expenditure of 60% by 31 December. The municipality needs to improve its project management and monitoring so as to accelerate capital expenditure in the remaining six months of the financial year.

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDING 31 DECEMBER 2025

The Statement of Financial Performance is presented on the accrual basis, which identifies budgeted revenue and expenditure to accrued revenue and expenditure and the corresponding surplus generated for the period (Refer to report A Table C 4 on page 7 of this report and the attached annexure schedule C report (National Treasury Format) annexure, Schedule C Report A – C 4).

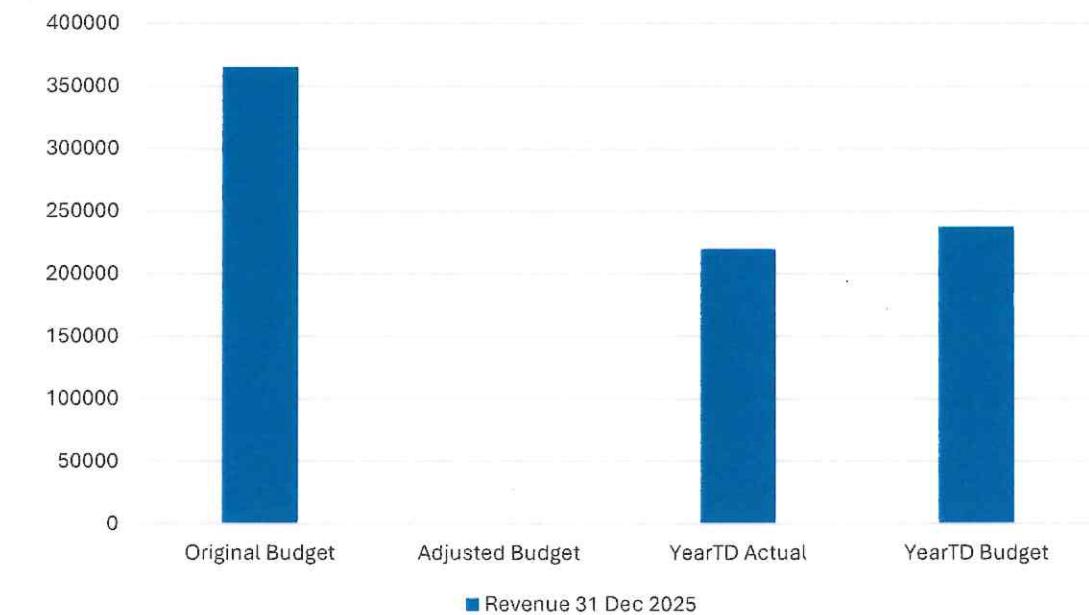
EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) Second Quarter

R thousands	Description	Ref	2024/25		Budget Year 2025/26				
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance
Revenue									
Exchange Revenue			63 512	72 331	—	4 447	33 248	37 612	(4 365)
Service charges - Electricity			—	—	—	—	—	—	-12%
Service charges - Water			—	—	—	—	—	—	—
Service charges - Waste Water Management			9 493	10 484	—	908	5 315	5 242	73
Service charges - Waste management			351	452	—	36	132	235	(102)
Sale of Goods and Rendering of Services			1 244	966	—	99	581	483	98
Agency services			—	—	—	—	—	—	20%
Interest			4 440	5 228	—	705	3 697	2 614	—
Interest earned from Receivables			40 744	32 162	—	2 741	12 118	16 081	1 083
Interest from Current and Non-Current Assets			—	—	—	—	—	—	41%
Dividends			—	—	—	—	—	—	-25%
Rent on Land			—	34	—	—	—	17	(17)
Rental from Fixed Assets			1 721	1 989	—	66	422	995	(573)
Licence and permits			1 419	2 353	—	105	674	1 182	(508)
Operational Revenue			1 069	498	—	5	102	259	(157)
Non-Exchange Revenue									
Property rates			17 977	19 969	—	1 150	10 034	13 065	(3 031)
Surcharges and Taxes			—	—	—	—	—	—	-23%
Fines, penalties and forfeits			668	172	—	0	22	86	(64)
Licence and permits			—	—	—	—	—	—	-75%
Transfers and subsidies - Operational			2 134 78	2 15 414	—	65 358	151 926	158 069	(6 143)
Interest			2 287	2 383	—	294	1 460	1 192	268
Fuel Levy			—	—	—	—	—	—	22%
Operational Revenue			—	—	—	—	—	—	-4%
Gains on disposal of Assets			96	257	—	—	—	—	—
Other Gains			—	—	—	—	—	—	257
Total Revenue (excluding capital transfers and contributions)			358 498	364 703	—	75 914	219 731	237 131	(17 400)
									-7%
									364 703

EC 142 Senqu -Table C 4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Second Quarter (cont.)

Description		Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	Budget Year 2025/26	
									YTD variance	YTD variance %
Expenditure by Type										
Employee related costs	-		142 468	153 463	-	10 771	67 893	67 401	491	1%
Remuneration of councillors	14 498		15 899	-	1 179	7 076	7 949	(873)	-1%	15 899
Bulk purchases - electricity	62 144		67 567	-	1 483	34 016	35 135	(1 119)	-3%	67 567
Inventory consumed	12 852		19 887	-	843	4 500	10 336	(5 836)	-56%	19 887
Debt impairment	16 137		18 913	-	-	-	9 457	(9 457)	-100%	18 913
Depreciation and amortisation	18 276		20 835	-	3	3	10 418	(10 415)	-100%	20 835
Interest	6 122		6 627	-	-	213	292	(80)	-27%	6 627
Contracted services	48 611		62 899	-	4 059	20 398	32 634	(12 237)	-37%	62 899
Transfers and subsidies	-		146	-	-	-	-	-	-	146
Irrecoverable debts written off	-		3 905	-	-	-	1 952	(1 952)	-100%	3 905
Operational costs	38 803		50 799	-	6 409	22 897	26 335	(3 438)	-13%	50 799
Losses on Disposal of Assets	373		2 805	-	-	-	-	-	-	2 805
Other Losses	13 741		-	-	-	-	-	-	-	-
Total Expenditure	374 027		423 745	-	24 747	156 995	201 910	(44 915)	-22%	423 745
Surplus/(Deficit)	(15 528)		(59 043)	-	51 167	62 736	35 220	27 515	0	(59 043)
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)	56 709		52 345	-	-	15 744	40 730	(24 986)	(0)	52 345
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions	41 180		(6 698)	-	51 167	78 480	75 950	2 530	0	(6 698)
Taxation	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 180		(6 698)	-	43 019	70 332	75 950	(5 618)	(0)	(6 698)
Attributable to minorities	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 180		(6 698)	-	51 167	78 480	75 950	2 530	0	(6 698)
Share of surplus/ (deficit) of associate	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 180		(6 698)	-	51 167	78 480	75 950	2 530	0	(6 698)

The BAR Chart Depicts the Revenue Generated for the period ending 31 December 2025



Notes to the Statement of Financial Performance for the Period Ending 31 December 2025

1. Service Charges

Property rate earned during this period is R10 million which is below the budgeted YTD estimate of R13.1 million. Similarly, the service charges revenue consisting of both Electricity and Waste Management by the end of December amounted to R38.6 million which is also lower than the YTD estimate of R42.9 million. The municipality will make the necessary adjustments in the Budget Adjustments.

2. Transfers Recognised – Operational

The transfers recognised relates to grants and subsidies received. Operational Grants and Subsidies received to date amounts to R153.6 million which is inclusive of Equitable Share of R147 million. Conditional grants revenue is then recognised when the related grant is spent. To date R 151.9 million has been recognized as operational expenditure including a portion of MIG and MDRG grants.

3. Debt Impairment and Depreciation

Provision for bad debts in respect of Debt Impairment and the Depreciation and amortisation will be assessed in Quarter 3 which is budgeted for R18.9 million and R20.8 million for the current financial year respectively.

4. Bulk Purchases

Bulk purchases expenditure represents purchases of electricity to the amount of R34 million which is 50.3% of the annual budget of R67.6 million. The expenditure is relatively consistent with the year-to-date estimate of R35.1 million. It is expected that the projected annual expenditure will be consistent with the approved budget and no budget adjustment will be necessary during the Budget Adjustments period.

5. Employee Related Costs

The employee related costs stood at R67.9 million by 31 December 2025 against the approved budget of R153.5 million. The expenditure to date is consistent with the year-to-date budget of R67.4 million with an insignificant variance of 1%.

The remuneration of councillors' expenditure is R7.4 million by the end of December 2025, which is 44.5% of the approved budget of R15.9 million. It is anticipated that the normal annual increment will be approved and implemented during the course of the financial year, and the projected expenditure will be consistent with the original budget.

However, at the current trends, the cost of remuneration as a percentage of total expenditure is expected to reach the upper range of the norm of 25% - 40%.

Refer to Part 2 – SC 8 for the employee related costs expenditure breakdown per type.

6. Repairs and Maintenance

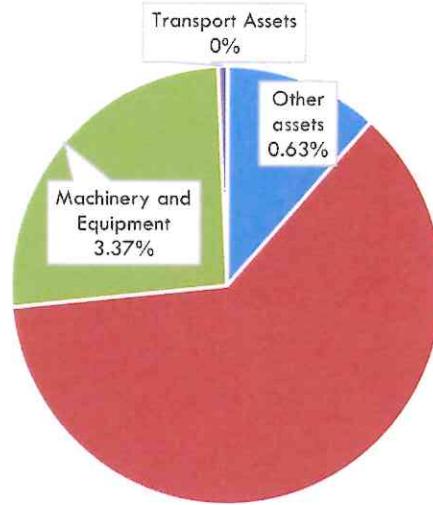
Repairs and Maintenance expenditure efficiency for the period ending 31 December 2025 stands at 20.6% (R5 million) of the original budget of R24.2 Million. The budget has been increased the 2024/25 audited actual expenditure of R16.9 million to R24.2 million in 2025/26 to accelerate the backlog on maintenance of municipal assets. Refer to Part 2: SC 13 c (repairs and maintenance by asset class in schedule C).

Table 4: Repairs and Maintenance per Asset Class

Repairs & Maintenance: Budget Year 2025/26					
	Original Budget	Year TD actual	Year TD budget	YTD variance	YTD variance
Total Repairs and Maintenance Expenditure	24 212	4 996	12 560	(7 564)	-60.2%

The pie chart below represents the Repairs and Maintenance expenditure for the six months ending 31 December 2025 as represented of the year to date budget.

Actual R&M 31 December 2025



5.3 **CAPITAL EXPENDITURE**

The total capital expenditure as at 31 December 2025 amounts to R54.1 million which is 39.8% of the approved budget of R135.9 million for the 2025/26 financial year. Own funded capital expenditure by the end of December is R22.7 million which represents only 27.1% of the internally generated budget of R83.6 million. On the other hand, the MIG and MDRG funded capital expenditure combined is R31.4 million which represents 60% of the grants funded capital budget of R52.3 million. However, an amount of R14 million which is part of the afore-mentioned MIG expenditure has not been recognised as these have not yet been reported to COGTA, thereby lowering the percentage expenditure to 33% and 47.9% for MIG and MDRG respectively by 31 December 2025.

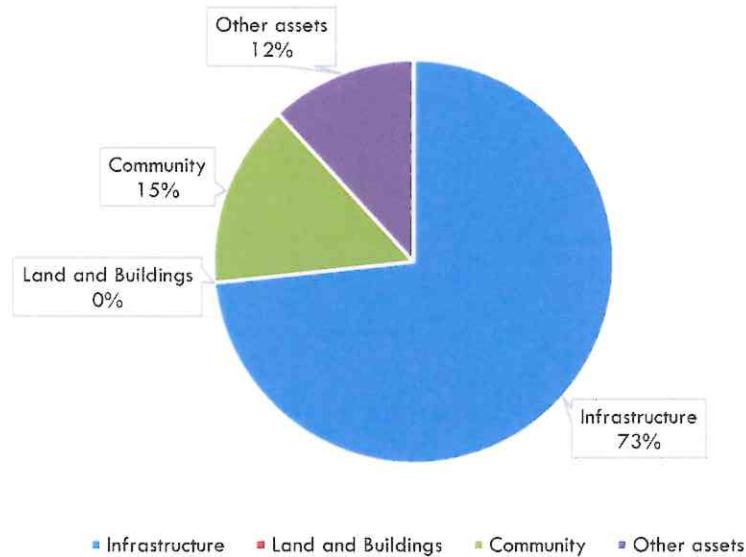
Refer to the attached Schedule C Report: Part 1 C 5 for the breakdown per municipal vote, standard classification & funding; SC 13 a, SC 13 b and SC 13 e for breakdown of asset by asset class.

