

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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National Treasury
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| Organisational Structure Votes | Complete Votes & Sub-Votes | Select Org. Structure |
|--------------------------------------|--|--|
| Vote 1 - Executive & Council | Vote 1 Executive & Council | |
| Vote 2 - Planning & Development | 1.1 Executive and Council: Core Function - Mayor and Council | 1.1 - Executive and Council: Core Function - Mayor and Council |
| Vote 3 - Corporate Services | 1.2 Executive and Council: Core Function - Municipal Manager, Town Secretary and Chief Executive | 1.2 - Executive and Council: Core Function - Municipal Manager, Town Secretary and Chief Executive |
| Vote 4 - Budget & Treasury | 1.3 Internal Audit: Core Function - Governance Function | 1.3 - Internal Audit: Core Function - Governance Function |
| Vote 5 - Road Transport | 1.4 Finance and Administration: Core Function - Risk Management | 1.4 - Finance and Administration: Core Function - Risk Management |
| Vote 6 - Waste Water Management | 1.5 Finance and Administration: Core Function - Legal Services | 1.5 - Finance and Administration: Core Function - Legal Services |
| Vote 7 - Housing | 1.6 | |
| Vote 8 - Health | 1.7 | |
| Vote 9 - Community & Social Services | 1.8 | |
| Vote 10 - Sport & Recreation | 1.9 | |
| Vote 11 - Public Safety | 1.10 | |
| Vote 12 - Electricity | Vote 2 Planning & Development | |
| Vote 13 - Waste Management | 2.1 Planning and Development - Core Function: Corporate Wide Strategic Planning (IDPs, LEDe) | 2.1 - Planning and Development - Core Function: Corporate Wide Strategic Planning (IDPs, LEDe) |
| Vote 14 - Water | 2.2 Planning and Development - Core Function: Economic Development/Planning | 2.2 - Planning and Development - Core Function: Economic Development/Planning |
| Vote 15 - Other | 2.3 Planning and Development - Core Function: Town Planning, Building Regulations and Enforcement, and City Engineer | 2.3 - Planning and Development - Core Function: Town Planning, Building Regulations and Enforcement, and City Engineer |
| | 2.4 Planning and Development - Core Function: Project Management Unit | 2.4 - Planning and Development - Core Function: Project Management Unit |
| | 2.5 Finance and Administration: Core Function - Risk Management | 2.5 - Finance and Administration: Core Function - Risk Management |
| | 2.6 Other: Core Function - Tourism | 2.6 - Other: Core Function - Tourism |
| | 2.7 | |
| | 2.8 | |
| | 2.9 | |
| | 2.10 | |
| | Vote 3 Corporate Services | |
| | 3.1 Finance and Administration: Core Function - Administrative and Corporate Support | 3.1 - Finance and Administration: Core Function - Administrative and Corporate Support |
| | 3.2 Finance and Administration: Core Function - Human Resources | 3.2 - Finance and Administration: Core Function - Human Resources |
| | 3.3 Finance and Administration: Core Function - Legal Services | 3.3 - Finance and Administration: Core Function - Legal Services |
| | 3.4 Finance and Administration: Core Function - Marketing, Customer Relations, Publicity and Media Co-ordination | 3.4 - Finance and Administration: Core Function - Marketing, Customer Relations, Publicity and Media Co-ordination |
| | 3.5 Finance and Administration: Core Function - Property Services | 3.5 - Finance and Administration: Core Function - Property Services |
| | 3.6 Finance and Administration: Core Function - Security Services | 3.6 - Finance and Administration: Core Function - Security Services |
| | 3.7 Planning and Development: Core Function - Billboards | 3.7 - Planning and Development: Core Function - Billboards |
| | 3.8 Finance and Administration: Core Function - Fleet Management | 3.8 - Finance and Administration: Core Function - Fleet Management |
| | 3.9 | |
| | 3.10 | |
| | Vote 4 Budget & Treasury | |
| | 4.1 Finance and Administration: Core Function - Valuation Service | 4.1 - Finance and Administration: Core Function - Valuation Service |
| | 4.2 Finance and Administration: Core Function - Asset Management | 4.2 - Finance and Administration: Core Function - Asset Management |
| | 4.3 | |
| | 4.4 Finance and Administration: Core Function - Finance | 4.4 - Finance and Administration: Core Function - Finance |
| | 4.5 Finance and Administration: Core Function - Fleet Management | 4.5 - Finance and Administration: Core Function - Fleet Management |
| | 4.6 Finance and Administration: Core Function - Information Technology | 4.6 - Finance and Administration: Core Function - Information Technology |
| | 4.7 Finance and Administration: Core Function - Supply Chain Management | 4.7 - Finance and Administration: Core Function - Supply Chain Management |
| | 4.8 | |
| | 4.9 | |
| | 4.10 | |
| | Vote 5 Road Transport | |
| | 5.1 Road Transport: Non-core Function - Road and Traffic Regulation | 5.1 - Road Transport: Non-core Function - Road and Traffic Regulation |
| | 5.2 Public Safety - Core Function: Police Forces, Traffic and Street Parking Control | 5.2 - Public Safety - Core Function: Police Forces, Traffic and Street Parking Control |
| | 5.3 Road Transport: Core Function - Roads | 5.3 - Road Transport: Core Function - Roads |
| | 5.4 Road Transport: Core Function - Taxi Ranks | 5.4 - Road Transport: Core Function - Taxi Ranks |
| | 5.5 Road Transport: Core Function - Pounds | 5.5 - Road Transport: Core Function - Pounds |
| | 5.6 Finance and Administration: Core Function - Fleet Management | 5.6 - Finance and Administration: Core Function - Fleet Management |
| | 5.7 | |
| | 5.8 | |
| | 5.9 | |
| | 5.10 | |
| | Vote 6 Waste Water Management | |
| | 6.1 Waste Water Management: Core Function - Storm Water Management | 6.1 - Waste Water Management: Core Function - Storm Water Management |
| | 6.2 Waste Water Management: Core Function - Public Toilets | 6.2 - Waste Water Management: Core Function - Public Toilets |
| | 6.3 | |
| | 6.4 | |
| | 6.5 | |
| | 6.6 | |
| | 6.7 | |
| | 6.8 | |
| | 6.9 | |
| | 6.10 | |
| | Vote 7 Housing | |
| | 7.1 | 7.1 - - |
| | 7.2 | |
| | 7.3 | |
| | 7.4 | |
| | 7.5 | |
| | 7.6 | |
| | 7.7 | |
| | 7.8 | |
| | 7.9 | |
| | 7.10 | |
| | Vote 8 Health | |
| | 8.1 | 8.1 - - |
| | 8.2 | |
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| | 8.9 | |
| | 8.10 | |
| | Vote 9 Community & Social Services | |
| | 9.1 Community and Social Services: Non-core Function - Libraries and Archives | 9.1 - Community and Social Services: Non-core Function - Libraries and Archives |
| | 9.2 Community and Social Services: Core Function - Community Halls and Facilities | 9.2 - Community and Social Services: Core Function - Community Halls and Facilities |
| | 9.3 Community and Social Services: Core Function - Cemeteries, Funerals and Crematoriums | 9.3 - Community and Social Services: Core Function - Cemeteries, Funerals and Crematoriums |
| | 9.4 Environmental Protection: Core Function - Biodiversity and Landscape | 9.4 - Environmental Protection: Core Function - Biodiversity and Landscape |
| | 9.5 Environmental Protection: Core Function - Pollution Control | 9.5 - Environmental Protection: Core Function - Pollution Control |
| | 9.6 Other: Core Function - Licensing and Regulation | 9.6 - Other: Core Function - Licensing and Regulation |
| | 9.7 Other: Core Function - Markets | 9.7 - Other: Core Function - Markets |
| | 9.8 | |
| | 9.9 | |
| | 9.10 | |
| | Vote 10 Sport & Recreation | |
| | 10.1 Sport and Recreation: Core Function - Sports Grounds and Stadiums | 10.1 - Sport and Recreation: Core Function - Sports Grounds and Stadiums |
| | 10.2 Sport and Recreation: Core Function - Community Parks (including Nurseries) | 10.2 - Sport and Recreation: Core Function - Community Parks (including Nurseries) |
| | 10.3 Sport and Recreation: Core Function - Recreational Facilities | 10.3 - Sport and Recreation: Core Function - Recreational Facilities |
| | 10.4 | |
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| | 10.7 | |
| | 10.8 | |
| | 10.9 | |
| | 10.10 | |
| | Vote 11 Public Safety | |
| | 11.1 Public Safety - Core Function: Cleansing | 11.1 - Public Safety - Core Function: Cleansing |
| | 11.2 Public Safety - Core Function: Control of Public Nuisances | 11.2 - Public Safety - Core Function: Control of Public Nuisances |
| | 11.3 Public Safety - Core Function: Fencing and Fences | 11.3 - Public Safety - Core Function: Fencing and Fences |
| | 11.4 Public Safety - Core Function - Fire Fighting and Protection; Fire Fighting and Protection | 11.4 - Public Safety - Core Function - Fire Fighting and Protection; Fire Fighting and Protection |
| | 11.5 Public Safety - Core Function: Licensing and Control of Animals | 11.5 - Public Safety - Core Function: Licensing and Control of Animals |
| | 11.6 | |
| | 11.7 | |
| | 11.8 | |
| | 11.9 | |
| | 11.10 | |
| | Vote 12 Electricity | |
| | 12.1 Electricity: Core Function - Electricity | 12.1 - Electricity: Core Function - Electricity |
| | 12.2 Electricity: Core Function - Street Lighting and Signal Systems | 12.2 - Electricity: Core Function - Street Lighting and Signal Systems |
| | 12.3 | |
| | 12.4 | |
| | 12.5 | |
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| | 12.9 | |
| | 12.10 | |
| | Vote 13 Waste Management | |
| | 13.1 Waste Management: Core Function - Solid Waste Removal | 13.1 - Waste Management: Core Function - Solid Waste Removal |
| | 13.2 Waste Management: Core Function - Recycling | 13.2 - Waste Management: Core Function - Recycling |
| | 13.3 Waste Management: Core Function - Solid Waste Disposal (Landfill Sites) | 13.3 - Waste Management: Core Function - Solid Waste Disposal (Landfill Sites) |
| | 13.4 Waste Management: Core Function - Street Cleaning | 13.4 - Waste Management: Core Function - Street Cleaning |
| | 13.5 | |
| | 13.6 | |
| | 13.7 | |
| | 13.8 | |
| | 13.9 | |
| | 13.10 | |
| | Vote 14 Water | |
| | 14.1 | 14.1 - - |
| | 14.2 | |
| | 14.3 | |
| | 14.4 | |
| | 14.5 | |

| | | |
|---------|-------|---------|
| 14.6 | | |
| 14.7 | | |
| 14.8 | | |
| 14.9 | | |
| 14.10 | | |
| Vote 15 | Other | 15.1 -- |
| 15.1 | | |
| 15.2 | | |
| 15.3 | | |
| 15.4 | | |
| 15.5 | | |
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| 15.7 | | |
| 15.8 | | |
| 15.9 | | |
| 15.10 | | |

EC142 Senqu - Contact Information

A. GENERAL INFORMATION

| | |
|----------------|--|
| Municipality | EC142 Senqu |
| Grade | 2 |
| Province | EC EASTERN CAPE |
| Web Address | www.senqu.gov.za |
| e-mail Address | info@senqu.gov.za |

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

| | |
|-------------------------|--------------------------|
| Postal address: | |
| P.O. Box | Private Bag X03 |
| City / Town | Lady Grey |
| Postal Code | 9755 |
| Street address | |
| Building | Senqu Municipal Building |
| Street No. & Name | 19 Murray Street |
| City / Town | Lady Grey |
| Postal Code | 9755 |
| General Contacts | |
| Telephone number | 051 603 1300 |
| Fax number | 051 603 0445 |

C. POLITICAL LEADERSHIP

| | | | |
|--------------------------------------|--|--|--|
| Speaker: | | Secretary/PA to the Speaker: | |
| ID Number | 590518 0163 086 | ID Number | 9305240423081 |
| Title | Mrs | Title | Ms |
| Name | NR Gwabeni | Name | JA Tshabalala |
| Telephone number | 051 603 1312 | Telephone number | 051 603 1312 |
| Cell number | 078 485 1255 | Cell number | 062 962 5169 |
| Fax number | 051 603 0445 | Fax number | 051 603 0445 |
| E-mail address | gwabenin@senqu.gov.za | E-mail address | shabalalaj@senqu.gov.za |
| Mayor/Executive Mayor: | | Secretary/PA to the Mayor/Executive Mayor: | |
| ID Number | 850108 5911 088 | ID Number | 8605120605082 |
| Title | Mr | Title | Ms |
| Name | VV Stokhwe | Name | N Mtyali |
| Telephone number | 051 603 1332 | Telephone number | 051 603 1313 |
| Cell number | 078 042 0606 | Cell number | 084 255 1461 |
| Fax number | 051 603 0445 | Fax number | 051 603 0445 |
| E-mail address | stokhwev@senqu.gov.za | E-mail address | noluthandom@senqu.gov.za |
| Deputy Mayor/Executive Mayor: | | Secretary/PA to the Deputy Mayor/Executive Mayor: | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |

D. MANAGEMENT LEADERSHIP

| | | | |
|--|--|--|--|
| Municipal Manager: | | Secretary/PA to the Municipal Manager: | |
| ID Number | 720206 5686 086 | ID Number | 811223 0318 086 |
| Title | Mr | Title | Ms |
| Name | Thembinkosi Mawonga | Name | N George |
| Telephone number | 051 603 1309 | Telephone number | 051 603 1308 |
| Cell number | 082 974 4703 | Cell number | 073 816 7755 |
| Fax number | 051 603 0445 | Fax number | 086 215 1243 |
| E-mail address | mawonqat@senqu.gov.za | E-mail address | georgen@senqu.gov.za |
| Chief Financial Officer | | Secretary/PA to the Chief Financial Officer | |
| ID Number | 830917 5106 084 | ID Number | |
| Title | Mr | Title | |
| Name | K Fourie | Name | |
| Telephone number | 051 603 1320 | Telephone number | |
| Cell number | 083 382 1062 | Cell number | |
| Fax number | 051 603 0445 | Fax number | |
| E-mail address | founek@senqu.gov.za | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | 851014 5690 087 | ID Number | 9202255442082 |
| Title | Mr | Title | Mr |
| Name | Sebe Skampula | Name | Bruce Matjie |
| Telephone number | 051 603 1343 | Telephone number | 051 603 1411 |
| Cell number | 078 995 6982 | Cell number | 081 040 0857 |
| Fax number | 051 603 0445 | Fax number | 051 003 2724 |
| E-mail address | skampulas@senqu.gov.za | E-mail address | matjeb@senqu.gov.za |

| | | | |
|--|--|--|------------------------|
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | 8301280705082 |
| Title | | Title | Ms |
| Name | | Name | A1 Mayekiso |
| Telephone number | | Telephone number | 051 003 2770 |
| Cell number | | Cell number | 0670414943 |
| Fax number | | Fax number | 051 003 2724 |
| E-mail address | | E-mail address | mayekisot@senqu.gov.za |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |

EC142 Senqu - Table A1 Budget Summary

| Description | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | 17 331 | 18 782 | 17 977 | 19 969 | 19 969 | 19 969 | 19 969 | 20 901 | 20 673 | 21 087 |
| Service charges | 53 643 | 65 298 | 73 005 | 82 815 | 82 815 | 82 815 | 82 815 | 91 494 | 97 204 | 105 146 |
| Investment revenue | 32 209 | 43 068 | 40 744 | 32 162 | 34 262 | 34 262 | 34 262 | 27 410 | 27 338 | 23 237 |
| Transfer and subsidies - Operational | 188 852 | 199 773 | 213 478 | 215 414 | 216 398 | 216 398 | 216 398 | 208 081 | 205 940 | 219 304 |
| Other own revenue | 17 663 | 17 564 | 13 294 | 14 343 | 15 023 | 15 023 | 15 023 | 13 580 | 13 928 | 14 374 |
| Total Revenue (excluding capital transfers and contributions) | 309 696 | 344 485 | 358 498 | 364 702 | 368 467 | 368 467 | 368 467 | 361 466 | 365 084 | 383 147 |
| Employee costs | 124 616 | 132 394 | 142 902 | 153 460 | 152 718 | 152 718 | 152 718 | 160 422 | 169 414 | 176 614 |
| Remuneration of councillors | 12 976 | 13 910 | 14 498 | 15 899 | 15 899 | 15 899 | 15 899 | 16 693 | 17 779 | 18 347 |
| Depreciation, amortisation and impairment | 17 306 | 17 689 | 18 276 | 20 835 | 20 299 | 20 299 | 20 299 | 20 705 | 21 119 | 21 795 |
| Interest, Dividends and Rent on Land | 5 397 | 5 866 | 6 122 | 6 627 | 6 271 | 6 271 | 6 271 | 8 347 | 8 911 | 9 873 |
| Inventory consumed and bulk purchases | 55 638 | 59 466 | 74 995 | 87 454 | 85 674 | 85 674 | 85 674 | 94 028 | 105 222 | 114 714 |
| Transfers and subsidies | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |
| Other expenditure | 80 057 | 87 204 | 120 805 | 139 316 | 146 120 | 146 120 | 146 120 | 128 186 | 135 495 | 136 629 |
| Total Expenditure | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) | 13 664 | 27 920 | (19 100) | (59 035) | (58 659) | (58 659) | (58 659) | (67 021) | (93 016) | (94 989) |
| Transfers and subsidies - capital (monetary allocations) | 34 366 | 43 310 | 56 709 | 52 345 | 55 129 | 55 129 | 55 129 | 39 452 | 48 147 | 49 688 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |
| Transfers recognised - capital | 34 366 | 43 310 | 56 709 | 52 345 | 55 129 | 55 129 | 55 129 | 39 452 | 48 147 | 49 688 |
| Borrowing | - | - | - | - | - | - | - | 40 000 | - | - |
| Internally generated funds | 951 | 39 209 | 75 061 | 83 646 | 78 641 | 78 641 | 78 641 | 38 510 | 29 689 | 4 008 |
| Total sources of capital funds | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |
| Financial position | | | | | | | | | | |
| Total current assets | 526 525 | 544 353 | 517 408 | 268 545 | 389 823 | 389 823 | 389 823 | 317 667 | 224 408 | 159 353 |
| Total non current assets | 537 674 | 611 851 | 702 844 | 842 353 | 813 491 | 813 491 | 813 491 | 908 343 | 962 855 | 992 502 |
| Total current liabilities | 65 297 | 72 839 | 98 778 | 63 654 | 79 165 | 79 165 | 79 165 | 83 124 | 82 188 | 84 164 |
| Total non current liabilities | 50 677 | 54 381 | 62 789 | 65 452 | 68 995 | 68 995 | 68 995 | 115 299 | 122 358 | 130 294 |
| Community wealth/Equity | 948 225 | 1 028 984 | 1 058 686 | 981 792 | 1 055 155 | 1 055 155 | 1 055 155 | 1 027 586 | 982 718 | 937 397 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 75 988 | 91 701 | 86 051 | 1 152 | 6 540 | 6 540 | 6 540 | 2 046 | (14 476) | (12 237) |
| Net cash from (used) investing | (35 317) | (81 962) | (116 024) | (135 434) | (133 742) | (133 742) | (133 742) | (117 100) | (78 090) | (53 445) |
| Net cash from (used) financing | (852) | (845) | (873) | (893) | (895) | (895) | (895) | 38 894 | (1 348) | (1 414) |
| Cash/cash equivalents at the year end | 497 832 | 506 726 | 475 880 | 224 029 | 347 783 | 347 783 | 347 783 | 271 622 | 177 708 | 110 612 |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 497 832 | 506 726 | 475 880 | 224 029 | 347 783 | 347 783 | 347 783 | 271 622 | 177 708 | 110 612 |
| Application of cash and investments | 319 030 | 302 310 | 264 261 | 213 397 | 264 747 | 264 747 | 264 747 | 245 000 | 164 239 | 106 085 |
| Balance - surplus (shortfall) | 178 801 | 204 416 | 211 618 | 10 632 | 83 036 | 83 036 | 83 036 | 26 622 | 13 468 | 4 527 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 536 120 | 610 807 | 700 281 | 842 353 | 813 491 | 813 491 | 813 491 | 908 343 | 962 855 | 992 502 |
| Depreciation | 17 306 | 17 689 | 18 276 | 20 835 | 20 299 | 20 299 | 20 299 | 20 705 | 21 119 | 21 795 |
| Renewal and Upgrading of Existing Assets | - | - | - | 93 621 | 81 379 | 81 379 | 81 379 | 51 499 | 33 073 | 2 182 |
| Repairs and Maintenance | 11 619 | 10 907 | 16 660 | 22 711 | 20 994 | 20 994 | 20 994 | 19 114 | 20 099 | 20 807 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | (255) | (185) | - | (5 621) | (5 621) | (5 621) | (5 621) | (5 621) | (5 920) | (6 209) |
| Revenue cost of free services provided | (7 702) | (6 196) | (6 025) | (6 403) | (6 403) | (6 403) | (6 403) | (6 403) | (6 499) | (6 629) |
| Households below minimum service level | | | | | | | | | | |
| Water: | - | - | - | - | - | - | - | - | - | - |
| Sanitation/sewerage: | - | - | - | - | - | - | - | - | - | - |
| Energy: | - | 8 | 9 | 10 | 10 | 10 | 10 | 10 | 11 | 11 |
| Refuse: | - | 50 | 53 | 55 | 55 | 55 | 55 | 58 | 61 | 64 |

EC142 Senqu - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 232 997 | 255 828 | 262 176 | 179 541 | 181 641 | 181 641 | 172 815 | 171 878 | 176 939 |
| Executive and council | | 264 | - | - | 7 990 | 7 990 | 7 990 | 8 380 | 8 671 | 8 941 |
| Finance and administration | | 232 733 | 255 828 | 262 176 | 171 552 | 173 652 | 173 652 | 164 435 | 163 207 | 167 998 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 4 688 | 4 498 | 5 166 | 4 500 | 5 200 | 5 200 | 5 187 | 5 102 | 5 331 |
| Community and social services | | 1 567 | 1 567 | 2 167 | 2 355 | 2 355 | 2 355 | 2 291 | 2 376 | 2 518 |
| Sport and recreation | | 1 | 0 | 3 | 8 | 8 | 8 | 8 | 8 | 8 |
| Public safety | | 3 120 | 2 931 | 2 996 | 2 138 | 2 838 | 2 838 | 2 887 | 2 718 | 2 805 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 42 417 | 53 690 | 68 606 | 67 866 | 70 798 | 70 798 | 51 449 | 54 281 | 54 905 |
| Planning and development | | 6 386 | 8 144 | 9 629 | 9 915 | 9 644 | 9 644 | 9 823 | 10 695 | 9 991 |
| Road transport | | 36 031 | 45 547 | 58 977 | 56 452 | 59 654 | 59 654 | 41 626 | 43 586 | 44 914 |
| Environmental protection | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| Trading services | | 63 391 | 73 704 | 78 899 | 163 408 | 165 727 | 165 727 | 171 198 | 181 668 | 195 329 |
| Energy sources | | 50 113 | 58 428 | 66 474 | 111 955 | 112 355 | 112 355 | 119 431 | 129 639 | 140 162 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 13 277 | 15 277 | 12 425 | 51 453 | 53 372 | 53 372 | 51 767 | 52 029 | 55 167 |
| Other | 4 | 569 | 74 | 359 | 1 731 | 229 | 229 | 270 | 302 | 311 |
| Total Revenue - Functional | 2 | 344 062 | 387 795 | 415 207 | 417 047 | 423 596 | 423 596 | 400 918 | 413 231 | 432 816 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 112 718 | 127 487 | 163 725 | 165 914 | 177 527 | 177 527 | 175 129 | 186 559 | 192 964 |
| Executive and council | | 31 003 | 36 268 | 43 498 | 49 109 | 55 386 | 55 386 | 54 552 | 56 621 | 58 232 |
| Finance and administration | | 78 474 | 87 618 | 116 111 | 112 365 | 117 883 | 117 883 | 115 998 | 125 031 | 129 450 |
| Internal audit | | 3 241 | 3 601 | 4 116 | 4 440 | 4 259 | 4 259 | 4 579 | 4 907 | 5 282 |
| Community and public safety | | 26 891 | 27 889 | 32 016 | 34 594 | 37 377 | 37 377 | 36 951 | 38 828 | 40 316 |
| Community and social services | | 18 595 | 18 594 | 20 930 | 22 997 | 23 546 | 23 546 | 24 716 | 25 776 | 26 792 |
| Sport and recreation | | 1 462 | 2 399 | 2 451 | 3 034 | 3 011 | 3 011 | 3 085 | 3 258 | 3 398 |
| Public safety | | 6 833 | 6 895 | 8 634 | 8 563 | 10 821 | 10 821 | 9 149 | 9 794 | 10 127 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 43 432 | 45 953 | 49 650 | 66 178 | 60 833 | 60 833 | 60 425 | 63 296 | 64 074 |
| Planning and development | | 19 006 | 20 002 | 21 340 | 29 842 | 29 629 | 29 629 | 28 509 | 29 734 | 29 245 |
| Road transport | | 24 373 | 25 868 | 27 954 | 34 439 | 29 678 | 29 678 | 31 815 | 33 454 | 34 717 |
| Environmental protection | | 53 | 83 | 356 | 1 897 | 1 526 | 1 526 | 101 | 108 | 112 |
| Trading services | | 110 984 | 113 594 | 130 468 | 153 853 | 148 086 | 148 086 | 153 219 | 166 752 | 178 008 |
| Energy sources | | 66 636 | 69 035 | 83 770 | 96 095 | 93 735 | 93 735 | 100 250 | 109 046 | 119 317 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | 7 354 | 3 908 | 3 903 | 6 199 | 5 703 | 5 703 | 6 051 | 6 121 | 6 350 |
| Waste management | | 36 995 | 40 651 | 42 794 | 51 560 | 48 647 | 48 647 | 46 918 | 51 584 | 52 342 |
| Other | 4 | 2 007 | 1 642 | 1 740 | 3 198 | 3 303 | 3 303 | 2 763 | 2 665 | 2 774 |
| Total Expenditure - Functional | 3 | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) for the year | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

EC142 Senqu - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue - Functional | 1 | | | | | | | | | |
| Municipal governance and administration | | 232 997 | 255 828 | 262 176 | 179 541 | 181 641 | 181 641 | 172 815 | 171 878 | 176 939 |
| Executive and council | | 264 | - | - | 7 990 | 7 990 | 7 990 | 8 380 | 8 671 | 8 941 |
| Mayor and Council | | - | - | - | 7 990 | 7 990 | 7 990 | 8 380 | 8 671 | 8 941 |
| Municipal Manager, Town Secretary and Chief Executive | | 264 | - | - | - | - | - | - | - | - |
| Finance and administration | | 232 733 | 255 828 | 262 176 | 171 552 | 173 652 | 173 652 | 164 435 | 163 207 | 167 998 |
| Administrative and Corporate Support | | 994 | 1 334 | - | - | - | - | - | - | - |
| Asset Management | | - | - | 539 | - | - | - | - | - | - |
| Finance | | 178 811 | 188 590 | 198 546 | 114 859 | 114 859 | 114 859 | 112 187 | 111 080 | 119 426 |
| Fleet Management | | - | - | - | - | - | - | - | - | - |
| Human Resources | | 202 | 251 | 276 | 244 | 244 | 244 | 253 | 261 | 270 |
| Information Technology | | - | - | - | - | - | - | - | - | - |
| Legal Services | | - | - | - | - | - | - | - | - | - |
| Marketing, Customer Relations, Publicity and Media Co-ordination | | - | - | - | - | - | - | - | - | - |
| Property Services | | 1 467 | 1 804 | 1 807 | 1 935 | 1 935 | 1 935 | 1 218 | 1 307 | 1 349 |
| Risk Management | | - | - | - | - | - | - | - | - | - |
| Security Services | | - | - | - | - | - | - | - | - | - |
| Supply Chain Management | | - | - | - | - | - | - | - | - | - |
| Valuation Service | | 51 260 | 63 850 | 61 008 | 54 514 | 56 614 | 56 614 | 50 777 | 50 559 | 46 954 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Governance Function | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 4 688 | 4 498 | 5 166 | 4 500 | 5 200 | 5 200 | 5 187 | 5 102 | 5 331 |
| Community and social services | | 1 567 | 1 567 | 2 167 | 2 355 | 2 355 | 2 355 | 2 291 | 2 376 | 2 518 |
| Aged Care | | - | - | - | - | - | - | - | - | - |
| Agricultural | | - | - | - | - | - | - | - | - | - |
| Animal Care and Diseases | | - | - | - | - | - | - | - | - | - |
| Cemeteries, Funeral Parlours and Crematoriums | | 21 | 24 | 22 | 28 | 28 | 28 | 29 | 31 | 32 |
| Child Care Facilities | | - | - | - | - | - | - | - | - | - |
| Community Halls and Facilities | | 38 | 22 | 19 | 201 | 201 | 201 | 107 | 200 | 207 |
| Consumer Protection | | - | - | - | - | - | - | - | - | - |
| Cultural Matters | | - | - | - | - | - | - | - | - | - |
| Disaster Management | | - | - | - | - | - | - | - | - | - |
| Education | | - | - | - | - | - | - | - | - | - |
| Indigenous and Customary Law | | - | - | - | - | - | - | - | - | - |
| Industrial Promotion | | - | - | - | - | - | - | - | - | - |
| Language Policy | | - | - | - | - | - | - | - | - | - |
| Libraries and Archives | | 1 508 | 1 520 | 2 126 | 2 126 | 2 126 | 2 126 | 2 155 | 2 145 | 2 280 |
| Literacy Programmes | | - | - | - | - | - | - | - | - | - |
| Media Services | | - | - | - | - | - | - | - | - | - |
| Museums and Art Galleries | | - | - | - | - | - | - | - | - | - |
| Population Development | | - | - | - | - | - | - | - | - | - |
| Provincial Cultural Matters | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Zoo's | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 1 | 0 | 3 | 8 | 8 | 8 | 8 | 8 | 8 |
| Beaches and Jetties | | - | - | - | - | - | - | - | - | - |
| Casinos, Racing, Gambling, Wagering | | - | - | - | - | - | - | - | - | - |
| Community Parks (including Nurseries) | | - | - | - | - | - | - | - | - | - |
| Recreational Facilities | | - | - | - | - | - | - | - | - | - |
| Sports Grounds and Stadiums | | 1 | 0 | 3 | 8 | 8 | 8 | 8 | 8 | 8 |
| Public safety | | 3 120 | 2 931 | 2 996 | 2 138 | 2 838 | 2 838 | 2 887 | 2 718 | 2 805 |
| Civil Defence | | - | - | - | - | - | - | - | - | - |
| Cleansing | | - | - | - | - | - | - | - | - | - |
| Control of Public Nuisances | | - | - | - | - | - | - | - | - | - |
| Fencing and Fences | | - | - | - | - | - | - | - | - | - |
| Fire Fighting and Protection | | - | - | - | - | - | - | - | - | - |
| Licensing and Control of Animals | | 59 | 138 | 81 | 128 | 128 | 128 | 115 | 119 | 123 |
| Police Forces, Traffic and Street Parking Control | | 3 061 | 2 793 | 2 915 | 2 010 | 2 710 | 2 710 | 2 773 | 2 598 | 2 682 |
| Pounds | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Informal Settlements | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Ambulance | | - | - | - | - | - | - | - | - | - |
| Health Services | | - | - | - | - | - | - | - | - | - |
| Laboratory Services | | - | - | - | - | - | - | - | - | - |
| Food Control | | - | - | - | - | - | - | - | - | - |
| Health Surveillance and Prevention of Communicable Diseases | | - | - | - | - | - | - | - | - | - |
| Vector Control | | - | - | - | - | - | - | - | - | - |
| Chemical Safety | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 42 417 | 53 690 | 68 606 | 67 866 | 70 798 | 70 798 | 51 449 | 54 281 | 54 905 |
| Planning and development | | 6 386 | 8 144 | 9 629 | 9 915 | 9 644 | 9 644 | 9 823 | 10 695 | 9 991 |
| Billboards | | - | 5 | 6 | 13 | 13 | 13 | 24 | 24 | 25 |
| Corporate Wide Strategic Planning (IDPs, LEDs) | | - | - | - | - | - | - | - | - | - |
| Central City Improvement District | | - | - | - | - | - | - | - | - | - |
| Development Facilitation | | - | - | - | - | - | - | - | - | - |
| Economic Development/Planning | | - | - | - | - | - | - | - | - | - |
| Regional Planning and Development | | - | - | - | - | - | - | - | - | - |
| Town Planning, Building Regulations and Enforcement, and City | | 35 | 757 | 95 | 1 750 | 1 480 | 1 480 | 1 505 | 1 496 | 511 |
| Project Management Unit | | 6 352 | 7 381 | 9 529 | 8 151 | 8 151 | 8 151 | 8 295 | 9 175 | 9 454 |
| Provincial Planning | | - | - | - | - | - | - | - | - | - |
| Support to Local Municipalities | | - | - | - | - | - | - | - | - | - |
| Road transport | | 36 031 | 45 547 | 58 977 | 56 452 | 59 654 | 59 654 | 41 626 | 43 586 | 44 914 |
| Public Transport | | - | - | - | - | - | - | - | - | - |
| Road and Traffic Regulation | | - | - | - | - | - | - | - | - | - |
| Roads | | 36 031 | 45 547 | 58 977 | 56 452 | 59 654 | 59 654 | 41 626 | 43 586 | 44 914 |
| Taxi Ranks | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| Biodiversity and Landscape | | - | - | - | 1 500 | 1 500 | 1 500 | - | - | - |