Table 8: Actual Expenditure per Asset Class against Budget

Description	2025/2026 Budget				
	Original Budget	Year to Date actual	Year to Date budget	Year to Date variance	Year to Date variance
Infrastructure	12 624	781	7 914	7 133	90.1%
Land and Buildings	3 000		3 000	3 000	100.0%
Community	14 124	7 307	9 134	1 826	20.0%
Other assets	5 945	5 459	5 945	486	8.2%

Pie Chart depicts the Actual Expenditure per Asset Class

Actual Capital Spent 31 December 2025



5.4 EXPENDITURE ON GRANTS - DORA ALLOCATION

Grant Funding Utilised	APPROVED BUDGET 2025-26	YTD ACTUAL 2025-26	YTD % Spent
Operating Transfers and Grants			
National Government:	Million	Million	
Local Government Equitable Share	210 127	196 074	147 055
Finance Management	1 800	528	29.33%
EPWP Incentive	2 058	1 331	64.67%
Municipal Infrastructure Grant Operational	8 151	2 690	33%
Disaster Recovery Grant	2 044	979	47.9%
Provincial Government:	3 320	1 687	
Libraries Provincial	1 820	1 255	68.96%
EPWP Provincial	1 500	432	28.8%
Total Operating Transfers and Grants	213 447	154 270	
 Capital Transfers and Grants			
National Government:	-	-	-
Municipal Infrastructure Grant (MIG)	38 719	12 777	33%
Municipal Disaster Recovery Grant	13 626	6 526	47.9%
Total Capital Transfers and Grants	52 345	19 303	
Grand Totals	265 792	173 573	

6. CHALLENGES

Revenue Management

A major portion of the municipality's debt is greater than 365 days. As a result, the municipality needs to enforce strict credit control measures in terms of its credit control policy and by-laws. The Municipality should also develop and implement an effective Revenue Enhancement Strategy to ensure a holistic approach incorporating all stages of this strategy

7. FINANCIAL IMPLICATIONS

The municipality has an approved funded budget for the 2025/25 financial year to meet its obligations and funded service delivery and administration expenditures. The municipality's continued inability to meet the target of collection rate on the outstanding debt may have a direct negative impact on the cash flow and the ability to fully meet future financial obligations as well as funding of its own capital infrastructure program. Furthermore, the under-expenditure on both operational and capital budgets also depicts a negative reflection on the municipality's inefficiencies in meeting its

expenditure targets. Currently, the municipality is grant dependant on the DoRA allocation from National Government for funding for its capital program.

8. RECOMMENDATION

It is recommended that:

- a) Council considers the Mid-Year Budget and Performance Assessment Report for the 2025/2026 Financial Year in terms of S72 of the MFMA and the Supporting Documentation which is attached.
- b) Council considers the financial state of affairs of the Municipality and the expenditure trends as reflected in this report and takes note of the outstanding debtors book as at 31 December 2025.
- c) Council notes that in terms of the intensified own funded capital investment program and the current cash flow projections the Municipality will be totally dependent on grant funding within the next five years.
- d) The accounting Officer submits the S72 report and the attached supporting documents in an electronic format (Schedule C- AS attached) and a signed hard copy to National Treasury and other relevant stakeholders
- e) The accounting officer ensures that the Mid- Year report and its supporting schedules are placed on the municipality's website
- f) Council considers the tabling of an adjustment budget not later than 28 February 2025, taking into account the following:
 - The appropriation of any additional revenue received during the current financial year.
 - Any unforeseeable and unavoidable expenditure that has been incurred in the current financial year and approved by the Mayor.
 - Adjustments to the Operating and Capital budget for Virements and transfer of funding.
 - Transfer of projects of an operating nature from the capital budget to the operating budget.

EC 142 Senqu - Table C1 Monthly Budget Statement Summary – Second Quarter

Description	2024/25	Budget Year 2025/26								Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	
R thousands										
Financial Performance										
Property rates	17 977	19 969	–	1 150	10 034	13 065	(3 031)	-23%	19 969	
Service charges	73 005	82 815	–	5 355	38 563	42 854	(4 291)	-10%	82 815	
Investment revenue	40 744	32 162	–	2 741	12 118	16 081	(3 963)	-25%	32 162	
Transfers and subsidies	213 478	215 414	–	65 358	151 926	158 069	(6 143)	(0)	215 414	
Other own revenue	13 294	14 343	–	1 309	7 091	7 062	29	0%	14 343	
Total Revenue (excluding capital transfers and contributions)	358 498	364 703	–	75 914	219 731	237 131	(17 400)	-7%	364 703	
Employee costs	142 468	153 463	–	10 771	67 893	67 401	491	1%	153 463	
Remuneration of Councillors	14 498	15 899	–	1 179	7 076	7 949	(873)	-11%	15 899	
Depreciation and amortisation	18 276	20 835	–	3	3	10 418	(10 415)	-100%	20 835	
Interest	6 122	6 627	–	–	213	292	(80)	-27%	6 627	
Inventory consumed and bulk purchases	74 996	87 455	–	2 326	38 516	45 471	(6 954)	-15%	87 455	
Transfers and subsidies	–	146	–	–	–	–	–	–	146	
Other expenditure	117 666	139 321	–	10 468	43 295	70 379	(27 084)	-38%	139 321	
Total Expenditure	374 027	423 745	–	24 747	156 995	201 910	(44 915)	-22%	423 745	
Surplus/(Deficit)	(15 528)	(59 043)	–	51 167	62 736	35 220	27 515	78%	(59 043)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	56 709	52 345	–	–	15 744	40 730	(24 986)	-61%	52 345	
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions	41 180	(6 698)	–	51 167	78 480	75 950	2 530	3%	(6 698)	
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	41 180	(6 698)	–	51 167	78 480	75 950	2 530	3%	(6 698)	
Capital expenditure & funds sources										
Capital expenditure	–	104 082	–	40 549	153 799	81 327	72 473	89%	104 082	
Capital transfers recognised	–	52 345	–	6 938	31 421	41 730	(10 310)	-25%	52 345	
Borrowing	–	–	–	–	–	–	–	–	–	
Internally generated funds	–	83 646	–	6 025	22 702	52 041	(29 339)	-56%	83 646	
Total sources of capital funds	–	135 991	–	12 962	54 122	93 771	(39 649)	-42%	135 991	

EC 142 Senqu - Table C1 Monthly Budget Statement Summary – Second Quarter (cont.)

Description	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands									
Financial position									
Total current assets	519 016	268 545	–	–	532 456				268 545
Total non-current assets	541 925	842 353	–	–	757 121				842 353
Total current liabilities	100 387	63 654	–	–	90 341				63 654
Total non-current liabilities	62 789	65 452	–	–	61 917				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	–	62 607	343 283	158 455	(184 828)	-117%	1 152
Net cash from (used) investing	–	(135 991)	–	–	–	(93 771)	(93 771)	100%	(135 991)
Net cash from (used) financing	–	(632)	–	–	–	–	–		(632)
Cash/cash equivalents at the month/year end	801 083	223 957	–	62 607	819 162	424 112	(395 051)	-93%	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	11 595	4 789	4 693	4 737	6 138	3 132	3 092	116 928	155 103
Creditors Age Analysis									
Total Creditors	172	–	7	1	41	2	50	13 909	14 182

EC142 Senqu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthl y actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		179 541	–	69 592	171 164	123 108	48 055	39%	179 541	179 541
Executive and council		7 990	–	–	–	5 992	(5 992)	-100%	7 990	7 990
Finance and administration		171 552	–	69 592	171 164	117 116	54 047	46%	171 552	171 552
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		5 166	4 501	–	239	1 983	2 259	(276)	-12%	4 501
Community and social services		2 167	2 355	–	2	509	1 180	(672)	-57%	2 355
Sport and recreation		3	8	–	–	1	4	(3)	-70%	8
Public safety		2 996	2 138	–	236	1 473	1 074	399	37%	2 138
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		68 606	67 866	–	3	20 081	49 857	(29 775)	-60%	67 866
Planning and development		9 629	9 915	–	3	3 006	4 140	(1 134)	-27%	9 915
Road transport		58 977	56 452	–	–	17 075	44 216	(27 141)	-61%	56 452
Environmental protection		–	1 500	–	–	–	1 500	(1 500)	-100%	1 500
Trading services		78 899	163 408	–	6 046	42 178	101 768	(59 590)	-59%	163 408
Energy sources		66 474	111 956	–	4 722	34 522	66 808	(32 286)	-48%	111 956
Water management		–	–	–	–	–	–	–	–	–
Wastewater management		–	–	–	–	–	–	–	–	–
Waste management		12 425	51 453	–	1 324	7 656	34 960	(27 304)	-78%	51 453
Other	4	359	1 731	–	34	69	869	(800)	-92%	1 731
Total Revenue – Functional	2	415 207	417 048	–	75 914	235 475	277 860	(42 385)	-15%	417 048

EC142 Senqu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – Second Quarter (cont.)

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1								
Expenditure - Functional	-								
Governance and administration		163 725	165 918	-	13 707	70 566	80 025	(9 458)	-12%
Executive and council		43 498	49 110	-	4 689	23 638	23 954	(316)	-1%
Finance and administration		116 111	112 368	-	8 773	45 042	53 988	(8 946)	-17%
Internal audit		4 116	4 440	-	244	1 886	2 082	(196)	-9%
Community and public safety		32 016	34 594	-	2 638	13 655	16 023	(2 368)	-15%
Community and social services		20 930	22 998	-	1 802	8 871	10 660	(1 789)	-17%
Sport and recreation		2 451	3 034	-	157	845	1 357	(512)	-38%
Public safety		8 634	8 563	-	678	3 939	4 006	(67)	-2%
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		49 651	66 179	-	3 008	17 363	30 950	(13 587)	-44%
Planning and development		21 340	29 843	-	1 442	8 498	13 919	(5 421)	-39%
Road transport		27 955	34 440	-	1 277	8 452	16 121	(7 669)	-48%
Environmental protection		356	1 897	-	289	413	910	(497)	-55%
Trading services		130 468	153 855	-	5 236	54 695	73 461	(18 767)	-26%
Energy sources		83 770	96 095	-	2 552	40 167	47 284	(7 117)	-15%
Water management		-	-	-	-	-	-	-	-
Wastewater management		3 903	6 199	-	212	1 241	2 409	(1 168)	-48%
Waste management		42 794	51 561	-	2 472	13 287	23 769	(10 482)	-44%
Other		1 740	3 199	-	158	716	1 451	(735)	-51%
Total Expenditure - Functional	3	377 599	423 745	-	24 747	156 995	201 910	(44 915)	-22%
Surplus/ (Deficit) for the year		37 607	(6 698)	-	51 167	78 480	75 950	2 530	0.03330 845
									(6 698)

EC142 Senqu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – Second Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands									
Revenue by Vote	1								
Vote 1 - Budget and Treasury Office		70 515	177 444	–	70 006	173 813	120 180	53 633	44.6%
Vote 2 - Community Services		2 540	57 022	–	1 330	8 227	38 498	(30 271)	-78.6%
Vote 3 - Corporate Services		282	262	–	(31)	(127)	136	(263)	193.3%
Vote 4 - Development and Town Planning Services		95	1 750	–	3	52	58	(6)	-10.8%
Vote 5 - Executive & Council		196 724	7 990	–	–	–	5 992	(5 992)	100.0%
Vote 6 - Technical Services		285 526	114 117	–	4 369	103 285	67 769	35 516	52.4%
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–
Total Revenue by Vote	2	555 682	358 586	–	75 677	285 250	232 634	52 616	22.6%
Expenditure by Vote	1								
Vote 1 - Budget and Treasury Office		55 184	55 452	–	5 262	24 616	26 184	(1 568)	-6.0%
Vote 2 - Community Services		36 161	83 140	–	4 896	24 503	38 410	(13 907)	-36.2%
Vote 3 - Corporate Services		63 551	53 862	–	3 690	21 327	26 080	(4 752)	-18.2%
Vote 4 - Development and Town Planning Services		18 274	26 954	–	1 271	7 078	12 576	(5 498)	-43.7%
Vote 5 - Executive & Council		48 960	55 008	–	5 023	26 095	26 674	(579)	-2.2%
Vote 6 - Technical Services		231 210	155 739	–	7 729	73 789	71 462	2 328	3.3%
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	453 341	430 155	–	27 872	177 409	201 386	(23 977)	-11.9%
Surplus/ (Deficit) for the year	2	102 340	(71 569)	–	47 805	107 841	31 248	76 593	245.1%
									(71 569)

EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		63 512	72 331	-	4 447	33 248	37 612	(4 365)	-12%	72 331
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste		-	-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		9 493	10 484	-	908	5 315	5 242	73	1%	10 484
Sale of Goods and Rendering of Services		351	452	-	36	132	235	(102)	-44%	452
Agency services		1 244	966	-	99	581	483	98	20%	966
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4 440	5 228	-	705	3 697	2 614	1 083	41%	5 228
Interest from Current and Non-Current Assets		40 744	32 162	-	2 741	12 118	16 081	(3 963)	-25%	32 162
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	34	-	-	-	17	(17)	-100%	34
Rental from Fixed Assets		1 721	1 989	-	66	422	995	(573)	-58%	1 989
Licence and permits		1 419	2 363	-	105	674	1 182	(508)	-43%	2 363
Operational Revenue		1 069	498	-	5	102	259	(157)	-61%	498
Non-Exchange Revenue										
Property rates		17 977	19 969	-	1 150	10 034	13 065	(3 031)	-23%	19 969
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		668	172	-	0	22	86	(64)	-75%	172
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies – Operational		213 478	215 414	-	65 358	151 926	158 069	(6 143)	-4%	215 414
Interest		2 287	2 383	-	294	1 460	1 192	268	22%	2 383
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		96	257	-	-	-	-	-	-	257
Other Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		358 498	364 703	-	75 914	219 731	237 131	(17 400)	-7%	364 703
Expenditure by Type										
Employee related costs		142 468	153 463	-	10 771	67 893	67 401	491	1%	153 463
Remuneration of councillors		14 498	15 899	-	1 179	7 076	7 949	(873)	-11%	15 899
Bulk purchases - electricity		62 144	67 567	-	1 483	34 016	35 135	(1 119)	-3%	67 567
Inventory consumed		12 852	19 887	-	843	4 500	10 336	(5 836)	-56%	19 887
Debt impairment		16 137	18 913	-	-	-	9 457	(9 457)	-100%	18 913
Depreciation and amortisation		18 276	20 835	-	3	3	10 418	(10 415)	-100%	20 835
Interest		6 122	6 627	-	-	213	292	(80)	-27%	6 627
Contracted services		48 611	62 899	-	4 059	20 398	32 634	(12 237)	-37%	62 899
Transfers and subsidies		-	146	-	-	-	-	-	-	146
Irrecoverable debts written off		-	3 905	-	-	-	1 952	(1 952)	-100%	3 905

Operational costs	38 803	50 799	-	6 409	22 897	26 335	(3 438)	-13%	50 799
Losses on Disposal of Assets	373	2 805	-	-	-	-	-	-	2 805
Other Losses	13 741	-	-	-	-	-	-	-	-
Total Expenditure	374 027	423 745	-	24 747	156 995	201 910	(44 915)	-22%	423 745

EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – Second Quarter (Cont.)

Description R thousands	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Surplus/(Deficit)		(15 528)	(59 043)	-	51 167	62 736	35 220	27 515	0	(59 043)
Transfers and subsidies - capital (monetary allocations)		56 709	52 345	-	-	15 744	40 730	(24 986)	(0)	52 345
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		41 180	(6 698)	-	51 167	78 480	75 950	2 530	0	(6 698)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		41 180	(6 698)	-	51 167	78 480	75 950	2 530	0	(6 698)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		41 180	(6 698)	-	51 167	78 480	75 950	2 530	0	(6 698)

EC142 Senqu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – Second Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		–	14 124	–	516	7 307	9 134	(1 826)	-20%	14 124
Vote 3 - Corporate Services		–	1 500	–	–	–	1 500	(1 500)	100%	1 500
Vote 4 - Development and Town Planning Services		–	–	–	–	–	–	–	–	–
Vote 5 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 6 - Technical Services		–	75 349	–	39 125	145 554	59 033	86 521	147%	75 349
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	–	90 973	–	39 641	152 861	69 666	83 195	119%	90 973
Single Year expenditure appropriation	2									
Vote 1 - Budget and Treasury Office		–	1 169	–	26	37	1 094	(1 057)	-97%	1 169
Vote 2 - Community Services		–	3 359	–	–	–	3 359	(3 359)	100%	3 359
Vote 3 - Corporate Services		–	5 743	–	882	882	5 743	(4 861)	-85%	5 743
Vote 4 - Development and Town Planning Services		–	–	–	–	–	–	–	–	–
Vote 5 - Executive & Council		–	69	–	–	20	35	(15)	-42%	69
Vote 6 - Technical Services		–	2 769	–	–	–	1 430	(1 430)	100%	2 769
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	–	13 109	–	908	938	11 660	(10 722)	-92%	13 109
Total Capital Expenditure		–	104 082	–	40 549	153 799	81 327	72 473	89%	104 082

EC142 Senqu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – Second Quarter (cont.)

Vote Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1								
Capital Expenditure - Standard Classification									
Governance and administration		–	8 481	–	908	938	8 372	(7 433)	-89%
Executive and council		–	69	–	–	20	35	(15)	-42%
Finance and administration		–	8 412	–	908	918	8 337	(7 419)	-89%
Internal audit		–	–	–	–	–	–	–	–
Community and public safety		–	21 569	–	516	12 766	16 579	(3 812)	-23%
Community and social services		–	10 145	–	516	2 804	5 291	(2 487)	-47%
Sport and recreation		–	3 700	–	–	4 503	3 700	803	22%
Public safety		–	7 724	–	–	5 459	7 588	(2 129)	-28%
Housing		–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–
Economic and environmental services		–	93 202	–	11 538	39 636	60 792	(21 155)	-35%
Planning and development		–	–	–	–	–	–	–	–
Road transport		–	93 202	–	11 538	39 636	60 792	(21 155)	-35%
Environmental protection		–	–	–	–	–	–	–	–
Trading services		–	12 661	–	–	781	7 951	(7 170)	-90%
Energy sources		–	4 290	–	–	781	1 430	(649)	-45%
Water management		–	–	–	–	–	–	–	–
Wastewater management		–	8 090	–	–	–	6 240	(6 240)	100%
Waste management		–	281	–	–	–	281	(281)	100%
Other		–	78	–	–	–	78	(78)	100%
Total Capital Expenditure - Standard Classification	3	–	135 991	–	12 962	54 122	93 771	(39 649)	-42%
Funded by:									
National Government		–	52 345	–	6 938	31 421	41 730	(10 310)	-25%
Provincial Government		–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–
Transfers recognised – capital		–	52 345	–	6 938	31 421	41 730	(10 310)	-25%
Public contributions & donations	5	–	83 646	–	6 025	22 702	52 041	(29 339)	-56%
Borrowing	6	–	–	–	–	–	–	–	–
Internally generated funds		–	135 991	–	12 962	54 122	93 771	(39 649)	-42%
Total Capital Funding		–	135 991	–	12 962	54 122	93 771	(39 649)	-42%

EC142 Senqu - Table C6 Monthly Budget Statement - Financial Position – Second Quarter

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
1						
ASSETS						
Current assets						
Cash and cash equivalents		475 880	224 029	–	469 502	224 029
Trade and other receivables from exchange transactions		21 054	33 160	–	24 093	33 160
Receivables from non-exchange transactions		8 810	5 185	–	12 888	5 185
Current portion of non-current receivables		–	–	–	–	–
Inventory		518	673	–	1 094	673
VAT		33 913	5 498	–	29 675	5 498
Other current assets		(21 160)	0	–	(13 299)	0
Total current assets		519 016	268 545	–	523 952	268 545
Non-current assets						
Investments		–	–	–	–	–
Investment property		35 328	48 397	–	35 328	48 397
Property, plant and equipment		506 577	793 272	–	721 773	793 272
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		19	684	–	19	684
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non-current assets		541 925	842 353	–	757 121	842 353
TOTAL ASSETS		1 060 941	1 110 897	–	1 281 073	1 110 897
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		964	987	–	964	987
Consumer deposits		2 135	2 281	–	2 189	2 281
Trade and other payables from exchange transactions		36 535	27 451	–	16 280	27 451
Trade and other payables from non-exchange transactions		36 872	13 104	–	50 483	13 104
Provision		22 272	19 831	–	13 145	19 831
VAT		1 607	0	–	7 279	0
Other current liabilities		–	–	–	–	–
Total current liabilities		100 387	63 654	–	90 341	63 654
Non-current liabilities						
Financial liabilities		4 014	3 027	–	3 534	3 027
Provision		35 013	36 142	–	34 713	36 142
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		23 762	26 283	–	23 670	26 283
Total non-current liabilities		62 789	65 452	–	61 917	65 452
TOTAL LIABILITIES		163 175	129 105	–	152 257	129 105
NET ASSETS	2	897 766	981 792	–	1 137 320	981 792
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		731 928	698 085	–	769 690	698 085

Reserves and funds		289 150	283 707	-	289 150	283 707
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 021 078	981 792	-	1 058 840	981 792

EC142 Senqu - Table C7 Monthly Budget Statement - Cash Flow – Second Quarter

Description	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	-	15 518	-	-	-	10 153	(10 153)	100%	15 518
Service charges	-	61 164	-	-	-	31 766	(31 766)	100%	61 164
Other revenue	-	8 623	-	-	-	4 383	(4 383)	100%	8 623
Government - operating	558 842	211 689	-	75 193	430 400	206 996	223 404	108%	211 689
Government - capital	-	38 719	-	-	-	38 719	(38 719)	100%	38 719
Interest	-	36 378	-	-	-	18 189	(18 189)	100%	36 378
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(264 485)	(370 207)	-	(12 586)	(87 118)	(151 458)	(64 341)	42%	(370 207)
Finance charges	-	(585)	-	-	-	(292)	(292)	100%	(585)
Transfers and Grants	-	(146)	-	-	-	-	-	-	(146)
NET CASH FROM/(USED) OPERATING ACTIVITIES	294 356	1 152	-	62 607	343 283	158 455	(184 828)	-117%	1 152
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	-	(135 991)	-	-	-	(93 771)	(93 771)	100%	(135 991)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(135 991)	-	-	-	(93 771)	(93 771)	100%	(135 991)

EC142 Senqu - Table C7 Monthly Budget Statement - Cash Flow - Mo6 December (cont.)

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26							
			Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD varianc e	YTD vari anc e %	Full Year Forecast
R thousands	1									
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	(632)	-	-	-	-	-	(632)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(632)	-	-	-	-	-	(632)	
NET INCREASE/(DECREASE) IN CASH HELD		294 356	(135 471)	-	62 607	343 283	64 684			(135 471)
Cash/cash equivalents at beginning:		506 726	359 428	-	-	475 880	359 428			475 880
Cash/cash equivalents at month/year end:		801 083	223 957	-	62 607	819 162	424 112			340 409

EC142 Senqu - Supporting Table SC1 Material variance explanations – Second Quarter

Ref	Description R thousands	Variance	Reasons for material deviations
1	<u>Revenue by Source</u>		
	Property rates	-23%	Capital amount raised in July
	Service charges - electricity revenue	-12%	Actual Electricity Billed less than expected
	Service charges - water revenue		
	Service charges - sanitation revenue		
	Service charges - refuse revenue	1%	Not material
	Rental of facilities and equipment	-58%	Actual billed revenue is less than budgeted for.
	Interest earned - external investments	-25%	Interest earned - external investments - less returns realised to effective investment strategy
	Interest earned - outstanding debtors	41%	Interest earned - outstanding debtors - greater than anticipated
	Fines	-75%	Fines, Licences and permits - Decrease in fine income resulting from a decrease in fines issued
	Licences and permits		
	Agency services	20%	Agency services - Increase in estimated revenue from agency services more than anticipated
	Transfers recognised - operating	-4%	Not material
	Other Revenue by Source	-61%	Other Revenue - Less Income received than initially expected
2	<u>Expenditure by Type</u>		
	Employee related costs	1%	Not material
	Remuneration of councillors	-11%	Result of travel and subsistence allowance given to councillors for school
	Debt impairment	-100%	Provision for debt impairment to be finalised at financial year end
	Depreciation & asset impairment	-100%	Depreciation to be finalised at financial year end
	Finance charges	-27%	Paid less than budgeted for
	Bulk purchases	-3%	Not material
	Other materials	-56%	Slower expenditure on Repairs and Maintenance and other consumables, than anticipated.
	Contracted services	-37%	Slow implementation of various operational and administrative projects
	Transfers and grants	0%	Not material
	Operational costs	-13%	Other Expenditure less than anticipated

EC142 Senqu - Supporting Table SC1 Material variance explanations – Second Quarter (cont.)

Ref	Description R thousands	Variance	Reasons for material deviations
3	Capital Expenditure		
	Vote 1 - Executive & Council	0%	Not material
	Vote 2 - Planning & Development	0%	Not material
	Vote 3 - Corporate Services	-100%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 4 - Budget & Treasury	-100%	Not material
	Vote 5 - Road Transport	-50%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 6 - Waste Water Management		
	Vote 7 - Housing		
	Vote 8 - Health		
	Vote 9 - Community & Social Services		
	Vote 10 - Sport & Recreation	22%	Variance occurred as a result of the increase in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 11 - Public Safety		
	Vote 12 - Electricity	100%	Variance occurred as a result of the increase in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 13 - Waste Management	0%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 14 - Water		
	Vote 15 - Other		

EC142 Senqu - Supporting Table SC2 Monthly Budget Statement - performance indicators - Second Quarter

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	6.5%	0.0%	0.1%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.0%	7.2%	0.0%	9.0%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	517.0%	421.9%	0.0%	589.4%	421.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		474.0%	351.9%	0.0%	521.8%	351.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 months Receipts/ Last 12 months Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		2.4%	10.5%	0.0%	13.8%	10.5%
Longstanding Debtors Recovered	Debtors > 12 months Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		39.7%	42.1%	0.0%	30.9%	42.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.7%	6.6%	0.0%	2.3%	6.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.8%	7.5%	0.0%	0.1%	6.2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost Coverage	(Available cash + Investments)/monthly fixed operational expenditure						

EC142 Senqu - Supporting Table SC2 Monthly Budget Statement - performance indicators - Second Quarter (Cont.)

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
<u>Calculations</u>							
Borrowing			4 014	3 027		3 534	3 027
Total Assets			1 060 941	1 110 897		1 289 577	1 110 897
Employee related costs			142 468	153 463		67 893	153 463
Repairs & Maintenance			16 989	24 212		4 996	24 212
Interest (finance charges)			6 122	6 627		213	6 627
Principal paid				632			632
Depreciation			18 276	20 835		3	15 899
Operating expenditure			374 027	423 745		156 995	423 745
Total Capital Expenditure				135 991		12 962	54 122
Borrowed funding for capital							
Debt			102 147	70 851		94 931	70 851
Equity			1 021 078	981 792		1 058 840	981 792
Reserves							
Borrowing			4 014	3 027		3 534	3 027
Current assets			519 016	268 545		532 456	268 545
Current liabilities			100 387	63 654		90 341	63 654
Monetary assets			475 880	224 029		471 410	224 029
Total Revenue (excluding capital transfers and contributions)			254 819	358 498	364 703		219 731
Transfers and subsidies	6		213 478				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			36 332	56 709	52 345		15 744
Debt service payments				35 746			
Outstanding debtors (receivables)			8 705	38 345		30 278	38 345
Annual services revenue			90 982	102 783		6 506	48 597
Cash + investments			475 880	224 029		471 410	224 029
Fixed operational expend. (monthly)							
Longstanding debtors outstanding							
Longstanding debtors recovered							
Attorney collections							

EC142 Senqu - Supporting Table SC3 Monthly Budget Statement - aged debtors - Second Quarter

Description	NT Code	R thousands	Budget Year 2025/26										
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days+1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
Debtors Age Analysis by Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 519	2 591	2 554	2 633	2 065	1 759	1 279	24 281	43 682	32 018	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 326	903	906	827	2 885	270	638	35 381	44 137	40 001	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 622	1 236	1 175	1 220	1 131	1 047	1 028	55 797	65 256	60 223	-	-
Receivables from Exchange Transactions - Property Rental	1700	128	58	58	57	57	55	146	1 467	2 026	1 783	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	0	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	2	2	2	-	-
Total by Income Source	2000	11 595	4 789	4 693	4 737	6 138	3 132	3 092	116 928	155 103	134 026	-	-
2023/24 - totals only													
Debtors Age Analysis by Customer Group													
Organs of State	2200	3 568	1 899	1 930	1 878	3 523	1 189	955	37 099	52 040	44 643	-	-
Commercial	2300	3 464	958	971	1 052	954	590	697	18 431	27 116	21 723	-	-
Households	2400	4 541	1 924	1 787	1 802	1 653	1 348	1 437	61 380	75 873	67 620	-	-
Other	2500	22	7	6	5	9	5	3	17	75	39	-	-
Total by Customer Group	2600	11 595	4 789	4 693	4 737	6 138	3 132	3 092	116 928	155 103	134 026	-	-

EC142 Senqu - Supporting Table SC4 Monthly Budget Statement - aged creditors - Second Quarter

Description R thousands	NT Code	Budget Year 2024/25						Total
		0- 30 Days	31- 60 Days	61- 90 Days	91- 120 Days	121- 150 Days	151- 180 Days	
Creditors Age Analysis by Customer Type								
Bulk Electricity	0100	-	-	-	-	-	-	11
Bulk Water	0200	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-
Trade Creditors	0700	148	-	7	1	39	2	12 984
Auditor General	0800	-	-	-	-	-	-	-
Other	0900	24	-	-	-	2	-	5
Medical Aid deductions		-	-	-	-	-	-	945
Total by Customer Type	1000	172	-	7	1	41	2	50
								13 909
								14 182

EC142 Senqu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Second Quarter

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Years/ Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality 4 Standard Bank 5 Standard Bank 6 Standard Bank		120 M	Call Account Call Account Call Account	No			135 586	1 693	137 280
							270 005	1 048	271 053
							26 426	-	26 426
Municipality sub-total							432 017	2 741	434 758
Entities Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2						432 017	2 741	434 758

EC142 Senqu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – Second Quarter

Description R thousands	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Mont hly actua l	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS: <u>Operating Transfers and Grants</u>	1,2									
National Government:		209 831	210 127	-	65 358	151 450	155 516	(4 066)	-2.6%	210 127
Equitable Share		196 724	196 074	-	358	147 055	147 056	(1)	0.0%	196 074
Expanded Public Works		1 620	2 058	-	-	1 331	1 441	(109)	-7.6%	2 058
Programme Integrated		166	-	-	-	-	-	-	-87.5%	-
Grant		1 700	1 800	-	-	113	900	(788)	-100.0%	1 800
Integrated National		93	2 044	-	-	-	2 044	(2 044)	-27.6%	2 044
Electrification Programme		9 529	8 151	-	-	2 951	4 076	(1 125)	-	8 151
Grant		3 646	5 287	-	-	476	2 553	(2 077)	-81.4%	5 287
Local Government Financial		1 458	-	-	-	-	-	-	-	-
Management Grant	3	2 188	5 287	-	-	476	2 553	(2 077)	-81.4%	5 287
Municipal Disaster Recovery		-	-	-	-	-	-	-	-	-
Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure		-	-	-	-	-	-	-	-	-
Grant		9 529	8 151	-	-	2 951	4 076	(1 125)	-	8 151
Provincial Government:	5	3 646	5 287	-	-	476	2 553	(2 077)	-81.4%	5 287
Specify (Add grant description)		1 458	-	-	-	-	-	-	-	-
Specify (Add grant description)		2 188	5 287	-	-	476	2 553	(2 077)	-81.4%	5 287
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		213 478	215 414	-	65 358	151 926	158 069	(6 143)	-3.9%	215 414
Capital Transfers and Grants										
National Government:		46 986	52 345	-	-	15 744	40 730	(24 986)	-61.3%	52 345
Integrated National		1 103	-	-	-	-	-	-	-	-
Electrification Programme		622	13 626	-	-	-	13 626	(13 626)	-100.0%	13 626
Grant		45 260	38 719	-	-	15 744	27 103	(11 359)	-41.9%	38 719
Provincial Government:		-	-	-	-	-	-	-	-	-
Provincial Public Works Roads Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	56 709	52 345	-	-	15 744	40 730	(24 986)	-61.3%	52 345

EC142 Senqu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:										
Equitable Share		189 172	245 202	-	13 797	80 301	116 826	(36 524)	-31.3%	245 202
Expanded Public Works		181 853	232 228	-	13 282	76 291	110 214	(33 923)	-30.8%	232 228
Programme Integrated Grant		100	1 537	-	13	194	799	(605)	-75.7%	1 537
Local Government Financial Management Grant		1 736	1 727	-	52	412	898	(486)	-54.1%	1 727
Municipal Disaster Recovery Grant		-	1 680	-	-	230	874	(643)	-73.6%	1 680
Provincial Government:										
Specify (Add grant description)		1 712	5 145	-	339	1 127	2 619	(1 492)	-57.0%	5 145
Specify (Add grant description)		1 712	5 145	-	339	1 127	2 619	(1 492)	-57.0%	5 145
District Municipality:										
		-		-	-	-	-	-	-	
		-		-	-	-	-	-	-	
		-		-	-	-	-	-	-	
Other grant providers:										
		-		-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		190 883	250 347	-	14 136	81 428	119 445	(38 016)	-31.8%	250 347
Capital expenditure of Transfers and Grants										
National Government:										
Integrated National Electrification Programme Grant		-	52 345	-	6 938	31 421	41 730	(10 310)	-24.7%	52 345
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-44.7%	-
		-	13 626	-	5 288	7 537	13 626	(6 090)	-	13 626
Provincial Government:										
Specify (Add grant description)		-		-	-	-	-	-	-	-
		-		-	-	-	-	-	-	-
District Municipality:										
		-		-	-	-	-	-	-	
Other grant providers:										
Total capital expenditure of Transfers and Grants		-	52 345	-	6 938	31 421	41 730	(10 310)	-24.7%	52 345
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		190 883	302 692	-	21 074	112 849	161 175	(48 326)	-30.0%	302 692

EC142 Senqu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Second Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
1	2	A	B	C						D
Basic Salaries and Wages		12 901	14 190	–	1 046	6 277	7 095	(818)	-12%	14 190
Pension and UIF		–	–	–	–	–	–	–	–	–
Contributions		–	–	–	–	–	–	–	–	–
Medical Aid		–	–	–	–	–	–	–	–	–
Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		1 597	1 709	–	133	799	854	(55)	-6%	1 709
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		14 498	15 899	–	1 179	7 076	7 949	(873)	-11%	15 899
% increase			9.7%							9.7%
Senior Managers of the Municipality	4									
Basic Salaries and Wages	3	9 917	11 437	–	731	4 721	5 718	(998)	-17%	11 437
Pension and UIF		12	13	–	1	6	6	(1)	-11%	13
Contributions		–	–	–	–	–	–	–	–	–
Medical Aid		–	–	–	–	–	–	–	–	–
Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		2 211	3 196	–	–	683	–	683	#DIV/0!	3 196
Motor Vehicle Allowance		820	1 603	–	41	302	802	(499)	-62%	1 603
Cellphone Allowance		331	289	–	22	142	145	(3)	-2%	289
Housing Allowances		225	367	–	19	113	183	(71)	-39%	367
Other benefits and allowances		1	1	–	0	4	0	4	1424 %	1
Payments in lieu of leave		376	411	–	–	–	–	–	–	411
Long service awards	2	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		343	252	–	–	42	126	(84)	-67%	252
Sub Total - Senior Managers of Municipality		14 235	17 568	–	814	6 013	6 981	(968)	-14%	17 568
% increase			23.4%							23.4%

EC142 Senqu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – Second Quarter (cont.)

Summary of Employee and Councillor remuneration R thousands	2024/25		Budget Year 2025/26						
	Ref	Audited Outcome 1 A	Original Budget B	Adjusted Budget C	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance
									Full Year Forecast D
Other Municipal Staff									
Basic Salaries and Wages		80 912	87 569	–	7 134	43 536	43 785	(249)	-1%
Pension and UIF Contributions		15 117	15 676	–	1 356	8 157	7 838	318	4%
Medical Aid Contributions		8 284	8 301	–	706	4 286	4 151	135	3%
Overtime		2 828	3 133	–	203	1 223	1 629	(406)	-25% #DIV /0!
Performance Bonus		10 608	9 198	–	–	1 387	–	1 387	9 198
Motor Vehicle Allowance		3 200	3 295	–	277	1 633	1 647	(14)	-1%
Cellphone Allowance		1 085	1 143	–	107	581	571	10	2%
Housing Allowances		645	247	–	25	153	123	29	24%
Other benefits and allowances		1 026	1 010	–	103	584	505	80	16%
Payments in lieu of leave		2 467	3 640	–	–	–	–	–	3 640
Long service awards		–	481	–	–	–	–	–	481
Post-retirement benefit obligations		1 656	1 860	–	–	–	–	–	1 860
Entertainment		–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–
Acting and post related allowance		406	342	–	44	340	171	169	98%
In kind benefits	2	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		128 234	135 894	–	9 956	61 880	60 420	1 459	2%
% increase	4		6.0%						135 894 6.0%
Total Parent Municipality		156 967	169 361	–	11 950	74 969	75 350	(382)	-1%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages		–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–
Cell phone Allowance		–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–	–
% increase	4								

EC142 Senqu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – Second Quarter (cont.)