| Functional Classification Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | |
| <i>Coastal Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Indigenous Forests</i> | | - | - | - | - | - | - | - | - | - |
| <i>Nature Conservation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Pollution Control</i> | | - | - | - | - | - | - | - | - | - |
| <i>Soil Conservation</i> | | - | - | - | - | - | - | - | - | - |
| Trading services | | 63 391 | 73 704 | 78 899 | 163 408 | 165 727 | 165 727 | 171 198 | 181 668 | 195 329 |
| <i>Energy sources</i> | | 50 113 | 58 428 | 66 474 | 111 955 | 112 355 | 112 355 | 119 431 | 129 639 | 140 162 |
| <i>Electricity</i> | | 50 113 | 58 428 | 66 474 | 111 955 | 112 355 | 112 355 | 119 431 | 129 639 | 140 162 |
| <i>Street Lighting and Signal Systems</i> | | - | - | - | - | - | - | - | - | - |
| <i>Nonelectric Energy</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water management</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Treatment</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Distribution</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Storage</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste water management</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Toilets</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sewerage</i> | | - | - | - | - | - | - | - | - | - |
| <i>Storm Water Management</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste Water Treatment</i> | | - | - | - | - | - | - | - | - | - |
| <i>Waste management</i> | | 13 277 | 15 277 | 12 425 | 51 453 | 53 372 | 53 372 | 51 767 | 52 029 | 55 167 |
| <i>Recycling</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Disposal (Landfill Sites)</i> | | 623 | 1 236 | 210 | 85 | 305 | 305 | 35 | 36 | 37 |
| <i>Solid Waste Removal</i> | | 12 648 | 13 990 | 12 133 | 51 058 | 52 158 | 52 158 | 51 647 | 51 984 | 55 121 |
| <i>Street Cleaning</i> | | 7 | 50 | 82 | 309 | 909 | 909 | 85 | 9 | 9 |
| Other | | 569 | 74 | 359 | 1 731 | 229 | 229 | 270 | 302 | 311 |
| <i>Abattoirs</i> | | - | - | - | - | - | - | - | - | - |
| <i>Air Transport</i> | | - | - | - | - | - | - | - | - | - |
| <i>Forestry</i> | | - | - | - | - | - | - | - | - | - |
| <i>Licensing and Regulation</i> | | 2 | 32 | 206 | 1 579 | 229 | 229 | 229 | 236 | 244 |
| <i>Markets</i> | | - | - | - | - | - | - | - | - | - |
| <i>Tourism</i> | | 567 | 42 | 153 | 152 | - | - | 41 | 65 | 67 |
| Total Revenue - Functional | 2 | 344 062 | 387 795 | 415 207 | 417 047 | 423 596 | 423 596 | 400 918 | 413 231 | 432 816 |
| Expenditure - Functional | | | | | | | | | | |
| Municipal governance and administration | | 112 718 | 127 487 | 163 725 | 165 914 | 177 527 | 177 527 | 175 129 | 186 559 | 192 964 |
| <i>Executive and council</i> | | 31 003 | 36 268 | 43 498 | 49 109 | 55 386 | 55 386 | 54 552 | 56 621 | 58 232 |
| <i>Mayor and Council</i> | | 17 636 | 22 236 | 28 945 | 33 601 | 39 532 | 39 532 | 37 749 | 39 035 | 39 896 |
| <i>Municipal Manager, Town Secretary and Chief Executive</i> | | 13 368 | 14 032 | 14 553 | 15 508 | 15 854 | 15 854 | 16 802 | 17 587 | 18 335 |
| <i>Finance and administration</i> | | 78 474 | 87 618 | 116 111 | 112 365 | 117 883 | 117 883 | 115 998 | 125 031 | 129 450 |
| <i>Administrative and Corporate Support</i> | | 7 242 | 9 009 | 23 446 | 10 781 | 9 970 | 9 970 | 10 473 | 12 342 | 12 828 |
| <i>Asset Management</i> | | 4 663 | 3 061 | 3 185 | 3 464 | 3 902 | 3 902 | 3 692 | 3 886 | 4 044 |
| <i>Finance</i> | | 21 941 | 24 293 | 24 291 | 24 624 | 25 169 | 25 169 | 24 866 | 25 614 | 26 569 |
| <i>Fleet Management</i> | | 1 467 | 1 035 | 2 804 | 5 396 | 6 623 | 6 623 | 7 664 | 7 905 | 8 165 |
| <i>Human Resources</i> | | 7 714 | 7 662 | 7 911 | 13 225 | 12 649 | 12 649 | 11 169 | 12 865 | 13 634 |
| <i>Information Technology</i> | | 6 944 | 7 552 | 9 235 | 10 342 | 11 480 | 11 480 | 12 688 | 12 955 | 13 408 |
| <i>Legal Services</i> | | 3 197 | 3 267 | 3 301 | 4 395 | 5 296 | 5 296 | 5 167 | 4 650 | 4 801 |
| <i>Marketing, Customer Relations, Publicity and Media Co-ordination</i> | | 6 996 | 7 114 | 8 041 | 7 279 | 7 415 | 7 415 | 7 661 | 8 480 | 8 777 |
| <i>Property Services</i> | | 4 738 | 6 015 | 10 084 | 7 952 | 8 665 | 8 665 | 7 487 | 8 201 | 8 454 |
| <i>Risk Management</i> | | 744 | 1 150 | 1 346 | 1 458 | 1 491 | 1 491 | 1 528 | 1 609 | 1 676 |
| <i>Security Services</i> | | 5 332 | 9 399 | 10 745 | 10 204 | 9 968 | 9 968 | 8 300 | 10 656 | 11 000 |
| <i>Supply Chain Management</i> | | 1 627 | 2 831 | 4 505 | 4 594 | 5 054 | 5 054 | 5 066 | 5 304 | 5 468 |
| <i>Valuation Service</i> | | 5 870 | 5 232 | 7 217 | 8 652 | 10 202 | 10 202 | 10 236 | 10 562 | 10 628 |
| <i>Internal audit</i> | | 3 241 | 3 601 | 4 116 | 4 440 | 4 259 | 4 259 | 4 579 | 4 907 | 5 282 |
| <i>Governance Function</i> | | 3 241 | 3 601 | 4 116 | 4 440 | 4 259 | 4 259 | 4 579 | 4 907 | 5 282 |
| Community and public safety | | 26 891 | 27 889 | 32 016 | 34 594 | 37 377 | 37 377 | 36 951 | 38 828 | 40 316 |
| <i>Community and social services</i> | | 18 595 | 18 594 | 20 930 | 22 997 | 23 546 | 23 546 | 24 716 | 25 776 | 26 792 |
| <i>Aged Care</i> | | - | - | - | - | - | - | - | - | - |
| <i>Agricultural</i> | | - | - | - | - | - | - | - | - | - |
| <i>Animal Care and Diseases</i> | | - | - | - | - | - | - | - | - | - |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i> | | 1 710 | 1 939 | 1 903 | 2 310 | 2 438 | 2 438 | 3 045 | 2 605 | 2 693 |
| <i>Child Care Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Community Halls and Facilities</i> | | 13 148 | 13 865 | 15 627 | 17 262 | 17 321 | 17 321 | 18 048 | 19 327 | 20 101 |
| <i>Consumer Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Cultural Matters</i> | | - | - | - | - | - | - | - | - | - |
| <i>Disaster Management</i> | | - | - | - | - | - | - | - | - | - |
| <i>Education</i> | | - | - | - | - | - | - | - | - | - |
| <i>Indigenous and Customary Law</i> | | - | - | - | - | - | - | - | - | - |
| <i>Industrial Promotion</i> | | - | - | - | - | - | - | - | - | - |
| <i>Language Policy</i> | | - | - | - | - | - | - | - | - | - |
| <i>Libraries and Archives</i> | | 3 737 | 2 791 | 3 400 | 3 425 | 3 787 | 3 787 | 3 623 | 3 844 | 3 998 |
| <i>Literacy Programmes</i> | | - | - | - | - | - | - | - | - | - |
| <i>Media Services</i> | | - | - | - | - | - | - | - | - | - |
| <i>Museums and Art Galleries</i> | | - | - | - | - | - | - | - | - | - |
| <i>Population Development</i> | | - | - | - | - | - | - | - | - | - |
| <i>Provincial Cultural Matters</i> | | - | - | - | - | - | - | - | - | - |
| <i>Theatres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoo's</i> | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 1 462 | 2 399 | 2 451 | 3 034 | 3 011 | 3 011 | 3 085 | 3 258 | 3 398 |
| <i>Beaches and Jetties</i> | | - | - | - | - | - | - | - | - | - |
| <i>Casinos, Racing, Gambling, Wagering</i> | | - | - | - | - | - | - | - | - | - |
| <i>Community Parks (including Nurseries)</i> | | 33 | 32 | 32 | 76 | 75 | 75 | 76 | 78 | 81 |
| <i>Recreational Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sports Grounds and Stadiums</i> | | 1 430 | 2 367 | 2 418 | 2 957 | 2 937 | 2 937 | 3 009 | 3 180 | 3 317 |
| Public safety | | 6 833 | 6 895 | 8 634 | 8 563 | 10 821 | 10 821 | 9 149 | 9 794 | 10 127 |
| <i>Civil Defence</i> | | - | - | - | - | - | - | - | - | - |
| <i>Cleansing</i> | | - | - | - | - | - | - | - | - | - |
| <i>Control of Public Nuisances</i> | | - | - | - | - | - | - | - | - | - |
| <i>Fencing and Fences</i> | | 3 | 1 493 | 1 724 | 1 741 | 2 118 | 2 118 | 1 927 | 2 037 | 2 123 |
| <i>Fire Fighting and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Licensing and Control of Animals</i> | | 205 | 122 | 186 | 376 | 1 033 | 1 033 | 426 | 445 | 383 |
| <i>Police Forces, Traffic and Street Parking Control</i> | | 5 464 | 4 796 | 6 288 | 5 985 | 7 348 | 7 348 | 6 232 | 6 720 | 7 005 |

| Functional Classification Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | |
| <i>Pounds</i> | | 1 162 | 484 | 436 | 460 | 322 | 322 | 565 | 592 | 615 |
| Housing | | - | - | - | - | - | - | - | - | - |
| <i>Housing</i> | | - | - | - | - | - | - | - | - | - |
| <i>Informal Settlements</i> | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Ambulance</i> | | - | - | - | - | - | - | - | - | - |
| <i>Health Services</i> | | - | - | - | - | - | - | - | - | - |
| <i>Laboratory Services</i> | | - | - | - | - | - | - | - | - | - |
| <i>Food Control</i> | | - | - | - | - | - | - | - | - | - |
| <i>Health Surveillance and Prevention of Communicable Diseases</i> | | - | - | - | - | - | - | - | - | - |
| <i>Vector Control</i> | | - | - | - | - | - | - | - | - | - |
| <i>Chemical Safety</i> | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 43 432 | 45 953 | 49 650 | 66 178 | 60 833 | 60 833 | 60 425 | 63 296 | 64 074 |
| Planning and development | | 19 006 | 20 002 | 21 340 | 29 842 | 29 629 | 29 629 | 28 509 | 29 734 | 29 245 |
| <i>Billboards</i> | | 22 | 22 | 24 | 25 | 25 | 25 | 26 | 27 | 28 |
| <i>Corporate Wide Strategic Planning (IDPs, LEDs)</i> | | 9 475 | 7 777 | 8 774 | 10 012 | 10 692 | 10 692 | 10 734 | 11 056 | 11 398 |
| <i>Central City Improvement District</i> | | - | - | - | - | - | - | - | - | - |
| <i>Development Facilitation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Economic Development/Planning</i> | | 2 224 | 2 469 | 2 573 | 3 764 | 3 876 | 3 876 | 3 069 | 3 478 | 3 568 |
| <i>Regional Planning and Development</i> | | - | - | - | - | - | - | - | - | - |
| <i>Town Planning, Building Regulations and Enforcement, and City</i> | | 4 046 | 5 829 | 5 823 | 11 504 | 10 427 | 10 427 | 9 898 | 10 091 | 8 960 |
| <i>Project Management Unit</i> | | 3 237 | 3 905 | 4 147 | 4 538 | 4 609 | 4 609 | 4 783 | 5 081 | 5 290 |
| <i>Provincial Planning</i> | | - | - | - | - | - | - | - | - | - |
| <i>Support to Local Municipalities</i> | | - | - | - | - | - | - | - | - | - |
| Road transport | | 24 373 | 25 868 | 27 954 | 34 439 | 29 678 | 29 678 | 31 815 | 33 454 | 34 717 |
| <i>Public Transport</i> | | - | - | - | - | - | - | - | - | - |
| <i>Road and Traffic Regulation</i> | | 1 993 | 2 986 | 3 948 | 3 775 | 4 177 | 4 177 | 4 055 | 4 282 | 4 458 |
| <i>Roads</i> | | 21 977 | 22 478 | 23 601 | 30 194 | 25 072 | 25 072 | 27 311 | 28 714 | 29 786 |
| <i>Taxi Ranks</i> | | 404 | 403 | 406 | 470 | 430 | 430 | 449 | 459 | 473 |
| Environmental protection | | 53 | 83 | 356 | 1 897 | 1 526 | 1 526 | 101 | 108 | 112 |
| <i>Biodiversity and Landscape</i> | | 27 | 42 | 328 | 1 851 | 1 480 | 1 480 | 53 | 57 | 59 |
| <i>Coastal Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Indigenous Forests</i> | | - | - | - | - | - | - | - | - | - |
| <i>Nature Conservation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Pollution Control</i> | | 27 | 42 | 28 | 46 | 46 | 46 | 48 | 51 | 53 |
| <i>Soil Conservation</i> | | - | - | - | - | - | - | - | - | - |
| Trading services | | 110 984 | 113 594 | 130 468 | 153 853 | 148 086 | 148 086 | 153 219 | 166 752 | 178 008 |
| Energy sources | | 66 636 | 69 035 | 83 770 | 96 095 | 93 735 | 93 735 | 100 250 | 109 046 | 119 317 |
| <i>Electricity</i> | | 65 653 | 63 309 | 77 191 | 88 825 | 86 269 | 86 269 | 92 668 | 100 963 | 110 893 |
| <i>Street Lighting and Signal Systems</i> | | 983 | 5 726 | 6 579 | 7 270 | 7 467 | 7 467 | 7 582 | 8 084 | 8 424 |
| <i>Nonelectric Energy</i> | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| <i>Water Treatment</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Distribution</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Storage</i> | | - | - | - | - | - | - | - | - | - |
| Waste water management | | 7 354 | 3 908 | 3 903 | 6 199 | 5 703 | 5 703 | 6 051 | 6 121 | 6 350 |
| <i>Public Toilets</i> | | 18 | 17 | 19 | 19 | 19 | 19 | 20 | 21 | 22 |
| <i>Sewerage</i> | | - | - | - | - | - | - | - | - | - |
| <i>Storm Water Management</i> | | 7 336 | 3 891 | 3 884 | 6 180 | 5 684 | 5 684 | 6 031 | 6 100 | 6 328 |
| <i>Waste Water Treatment</i> | | - | - | - | - | - | - | - | - | - |
| Waste management | | 36 995 | 40 651 | 42 794 | 51 560 | 48 647 | 48 647 | 46 918 | 51 584 | 52 342 |
| <i>Recycling</i> | | 1 197 | 65 | 69 | 191 | 83 | 83 | 199 | 210 | 219 |
| <i>Solid Waste Disposal (Landfill Sites)</i> | | 23 458 | 16 170 | 13 734 | 15 020 | 12 911 | 12 911 | 13 103 | 15 543 | 14 995 |
| <i>Solid Waste Removal</i> | | 6 200 | 15 292 | 18 937 | 25 919 | 12 790 | 12 790 | 22 256 | 23 959 | 24 810 |
| <i>Street Cleaning</i> | | 6 140 | 9 124 | 10 054 | 10 430 | 22 863 | 22 863 | 11 361 | 11 872 | 12 318 |
| Other | | 2 007 | 1 642 | 1 740 | 3 198 | 3 303 | 3 303 | 2 763 | 2 665 | 2 774 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Air Transport | | - | - | - | - | - | - | - | - | - |
| Forestry | | - | - | - | - | - | - | - | - | - |
| Licensing and Regulation | | 464 | 455 | 227 | 1 073 | 1 276 | 1 276 | 795 | 572 | 596 |
| Markets | | 31 | 396 | 428 | 470 | 486 | 486 | 496 | 526 | 548 |
| Tourism | | 1 511 | 791 | 1 086 | 1 655 | 1 541 | 1 541 | 1 471 | 1 567 | 1 631 |
| Total Expenditure - Functional | 3 | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) for the year | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

EC142 Senqu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 264 | - | - | 7 990 | 7 990 | 7 990 | 8 380 | 8 671 | 8 941 |
| Vote 2 - Planning & Development | | 6 953 | 8 180 | 9 776 | 10 054 | 9 631 | 9 631 | 9 841 | 10 736 | 10 033 |
| Vote 3 - Corporate Services | | 2 663 | 3 393 | 2 088 | 2 192 | 2 192 | 2 192 | 1 494 | 1 593 | 1 644 |
| Vote 4 - Budget & Treasury | | 230 071 | 252 440 | 260 093 | 169 373 | 171 473 | 171 473 | 162 964 | 161 639 | 166 379 |
| Vote 5 - Road Transport | | 39 091 | 48 340 | 61 892 | 58 462 | 62 363 | 62 363 | 44 398 | 46 185 | 47 595 |
| Vote 6 - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | 1 569 | 1 599 | 2 373 | 5 434 | 4 084 | 4 084 | 2 520 | 2 613 | 2 763 |
| Vote 10 - Sport & Recreation | | 1 | 0 | 3 | 8 | 8 | 8 | 8 | 8 | 8 |
| Vote 11 - Public Safety | | 59 | 138 | 81 | 128 | 128 | 128 | 115 | 119 | 123 |
| Vote 12 - Electricity | | 50 113 | 58 428 | 66 474 | 111 955 | 112 355 | 112 355 | 119 431 | 129 639 | 140 162 |
| Vote 13 - Waste Management | | 13 277 | 15 277 | 12 425 | 51 453 | 53 372 | 53 372 | 51 767 | 52 029 | 55 167 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 344 062 | 387 795 | 415 207 | 417 047 | 423 596 | 423 596 | 400 918 | 413 231 | 432 816 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 34 988 | 41 020 | 48 960 | 55 006 | 61 136 | 61 136 | 60 659 | 63 138 | 65 190 |
| Vote 2 - Planning & Development | | 20 495 | 20 770 | 22 402 | 31 472 | 31 145 | 31 145 | 29 954 | 31 274 | 30 847 |
| Vote 3 - Corporate Services | | 36 707 | 43 522 | 66 355 | 53 860 | 53 987 | 53 987 | 50 282 | 57 222 | 59 522 |
| Vote 4 - Budget & Treasury | | 41 045 | 42 968 | 48 433 | 51 676 | 55 806 | 55 806 | 56 549 | 58 322 | 60 117 |
| Vote 5 - Road Transport | | 30 999 | 31 148 | 34 678 | 46 281 | 43 971 | 43 971 | 46 276 | 48 671 | 50 502 |
| Vote 6 - Waste Water Management | | 7 354 | 3 908 | 3 903 | 6 199 | 5 703 | 5 703 | 6 051 | 6 121 | 6 350 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | 19 144 | 19 529 | 21 941 | 26 438 | 26 834 | 26 834 | 26 109 | 26 982 | 28 047 |
| Vote 10 - Sport & Recreation | | 1 462 | 2 399 | 2 451 | 3 034 | 3 011 | 3 011 | 3 085 | 3 258 | 3 398 |
| Vote 11 - Public Safety | | 207 | 1 615 | 1 910 | 2 117 | 3 151 | 3 151 | 2 353 | 2 481 | 2 506 |
| Vote 12 - Electricity | | 66 636 | 69 035 | 83 770 | 96 095 | 93 735 | 93 735 | 100 250 | 109 046 | 119 317 |
| Vote 13 - Waste Management | | 36 995 | 40 651 | 42 794 | 51 560 | 48 647 | 48 647 | 46 918 | 51 584 | 52 342 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) for the year | 2 | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

EC142 Senqu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| Vote 11 - Public Safety | | 59 | 138 | 81 | 128 | 128 | 128 | 115 | 119 | 123 |
| 11.1 - Public Safety - Core Function: Cleansing | | - | - | - | - | - | - | - | - | - |
| 11.2 - Public Safety - Core Function: Control of Public Nuisances | | - | - | - | - | - | - | - | - | - |
| 11.3 - Public Safety - Core Function: Fencing and Fences | | - | - | - | - | - | - | - | - | - |
| 11.4 - Public Safety: Core Function - Fire Fighting and Protection: Fire Fighting and Protection | | - | - | - | - | - | - | - | - | - |
| 11.5 - Public Safety - Core Function: Licensing and Control of Animals | | 59 | 138 | 81 | 128 | 128 | 128 | 115 | 119 | 123 |
| Vote 12 - Electricity | | 50 113 | 58 428 | 66 474 | 111 955 | 112 355 | 112 355 | 119 431 | 129 639 | 140 162 |
| 12.1 - Electricity: Core Function - Electricity | | 50 113 | 58 428 | 66 474 | 111 955 | 112 355 | 112 355 | 119 431 | 129 639 | 140 162 |
| 12.2 - Electricity: Core Function - Street Lighting and Signal Systems | | - | - | - | - | - | - | - | - | - |
| Vote 13 - Waste Management | | 13 277 | 15 277 | 12 425 | 51 453 | 53 372 | 53 372 | 51 767 | 52 029 | 55 167 |
| 13.1 - Waste Management: Core Function - Solid Waste Removal | | 12 648 | 13 990 | 12 133 | 51 058 | 52 158 | 52 158 | 51 647 | 51 984 | 55 121 |
| 13.2 - Waste Management: Core Function - Recycling | | - | - | - | - | - | - | - | - | - |
| 13.3 - Waste Management: Core Function - Solid Waste Disposal (Landfill Sites) | | 623 | 1 236 | 210 | 85 | 305 | 305 | 35 | 36 | 37 |
| 13.4 - Waste Management: Core Function - Street Cleaning | | 7 | 50 | 82 | 309 | 909 | 909 | 85 | 9 | 9 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - |
| 14.1 - - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| 15.1 - - | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 344 062 | 387 795 | 415 207 | 417 047 | 423 596 | 423 596 | 400 918 | 413 231 | 432 816 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 34 988 | 41 020 | 48 960 | 55 006 | 61 136 | 61 136 | 60 659 | 63 138 | 65 190 |
| 1.1 - Executive and Council: Core Function - Mayor and Council | | 17 636 | 22 236 | 28 945 | 33 601 | 39 532 | 39 532 | 37 749 | 39 035 | 39 896 |
| 1.2 - Executive and Council: Core Function - Municipal Manager, Town Secretary and Chief Executive | | 13 368 | 14 032 | 14 553 | 15 508 | 15 854 | 15 854 | 16 802 | 17 587 | 18 335 |
| 1.3 - Internal Audit: Core Function - Governance Function | | 3 241 | 3 601 | 4 116 | 4 440 | 4 259 | 4 259 | 4 579 | 4 907 | 5 282 |
| 1.4 - Finance and Administration: Core Function - Risk Management | | 744 | 1 150 | 1 346 | 1 458 | 1 491 | 1 491 | 1 528 | 1 609 | 1 676 |
| 1.5 - Finance and Administration: Core Function - Legal Services | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Planning & Development | | 20 495 | 20 770 | 22 402 | 31 472 | 31 145 | 31 145 | 29 954 | 31 274 | 30 847 |
| 2.1 - Planning and Development - Core Function: Corporate Wide Strategic Planning (IDPs, LEDs) | | 9 475 | 7 777 | 8 774 | 10 012 | 10 692 | 10 692 | 10 734 | 11 056 | 11 398 |
| 2.2 - Planning and Development - Core Function: Economic Development/Planning | | 2 224 | 2 469 | 2 573 | 3 764 | 3 876 | 3 876 | 3 069 | 3 478 | 3 568 |
| 2.3 - Planning and Development - Core Function: Town Planning, Building Regulations and Enforcement, and City Engineer | | 4 046 | 5 829 | 5 823 | 11 504 | 10 427 | 10 427 | 9 898 | 10 091 | 8 960 |
| 2.4 - Planning and Development - Core Function: Project Management Unit | | 3 237 | 3 905 | 4 147 | 4 538 | 4 609 | 4 609 | 4 783 | 5 081 | 5 290 |
| 2.5 - Finance and Administration: Core Function - Risk Management | | - | - | - | - | - | - | - | - | - |
| 2.6 - Other: Core Function - Tourism | | 1 511 | 791 | 1 086 | 1 655 | 1 541 | 1 541 | 1 471 | 1 567 | 1 631 |
| Vote 3 - Corporate Services | | 36 707 | 43 522 | 66 355 | 53 860 | 53 987 | 53 987 | 50 282 | 57 222 | 59 522 |
| 3.1 - Finance and Administration: Core Function - Administrative and Corporate Support | | 7 242 | 9 009 | 23 446 | 10 781 | 9 970 | 9 970 | 10 473 | 12 342 | 12 828 |
| 3.2 - Finance and Administration: Core Function - Human Resources | | 7 714 | 7 662 | 7 911 | 13 225 | 12 649 | 12 649 | 11 169 | 12 865 | 13 634 |
| 3.3 - Finance and Administration: Core Function - Legal Services | | 3 197 | 3 267 | 3 301 | 4 395 | 5 296 | 5 296 | 5 167 | 4 650 | 4 801 |
| 3.4 - Finance and Administration: Core Function - Marketing, Customer Relations, Publicity and Media Co-ordination | | 6 996 | 7 114 | 8 041 | 7 279 | 7 415 | 7 415 | 7 661 | 8 480 | 8 777 |
| 3.5 - Finance and Administration: Core Function - Property Services | | 4 738 | 6 015 | 10 084 | 7 952 | 8 665 | 8 665 | 7 487 | 8 201 | 8 454 |
| 3.6 - Finance and Administration: Core Function - Security Services | | 5 332 | 9 399 | 10 745 | 10 204 | 9 968 | 9 968 | 8 300 | 10 656 | 11 000 |
| 3.7 - Planning and Development: Core Function - Billboards | | 22 | 22 | 24 | 25 | 25 | 25 | 26 | 27 | 28 |
| 3.8 - Finance and Administration: Core Function - Fleet Management | | 1 467 | 1 035 | 2 804 | - | - | - | - | - | - |
| Vote 4 - Budget & Treasury | | 41 045 | 42 968 | 48 433 | 51 676 | 55 806 | 55 806 | 56 549 | 58 322 | 60 117 |
| 4.1 - Finance and Administration: Core Function - Valuation Service | | 5 870 | 5 232 | 7 217 | 8 652 | 10 202 | 10 202 | 10 236 | 10 562 | 10 628 |
| 4.2 - Finance and Administration: Core Function - Asset Management | | 4 663 | 3 061 | 3 185 | 3 464 | 3 902 | 3 902 | 3 692 | 3 886 | 4 044 |
| 4.4 - Finance and Administration: Core Function - Finance | | 21 941 | 24 293 | 24 291 | 24 624 | 25 169 | 25 169 | 24 866 | 25 614 | 26 569 |
| 4.5 - Finance and Administration: Core Function - Fleet Management | | - | - | - | - | - | - | - | - | - |
| 4.6 - Finance and Administration: Core Function - Information Technology | | 6 944 | 7 552 | 9 235 | 10 342 | 11 480 | 11 480 | 12 688 | 12 955 | 13 408 |
| 4.7 - Finance and Administration: Core Function - Supply Chain Management | | 1 627 | 2 831 | 4 505 | 4 594 | 5 054 | 5 054 | 5 066 | 5 304 | 5 468 |
| Vote 5 - Road Transport | | 30 999 | 31 148 | 34 678 | 46 281 | 43 971 | 43 971 | 46 276 | 48 671 | 50 502 |
| 5.1 - Road Transport: Non-core Function - Road and Traffic Regulation | | 1 993 | 2 986 | 3 948 | 3 775 | 4 177 | 4 177 | 4 055 | 4 282 | 4 458 |
| 5.2 - Public Safety - Core Function: Police Forces, Traffic and Street Parking Control | | 5 464 | 4 796 | 6 288 | 5 985 | 7 348 | 7 348 | 6 232 | 6 720 | 7 005 |
| 5.3 - Road Transport: Core Function - Roads | | 21 977 | 22 478 | 23 601 | 30 194 | 25 072 | 25 072 | 27 311 | 28 714 | 29 786 |
| 5.4 - Road Transport: Core Function - Taxi Ranks | | 404 | 403 | 406 | 470 | 430 | 430 | 449 | 459 | 473 |
| 5.5 - Road Transport: Core Function - Pounds | | 1 162 | 484 | 436 | 460 | 322 | 322 | 565 | 592 | 615 |
| 5.6 - Finance and Administration: Core Function - Fleet Management | | - | - | - | 5 396 | 6 623 | 6 623 | 7 664 | 7 905 | 8 165 |
| Vote 6 - Waste Water Management | | 7 354 | 3 908 | 3 903 | 6 199 | 5 703 | 5 703 | 6 051 | 6 121 | 6 350 |
| 6.1 - Waste Water Management: Core Function - Storm Water Management | | 7 336 | 3 891 | 3 884 | 6 151 | 5 674 | 5 674 | 6 001 | 6 070 | 6 296 |
| 6.2 - Waste Water Management: Core Function - Public Toilets | | 18 | 17 | 19 | 48 | 29 | 29 | 49 | 51 | 53 |

EC142 Senqu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| 7.1 -- | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - |
| 8.1 -- | | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | 19 144 | 19 529 | 21 941 | 26 438 | 26 834 | 26 834 | 26 109 | 26 982 | 28 047 |
| 9.1 - Community and Social Services: Non-core Function - Libraries and Archives | | 3 737 | 2 791 | 3 400 | 3 425 | 3 787 | 3 787 | 3 623 | 3 844 | 3 998 |
| 9.2 - Community and Social Services: Core Function - Community Halls and Facilities | | 13 148 | 13 865 | 15 627 | 17 262 | 17 321 | 17 321 | 18 048 | 19 327 | 20 101 |
| 9.3 - Community and Social Services: Core Function - Cemeteries, Funeral Parlours and Crematoriums | | 1 710 | 1 939 | 1 903 | 2 310 | 2 438 | 2 438 | 3 045 | 2 605 | 2 693 |
| 9.4 - Environmental Protection: Core Function - Biodiversity and Landscape | | 27 | 42 | 328 | 1 851 | 1 480 | 1 480 | 53 | 57 | 59 |
| 9.5 - Environmental Protection: Core Function - Pollution Control | | 27 | 42 | 28 | 46 | 46 | 46 | 48 | 51 | 53 |
| 9.6 - Other: Core Function - Licensing and Regulation | | 464 | 455 | 227 | 1 073 | 1 276 | 1 276 | 795 | 572 | 596 |
| 9.7 - Other: Core Function - Markets | | 31 | 396 | 428 | 470 | 486 | 486 | 496 | 526 | 548 |
| Vote 10 - Sport & Recreation | | 1 462 | 2 399 | 2 451 | 3 034 | 3 011 | 3 011 | 3 085 | 3 258 | 3 398 |
| 10.1 - Sport and Recreation: Core Function - Sports Grounds and Stadiums | | 1 430 | 2 367 | 2 418 | 2 957 | 2 937 | 2 937 | 3 009 | 3 180 | 3 317 |
| 10.2 - Sport and Recreation: Core Function - Community Parks (including Nurseries) | | 33 | 32 | 32 | 76 | 75 | 75 | 76 | 78 | 81 |
| 10.3 - Sport and Recreation: Core Function - Recreational Facilities | | - | - | - | - | - | - | - | - | - |
| Vote 11 - Public Safety | | 207 | 1 615 | 1 910 | 2 117 | 3 151 | 3 151 | 2 353 | 2 481 | 2 506 |
| 11.1 - Public Safety - Core Function: Cleansing | | - | - | - | - | - | - | - | - | - |
| 11.2 - Public Safety - Core Function: Control of Public Nuisances | | - | - | - | - | - | - | - | - | - |
| 11.3 - Public Safety - Core Function: Fencing and Fences | | 3 | 1 493 | 1 724 | 1 741 | 2 118 | 2 118 | 1 927 | 2 037 | 2 123 |
| 11.4 - Public Safety: Core Function - Fire Fighting and Protection: Fire Fighting and Protection | | - | - | - | - | - | - | - | - | - |
| 11.5 - Public Safety - Core Function: Licensing and Control of Animals | | 205 | 122 | 186 | 376 | 1 033 | 1 033 | 426 | 445 | 383 |
| Vote 12 - Electricity | | 66 636 | 69 035 | 83 770 | 96 095 | 93 735 | 93 735 | 100 250 | 109 046 | 119 317 |
| 12.1 - Electricity: Core Function - Electricity | | 65 653 | 63 309 | 77 191 | 88 825 | 86 269 | 86 269 | 92 668 | 100 963 | 110 893 |
| 12.2 - Electricity: Core Function - Street Lighting and Signal Systems | | 983 | 5 726 | 6 579 | 7 270 | 7 467 | 7 467 | 7 582 | 8 084 | 8 424 |
| Vote 13 - Waste Management | | 36 995 | 40 651 | 42 794 | 51 560 | 48 647 | 48 647 | 46 918 | 51 584 | 52 342 |
| 13.1 - Waste Management: Core Function - Solid Waste Removal | | 6 200 | 15 292 | 18 937 | 24 419 | 11 790 | 11 790 | 22 256 | 23 959 | 24 810 |
| 13.2 - Waste Management: Core Function - Recycling | | 1 197 | 65 | 69 | 191 | 83 | 83 | 199 | 210 | 219 |
| 13.3 - Waste Management: Core Function - Solid Waste Disposal (Landfill Sites) | | 23 458 | 16 170 | 13 734 | 16 520 | 13 911 | 13 911 | 13 103 | 15 543 | 14 995 |
| 13.4 - Waste Management: Core Function - Street Cleaning | | 6 140 | 9 124 | 10 054 | 10 430 | 22 863 | 22 863 | 11 361 | 11 872 | 12 318 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - |
| 14.1 -- | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| 15.1 -- | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) for the year | 2 | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

EC142 Senqu - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | 2 | 44 526 | 55 766 | 63 512 | 72 331 | 72 331 | 72 331 | 72 331 | 80 591 | 85 810 | 93 387 |
| Service charges - Water | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 2 | 9 117 | 9 532 | 9 493 | 10 484 | 10 484 | 10 484 | 10 484 | 10 903 | 11 394 | 11 758 |
| Sale of Goods and Rendering of Services | 2 | 110 | 404 | 351 | 452 | 319 | 319 | 319 | 333 | 457 | 472 |
| Agency services | 2 | 1 204 | 1 047 | 1 244 | 966 | 966 | 966 | 966 | 1 204 | 1 244 | 1 284 |
| Interest | | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 2 | 4 752 | 5 815 | 4 440 | 5 228 | 6 728 | 6 728 | 6 728 | 6 159 | 6 363 | 6 566 |
| Interest earned from Current and Non Current Assets | 2 | 32 209 | 43 068 | 40 744 | 32 162 | 34 262 | 34 262 | 34 262 | 27 410 | 27 338 | 23 237 |
| Dividends | 2 | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 2 | 0 | 50 | - | 34 | 34 | 34 | 34 | 15 | 15 | 16 |
| Rental from Fixed Assets | 2 | 1 475 | 1 763 | 1 721 | 1 989 | 1 989 | 1 989 | 1 989 | 1 231 | 1 324 | 1 366 |
| Licence and permits | 2 | 1 301 | 1 226 | 1 419 | 2 363 | 1 513 | 1 513 | 1 513 | 1 240 | 1 281 | 1 322 |
| Special rating levies | 2 | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Development Charges | 2 | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 | 549 | 551 | 1 069 | 498 | 498 | 498 | 498 | 606 | 566 | 584 |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | 2 | 17 331 | 18 782 | 17 977 | 19 969 | 19 969 | 19 969 | 19 969 | 20 901 | 20 673 | 21 087 |
| Surcharges and Taxes | 2 | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 | 915 | 1 047 | 668 | 172 | 592 | 592 | 592 | 325 | 131 | 135 |
| Licences or permits | 2 | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 2 | 188 852 | 199 773 | 213 478 | 215 414 | 216 398 | 216 398 | 216 398 | 208 081 | 205 940 | 219 304 |
| Interest | 2 | 1 720 | 2 000 | 2 287 | 2 383 | 2 383 | 2 383 | 2 383 | 2 467 | 2 548 | 2 629 |
| Fuel Levy | 2 | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Fixed and Intangible Assets | 2 | - | 961 | 96 | 257 | - | - | - | - | - | - |
| Other Gains | 2 | 5 635 | 2 698 | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 309 696 | 344 485 | 358 498 | 364 702 | 368 467 | 368 467 | 368 467 | 361 466 | 365 084 | 383 147 |
| Expenditure | | | | | | | | | | | |
| Employee related costs | 2 | 124 616 | 132 394 | 142 902 | 153 460 | 152 718 | 152 718 | 152 718 | 160 422 | 169 414 | 176 614 |
| Remuneration of councillors | 2 | 12 976 | 13 910 | 14 498 | 15 899 | 15 899 | 15 899 | 15 899 | 16 693 | 17 779 | 18 347 |
| Bulk purchases - electricity | 2 | 45 499 | 48 679 | 62 144 | 67 567 | 67 867 | 67 867 | 67 867 | 73 975 | 80 633 | 87 890 |
| Inventory consumed | 2,8 | 10 139 | 10 787 | 12 851 | 19 887 | 17 806 | 17 806 | 17 806 | 20 052 | 24 589 | 26 824 |
| Debt impairment | 2,3 | 14 497 | 17 464 | 16 137 | 18 913 | 14 113 | 14 113 | 14 113 | 12 613 | 14 449 | 13 792 |
| Depreciation, amortisation and impairment | 2 | 17 306 | 17 689 | 18 276 | 20 835 | 20 299 | 20 299 | 20 299 | 20 705 | 21 119 | 21 795 |
| Interest, Dividends and Rent on Land | 2 | 5 397 | 5 866 | 6 122 | 6 627 | 6 271 | 6 271 | 6 271 | 8 347 | 8 911 | 9 873 |
| Contracted services | 2 | 31 251 | 38 519 | 48 611 | 62 898 | 64 790 | 64 790 | 64 790 | 51 742 | 54 185 | 54 607 |
| Transfers and subsidies | 2 | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |
| Irrecoverable debts written off | 2 | 2 144 | - | - | 3 905 | 6 000 | 6 000 | 6 000 | 5 500 | 6 000 | 6 000 |
| Operational costs | 2 | 31 329 | 29 633 | 38 803 | 50 795 | 58 392 | 58 392 | 58 392 | 55 926 | 58 656 | 59 996 |
| Disposal of Fixed and Intangible Assets | 2 | 833 | 706 | 373 | 2 805 | 2 824 | 2 824 | 2 824 | 2 405 | 2 205 | 2 234 |
| Other Losses | 2 | 3 | 882 | 16 880 | - | - | - | - | - | - | - |
| Total Expenditure | | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) | | 13 664 | 27 920 | (19 100) | (59 035) | (58 659) | (58 659) | (58 659) | (67 021) | (93 016) | (94 989) |
| Transfers and subsidies - capital (monetary allocations) | 6 | 34 366 | 43 310 | 56 709 | 52 345 | 55 129 | 55 129 | 55 129 | 39 452 | 48 147 | 49 668 |
| Transfers and subsidies - capital (in-kind) | 6 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Income Tax | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Share of Surplus/Deficit attributable to Associate | 7 | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |