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance
R thousands	1	A	B	C					D
<u>Senior Managers of</u>									
Basic Salaries and		–	–	–	–	–	–	–	–
Pension and UIF		–	–	–	–	–	–	–	–
Medical Aid		–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle		–	–	–	–	–	–	–	–
Cell phone		–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and		–	–	–	–	–	–	–	–
Payments in lieu of		–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–
% increase	4	–	–	–	–	–	–	–	–
<u>Other Staff of Entities</u>									
Basic Salaries and Wages		–	–	–	–	–	–	–	–
Pension and UIF		–	–	–	–	–	–	–	–
Contributions		–	–	–	–	–	–	–	–
Medical Aid		–	–	–	–	–	–	–	–
Contributions		–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle		–	–	–	–	–	–	–	–
Cell phone		–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and		–	–	–	–	–	–	–	–
Payments in lieu of		–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–
Post-retirement		–	–	–	–	–	–	–	–
Sub Total - Other		–	–	–	–	–	–	–	–
% increase	4	–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		156 967	169 361	–	11 950	74 969	75 350	(382)	-1% 169 361
% increase	4		7.9%						7.9%
TOTAL MANAGERS AND STAFF		142 468	153 463	–	10 771	67 893	67 401	491	1% 153 463

EC142 Senqu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Second Quarter

Description	R thousands	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July 1	Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts by Source																	
Property rates	-	-	-	-	-	-	-	-	2 586	2 586	2 586	2 586	2 586	15 518	16 139	16 865	
Service charges - Electricity revenue	-	-	-	-	-	-	-	-	9 274	9 274	9 274	9 274	9 274	59 196	62 748	66 513	
Service charges - Water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	328	328	328	328	328	1 967	2 046	2 138	
Rental of facilities and equipment	-	-	-	-	-	-	-	-	284	284	284	284	284	-	-	-	
Interest earned - external investments	-	-	-	-	-	-	-	-	5 360	5 360	5 360	5 360	5 360	32 162	27 338	23 237	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	5	5	5	5	5	29	39	40	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	394	394	394	394	394	2 363	2 458	2 568	
Licences and permits	-	-	-	-	-	-	-	-	161	161	161	161	161	966	1 004	1 050	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	182 787	31 993	50 750	42 594	47 083	75 193	37 234	37 234	37 234	37 234	37 234	37 234	37 234	(404 881)	211 689	208 644	
Other revenue	-	-	-	-	-	-	558	558	558	558	558	558	558	772	3 562	988	
Cash Receipts by Source	182 787	31 993	50 750	42 594	47 083	75 193	56 184	56 184	56 184	56 184	56 184	56 184	56 184	(382 165)	329 156	323 175	333 280

EC142 Senqu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Second Quarter (cont.)

Description	R thousands	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July 1	Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	6 453	6 453	6 453	6 453	6 453	-	38 719	46 249	48 331
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparmt Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42 000	0	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)																	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	182 787	31 993	50 750	42 594	47 083	75 181	62 635	62 635	62 635	62 635	62 635	62 635	62 635	(375 690)	367 875	411 425	381 611

EC142 Senqu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Second Quarter (cont.)

Description	R thousands	Budget Year 2025/26												2025/26 Medium Term Revenue & 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	
Cash Payments by Type																	
Employee related costs	(14 214)	(12 618)	(14 683)	(12 436)	(20 580)	(12 586)	(11 145)	(11 145)	(11 145)	(11 145)	(11 145)	(11 145)	(11 145)	(153 986)	(157 837)	(167 541)	
Remuneration of councillors	-	-	-	-	-	-	(2 650)	(2 650)	(2 650)	(2 650)	(2 650)	(2 650)	(2 650)	(15 893)	(16 693)	(17 779)	
Interest paid	-	-	-	-	-	-	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(585)	(4 802)	(4 765)	
Bulk purchases - Electricity	-	-	-	-	-	-	(11 215)	(11 215)	(11 215)	(11 215)	(11 215)	(11 215)	(11 215)	(67 290)	(70 769)	(73 957)	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	(3 301)	(3 301)	(3 301)	(3 301)	(3 301)	(3 301)	(3 301)	(19 805)	(21 419)	(22 944)	
Other materials	-	-	-	-	-	-	(10 440)	(10 440)	(10 440)	(10 440)	(10 440)	(10 440)	(10 440)	(62 640)	(61 261)	(59 911)	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses	-	-	-	-	-	-	(8 431)	(8 431)	(8 431)	(8 431)	(8 431)	(8 431)	(8 431)	(146)	(146)	(153)	
Cash Payments by Type	(14 214)	(12 618)	(14 683)	(12 436)	(20 580)	(12 586)	(20 586)	(12 586)	(47 230)	(47 230)	(47 230)						
Other Cash Flows/Payments by Type																	
Capital assets	-	-	-	-	-	-	(20 439)	(20 439)	(20 439)	(20 439)	(20 439)	(20 439)	(20 439)	(33 797)	(135 991)	(92 595)	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	(632)	(632)	(51 170)	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(632)	
Other Cash Flows/Payments	(21 709)	(37 624)	(24 859)	(29 542)	(41 607)	(23 975)	(83 517)	(83 517)	(83 517)	(83 517)	(83 517)	(83 517)	(83 517)	(370 939)	(385 844)	(400 732)	
Total Cash Payments by Type	(14 214)	(12 618)	(14 683)	(12 436)	(20 580)	(12 586)	(67 669)	(82 098)	(507 562)	(479 071)							
NET INCREASE/(DECREASE) IN CASH HELD	168 573	19 375	36 067	30 157	26 503	62 595	(5 034)	(457 789)	(139 686)	(67 646)							
Cash/cash equivalents at the month/year beginning:	-	475 880	-	-	-	-	(19 409)	(19 409)	(19 409)	(19 409)	(19 409)	(19 409)	(19 409)	(19 409)	359 428	224 029	160 742
Cash/cash equivalents at the month/year end:	475 880	-	-	-	-	-	(19 409)	(19 409)	(19 409)	(19 409)	(19 409)	(19 409)	(19 409)	219 741	156 382	89 819	
	(14 214)	(12 618)	(14 683)	(12 436)	(20 580)	(12 586)	(67 669)	(67 669)	(67 669)	(67 669)	(67 669)	(67 669)	(67 669)	(507 562)	(479 071)	(452 534)	

EC142 Senqu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Second Quarter

Month	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands									
Monthly expenditure performance trend									
Monthly expenditure performance trend									
July	10 929	17 892	-	2 860	2 860	17 892	15 033	84.0%	2%
August	10 929	21 128	-	6 998	9 858	39 020	29 162	74.7%	7%
September	10 929	18 567	-	8 476	18 334	57 588	39 254	68.2%	13%
October	10 929	15 551	-	18 754	37 088	73 139	36 051	49.3%	27%
November	10 929	9 713	-	4 072	41 160	82 852	41 692	50.3%	30%
December	10 929	10 919	-	12 962	54 122	93 771	39 649	42.3%	40%
January	10 929	4 810	-	-	54 122	98 581	44 459	45.1%	40%
February	10 929	10 457	-	-	54 122	109 039	54 916	50.4%	40%
March	10 929	8 977	-	-	54 122	118 016	63 894	54.1%	40%
April	10 929	8 942	-	-	54 122	126 958	72 836	57.4%	0
May	10 929	6 186	-	-	54 122	133 144	79 022	59.4%	0
June	10 929	2 847	-	-	54 122	135 991	81 869	60.2%	0
TOTAL CAPITAL EXPENDITURE	131 152	135 991	-	54 122					

EC142 Senqu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Second Quarter

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	12 624	-	-	781	7 914	7 133	90.1%	12 624
Roads Infrastructure		-	244	-	-	-	244	244	100.0%	244
Roads		-	244	-	-	-	244	244	100.0%	244
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	8 090	-	-	-	6 240	6 240	100.0%	8 090
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	8 090	-	-	-	6 240	6 240	100.0%	8 090
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4 290	-	-	781	1 430	649	45.4%	4 290
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	1 522	-	-	781	-	(781)	#DIV/0!	1 522
LV Networks		-	2 769	-	-	-	1 430	1 430	100.0%	2 769
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	14 124	-	516	7 307	9 134	1 826	20.0%	14 124
Community Facilities		-	10 424	-	516	2 804	5 433	2 629	48.4%	10 424
Halls		-	4 491	-	516	2 804	4 491	1 687	37.6%	4 491
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	5 654	-	-	-	800	800	100.0%	5 654

EC142 Senqu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Second Quarter (Cont.)

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	279	-	-	-	143	143	100.0%	279
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	3 700	-	-	4 503	3 700	(803)	-21.7%	3 700
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	3 700	-	-	4 503	3 700	(803)	-21.7%	3 700
Capital Spares		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		-	5 945	-	-	5 459	5 945	486	8.2%	5 945
Operational Buildings		-	5 945	-	-	5 459	5 945	486	8.2%	5 945
Municipal Offices		-	5 945	-	-	5 459	5 945	486	8.2%	5 945
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Second Quarter (Cont.)

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	697	-	-	-	697	697	100.0%	697
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	697	-	-	-	697	697	100.0%	697
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	697	-	-	-	697	697	100.0%	697
Load Settlement Software Applications		-	697	-	-	-	697	697	100.0%	697
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	2 172	-	882	892	2 097	1 205	57.5%	2 172
Computer Equipment		-	2 172	-	882	892	2 097	1 205	57.5%	2 172
Furniture and Office Equipment		-	148	-	26	46	114	67	59.1%	148
Furniture and Office Equipment		-	148	-	26	46	114	67	59.1%	148
Machinery and Equipment		-	3 660	-	-	-	3 660	3 660	100.0%	3 660
Machinery and Equipment		-	3 660	-	-	-	3 660	3 660	100.0%	3 660
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	3 000	-	-	-	3 000	3 000	100.0%	3 000
Land		-	3 000	-	-	-	3 000	3 000	100.0%	3 000
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets		-	42 370	-	1 424	14 486	32 560	18 075	55.5%	42 370

EC142 Senqu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – Second Quarter (cont.)

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets										
Community Facilities		-	-	-	-	-	-	-	-	
Halls		-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	
Public Ablution Facilities		-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	
Stalls		-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	
Airports		-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	
Sport and Recreation Facilities					-	-	-	-	-	
Indoor Facilities					-	-	-	-	-	
Outdoor Facilities					-	-	-	-	-	
Capital Spares					-	-	-	-	-	
Heritage assets										
Monuments		-	-	-	-	-	-	-	-	
Historic Buildings		-	-	-	-	-	-	-	-	
Works of Art		-	-	-	-	-	-	-	-	
Conservation Areas		-	-	-	-	-	-	-	-	
Other Heritage		-	-	-	-	-	-	-	-	
Investment properties										
Revenue Generating		-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	

EC142 Senqu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – Second Quarter (cont.)

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1								
Other assets		-	3 471	-	-	-	3 471	3 471	100.0%
Operational Buildings		-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Housing		-	3 471	-	-	-	3 471	3 471	100.0%
Staff Housing		-	3 471	-	-	-	3 471	3 471	100.0%
Social Housing		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets									
Servitudes									
Licences and Rights									
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment									
Computer Equipment									
Furniture and Office Equipment									
Furniture and Office Equipment									
Machinery and Equipment									
Machinery and Equipment									
Transport Assets									
Transport Assets									
Land									
Land									
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing assets	1	-	80 266	-	10 405	28 519	51 983	23 464	45.1%
									80 266

EC142 Senqu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Second Quarter

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4 884	10 806	–	180	1 395	5 589	4 194	75.0%	10 806
Roads Infrastructure		3 190	5 726	–	179	1 090	2 978	1 887	63.4%	5 726
Roads		3 190	5 723	–	179	1 090	2 976	1 886	63.4%	5 723
Road Structures		–	4	–	–	–	2	2	100.0%	4
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	471	–	–	–	245	245	100.0%	471
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	471	–	–	–	245	245	100.0%	471
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 314	1 622	–	1	286	843	557	66.1%	1 622
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		830	856	–	1	286	445	159	35.8%	856
LV Networks		484	766	–	–	–	398	398	100.0%	766
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		380	2 988	–	–	19	1 524	1 504	98.7%	2 988
Landfill Sites		380	2 863	–	–	19	1 459	1 440	98.7%	2 863
Waste Transfer Stations		–	124	–	–	–	65	65	100.0%	124
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–

EC142 Senqu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Second Quarter (cont.)