EC142 Senqu - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Capital expenditure - Vote | 1 | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Planning & Development | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | 944 | 1 500 | 350 | 350 | 350 | 2 000 | - | - |
| Vote 4 - Budget & Treasury | | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Road Transport | | 10 649 | 30 309 | 82 701 | 94 594 | 96 276 | 96 276 | 96 276 | 52 599 | 38 654 | 14 109 |
| Vote 6 - Waste Water Management | | 771 | 1 616 | - | 8 090 | 216 | 216 | 216 | 1 833 | 8 000 | 10 000 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | 9 032 | 3 835 | 4 466 | 10 145 | 8 919 | 8 919 | 8 919 | 4 500 | - | 7 500 |
| Vote 10 - Sport & Recreation | | 310 | 6 905 | 19 373 | 3 700 | 9 135 | 9 135 | 9 135 | 6 000 | 9 000 | - |
| Vote 11 - Public Safety | | 197 | 1 026 | 345 | 279 | 279 | 279 | 279 | 279 | 167 | 84 |
| Vote 12 - Electricity | | - | - | 1 103 | 1 522 | 1 832 | 1 832 | 1 832 | - | 4 527 | 4 732 |
| Vote 13 - Waste Management | | 11 226 | 4 076 | - | - | - | - | - | 2 300 | 10 200 | 10 000 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | 32 185 | 47 767 | 108 933 | 119 830 | 117 006 | 117 006 | 117 006 | 69 510 | 70 548 | 46 424 |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - Executive & Council | | 776 | 209 | 199 | 69 | 469 | 469 | 469 | 135 | 75 | 51 |
| Vote 2 - Planning & Development | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | 1 034 | 899 | 1 037 | 5 743 | 5 463 | 5 463 | 5 463 | 526 | 17 | 17 |
| Vote 4 - Budget & Treasury | | 1 045 | 1 775 | 1 535 | 1 169 | 2 272 | 2 272 | 2 272 | 1 781 | 845 | 857 |
| Vote 5 - Road Transport | | - | 13 563 | 18 152 | 3 053 | 2 153 | 2 153 | 2 153 | 20 000 | - | - |
| Vote 6 - Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | - | - | 170 | 78 | 388 | 388 | 388 | 49 | 39 | 28 |
| Vote 10 - Sport & Recreation | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Public Safety | | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | 3 000 | - | - |
| Vote 12 - Electricity | | 130 | 991 | 1 375 | 2 769 | 2 329 | 2 329 | 2 329 | 16 275 | 3 000 | 3 000 |
| Vote 13 - Waste Management | | 147 | 17 314 | 368 | 281 | 691 | 691 | 691 | 6 685 | 3 312 | 3 300 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 3 132 | 34 752 | 22 836 | 16 161 | 16 764 | 16 764 | 16 764 | 48 451 | 7 288 | 7 252 |
| Total Capital Expenditure - Vote | | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 2 855 | 2 884 | 3 715 | 8 481 | 8 554 | 8 554 | 8 554 | 4 442 | 937 | 924 |
| Executive and council | | 776 | 209 | 199 | 69 | 469 | 469 | 469 | 135 | 75 | 51 |
| Finance and administration | | 2 079 | 2 674 | 3 516 | 8 412 | 8 085 | 8 085 | 8 085 | 4 307 | 862 | 874 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 9 539 | 11 766 | 24 185 | 21 569 | 38 556 | 38 556 | 38 556 | 18 628 | 9 207 | 7 611 |
| Community and social services | | 9 032 | 3 835 | 4 466 | 10 145 | 8 989 | 8 989 | 8 989 | 4 549 | 39 | 7 528 |
| Sport and recreation | | 310 | 6 905 | 19 373 | 3 700 | 9 135 | 9 135 | 9 135 | 6 000 | 9 000 | - |
| Public safety | | 197 | 1 026 | 345 | 7 724 | 20 432 | 20 432 | 20 432 | 8 079 | 167 | 84 |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 10 649 | 43 873 | 100 853 | 93 202 | 81 275 | 81 275 | 81 275 | 67 799 | 38 654 | 14 109 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - |
| Road transport | | 10 649 | 43 873 | 100 853 | 93 202 | 81 275 | 81 275 | 81 275 | 67 799 | 38 654 | 14 109 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 12 275 | 23 997 | 3 016 | 12 661 | 5 068 | 5 068 | 5 068 | 27 093 | 29 039 | 31 032 |
| Energy sources | | 130 | 991 | 2 478 | 4 290 | 4 160 | 4 160 | 4 160 | 16 275 | 7 527 | 7 732 |
| Water management | | - | 1 616 | - | - | - | - | - | - | - | - |
| Waste water management | | 771 | 21 390 | 368 | 8 090 | 216 | 216 | 216 | 1 833 | 8 000 | 10 000 |
| Waste management | | 11 373 | - | 170 | 281 | 691 | 691 | 691 | 8 985 | 13 512 | 13 300 |
| Other | | - | - | - | 78 | 318 | 318 | 318 | - | - | - |
| Total Capital Expenditure - Functional | 3 | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |
| Funded by: | | | | | | | | | | | |
| National Government | | 34 366 | 35 062 | 46 986 | 52 345 | 55 129 | 55 129 | 55 129 | 39 403 | 48 108 | 49 641 |
| Provincial Government | | - | 8 248 | 9 722 | - | - | - | - | 49 | 39 | 28 |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov | | - | - | - | - | - | - | - | - | - | - |
| Departm Agencies, Households, Non-profit Institutions, Private | | - | - | - | - | - | - | - | - | - | - |
| Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 34 366 | 43 310 | 56 709 | 52 345 | 55 129 | 55 129 | 55 129 | 39 452 | 48 147 | 49 668 |
| Borrowing | 6 | - | - | - | - | - | - | - | 40 000 | - | - |
| Internally generated funds | | 951 | 39 209 | 75 061 | 83 646 | 78 641 | 78 641 | 78 641 | 38 510 | 29 689 | 4 008 |
| Total Capital Funding | 7 | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

| Vote Description | Ref | 2022/23 | | | 2023/24 | | | 2024/25 | | | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure | | | |
|--|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | | | | |
| R thousand | 1 | | | | | | | | | | | | | | | | | |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8.1 - - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | - | - | 170 | 78 | 388 | 388 | 388 | 49 | 39 | 28 | | | | | | | |
| 9.1 - Community and Social Services: Non-core Function - Libraries and Archives | | - | - | - | - | 70 | 70 | 70 | 49 | 39 | 28 | | | | | | | |
| 9.2 - Community and Social Services: Core Function - Community Halls and Facilities | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 9.3 - Community and Social Services: Core Function - Cemeteries, Funeral Parlours and Crematoriums | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 9.4 - Environmental Protection: Core Function - Biodiversity and Landscape | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 9.5 - Environmental Protection: Core Function - Pollution Control | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 9.6 - Other: Core Function - Licensing and Regulation | | - | - | 170 | 78 | 318 | 318 | 318 | - | - | - | | | | | | | |
| 9.7 - Other: Core Function - Markets | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| Vote 10 - Sport & Recreation | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 10.1 - Sport and Recreation: Core Function - Sports Grounds and Stadiums | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 10.2 - Sport and Recreation: Core Function - Community Parks (including Nurseries) | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 10.3 - Sport and Recreation: Core Function - Recreational Facilities | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| Vote 11 - Public Safety | | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | 3 000 | - | - | | | | | | | |
| 11.1 - Public Safety - Core Function: Cleansing | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 11.2 - Public Safety - Core Function: Control of Public Nuisances | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 11.3 - Public Safety - Core Function: Fencing and Fences | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 11.4 - Public Safety: Core Function - Fire Fighting and Protection: Fire Fighting and Protection | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 11.5 - Public Safety - Core Function: Licensing and Control of Animals | | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | 3 000 | - | - | | | | | | | |
| Vote 12 - Electricity | | 130 | 991 | 1 375 | 2 769 | 2 329 | 2 329 | 2 329 | 16 275 | 3 000 | 3 000 | | | | | | | |
| 12.1 - Electricity: Core Function - Electricity | | 130 | 991 | 1 375 | 2 769 | 2 274 | 2 274 | 2 274 | 3 000 | 3 000 | 3 000 | | | | | | | |
| 12.2 - Electricity: Core Function - Street Lighting and Signal Systems | | - | - | - | - | 55 | 55 | 55 | 13 275 | - | - | | | | | | | |
| Vote 13 - Waste Management | | 147 | 17 314 | 368 | 281 | 691 | 691 | 691 | 6 685 | 3 312 | 3 300 | | | | | | | |
| 13.1 - Waste Management: Core Function - Solid Waste Removal | | - | - | 6 | - | - | - | - | - | - | - | | | | | | | |
| 13.2 - Waste Management: Core Function - Recycling | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 13.3 - Waste Management: Core Function - Solid Waste Disposal (Landfill Sites) | | - | 17 314 | - | 22 | 671 | 671 | 671 | 6 446 | 3 312 | 3 300 | | | | | | | |
| 13.4 - Waste Management: Core Function - Street Cleaning | | 147 | - | 362 | 259 | 20 | 20 | 20 | 239 | - | - | | | | | | | |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 14.1 - - | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| 15.1 - - | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| Capital single-year expenditure sub-total | | 3 132 | 34 752 | 22 836 | 16 161 | 16 764 | 16 764 | 16 764 | 48 451 | 7 288 | 7 252 | | | | | | | |
| Total Capital Expenditure | | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 | | | | | | | |

EC142 Senqu - Table A6 Budgeted Financial Position

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash and cash equivalents | 1 | 497 832 | 506 726 | 475 880 | 224 029 | 347 783 | 347 783 | 347 783 | 271 622 | 177 708 | 110 612 |
| Short term Investments | 2 | – | – | – | – | – | – | – | – | – | – |
| Trade and other receivables from exchange transactions | 3 | 13 955 | 24 314 | 20 623 | 32 497 | 19 889 | 19 889 | 19 889 | 24 385 | 24 951 | 26 149 |
| Receivables from non-exchange transactions | 3 | 7 581 | 7 346 | 9 474 | 5 848 | 10 771 | 10 771 | 10 771 | 12 045 | 12 638 | 13 300 |
| Current portion of non-current receivables | 4 | – | – | – | – | – | – | – | – | – | – |
| Inventory | 5 | 608 | 673 | 518 | 673 | 518 | 518 | 518 | 518 | 518 | 518 |
| VAT Receivable | 6 | 6 549 | 5 242 | 10 862 | 5 498 | 10 862 | 10 862 | 10 862 | 9 097 | 8 593 | 8 774 |
| Other current assets | 7 | 0 | 51 | 52 | – | – | – | – | – | – | – |
| Total current assets | | 526 525 | 544 353 | 517 408 | 268 545 | 389 823 | 389 823 | 389 823 | 317 667 | 224 408 | 159 353 |
| Non current assets | | | | | | | | | | | |
| Investments | 8 | – | – | – | – | – | – | – | – | – | – |
| Investment property | 9 | 47 272 | 48 397 | 35 328 | 48 397 | 35 328 | 35 328 | 35 328 | 35 328 | 35 328 | 35 328 |
| Property, plant and equipment | 10 | 490 072 | 563 407 | 667 497 | 793 272 | 778 163 | 778 163 | 778 163 | 873 015 | 927 527 | 957 174 |
| Biological assets | 11 | – | – | – | – | – | – | – | – | – | – |
| Living resources | 12 | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | 13 | – | – | – | – | – | – | – | – | – | – |
| Intangible assets | 14 | 330 | 48 | 19 | 684 | – | – | – | – | – | – |
| Trade and other receivables from exchange transactions | 15 | – | – | – | – | – | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | 15 | – | – | – | – | – | – | – | – | – | – |
| Other non-current assets | 16 | – | – | – | – | – | – | – | – | – | – |
| Total non current assets | | 537 674 | 611 851 | 702 844 | 842 353 | 813 491 | 813 491 | 813 491 | 908 343 | 962 855 | 992 502 |
| TOTAL ASSETS | | 1 064 199 | 1 156 204 | 1 220 253 | 1 110 897 | 1 203 315 | 1 203 315 | 1 203 315 | 1 226 010 | 1 187 263 | 1 151 855 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 17 | – | – | – | – | – | – | – | – | – | – |
| Financial liabilities | 18 | 887 | 943 | 964 | 987 | 987 | 987 | 987 | 1 423 | 1 491 | 1 250 |
| Consumer deposits | 19 | 1 885 | 1 949 | 1 986 | 2 088 | 2 056 | 2 056 | 2 056 | 2 128 | 2 202 | 2 279 |
| Trade and other payables from exchange transactions | 20 | 9 617 | 15 591 | 36 683 | 27 498 | 36 756 | 36 756 | 36 756 | 39 090 | 38 124 | 39 343 |
| Trade and other payables from non-exchange transactions | 21 | 27 075 | 27 925 | 36 872 | 13 250 | 15 753 | 15 753 | 15 753 | 15 543 | 14 048 | 13 537 |
| Provision | 22 | 25 113 | 25 666 | 21 329 | 18 177 | 22 611 | 22 611 | 22 611 | 23 685 | 24 810 | 25 989 |
| VAT Payable | 23 | – | – | – | – | – | – | – | – | – | – |
| Other current liabilities | 24 | 721 | 767 | 943 | 1 654 | 1 002 | 1 002 | 1 002 | 1 256 | 1 511 | 1 766 |
| Total current liabilities | | 65 297 | 72 839 | 98 778 | 63 654 | 79 165 | 79 165 | 79 165 | 83 124 | 82 188 | 84 164 |
| Non current liabilities | | | | | | | | | | | |
| Financial liabilities | 25 | 5 957 | 4 978 | 4 014 | 3 027 | 3 026 | 3 026 | 3 026 | 41 413 | 39 922 | 38 672 |
| Provision | 26 | 24 971 | 27 186 | 31 813 | 32 820 | 34 651 | 34 651 | 34 651 | 37 593 | 40 653 | 43 835 |
| Long term portion of trade payables | 27 | – | – | – | – | – | – | – | – | – | – |
| Other non-current liabilities | 28 | 19 749 | 22 216 | 26 962 | 29 605 | 31 318 | 31 318 | 31 318 | 36 293 | 41 783 | 47 787 |
| Total non current liabilities | | 50 677 | 54 381 | 62 789 | 65 452 | 68 995 | 68 995 | 68 995 | 115 299 | 122 358 | 130 294 |
| TOTAL LIABILITIES | | 115 974 | 127 220 | 161 567 | 129 106 | 148 160 | 148 160 | 148 160 | 198 423 | 204 545 | 214 458 |
| NET ASSETS | | 948 225 | 1 028 984 | 1 058 686 | 981 792 | 1 055 155 | 1 055 155 | 1 055 155 | 1 027 586 | 982 718 | 937 397 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 29 | 582 571 | 672 483 | 769 536 | 698 085 | 747 668 | 747 668 | 747 668 | 737 066 | 770 855 | 784 216 |
| Reserves and funds | 30 | 365 654 | 356 502 | 289 150 | 283 707 | 307 487 | 307 487 | 307 487 | 290 521 | 211 863 | 153 180 |
| Other | 31 | – | – | – | – | – | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 32 | 948 225 | 1 028 984 | 1 058 686 | 981 792 | 1 055 155 | 1 055 155 | 1 055 155 | 1 027 586 | 982 718 | 937 397 |

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3.
10. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
11. Detail breakdown in Table SA3.
12. Detail breakdown in Table SA3.
13. Detail breakdown in Table SA3.
14. Detail breakdown in Table SA3.
15. Detail breakdown in Table SA3 for Non- Current Trade receivables from Exchange and Non-exchange transactions
16. Detail breakdown in Table SA3.
17. Detail breakdown in Table SA3.
18. Detail breakdown in Table SA3.
19. Detail breakdown in Table SA3.
20. Detail breakdown in Table SA3.
21. Detail breakdown in Table SA3.
22. Detail breakdown in Table SA3.
23. Detail breakdown in Table SA3.
24. Detail breakdown in Table SA3.
25. Detail breakdown in Table SA3.
26. Detail breakdown in Table SA3.
27. Detail breakdown in Table SA3.
28. Detail breakdown in Table SA3.
29. Detail breakdown in Table SA3.
30. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
31. Detail breakdown in Table SA3.
32. Net assets must balance with Total Community Wealth/Equity

EC142 Senqu - Table A7 Budgeted Cash Flows

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | 13 342 | 16 011 | 13 620 | 15 518 | 13 422 | 13 422 | 13 422 | 14 048 | 13 896 | 14 173 |
| Service charges | | 48 290 | 49 801 | 66 745 | 61 164 | 73 616 | 73 616 | 73 616 | 81 777 | 87 005 | 94 485 |
| Other revenue | | 5 606 | 3 550 | 6 451 | 8 623 | 4 746 | 4 746 | 4 746 | 4 243 | 4 469 | 4 612 |
| Transfers and Subsidies - Operational | 1 | 184 102 | 200 396 | 223 113 | 211 689 | 211 689 | 211 689 | 211 689 | 206 656 | 204 608 | 218 961 |
| Transfers and Subsidies - Capital | 1 | 41 916 | 42 516 | 54 983 | 38 719 | 38 719 | 38 719 | 38 719 | 39 452 | 48 147 | 49 668 |
| Interest | | 32 980 | 44 088 | 44 111 | 36 378 | 39 659 | 39 659 | 39 659 | 32 414 | 32 507 | 28 572 |
| Dividends | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (249 596) | (264 025) | (322 459) | (370 207) | (374 784) | (374 784) | (374 784) | (374 268) | (402 797) | (420 380) |
| Finance charges | | (610) | (600) | (513) | (585) | (381) | (381) | (381) | (2 170) | (2 152) | (2 164) |
| Transfers and Subsidies | 1 | (42) | (36) | - | (146) | (146) | (146) | (146) | (107) | (159) | (164) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 75 988 | 91 701 | 86 051 | 1 152 | 6 540 | 6 540 | 6 540 | 2 046 | (14 476) | (12 237) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | 557 | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (Greater than 90 days) and Long Term Investments | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | (35 317) | (82 519) | (116 024) | (135 434) | (133 742) | (133 742) | (133 742) | (117 100) | (78 090) | (53 445) |
| Retention (Capital) | | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (35 317) | (81 962) | (116 024) | (135 434) | (133 742) | (133 742) | (133 742) | (117 100) | (78 090) | (53 445) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | 40 000 | - | - |
| Increase (decrease) in consumer deposits | | 64 | 64 | 38 | 71 | 70 | 70 | 70 | 72 | 74 | 77 |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (917) | (909) | (911) | (964) | (964) | (964) | (964) | (1 178) | (1 423) | (1 491) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (852) | (845) | (873) | (893) | (895) | (895) | (895) | 38 894 | (1 348) | (1 414) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | | |
| Cash/cash equivalents at the year begin: | 2 | 458 013 | 497 832 | 506 726 | 359 204 | 475 880 | 475 880 | 475 880 | 347 783 | 271 622 | 177 708 |
| Cash/cash equivalents at the year end: | 2 | 497 832 | 506 726 | 475 880 | 224 029 | 347 783 | 347 783 | 347 783 | 271 622 | 177 708 | 110 612 |

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

EC142 Senqu - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 497 832 | 506 726 | 475 880 | 224 029 | 347 783 | 347 783 | 347 783 | 271 622 | 177 708 | 110 612 |
| Other current investments > 90 days | | - | - | - | - | - | - | - | - | - | - |
| Non current Investments | 1 | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | 497 832 | 506 726 | 475 880 | 224 029 | 347 783 | 347 783 | 347 783 | 271 622 | 177 708 | 110 612 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 27 075 | 27 925 | 36 872 | 13 250 | 15 753 | 15 753 | 15 753 | 14 328 | 12 995 | 12 652 |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | - | - | - | - | - | - | - | - | - | - |
| Other working capital requirements | 3 | (9 677) | (9 263) | 9 390 | (3 005) | 10 375 | 10 375 | 10 375 | 7 691 | 5 540 | 4 978 |
| Other provisions | | 27 001 | 27 534 | 21 329 | 19 831 | 23 613 | 23 613 | 23 613 | 24 941 | 26 321 | 27 755 |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | 274 632 | 256 115 | 196 670 | 183 320 | 215 006 | 215 006 | 215 006 | 198 040 | 119 382 | 60 700 |
| Total Application of cash and investments: | | 319 030 | 302 310 | 264 261 | 213 397 | 264 747 | 264 747 | 264 747 | 245 000 | 164 239 | 106 085 |
| Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits | | 178 801 | 204 416 | 211 618 | 10 632 | 83 036 | 83 036 | 83 036 | 26 622 | 13 468 | 4 527 |
| Creditors transferred to Debt Relief - Non-Current portion | | - | - | - | - | - | - | - | - | - | - |
| Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits | | 178 801 | 204 416 | 211 618 | 10 632 | 83 036 | 83 036 | 83 036 | 26 622 | 13 468 | 4 527 |

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| Total Upgrading of Existing Assets | 6 | - | - | - | 13 355 | 7 885 | 7 885 | 21 061 | 10 000 | 2 182 |
| Roads Infrastructure | | - | - | - | 13 355 | 7 885 | 7 885 | 21 061 | 10 000 | 2 182 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | 13 355 | 7 885 | 7 885 | 21 061 | 10 000 | 2 182 |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | 4 | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |
| Roads Infrastructure | | 8 558 | 31 130 | 66 733 | 90 393 | 79 367 | 79 367 | 47 799 | 38 654 | 14 109 |
| Storm water Infrastructure | | - | 552 | - | 8 090 | 216 | 216 | 1 833 | 8 000 | 10 000 |
| Electrical Infrastructure | | 130 | 957 | 2 478 | 4 290 | 4 160 | 4 160 | 16 275 | 7 527 | 7 732 |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 11 226 | 4 076 | - | - | - | - | 5 500 | 10 200 | 10 000 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 19 914 | 36 715 | 69 211 | 102 773 | 83 743 | 83 743 | 71 407 | 64 381 | 41 841 |
| Community Facilities | | 5 013 | 4 861 | 4 811 | 10 424 | 9 198 | 9 198 | 4 779 | 167 | 7 584 |
| Sport and Recreation Facilities | | 310 | 6 905 | 19 373 | 3 700 | 9 135 | 9 135 | 6 000 | 9 000 | - |
| Community Assets | | 5 323 | 11 766 | 24 185 | 14 124 | 18 332 | 18 332 | 10 779 | 9 167 | 7 584 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | 7 540 | 13 602 | 17 111 | 5 945 | 17 503 | 17 503 | 6 800 | - | - |
| Housing | | - | - | - | 3 471 | 3 071 | 3 071 | - | - | - |
| Other Assets | | 7 540 | 13 602 | 17 111 | 9 416 | 20 575 | 20 575 | 6 800 | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | 697 | - | - | - | - | - |
| Intangible Assets | | - | - | - | 697 | - | - | - | - | - |
| Computer Equipment | | 1 454 | 1 801 | 1 520 | 2 172 | 3 472 | 3 472 | 1 750 | 830 | 857 |
| Furniture and Office Equipment | | 292 | 500 | 313 | 148 | 648 | 648 | 145 | 118 | 79 |
| Machinery and Equipment | | 147 | 17 348 | 17 769 | 3 660 | 3 500 | 3 500 | 24 080 | 3 340 | 3 316 |
| Transport Assets | | 646 | 788 | 1 660 | - | 500 | 500 | - | - | - |
| Land | | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 536 120 | 610 807 | 700 281 | 842 353 | 813 491 | 813 491 | 908 343 | 962 855 | 992 502 |
| <i>Roads Infrastructure</i> | | 117 774 | 142 846 | 203 970 | 296 137 | 276 683 | 276 683 | 317 919 | 349 898 | 357 151 |
| <i>Storm water Infrastructure</i> | | 48 599 | 47 968 | 46 791 | 51 184 | 44 907 | 44 907 | 44 514 | 50 461 | 58 343 |
| <i>Electrical Infrastructure</i> | | 23 752 | 23 386 | 24 385 | 27 275 | 26 790 | 26 790 | 41 282 | 46 997 | 52 868 |
| <i>Water Supply Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Infrastructure</i> | | 60 231 | 62 869 | 61 263 | 59 972 | 62 166 | 62 166 | 65 973 | 74 445 | 82 662 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 250 356 | 277 069 | 336 409 | 434 567 | 410 546 | 410 546 | 469 687 | 521 801 | 551 025 |
| Community Assets | | 59 698 | 64 659 | 81 858 | 99 960 | 97 342 | 97 342 | 105 215 | 111 418 | 115 943 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 47 272 | 48 397 | 35 328 | 48 397 | 35 328 | 35 328 | 35 328 | 35 328 | 35 328 |
| Other Assets | | 124 987 | 147 336 | 160 920 | 159 743 | 180 230 | 180 230 | 185 740 | 184 425 | 183 067 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | 330 | 48 | 19 | 684 | - | - | - | - | - |
| Computer Equipment | | 2 263 | 3 306 | 3 622 | 5 936 | 5 370 | 5 370 | 5 363 | 4 400 | 3 407 |
| Furniture and Office Equipment | | 997 | 1 212 | 1 195 | 927 | 1 509 | 1 509 | 1 313 | 1 084 | 804 |
| Machinery and Equipment | | 14 965 | 13 920 | 13 523 | 34 671 | 13 021 | 13 021 | 33 329 | 32 825 | 32 173 |
| Transport Assets | | 5 066 | 22 687 | 39 819 | 22 035 | 39 556 | 39 556 | 38 778 | 37 985 | 37 166 |
| Land | | 30 185 | 32 174 | 27 589 | 35 432 | 30 589 | 30 589 | 33 589 | 33 589 | 33 589 |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 536 120 | 610 807 | 700 281 | 842 353 | 813 491 | 813 491 | 908 343 | 962 855 | 992 502 |
| EXPENDITURE OTHER ITEMS | | 28 925 | 28 596 | 34 936 | 43 546 | 41 294 | 41 294 | 39 819 | 41 218 | 42 602 |
| Depreciation | 7 | 17 306 | 17 689 | 18 276 | 20 835 | 20 299 | 20 299 | 20 705 | 21 119 | 21 795 |
| Repairs and Maintenance by Asset Class | 3 | 11 619 | 10 907 | 16 660 | 22 711 | 20 994 | 20 994 | 19 114 | 20 099 | 20 807 |
| <i>Roads Infrastructure</i> | | 4 593 | 2 276 | 3 189 | 5 726 | 4 726 | 4 726 | 5 077 | 5 493 | 5 720 |
| <i>Storm water Infrastructure</i> | | 184 | - | - | 471 | 471 | 471 | 440 | 507 | 523 |
| <i>Electrical Infrastructure</i> | | 548 | 599 | 1 066 | 1 622 | 1 527 | 1 527 | 1 531 | 1 700 | 1 764 |
| <i>Water Supply Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Infrastructure</i> | | 106 | 45 | 380 | 1 487 | 463 | 463 | 813 | 632 | 626 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 5 431 | 2 920 | 4 636 | 9 306 | 7 187 | 7 187 | 7 860 | 8 332 | 8 634 |
| <i>Community Facilities</i> | | 1 686 | 1 035 | 1 741 | 2 637 | 2 559 | 2 559 | 2 348 | 2 566 | 2 648 |
| <i>Sport and Recreation Facilities</i> | | 166 | 100 | 46 | 377 | 377 | 377 | 337 | 368 | 390 |
| Community Assets | | 1 851 | 1 135 | 1 787 | 3 013 | 2 936 | 2 936 | 2 685 | 2 934 | 3 038 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| <i>Revenue Generating</i> | | - | - | - | 409 | 259 | 259 | 52 | 57 | 63 |
| <i>Non-revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | 409 | 259 | 259 | 52 | 57 | 63 |
| <i>Operational Buildings</i> | | 613 | 870 | 1 926 | 2 664 | 3 034 | 3 034 | 2 077 | 2 605 | 2 689 |
| <i>Housing</i> | | - | - | - | - | - | - | - | - | - |
| Other Assets | | 613 | 870 | 1 926 | 2 664 | 3 034 | 3 034 | 2 077 | 2 605 | 2 689 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| <i>Servitudes</i> | | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | 458 | 259 | 740 | 1 047 | 847 | 847 | 1 066 | 1 110 | 1 146 |
| Machinery and Equipment | | 1 135 | 1 582 | 1 291 | 2 000 | 2 093 | 2 093 | 2 162 | 2 046 | 2 111 |
| Transport Assets | | 2 131 | 4 141 | 6 280 | 4 271 | 4 639 | 4 639 | 3 212 | 3 014 | 3 126 |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| <i>Mature</i> | | - | - | - | - | - | - | - | - | - |
| <i>Immature</i> | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS | | 28 925 | 28 596 | 34 936 | 43 546 | 41 294 | 41 294 | 39 819 | 41 218 | 42 602 |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i> | | 0.0% | 0.0% | 0.0% | 68.8% | 60.8% | 60.8% | 43.7% | 42.5% | 4.1% |
| <i>Renewal and upgrading of Existing Assets as % of deprecn</i> | | 0.0% | 0.0% | 0.0% | 449.3% | 400.9% | 400.9% | 248.7% | 156.6% | 10.0% |
| <i>R&M as a % of PPE & Investment Property</i> | | 2.2% | 1.8% | 2.4% | 2.7% | 2.6% | 2.6% | 2.1% | 2.1% | 2.1% |
| <i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i> | | 2.2% | 1.8% | 2.4% | 13.8% | 12.6% | 12.6% | 7.8% | 5.5% | 2.3% |

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

EC142 Senqu - Table A10 Basic service delivery measurement

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Household service targets | 1 | | | | | | | | | |
| Water: | | | | | | | | | | |
| Piped water inside dwelling | | - | - | - | - | - | - | - | - | - |
| Piped water inside yard (but not in dwelling) | | - | - | - | - | - | - | - | - | - |
| Using public tap (at least min.service level) | 2 | - | - | - | - | - | - | - | - | - |
| Other water supply (at least min.service level) | 4 | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | | | | | | | | | |
| Using public tap (< min.service level) | 3 | - | - | - | - | - | - | - | - | - |
| Other water supply (< min.service level) | 4 | - | - | - | - | - | - | - | - | - |
| No water supply | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| Sanitation/sewerage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | - | - | - | - | - | - | - | - | - |
| Flush toilet (with septic tank) | | - | - | - | - | - | - | - | - | - |
| Chemical toilet | | - | - | - | - | - | - | - | - | - |
| Pit toilet (ventilated) | | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (> min.service level) | | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | | | | | | | | | |
| Bucket toilet | | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (< min.service level) | | - | - | - | - | - | - | - | - | - |
| No toilet provisions | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| Energy: | | | | | | | | | | |
| Electricity (at least min.service level) | | - | 46 051 | 48 814 | 54 184 | 54 184 | 54 184 | 56 893 | 59 737 | 62 724 |
| Electricity - prepaid (min.service level) | | - | 3 863 | 3 883 | 4 310 | 4 310 | 4 310 | 4 526 | 4 752 | 4 990 |
| <i>Minimum Service Level and Above sub-total</i> | | | 49 714 | 52 697 | 58 494 | 58 494 | 58 494 | 61 419 | 64 489 | 67 714 |
| Electricity (< min.service level) | | - | - | - | - | - | - | - | - | - |
| Electricity - prepaid (< min. service level) | | - | - | - | - | - | - | - | - | - |
| Other energy sources | | - | 8 303 | 8 801 | 9 769 | 9 769 | 9 769 | 10 258 | 10 771 | 11 309 |
| <i>Below Minimum Service Level sub-total</i> | | | 8 303 | 8 801 | 9 769 | 9 769 | 9 769 | 10 258 | 10 771 | 11 309 |
| Total number of households | 5 | - | 58 017 | 61 498 | 68 263 | 68 263 | 68 263 | 71 676 | 75 260 | 79 023 |
| Refuse: | | | | | | | | | | |
| Removed at least once a week | | - | 8 251 | 8 746 | 9 096 | 9 096 | 9 096 | 9 551 | 10 028 | 10 530 |
| <i>Minimum Service Level and Above sub-total</i> | | | 8 251 | 8 746 | 9 096 | 9 096 | 9 096 | 9 551 | 10 028 | 10 530 |
| Removed less frequently than once a week | | - | - | - | - | - | - | - | - | - |
| Using communal refuse dump | | - | 49 929 | 52 924 | 55 041 | 55 041 | 55 041 | 57 793 | 60 683 | 63 717 |
| Using own refuse dump | | - | - | - | - | - | - | - | - | - |
| Other rubbish disposal | | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | | 49 929 | 52 924 | 55 041 | 55 041 | 55 041 | 57 793 | 60 683 | 63 717 |
| Total number of households | 5 | - | 58 180 | 61 670 | 64 137 | 64 137 | 64 137 | 67 344 | 70 711 | 74 247 |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (free minimum level service) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (50kwh per household per month) | | - | - | - | - | - | - | - | - | - |
| Refuse (removed at least once a week) | | - | - | - | - | - | - | - | - | - |
| Informal Settlements | | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (50kwh per indigent household per month) | | - | - | - | (997) | (997) | (997) | (997) | (1 111) | (1 183) |
| Refuse (removed once a week for indigent households) | | (255) | (185) | - | (4 624) | (4 624) | (4 624) | (4 624) | (4 809) | (5 026) |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | | | | | | | | | |
| Total cost of FBS provided | 8 | (255) | (185) | - | (5 621) | (5 621) | (5 621) | (5 621) | (5 920) | (6 209) |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | 60 000 | 60 000 | 60 000 | 60 000 | 60 000 | 60 000 | 60 000 | 60 000 | 60 000 |
| Water (kilolitres per household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (kilolitres per household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (Rand per household per month) | | - | - | - | - | - | - | - | - | - |
| Electricity (kwh per household per month) | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Refuse (average litres per week) | | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 |
| Revenue cost of subsidised services provided (R'000) | 9 | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | | - | - | - | - | - | - | - | - | - |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | (7 702) | (6 196) | (6 025) | (6 403) | (6 403) | (6 403) | (6 403) | (6 499) | (6 629) |
| Water (in excess of 6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | | - | - | - | - | - | - | - | - | - |
| Housing - top structure subsidies | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total revenue cost of subsidised services provided | 6 | (7 702) | (6 196) | (6 025) | (6 403) | (6 403) | (6 403) | (6 403) | (6 499) | (6 629) |

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

EC142 Senqu - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| Exchange revenue | | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | | | | |
| Appliance Maintenance | 6 | - | - | - | - | - | - | - | - | - | - |
| Availability Charges | | 2 390 | 2 666 | 2 853 | 3 184 | 3 184 | 3 184 | 3 184 | 3 547 | 3 777 | 4 110 |
| Connection/Reconnection | | 163 | 57 | 115 | 171 | 171 | 171 | 171 | 190 | 202 | 220 |
| Electricity Distribution Revenue for Services | | - | - | - | - | - | - | - | - | - | - |
| Electricity Sales | | 41 973 | 53 042 | 60 544 | 69 974 | 69 974 | 69 974 | 69 974 | 77 965 | 83 014 | 90 344 |
| Joint Pole Usage | | - | - | - | - | - | - | - | - | - | - |
| Meter Compliance Testing | | - | - | - | - | - | - | - | - | - | - |
| Meter Reading Fees | | - | - | - | - | - | - | - | - | - | - |
| Notice Revenues | | - | - | - | - | - | - | - | - | - | - |
| Temporary Service Plant | | - | - | - | - | - | - | - | - | - | - |
| Total Service charges - Electricity | | 44 526 | 55 766 | 63 512 | 73 328 | 73 328 | 73 328 | 73 328 | 81 702 | 86 993 | 94 675 |
| <i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i> | | - | - | - | (997) | (997) | (997) | (997) | (1 111) | (1 183) | (1 287) |
| Net Service charges - Electricity | | 44 526 | 55 766 | 63 512 | 72 331 | 72 331 | 72 331 | 72 331 | 80 591 | 85 810 | 93 387 |
| Service charges - Water | | | | | | | | | | | |
| Agricultural and Rural Water Service | 6 | - | - | - | - | - | - | - | - | - | - |
| Availability Charges | | - | - | - | - | - | - | - | - | - | - |
| Connection/Disconnection | | - | - | - | - | - | - | - | - | - | - |
| Industrial Water | | - | - | - | - | - | - | - | - | - | - |
| Meter Reading Fees | | - | - | - | - | - | - | - | - | - | - |
| Sale | | - | - | - | - | - | - | - | - | - | - |
| Urban Higher Level Service | | - | - | - | - | - | - | - | - | - | - |
| Total Service charges - Water | | - | - | - | - | - | - | - | - | - | - |
| <i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i> | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - Water | | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | | | | | | | | | | |
| Agricultural and Rural | 6 | - | - | - | - | - | - | - | - | - | - |
| Availability Charges | | - | - | - | - | - | - | - | - | - | - |
| Connection/Reconnection | | - | - | - | - | - | - | - | - | - | - |
| Higher Level Service | | - | - | - | - | - | - | - | - | - | - |
| Industrial Effluent | | - | - | - | - | - | - | - | - | - | - |
| Industrial Waste Water | | - | - | - | - | - | - | - | - | - | - |
| Pump/Removal of Waste Water | | - | - | - | - | - | - | - | - | - | - |
| Sanitation Charges | | - | - | - | - | - | - | - | - | - | - |
| Treatment of Effluent | | - | - | - | - | - | - | - | - | - | - |
| Total Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| <i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i> | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | | | | | | | | | | | |
| Availability Charges | 6 | - | - | - | - | - | - | - | - | - | - |
| Carrier Bags | | - | - | - | - | - | - | - | - | - | - |
| Disposal Facilities | | - | - | - | - | - | - | - | - | - | - |
| Refuse Bags | | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | | 9 372 | 9 718 | 9 493 | 15 108 | 15 108 | 15 108 | 15 108 | 15 712 | 16 419 | 16 945 |
| Skip | | - | - | - | - | - | - | - | - | - | - |
| Waste Bins | | - | - | - | - | - | - | - | - | - | - |
| Total refuse removal revenue | | 9 372 | 9 718 | 9 493 | 15 108 | 15 108 | 15 108 | 15 108 | 15 712 | 16 419 | 16 945 |
| <i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i> | | - | - | - | - | - | - | - | - | - | - |
| <i>Less Cost of Free Basis Services (removed once a week to indigent households)</i> | | (255) | (185) | - | (4 624) | (4 624) | (4 624) | (4 624) | (4 809) | (5 026) | (5 187) |
| Net Service charges - Waste Management | | 9 117 | 9 532 | 9 493 | 10 484 | 10 484 | 10 484 | 10 484 | 10 903 | 11 394 | 11 758 |
| Sale of Goods and Rendering of Services | | | | | | | | | | | |
| Academic Services | | - | - | - | - | - | - | - | - | - | - |
| Advertisements | | - | 5 | 6 | 13 | 13 | 13 | 13 | 24 | 24 | 25 |
| Amendment Fees | | - | - | - | - | - | - | - | - | - | - |
| Application Fees for Land Usage | | - | - | - | - | - | - | - | - | - | - |
| Building Plan Approval | | - | - | - | - | - | - | - | - | - | - |
| Building Plan Clause Levy | | 35 | 200 | 95 | 90 | 110 | 110 | 110 | 154 | 160 | 165 |
| Buyers Card | | - | - | - | - | - | - | - | - | - | - |
| Camping Fees | | - | - | - | - | - | - | - | - | - | - |
| Cemetery and Burial | | 21 | 24 | 22 | 28 | 28 | 28 | 28 | 29 | 31 | 32 |
| Cleaning and Removal | | - | - | - | - | - | - | - | - | - | - |
| Clearance Certificates | | 25 | 17 | 21 | 24 | 24 | 24 | 24 | 25 | 26 | 27 |
| Computer Services | | - | - | - | - | - | - | - | - | - | - |
| Day Care Fees | | - | - | - | - | - | - | - | - | - | - |
| Demolition Application Fees | | - | - | - | - | - | - | - | - | - | - |
| Development Charges | | - | - | - | - | - | - | - | - | - | - |
| Domestic Services | | - | - | - | - | - | - | - | - | - | - |
| Drainage Fees | | - | - | - | - | - | - | - | - | - | - |
| Encroachment Fees | | - | - | - | - | - | - | - | - | - | - |
| Entrance Fees | | 3 | 46 | 154 | 242 | 90 | 90 | 90 | 50 | 164 | 169 |
| Escort Fees | | - | - | - | - | - | - | - | - | - | - |
| Exempted Parking | | - | - | - | - | - | - | - | - | - | - |
| Fire Services | | - | - | - | - | - | - | - | - | - | - |
| Health Services | | - | - | - | - | - | - | - | - | - | - |
| Housing (Boarding Services) | | - | - | - | - | - | - | - | - | - | - |
| Immunisation Fees | | - | - | - | - | - | - | - | - | - | - |
| Laboratory Services | | - | - | - | - | - | - | - | - | - | - |
| Legal Fees | | - | - | - | - | - | - | - | - | - | - |
| Library Fees | | 5 | 10 | 7 | 10 | 10 | 10 | 10 | 11 | 11 | 11 |
| Management Fees | | - | - | - | - | - | - | - | - | - | - |
| Meal and Refreshment | | - | - | - | - | - | - | - | - | - | - |
| Membership Fees | | - | - | - | - | - | - | - | - | - | - |
| Objections and Appeals | | - | - | - | - | - | - | - | - | - | - |
| Occupation Certificates | | - | - | - | - | - | - | - | - | - | - |
| Parking Fees | | - | - | - | - | - | - | - | - | - | - |
| Photo copies, Faxes and Telephone charges | | 3 | 11 | 13 | 10 | 10 | 10 | 10 | 10 | 11 | 11 |
| Removal of Restrictions | | - | - | - | - | - | - | - | - | - | - |
| Sale of Carbon Credits | | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods | | 15 | 86 | 30 | 27 | 27 | 27 | 27 | 23 | 24 | 25 |
| Scrap, Waste & Other Goods | | - | - | - | - | - | - | - | - | - | - |
| Shared Services | | - | - | - | - | - | - | - | - | - | - |
| Squatter Re-allocation | | - | - | - | - | - | - | - | - | - | - |
| Stone and Gravel | | - | - | - | - | - | - | - | - | - | - |
| Streets/Street Markets (Informal Traders) | | - | - | - | - | - | - | - | - | - | - |
| Town Planning and Servitudes | | - | - | - | - | - | - | - | - | - | - |
| Traffic Control | | - | - | - | - | - | - | - | - | - | - |
| Transport Fees | | - | - | - | - | - | - | - | - | - | - |
| Valuation Services | | 4 | 5 | 4 | 6 | 6 | 6 | 6 | 6 | 7 | 7 |
| Water Meter Protectors | | - | - | - | - | - | - | - | - | - | - |
| Weighbridge Fees | | - | - | - | - | - | - | - | - | - | - |
| Total Sales of Goods and Rendering of Services | | 110 | 404 | 351 | 452 | 319 | 319 | 319 | 333 | 457 | 472 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | | Gains on Disposal of Fixed and Intangible Assets | | | | | | | | | |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - |
| Investment Property | | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - |
| Property, Plant and Equipment | | - | 961 | 96 | 257 | - | - | - | - | - | - |
| Total Disposal of Fixed and Intangible Assets | | - | 961 | 96 | 257 | - | - | - | - | - | - |
| Other Gains | | | | | | | | | | | |
| Debt waived | | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations and Disposals of Non-current Assets | | - | - | - | - | - | - | - | - | - | - |
| Inventory | | - | - | - | - | - | - | - | - | - | - |
| Fair value assessment - Water stock | | - | - | - | - | - | - | - | - | - | - |
| Increase to net-realisable Value | | - | - | - | - | - | - | - | - | - | - |
| Total Inventory | | - | - | - | - | - | - | - | - | - | - |
| Fair Value Adjustment | | - | - | - | - | - | - | - | - | - | - |
| Actuarial Assessments | | - | - | - | - | - | - | - | - | - | - |
| Leave Gratuity | | - | - | - | - | - | - | - | - | - | - |
| Long Service Awards | | 264 | - | - | - | - | - | - | - | - | - |
| Medical | | 4 408 | 1 365 | - | - | - | - | - | - | - | - |
| Pension Funds | | - | - | - | - | - | - | - | - | - | - |
| Total Actuarial Assessments | | 4 672 | 1 365 | - | - | - | - | - | - | - | - |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - |
| Interest rate Swaps | | - | - | - | - | - | - | - | - | - | - |
| Investment Property | | 963 | 1 334 | - | - | - | - | - | - | - | - |
| Investments | | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - |
| Total Fair Value Adjustment | | 5 635 | 2 698 | - | - | - | - | - | - | - | - |
| Foreign Exchange | | - | - | - | - | - | - | - | - | - | - |
| Contributions to Provisions for landfill sites | | - | - | - | - | - | - | - | - | - | - |
| Total Other Gains | | 5 635 | 2 698 | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue | | 309 696 | 344 485 | 358 498 | 364 702 | 368 467 | 368 467 | 368 467 | 361 466 | 365 084 | 383 147 |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | | |
| Basic Salary | 2 | 88 576 | 83 367 | 90 829 | 99 005 | 97 442 | 97 442 | 97 442 | 103 018 | 108 914 | 113 543 |
| Bonuses | | 4 061 | 4 355 | 5 144 | 4 774 | 4 774 | 4 774 | 4 774 | 4 965 | 5 287 | 5 512 |
| Allowance | | - | - | - | 3 | - | - | - | - | - | - |
| Accommodation, Travel and Incidental | | - | - | - | - | - | - | - | - | - | - |
| Cellular and Telephone | | 1 165 | 1 233 | 1 416 | 1 432 | 1 493 | 1 493 | 1 493 | 1 508 | 1 598 | 1 666 |
| Housing Benefits | | 389 | 417 | 870 | 613 | 722 | 722 | 722 | 638 | 679 | 708 |
| Non-pensionable | | - | - | - | - | - | - | - | - | - | - |
| Travel or Motor Vehicle | | - | 3 699 | 4 020 | 4 898 | 4 063 | 4 063 | 4 063 | 4 186 | 4 439 | 4 628 |
| Voluntary Work | | - | - | - | - | - | - | - | - | - | - |
| Total Allowance | | 1 554 | 5 349 | 6 305 | 6 945 | 6 277 | 6 277 | 6 277 | 6 332 | 6 716 | 7 002 |
| Service Related Benefits | | - | 1 020 | 749 | 595 | 905 | 905 | 905 | 493 | 525 | 547 |
| Acting | | - | 1 020 | 749 | 595 | 905 | 905 | 905 | 493 | 525 | 547 |
| Bonus | | 6 025 | 6 822 | 7 675 | 7 620 | 7 620 | 7 620 | 7 620 | 7 925 | 8 440 | 8 798 |
| Danger Allowance | | - | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - | - |
| Fire Brigade | | - | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | | - | - | - | - | - | - | - | - | - | - |
| Leave Pay | | 3 222 | 3 861 | 2 843 | 4 051 | 3 646 | 3 646 | 3 646 | 4 213 | 4 487 | 4 677 |
| Lifeguard/Duty Squads | | - | - | - | - | - | - | - | - | - | - |
| Long Service Award | | 379 | 389 | 434 | 481 | 459 | 459 | 459 | 528 | 575 | 599 |
| Overtime | | - | 3 063 | 2 828 | 3 133 | 3 080 | 3 080 | 3 080 | 3 258 | 3 470 | 3 618 |
| Scarcity | | - | - | - | - | - | - | - | - | - | - |
| Standby Allowance | | - | 881 | 985 | 963 | 1 127 | 1 127 | 1 127 | 1 172 | 1 219 | 1 271 |
| Tools Allowance | | - | - | - | - | - | - | - | - | - | - |
| Uniform-Special-Protective Clothing | | - | - | - | - | - | - | - | - | - | - |
| Leave gratuity | | - | - | - | - | - | - | - | - | - | - |
| Long Term Service Award | | - | - | - | - | - | - | - | - | - | - |
| Total Service Related Benefits | | 9 627 | 16 037 | 15 514 | 16 843 | 16 837 | 16 837 | 16 837 | 17 589 | 18 715 | 19 511 |
| Total Salaries and Allowances | | 103 817 | 109 108 | 117 792 | 127 567 | 125 329 | 125 329 | 125 329 | 131 902 | 139 633 | 145 567 |
| Social Contributions | | - | - | - | - | - | - | - | - | - | - |
| Bargaining Council | | 36 | 39 | 41 | 44 | 43 | 43 | 43 | 45 | 46 | 48 |
| Group Life Insurance | | - | - | - | - | - | - | - | - | - | - |
| Medical | | 6 568 | 7 531 | 8 284 | 8 301 | 8 743 | 8 743 | 8 743 | 9 092 | 9 456 | 9 858 |
| Pension | | 11 896 | 13 406 | 14 529 | 14 946 | 15 950 | 15 950 | 15 950 | 16 588 | 17 251 | 17 984 |
| Unemployment Insurance | | 550 | 640 | 599 | 742 | 701 | 701 | 701 | 731 | 760 | 792 |
| Total Social Contributions | | 19 050 | 21 615 | 23 454 | 24 033 | 25 436 | 25 436 | 25 436 | 26 455 | 27 514 | 28 683 |
| Post-retirement Benefit | | - | - | - | - | - | - | - | - | - | - |
| Medical | | 1 748 | 1 670 | 1 656 | 1 860 | 1 952 | 1 952 | 1 952 | 2 064 | 2 268 | 2 364 |
| Other Benefits | | - | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - | - |
| Total Post-retirement Benefit | | 1 748 | 1 670 | 1 656 | 1 860 | 1 952 | 1 952 | 1 952 | 2 064 | 2 268 | 2 364 |
| Sub-Total | | 124 616 | 132 394 | 142 902 | 153 460 | 152 718 | 152 718 | 152 718 | 160 422 | 169 414 | 176 614 |
| Less: Employees costs capitalised to PPE | | - | - | - | - | - | - | - | - | - | - |
| Total Employee Related Cost | 1.5 | 124 616 | 132 394 | 142 902 | 153 460 | 152 718 | 152 718 | 152 718 | 160 422 | 169 414 | 176 614 |
| Remuneration of Councillors | | | | | | | | | | | |
| Allowances and Service Related Benefits | | - | - | - | - | - | - | - | - | - | - |
| Basic Salary | | 11 494 | 12 335 | 12 901 | 14 190 | 14 190 | 14 190 | 14 190 | 14 899 | 15 868 | 16 375 |
| Cell phone Allowance | | 1 482 | 1 575 | 1 597 | 1 709 | 1 709 | 1 709 | 1 709 | 1 794 | 1 911 | 1 972 |
| Housing Allowance | | - | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | | - | - | - | - | - | - | - | - | - | - |
| Market Related Non-pensionable Allowance | | - | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - | - |
| Office-bearer Allowance | | - | - | - | - | - | - | - | - | - | - |
| Out of pocket Expenses | | - | - | - | - | - | - | - | - | - | - |
| Travelling Allowance | | - | - | - | - | - | - | - | - | - | - |
| Use of Personal Facilities | | - | - | - | - | - | - | - | - | - | - |
| Total Allowances and Service Related Benefits | | 12 976 | 13 910 | 14 498 | 15 899 | 15 899 | 15 899 | 15 899 | 16 693 | 17 779 | 18 347 |
| Social Contributions | | - | - | - | - | - | - | - | - | - | - |
| Medial Aid Benefits | | - | - | - | - | - | - | - | - | - | - |
| Pension Fund Contributions | | - | - | - | - | - | - | - | - | - | - |
| Total Social Contributions | | - | - | - | - | - | - | - | - | - | - |
| Total Remuneration of Councillors | 1.5 | 12 976 | 13 910 | 14 498 | 15 899 | 15 899 | 15 899 | 15 899 | 16 693 | 17 779 | 18 347 |
| Bulk Purchases - Electricity | | | | | | | | | | | |
| ESKOM | | 45 499 | 48 679 | 62 144 | 67 567 | 67 867 | 67 867 | 67 867 | 73 975 | 80 633 | 87 890 |
| Independent Power Producers | | - | - | - | - | - | - | - | - | - | - |
| Green Electricity | | - | - | - | - | - | - | - | - | - | - |
| Green Charges | | - | - | - | - | - | - | - | - | - | - |
| Green Rights and Certificates | | - | - | - | - | - | - | - | - | - | - |
| Total Green Electricity | | - | - | - | - | - | - | - | - | - | - |
| Renewable, Cogen, etc | | - | - | - | - | - | - | - | - | - | - |
| Total Independent Power Producers | | - | - | - | - | - | - | - | - | - | - |
| Self Generation | | - | - | - | - | - | - | - | - | - | - |
| Capitalisation Electricity Costs (Credit Account) | | - | - | - | - | - | - | - | - | - | - |
| Total Bulk Purchases - Electricity | 1 | 45 499 | 48 679 | 62 144 | 67 567 | 67 867 | 67 867 | 67 867 | 73 975 | 80 633 | 87 890 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---------------------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | | Inventory Consumed | | | | | | | | | |
| Agricultural Consumables | | 7 958 | 7 419 | 9 112 | 14 343 | 13 041 | 13 041 | 13 041 | 15 318 | 19 763 | 21 825 |
| Finished Goods | | - | - | - | - | - | - | - | - | - | - |
| Housing Stock | | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies | | 2 181 | 3 368 | 3 739 | 5 544 | 4 766 | 4 766 | 4 766 | 4 735 | 4 827 | 4 999 |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Sub-total | | 10 139 | 10 787 | 12 851 | 19 887 | 17 806 | 17 806 | 17 806 | 20 052 | 24 589 | 26 824 |
| Less: Capitalisation of inventory consumed | | - | - | - | - | - | - | - | - | - | - |
| Total Inventory Consumed | | 10 139 | 10 787 | 12 851 | 19 887 | 17 806 | 17 806 | 17 806 | 20 052 | 24 589 | 26 824 |
| Debt Impairment | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions | | | | | | | | | | | |
| Electricity | | 1 697 | 2 733 | 2 880 | 5 192 | 2 392 | 2 392 | 2 392 | 2 065 | 1 384 | 1 412 |
| Shared Services | | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | 8 670 | 9 551 | 7 903 | 9 105 | 6 305 | 6 305 | 6 305 | 5 523 | 7 885 | 7 097 |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Non Specific Accounts | | 375 | 535 | 809 | 575 | 575 | 575 | 575 | 602 | 614 | 626 |
| Total Trade and Other Receivables from Exchange Transactions | | 10 742 | 12 819 | 11 592 | 14 872 | 9 272 | 9 272 | 9 272 | 8 190 | 9 883 | 9 135 |
| Other Receivables from Non-exchange Revenue | | | | | | | | | | | |
| Property Rates | | | | | | | | | | | |
| Property Rates General | | 3 755 | 4 645 | 4 545 | 4 042 | 4 842 | 4 842 | 4 842 | 4 423 | 4 566 | 4 657 |
| Agricultural Properties | | - | - | - | - | - | - | - | - | - | - |
| Business and Commercial Properties | | - | - | - | - | - | - | - | - | - | - |
| Industrial Properties | | - | - | - | - | - | - | - | - | - | - |
| Mining Properties | | - | - | - | - | - | - | - | - | - | - |
| Public Benefit Organisations | | - | - | - | - | - | - | - | - | - | - |
| Public Service Infrastructure Properties | | - | - | - | - | - | - | - | - | - | - |
| Public Service Purposes Properties | | - | - | - | - | - | - | - | - | - | - |
| Residential Properties | | - | - | - | - | - | - | - | - | - | - |
| Residential Sectional Title Garages | | - | - | - | - | - | - | - | - | - | - |
| Sport Clubs and Fields | | - | - | - | - | - | - | - | - | - | - |
| Vacant Land | | - | - | - | - | - | - | - | - | - | - |
| Total Property Rates | | 3 755 | 4 645 | 4 545 | 4 042 | 4 842 | 4 842 | 4 842 | 4 423 | 4 566 | 4 657 |
| Service Charges | | | | | | | | | | | |
| Service Charges General | | - | - | - | - | - | - | - | - | - | - |
| Electricity | | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Total Service Charges | | - | - | - | - | - | - | - | - | - | - |
| Non Specific Accounts | | | | | | | | | | | |
| Total Other Receivables from Non-exchange Revenue | | 3 755 | 4 645 | 4 545 | 4 042 | 4 842 | 4 842 | 4 842 | 4 423 | 4 566 | 4 657 |
| Total Debt Impairment | | 14 497 | 17 464 | 16 137 | 18 913 | 14 113 | 14 113 | 14 113 | 12 613 | 14 449 | 13 792 |
| Depreciation, Amortisation and Impairment | | | | | | | | | | | |
| Amortisation | | | | | | | | | | | |
| Intangible Assets | | 61 | 29 | 28 | 31 | - | - | - | - | - | - |
| Total Amortisation | | 61 | 29 | 28 | 31 | - | - | - | - | - | - |
| Depreciation | | | | | | | | | | | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | 2 358 | 2 711 | 2 713 | 2 664 | 2 849 | 2 849 | 2 849 | 2 906 | 2 964 | 3 059 |
| Computer Equipment | | 683 | 723 | 1 165 | 770 | 1 723 | 1 723 | 1 723 | 1 758 | 1 793 | 1 850 |
| Electrical Infrastructure | | 1 391 | 1 385 | 1 402 | 1 572 | 1 462 | 1 462 | 1 462 | 1 492 | 1 521 | 1 570 |
| Furniture and Office Equipment | | 381 | 310 | 318 | 429 | 334 | 334 | 334 | 341 | 348 | 359 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Investment Property | | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | 1 595 | 1 791 | 2 229 | 2 193 | 3 561 | 3 561 | 3 561 | 3 632 | 3 705 | 3 824 |
| Other Assets | | 1 008 | 1 101 | 1 204 | 1 139 | 1 264 | 1 264 | 1 264 | 1 290 | 1 315 | 1 358 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | 6 892 | 6 058 | 5 609 | 7 788 | 5 454 | 5 454 | 5 454 | 5 563 | 5 674 | 5 856 |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 1 125 | 2 206 | 2 074 | 1 626 | 1 660 | 1 660 | 1 660 | 1 694 | 1 727 | 1 783 |
| Storm water Infrastructure | | 1 196 | 1 183 | 1 178 | 1 352 | 1 228 | 1 228 | 1 228 | 1 253 | 1 278 | 1 319 |
| Transport Assets | | 303 | 193 | 357 | 1 271 | 763 | 763 | 763 | 778 | 794 | 819 |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Zoo, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - |
| Total Depreciation | | 16 931 | 17 660 | 18 248 | 20 805 | 20 299 | 20 299 | 20 299 | 20 705 | 21 119 | 21 795 |
| Capital Impairment Losses and Reversals | | | | | | | | | | | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - |
| Construction Work-in-progress | | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - |
| Investment Property | | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - |
| Contributions to Provisions for landfill sites | | - | - | - | - | - | - | - | - | - | - |
| Property, Plant and Equipment | | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - | - |
| Rails Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 314 | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - | - |
| Zoo, Marine and Non-biological Assets | | - | - | - | - | - | - | - | - | - | - |
| Total Property, Plant and Equipment | | 314 | - | - | - | - | - | - | - | - | - |
| Total Capital Impairment Losses and Reversals | | 314 | - | - | - | - | - | - | - | - | - |
| Total Depreciation, Amortisation and Impairment | | 17 306 | 17 689 | 18 276 | 20 835 | 20 299 | 20 299 | 20 299 | 20 705 | 21 119 | 21 795 |
| Interest, Dividends and Rent on Land | | | | | | | | | | | |
| Dividends Paid | | - | - | - | - | - | - | - | - | - | - |
| Interest Paid | | 5 397 | 5 866 | 6 122 | 6 627 | 6 271 | 6 271 | 6 271 | 8 347 | 8 911 | 9 873 |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - |
| Total Interest, Dividends and Rent on Land | | 5 397 | 5 866 | 6 122 | 6 627 | 6 271 | 6 271 | 6 271 | 8 347 | 8 911 | 9 873 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | | Contracted Services | | | | | | | | | |
| Consultants and Professional Services | | 11 012 | 12 843 | 13 468 | 23 130 | 21 798 | 21 798 | 21 798 | 18 975 | 18 371 | 17 647 |
| Contractors | | 7 887 | 7 710 | 13 576 | 16 116 | 18 940 | 18 940 | 18 940 | 13 930 | 14 360 | 14 827 |
| Outsourced Services | | 12 352 | 17 966 | 21 568 | 23 652 | 24 052 | 24 052 | 24 052 | 18 837 | 21 454 | 22 134 |
| Total Contracted Services | | 31 251 | 38 519 | 48 611 | 62 898 | 64 790 | 64 790 | 64 790 | 51 742 | 54 185 | 54 607 |
| Transfers and Subsidies | | | | | | | | | | | |
| Capital | | | | | | | | | | | |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - | - |
| Monetary Allocations | | - | - | - | - | - | - | - | - | - | - |
| Total Capital | | - | - | - | - | - | - | - | - | - | - |
| Operational | | | | | | | | | | | |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - | - |
| Monetary Allocations | | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |
| Total Operational | | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |
| Total Transfers and Subsidies | | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |
| Irrecoverable Debts Written Off | | | | | | | | | | | |
| Bad debt written off | | | | | | | | | | | |
| Exchange | | | | | | | | | | | |
| Electricity | | 1 181 | - | - | 1 757 | 1 700 | 1 700 | 1 700 | 700 | 700 | 700 |
| Non Specific Accounts | | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | 255 | - | - | 976 | 2 800 | 2 800 | 2 800 | 2 800 | 3 000 | 3 000 |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Total Exchange | | 1 436 | - | - | 2 733 | 4 500 | 4 500 | 4 500 | 3 500 | 3 700 | 3 700 |
| Non-exchange | | | | | | | | | | | |
| Non Specific Accounts | | - | - | - | - | - | - | - | - | - | - |
| Property Rates | | 708 | - | - | 1 171 | 1 500 | 1 500 | 1 500 | 2 000 | 2 300 | 2 300 |
| Service Charges | | - | - | - | - | - | - | - | - | - | - |
| Total Non-exchange | | 708 | - | - | 1 171 | 1 500 | 1 500 | 1 500 | 2 000 | 2 300 | 2 300 |
| Total Irrecoverable Debts Written Off | | 2 144 | - | - | 3 905 | 6 000 | 6 000 | 6 000 | 5 500 | 6 000 | 6 000 |
| Operational Cost and Other Cost | | | | | | | | | | | |
| Operational Cost | | | | | | | | | | | |
| Achievements and Awards | | - | - | - | - | - | - | - | - | - | - |
| Advertising, Publicity and Marketing | | 854 | 606 | 799 | 867 | 1 133 | 1 133 | 1 133 | 1 410 | 1 221 | 1 208 |
| Assets less than the Capitalisation Threshold | | 38 | 101 | 156 | 75 | 103 | 103 | 103 | 79 | 80 | 82 |
| Atmospheric Emission Licence | | - | - | - | - | - | - | - | - | - | - |
| Bank Charges, Facility and Card Fees | | 319 | 418 | 476 | 488 | 548 | 548 | 548 | 588 | 606 | 625 |
| Bargaining Council | | - | - | - | - | - | - | - | - | - | - |
| Bond Issue Amortisation Costs | | - | - | - | - | - | - | - | - | - | - |
| Brokers Fees | | - | - | - | - | - | - | - | - | - | - |
| Bursaries (Employees) | | 304 | 112 | 1 755 | 2 451 | 4 278 | 4 278 | 4 278 | 2 526 | 2 057 | 1 674 |
| Cash Discount | | - | - | - | - | - | - | - | - | - | - |
| Cleaning Services | | - | - | - | - | - | - | - | - | - | - |
| Commission | | 439 | 223 | - | 274 | 274 | 274 | 274 | 284 | 283 | 292 |
| Communication | | 391 | 138 | 14 | 703 | 703 | 703 | 703 | 903 | 939 | 969 |
| Contribution to Provisions | | - | - | - | - | - | - | - | - | - | - |
| Copy Right Fees | | - | - | - | - | - | - | - | - | - | - |
| Cost relating to the Sale of Houses | | - | - | - | - | - | - | - | - | - | - |
| Courier and Delivery Services | | - | - | - | 8 | 1 | 1 | 1 | 7 | 7 | 7 |
| Deeds | | 14 | 20 | 17 | 23 | 17 | 17 | 17 | 94 | 94 | 25 |
| Drivers Licences and Permits | | - | - | - | - | - | - | - | - | - | - |
| Dumping Fees (District Council) | | - | - | - | - | - | - | - | - | - | - |
| Electricity Compliance Certificate | | - | - | - | - | - | - | - | - | - | - |
| Entertainment | | 66 | 24 | 30 | 45 | 25 | 25 | 25 | 41 | 42 | 44 |
| Entrance Fees | | - | - | - | - | - | - | - | - | - | - |
| Environmental Levy | | - | - | - | - | - | - | - | - | - | - |
| Eskom Connection Fees | | - | - | - | - | - | - | - | - | - | - |
| External Audit Fees | | 5 277 | 4 264 | 4 545 | 4 457 | 5 057 | 5 057 | 5 057 | 4 824 | 4 937 | 5 095 |
| External Computer Service | | 3 410 | 3 771 | 4 514 | 6 391 | 6 597 | 6 597 | 6 597 | 6 571 | 6 736 | 7 158 |
| Fines and Penalties | | - | - | - | - | - | - | - | - | - | - |
| Firearm Handling Fees | | - | - | - | - | - | - | - | - | - | - |
| Freight Services | | - | - | - | - | - | - | - | - | - | - |
| Full Time Union Representative | | - | - | - | - | - | - | - | - | - | - |
| Hire Charges | | - | - | - | - | - | - | - | - | - | - |
| Honoraria (Voluntarily Workers) | | - | - | - | - | - | - | - | - | - | - |
| Indigent Relief | | - | - | - | - | - | - | - | - | - | - |
| Insurance Underwriting | | 4 219 | 901 | 1 779 | 2 275 | 2 145 | 2 145 | 2 145 | 2 441 | 2 434 | 2 512 |
| Capitalisation of Wet Fuel Costs (Credit Account) | | - | - | - | - | - | - | - | - | - | - |
| Land Alienation Costs | | - | - | - | - | - | - | - | - | - | - |
| Leaverships and Internships | | 335 | 512 | 664 | 514 | 414 | 414 | 414 | 548 | 548 | 548 |
| Levies Paid - Water Resource Management Charges | | - | - | - | - | - | - | - | - | - | - |
| Licences | | 297 | 303 | 458 | 497 | 497 | 497 | 497 | 545 | 534 | 550 |
| Management Fee | | - | - | - | - | - | - | - | - | - | - |
| Municipal Services | | 51 | 191 | 212 | 1 029 | 1 029 | 1 029 | 1 029 | 912 | 1 266 | 1 307 |
| Office Decorations | | - | - | - | - | - | - | - | - | - | - |
| Parking Fees | | - | - | - | - | - | - | - | - | - | - |
| Permits | | - | - | - | - | - | - | - | - | - | - |
| Personnel Agency Fees [Personnel Recruitment Costs] | | - | - | - | - | - | - | - | - | - | - |
| Printing, Publications and Books | | 23 | 75 | 110 | 187 | 187 | 187 | 187 | 167 | 170 | 173 |
| Professional Bodies, Membership and Subscription | | 1 351 | 1 497 | 1 601 | 1 533 | 1 583 | 1 583 | 1 583 | 1 694 | 1 761 | 1 817 |
| Registration Fees | | 1 288 | 1 336 | 1 785 | 1 609 | 2 426 | 2 426 | 2 426 | 1 897 | 2 007 | 2 016 |
| Remuneration to Section 79 Committee Members | | - | - | - | - | - | - | - | - | - | - |
| Repayment of Forfeited Deposits | | - | - | - | - | - | - | - | - | - | - |
| Resettlement Cost | | - | - | - | - | - | - | - | - | - | - |
| Rewards Incentives | | - | - | - | - | - | - | - | - | - | - |
| Road Worthy Test | | - | - | - | 173 | 173 | 173 | 173 | 279 | 186 | 192 |
| Samples and Specimens | | - | - | - | - | - | - | - | - | - | - |
| Search Fees | | - | - | - | - | - | - | - | - | - | - |
| Seating Allowance for Traditional Leaders | | 154 | 175 | 159 | 354 | 527 | 527 | 527 | 149 | 179 | 215 |
| Servitudes and Land Surveys | | - | - | - | 231 | 31 | 31 | 31 | 54 | 56 | 58 |
| Signage | | 1 064 | 1 276 | 1 286 | 1 617 | 1 794 | 1 794 | 1 794 | 1 740 | 1 724 | 1 778 |
| Skills Development Fund Levy | | - | - | - | - | - | - | - | - | - | - |
| Small Differences Tolerances | | - | - | - | - | - | - | - | - | - | - |
| Storage of Assets and Goods | | - | - | - | - | - | - | - | - | - | - |
| Storage of Files (Archiving) | | - | - | - | - | - | - | - | - | - | - |
| Supplier Development Programme | | - | - | - | - | - | - | - | - | - | - |
| System Access and Information Fees | | - | - | - | - | - | - | - | - | - | - |
| Taking over Contractual Obligations | | - | - | - | - | - | - | - | - | - | - |
| Toll Gate Fees | | - | - | - | - | - | - | - | - | - | - |
| Transport Provided as Part of Departmental Activities | | 972 | 490 | 730 | 1 741 | 1 635 | 1 635 | 1 635 | 1 875 | 2 045 | 2 046 |
| Travel Agency and Visas | | 297 | 466 | 613 | 1 011 | 1 092 | 1 092 | 1 092 | 917 | 1 148 | 1 191 |
| Travel and Subsistence | | 5 278 | 7 050 | 10 156 | 9 968 | 13 717 | 13 717 | 13 717 | 12 630 | 14 292 | 14 726 |
| Uniform and Protective Clothing | | 1 436 | 1 781 | 1 651 | 2 373 | 2 408 | 2 408 | 2 408 | 2 040 | 2 092 | 2 160 |
| Vehicle Tracking | | - | - | - | - | - | - | - | - | - | - |
| Ward Committees | | 1 953 | 2 554 | 2 444 | 3 071 | 3 071 | 3 071 | 3 071 | 2 882 | 3 330 | 3 437 |
| Warrantees and Guarantees | | - | - | - | - | - | - | - | - | - | - |
| Wet Fuel | | - | - | - | - | - | - | - | - | - | - |
| Witness Fees | | - | - | - | - | - | - | - | - | - | - |
| Workmens Compensation Fund | | 944 | 941 | 1 001 | 1 042 | 1 043 | 1 043 | 1 043 | 1 088 | 1 119 | 1 151 |
| Total Operational Cost | | 30 778 | 29 224 | 36 956 | 45 010 | 52 510 | 52 510 | 52 510 | 49 186 | 51 893 | 53 055 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Operating Leases | | - | - | - | - | - | - | - | - | - | - |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | 14 | - | 3 | - | - | 4 | 4 | 4 | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | |
| Infrastructure | | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | |
| Investment Properties | | - | - | - | - | - | - | - | - | - | |
| Land | | - | - | - | - | - | - | - | - | - | |
| Libraries | | - | - | - | - | - | - | - | - | - | |
| Machinery and Equipment | | 204 | 24 | 1 339 | 1 338 | 2 103 | 2 103 | 2 103 | 2 725 | 2 606 | 2 651 |
| Other Assets | | 268 | 368 | 508 | 512 | 848 | 848 | 848 | 686 | 736 | 759 |
| Transport Assets | | 78 | 2 | - | 3 932 | 2 932 | 2 932 | 2 932 | 3 324 | 3 418 | 3 527 |
| Zoo, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - |
| Total Operational Leases | | 550 | 408 | 1 847 | 5 785 | 5 883 | 5 883 | 5 883 | 6 740 | 6 764 | 6 942 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - |
| Statutory Payments other than Income Taxes | | - | - | - | - | - | - | - | - | - | - |
| Total Operational Cost and Other Cost | | 31 329 | 29 633 | 38 803 | 50 795 | 58 392 | 58 392 | 58 392 | 55 926 | 58 656 | 59 996 |
| Disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | 19 | 19 | 19 | - | - | - |
| Investment Property | | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - |
| Property, Plant and Equipment | | 833 | 706 | 373 | 2 805 | 2 805 | 2 805 | 2 805 | 2 405 | 2 205 | 2 234 |
| Total Disposal of Fixed and Intangible Assets | | 833 | 706 | 373 | 2 805 | 2 824 | 2 824 | 2 824 | 2 405 | 2 205 | 2 234 |
| Other Losses | | - | - | - | - | - | - | - | - | - | - |
| Inventory | | - | - | - | - | - | - | - | - | - | - |
| Decrease in net-realizable Value | | 3 | 24 | 15 | - | - | - | - | - | - | - |
| Total Inventory | | 3 | 24 | 15 | - | - | - | - | - | - | - |
| Water Losses | | - | - | - | - | - | - | - | - | - | - |
| Apparent Losses | | - | - | - | - | - | - | - | - | - | - |
| Customer Meter Inaccuracies | | - | - | - | - | - | - | - | - | - | - |
| Unauthorized Consumption | | - | - | - | - | - | - | - | - | - | - |
| Total Apparent Losses | | - | - | - | - | - | - | - | - | - | - |
| Data Transfer and Management Errors | | - | - | - | - | - | - | - | - | - | - |
| Real Losses | | - | - | - | - | - | - | - | - | - | - |
| Leakage and Overflows at Storage Tanks/Reservoirs | | - | - | - | - | - | - | - | - | - | - |
| Leakage on Service Connections up to the point of Customer Meter | | - | - | - | - | - | - | - | - | - | - |
| Leakage on Transmission and Distribution Mains | | - | - | - | - | - | - | - | - | - | - |
| Total Real Losses | | - | - | - | - | - | - | - | - | - | - |
| Unavoidable Annual Real Losses | | - | - | - | - | - | - | - | - | - | - |
| Total Water Losses | | - | - | - | - | - | - | - | - | - | - |
| Fair Value Adjustment | | - | - | - | - | - | - | - | - | - | - |
| Actuarial Assessments | | - | - | - | - | - | - | - | - | - | - |
| Leave Gratuity | | - | - | - | - | - | - | - | - | - | - |
| Long Service Awards | | - | 20 | 44 | - | - | - | - | - | - | - |
| Medical | | - | - | 612 | - | - | - | - | - | - | - |
| Pension Funds | | - | - | - | - | - | - | - | - | - | - |
| Total Actuarial Assessments | | - | 20 | 657 | - | - | - | - | - | - | - |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - |
| Interest rate Swaps | | - | - | - | - | - | - | - | - | - | - |
| Investment Property | | - | 837 | 16 208 | - | - | - | - | - | - | - |
| Investments | | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - |
| Total Fair Value Adjustment | | - | 858 | 16 865 | - | - | - | - | - | - | - |
| Foreign Exchange | | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations and Disposals of Non-current Assets | | - | - | - | - | - | - | - | - | - | - |
| Contributions to Provisions for landfill sites | | - | - | - | - | - | - | - | - | - | - |
| Total Other Losses | | 3 | 882 | 16 880 | - | - | - | - | - | - | - |
| Total Expenditure | | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) | | 13 664 | 27 920 | (19 100) | (59 035) | (58 659) | (58 659) | (58 659) | (67 021) | (93 016) | (94 989) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | - | - | - | - |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | - | - | - |
| District Municipalities | | - | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - | - |
| National Government | | 34 366 | 35 062 | 46 986 | 52 345 | 55 129 | 55 129 | 55 129 | 39 403 | 48 108 | 49 641 |
| Non-Profit Institutions | | - | - | - | - | - | - | - | - | - | - |
| Parent Municipality | | - | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - | - |
| Provincial Governments | | - | 8 248 | 9 722 | - | - | - | - | 49 | 39 | 28 |
| Public Corporations | | - | - | - | - | - | - | - | - | - | - |
| Total Transfers and subsidies - capital (monetary allocations) | | 34 366 | 43 310 | 56 709 | 52 345 | 55 129 | 55 129 | 55 129 | 39 452 | 48 147 | 49 668 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | - | - | - |
| District Municipalities | | - | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - | - |
| Local Municipalities | | - | - | - | - | - | - | - | - | - | - |
| National Government | | - | - | - | - | - | - | - | - | - | - |
| Non Profit Institutions | | - | - | - | - | - | - | - | - | - | - |
| Parent Municipality | | - | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - | - |
| Provincial Governments | | - | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - | - |
| Total Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Income Tax | | - | - | - | - | - | - | - | - | - | - |
| Continuing Operations | | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - |
| Total Income Tax | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Repairs and Maintenance by Expenditure Item | | - | - | - | - | - | - | - | - | - | - |
| Employee related costs | | - | - | - | - | - | - | - | - | - | - |
| Inventory Consumed (Project Maintenance) | | 4 245 | 3 688 | 4 190 | 7 156 | 6 032 | 6 032 | 6 032 | 7 287 | 7 366 | 7 660 |
| Contracted Services | | 7 244 | 6 960 | 12 278 | 15 061 | 14 469 | 14 469 | 14 469 | 11 356 | 12 310 | 12 711 |
| Operational Costs | | 130 | 259 | 191 | 494 | 494 | 494 | 494 | 470 | 422 | 436 |
| Total Repairs and Maintenance Expenditure | | 11 619 | 10 907 | 16 660 | 22 711 | 20 994 | 20 994 | 20 994 | 19 114 | 20 099 | 20 807 |