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1								
Community Assets		1 787	3 014	–	209	536	1 567	1 031	65.8%
Community Facilities		1 741	2 637	–	191	518	1 371	853	62.2%
Halls		491	737	–	25	129	383	254	66.4%
Centres		32	141	–	–	7	73	66	90.1%
Crèches		–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–
Libraries		288	380	–	26	26	197	171	86.8%
Cemeteries/Crematoria		904	1 288	–	140	356	670	314	46.9%
Police		–	–	–	–	–	–	–	–
Parks		–	16	–	–	–	8	8	100.0%
Public Open Space		25	32	–	–	–	17	17	100.0%
Nature Reserves		–	–	–	–	–	–	–	–
Public Ablution Facilities		–	29	–	–	–	15	15	100.0%
Markets		–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	15	–	–	–	8	8	100.0%
Capital Spares		–	–	–	–	–	–	–	–
Sport and Recreation Facilities		46	377	–	18	18	196	178	90.8%
Indoor Facilities		–	–	–	–	–	–	–	–
Outdoor Facilities		46	377	–	18	18	196	178	90.8%
Capital Spares		–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–
Investment properties		–	409	–	–	–	213	213	100.0%
Revenue Generating		–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–
Non-revenue Generating		–	409	–	–	–	213	213	100.0%
Improved Property		–	409	–	–	–	213	213	100.0%
Unimproved Property		–	–	–	–	–	–	–	–

EC142 Senqu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Second Quarter (cont.)

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Other assets		2 008	2 664	–	614	802	1 385	583	42.1%	2 664
Operational Buildings		2 008	2 664	–	614	802	1 385	583	42.1%	2 664
Municipal Offices		1 950	2 513	–	614	802	1 307	504	38.6%	2 513
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		57	151	–	–	–	79	79	100.0%	151
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software		–	–	–	–	–	–	–	–	–
Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		740	1 047	–	101	228	544	316	58.1%	1 047
Furniture and Office Equipment		740	1 047	–	101	228	544	316	58.1%	1 047
Furniture and Office Equipment		1 291	2 000	–	75	344	1 040	697	67.0%	2 000
Machinery and Equipment		1 291	2 000	–	75	344	1 040	697	67.0%	2 000
Machinery and Equipment		6 280	4 271	–	533	1 691	2 221	530	23.9%	4 271
Transport Assets		6 280	4 271	–	533	1 691	2 221	530	23.9%	4 271
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	16 989	24 212	–	1 711	4 996	12 560	7 564	60.2%	24 212

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Second Quarter

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1								
Depreciation by Asset Class/Sub-class									
Infrastructure		10 263	12 337	–	–	–	6 169	6 169	100.0%
Roads Infrastructure		5 609	7 788	–	–	–	3 894	3 894	100.0%
Roads		5 609	7 788	–	–	–	3 894	3 894	100.0%
Road Structures		–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–
Storm water Infrastructure		1 178	1 352	–	–	–	676	676	100.0%
Drainage Collection		–	–	–	–	–	–	–	–
Storm water Conveyance		1 178	1 352	–	–	–	676	676	100.0%
Attenuation		–	–	–	–	–	–	–	–
Electrical Infrastructure		1 402	1 572	–	–	–	786	786	100.0%
Power Plants		–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–
MV Networks		1 180	1 321	–	–	–	660	660	100.0%
LV Networks		222	251	–	–	–	126	126	100.0%
Capital Spares		–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–
Wastewater Treatment Works		–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 074	1 626	–	–	–	813	813	100.0%
Landfill Sites		2 074	1 626	–	–	–	813	813	100.0%
Waste Transfer Stations		–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Second Quarter (cont.)

Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1								
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Community Assets		2 713	2 664	-	-	-	1 332	1 332	100.0%
Community Facilities		2 272	2 167	-	-	-	1 084	1 084	100.0%
Halls		891	986	-	-	-	493	493	100.0%
Centres		155	37	-	-	-	19	19	100.0%
Crèches		-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Cemeteries/Crematoria		28	31	-	-	-	16	16	100.0%
Police		-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-
Public Open Space		28	30	30	-	-	15	15	100.0%
Nature Reserves		-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		386	436	-	-	-	218	218	100.0%
Capital Spares		-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Second quarter (cont.)

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Sport and Recreation Facilities		441	497	-	-	-	248	248	100.0%	497
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		441	497	-	-	-	248	248	100.0%	497
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		1 204	1 139	-	-	-	570	570	100.0%	1 139
Operational Buildings		1 204	1 139	-	-	-	570	570	100.0%	1 139
Municipal Offices		1 204	1 139	-	-	-	570	570	100.0%	1 139
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Second Quarter (cont.)

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		28	31	–	–	–	15	15	100.0%	31
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		28	31	–	–	–	15	15	100.0%	31
<i>Water Rights</i>		–	–	–	–	–	–	–	–	–
<i>Effluent Licenses</i>		–	–	–	–	–	–	–	–	–
<i>Solid Waste Licenses</i>		–	–	–	–	–	–	–	–	–
<i>Computer Software and Applications</i>		28	31	–	–	–	15	15	100.0%	31
<i>Load Settlement Software Applications</i>		–	–	–	–	–	–	–	–	–
<i>Unspecified</i>		–	–	–	–	–	–	–	–	–
Computer Equipment		1 165	770	–	3	3	385	382	99.3%	770
Computer Equipment		1 165	770	–	3	3	385	382	99.3%	770
Furniture and Office Equipment										
Furniture and Office Equipment		318	429	–	–	–	215	215	100.0%	429
Machinery and Equipment		318	429	–	–	–	215	215	100.0%	429
Machinery and Equipment										
Transport Assets		2 229	2 193	–	–	–	1 097	1 097	100.0%	2 193
Transport Assets		2 229	2 193	–	–	–	1 097	1 097	100.0%	2 193
Land										
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	18 276	20 835	–	3	3	10 418	10 415	100.0%	20 835

EC142 Senqu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	13 355	-	1 133	11 118	9 228	(1 890)	-20.5%	13 355
Roads Infrastructure		-	13 355	-	1 133	11 118	9 228	(1 890)	-20.5%	13 355
Roads		-	13 355	-	1 133	11 118	9 228	(1 890)	-20.5%	13 355
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class
Second Quarter (cont.)

Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YD actual	YTD budget	YTD variance	YTD variance %
R thousands	1								
Community Assets		-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class
Second Quarter (cont.)

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	13 355	-	1 133	11 118	9 228	(1 890)	-20.5%	13 355

Whilst the attached schedules are attached for easy reference it must be understood that the electronic version of the National Treasury Schedule C must be completed online and be submitted electronically together with this report.

SENQU MUNICIPALITY



SECTION 72 MID-YEAR PERFORMANCE REPORT AND ASSESSMENT: SDBIP

FINANCIAL YEAR 2025/2026

period 1 July 2025 to 31 December 2025

Attached as "Annexure A"

Noted: In addition, the accounting officer must ensure that the financial performance information as at 31 December 2025 is submitted electronically to National Treasury on the **Schedule C template format inclusive of the s72 report.**

Bid Committees Members 2025-2026FY				
No	BSC Members	BEC Members	Disposal C Members	BAC Members
1	N Ngwenya	N Ngwenya	N Ngwenya	K Fourie
2	U Mkontwana	U Mkontwana	U Mkontwana	N Nyezi
3	L Booij	L Booij	L Booij	Z Koyana
4	S Skampula	S Skampula	S Skampula	R Ruiters
5	A Gushmani	A Gushmani	A Gushmani	L Lekhu
6	B Viedge	B Viedge	B Viedge	U Mkontwana -SCM Practitioner
7	X Mninzelwa	X Mninzelwa	X Mninzelwa	N Mtwebana - SCM Practitioner / Bid Secretariat
8	Y Macala-(Non Voting)	Y Macala-(Non Voting)	Y Macala-(Non Voting)	M Xhorile - SCM Practitioner
9	L Tobben	L Tobben	L Tobben	
10	N Nkopane	N Nkopane	N Nkopane	
11	J Van Rensburg	J Van Rensburg	J Van Rensburg	
12	M Salmani	M Salmani	M Salmani	
13	U Sobudula	U Sobudula	U Sobudula	
14	T Masunda	T Masunda	T Masunda	
15	N Nelani	N Nelani	N Nelani	
16	N Majikela	N Majikela	N Majikela	
17	U Nako	U Nako	U Nako	
18	N Lerothidi	N Lerothidi	N Lerothidi	
19	T Motlohi	T Motlohi	T Motlohi	
20	T Van Zyl	T Van Zyl	T Van Zyl	
21	N Ngceke	N Ngceke	N Ngceke	
22	N Mokhantso	N Mokhantso	N Mokhantso	
23	N Mtwebana-Bid Secretariat/SCM Practitioner	N Mtwebana-Bid Secretariat/SCM Practitioner	A Hlanjwa - Bid Secretariat	
24	A Hlanjwa - Bid Secretariat	A Hlanjwa - Bid Secretariat		
25	M Xhorile - SCM Pratictioner	M Xhorile - SCM Pratictioner		

Consolidated Service Providers Performance Report 2025 /2026 (1 July 2025 until 31 Dec 2025)

LEGEND	
Total number of projects assessed	13
Fully Achieved/Targets Met – Excellent performance	13 100.00%
Targets Met with a Variance – Good Achievement	0 0.00%
Not yet met/not fully achieved	0 0.00%
Not achieved	0 0.00%
Not Assessed	Not provided

TENDER NOTICE NUMBER	RECOMMENDED BIDDER	TENDER DESCRIPTION	Price Awarded / Rates	BID ADVERT DATE	BID CLOSING DATE	DATE OF AWARD / RECOMMENDATION	OVERALL TARGET FOR CURRENT PERIOD	PROGRESS/ ACHIEVEMENT OF TARGETS	LEVEL OF SERVICES	REASON FOR VARIANCE ON TARGET	ACTION TO REMEDY VARIANCE	TIMEFRAMES TO CORRECT VARIANCE
08_2025-2026T	Silverlake Trading 305 T/A Opulentia	Provision for Short Term Insurance Services	Rates	2025/08/01	2025/09/09	2025/09/29	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
10_2025-2026T	PHDS Direct	Removal, Supply and Installation of Audio System Microphones	1 013 750.10	2025/08/01	2025/09/02	2025/11/18	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
21_2025-2026T	Chic-Chac	Supply and delivery of agricultural supplies as part of the SMEMME support programme.	145 831.00	2025/08/09	2025/09/22	2025/11/18	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
25_2025-2026T	Njilo Consulting	Hiring of Machinery and Operators Covering and Compaction of Waste in Lady Grey Landfill Site and Barkly East Garden Waste Dump.	94 760.00	2025/09/12	2025/09/30	2025/11/18	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
26_2025-2026T	Itech SA(P)Y LTD	Supply & Delivery of Boundary Fence Material for Commongate (3 years)	Rates	2025/09/12	2025/10/16	2025/12/31	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
28_2025-2026T	Delta Built Environment Consultants	Development of Integrated Transport Plan (Once-off)	990 725.00	2025/09/12	2025/10/06	2025/11/18	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a

TENDER NOTICE NUMBER	RECOMMENDED BIDDER	TENDER DESCRIPTION	Price Awarded / Rates	BID ADVERT DATE	BID CLOSING DATE	DATE OF AWARD / RECOMMENDATION	OVERALL TARGET FOR CURRENT PERIOD	PROGRESS/ ACHIEVEMENT OF TARGETS	LEVEL OF SERVICES	REASON FOR VARIANCE ON TARGET	ACTION TO REMEDY VARIANCE	TIMEFRAMES TO CORRECT VARIANCE
37_2024-2025T	Magnedor 16cc	Repairs and Maintenance on Electrical Infrastructure and Buildings	Rates	2025/04/04	2025/05/08	2025/09/04	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
39_2024-2025T	Group Ywo Trading Enterprise	Repairs of 5,2KM Gravel roads and stormwater channels in Ndofela, Bikizana and Mbobo W1	6 153 238,41	2025/04/04	2025/04/30	2025/09/21	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
40_2024-2025T	Group Ywo Trading Enterprise	Repairs of 4,5KM Gravel roads and stormwater channels in Joveleni, Hinana and Vozizana W9	5 654 764,64	2025/04/04	2025/04/30	2025/09/21	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
41_2024-2025T	Group Ywo Trading Enterprise	Repairs of 6 KM Gravel roads and stormwater channels in Sunduzza, Bensonvale and Jozanas Nekw17	7 219 545,61	2025/04/04	2025/04/30	2025/09/02	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
60_2024-2025T	Sensational Blinds and Flooring	Supply and Installation of Blinds	312 732,44	2025/05/30	2025/06/17	2025/09/04	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
62_2024-2025T	Iyana African Projects (PTY) LTD	Municipal Events Co-ordinator (3 years)	Rates	2025/05/30	2025/07/01	2025/11/17	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a
142_2024-205T	Busi Trading and Project CC	Rehabilitation of Road and Stormwater- Lady Grey W14	43 077 847,83	2024/11/22	2025/01/09	2025/07/02	100%	Service Provider Appointed	As per tender Document	No Variance	n/a	n/a

The performance of a vendor is evaluated by each user department that received the goods/service before payment of the invoice through the vendor performance evaluation form.

On monthly basis, details from the evaluation forms are recorded in a spreadsheet that is consolidated into a quarterly report, which is submitted to the standing committee in the month following the end of the quarter. Thereafter, four quarterly reports are consolidated into the table for the annual report.

A system to manage and rate service providers has now been incorporated into the revised Performance management policy / framework. Currently the Acquisition Manager in conjunction with relevant Directorates ensures that certain performance protocols are followed before an invoice is processed. The performance of service providers will for some time remain an ongoing challenge.

The rating of 1 - 5 is used on the performance management framework, where one is poor, and five is excellent. The overall average rating on the forms is recorded onto the spreadsheet.

- Department responsible for report: SCM
- Department responsible for evaluation performance forms: User departments

These reports monitored by the Manager: Acquisition, Contract Management and Vendor Performance are tabled to the Mayor and the Council.

Summary of Consolidated Service Provider Performance

2 Quarterly Reports on the % of Service Providers who implemented terms and conditions of tender documents in a timely manner	Q1	Q2	Mid-Year Total	Percentage
Number of Vendors as reported quarterly	121	132	253	100.00%
1 (Poor Performance)	2	2	4	1.58%
2 (In-progress)	0	19	19	7.51%
3 (Good Performance)	44	47	91	35.97%
4 (Very Good Performance)	59	34	93	36.76%
5 (Excellent Performance)	16	30	46	18.18%

Operational Contracts that will Expire

There are 7 non-infrastructure contracts that will expire within 6 months from the end of the financial year under review i.e., 31 December 2025.

The user departments are to start on new procurement processes to obtain the services and goods that will still be needed when the contracts expire.

#	NOTICE NO.	NAME OF THE SERVICE PROVIDER	DESCRIPTION	CONTRACT VALUE	CONTRACT TERM	START DATE/ APPOINTMENT DATE/ AWARD DATE	END DATE
1	90/2022-2023T	Amended Recline Trading and Projects	Supply and Delivery of Traffic Uniform	VAT Inclusive Rates	3 years	05 October 2022	23 January 2026
2	95/2022-2023T	Globant South Africa (Pty) Ltd	Appointment of a Consultant or Consulting Company for Senqu Municipality Strategic Planning Facilitation Services for 3 years	R 870,000.00	3 years	22 November 2022	24 January 2026
3	88/2022-2023T	Utilities World (Pty) Ltd	Pre-paid Vending Services	VAT Inclusive Rates	3 years	01 January 2023	26 January 2026
4	16/2021-2022T	Sikhumbulanathi Trading (Pty) Ltd	Supply and Delivery of black and Green Refuse Bags	VAT Inclusive Rates	3 years	24 January 2023	05 February 2026
5	43/2021-2022T	Likunga Protection Security Services	Provision of Physical Security Services	VAT Inclusive Rates	3 years	25 January 2023	19 February 2026
6	13/2022-2023T	LV Matshele	Purchase and Delivery of Stationery for Three Years	Rates Based	3 years	06 February 2023	30 May 2026
7	26/2022-2023T	Siyanda Business Solutions (Pty) Ltd	Provision of Accounting and Support Services for a period of Three Years	Fixed amount for preparation of Annual Financial Statements and Rate Based for all other deliverables	3 years	20 February 2023	06 July 2026

Deviations Approved by the Accounting Officer

Regulation 36(1) of the Municipal Supply Chain Management Regulations, 2005, allows the accounting officer to disperse with the official procurement processes.

There were two (2) deviations from the SCM processes incurred in terms of regulation 36(1)(a) of the Municipal Supply Chain Management Regulations.

Furthermore, there were no transaction treated as a minor breach in terms of regulation 36(1)(b) of the Supply Chain Management Regulation.

Period	Supplier	Amount	Department	Reason for deviation
July 2025	CIGFARO	R31 920.90	MM's Office	Given that only one service provider responded, we are requesting a deviation from normal procurement process to enable payment to Lithaba Travels for the registration fee.
August 2025	Institute of Internal Auditors South Africa	R37 605.00	MM's Office	The IIA(SA) is hosting its annual conference. This conference is solely hosted by an Institute (IIA) and features plenary sessions as well as tracks, with leading speakers in the internal auditing profession who will share their views on best practices in internal auditing, emerging issues and variety of business and personal development topics.

Unauthorised and Irregular Expenditure on all procurement thresholds

There were no transactions that resulted in irregular expenditure in the 2025/2026 financial year.

#	Receipt Date	Date of discovery	Date reported to Accounting Officer	Supplier	Amount	Department	Description of Incident
	NONE						

Fruitless and Wasteful Expenditure

There were no transactions that resulted to fruitless and wasteful expenditure.

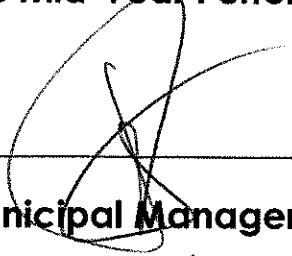
#	Receipt Date	Date of discovery	Date reported to Accounting Officer	Supplier	Amount	Department	Description of Incident
	NONE						

Procedure in place to manage and rate service providers.

- Directors or appointed Project Managers of Service Providers are required to report monthly to the SCM unit against predetermined and specific measurable targets and outcomes. These may be different in the case of external funding. In this manner it will be ensured that all service providers deliver on services in a manner that meets all required standards.
- All Directors or appointed Project Managers must confirm the required levels of reporting with the SCM unit.
- No service provider payment can be made without the acknowledgement that the required outcomes were achieved; and
- Service provider reporting is to be consolidated and reported on quarterly basis and used to input into the Annual Report, s46 Report and the s72 Report.

Currently the SCM Manager in conjunction with relevant Directorates ensures that certain performance protocols are followed before an invoice is processed. The performance of service providers will for some time remain an ongoing challenge.

The Mid-Year Performance Report is prepared and submitted by:


Municipal Manager: T. Mawonga

25/01/2026

Date

The Mid-Year Performance Report is received by:


Mayor: VV Stokhwe

25/01/2026

Date

SEADU MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2017 - JUNE 2015-2016