EC142 Senqu - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

| Description | Ref | Vote 1 - Executive & Council | Vote 2 - Planning & Development | Vote 3 - Corporate Services | Vote 4 - Budget & Treasury | Vote 5 - Road Transport | Vote 6 - Waste Water Management | Vote 7 - Housing | Vote 8 - Health | Vote 9 - Community & Social Services | Vote 10 - Sport & Recreation | Vote 11 - Public Safety | Vote 12 - Electricity | Vote 13 - Waste Management | Vote 14 - Water | Vote 15 - Other | Total |
|--|-----|------------------------------|---------------------------------|-----------------------------|----------------------------|-------------------------|---------------------------------|------------------|-----------------|--------------------------------------|------------------------------|-------------------------|-----------------------|----------------------------|-----------------|-----------------|-----------------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | - | - | - | - | 80 591 | - | - | - | 80 591 |
| Service charges - Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | | - | - | - | - | - | - | - | - | - | - | - | - | 10 903 | - | - | 10 903 |
| Sale of Goods and Rendering of Services | | - | 195 | 24 | 32 | - | - | - | - | 60 | - | 23 | - | - | - | - | 333 |
| Agency services | | - | - | - | - | 1 204 | - | - | - | - | - | - | - | - | - | - | 1 204 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | 108 | - | - | - | - | - | - | - | - | 2 074 | 3 978 | - | - | 6 159 |
| Interest earned from Current and Non Current Assets | | - | - | - | 27 410 | - | - | - | - | - | - | - | - | - | - | - | 27 410 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | 15 | - | - | - | - | 15 |
| Rental from Fixed Assets | | - | 3 | 1 110 | - | 5 | - | - | - | 98 | 8 | - | - | 8 | - | - | 1 231 |
| Licence and permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | 253 | 1 | 352 | - | - | - | - | - | - | - | - | - | - | 606 |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | | |
| Property rates | | - | - | - | 20 901 | - | - | - | - | - | - | - | - | - | - | - | 20 901 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | 8 | 206 | - | - | - | - | - | 76 | - | 35 | - | - | 325 |
| Licences or permits | | - | - | - | - | 1 011 | - | - | - | 229 | - | - | - | - | - | - | 1 240 |
| Transfer and subsidies - Operational | | 8 380 | 9 643 | - | 112 147 | 2 218 | - | - | - | 2 085 | - | - | 36 766 | 36 843 | - | - | 208 081 |
| Interest | | - | - | - | 2 467 | - | - | - | - | - | - | - | - | - | - | - | 2 467 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 8 380 | 9 841 | 1 494 | 162 964 | 4 996 | - | - | - | 2 471 | 8 | 115 | 119 431 | 51 767 | - | - | 361 466 |
| Expenditure | | | | | | | | | | | | | | | | | |
| Employee related costs | | 21 831 | 19 877 | 19 088 | 25 614 | 21 112 | 2 952 | - | - | 17 970 | 2 152 | 2 028 | 9 481 | 18 318 | - | - | 160 422 |
| Remuneration of councillors | | 16 693 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 16 693 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - | - | - | 73 975 | - | - | - | 73 975 |
| Inventory consumed | | 1 359 | 1 313 | 1 152 | 468 | 4 215 | 20 | - | - | 1 927 | 258 | 79 | 5 537 | 3 726 | - | - | 20 052 |
| Debt impairment | | - | - | 318 | 4 423 | 285 | - | - | - | - | - | - | 2 065 | 5 523 | - | - | 12 613 |
| Depreciation, amortisation and impairment | | 300 | 85 | 1 763 | 1 464 | 9 849 | 1 253 | - | - | 1 930 | 502 | - | 1 734 | 1 825 | - | - | 20 705 |
| Interest, Dividends and Rent on Land | | 348 | - | 164 | - | 1 890 | - | - | - | - | - | - | 3 002 | 2 942 | - | - | 8 347 |
| Contracted services | | 3 953 | 6 195 | 19 892 | 5 121 | 2 710 | 698 | - | - | 3 021 | 151 | 92 | 2 505 | 7 402 | - | - | 51 742 |
| Transfers and subsidies | | - | 107 | - | - | - | - | - | - | - | - | - | - | - | - | - | 107 |
| Irrecoverable debts written off | | - | - | - | 2 000 | - | - | - | - | - | - | - | 700 | 2 800 | - | - | 5 500 |
| Operational costs | | 16 174 | 2 377 | 7 905 | 17 319 | 5 216 | 154 | - | - | 1 261 | 23 | 155 | 959 | 4 383 | - | - | 55 926 |
| Disposal of Fixed and Intangible Assets | | - | - | - | 140 | 1 000 | 973 | - | - | - | - | - | 292 | - | - | - | 2 405 |
| Other Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 60 659 | 29 954 | 50 282 | 56 549 | 46 276 | 6 051 | - | - | 26 109 | 3 085 | 2 353 | 100 250 | 46 918 | - | - | 428 487 |
| Surplus/(Deficit) | | (52 279) | (20 114) | (48 788) | 106 416 | (41 280) | (6 051) | - | - | (23 638) | (3 078) | (2 239) | 19 180 | 4 849 | - | - | (67 021) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | 39 403 | - | - | - | 49 | - | - | - | - | - | - | 39 452 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (52 279) | (20 114) | (48 788) | 106 416 | (1 878) | (6 051) | - | - | (23 589) | (3 078) | (2 239) | 19 180 | 4 849 | - | - | (27 569) |

References

1. Departmental columns to be based on municipal organisation structure

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| Non-current Receivables from Non-exchange Transactions | | | | | | | | | | | |
| Associates | | - | - | - | - | - | - | - | - | - | - |
| Bursary Obligations | | - | - | - | - | - | - | - | - | - | - |
| Car | | - | - | - | - | - | - | - | - | - | - |
| Computer and Electronic Equipment | | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | | - | - | - | - | - | - | - | - | - | - |
| Finance Lease Receivable | | - | - | - | - | - | - | - | - | - | - |
| Housing Land Sales | | - | - | - | - | - | - | - | - | - | - |
| Housing Loans | | - | - | - | - | - | - | - | - | - | - |
| Housing Selling Schemes | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures | | - | - | - | - | - | - | - | - | - | - |
| Operating Lease | | - | - | - | - | - | - | - | - | - | - |
| Property Rates | | - | - | - | - | - | - | - | - | - | - |
| Public Organisation | | - | - | - | - | - | - | - | - | - | - |
| Sporting and Other Bodies | | - | - | - | - | - | - | - | - | - | - |
| Staff Loans/Recoveries | | - | - | - | - | - | - | - | - | - | - |
| Subsidiaries | | - | - | - | - | - | - | - | - | - | - |
| Total Non-current Receivables from Non-exchange Transactions | | - | - | - | - | - | - | - | - | - | - |
| Other non-current assets | | | | | | | | | | | |
| Deferred Tax Assets | | - | - | - | - | - | - | - | - | - | - |
| Defined Benefit Asset | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Investment in Associate | | - | - | - | - | - | - | - | - | - | - |
| Investment in Joint Venture | | - | - | - | - | - | - | - | - | - | - |
| Investment in Subsidiary | | - | - | - | - | - | - | - | - | - | - |
| Operating Lease Receivable | | - | - | - | - | - | - | - | - | - | - |
| Deposits | | - | - | - | - | - | - | - | - | - | - |
| Total Other non-current assets | | - | - | - | - | - | - | - | - | - | - |
| Total Non Current Assets | | 537 674 | 611 851 | 702 844 | 842 353 | 813 491 | 813 491 | 813 491 | 908 343 | 962 855 | 992 502 |
| TOTAL ASSETS | | 1 064 199 | 1 156 204 | 1 220 253 | 1 110 897 | 1 203 315 | 1 203 315 | 1 203 315 | 1 226 010 | 1 187 263 | 1 151 855 |
| Liabilities | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | |
| Bank Overdraft | | | | | | | | | | | |
| ABSA | | - | - | - | - | - | - | - | - | - | - |
| First National Bank | | - | - | - | - | - | - | - | - | - | - |
| Nedbank | | - | - | - | - | - | - | - | - | - | - |
| Rand Merchant Bank | | - | - | - | - | - | - | - | - | - | - |
| Standard Bank | | - | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - | - |
| Total Bank Overdraft | | - | - | - | - | - | - | - | - | - | - |
| Financial Liabilities | | | | | | | | | | | |
| Concessionary Loan | | - | - | - | - | - | - | - | - | - | - |
| Short-term Borrowings | | - | - | - | - | - | - | - | - | - | - |
| Current portion of Finance Lease Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Current portion of Non-current Borrowings | | 887 | 943 | 964 | 987 | 987 | 987 | 987 | 1 423 | 1 491 | 1 250 |
| Current portion of Operating Lease Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Unamortised Premium on Long-term Debts | | - | - | - | - | - | - | - | - | - | - |
| Total Financial Liabilities | | 887 | 943 | 964 | 987 | 987 | 987 | 987 | 1 423 | 1 491 | 1 250 |
| Consumer Deposits | | | | | | | | | | | |
| Building Plans | | - | - | - | - | - | - | - | - | - | - |
| Buying Card | | - | - | - | - | - | - | - | - | - | - |
| Electricity | | 1 885 | 1 949 | 1 986 | 2 088 | 2 056 | 2 056 | 2 056 | 2 128 | 2 202 | 2 279 |
| Hiring of Decorative Items | | - | - | - | - | - | - | - | - | - | - |
| Library Books | | - | - | - | - | - | - | - | - | - | - |
| Posters | | - | - | - | - | - | - | - | - | - | - |
| Refuse | | - | - | - | - | - | - | - | - | - | - |
| Rental Properties | | - | - | - | - | - | - | - | - | - | - |
| Sewer | | - | - | - | - | - | - | - | - | - | - |
| Street Closure | | - | - | - | - | - | - | - | - | - | - |
| Valuation Appeal | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Wayleave | | - | - | - | - | - | - | - | - | - | - |
| Total Consumer Deposits | | 1 885 | 1 949 | 1 986 | 2 088 | 2 056 | 2 056 | 2 056 | 2 128 | 2 202 | 2 279 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|--|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| Trade and Other Payable Exchange Transactions | | | | | | | | | | | |
| Accrued Interest | | 151 | 138 | 106 | 221 | 221 | 221 | 221 | 316 | 307 | 339 |
| Advance Payments | | 489 | 1 245 | 875 | 1 809 | 608 | 608 | 608 | 608 | 873 | 962 |
| Affiliates, Related Parties and Associated Companies | | - | - | - | - | - | - | - | - | - | - |
| Agency Fees Payable | | - | - | - | - | - | - | - | - | - | - |
| Auditor-General of South Africa | | - | - | - | - | - | - | - | - | - | - |
| Bonus | | - | - | - | - | - | - | - | - | - | - |
| Compensation Commission (COID) | | - | - | - | - | - | - | - | - | - | - |
| Control, Clearing and Interface Accounts | | 397 | 422 | 443 | 782 | 699 | 699 | 699 | 604 | 377 | 280 |
| Deferred Revenue | | - | - | - | - | - | - | - | - | - | - |
| Dividends Declared | | - | - | - | - | - | - | - | - | - | - |
| Electricity Bulk Purchase | | - | - | - | - | - | - | - | - | - | - |
| Fair Value Adjustment | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Leave Accrual | | - | - | - | - | - | - | - | - | - | - |
| Long Service Award | | - | - | - | - | - | - | - | - | - | - |
| Municipal Debt Relief | | - | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - | - |
| Payables and Accruals | | 6 046 | 9 125 | 22 453 | 17 095 | 22 599 | 22 599 | 22 599 | 24 933 | 23 968 | 25 186 |
| PAYE Deductions | | - | - | - | - | - | - | - | - | - | - |
| Pension and Retirement Contributions | | - | - | - | - | - | - | - | - | - | - |
| Retentions | | 2 426 | 4 565 | 12 729 | 7 308 | 12 552 | 12 552 | 12 552 | 12 552 | 12 552 | 12 552 |
| Standby | | - | - | - | - | - | - | - | - | - | - |
| Tender documentation | | - | - | - | - | - | - | - | - | - | - |
| Unallocated Deposits | | 107 | 96 | 77 | 283 | 77 | 77 | 77 | 77 | 47 | 23 |
| Water Inventory Bulk Purchases | | - | - | - | - | - | - | - | - | - | - |
| VAT Payables Output Tax Accrual | | - | - | - | - | - | - | - | - | - | - |
| VAT Payables Output Tax Provision for Doubtful Debt Impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Trade and Other Payable Exchange Transactions | 2, 5 | 9 617 | 15 591 | 36 683 | 27 498 | 36 756 | 36 756 | 36 756 | 39 090 | 38 124 | 39 343 |
| Trade and Other Payable Non-exchange Transactions | | | | | | | | | | | |
| Transfers and Subsidies Payable | | | | | | | | | | | |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Operational | | - | - | - | - | - | - | - | - | - | - |
| Total Transfers and Subsidies Payable | | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies Unspent | | | | | | | | | | | |
| Capital | | 10 516 | 9 722 | 16 411 | - | - | - | - | - | - | - |
| Operational | | 16 559 | 18 203 | 20 462 | 13 250 | 15 753 | 15 753 | 15 753 | 14 328 | 12 995 | 12 652 |
| Total Transfers and Subsidies Unspent | | 27 075 | 27 925 | 36 872 | 13 250 | 15 753 | 15 753 | 15 753 | 14 328 | 12 995 | 12 652 |
| VAT Payables Output Tax Accrual | | - | - | - | - | - | - | - | 10 275 | 11 087 | 11 932 |
| VAT Payables Output Tax Provision for Doubtful Debt Impairment | | - | - | - | - | - | - | - | (9 060) | (10 034) | (11 047) |
| Total Trade and Other Payable Non-exchange Transactions | 2 | 27 075 | 27 925 | 36 872 | 13 250 | 15 753 | 15 753 | 15 753 | 15 543 | 14 048 | 13 537 |
| Provision | | | | | | | | | | | |
| Alien Vegetation | | - | - | - | - | - | - | - | - | - | - |
| Bonus | | 14 611 | 12 688 | 12 331 | 8 579 | 13 071 | 13 071 | 13 071 | 13 692 | 14 342 | 15 023 |
| Decommissioning, Restoration and Similar Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Ex-gratia Pension | | - | - | - | - | - | - | - | - | - | - |
| Insurance Claims | | 5 153 | 6 315 | 2 363 | 1 982 | 2 505 | 2 505 | 2 505 | 2 624 | 2 748 | 2 879 |
| Leave | | 5 348 | 6 663 | 6 636 | 7 615 | 7 036 | 7 036 | 7 036 | 7 370 | 7 720 | 8 086 |
| Litigation | | - | - | - | - | - | - | - | - | - | - |
| Pension Fund Investment Return Shortfall | | - | - | - | - | - | - | - | - | - | - |
| Staff Parity | | - | - | - | - | - | - | - | - | - | - |
| Impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Provision | | 25 113 | 25 666 | 21 329 | 18 177 | 22 611 | 22 611 | 22 611 | 23 685 | 24 810 | 25 989 |
| VAT Payable | | | | | | | | | | | |
| VAT Payable: Output Tax | | - | - | - | - | - | - | - | - | - | - |
| VAT Payable: VAT Control | | - | - | - | - | - | - | - | - | - | - |
| Total VAT Payable | | - | - | - | - | - | - | - | - | - | - |
| Other current liabilities | | | | | | | | | | | |
| Employee Benefits | | | | | | | | | | | |
| Post-employment Benefits | | 307 | 430 | 335 | 1 026 | 594 | 594 | 594 | 832 | 1 070 | 1 308 |
| Other Long-Term Benefits | | 414 | 337 | 608 | 628 | 408 | 408 | 408 | 424 | 441 | 458 |
| Termination Benefits | | - | - | - | - | - | - | - | - | - | - |
| Total Employee Benefits | | 721 | 767 | 943 | 1 654 | 1 002 | 1 002 | 1 002 | 1 256 | 1 511 | 1 766 |
| Deferred Tax Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Income Tax Payable | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Total Other current liabilities | | 721 | 767 | 943 | 1 654 | 1 002 | 1 002 | 1 002 | 1 256 | 1 511 | 1 766 |
| Total Current Liabilities | | 65 297 | 72 839 | 98 778 | 63 654 | 79 165 | 79 165 | 79 165 | 83 124 | 82 188 | 84 164 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|--|-----|-----------------|------------------|------------------|----------------------|------------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| Non-current Liabilities | | | | | | | | | | | |
| Financial Liabilities | | | | | | | | | | | |
| Borrowings | | | | | | | | | | | |
| Annuity and Bullet Loans | | 5 957 | 4 978 | 4 014 | 3 027 | 3 026 | 3 026 | 3 026 | 41 413 | 39 922 | 38 672 |
| Bankers Acceptance Certificate | | - | - | - | - | - | - | - | - | - | - |
| Concessionary Loan | | - | - | - | - | - | - | - | - | - | - |
| Derivative Financial Liability | | - | - | - | - | - | - | - | - | - | - |
| Finance Lease Liability | | - | - | - | - | - | - | - | - | - | - |
| Government Loans | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsiidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Local Registered Stock | | - | - | - | - | - | - | - | - | - | - |
| Marketable Bonds | | - | - | - | - | - | - | - | - | - | - |
| Non-annuity Loans | | - | - | - | - | - | - | - | - | - | - |
| Non-marketable Bonds | | - | - | - | - | - | - | - | - | - | - |
| PPP Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Securities | | - | - | - | - | - | - | - | - | - | - |
| Interest Rate Swaps | | - | - | - | - | - | - | - | - | - | - |
| Total Borrowings | 4 | 5 957 | 4 978 | 4 014 | 3 027 | 3 026 | 3 026 | 3 026 | 41 413 | 39 922 | 38 672 |
| Operating Lease Liability | | - | - | - | - | - | - | - | - | - | - |
| Total Financial Liabilities | | 5 957 | 4 978 | 4 014 | 3 027 | 3 026 | 3 026 | 3 026 | 41 413 | 39 922 | 38 672 |
| Provisions | | | | | | | | | | | |
| Alien Vegetation | | - | - | - | - | - | - | - | - | - | - |
| Bonus | | - | - | - | - | - | - | - | - | - | - |
| Decommissioning, Restoration and Similar Liabilities | | 24 971 | 27 186 | 31 813 | 32 820 | 34 651 | 34 651 | 34 651 | 37 593 | 40 653 | 43 835 |
| Ex-gratia Pension | | - | - | - | - | - | - | - | - | - | - |
| Impairment | | - | - | - | - | - | - | - | - | - | - |
| Insurance Claims | | - | - | - | - | - | - | - | - | - | - |
| Leave | | - | - | - | - | - | - | - | - | - | - |
| Litigation | | - | - | - | - | - | - | - | - | - | - |
| Pension Fund Investment Return Shortfall | | - | - | - | - | - | - | - | - | - | - |
| Staff Parity | | - | - | - | - | - | - | - | - | - | - |
| Total Provisions | | 24 971 | 27 186 | 31 813 | 32 820 | 34 651 | 34 651 | 34 651 | 37 593 | 40 653 | 43 835 |
| Long term Trade and other Payables | | | | | | | | | | | |
| Bulk Water | | - | - | - | - | - | - | - | - | - | - |
| Electricity Bulk Purchase | | - | - | - | - | - | - | - | - | - | - |
| Municipal Debt Relief | | - | - | - | - | - | - | - | - | - | - |
| Payables and Accruals | | - | - | - | - | - | - | - | - | - | - |
| Total Long term Trade and other Payables | | - | - | - | - | - | - | - | - | - | - |
| Other non-current liabilities | | | | | | | | | | | |
| Employee Benefits | | | | | | | | | | | |
| Post-employment Benefits | | 17 231 | 19 278 | 23 762 | 26 283 | 27 826 | 27 826 | 27 826 | 32 376 | 37 391 | 42 871 |
| Other Long-Term Benefits | | 2 518 | 2 938 | 3 200 | 3 322 | 3 492 | 3 492 | 3 492 | 3 917 | 4 392 | 4 916 |
| Termination Benefits | | - | - | - | - | - | - | - | - | - | - |
| Total Employee Benefits | | 19 749 | 22 216 | 26 962 | 29 605 | 31 318 | 31 318 | 31 318 | 36 293 | 41 783 | 47 787 |
| Deferred Tax Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsiidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Total Other non-current liabilities | | 19 749 | 22 216 | 26 962 | 29 605 | 31 318 | 31 318 | 31 318 | 36 293 | 41 783 | 47 787 |
| Total non current liabilities | | 50 677 | 54 381 | 62 789 | 65 452 | 68 995 | 68 995 | 68 995 | 115 299 | 122 358 | 130 294 |
| TOTAL LIABILITIES | | 115 974 | 127 220 | 161 567 | 129 106 | 148 160 | 148 160 | 148 160 | 198 423 | 204 545 | 214 458 |
| CHANGES IN NET ASSETS | | 948 225 | 1 028 984 | 1 058 686 | 981 792 | 1 055 155 | 1 055 155 | 1 055 155 | 1 027 586 | 982 718 | 937 397 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Changes in Accounting Policy | | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior Period Error | | (8 615) | 3 470 | 3 358 | - | - | - | - | - | - | - |
| Depreciation Offsets | | - | - | - | - | - | - | - | - | - | - |
| Opening Balance | | 559 179 | 579 266 | 669 125 | 649 412 | 769 535 | 769 535 | 769 535 | 747 668 | 737 066 | 770 855 |
| Transfers to/from operating revenue and expenditure | | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Transfers to/from Reserves | | (16 023) | 18 517 | 59 445 | 55 362 | (18 336) | (18 336) | (18 336) | 16 966 | 78 658 | 58 682 |
| Total Accumulated Surplus/(Deficit) | 1 | 582 571 | 672 483 | 769 536 | 698 085 | 747 668 | 747 668 | 747 668 | 737 066 | 770 855 | 784 216 |
| Reserves and Funds | | | | | | | | | | | |
| Capital Replacement Reserve | | 225 679 | 203 391 | 146 453 | 130 581 | 158 111 | 158 111 | 158 111 | 133 858 | 55 289 | - |
| Capitalisation Reserve | | - | - | - | - | - | - | - | - | - | - |
| Compensation for Occupational Injuries and Diseases | | - | - | - | - | - | - | - | - | - | - |
| Employee Benefit Reserve | | 46 750 | 49 750 | 49 234 | 49 436 | 54 931 | 54 931 | 54 931 | 61 235 | 63 072 | 58 657 |
| Housing Development Fund | | - | - | - | - | - | - | - | - | - | - |
| Investment in associate account | | - | - | - | - | - | - | - | - | - | - |
| Non-current Provisions Reserve | | - | - | - | - | - | - | - | - | - | - |
| Revaluation Reserve | | 91 022 | 100 387 | 92 481 | 100 387 | 92 481 | 92 481 | 92 481 | 92 481 | 92 481 | 92 481 |
| Self Insurance Reserve | | - | - | - | - | - | - | - | - | - | - |
| Valuation Reserve | | 2 203 | 2 973 | 982 | 3 303 | 1 965 | 1 965 | 1 965 | 2 947 | 1 022 | 2 043 |
| Total Reserves and Funds | 2 | 365 654 | 356 502 | 289 150 | 283 707 | 307 487 | 307 487 | 307 487 | 290 521 | 211 863 | 153 180 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Equity | | | | | | | | | | | |
| Capital Contributed by Other Government Units | | - | - | - | - | - | - | - | - | - | - |
| Ordinary Shares | | - | - | - | - | - | - | - | - | - | - |
| Preference Shares | | - | - | - | - | - | - | - | - | - | - |
| Share Premium | | - | - | - | - | - | - | - | - | - | - |
| Total Equity | | - | - | - | - | - | - | - | - | - | - |
| Non-controlling Interest | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Movement during the year | | - | - | - | - | - | - | - | - | - | - |
| Total Non-controlling Interest | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Total Other | 2 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 948 225 | 1 028 984 | 1 058 686 | 981 792 | 1 055 155 | 1 055 155 | 1 055 155 | 1 027 586 | 982 718 | 937 397 |

| Strategic Objective | MTDP Service Outcome | IUDF | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------------------------|--------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| To ensure a good relationship between management and employees through regular interactions on labour issues | LOCAL LABOUR FORUM | MTID06 | | - | - | - | - | - | - | - | - | - |
| To ensure that the Municipality implements sound management controls in order to mitigate against unnecessary litigation | LEGAL SERVICES | MTID07 | | - | - | - | - | - | - | - | - | - |
| To review and implement departmental policies, procedures, procedure manuals and bylaws annually | POLICIES AND BY | MTID08 | | - | - | - | - | - | - | - | - | - |
| To ensure that municipal buildings and assets are maintained and secured/To provide office space and parking by building new offices and renovating existing buildings | BUILDINGS | MTID09 | | 1 467 | 1 804 | 1 807 | 1 935 | 1 935 | 1 935 | 1 218 | 1 307 | 1 349 |
| To ensure that Municipal information is kept secure and filed and archived according to legislation | RECORDS MANAGEMENT | MTID10 | | 994 | 1 334 | - | - | - | - | - | - | - |
| To ensure that a system of departmental and individual performance management system is implemented | PERFORMANCE MANAGEMENT AND REPORTING | MTID11 | | - | - | - | - | - | - | - | - | - |
| To develop a new SDF and implement SPLUMA regulations / To ensure adherence to town planning and building control legislation / To manage urbanisation of existing urban areas | SPATIAL PLANNING | MTID12 | | 35 | 757 | 95 | 1 750 | 1 480 | 1 480 | 1 505 | 1 496 | 511 |
| To ensure development and adoption of the IDP and budget process plan and IDP s per legislated timeframes / To coordinate meetings of the IDP Rep forum and IDP and Budget steering committee Meetings | INTEGRATED DEVELOPMENT PLANNING | MTID13 | | - | - | - | - | - | - | - | - | - |
| To ensure capital Infrastructure management and reporting | PMU REPORTING | MTID14 | | 6 352 | 7 381 | 9 529 | 8 151 | 8 151 | 8 151 | 8 295 | 9 175 | 9 454 |
| Allocations to other priorities | | | 2 | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | 1 | 344 062 | 387 795 | 415 207 | 417 047 | 423 596 | 423 596 | 400 918 | 413 231 | 432 816 |

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

| Strategic Objective | MTDP Service Outcome | IUDF | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|--|--------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|---------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| To ensure that the organisational structure of the Municipality is aligned to its present and future staffing needs and requirements / To ensure effective management of staff and policy and procedure processes through job descriptions, leave management and clock in systems | RECRUITMENT, SELECTION AND EMPLOYEE MANAGEMENT | MTID03 | | 7 080 | 7 427 | 7 127 | 9 174 | 8 580 | 8 580 | 7 804 | 9 050 | 9 698 | |
| To ensure the physical and mental well being of employees through the implantation of an employee wellness programme | EMPLOYEE WELLNESS PROGRAMME | MTID04 | | 124 | 27 | 88 | 3 080 | 2 790 | 2 790 | 1 989 | 2 486 | 2 550 | |
| To ensure that all Senqu buildings and staff adhere to and implement OHS legislation | OCCUPATIONAL HEALTH AND SAFETY | MTID05 | | 291 | 3 | 351 | 756 | 1 015 | 1 015 | 924 | 817 | 843 | |
| To ensure a good relationship between management and employees through regular interactions on labour issues | LOCAL LABOUR FORUM | MTID06 | | - | - | - | - | - | - | - | - | - | |
| To ensure that the Municipality implements sound management controls in order to mitigate against unnecessary litigation | LEGAL SERVICES | MTID07 | | 3 190 | 3 267 | 3 300 | 4 369 | 5 270 | 5 270 | 5 139 | 4 622 | 4 772 | |
| To review and implement departmental policies, procedures, procedure manuals and bylaws annually | POLICIES AND BY | MTID08 | | - | 126 | 2 | 8 | 8 | 8 | 8 | 8 | 8 | |
| To ensure that municipal buildings and assets are maintained and secured/To provide office space and parking by building new offices and renovating existing buildings | BUILDINGS | MTID09 | | 10 070 | 15 413 | 20 829 | 18 149 | 18 626 | 18 626 | 15 751 | 18 820 | 19 416 | |
| To ensure that Municipal information is kept secure and filed and archived according to legislation | RECORDS MANAGEMENT | MTID10 | | 6 812 | 8 529 | 23 166 | 10 539 | 9 893 | 9 893 | 10 352 | 12 226 | 12 708 | |
| To ensure that a system of departmental and individual performance management system is implemented | PERFORMANCE MANAGEMENT AND REPORTING | MTID11 | | 9 475 | 7 777 | 8 774 | 10 012 | 10 692 | 10 692 | 10 734 | 11 056 | 11 398 | |
| To develop a new SDF and implement SPLUMA regulations / To ensure adherence to town planning and building control legislation /To manage urbanisation of existing urban areas | SPATIAL PLANNING | MTID12 | | 3 938 | 5 832 | 5 736 | 11 426 | 10 250 | 10 250 | 9 812 | 9 982 | 8 847 | |
| To ensure development and adoption of the IDP and budget process plan and IDP s per legislated timeframes / To co-ordinate meetings of the IDP Rep forum and IDP and Budget steering committee Meetings | INTEGRATED DEVELOPMENT PLANNING | MTID13 | | - | - | - | - | - | - | - | - | - | |
| To ensure capital Infrastructure management and reporting | PMU REPORTING | MTID14 | | 3 190 | 3 905 | 4 119 | 4 485 | 4 539 | 4 539 | 4 725 | 5 027 | 5 233 | |
| Allocations to other priorities | | | | | | | | | | | | | |
| Total Expenditure | | | | 1 | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

| Strategic Objective | MTDP Service Outcome | IUDF | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|--|--------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | | |
| To ensure that the organisational structure of the Municipality is aligned to its present and future staffing needs and requirements / To ensure effective management of staff and policy and procedure processes through job descriptions, leave management and clock in systems | RERUITMENT,SELECTION AND EMPLOYEE MANAGEMENT | MTID03 | | - | - | - | - | 250 | 250 | 250 | - | - |
| To ensure the physical and mental well being of employees through the implantation of an employee wellness programme | EMPLOYEE WELLNESS PROGRAMME | MTID04 | | - | - | - | - | - | - | - | - | - |
| To ensure that all Senqu buildings and staff adhere to and implement OHS legislation | OCCUPATIONAL HEALTH AND SAFETY | MTID05 | | - | - | - | - | - | - | - | - | - |
| To ensure a good relationship between management and employees through regular interactions on labour issues | LOCAL LABOUR FORUM | MTID06 | | - | - | - | - | - | - | - | - | - |
| To ensure that the Municipality implements sound management controls in order to mitigate against unnecessary litigation | LEGAL SERVICES | MTID07 | | - | - | - | - | - | - | - | - | - |
| To review and implement departmental policies, procedures, procedure manuals and bylaws annually | POLICIES AND BY | MTID08 | | - | - | - | - | - | - | - | - | - |
| To ensure that municipal buildings and assets are maintained and secured/To provide office space and parking by building new offices and renovating existing buildings | BUILDINGS | MTID09 | | 901 | - | 199 | 5 486 | 3 786 | 3 786 | 2 257 | - | - |
| To ensure that Municipal information is kept secure and filed and archived according to legislation | RECORDS MANAGEMENT | MTID10 | | 133 | 112 | 1 043 | 1 757 | 1 777 | 1 777 | 19 | 17 | 17 |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. IUDF code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