Project Category	Project ID	Project Name	Project Description	Project Lead	Project Status	Project Progress	Project Risk	Project Impact	Resource Allocation		Financial Performance		Operational Metrics		Strategic Objectives		
									Team Size	Budget Utilization	Revenue	Profit Margin	Completion Rate	Efficiency	Quality Score	Market Share	
Strategic Initiatives	SI-001	Global Expansion Project	Develop new markets in Asia, Europe, and South America.	John Doe	On Track	85%	Medium	High	150	75%	\$12M	20%	98%	95%	4.5	15%	Project Alpha
Strategic Initiatives	SI-002	AI Research & Development	Invest in AI technology for future competitive advantage.	Jane Smith	On Track	70%	Medium	Medium	120	60%	\$8M	15%	85%	90%	4.2	12%	Project Beta
Strategic Initiatives	SI-003	Supply Chain Optimization	Optimize global supply chain for cost reduction and efficiency.	Mike Johnson	On Track	90%	Medium	Medium	180	80%	\$10M	25%	95%	98%	4.8	18%	Project Gamma
Strategic Initiatives	SI-004	Product Line Expansion	Introduce new product lines in existing markets.	Sarah Lee	On Track	60%	Medium	Medium	100	40%	\$5M	10%	80%	85%	4.0	10%	Project Delta
Strategic Initiatives	SI-005	Market Research & Analysis	Conduct in-depth market research for future strategic planning.	David Green	On Track	50%	Medium	Medium	90	30%	\$3M	5%	75%	80%	3.8	8%	Project Epsilon
Strategic Initiatives	SI-006	Partnership Development	Form strategic partnerships with key industry players.	Emily White	On Track	40%	Medium	Medium	80	20%	\$2M	3%	70%	75%	3.5	5%	Project Zeta
Strategic Initiatives	SI-007	Brand Awareness Campaign	Enhance brand visibility and recognition.	Chris Brown	On Track	30%	Medium	Medium	70	10%	\$1.5M	2%	65%	70%	3.2	3%	Project Eta
Strategic Initiatives	SI-008	Employee Training & Development	Invest in employee skills and knowledge.	Olivia Green	On Track	20%	Medium	Medium	60	5%	\$0.5M	1%	60%	65%	3.0	2%	Project Theta
Strategic Initiatives	SI-009	Infrastructure Upgrade	Modernize and upgrade company infrastructure.	Paul Black	On Track	10%	Medium	Medium	50	2%	\$0.2M	1%	55%	60%	2.8	1%	Project Iota
Strategic Initiatives	SI-010	ESG Strategy Implementation	Develop and implement ESG strategy.	Grace White	On Track	5%	Medium	Medium	40	1%	\$0.1M	0.5%	50%	55%	2.5	0.5%	Project Kappa
Strategic Initiatives	SI-011	Regulatory Compliance	Ensure compliance with all relevant regulations.	Henry Black	On Track	2%	Medium	Medium	30	0.5%	\$0.05M	0.2%	45%	50%	2.2	0.2%	Project Lambda
Strategic Initiatives	SI-012	Product Innovation Pipeline	Develop a pipeline of innovative products.	Isabella Green	On Track	1%	Medium	Medium	20	0.2%	\$0.02M	0.1%	40%	45%	2.0	0.1%	Project Mu
Strategic Initiatives	SI-013	Supply Chain Resilience	Enhance supply chain resilience and stability.	James Black	On Track	0.5%	Medium	Medium	10	0.1%	\$0.01M	0.05%	35%	40%	1.8	0.05%	Project Nu
Strategic Initiatives	SI-014	Market Expansion Strategy	Develop a strategy for market expansion.	Lucy Green	On Track	0.2%	Medium	Medium	5	0.05%	\$0.005M	0.02%	30%	35%	1.5	0.02%	Project Xi
Strategic Initiatives	SI-015	Employee Retention Program	Develop a program to retain key employees.	Mark Black	On Track	0.1%	Medium	Medium	3	0.02%	\$0.002M	0.01%	25%	30%	1.2	0.01%	Project Omicron
Strategic Initiatives	SI-016	ESG Reporting & Disclosure	Develop and implement ESG reporting and disclosure strategy.	Natalie Green	On Track	0.05%	Medium	Medium	2	0.01%	\$0.001M	0.005%	20%	25%	1.0	0.005%	Project Pi
Strategic Initiatives	SI-017	Regulatory Monitoring	Monitor and respond to regulatory changes.	Oliver Black	On Track	0.02%	Medium	Medium	1	0.005%	\$0.0005M	0.002%	15%	20%	0.8	0.002%	Project Rho
Strategic Initiatives	SI-018	Product Innovation Pipeline	Develop a pipeline of innovative products.	Penelope Green	On Track	0.01%	Medium	Medium	0.5	0.001%	\$0.0002M	0.001%	10%	15%	0.6	0.001%	Project Sigma
Strategic Initiatives	SI-019	Supply Chain Resilience	Enhance supply chain resilience and stability.	Quinton Black	On Track	0.005%	Medium	Medium	0.2	0.0005%	\$0.0001M	0.0005%	5%	10%	0.4	0.0005%	Project Upsilon
Strategic Initiatives	SI-020	Market Expansion Strategy	Develop a strategy for market expansion.	Roxanne Green	On Track	0.002%	Medium	Medium	0.1	0.0002%	\$0.00005M	0.0002%	3%	8%	0.2	0.0002%	Project Phi
Strategic Initiatives	SI-021	Employee Retention Program	Develop a program to retain key employees.	Samuel Black	On Track	0.001%	Medium	Medium	0.05	0.0001%	\$0.00002M	0.0001%	2%	5%	0.1	0.0001%	Project Chi
Strategic Initiatives	SI-022	ESG Reporting & Disclosure	Develop and implement ESG reporting and disclosure strategy.	Victoria Green	On Track	0.0005%	Medium	Medium	0.02	0.00005%	\$0.00001M	0.00005%	1%	3%	0.05	0.00005%	Project Psi
Strategic Initiatives	SI-023	Regulatory Monitoring	Monitor and respond to regulatory changes.	Winston Black	On Track	0.0002%	Medium	Medium	0.01	0.00002%	\$0.000005M	0.00002%	0.5%	2%	0.02	0.00002%	Project Omega
Strategic Initiatives	SI-024	Product Innovation Pipeline	Develop a pipeline of innovative products.	Xavier Green	On Track	0.0001%	Medium	Medium	0.005	0.00001%	\$0.000002M	0.00001%	0.2%	1%	0.01	0.00001%	Project Epsilon
Strategic Initiatives	SI-025	Supply Chain Resilience	Enhance supply chain resilience and stability.	Yvonne Black	On Track	0.00005%	Medium	Medium	0.002	0.000005%	\$0.000001M	0.000005%	0.1%	0.5%	0.005	0.000005%	Project Mu
Strategic Initiatives	SI-026	Market Expansion Strategy	Develop a strategy for market expansion.	Zachary Green	On Track	0.00002%	Medium	Medium	0.001	0.000002%	\$0.0000005M	0.000002%	0.05%	0.2%	0.002	0.000002%	Project Nu
Strategic Initiatives	SI-027	Employee Retention Program	Develop a program to retain key employees.	Abigail Black	On Track	0.00001%	Medium	Medium	0.0005	0.000001%	\$0.0000002M	0.000001%	0.02%	0.1%	0.001	0.000001%	Project Xi
Strategic Initiatives	SI-028	ESG Reporting & Disclosure	Develop and implement ESG reporting and disclosure strategy.	Charlotte Black	On Track	0.000005%	Medium	Medium	0.0002	0.0000005%	\$0.0000001M	0.0000005%	0.01%	0.05%	0.0005	0.0000005%	Project Omicron
Strategic Initiatives	SI-029	Regulatory Monitoring	Monitor and respond to regulatory changes.	Eliza Black	On Track	0.000002%	Medium	Medium	0.0001	0.0000002%	\$0.00000005M	0.0000002%	0.005%	0.02%	0.0002	0.0000002%	Project Rho
Strategic Initiatives	SI-030	Product Innovation Pipeline	Develop a pipeline of innovative products.	Fiona Black	On Track	0.000001%	Medium	Medium	0.00005	0.0000001%	\$0.00000002M	0.0000001%	0.002%	0.01%	0.0001	0.0000001%	Project Sigma
Strategic Initiatives	SI-031	Supply Chain Resilience	Enhance supply chain resilience and stability.	Grace Black	On Track	0.0000005%	Medium	Medium	0.00002	0.00000005%	\$0.00000001M	0.00000005%	0.001%	0.005%	0.00005	0.00000005%	Project Upsilon
Strategic Initiatives	SI-032	Market Expansion Strategy	Develop a strategy for market expansion.	Henry Black	On Track	0.0000002%	Medium	Medium	0.00001	0.00000002%	\$0.000000005M	0.00000002%	0.0005%	0.002%	0.00002	0.00000002%	Project Phi
Strategic Initiatives	SI-033	Employee Retention Program	Develop a program to retain key employees.	Isabella Black	On Track	0.0000001%	Medium	Medium	0.000005	0.00000001%	\$0.000000002M	0.00000001%	0.0002%	0.001%	0.00001	0.00000001%	Project Chi
Strategic Initiatives	SI-034	ESG Reporting & Disclosure	Develop and implement ESG reporting and disclosure strategy.	Julia Black	On Track	0.00000005%	Medium	Medium	0.000002	0.000000005%	\$0.000000001M	0.000000005%	0.0001%	0.0005%	0.000005	0.000000005%	Project Psi
Strategic Initiatives	SI-035	Regulatory Monitoring	Monitor and respond to regulatory changes.	Karen Black	On Track	0.00000002%	Medium	Medium	0.000001	0.000000002%	\$0.0000000005M	0.000000002%	0.00005%	0.0002%	0.000002	0.000000002%	Project Omega
Strategic Initiatives	SI-036	Product Innovation Pipeline	Develop a pipeline of innovative products.	Laura Black	On Track	0.00000001%	Medium	Medium	0.0000005	0.000000001%	\$0.0000000002M	0.000000001%	0.00002%	0.0001%	0.000001	0.000000001%	Project Epsilon
Strategic Initiatives	SI-037	Supply Chain Resilience	Enhance supply chain resilience and stability.	Mia Black	On Track	0.000000005%	Medium	Medium	0.0000002	0.0000000005%	\$0.0000000001M	0.0000000005%	0.00001%	0.00005%	0.0000005	0.0000000005%	Project Mu
Strategic Initiatives	SI-038	Market Expansion Strategy	Develop a strategy for market expansion.	Natalie Black	On Track	0.000000002%	Medium	Medium	0.0000001	0.0000000002%	\$0.00000000005M	0.0000000002%	0.000005%	0.00002%	0.0000002	0.0000000002%	Project Nu
Strategic Initiatives	SI-039	Employee Retention Program	Develop a program to retain key employees.	Olivia Black	On Track	0.000000001%	Medium	Medium	0.00000005	0.000000001%	\$0.00000000002M	0.000000001%	0.000002%	0.000005%	0.0000001	0.000000001%	Project Xi
Strategic Initiatives	SI-040	ESG Reporting & Disclosure	Develop and implement ESG reporting and disclosure strategy.	Penelope Black	On Track	0.0000000005%	Medium	Medium	0.00000002	0.0000000005%	\$0.00000000001M	0.0000000005%	0.000001%	0.0000005%	0.00000005	0.0000000005%	Project Omicron
Strategic Initiatives	SI-041	Regulatory Monitoring	Monitor and respond to regulatory changes.	Quinton Black	On Track	0.0000000002%	Medium	Medium	0.00000001	0.0000000002%	\$0.00000000005M	0.0000000002%	0.0000005%	0.0000002%	0.00000005	0.0000000002%	Project Rho
Strategic Initiatives	SI-042	Product Innovation Pipeline	Develop a pipeline of innovative products.	Victoria Black	On Track	0.0000000001%	Medium	Medium	0.000000005	0.0000000001%	\$0.00000000002M	0.0000000001%	0.0000002%	0.0000001%	0.00000005	0.0000000001%	Project Sigma
Strategic Initiatives	SI-043	Supply Chain Resilience	Enhance supply chain resilience and stability.	Winston Black	On Track	0.00000000005%	Medium	Medium	0.000000002	0.00000000005%	\$0.00000000001M	0.00000000005%	0.0000001%	0.00000005%	0.00000005	0.00000000005%	Project Upsilon
Strategic Initiatives	SI-044	Market Expansion Strategy	Develop a strategy for market expansion.	Xavier Black	On Track	0.00000000002%	Medium	Medium	0.000000001	0.00000000002%	\$0.000000000005M	0.00000000002%	0.00000005%	0.00000002%	0.00000005	0.00000000002%	Project Phi
Strategic Initiatives	SI-045	Employee Retention Program	Develop a program to retain key employees.	Yvonne Black	On Track	0.00000000001%	Medium	Medium	0.0000000005	0.00000000001%	\$0.000000000002M	0.00000000001%	0.00000002%	0.00000001%	0.00000005	0.00000000001%	Project Chi
Strategic Initiatives	SI-046	ESG Reporting & Disclosure	Develop and implement ESG reporting and disclosure strategy.	Zachary Black	On Track	0.000000000005%	Medium	Medium	0.0000000002	0.000000000005%	\$0.000000000001M	0.000000000005%	0.00000001%	0.000000005%	0.00000005	0.000000000005%	Project Psi
Strategic Initiatives	SI-047	Regulatory Monitoring	Monitor and respond to regulatory changes.	Abigail Black	On Track	0.000000000002%	Medium	Medium	0.0000000001	0.000000000002%	\$0.0000000000005M	0.000000000002%	0.000000005%	0.000000002%	0.00000005	0.000000000002%	Project Omega
Strategic Initiatives	SI-048	Product Innovation Pipeline	Develop a pipeline of innovative products.	Charlotte Black	On Track	0.000000000001%	Medium	Medium	0.00000000005	0.000000000001%	\$0.0000000000002M	0.000000000001%	0.000000002%	0.000000001%	0.00000005	0.000000000001%	Project Epsilon
Strategic Initiatives	SI-049	Supply Chain Resilience	Enhance supply chain resilience and stability.	Eliza Black	On Track	0.0000000000005%	Medium	Medium	0.00000000002	0.0000000000005%	\$0.0000000000001M	0.0000000000005%	0.000000001%	0.0000000005%	0.00000005	0.0000000000005%	Project Mu
Strategic Initiatives	SI-050	Market Expansion Strategy	Develop a strategy for market expansion.	Grace Black	On Track	0.0000000000002%	Medium	Medium	0.00000000001	0.0000000000002%	\$0.00000000000005M	0.0000000000002%	0.0000000005%	0.0000000002%	0.00000005	0.0000000000002%	Project Nu
Strategic Initiatives	SI-051	Employee Retention Program	Develop a program to retain key employees.	Henry Black	On Track	0.0000000000001%	Medium	Medium	0.000000000005	0.0000000000001%	\$0.00000000000002M	0.0000000000001%	0.0000000002%	0.0000000001%	0.00000005	0.0000000000001%	Project Xi
Strategic Initiatives	SI-052	ESG Reporting & Disclosure	Develop and implement ESG reporting and disclosure strategy.	Charlotte Black	On Track	0.00000000000005%	Medium	Medium	0.000000000002	0.00000000000005%	\$0.00000000000001M	0.00000000000005%	0.0000000001%	0.00000000005%	0.00000005	0.00000000000005%	Project Omicron
Strategic Initiatives	SI-053	Regulatory Monitoring	Monitor and respond to regulatory changes.	Eliza Black	On Track	0.00000000000002%	Medium	Medium	0.000000000001	0.00000000000002%	\$0.000000000000005M	0.00000000000002%	0.00000000005%	0.00000000002%	0.00000005	0.00000000000002%	Project Rho
Strategic Initiatives	SI-054	Product Innovation Pipeline	Develop a pipeline of innovative products.	Grace Black	On Track	0.00000000000001%	Medium	Medium	0.0000000000005	0.00000000000001%	\$0.000000000000002M	0.00000000000001%	0.00000000002%	0.00000000001%	0.00000005	0.00000000000001%	Project Sigma
Strategic Initiatives	SI-055	Supply Chain Resilience	Enhance supply chain resilience and stability.	Henry Black	On Track	0.000000000000005%	Medium	Medium	0.0000000000002	0.000000000000005%	\$0.000000000000001M	0.000000000000005%	0.00000000001%	0.000000000005%	0.00000005	0.000000000000005%	Project Upsilon
Strategic Initiatives	SI-056	Market Expansion Strategy	Develop a strategy for market expansion.	Charlotte Black	On Track	0.000000000000002%	Medium	Medium	0.0000000000001	0.000000000000002%	\$0.0000000000000005M	0.000000000000002%	0.000000000005%	0.000000000002%	0.00000005	0.000000000000002%	Project Phi
Strategic Initiatives	SI-057	Employee Retention Program	Develop a program to retain key employees.	Eliza Black	On Track	0.000000000000001%	Medium	Medium	0.00000000000005	0.000000000000001%	\$0.0000000000000002M	0.000000000000001%	0.000000000002%	0.000000000001%	0.00000005	0.000000000000001%	Project Chi
Strategic Initiatives	SI-058	ESG Reporting & Disclosure	Develop and implement ESG reporting and disclosure strategy.	Grace Black	On Track	0.0000000000000005%	Medium	Medium	0.00000000000002	0.0000000000000005%	\$0.0000000000000001M	0.0000000000000005%	0.000000000001%	0.0000000000005%	0.00000005	0.0000000000000005%	Project Psi
Strategic Initiatives	SI-059	Regulatory Monitoring	Monitor and respond to regulatory changes.	Henry Black	On Track	0.0000000000000002%	Medium	Medium	0.00000000000001	0.0000000000000002%	\$0.00000000000000005M	0.0000000000000002%	0.0000000000005%	0.0000000000002%	0.00000005	0.0000000000000002%	Project Omega
Strategic Initiatives	SI-060	Product Innovation Pipeline	Develop a pipeline														