EC142 Senqu - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure | | |
|---|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Vote 3 - Corporate Services | | | | | | | | | | |
| Function 1 - Buildings | | | | | | | | | | |
| Sub-function 1 - Other Buildings | | | | | | | | | | |
| Construction of Change rooms - Lady Grey | Completion of project | - | - | 944 | - | - | - | - | - | - |
| Construction of Fleet Bay, Sterkspruit | Completion of project | - | - | - | 1 500 | 350 | 350 | 2 000 | - | - |
| Sub-function 2 - Staff Housing | | | | | | | | | | |
| Renovation of the Mayoral House | Completion of project | - | - | - | 3 071 | - | - | - | - | - |
| Renovation of the MM's House | Completion of project | - | - | 199 | 400 | - | - | - | - | - |
| Vote5 - Road Transport | | | | | | | | | | |
| Function 1 - Roads | | | | | | | | | | |
| Sub-function 1 - Access Roads | | | | | | | | | | |
| Tienbank Access to Property (180 Properties) | Completion of project to the specification of the engineers | - | - | - | 244 | 244 | 244 | - | - | - |
| Sub-function 2 - Surfaced Roads | | | | | | | | | | |
| New Rest Construction - Paving | Completion of project to the specification of the engineers | 3 003 | - | - | 8 357 | 250 | 250 | 21 061 | 10 000 | 2 182 |
| Construction of interlock paved streets in Khewzi Naledi (Steve Tswele) W 14 | Completion of project to the specification of the engineers | 3 450 | 13 136 | 19 080 | 4 998 | 7 635 | 7 635 | - | - | - |
| Reconstruction of Roads in Ward 3 - Upper Tele, Mabele and Makhumsha Roads | Completion of project to the specification of the engineers | - | 2 957 | - | - | - | - | - | - | - |
| Reconstruction of Roads in Ward 9 - Lepota Village | Completion of project to the specification of the engineers | - | 4 174 | - | - | - | - | - | - | - |
| Rehabilitation of Roads & Stormwater in Mokhesi Ward 8 | Completion of project to the specification of the engineers | - | 1 486 | 18 560 | 15 280 | 16 614 | 16 614 | 3 249 | - | - |
| Rehabilitation of Roads & Stormwater in Ward 10 | Completion of project to the specification of the engineers | - | 1 464 | 3 375 | 16 304 | 23 327 | 23 327 | 5 500 | - | - |
| Rehabilitation of Roads & Stormwater in Lady Grey Ward 14 | Completion of project to the specification of the engineers | - | 1 662 | 95 | 16 304 | 3 304 | 3 304 | 9 500 | 23 073 | - |
| Rehabilitation of Roads & Stormwater in Barkly East Ward 15 & 16 | Completion of project to the specification of the engineers | - | 1 617 | 14 554 | 15 280 | 11 583 | 11 583 | 7 689 | - | - |
| Construction of 3km Paved Road with Motorway Bridge Esilindini to Frans Ward 12 | Completion of project to the specification of the engineers | - | - | - | - | - | - | 800 | 5 581 | 11 927 |
| Reconstruction of 4,5 km gravel roads and stormwater channels in Zava, Mdlokovana and Thaba Koloi (Ward 13) | Completion of project to the specification of the engineers | - | - | 3 683 | - | - | - | - | - | - |
| Reconstruction of Roads_KwaNtoyi, Zwelitsha - Ward 12 | Completion of project to the specification of the engineers | - | 1 139 | 3 064 | - | - | - | - | - | - |
| Reconstruction of Roads_Ntabamhlophe - Ward 05 | Completion of project to the specification of the engineers | - | 1 545 | 3 700 | - | - | - | - | - | - |
| Repairing of 5,2 km gravel roads and stormwater channels in Ward 1: Ndoofela, Bikizana and Mboho | Completion of project to the specification of the engineers | - | - | 209 | 4 516 | 5 351 | 5 351 | - | - | - |
| Repairing of 6 km gravel roads and stormwater channels in Ward 17: Sunduza, Bensonville, Jozana nek | Completion of project to the specification of the engineers | - | - | 222 | 4 901 | 6 143 | 6 143 | - | - | - |
| Repairing of 4,5 km gravel roads and stormwater channels in Ward 9: Jovelani, Hinana and Voyizana | Completion of project to the specification of the engineers | - | - | 192 | 4 209 | 4 917 | 4 917 | - | - | - |
| Function 2 - Road Structures | | | | | | | | | | |
| Sub-function 1 - Bridges | | | | | | | | | | |
| Transwilger Bridge | Completion of project to the specification of the engineers | 1 334 | - | - | - | - | - | - | - | - |
| Function 3 - Road and Traffic Regulation | | | | | | | | | | |
| Sub-function 1 - Municipal Offices | | | | | | | | | | |
| Driving Licence and Testing Centre Sterkspruit | Completion of project to the specification of the engineers | 2 862 | 13 602 | 15 968 | 4 445 | 17 153 | 17 153 | 4 800 | - | - |
| Vote 6 - Waste Water Management | | | | | | | | | | |
| Function 1 - Storm water | | | | | | | | | | |
| Sub-function 1 - Storm water Conveyance | | | | | | | | | | |
| Lining, fencing and upgrading of primary storm water channel through Khwezi Naledi and upgrade of two motor bridges.. | Completion of project to the specification of the engineers | 771 | 2 503 | - | 8 090 | 216 | 216 | 1 833 | 8 000 | 10 000 |
| Vote9 - Community & Social Services | | | | | | | | | | |
| Function 1 - Community Halls | | | | | | | | | | |
| Sub-function 1 - Buildings | | | | | | | | | | |
| Renovations (Barkly East Town Hall) | Renovation of the hall to specifications | 3 022 | 3 618 | 1 256 | - | 2 256 | 2 256 | 4 500 | - | - |
| Herschel Community Hall | Completion of project to the specification of the engineers | 1 194 | - | 3 210 | 4 491 | 5 863 | 5 863 | - | - | - |
| Function 2 - Cemeteries | | | | | | | | | | |
| Sub-function 1 - Cemeteries | | | | | | | | | | |
| Construction of New Cemetery in Barkly East | Completion of project to the specification of the engineers | 4 816 | - | - | - | - | - | - | - | - |
| Fencing of existing cemeteries at Jovelani, Hinana and Voyizana | Completion of project to the specification of the engineers | - | - | - | 800 | 800 | 800 | - | - | - |
| Lady Grey and Herschel Cemetery Layout Plans (EIA) (W13 & 14) | Completion of project to the specification of the engineers | - | 216 | - | - | - | - | - | - | - |
| Lady Grey and Herschel Cemeteries | Completion of project to the specification of the engineers | - | - | - | 4 854 | - | - | - | - | 7 500 |
| Vote10 - Sport & Recreation | | | | | | | | | | |
| Function 1 - Sport Facilities | | | | | | | | | | |
| Sub-function 1 - Sport Facilities | | | | | | | | | | |
| Construction of Blue-Gums Sportsfield | Fully functional sport facilities | 310 | 6 905 | 19 373 | 3 700 | 9 135 | 9 135 | 6 000 | 9 000 | - |

| Description | Unit of measurement | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Vote11 - Public Safety | | | | | | | | | | |
| Function 1 - Licensing and Control of Animals | | | | | | | | | | |
| Sub-function 1 - Licensing and Control of Animals | | | | | | | | | | |
| Purchase of Grazing Land | Grazing Land for animals | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | - | - |
| Vote12 - Electricity | | | | | | | | | | |
| Function 1 - Electricity distribution | | | | | | | | | | |
| Sub-function 1 - Infrastructure | | | | | | | | | | |
| Pre-Paid Electricity Meters | Completion of project to the specification of the engineers | 130 | 957 | 1 375 | 2 269 | 1 974 | 1 974 | 3 000 | 3 000 | 3 000 |
| Electrification of Households at Mountain View Ward 10 | Completion of project to the specification of the engineers | - | - | 1 103 | 1 522 | 1 832 | 1 832 | - | - | - |
| Ward 16 Reroute of LV Overhead Line with Street Lights for Lulama Location | Completion of project to the specification of the engineers | - | - | - | 500 | 300 | 300 | - | - | - |
| Electrification of Households at Lulama Village Ward 16 | Completion of project to the specification of the engineers | - | - | - | - | - | - | - | 4 527 | 4 732 |
| Vote13 - Waste Management | | | | | | | | | | |
| Function 1 - Refuse | | | | | | | | | | |
| Sub-function 1 - Waste sites Infrastructure | | | | | | | | | | |
| Construction of Sterkspruit Solid Waste Site | Completion of project to satisfy specifications of the engineers | - | - | - | - | - | - | 800 | 7 700 | 10 000 |
| Electrification of Rossouw Solid Waste Site | Completion of project to satisfy specifications of the engineers | - | - | - | - | - | - | 3 200 | - | - |
| Construction of Transfer Station in Rhodes | Completion of project to satisfy specifications of the engineers | - | - | - | - | - | - | 1 500 | 2 500 | - |
| Solid Waste Site - Herschel | Completion of project to satisfy specifications of the engineers | 1 668 | - | - | - | - | - | - | - | - |
| Solid Waste Site - Rossouw | Completion of project to satisfy specifications of the engineers | 5 543 | - | - | - | - | - | - | - | - |
| Upgrading of Existing Solid Waste Site in Lady Grey | Completion of project to satisfy specifications of the engineers | 4 015 | 4 076 | - | - | - | - | - | - | - |
| And so on for the rest of the Votes | | | | | | | | | | |

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

EC142 Senqu - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | - | - | - | - | - | - | - | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 2.1% | 2.1% | 1.9% | 1.8% | 1.7% | 1.7% | 1.7% | 2.2% | 2.3% | 2.4% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 2.0% | 2.0% | 2.0% | 2.1% | 2.0% | 2.0% | 2.0% | 2.6% | 2.8% | 3.0% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 103.9% | 0.0% | 0.0% |
| Safety of Capital | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 8.1 | 7.5 | 5.2 | 4.2 | 4.9 | 4.9 | 4.9 | 3.8 | 2.7 | 1.9 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 8.1 | 7.5 | 5.2 | 4.2 | 4.9 | 4.9 | 4.9 | 3.8 | 2.7 | 1.9 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 7.8 | 7.3 | 5.0 | 4.0 | 4.6 | 4.6 | 4.6 | 3.6 | 2.5 | 1.6 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | 0.0% | 114.7% | 100.2% | 109.6% | 92.1% | 104.7% | 104.7% | 104.7% | 104.4% | 103.3% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 114.7% | 100.2% | 109.6% | 92.1% | 104.7% | 104.7% | 104.7% | 104.4% | 103.3% | 102.9% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 20.0% | 17.9% | 15.7% | 16.6% | 15.6% | 15.6% | 15.6% | 15.8% | 15.6% | 15.1% |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 1.9% | 3.1% | 7.7% | 12.3% | 10.6% | 10.6% | 10.6% | 14.4% | 21.5% | 35.6% |
| Other Indicators | | | | | | | | | | | |
| | Total Volume Losses (kW) technical | 4 140 | 4 873 | 6 010 | | | | | | | |
| | Total Volume Losses (kW) non technical | - | - | - | | | | | | | |
| Electricity Distribution Losses (2) | Total Cost of Losses (Rand '000) | 6 803 | 5 094 | 7 317 | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 18.7% | 21.0% | 23.2% | | | | | | | |
| Water Volumes :System input | Bulk Purchase | - | - | - | | | | | | | |
| | Water treatment works | - | - | - | | | | | | | |
| | Natural sources | - | - | - | | | | | | | |
| | Total Volume Losses (kℓ) | - | - | - | | | | | | | |
| Water Distribution Losses (2) | Total Cost of Losses (Rand '000) | - | - | - | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | - | - | - | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 40.2% | 38.4% | 39.9% | 42.1% | 41.4% | 41.4% | 41.4% | 44.4% | 46.4% | 46.1% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 44.4% | 42.5% | 43.9% | 46.4% | 45.8% | 45.8% | 48.1% | 49.0% | 51.3% | 50.9% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 3.8% | 3.2% | 4.6% | 6.2% | 5.7% | 5.7% | 5.2% | 5.3% | 5.5% | 5.4% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 7.3% | 6.8% | 6.8% | 7.5% | 7.2% | 7.2% | 7.2% | 8.0% | 8.2% | 8.3% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | 6.9 | 7.6 | 9.6 | 9.0 | 9.1 | 9.1 | 11.0 | 10.7 | 12.1 | 12.7 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 26.8% | 19.9% | 28.0% | 14.3% | 26.3% | 26.3% | 26.3% | 23.3% | 22.0% | 21.1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 13.6 | 12.9 | 10.9 | 4.7 | 7.4 | 7.4 | 7.4 | 5.8 | 3.7 | 2.2 |

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Detail on the provision of municipal services for A10

| Total municipal services | Ref. | | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--------------------------|------|--|---------|---------------|---------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| 8 | | Using public tap (at least min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| 9 | | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (with septic tank) | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | - | 46 051 | 48 814 | 54 184 | 54 184 | 54 184 | 56 893 | 59 737 | 62 724 |
| | | Electricity - prepaid (min.service level) | - | 3 663 | 3 883 | 4 310 | 4 310 | 4 310 | 4 526 | 4 752 | 4 990 |
| | | <i>Minimum Service Level and Above sub-total</i> | - | 49 714 | 52 697 | 58 494 | 58 494 | 58 494 | 61 419 | 64 489 | 67 714 |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | 8 303 | 8 801 | 9 769 | 9 769 | 9 769 | 10 258 | 10 771 | 11 309 |
| | | <i>Below Minimum Service Level sub-total</i> | - | 8 303 | 8 801 | 9 769 | 9 769 | 9 769 | 10 258 | 10 771 | 11 309 |
| | | Total number of households | - | 58 017 | 61 498 | 68 263 | 68 263 | 68 263 | 71 676 | 75 260 | 79 023 |
| | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | - | 8 251 | 8 746 | 9 096 | 9 096 | 9 096 | 9 551 | 10 028 | 10 530 |
| | | <i>Minimum Service Level and Above sub-total</i> | - | 8 251 | 8 746 | 9 096 | 9 096 | 9 096 | 9 551 | 10 028 | 10 530 |
| | | Removed less frequently than once a week | - | - | - | - | - | - | - | - | - |
| | | Using communal refuse dump | - | 49 929 | 52 924 | 55 041 | 55 041 | 55 041 | 57 793 | 60 683 | 63 717 |
| | | Using own refuse dump | - | - | - | - | - | - | - | - | - |
| | | Other rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | No rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | 49 929 | 52 924 | 55 041 | 55 041 | 55 041 | 57 793 | 60 683 | 63 717 |
| | | Total number of households | - | 58 180 | 61 670 | 64 137 | 64 137 | 64 137 | 67 344 | 70 711 | 74 247 |

| Municipal in-house services | Ref. | | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|-----------------------------|------|---|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | | | | | | | | | | | |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| 8 | | Using public tap (at least min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Minimum Service Level and Above sub-total | - | - | - | - | - | - | - | - | - |
| 9 | | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (with septic tank) | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - |
| | | Minimum Service Level and Above sub-total | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | - | 46 051 | 48 814 | 54 184 | 54 184 | 54 184 | 56 893 | 59 737 | 62 724 |
| | | Electricity - prepaid (min.service level) | - | 3 663 | 3 883 | 4 310 | 4 310 | 4 310 | 4 526 | 4 752 | 4 990 |
| | | Minimum Service Level and Above sub-total | - | 49 714 | 52 697 | 58 494 | 58 494 | 58 494 | 61 419 | 64 489 | 67 714 |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | 8 303 | 8 801 | 9 769 | 9 769 | 9 769 | 10 258 | 10 771 | 11 309 |
| | | Below Minimum Service Level sub-total | - | 8 303 | 8 801 | 9 769 | 9 769 | 9 769 | 10 258 | 10 771 | 11 309 |
| | | Total number of households | - | 58 017 | 61 498 | 68 263 | 68 263 | 68 263 | 71 676 | 75 260 | 79 023 |
| | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | - | 8 251 | 8 746 | 9 096 | 9 096 | 9 096 | 9 551 | 10 028 | 10 530 |
| | | Minimum Service Level and Above sub-total | - | 8 251 | 8 746 | 9 096 | 9 096 | 9 096 | 9 551 | 10 028 | 10 530 |
| | | Removed less frequently than once a week | - | - | - | - | - | - | - | - | - |
| | | Using communal refuse dump | - | 49 929 | 52 924 | 55 041 | 55 041 | 55 041 | 57 793 | 60 683 | 63 717 |
| | | Using own refuse dump | - | - | - | - | - | - | - | - | - |
| | | Other rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | No rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | - | 49 929 | 52 924 | 55 041 | 55 041 | 55 041 | 57 793 | 60 683 | 63 717 |
| | | Total number of households | - | 58 180 | 61 670 | 64 137 | 64 137 | 64 137 | 67 344 | 70 711 | 74 247 |

| Detail of Free Basic Services (FBS) provided | Ref. | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|--|---|---------|---------|---------|----------------------|-----------|-----------|---|-----------------|--------------------|---------------------|
| | | | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 |
| Electricity | | | | | | | | | | | |
| | | | | | | | | | | | |
| List type of FBS service | Ref. <u>Location of households for each type of FBS</u> | | | | | | | | | | |
| | Formal settlements - (50 kwh per indigent household per month Rands) | - | - | - | 997 117 | 997 117 | 997 117 | 1 110 987 | 1 182 935 | 1 287 388 | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Informal settlements (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Informal settlements targeted for upgrading (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Living in informal backyard rental agreement (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Other (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Total cost of FBS - Electricity for informal settlements | - | - | - | - | - | - | - | - | - | |
| Water | | | | | | | | | | | |
| | | | | | | | | | | | |
| List type of FBS service | Ref. <u>Location of households for each type of FBS</u> | | | | | | | | | | |
| | Formal settlements - (6 kilolitre per indigent household per month Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Informal settlements (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Informal settlements targeted for upgrading (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Living in informal backyard rental agreement (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Other (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Total cost of FBS - Water for informal settlements | - | - | - | - | - | - | - | - | - | |
| Sanitation | | | | | | | | | | | |
| | | | | | | | | | | | |
| List type of FBS service | Ref. <u>Location of households for each type of FBS</u> | | | | | | | | | | |
| | Formal settlements - (free sanitation service to indigent households) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Informal settlements (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Informal settlements targeted for upgrading (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Living in informal backyard rental agreement (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Other (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Total cost of FBS - Sanitation for informal settlements | - | - | - | - | - | - | - | - | - | |
| Refuse Removal | | | | | | | | | | | |
| | | | | | | | | | | | |
| List type of FBS service | Ref. <u>Location of households for each type of FBS</u> | | | | | | | | | | |
| | Formal settlements - (removed once a week to indigent households) | 255 059 | 185 474 | - | 4 624 344 | 4 624 344 | 4 624 344 | 4 809 318 | 5 025 737 | 5 186 561 | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Informal settlements (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Informal settlements targeted for upgrading (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Living in informal backyard rental agreement (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Other (Rands) | - | - | - | - | - | - | - | - | - | |
| | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - | |
| | Total cost of FBS - Refuse Removal for informal settlements | - | - | - | - | - | - | - | - | - | |

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

EC142 Senqu Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 497 832 | 506 726 | 475 880 | 224 029 | 347 783 | 347 783 | 347 783 | 271 622 | 177 708 | 110 612 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 178 801 | 204 416 | 211 618 | 10 632 | 83 036 | 83 036 | 83 036 | 26 622 | 13 468 | 4 527 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 13.6 | 12.9 | 10.9 | 4.7 | 7.4 | 7.4 | 7.4 | 5.8 | 3.7 | 2.2 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 48 030 | 71 230 | 37 608 | (6 690) | (3 530) | (3 530) | (3 530) | (27 569) | (44 869) | (45 321) |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | 12.5% | 2.2% | 7.0% | (6.0%) | (6.0%) | (6.0%) | 3.4% | (1.1%) | 1.1% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 89.6% | 78.5% | 90.7% | 79.6% | 86.0% | 86.0% | 86.0% | 86.2% | 86.7% | 87.1% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 20.4% | 20.8% | 17.7% | 18.4% | 13.7% | 13.7% | 13.7% | 11.2% | 12.3% | 10.9% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 100.0% | 100.0% | 88.1% | 99.6% | 100.0% | 100.0% | 100.0% | 99.3% | 100.3% | 99.6% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 50.9% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 100.6% | 100.5% | 100.1% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 47.0% | (4.9%) | 27.4% | (20.0%) | 0.0% | 0.0% | 18.8% | 3.2% | 4.9% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 2.2% | 1.8% | 2.4% | 2.7% | 2.6% | 2.6% | 2.1% | 2.1% | 2.1% | 0.0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | 0.0% | 0.0% | 59.0% | 54.9% | 54.9% | 0.0% | 25.8% | 29.6% | 0.0% |

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

EC142 Senqu - Supporting Table SA11 Property rates summary

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Valuation: | 1 | | | | | | | | | |
| Date of valuation: | | 2017-2018 | 2017-2018 | 2017-2018 | 2025-2029 | | | | | |
| Financial year valuation used | | Yes | Yes | Yes | Yes | | | Yes | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | No | No | No | Yes | | | Yes | | |
| Municipal/assistant valuer appointed? (Y/N) | | No | No | No | Yes | | | Yes | | |
| Municipal partnership s38 used? (Y/N) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| No. of assistant valuers (FTE) | 3 | 6 | 6 | 6 | 1 | 1 | 1 | 1 | 1 | 1 |
| No. of data collectors (FTE) | 3 | - | - | - | - | - | - | - | - | - |
| No. of internal valuers (FTE) | 3 | - | - | - | - | - | - | - | - | - |
| No. of external valuers (FTE) | 3 | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| No. of additional valuers (FTE) | 4 | - | - | - | - | - | - | - | - | - |
| Valuation appeal board established? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Implementation time of new valuation roll (mths) | | 12 Months | 12 Months | 12 Months | Year 1 | | | Year 1 | | |
| No. of properties | 5 | 13 263 | | | 12 574 | 12 574 | 12 574 | 12 573 | 12 573 | 12 573 |
| No. of sectional title values | 5 | | | | - | - | - | - | - | - |
| No. of unreasonably difficult properties s7(2) | | | | | - | - | - | - | - | - |
| No. of supplementary valuations | | | | | - | - | - | - | - | - |
| No. of valuation roll amendments | | - | - | - | - | - | - | - | - | - |
| No. of objections by rate payers | | - | - | - | - | - | - | - | - | - |
| No. of appeals by rate payers | | - | - | - | - | - | - | - | - | - |
| No. of successful objections | 8 | - | - | - | - | - | - | - | - | - |
| No. of successful objections > 10% | 8 | - | - | - | - | - | - | - | - | - |
| Supplementary valuation | | 25 | 25 | 25 | - | - | - | - | - | - |
| Public service infrastructure value (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Municipality owned property value (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | |
| Valuation reductions-other (Rm) | | | | | | | | | | |
| Total valuation reductions: | | - | - | - | - | - | - | - | - | - |
| Total value used for rating (Rm) | 5 | | | | | | | | | |
| Total land value (Rm) | 5 | | | | | | | | | |
| Total value of improvements (Rm) | 5 | | | | | | | | | |
| Total market value (Rm) | 5 | | | | | | | | | |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | 5 | Yes | Yes | Yes | Yes | | | Yes | | |
| Differential rates used? (Y/N) | | | | | | | | | | |
| Limit on annual rate increase (s20)? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Special rating area used? (Y/N) | | | | | | | | | | |
| Phasing-in properties s21 (number) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Rates policy accompanying budget? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Fixed amount minimum value (R'000) | | | | | | | | | | |
| Non-residential prescribed ratio s19? (%) | | | | | | | | | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | | 10 166 | | 19 969 | | | 20 648 | 21 329 | 22 011 |
| Rate revenue expected to collect (R'000) | 6 | | 7 673 | | 15 518 | | | 16 045 | 16 575 | 17 105 |
| Expected cash collection rate (%) | | | 75.5% | | 77.7% | | | 77.7% | 78.3% | 78.3% |
| Special rating areas (R'000) | 7 | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | 1 617 | | 500 | | | 517 | 534 | 551 |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | 1 245 | | 3 299 | | | 3 411 | 3 524 | 3 636 |
| Rebates, exemptions - other (R'000) | | | | | 2 604 | | | 2 692 | 2 781 | 2 870 |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | |
| Total rebates, exemptns, reductns, discs (R'000) | | - | 2 862 | - | 6 403 | - | - | 6 620 | 6 839 | 7 058 |

References

- All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
- Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- Required to implement new system (FTE)
- Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Included in rate revenue budget
- In favour of the rate-payer

EC142 Senqu - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|-------------|-------------------------------------|--|
| Current Year 2025/26 | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | |
| No. of properties | | 201 | 20 | - | 3 790 | 1 375 | 54 | 54 | 220 | 555 | | |
| No. of sectional title property values | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | | | |
| Supplementary valuation (Rm) | | | | | | | | | | | | |
| No. of valuation roll amendments | | | | | 1 | | | | | | | |
| No. of objections by rate-payers | | 3 | | | 6 | 16 | | | | 7 | | |
| No. of appeals by rate-payers | | 1 | | | | | | | | 7 | | |
| No. of appeals by rate-payers finalised | | 1 | | | | | | | | 7 | | |
| No. of successful objections | 5 | 1 | 1 | | 4 | 2 | | | | | | |
| No. of successful objections > 10% | 5 | | | | - | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | |
| Years since last valuation (select) | | | | | | | | | | | | |
| Frequency of valuation (select) | | | | | | | | | | | | |
| Method of valuation used (select) | | | | | | | | | | | | |
| Base of valuation (select) | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | | | | | | | | | | | |
| Total valuation reductions: | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | |
| Total market value (Rm) | 6 | | | | | | | | | | | |
| Rating: | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | |
| Rate revenue budget (R'000) | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | | | | | | | | | | | |
| Expected cash collection rate (%) | 4 | | | | | | | | | | | |
| Special rating areas (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | |
| Total rebates, exemptns, reductns, discs (R'000) | | | | | | | | | | | | |

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

EC142 Senqu - Supporting Table SA12b Property rates by category (budget year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|-------------|-------------------------------------|--|
| Budget Year 2026/27 | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | |
| No. of properties | | 201 | 20 | - | 3 790 | 1 375 | 54 | 54 | 220 | 555 | | |
| No. of sectional title property values | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | | | |
| Supplementary valuation (Rm) | | | | | | | | | | | | |
| No. of valuation roll amendments | | | | | 1 | | | | | | | |
| No. of objections by rate-payers | | 3 | | | 6 | 16 | | | | 7 | | |
| No. of appeals by rate-payers | | 1 | | | | | | | | 7 | | |
| No. of appeals by rate-payers finalised | | 1 | | | | | | | | 7 | | |
| No. of successful objections | 5 | 1 | 1 | | 4 | 2 | | | | | | |
| No. of successful objections > 10% | 5 | | | | - | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | |
| Years since last valuation (select) | | | | | | | | | | | | |
| Frequency of valuation (select) | | | | | | | | | | | | |
| Method of valuation used (select) | | | | | | | | | | | | |
| Base of valuation (select) | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | | | | | | | | | | | |
| Total valuation reductions: | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | |
| Total market value (Rm) | 6 | | | | | | | | | | | |
| Rating: | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | |
| Rate revenue budget (R'000) | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | | | | | | | | | | | |
| Expected cash collection rate (%) | 4 | | | | | | | | | | | |
| Special rating areas (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | |
| Total rebates, exemptns, reductns, discs (R'000) | | | | | | | | | | | | |

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

EC142 Senqu - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Property rates (rate in the Rand) | 1 | | | | | | | | |
| Residential properties | | | 0.8373 | 0.8859 | 0.0093 | 0.0097 | 0.0101 | 0.0104 | 0.0107 |
| Residential properties - vacant land | | | 1.2559 | 1.3288 | 0.0140 | 0.0146 | 0.0151 | 0.0156 | 0.0161 |
| Formal/informal settlements | | | - | - | - | - | - | - | - |
| Small holdings | | | - | - | - | - | - | - | - |
| Farm properties - used | | | 1.0885 | 1.1516 | 0.0023 | 0.0024 | 0.0025 | 0.0026 | 0.0027 |
| Farm properties - not used | | | 1.0885 | 1.1516 | 0.0023 | 0.0024 | 0.0025 | 0.0026 | 0.0027 |
| Industrial properties | | | 1.1136 | 1.1782 | 0.0124 | 0.0129 | 0.0134 | 0.0138 | 0.0142 |
| Business and commercial properties | | | 1.0885 | 1.1516 | 0.0121 | 0.0126 | 0.0131 | 0.0135 | 0.0139 |
| Communal land - residential | | | | | | | | | |
| Communal land - small holdings | | | | | | | | | |
| Communal land - farm property | | | | | | | | | |
| Communal land - business and commercial | | | | | | | | | |
| Communal land - other | | | | | | | | | |
| State-owned properties | | | 0.0109 | 0.0115 | 0.0121 | 0.0126 | 0.0131 | 0.0135 | 0.0139 |
| Municipal properties | | | - | - | - | - | - | - | - |
| Public service infrastructure | | | - | - | - | - | - | - | - |
| Privately owned towns serviced by the owner | | | - | - | - | - | - | - | - |
| State trust land | | | - | - | - | - | - | - | - |
| Restitution and redistribution properties | | | - | - | - | - | - | - | - |
| Protected areas | | | - | - | - | - | - | - | - |
| National monuments properties | | | - | - | - | - | - | - | - |
| Property rates by usage | | | | | | | | | |
| Business and commercial properties | | | | | | | | | |
| Industrial properties | | | | | | | | | |
| Mining properties | | | | | | | | | |
| Residential properties | | | | | | | | | |
| Agricultural properties | | | | | | | | | |
| Public benefit organisations | | | | | | | | | |
| Public service purpose properties | | | | | | | | | |
| Public service infrastructure properties | | | | | | | | | |
| Vacant land | | | | | | | | | |
| Sport Clubs and Fields (Bitou only) | | | | | | | | | |
| Sectional Title Garages (Drakenstein only) | | | | | | | | | |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | 45 000 | 45 000 | 45 000 | 45 000 | 45 000 | 45 000 | 45 000 |
| Indigent rebate or exemption | | | | | | | | | |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| Temporary relief rebate or exemption | | | | | | | | | |
| Bona fide farmers rebate or exemption | | | | | | | | | |
| Other rebates or exemptions | 2 | | | | | | | | |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | | | | | | | |
| Service point - vacant land (Rands/month) | | | | | | | | | |
| Water usage - flat rate tariff (c/kl) | | | | | | | | | |
| Water usage - life line tariff | | (describe structure) | | | | | | | |
| Water usage - Block 1 (c/kl) | | (fill in thresholds) | | | | | | | |
| Water usage - Block 2 (c/kl) | | (fill in thresholds) | | | | | | | |
| Water usage - Block 3 (c/kl) | | (fill in thresholds) | | | | | | | |
| Water usage - Block 4 (c/kl) | | (fill in thresholds) | | | | | | | |
| Water usage - Block 5 (c/kl) | | (fill in thresholds) | | | | | | | |
| Water usage - Block 6 (c/kl) | | (fill in thresholds) | | | | | | | |
| Other | 2 | | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | | | | | | | |
| Service point - vacant land (Rands/month) | | | | | | | | | |
| Waste water - flat rate tariff (c/kl) | | | | | | | | | |
| Volumetric charge - Block 1 (c/kl) | | (fill in structure) | | | | | | | |
| Volumetric charge - Block 2 (c/kl) | | (fill in structure) | | | | | | | |
| Volumetric charge - Block 3 (c/kl) | | (fill in structure) | | | | | | | |

| Description | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Volumetric charge - Block 4 (c/kl) | | (fill in structure) | | | | | | | |
| Other | 2 | | | | | | | | |
| Electricity tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 218 | 258 | | 307 | 352 | 417 | 504 |
| Service point - vacant land (Rands/month) | | | | | | - | - | - | - |
| FBE | | (how is this targeted?) | 50kWh | 50kWh | 50kWh | 50kWh | 50kWh | | |
| Life-line tariff - meter | | (describe structure) | | | | | | | |
| Life-line tariff - prepaid | | (describe structure) | | | | | | | |
| Flat rate tariff - meter (c/kwh) | | | | | | | | | |
| Flat rate tariff - prepaid(c/kwh) | | | | | | | | | |
| Meter - IBT Block 1 (c/kwh) | | (fill in thresholds) | 1 | | | 188 | 215 | 255 | 308 |
| Meter - IBT Block 2 (c/kwh) | | (fill in thresholds) | 2 | | | 236 | 271 | 321 | 388 |
| Meter - IBT Block 3 (c/kwh) | | (fill in thresholds) | 2 | | | 349 | 400 | 474 | 574 |
| Meter - IBT Block 4 (c/kwh) | | (fill in thresholds) | 3 | | | 394 | 452 | 535 | 648 |
| Meter - IBT Block 5 (c/kwh) | | (fill in thresholds) | | | | | | | |
| Prepaid - IBT Block 1 (c/kwh) | | (fill in thresholds) | 1 | | | 188 | 215 | 255 | 308 |
| Prepaid - IBT Block 2 (c/kwh) | | (fill in thresholds) | 2 | | | 241 | 276 | 328 | 396 |
| Prepaid - IBT Block 3 (c/kwh) | | (fill in thresholds) | 3 | | | 355 | 406 | 481 | 582 |
| Prepaid - IBT Block 4 (c/kwh) | | (fill in thresholds) | 3 | | | 413 | 473 | 561 | 679 |
| Prepaid - IBT Block 5 (c/kwh) | | (fill in thresholds) | | | | | | | |
| Other | 2 | | | | | | | | |
| Waste management tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Street cleaning charge | | | - | - | | | | | |
| Basic charge/ fixed fee | | | 170 | 180 | | 201 | 208 | 215 | 222 |
| 80l bin - once a week | | | - | - | | | | | |
| 250l bin - once a week | | | | | | | | | |

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

EC142 Senqu - Supporting Table SA14 Household bills

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 % incr. | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | | | | | | | | | | | |
| 1 | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 1 039.89 | 1 100.21 | | 715.31 | 715.31 | 715.31 | 3.4% | 739.63 | 764.04 | 788.49 |
| Electricity: Basic levy | | 224.15 | 265.96 | | 307.23 | 307.23 | 307.23 | 14.5% | 351.78 | 416.91 | 504.46 |
| Electricity: Consumption | | 3 473.54 | 4 121.36 | | 4 800.36 | 4 800.36 | 4 800.36 | 14.5% | 5 496.41 | 6 514.09 | 7 882.05 |
| Water: Basic levy | | - | - | | - | - | - | - | - | - | - |
| Water: Consumption | | - | - | | - | - | - | - | - | - | - |
| Sanitation | | - | - | | - | - | - | - | - | - | - |
| Refuse removal | | 174.98 | 185.13 | | 201.00 | 201.00 | 201.00 | 3.4% | 207.83 | 214.69 | 221.56 |
| Other | | - | - | | - | - | - | - | - | - | - |
| sub-total | | 4 912.58 | 5 672.66 | - | 6 023.90 | 6 023.90 | 6 023.90 | 12.8% | 6 795.66 | 7 909.73 | 9 396.56 |
| VAT on Services | | | | | | | | | | | |
| Total large household bill: | | 4 912.58 | 5 672.66 | - | 6 023.90 | 6 023.90 | 6 023.90 | 12.8% | 6 795.66 | 7 909.73 | 9 396.56 |
| % increase/-decrease | | - | 15.5% | (100.0%) | - | - | - | - | 12.8% | 16.4% | 18.8% |
| Monthly Account for Household - 'Affordable Range' | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 250.67 | 265.20 | | 379.96 | 379.96 | 379.96 | | 392.88 | 405.84 | 418.83 |
| Electricity: Basic levy | | 224.15 | 265.96 | | 307.23 | 307.23 | 307.23 | | 351.78 | 416.91 | 504.46 |
| Electricity: Consumption | | 1 520.77 | 1 804.39 | | 1 890.45 | 1 890.45 | 1 890.45 | | 2 164.57 | 2 565.34 | 3 104.06 |
| Water: Basic levy | | - | - | | - | - | - | | - | - | - |
| Water: Consumption | | - | - | | - | - | - | | - | - | - |
| Sanitation | | - | - | | - | - | - | | - | - | - |
| Refuse removal | | 174.98 | 185.13 | | 201.00 | 201.00 | 201.00 | | 207.83 | 214.69 | 221.56 |
| Other | | - | - | | - | - | - | | - | - | - |
| sub-total | | 2 170.57 | 2 520.69 | - | 2 778.64 | 2 778.64 | 2 778.64 | 12.2% | 3 117.06 | 3 602.79 | 4 248.92 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | 2 170.57 | 2 520.69 | - | 2 778.64 | 2 778.64 | 2 778.64 | 12.2% | 3 117.06 | 3 602.79 | 4 248.92 |
| % increase/-decrease | | - | 16.1% | (100.0%) | - | - | - | - | 12.2% | 15.6% | 17.9% |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | - | - | | - | - | - | | - | - | - |
| Electricity: Basic levy | | - | - | | - | - | - | | - | - | - |
| Electricity: Consumption | | 596.97 | 708.31 | | 712.33 | 712.33 | 712.33 | | 815.62 | 2 565.34 | 3 104.06 |
| Water: Basic levy | | - | - | | - | - | - | | - | - | - |
| Water: Consumption | | - | - | | - | - | - | | - | - | - |
| Sanitation | | - | - | | - | - | - | | - | - | - |
| Refuse removal | | - | - | | - | - | - | | - | - | - |
| Other | | - | - | | - | - | - | | - | - | - |
| sub-total | | 596.97 | 708.31 | - | 712.33 | 712.33 | 712.33 | 14.5% | 815.62 | 2 565.34 | 3 104.06 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | 596.97 | 708.31 | - | 712.33 | 712.33 | 712.33 | 14.5% | 815.62 | 2 565.34 | 3 104.06 |
| % increase/-decrease | | - | 18.7% | (100.0%) | - | - | - | - | 14.5% | 214.5% | 21.0% |

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

EC142 Senqu - Supporting Table SA16 Investment particulars by maturity

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

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

EC142 Senqu - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| EXPENDITURE | 1 | | | | | | | | | |
| Operating | | | | | | | | | | |
| National Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| Local Government Equitable Share | | 177 125 | 186 760 | 196 724 | 188 084 | 188 084 | 188 084 | 183 678 | 181 899 | 195 426 |
| Finance Management | | 1 650 | 1 700 | 1 700 | 1 800 | 1 800 | 1 800 | 2 000 | 2 100 | 2 200 |
| Nat Gov: Councillor Remuneration | | - | - | - | 7 990 | 7 990 | 7 990 | 8 380 | 8 671 | 8 941 |
| Municipal Infrastructure Grant (MIG) | | 6 352 | 7 381 | 9 529 | 8 151 | 8 151 | 8 151 | 8 295 | 9 175 | 9 454 |
| EPWP Incentive | | 1 658 | 1 194 | 1 620 | 2 058 | 2 058 | 2 058 | 2 218 | - | - |
| Municipal Disaster Relief Grant | | - | 1 237 | 1 458 | - | - | - | - | - | - |
| Neighbourhood Development Grant | | - | - | - | 700 | 683 | 683 | 683 | 643 | - |
| Integrated National Electrification Programme | | - | - | 166 | - | - | - | - | 679 | 710 |
| Municipal Disaster Recovery Grant | | - | - | 93 | 2 044 | 2 462 | 2 462 | - | - | - |
| Total Monetary Allocations | | 186 785 | 198 273 | 211 290 | 210 827 | 211 228 | 211 228 | 205 255 | 203 167 | 216 731 |
| Total National Government | | 186 785 | 198 273 | 211 290 | 210 827 | 211 228 | 211 228 | 205 255 | 203 167 | 216 731 |
| Provincial Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| Libraries | | 1 500 | 1 500 | 2 106 | 2 106 | 2 106 | 2 106 | 2 085 | 2 084 | 2 230 |
| EPWP | | 567 | - | - | 1 500 | 1 500 | 1 500 | - | - | - |
| Greenest Municipality | | - | - | 82 | 300 | 899 | 899 | 77 | - | - |
| Herschel Housing Grant | | - | - | - | 681 | 665 | 665 | 665 | 689 | 343 |
| Municipal Disaster Relief Grant | | - | 1 237 | 1 458 | - | - | - | - | - | - |
| Total Monetary Allocations | | 2 067 | 2 737 | 3 646 | 4 587 | 5 170 | 5 170 | 2 827 | 2 773 | 2 573 |
| Total Provincial Government | | 2 067 | 2 737 | 3 646 | 4 587 | 5 170 | 5 170 | 2 827 | 2 773 | 2 573 |
| District Municipalities | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| - | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | | | | | | | | | |
| - | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Operating/District Municipalities | | - | - | - | - | - | - | - | - | - |
| Other Grant Providers | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| - | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | | | | | | | | | |
| - | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Operating/Other Grant Providers | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants | | 188 852 | 201 010 | 214 936 | 215 414 | 216 398 | 216 398 | 208 081 | 205 940 | 219 304 |
| Capital | | | | | | | | | | |
| National Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| Municipal Infrastructure Grant (MIG) | | 34 366 | 35 062 | 45 260 | 38 719 | 38 719 | 38 719 | 39 403 | 43 581 | 44 909 |
| Integrated National Electrification Programme | | - | - | 1 103 | - | - | - | - | 4 527 | 4 732 |
| Municipal Disaster Recovery Grant | | - | - | 622 | 13 626 | 16 411 | 16 411 | - | - | - |
| Total Monetary Allocations | | 34 366 | 35 062 | 46 986 | 52 345 | 55 129 | 55 129 | 39 403 | 48 108 | 49 641 |
| Total National Government | | 34 366 | 35 062 | 46 986 | 52 345 | 55 129 | 55 129 | 39 403 | 48 108 | 49 641 |
| Provincial Government | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| Municipal Disaster Relief Grant | | - | 8 248 | 9 722 | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | 49 | 39 | 28 |
| Total Monetary Allocations | | - | 8 248 | 9 722 | - | - | - | 49 | 39 | 28 |
| Total Provincial Government | | - | 8 248 | 9 722 | - | - | - | 49 | 39 | 28 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| District Municipalities | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>Other transfers/grants [insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | | | | | | | | | |
| <i>Other transfers/grants [insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Capital/District Municipalities | | - | - | - | - | - | - | - | - | - |
| Other Grant Providers | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| <i>Other transfers/grants [insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | - | - | - | - | - | - | - | - | - |
| Allocations In-kind | | | | | | | | | | |
| <i>Other transfers/grants [insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | - | - | - | - | - | - | - | - | - |
| Total Capital/Other Grant Providers | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 34 366 | 43 310 | 56 709 | 52 345 | 55 129 | 55 129 | 39 452 | 48 147 | 49 668 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 223 217 | 244 320 | 271 645 | 267 759 | 271 527 | 271 527 | 247 533 | 254 088 | 268 972 |

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

EC142 Senqu - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| Balance unspent at beginning of the year | | 2 010 | 2 010 | 2 010 | 3 354 | 4 472 | 4 472 | 1 327 | 643 | – |
| Current year receipts | | 186 935 | 197 035 | 212 293 | 208 083 | 208 083 | 208 083 | 204 571 | 202 524 | 216 731 |
| Repayment of grants | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | 186 935 | 197 035 | 209 831 | 210 827 | 211 228 | 211 228 | 205 255 | 203 167 | 216 731 |
| Conditions still to be met - transferred to liabilities | | 2 010 | 2 010 | 4 472 | 610 | 1 327 | 1 327 | 643 | – | – |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | 13 209 | 14 549 | 16 193 | 13 621 | 15 990 | 15 990 | 14 426 | 13 684 | 12 995 |
| Current year receipts | | 2 635 | 3 361 | 2 406 | 3 606 | 3 606 | 3 606 | 2 085 | 2 084 | 2 230 |
| Conditions met - transferred to revenue | | 1 295 | 1 717 | 2 609 | 4 587 | 5 170 | 5 170 | 2 827 | 2 773 | 2 573 |
| Conditions still to be met - transferred to liabilities | | 14 549 | 16 193 | 15 990 | 12 640 | 14 426 | 14 426 | 13 684 | 12 995 | 12 652 |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Total operating transfers and grants revenue | | 188 230 | 198 752 | 212 440 | 215 414 | 216 398 | 216 398 | 208 081 | 205 940 | 219 304 |
| Total operating transfers and grants - CTBM | 2 | 16 559 | 18 203 | 20 462 | 13 250 | 15 753 | 15 753 | 14 328 | 12 995 | 12 652 |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | |
| Balance unspent at beginning of the year | | 8 283 | 4 951 | – | 13 626 | 16 411 | 16 411 | – | – | – |
| Current year receipts | | 30 883 | 35 062 | 46 364 | 38 719 | 38 719 | 38 719 | 39 403 | 48 108 | 49 641 |
| Conditions met - transferred to revenue | | 34 216 | 40 013 | 29 953 | 52 345 | 55 129 | 55 129 | 39 403 | 48 108 | 49 641 |
| Conditions still to be met - transferred to liabilities | | 4 951 | – | 16 411 | – | – | – | – | – | – |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | 5 565 | 9 722 | – | – | – | – | – | – |
| Current year receipts | | 5 565 | 12 405 | 17 033 | – | – | – | 49 | 39 | 28 |
| Conditions met - transferred to revenue | | – | 8 248 | 26 755 | – | – | – | 49 | 39 | 28 |
| Conditions still to be met - transferred to liabilities | | 5 565 | 9 722 | – | – | – | – | – | – | – |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Total capital transfers and grants revenue | | 34 216 | 48 261 | 56 709 | 52 345 | 55 129 | 55 129 | 39 452 | 48 147 | 49 668 |
| Total capital transfers and grants - CTBM | 2 | 10 516 | 9 722 | 16 411 | – | – | – | – | – | – |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 222 445 | 247 013 | 269 148 | 267 759 | 271 527 | 271 527 | 247 533 | 254 088 | 268 972 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | 27 075 | 27 925 | 36 872 | 13 250 | 15 753 | 15 753 | 14 328 | 12 995 | 12 652 |

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

EC142 Senqu - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Monetary Transfers to other municipalities | 1 | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Monetary Transfers to Entities/Other External Mechanisms | 2 | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Monetary Transfers to other Organs of State | 3 | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Monetary Transfers to Organisations | | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |
| <i>Grants and donations in aid</i> | | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Organisations | | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |
| Monetary Transfers to Groups of Individuals | | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Transfers To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL Monetary TRANSFERS AND GRANTS | 6 | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |
| In-Kind Transfers to other municipalities | 1 | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| In-Kind Transfers to Entities/Other External Mechanisms | 2 | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| In-Kind Transfers to other Organs of State | 3 | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| In-Kind Grants to Organisations | 4 | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Grants To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Groups of Individuals | 5 | - | - | - | - | - | - | - | - | - | - |
| Total In-Kind Grants To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL In-Kind TRANSFERS AND GRANTS | | - | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS | 6 | 42 | 36 | - | 146 | 146 | 146 | 146 | 107 | 159 | 164 |

- References**
1. Insert description listed by municipal name and demarcation code of recipient
 2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
 3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
 4. Insert description of each other organisation (e.g. charity)
 5. Insert description of each other organisation (e.g. the aged, child-headed households)
 6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

EC142 Senqu - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Allowances and Service Related Benefits | | | | | | | | | | |
| Basic Salary | | 11 494 | 12 335 | 12 901 | 14 190 | 14 190 | 14 190 | 14 899 | 15 868 | 16 375 |
| Cell phone Allowance | | 1 482 | 1 575 | 1 597 | 1 709 | 1 709 | 1 709 | 1 794 | 1 911 | 1 972 |
| Housing Allowance | | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | | - | - | - | - | - | - | - | - | - |
| Market Related Non-pensionable Allowance | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Office-bearer Allowance | | - | - | - | - | - | - | - | - | - |
| Out of pocket Expenses | | - | - | - | - | - | - | - | - | - |
| Travelling Allowance | | - | - | - | - | - | - | - | - | - |
| Use of Personal Facilities | | - | - | - | - | - | - | - | - | - |
| Total Allowances and Service Related Benefits | | 12 976 | 13 910 | 14 498 | 15 899 | 15 899 | 15 899 | 16 693 | 17 779 | 18 347 |
| Social Contributions | | | | | | | | | | |
| Medial Aid Benefits | | - | - | - | - | - | - | - | - | - |
| Pension Fund Contributions | | - | - | - | - | - | - | - | - | - |
| Total Social Contributions | | - | - | - | - | - | - | - | - | - |
| Total Councillors | | 12 976 | 13 910 | 14 498 | 15 899 | 15 899 | 15 899 | 16 693 | 17 779 | 18 347 |
| % increase | 4 | | 7.2% | 4.2% | 9.7% | - | - | 5.0% | 6.5% | 3.2% |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | |
| Basic Salary | | 16 697 | 8 798 | 9 917 | 11 437 | 9 691 | 9 691 | 11 894 | 12 667 | 13 205 |
| Bonuses | | 2 182 | 2 264 | 2 211 | 2 496 | 2 496 | 2 496 | 2 596 | 2 765 | 2 882 |
| Allowance | | | | | | | | | | |
| Accommodation, Travel and Incidental | | - | - | - | - | - | - | - | - | - |
| Cellular and Telephone | 3 | 143 | 281 | 331 | 289 | 307 | 307 | 320 | 332 | 346 |
| Housing Benefits | 3 | - | 225 | 225 | 367 | 225 | 225 | 381 | 406 | 423 |
| Non-pensionable | | - | - | - | - | - | - | - | - | - |
| Travel or Motor Vehicle | 3 | - | 773 | 820 | 1 603 | 731 | 731 | 760 | 790 | 824 |
| Voluntary Work | | - | - | - | - | - | - | - | - | - |
| Total Allowance | | 143 | 1 280 | 1 376 | 2 259 | 1 263 | 1 263 | 1 461 | 1 529 | 1 594 |
| Service Related Benefits | | | | | | | | | | |
| Acting | 3 | - | 408 | 343 | 252 | 131 | 131 | 136 | 145 | 151 |
| Bonus | 3 | - | - | - | 700 | 700 | 700 | 728 | 776 | 809 |
| Danger Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Entertainment | 3 | - | - | - | - | - | - | - | - | - |
| Fire Brigade | | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | 3 | - | - | - | - | - | - | - | - | - |
| Leave Pay | 3 | 253 | 303 | 376 | 411 | 370 | 370 | 427 | 455 | 474 |
| Lifeguard/Duty Squads | | - | - | - | - | - | - | - | - | - |
| Long Service Award | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Scarcity | 3 | - | - | - | - | - | - | - | - | - |
| Standby Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Tools Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Uniform/Special/Protective Clothing | 3 | - | - | - | - | - | - | - | - | - |
| Leave gratuity | | - | - | - | - | - | - | - | - | - |
| Long Term Service Award | | - | - | - | - | - | - | - | - | - |
| Total Service Related Benefits | | 253 | 711 | 719 | 1 363 | 1 201 | 1 201 | 1 292 | 1 376 | 1 434 |
| Total Salaries and Allowances | | 19 274 | 13 052 | 14 222 | 17 555 | 14 651 | 14 651 | 17 242 | 18 336 | 19 115 |
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Group Life Insurance | | - | - | - | - | - | - | - | - | - |
| Medical | | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - |
| Unemployment Insurance | | - | 12 | 12 | 13 | 17 | 17 | 19 | 20 | 21 |
| Total Social Contributions | | - | 12 | 12 | 13 | 17 | 17 | 19 | 20 | 21 |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Medical | | - | - | - | - | - | - | - | - | - |
| Other Benefits | | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - |
| Total Post-retirement Benefit | | - | - | - | - | - | - | - | - | - |
| Costs Capitalised to PPE | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 19 274 | 13 064 | 14 235 | 17 568 | 14 668 | 14 668 | 17 261 | 18 356 | 19 136 |
| % increase | 4 | | (32.2%) | 9.0% | 23.4% | (16.5%) | - | 17.7% | 6.3% | 4.3% |

| Summary of Employee and Councillor remuneration | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | - | - | - | - | - | - | - | - | - |
| Group Life Insurance | | - | - | - | - | - | - | - | - | - |
| Medical | | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - |
| Unemployment Insurance | | - | - | - | - | - | - | - | - | - |
| Total Social Contributions | | - | - | - | - | - | - | - | - | - |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Medical | | - | - | - | - | - | - | - | - | - |
| Other Benefits | | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - |
| Total Post-retirement Benefit | | - | - | - | - | - | - | - | - | - |
| Costs Capitalised to PPE | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | |
| Basic Salary | | - | - | - | - | - | - | - | - | - |
| Bonuses | | - | - | - | - | - | - | - | - | - |
| Allowance | | | | | | | | | | |
| Accommodation, Travel and Incidental | | - | - | - | - | - | - | - | - | - |
| Cellular and Telephone | 3 | - | - | - | - | - | - | - | - | - |
| Housing Benefits | 3 | - | - | - | - | - | - | - | - | - |
| Non-pensionable | | - | - | - | - | - | - | - | - | - |
| Travel or Motor Vehicle | 3 | - | - | - | - | - | - | - | - | - |
| Voluntary Work | | - | - | - | - | - | - | - | - | - |
| Total Allowance | | - | - | - | - | - | - | - | - | - |
| Service Related Benefits | | | | | | | | | | |
| Acting | 3 | - | - | - | - | - | - | - | - | - |
| Bonus | 3 | - | - | - | - | - | - | - | - | - |
| Danger Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Entertainment | 3 | - | - | - | - | - | - | - | - | - |
| Fire Brigade | | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | 3 | - | - | - | - | - | - | - | - | - |
| Leave Pay | 3 | - | - | - | - | - | - | - | - | - |
| Lifeguard/Duty Squads | | - | - | - | - | - | - | - | - | - |
| Long Service Award | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Scarcity | 3 | - | - | - | - | - | - | - | - | - |
| Standby Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Tools Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Uniform/Special/Protective Clothing | 3 | - | - | - | - | - | - | - | - | - |
| Leave gratuity | | - | - | - | - | - | - | - | - | - |
| Long Term Service Award | | - | - | - | - | - | - | - | - | - |
| Total Service Related Benefits | | - | - | - | - | - | - | - | - | - |
| Total Salaries and Allowances | | - | - | - | - | - | - | - | - | - |
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | - | - | - | - | - | - | - | - | - |
| Group Life Insurance | | - | - | - | - | - | - | - | - | - |
| Medical | | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - |
| Unemployment Insurance | | - | - | - | - | - | - | - | - | - |
| Total Social Contributions | | - | - | - | - | - | - | - | - | - |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Medical | | - | - | - | - | - | - | - | - | - |
| Other Benefits | | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - |
| Total Post-retirement Benefit | | - | - | - | - | - | - | - | - | - |
| Costs Capitalised to PPE | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 137 592 | 146 304 | 157 401 | 169 359 | 168 616 | 168 616 | 177 115 | 187 193 | 194 962 |
| % increase | 4 | | 6.3% | 7.6% | 7.6% | (0.4%) | - | 5.0% | 5.7% | 4.2% |
| TOTAL MANAGERS AND STAFF | 5.7 | 124 616 | 132 394 | 142 902 | 153 460 | 152 718 | 152 718 | 160 422 | 169 414 | 176 614 |

EC142 Senqu - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | | Ref | 2024/25 | | | Current Year 2025/26 | | | Budget Year 2026/27 | | |
|---|-------|-----|------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number | | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | | 34 | - | 34 | 34 | - | 34 | 34 | - | 34 |
| Board Members of municipal entities | 4 | | - | - | - | - | - | - | - | - | - |
| Municipal employees | 5 | | - | - | - | - | - | - | - | - | - |
| Municipal Manager and Senior Managers | 3 | | 6 | 2 | 4 | 6 | 5 | 1 | 6 | 5 | 1 |
| Other Managers | 7 | | 22 | 22 | - | 22 | 22 | - | 22 | 22 | - |
| Professionals | | | 48 | 48 | - | 48 | 48 | - | 48 | 48 | - |
| Finance | | | 15 | 15 | - | 15 | 15 | - | 15 | 15 | - |
| Spatial/town planning | | | - | - | - | - | - | - | - | - | - |
| Information Technology | | | - | - | - | - | - | - | - | - | - |
| Roads | | | - | - | - | - | - | - | - | - | - |
| Electricity | | | - | - | - | - | - | - | - | - | - |
| Water | | | - | - | - | - | - | - | - | - | - |
| Sanitation | | | - | - | - | - | - | - | - | - | - |
| Refuse | | | - | - | - | - | - | - | - | - | - |
| Other | | | 33 | 33 | - | 33 | 33 | - | 33 | 33 | - |
| Technicians | | | 21 | 21 | - | 21 | 21 | - | 21 | 21 | - |
| Finance | | | - | - | - | - | - | - | - | - | - |
| Spatial/town planning | | | 2 | 2 | - | 2 | 2 | - | 2 | 2 | - |
| Information Technology | | | 2 | 2 | - | 2 | 2 | - | 2 | 2 | - |
| Roads | | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| Electricity | | | 4 | 4 | - | 4 | 4 | - | 4 | 4 | - |
| Water | | | - | - | - | - | - | - | - | - | - |
| Sanitation | | | - | - | - | - | - | - | - | - | - |
| Refuse | | | 4 | 4 | - | 4 | 4 | - | 4 | 4 | - |
| Other | | | 8 | 8 | - | 8 | 8 | - | 8 | 8 | - |
| Clerks (Clerical and administrative) | | | 53 | 53 | - | 53 | 53 | - | 53 | 53 | - |
| Service and sales workers | | | 6 | 6 | - | 6 | 6 | - | 6 | 6 | - |
| Skilled agricultural and fishery workers | | | - | - | - | - | - | - | - | - | - |
| Craft and related trades | | | - | - | - | - | - | - | - | - | - |
| Plant and Machine Operators | | | 22 | 22 | - | 22 | 22 | - | 22 | 22 | - |
| Elementary Occupations | | | 118 | 118 | - | 120 | 118 | - | 120 | 118 | - |
| TOTAL PERSONNEL NUMBERS | 9 | | 330 | 292 | 38 | 332 | 295 | 35 | 332 | 295 | 35 |
| % increase | | | | | | 0.6% | 1.0% | (7.9%) | - | - | - |
| Total municipal employees headcount | 6, 10 | | | | | | | | | | |
| Finance personnel headcount | 8, 10 | | - | - | - | - | - | - | - | - | - |
| Human Resources personnel headcount | 8, 10 | | - | - | - | - | - | - | - | - | - |

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

EC142 Senqu - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|-----------------|-----------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 8 059 | 8 059 | 6 447 | 5 641 | 5 641 | 5 641 | 6 447 | 8 059 | 7 253 | 5 641 | 6 447 | 7 253 | 80 591 | 85 810 | 93 387 |
| Service charges - Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | | 909 | 909 | 909 | 909 | 909 | 909 | 909 | 909 | 909 | 909 | 909 | 909 | 10 903 | 11 394 | 11 758 |
| Sale of Goods and Rendering of Services | | 33 | 33 | 27 | 23 | 23 | 23 | 27 | 33 | 30 | 23 | 27 | 30 | 333 | 457 | 472 |
| Agency services | | 120 | 120 | 96 | 84 | 84 | 84 | 96 | 120 | 108 | 84 | 96 | 108 | 1 204 | 1 244 | 1 284 |
| Interest | | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | - | - | - |
| Interest earned from Receivables | | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 6 159 | 6 363 | 6 566 |
| Interest earned from Current and Non Current Assets | | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 27 410 | 27 338 | 23 237 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 15 | 16 |
| Rental from Fixed Assets | | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 103 | 1 231 | 1 324 | 1 366 |
| Licence and permits | | 124 | 124 | 99 | 87 | 87 | 87 | 99 | 124 | 112 | 87 | 99 | 112 | 1 240 | 1 281 | 1 322 |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 61 | 61 | 48 | 42 | 42 | 42 | 48 | 61 | 55 | 42 | 48 | 55 | 606 | 566 | 584 |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | |
| Property rates | | 8 037 | 1 169 | 1 169 | 1 169 | 1 169 | 1 169 | 1 169 | 1 169 | 1 169 | 1 169 | 1 169 | 1 169 | 20 901 | 20 673 | 21 087 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 8 | 8 | 6 | 5 | 5 | 5 | 6 | 8 | 7 | 5 | 6 | 255 | 325 | 131 | 135 |
| Licences or permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | | 84 506 | - | 5 069 | - | - | 51 861 | - | - | 64 583 | - | - | 2 063 | 208 081 | 205 940 | 219 304 |
| Interest | | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 2 467 | 2 548 | 2 629 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 105 168 | 13 795 | 17 183 | 11 274 | 11 274 | 63 135 | 12 114 | 13 795 | 77 538 | 11 274 | 12 114 | 15 267 | 361 466 | 365 084 | 383 147 |
| Expenditure | | | | | | | | | | | | | | | | |
| Employee related costs | | 11 782 | 11 782 | 11 716 | 11 684 | 11 684 | 11 684 | 11 716 | 11 782 | 11 749 | 11 684 | 11 716 | 31 443 | 160 422 | 169 414 | 176 614 |
| Remuneration of councillors | | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 16 693 | 17 779 | 18 347 |
| Bulk purchases - electricity | | 7 299 | 7 299 | 5 938 | 5 257 | 5 257 | 5 257 | 5 938 | 7 299 | 6 619 | 5 257 | 5 938 | 6 619 | 73 975 | 80 633 | 87 890 |
| Inventory consumed | | 2 005 | 2 005 | 1 604 | 1 404 | 1 404 | 1 404 | 1 604 | 2 005 | 1 805 | 1 404 | 1 604 | 1 805 | 20 052 | 24 589 | 26 824 |
| Debt impairment | | - | - | - | - | - | 6 306 | - | - | - | - | - | 6 306 | 12 613 | 14 449 | 13 792 |
| Depreciation, amortisation and impairment | | - | - | - | - | - | - | - | - | - | - | - | - | 20 705 | 21 119 | 21 795 |
| Interest, Dividends and Rent on Land | | - | - | - | - | - | - | - | - | - | - | - | - | 8 347 | 8 911 | 9 873 |
| Contracted services | | 5 139 | 5 114 | 4 091 | 3 880 | 3 855 | 3 580 | 4 091 | 5 114 | 4 603 | 3 580 | 4 091 | 4 603 | 51 742 | 54 185 | 54 607 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | 107 | - | - | - | 107 | 159 | 164 |
| Irrecoverable debts written off | | - | - | - | - | - | - | - | - | - | - | - | 5 500 | 5 500 | 6 000 | 6 000 |
| Operational costs | | 5 593 | 5 593 | 4 474 | 3 922 | 3 935 | 3 867 | 4 474 | 5 599 | 5 033 | 3 915 | 4 488 | 5 033 | 55 926 | 58 656 | 59 996 |
| Disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | - | 2 405 | 2 205 | 2 234 |
| Other Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 33 209 | 33 184 | 29 215 | 27 537 | 27 526 | 33 489 | 29 215 | 33 191 | 31 306 | 27 230 | 29 229 | 62 700 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) | | 71 959 | (19 389) | (12 032) | (16 263) | (16 252) | 29 647 | (17 100) | (19 395) | 46 231 | (15 956) | (17 114) | (47 433) | (67 021) | (93 016) | (94 989) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | 11 821 | - | - | 11 870 | - | - | 11 821 | - | - | 3 940 | 39 452 | 48 147 | 49 668 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 71 959 | (19 389) | (211) | (16 263) | (16 252) | 41 516 | (17 100) | (19 395) | 58 052 | (15 956) | (17 114) | (43 493) | (27 569) | (44 869) | (45 321) |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 71 959 | (19 389) | (211) | (16 263) | (16 252) | 41 516 | (17 100) | (19 395) | 58 052 | (15 956) | (17 114) | (43 493) | (27 569) | (44 869) | (45 321) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 71 959 | (19 389) | (211) | (16 263) | (16 252) | 41 516 | (17 100) | (19 395) | 58 052 | (15 956) | (17 114) | (43 493) | (27 569) | (44 869) | (45 321) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 | 71 959 | (19 389) | (211) | (16 263) | (16 252) | 41 516 | (17 100) | (19 395) | 58 052 | (15 956) | (17 114) | (43 493) | (27 569) | (44 869) | (45 321) |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC142 Senqu - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|----------|---------------------|-----------------|----------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|---|---------------------|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | 3 687 | - | - | - | - | 2 095 | - | - | 2 598 | - | - | - | 8 380 | 8 671 | 8 941 |
| Vote 2 - Planning & Development | | 20 | 20 | 2 504 | 14 | 14 | 2 502 | 16 | 20 | 3 197 | 14 | 16 | 1 505 | 9 841 | 10 736 | 10 033 |
| Vote 3 - Corporate Services | | 129 | 129 | 124 | 121 | 121 | 121 | 124 | 129 | 126 | 121 | 124 | 126 | 1 494 | 1 593 | 1 644 |
| Vote 4 - Budget & Treasury | | 58 994 | 3 662 | 4 262 | 3 661 | 3 661 | 31 798 | 3 662 | 3 662 | 38 408 | 3 661 | 3 662 | 3 870 | 162 964 | 161 639 | 166 379 |
| Vote 5 - Road Transport | | 257 | 257 | 13 358 | 180 | 180 | 12 110 | 206 | 257 | 12 669 | 180 | 206 | 4 537 | 44 398 | 46 185 | 47 595 |
| Vote 6 - Waste Water Management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | 37 | 37 | 657 | 28 | 28 | 703 | 31 | 37 | 660 | 28 | 31 | 243 | 2 520 | 2 613 | 2 763 |
| Vote 10 - Sport & Recreation | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 8 | 8 |
| Vote 11 - Public Safety | | 11 | 11 | 9 | 8 | 8 | 8 | 9 | 11 | 10 | 8 | 9 | 10 | 115 | 119 | 123 |
| Vote 12 - Electricity | | 24 409 | 8 232 | 6 620 | 5 814 | 5 814 | 15 006 | 6 620 | 8 232 | 18 823 | 5 814 | 6 620 | 7 426 | 119 431 | 129 639 | 140 162 |
| Vote 13 - Waste Management | | 17 418 | 1 241 | 1 264 | 1 241 | 1 241 | 10 455 | 1 241 | 1 241 | 12 661 | 1 241 | 1 241 | 1 284 | 51 767 | 52 029 | 55 167 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | | 104 963 | 13 590 | 28 798 | 11 068 | 11 068 | 74 800 | 11 909 | 13 590 | 89 153 | 11 068 | 11 909 | 19 001 | 400 918 | 413 231 | 432 816 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | 5 193 | 5 193 | 4 763 | 4 548 | 4 550 | 4 690 | 4 763 | 5 194 | 4 978 | 4 547 | 4 765 | 7 476 | 60 659 | 63 138 | 65 190 |
| Vote 2 - Planning & Development | | 2 427 | 2 427 | 2 230 | 2 131 | 2 131 | 2 173 | 2 230 | 2 427 | 2 435 | 2 131 | 2 230 | 4 982 | 29 954 | 31 274 | 30 847 |
| Vote 3 - Corporate Services | | 4 250 | 4 225 | 3 726 | 3 381 | 3 361 | 4 377 | 3 644 | 4 227 | 4 017 | 3 354 | 3 649 | 8 072 | 50 282 | 57 222 | 59 522 |
| Vote 4 - Budget & Treasury | | 4 138 | 4 138 | 3 679 | 3 453 | 3 459 | 6 370 | 3 679 | 4 141 | 3 909 | 3 450 | 3 686 | 12 446 | 56 549 | 58 322 | 60 117 |
| Vote 5 - Road Transport | | 2 801 | 2 801 | 3 494 | 2 424 | 2 424 | 7 491 | 2 549 | 2 801 | 3 620 | 2 424 | 2 549 | 10 898 | 46 276 | 48 671 | 50 502 |
| Vote 6 - Waste Water Management | | 314 | 314 | 293 | 283 | 283 | 909 | 293 | 314 | 304 | 283 | 293 | 2 166 | 6 051 | 6 121 | 6 350 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | 1 884 | 1 884 | 1 765 | 1 980 | 1 980 | 2 669 | 1 765 | 1 884 | 1 825 | 1 705 | 1 765 | 5 003 | 26 109 | 26 982 | 28 047 |
| Vote 10 - Sport & Recreation | | 194 | 194 | 184 | 180 | 180 | 431 | 184 | 194 | 189 | 180 | 184 | 792 | 3 085 | 3 258 | 3 398 |
| Vote 11 - Public Safety | | 197 | 197 | 190 | 187 | 187 | 187 | 190 | 197 | 194 | 187 | 190 | 251 | 2 353 | 2 481 | 2 506 |
| Vote 12 - Electricity | | 8 873 | 8 873 | 7 382 | 6 550 | 6 550 | 8 450 | 7 324 | 8 873 | 8 156 | 6 550 | 7 324 | 15 344 | 100 250 | 109 046 | 119 317 |
| Vote 13 - Waste Management | | 2 939 | 2 939 | 2 593 | 2 420 | 2 420 | 6 094 | 2 593 | 2 939 | 2 766 | 2 420 | 2 593 | 14 205 | 46 918 | 51 584 | 52 342 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | | 33 209 | 33 184 | 30 300 | 27 537 | 27 526 | 43 841 | 29 215 | 33 191 | 32 391 | 27 230 | 29 229 | 81 634 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) before assoc. | | 71 754 | (19 594) | (1 501) | (16 469) | (16 457) | 30 958 | (17 306) | (19 601) | 56 762 | (16 162) | (17 320) | (62 633) | (27 569) | (44 869) | (45 321) |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 71 754 | (19 594) | (1 501) | (16 469) | (16 457) | 30 958 | (17 306) | (19 601) | 56 762 | (16 162) | (17 320) | (62 633) | (27 569) | (44 869) | (45 321) |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC142 Senqu - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|-----|---------------------|----------|---------|----------|----------|----------|----------|----------|--------|----------|----------|---|---------------------|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 62 808 | 3 789 | 4 383 | 3 781 | 3 781 | 34 012 | 3 783 | 3 789 | 41 130 | 3 781 | 3 783 | 3 994 | 172 815 | 171 878 | 176 939 |
| Executive and council | | 3 687 | - | - | - | - | 2 095 | - | - | 2 598 | - | - | - | 8 380 | 8 671 | 8 941 |
| Finance and administration | | 59 121 | 3 789 | 4 383 | 3 781 | 3 781 | 31 917 | 3 783 | 3 789 | 38 532 | 3 781 | 3 783 | 3 994 | 164 435 | 163 207 | 167 998 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 283 | 283 | 854 | 201 | 201 | 875 | 228 | 283 | 881 | 201 | 228 | 669 | 5 187 | 5 102 | 5 331 |
| Community and social services | | 14 | 14 | 638 | 12 | 12 | 687 | 13 | 14 | 639 | 12 | 13 | 222 | 2 291 | 2 376 | 2 518 |
| Sport and recreation | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 8 | 8 |
| Public safety | | 268 | 268 | 215 | 188 | 188 | 188 | 215 | 268 | 241 | 188 | 215 | 447 | 2 887 | 2 718 | 2 805 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 18 | 18 | 15 656 | 13 | 13 | 14 432 | 15 | 18 | 15 633 | 13 | 15 | 5 604 | 51 449 | 54 281 | 54 905 |
| Planning and development | | 18 | 18 | 2 503 | 13 | 13 | 2 501 | 14 | 18 | 3 195 | 13 | 14 | 1 503 | 9 823 | 10 695 | 9 991 |
| Road transport | | 0 | 0 | 13 153 | 0 | 0 | 11 931 | 0 | 0 | 12 438 | 0 | 0 | 4 101 | 41 626 | 43 586 | 44 914 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 41 826 | 9 473 | 7 884 | 7 055 | 7 055 | 25 461 | 7 861 | 9 473 | 31 485 | 7 055 | 7 861 | 8 710 | 171 198 | 181 668 | 195 329 |
| Energy sources | | 24 409 | 8 232 | 6 620 | 5 814 | 5 814 | 15 006 | 6 620 | 8 232 | 18 823 | 5 814 | 6 620 | 7 426 | 119 431 | 129 639 | 140 162 |
| Water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | 17 418 | 1 241 | 1 264 | 1 241 | 1 241 | 10 455 | 1 241 | 1 241 | 12 661 | 1 241 | 1 241 | 1 284 | 51 767 | 52 029 | 55 167 |
| Other | | 27 | 27 | 22 | 19 | 19 | 19 | 22 | 27 | 24 | 19 | 22 | 24 | 270 | 302 | 311 |
| Total Revenue - Functional | | 104 963 | 13 590 | 28 798 | 11 068 | 11 068 | 74 800 | 11 909 | 13 590 | 89 153 | 11 068 | 11 909 | 19 001 | 400 918 | 413 231 | 432 816 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 13 581 | 13 556 | 12 168 | 11 382 | 11 371 | 15 438 | 12 086 | 13 562 | 12 903 | 11 351 | 12 099 | 27 968 | 167 464 | 178 654 | 184 799 |
| Executive and council | | 4 705 | 4 705 | 4 306 | 4 107 | 4 107 | 4 244 | 4 306 | 4 705 | 4 506 | 4 107 | 4 306 | 6 448 | 54 552 | 56 621 | 58 232 |
| Finance and administration | | 8 502 | 8 477 | 7 515 | 6 942 | 6 929 | 10 854 | 7 433 | 8 483 | 8 037 | 6 911 | 7 445 | 20 803 | 108 333 | 117 126 | 121 285 |
| Internal audit | | 374 | 374 | 346 | 333 | 335 | 340 | 346 | 374 | 360 | 332 | 348 | 717 | 4 579 | 4 907 | 5 282 |
| Community and public safety | | 2 670 | 2 670 | 2 517 | 2 716 | 2 716 | 3 886 | 2 517 | 2 670 | 2 594 | 2 441 | 2 517 | 7 036 | 36 951 | 38 828 | 40 316 |
| Community and social services | | 1 780 | 1 780 | 1 668 | 1 886 | 1 887 | 2 575 | 1 668 | 1 780 | 1 724 | 1 611 | 1 668 | 4 690 | 24 716 | 25 776 | 26 792 |
| Sport and recreation | | 194 | 194 | 184 | 180 | 180 | 431 | 184 | 194 | 189 | 180 | 184 | 792 | 3 085 | 3 258 | 3 398 |
| Public safety | | 696 | 696 | 665 | 650 | 650 | 880 | 665 | 696 | 681 | 650 | 665 | 1 555 | 9 149 | 9 794 | 10 127 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 4 613 | 4 613 | 5 147 | 3 996 | 3 996 | 8 874 | 4 202 | 4 613 | 5 352 | 3 996 | 4 202 | 14 486 | 68 089 | 71 201 | 72 239 |
| Planning and development | | 2 311 | 2 311 | 2 127 | 2 034 | 2 034 | 2 076 | 2 127 | 2 311 | 2 219 | 2 034 | 2 127 | 4 796 | 28 509 | 29 734 | 29 245 |
| Road transport | | 2 301 | 2 301 | 3 020 | 1 961 | 1 961 | 6 797 | 2 075 | 2 301 | 3 133 | 1 961 | 2 075 | 9 594 | 39 480 | 41 359 | 42 882 |
| Environmental protection | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 96 | 101 | 108 | 112 |
| Trading services | | 12 126 | 12 126 | 10 268 | 9 253 | 9 253 | 15 453 | 10 211 | 12 126 | 11 226 | 9 253 | 10 211 | 31 715 | 153 219 | 166 752 | 178 008 |
| Energy sources | | 8 873 | 8 873 | 7 382 | 6 550 | 6 550 | 8 450 | 7 324 | 8 873 | 8 156 | 6 550 | 7 324 | 15 344 | 100 250 | 109 046 | 119 317 |
| Water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | 314 | 314 | 293 | 283 | 283 | 909 | 293 | 314 | 304 | 283 | 293 | 2 166 | 6 051 | 6 121 | 6 350 |
| Waste management | | 2 939 | 2 939 | 2 593 | 2 420 | 2 420 | 6 094 | 2 593 | 2 939 | 2 766 | 2 420 | 2 593 | 14 205 | 46 918 | 51 584 | 52 342 |
| Other | | 220 | 220 | 200 | 190 | 190 | 190 | 200 | 220 | 317 | 190 | 200 | 428 | 2 763 | 2 665 | 2 774 |
| Total Expenditure - Functional | | 33 209 | 33 184 | 30 300 | 27 537 | 27 526 | 43 841 | 29 215 | 33 191 | 32 391 | 27 230 | 29 229 | 81 634 | 428 487 | 458 099 | 478 137 |
| Surplus/(Deficit) before assoc. | | 71 754 | (19 594) | (1 501) | (16 469) | (16 457) | 30 958 | (17 306) | (19 601) | 56 762 | (16 162) | (17 320) | (62 633) | (27 569) | (44 869) | (45 321) |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 71 754 | (19 594) | (1 501) | (16 469) | (16 457) | 30 958 | (17 306) | (19 601) | 56 762 | (16 162) | (17 320) | (62 633) | (27 569) | (44 869) | (45 321) |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC142 Senqu - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------------|---------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Multi-year expenditure to be appropriated | 1 | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Planning & Development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | 500 | 500 | 500 | 500 | - | 2 000 | - | - |
| Vote 4 - Budget & Treasury | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Road Transport | | 8 460 | 7 209 | 6 649 | 3 960 | 4 960 | 2 000 | 2 000 | 5 000 | 4 500 | 3 500 | 2 461 | 1 900 | 52 599 | 38 654 | 14 109 |
| Vote 6 - Waste Water Management | | - | - | - | - | 300 | 100 | 100 | - | 100 | 500 | 733 | - | 1 833 | 8 000 | 10 000 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | - | - | 1 125 | 1 125 | 1 125 | 563 | 563 | - | - | - | - | - | 4 500 | - | 7 500 |
| Vote 10 - Sport & Recreation | | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | - | - | - | - | - | - | 6 000 | 9 000 | - |
| Vote 11 - Public Safety | | - | 40 | - | - | 40 | - | - | 50 | - | 50 | - | 99 | 279 | 167 | 84 |
| Vote 12 - Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 527 | 4 732 |
| Vote 13 - Waste Management | | - | - | - | - | - | - | - | 400 | 400 | 750 | 750 | - | 2 300 | 10 200 | 10 000 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 2 | 9 460 | 8 249 | 8 774 | 6 085 | 7 425 | 3 663 | 2 663 | 5 950 | 5 500 | 5 300 | 4 443 | 1 999 | 69 510 | 70 548 | 46 424 |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | 10 | 50 | 10 | 50 | 15 | - | - | - | - | - | - | 135 | 75 | 51 |
| Vote 2 - Planning & Development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | 10 | - | - | 9 | - | 507 | - | - | 526 | 17 | 17 |
| Vote 4 - Budget & Treasury | | - | - | - | 500 | 31 | 250 | - | - | 500 | 500 | - | - | 1 781 | 845 | 857 |
| Vote 5 - Road Transport | | - | - | - | - | - | - | - | 8 000 | - | - | 12 000 | - | 20 000 | - | - |
| Vote 6 - Waste Water Management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | - | - | - | 20 | - | - | - | - | 29 | - | - | - | 49 | 39 | 28 |
| Vote 10 - Sport & Recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Public Safety | | 3 000 | - | - | - | - | - | - | - | - | - | - | - | 3 000 | - | - |
| Vote 12 - Electricity | | - | - | - | 2 216 | 3 321 | 4 425 | 2 209 | 1 105 | - | - | - | 3 000 | 16 275 | 3 000 | 3 000 |
| Vote 13 - Waste Management | | 239 | - | 3 234 | - | 12 | - | - | 1 600 | 1 600 | - | - | - | 6 685 | 3 312 | 3 300 |
| Vote 14 - Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 2 | 3 239 | 10 | 3 284 | 2 746 | 3 423 | 4 690 | 2 209 | 10 714 | 2 129 | 1 007 | 12 000 | 3 000 | 48 451 | 7 288 | 7 252 |
| Total Capital Expenditure | 2 | 12 699 | 8 259 | 12 058 | 8 831 | 10 848 | 8 352 | 4 872 | 16 664 | 7 629 | 6 307 | 16 443 | 4 999 | 117 961 | 77 836 | 53 676 |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

EC142 Senqu - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|--------|---------|--------|-------|---------|--------|-------|-------|--------|-------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| Governance and administration | | - | 10 | 50 | 510 | 91 | 265 | - | 509 | 1 000 | 1 507 | 500 | - | 4 442 | 937 | 924 |
| Executive and council | | - | 10 | 50 | 10 | 50 | 15 | - | - | - | - | - | - | 135 | 75 | 51 |
| Finance and administration | | - | - | - | 500 | 41 | 250 | - | 509 | 1 000 | 1 507 | 500 | - | 4 307 | 862 | 874 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 4 960 | 2 000 | 3 085 | 3 105 | 3 125 | 1 563 | 563 | 50 | 29 | 50 | - | 99 | 18 628 | 9 207 | 7 611 |
| Community and social services | | - | - | 1 125 | 1 145 | 1 125 | 563 | 563 | - | 29 | - | - | - | 4 549 | 39 | 7 528 |
| Sport and recreation | | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | - | - | - | - | - | - | 6 000 | 9 000 | - |
| Public safety | | 3 960 | 1 000 | 960 | 960 | 1 000 | - | - | 50 | - | 50 | - | 99 | 8 079 | 167 | 84 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 7 500 | 6 249 | 5 689 | 3 000 | 4 000 | 2 000 | 2 000 | 13 000 | 4 500 | 3 500 | 14 461 | 1 900 | 67 799 | 38 654 | 14 109 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | 7 500 | 6 249 | 5 689 | 3 000 | 4 000 | 2 000 | 2 000 | 13 000 | 4 500 | 3 500 | 14 461 | 1 900 | 67 799 | 38 654 | 14 109 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 239 | - | 3 234 | 2 216 | 3 633 | 4 525 | 2 309 | 3 105 | 2 100 | 1 250 | 1 483 | 3 000 | 27 093 | 29 039 | 31 032 |
| Energy sources | | - | - | - | 2 216 | 3 321 | 4 425 | 2 209 | 1 105 | - | - | - | 3 000 | 16 275 | 7 527 | 7 732 |
| Water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | 300 | 100 | 100 | - | 100 | 500 | 733 | - | 1 833 | 8 000 | 10 000 |
| Waste management | | 239 | - | 3 234 | - | 12 | - | - | 2 000 | 2 000 | 750 | 750 | - | 8 985 | 13 512 | 13 300 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 2 | 12 699 | 8 259 | 12 058 | 8 831 | 10 848 | 8 352 | 4 872 | 16 664 | 7 629 | 6 307 | 16 443 | 4 999 | 117 961 | 77 836 | 53 676 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | - | - | 3 234 | 3 716 | 6 121 | 6 025 | 3 809 | 4 605 | 3 600 | 4 000 | 2 793 | 1 500 | 39 403 | 48 108 | 49 641 |
| Provincial Government | | - | - | - | 20 | - | - | - | - | 29 | - | - | - | 49 | 39 | 28 |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | - | 3 234 | 3 736 | 6 121 | 6 025 | 3 809 | 4 605 | 3 629 | 4 000 | 2 793 | 1 500 | 39 452 | 48 147 | 49 668 |
| Borrowing | | 6 000 | 2 500 | 3 000 | 1 500 | 1 500 | 500 | 500 | 10 000 | 1 500 | 500 | 12 500 | - | 40 000 | - | - |
| Internally generated funds | | 6 699 | 5 759 | 5 824 | 3 595 | 3 228 | 1 827 | 563 | 2 059 | 2 500 | 1 807 | 1 150 | 3 499 | 38 510 | 29 689 | 4 008 |
| Total Capital Funding | | 12 699 | 8 259 | 12 058 | 8 831 | 10 848 | 8 352 | 4 872 | 16 664 | 7 629 | 6 307 | 16 443 | 4 999 | 117 961 | 77 836 | 53 676 |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

EC142 Senqu - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|-----------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | 5 402 | 786 | 786 | 786 | 786 | 786 | 786 | 786 | 786 | 786 | 786 | 786 | 14 048 | 13 896 | 14 173 |
| Service charges - electricity revenue | 7 833 | 7 833 | 6 267 | 5 483 | 5 483 | 5 483 | 6 267 | 7 833 | 7 050 | 5 483 | 6 267 | 7 050 | 78 334 | 83 406 | 90 771 |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 3 444 | 3 599 | 3 714 |
| Rental of facilities and equipment | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 856 | 919 | 948 |
| Interest earned - external investments | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 2 284 | 27 410 | 27 338 | 23 237 |
| Interest earned - outstanding debtors | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 5 004 | 5 169 | 5 334 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 5 | 2 | 2 |
| Licences and permits | 124 | 124 | 99 | 87 | 87 | 87 | 99 | 124 | 112 | 87 | 99 | 112 | 1 240 | 1 281 | 1 322 |
| Agency services | 120 | 120 | 96 | 84 | 84 | 84 | 96 | 120 | 108 | 84 | 96 | 108 | 1 204 | 1 244 | 1 284 |
| Transfers and Subsidies - Operational | 83 927 | - | 5 034 | - | - | 51 506 | - | - | 64 140 | - | - | 2 049 | 206 656 | 204 608 | 218 961 |
| Other revenue | 94 | 94 | 75 | 66 | 66 | 66 | 75 | 94 | 84 | 66 | 75 | 84 | 939 | 1 023 | 1 056 |
| Cash Receipts by Source | 100 560 | 12 017 | 15 417 | 9 566 | 9 566 | 61 072 | 10 383 | 12 017 | 75 340 | 9 566 | 10 383 | 13 253 | 339 139 | 342 484 | 360 803 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | - | 11 821 | - | - | 11 870 | - | - | 11 821 | - | - | 3 940 | 39 452 | 48 147 | 49 668 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm 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 | - | - | 40 000 | - | - | - | - | - | - | - | - | - | 40 000 | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | 72 | 74 | 77 |
| Vat Control (receipts) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (Greater than 90 days) and Long Term Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 100 560 | 12 017 | 67 238 | 9 566 | 9 566 | 72 942 | 10 383 | 12 017 | 87 161 | 9 566 | 10 383 | 17 193 | 418 663 | 390 706 | 410 549 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 11 556 | 11 556 | 11 492 | 11 460 | 11 460 | 11 460 | 11 492 | 11 556 | 11 524 | 11 460 | 11 492 | 30 842 | 157 352 | 166 243 | 173 703 |
| Remuneration of councillors | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 1 391 | 16 693 | 17 779 | 18 347 |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | 2 170 | 2 152 | 2 164 |
| Bulk purchases - Electricity | 7 246 | 7 246 | 5 894 | 5 218 | 5 218 | 5 218 | 5 894 | 7 246 | 6 570 | 5 218 | 5 894 | 6 570 | 73 435 | 80 896 | 87 512 |
| Acquisition inventory - water and other inventory | 1 991 | 1 991 | 1 592 | 1 393 | 1 393 | 1 393 | 1 592 | 1 991 | 1 792 | 1 393 | 1 592 | 1 792 | 19 906 | 24 670 | 26 708 |
| Contracted services | 5 102 | 5 077 | 4 061 | 3 852 | 3 827 | 3 554 | 4 061 | 5 077 | 4 569 | 3 554 | 4 061 | 4 569 | 51 364 | 54 362 | 54 372 |
| Transfers and subsidies - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other | - | - | - | - | - | - | - | - | 107 | - | - | - | 107 | 159 | 164 |
| Other expenditure | 5 552 | 5 552 | 4 441 | 3 893 | 3 907 | 3 839 | 4 441 | 5 558 | 4 997 | 3 886 | 4 455 | 4 997 | 55 517 | 58 847 | 59 738 |
| Cash Payments by Type | 32 837 | 32 813 | 28 873 | 27 208 | 27 196 | 26 856 | 28 873 | 32 819 | 30 950 | 26 903 | 28 887 | 50 160 | 376 545 | 405 108 | 422 708 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 12 606 | 8 199 | 11 970 | 8 767 | 10 769 | 8 291 | 4 836 | 16 542 | 7 573 | 6 261 | 16 323 | 4 962 | 117 100 | 78 090 | 53 445 |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | 589 | - | - | - | - | - | 589 | - | - | - | 1 178 | 1 423 | 1 491 |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | 45 444 | 41 012 | 41 432 | 35 974 | 37 966 | 35 147 | 33 709 | 49 361 | 39 112 | 33 165 | 45 210 | 55 123 | 494 823 | 484 620 | 477 645 |
| NET INCREASE/(DECREASE) IN CASH HELD | 55 116 | (28 994) | 25 806 | (26 409) | (28 400) | 37 795 | (23 326) | (37 344) | 48 049 | (23 599) | (34 827) | (37 929) | (76 161) | (93 914) | (67 096) |
| Cash/cash equivalents at the month/year begin: | 347 783 | 402 899 | 373 904 | 399 710 | 373 301 | 344 902 | 382 696 | 359 370 | 322 026 | 370 075 | 346 477 | 311 650 | 347 783 | 271 622 | 177 708 |
| Cash/cash equivalents at the month/year end: | 402 899 | 373 904 | 399 710 | 373 301 | 344 902 | 382 696 | 359 370 | 322 026 | 370 075 | 346 477 | 311 650 | 273 720 | 271 622 | 177 708 | 110 612 |

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

EC142 Senqu - Supporting Table SA32 List of external mechanisms

| External mechanism Name of organisation | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|--|--------------|---------------------------|------------------|---|-----------------------------------|
| | | Number | | | R thousand |
| N/A | | | | | |

References

1. Total agreement period from commencement until end
2. Annual value

EC142 Senqu - Supporting Table SA33 Contracts having future budgetary implications

| Description | Ref | Preceding Years | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Forecast 2035/36 | Total Contract Value |
|---|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | Total | Original Budget | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| R thousand | 1,3 | | | | | | | | | | | | | |
| Parent Municipality: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 2 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 3 etc | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating Revenue Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 2 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 3 etc | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 2 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 3 etc | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Parent Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Entities: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 2 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 3 etc | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating Revenue Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 2 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 3 etc | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 2 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract 3 etc | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Entity Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | |
| Other assets | | 7 540 | 13 602 | 17 111 | 5 945 | 20 575 | 20 575 | 6 800 | - | - |
| Operational Buildings | | 7 540 | 13 602 | 17 111 | 5 945 | 17 503 | 17 503 | 6 800 | - | - |
| Municipal Offices | | 7 540 | 13 602 | 17 111 | 5 945 | 17 503 | 17 503 | 6 800 | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | 3 071 | 3 071 | - | - | - |
| Staff Housing | | - | - | - | - | 3 071 | 3 071 | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | 697 | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | 697 | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | 697 | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 1 454 | 1 801 | 1 520 | 2 172 | 3 472 | 3 472 | 1 750 | 830 | 857 |
| Computer Equipment | | 1 454 | 1 801 | 1 520 | 2 172 | 3 472 | 3 472 | 1 750 | 830 | 857 |
| Furniture and Office Equipment | | 292 | 500 | 313 | 148 | 648 | 648 | 145 | 118 | 79 |
| Furniture and Office Equipment | | 292 | 500 | 313 | 148 | 648 | 648 | 145 | 118 | 79 |
| Machinery and Equipment | | 147 | 17 348 | 17 769 | 3 660 | 3 500 | 3 500 | 24 080 | 3 340 | 3 316 |
| Machinery and Equipment | | 147 | 17 348 | 17 769 | 3 660 | 3 500 | 3 500 | 24 080 | 3 340 | 3 316 |
| Transport Assets | | 646 | 788 | 1 660 | - | 500 | 500 | - | - | - |
| Transport Assets | | 646 | 788 | 1 660 | - | 500 | 500 | - | - | - |
| Land | | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | - | - |
| Land | | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 35 317 | 82 519 | 131 769 | 42 370 | 52 391 | 52 391 | 66 463 | 44 764 | 51 494 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | |
| Other assets | | - | - | - | 3 471 | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Municipal Offices | | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | 3 471 | - | - | - | - | - |
| Staff Housing | | - | - | - | 3 471 | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | - | - | - | 80 266 | 73 494 | 73 494 | 30 438 | 23 073 | - |
| Renewal of Existing Assets as % of total capex | | 0.0% | 0.0% | 0.0% | 59.0% | 54.9% | 54.9% | 25.8% | 29.6% | 0.0% |
| Renewal of Existing Assets as % of deprecn" | | 0.0% | 0.0% | 0.0% | 385.2% | 362.1% | 362.1% | 147.0% | 109.2% | 0.0% |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | |
| Other assets | | 613 | 870 | 1 926 | 2 664 | 3 034 | 3 034 | 2 077 | 2 605 | 2 689 |
| Operational Buildings | | 613 | 870 | 1 926 | 2 664 | 3 034 | 3 034 | 2 077 | 2 605 | 2 689 |
| Municipal Offices | | 373 | 704 | 1 869 | 2 513 | 2 883 | 2 883 | 1 920 | 2 442 | 2 520 |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | 240 | 165 | 57 | 151 | 151 | 151 | 157 | 163 | 169 |
| 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 | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | 458 | 259 | 740 | 1 047 | 847 | 847 | 1 066 | 1 110 | 1 146 |
| Furniture and Office Equipment | | 458 | 259 | 740 | 1 047 | 847 | 847 | 1 066 | 1 110 | 1 146 |
| Machinery and Equipment | | 1 135 | 1 582 | 1 291 | 2 000 | 2 093 | 2 093 | 2 162 | 2 046 | 2 111 |
| Machinery and Equipment | | 1 135 | 1 582 | 1 291 | 2 000 | 2 093 | 2 093 | 2 162 | 2 046 | 2 111 |
| Transport Assets | | 2 131 | 4 141 | 6 280 | 4 271 | 4 639 | 4 639 | 3 212 | 3 014 | 3 126 |
| Transport Assets | | 2 131 | 4 141 | 6 280 | 4 271 | 4 639 | 4 639 | 3 212 | 3 014 | 3 126 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 11 619 | 10 907 | 16 660 | 22 711 | 20 994 | 20 994 | 19 114 | 20 099 | 20 807 |
| R&M as a % of PPE & Investment Property | | 2.2% | 1.8% | 2.4% | 2.7% | 2.6% | 2.6% | 2.1% | 2.1% | 2.1% |
| R&M as % Operating Expenditure | | 3.9% | 3.4% | 4.4% | 5.4% | 4.9% | 4.9% | 4.5% | 4.7% | 4.5% |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | |
| Other assets | | 1 008 | 1 101 | 1 204 | 1 139 | 1 264 | 1 264 | 1 290 | 1 315 | 1 358 |
| Operational Buildings | | 1 008 | 1 101 | 1 204 | 1 139 | 1 264 | 1 264 | 1 290 | 1 315 | 1 358 |
| Municipal Offices | | 1 008 | 1 101 | 1 204 | 1 139 | 1 264 | 1 264 | 1 290 | 1 315 | 1 358 |
| 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 | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | 61 | 29 | 28 | 31 | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | 61 | 29 | 28 | 31 | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | 61 | 29 | 28 | 31 | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 683 | 723 | 1 165 | 770 | 1 723 | 1 723 | 1 758 | 1 793 | 1 850 |
| Computer Equipment | | 683 | 723 | 1 165 | 770 | 1 723 | 1 723 | 1 758 | 1 793 | 1 850 |
| Furniture and Office Equipment | | 381 | 310 | 318 | 429 | 334 | 334 | 341 | 348 | 359 |
| Furniture and Office Equipment | | 381 | 310 | 318 | 429 | 334 | 334 | 341 | 348 | 359 |
| Machinery and Equipment | | 1 595 | 1 791 | 2 229 | 2 193 | 3 561 | 3 561 | 3 632 | 3 705 | 3 824 |
| Machinery and Equipment | | 1 595 | 1 791 | 2 229 | 2 193 | 3 561 | 3 561 | 3 632 | 3 705 | 3 824 |
| Transport Assets | | 303 | 193 | 357 | 1 271 | 763 | 763 | 778 | 794 | 819 |
| Transport Assets | | 303 | 193 | 357 | 1 271 | 763 | 763 | 778 | 794 | 819 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 17 306 | 17 689 | 18 276 | 20 835 | 20 299 | 20 299 | 20 705 | 21 119 | 21 795 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | 1 | | | | | | | | | |
| Other assets | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Municipal Offices | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of existing assets | 1 | - | - | - | 13 355 | 7 885 | 7 885 | 21 061 | 10 000 | 2 182 |
| Upgrading of Existing Assets as % of total capex | | 0.0% | 0.0% | 0.0% | 9.8% | 5.9% | 5.9% | 17.9% | 12.8% | 4.1% |
| Upgrading of Existing Assets as % of deprecn" | | 0.0% | 0.0% | 0.0% | 64.1% | 38.8% | 38.8% | 101.7% | 47.4% | 10.0% |

EC142 Senqu - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2026/27 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|-----|---|------------------------|------------------------|------------------|------------------|------------------|----------------|
| | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - Executive & Council | | 135 | 75 | 51 | 53 | 55 | 57 | 469 |
| Vote 2 - Planning & Development | | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | 2 526 | 17 | 17 | 18 | 18 | 19 | 5 813 |
| Vote 4 - Budget & Treasury | | 1 781 | 845 | 857 | 891 | 927 | 964 | 2 272 |
| Vote 5 - Road Transport | | 72 599 | 38 654 | 14 109 | 14 673 | 15 260 | 15 870 | 98 429 |
| Vote 6 - Waste Water Management | | 1 833 | 8 000 | 10 000 | 10 400 | 10 816 | 11 249 | 216 |
| Vote 7 - Housing | | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | 4 549 | 39 | 7 528 | 7 829 | 8 142 | 8 467 | 9 307 |
| Vote 10 - Sport & Recreation | | 6 000 | 9 000 | - | - | - | - | 9 135 |
| Vote 11 - Public Safety | | 3 279 | 167 | 84 | 87 | 90 | 94 | 3 279 |
| Vote 12 - Electricity | | 16 275 | 7 527 | 7 732 | 8 041 | 8 363 | 8 698 | 4 160 |
| Vote 13 - Waste Management | | 8 985 | 13 512 | 13 300 | 13 832 | 14 385 | 14 961 | 691 |
| Vote 14 - Water | | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total Capital Expenditure | | 117 961 | 77 836 | 53 676 | 55 823 | 58 056 | 60 378 | 133 770 |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - Executive & Council | | 22 | 19 | 20 | 20 | 21 | 22 | 74 |
| Vote 2 - Planning & Development | | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | 409 | 4 | 7 | 7 | 7 | 7 | 912 |
| Vote 4 - Budget & Treasury | | 289 | 218 | 332 | 345 | 359 | 374 | 357 |
| Vote 5 - Road Transport | | 11 763 | 9 981 | 5 469 | 5 688 | 5 915 | 6 152 | 15 448 |
| Vote 6 - Waste Water Management | | 297 | 2 066 | 3 876 | 4 031 | 4 193 | 4 360 | 34 |
| Vote 7 - Housing | | - | - | - | - | - | - | - |
| Vote 8 - Health | | - | - | - | - | - | - | - |
| Vote 9 - Community & Social Services | | 737 | 10 | 2 918 | 3 035 | 3 156 | 3 282 | 1 461 |
| Vote 10 - Sport & Recreation | | 972 | 2 324 | - | - | - | - | 1 434 |
| Vote 11 - Public Safety | | 531 | 43 | 32 | 34 | 35 | 36 | 515 |
| Vote 12 - Electricity | | 2 637 | 1 944 | 2 997 | 3 117 | 3 242 | 3 371 | 653 |
| Vote 13 - Waste Management | | 1 456 | 3 489 | 5 156 | 5 362 | 5 576 | 5 799 | 108 |
| Vote 14 - Water | | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future operational costs | | 19 114 | 20 099 | 20 807 | 21 639 | 22 504 | 23 405 | 20 994 |
| Future revenue by source | 3 | | | | | | | |
| Exchange Revenue | | | | | | | | |
| Service charges - Electricity | | 23 712 | 16 163 | 11 582 | 12 045 | 12 527 | 13 028 | 22 842 |
| Service charges - Water | | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - |
| Service charges - Waste Management | | 3 208 | 2 146 | 1 458 | 1 517 | 1 577 | 1 640 | 3 311 |
| Agency services | | 354 | 234 | 159 | 166 | 172 | 179 | 305 |
| <i>List other revenues sources if applicable</i> | | | | | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future revenue | | 27 275 | 18 544 | 13 199 | 13 727 | 14 276 | 14 847 | 26 458 |
| Net Financial Implications | | 109 800 | 79 391 | 61 284 | 63 735 | 66 285 | 68 936 | 128 307 |

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

EC142 Senqu - Supporting Table SA36 Detailed capital budget

| R thousand | Function | Project Description | Project Number | Type | Asset Class | Asset Sub-Class | Ward Location | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|---|---------------------|----------------|------------------|-------------------|------------------------------------|-------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Parent municipality: | | | | | | | | | | | | | | | | |
| <i>List all capital projects grouped by Function</i> | | | | | | | | | | | | | | | | |
| Executive & Council | Furniture & Office Equipment | | | New | Other assets | Furniture and Office Equipment | Administrative or Head Office | 129 | 67 | 88 | 69 | 469 | 469 | 35 | 35 | 35 |
| Executive & Council | Vehicles, Plant & Equipment | | | New | Other assets | Transport Assets | Whole of the Municipality | 646 | - | - | - | - | - | - | - | - |
| Executive & Council | Communication Equipment | | | New | Other assets | Machinery and Equipment | Administrative or Head Office | - | 142 | 112 | - | - | - | 100 | 40 | 16 |
| Corporate Services | Furniture & Office Equipment | | | New | Other assets | Furniture and Office Equipment | Administrative or Head Office | 133 | 112 | 99 | - | 20 | 20 | 19 | 17 | 17 |
| Corporate Services | Vehicles, Plant & Equipment | | | New | Other assets | Transport Assets | Whole of the Municipality | - | 788 | 739 | - | - | - | - | - | - |
| Corporate Services | Power Backup System | | | New | Other assets | Machinery and Equipment | Administrative or Head Office | 438 | - | - | 514 | 364 | 364 | 257 | - | - |
| Corporate Services | Construction of Change rooms - Lady Grey | | | Upgrading | Other assets | Municipal Offices | Ward 14 | - | - | 944 | - | - | - | - | - | - |
| Corporate Services | Electric Fencing | | | New | Other assets | Municipal Offices | Administrative or Head Office | 462 | - | - | - | - | - | - | - | - |
| Corporate Services | Construction of Fleet Bay, Sterkspruit | | | New | Other assets | Municipal Offices | Ward 10 | - | - | - | 1 500 | 350 | 350 | 2 000 | - | - |
| Corporate Services | Automation of HR Processes | | | New | Other assets | Machinery and Equipment | Administrative or Head Office | - | - | - | - | 250 | 250 | 250 | - | - |
| Corporate Services | Audio Visual System | | | New | Other assets | Computer Equipment | Administrative or Head Office | - | - | - | 1 757 | 1 757 | 1 757 | - | - | - |
| Corporate Services | Renovation of the Mayoral House | | | Renewal | Other assets | Staff Housing | Ward 14 | - | - | - | 3 071 | - | - | - | - | - |
| Corporate Services | Renovation of the MM's House | | | Renewal | Other assets | Staff Housing | Ward 14 | - | - | - | 400 | - | - | - | - | - |
| Corporate Services | Purchase of Mayoral House | | | New | Other assets | Staff Housing | Ward 14 | - | - | - | - | 3 071 | 3 071 | - | - | - |
| Budget & Treasury Office | Furniture & Office Equipment | | | New | Other assets | Furniture and Office Equipment | Whole of the Municipality | 29 | 117 | 37 | 57 | 57 | 57 | 31 | 15 | - |
| Budget & Treasury Office | Computers - software & programming | | | New | Intangible Assets | Computer Software and Applications | Administrative or Head Office | - | - | - | 697 | - | - | - | - | - |
| Budget & Treasury Office | Computer Equipment | | | New | Other assets | Computer Equipment | Administrative or Head Office | 1 016 | 1 658 | 1 498 | 415 | 1 715 | 1 715 | 1 750 | 830 | 857 |
| Budget & Treasury Office | Vehicles, Plant & Equipment | | | New | Other assets | Transport Assets | Whole of the Municipality | - | - | - | - | 500 | 500 | - | - | - |
| Road Transport | Furniture & Office Equipment | | | New | Other assets | Furniture and Office Equipment | Whole of the Municipality | - | 204 | - | - | - | - | - | - | - |
| Road Transport | Fleet - GFS Roads (Plant) | | | New | Other assets | Transport Assets | Whole of the Municipality | - | - | 18 152 | 2 808 | 1 908 | 1 908 | - | - | - |
| Road Transport | Yellow Fleet | | | New | Other assets | Machinery and Equipment | Whole of the Municipality | - | - | - | - | - | - | 20 000 | - | - |
| Road Transport | Driving Licence and Testing Centre Sterkspruit | | | New | Other assets | Municipal Offices | Ward 10 | 2 862 | 13 602 | 15 968 | 4 445 | 17 153 | 17 153 | 4 800 | - | - |
| Road Transport | New Rest Construction - Paving | | | Upgrading | Infrastructure | Roads | Ward 8 | 3 003 | - | - | 8 357 | 250 | 250 | 21 061 | 10 000 | 2 182 |
| Road Transport | Construction of interlock paved streets in Khewzi Naledi (Steve Tswete) W 14 | | | New | Infrastructure | Roads | Ward 14 | 3 450 | 13 136 | 19 080 | 4 998 | 7 635 | 7 635 | - | - | - |
| Road Transport | Transwilger Bridge | | | Renewal | Infrastructure | Road Structures | Ward 14 | 1 334 | - | - | - | - | - | - | - | - |
| Road Transport | Reconstruction of Roads in Ward 3 - Upper Tele, Mabele and Makhumsha Roads | | | Renewal | Infrastructure | Roads | Ward 3 | - | 2 957 | - | - | - | - | - | - | - |
| Road Transport | Reconstruction of Roads in Ward 9 - Lepota Village | | | Renewal | Infrastructure | Roads | Ward 9 | - | 4 174 | - | - | - | - | - | - | - |
| Road Transport | Rehabilitation of Roads & Stormwater in Mokhesi Ward 8 | | | Renewal | Infrastructure | Roads | Ward 10 | - | 1 486 | 18 560 | 15 280 | 16 614 | 16 614 | 3 249 | - | - |
| Road Transport | Rehabilitation of Roads & Stormwater in Ward 10 | | | Renewal | Infrastructure | Roads | Ward 10 | - | 1 464 | 3 375 | 16 304 | 23 327 | 23 327 | 5 500 | - | - |
| Road Transport | Rehabilitation of Roads & Stormwater in Lady Grey Ward 14 | | | Renewal | Infrastructure | Roads | Ward 14 | - | 1 662 | 95 | 16 304 | 3 304 | 3 304 | 9 500 | 23 073 | - |
| Road Transport | Rehabilitation of Roads & Stormwater in Barkly East Ward 15 & 16 | | | Renewal | Infrastructure | Roads | Ward 16 | - | 1 617 | 14 554 | 15 280 | 11 583 | 11 583 | 7 689 | - | - |
| Road Transport | Reconstruction of 4,5 km gravel roads and stormwater channels in Zava, Mdlokovana and Thaba Koloi (Ward 13) | | | Renewal | Infrastructure | Roads | Ward 13 | - | - | 3 683 | - | - | - | - | - | - |
| Road Transport | Reconstruction of Roads_KwaNtsoyi, Zwelitsha - Ward 12 | | | Renewal | Infrastructure | Roads | Ward 12 | - | 1 139 | 3 064 | - | - | - | - | - | - |
| Road Transport | Reconstruction of Roads_Ntabamhlophe - Ward 05 | | | Renewal | Infrastructure | Roads | Ward 5 | - | 1 545 | 3 700 | - | - | - | - | - | - |
| Road Transport | Repairing of 5,2 km gravel roads and stormwater channels in Ward 1: Ndofela, Bikizana and Mbobo | | | Renewal | Infrastructure | Roads | Ward 1 | - | - | 209 | 4 516 | 5 351 | 5 351 | - | - | - |
| Road Transport | Repairing of 6 km gravel roads and stormwater channels in Ward 17: Sunduza, Bensonville, Jozana nek | | | Renewal | Infrastructure | Roads | Ward 17 | - | - | 222 | 4 901 | 6 143 | 6 143 | - | - | - |
| Road Transport | Repairing of 4,5 km gravel roads and stormwater channels in Ward 9: Joveleni, Hinana and Vovizana | | | Renewal | Infrastructure | Roads | Ward 9 | - | - | 192 | 4 209 | 4 917 | 4 917 | - | - | - |
| Road Transport | Construction of 3km Paved Road with Motorway Bridge Esilindini to Frans Ward 12 | | | New | Infrastructure | Roads | Ward 12 | - | - | - | - | - | - | 800 | 5 581 | 11 927 |
| Road Transport | Tienbank Access to Property (180 Properties) | | | New | Infrastructure | Roads | Ward 10 | - | - | - | 244 | 244 | 244 | - | - | - |
| Waste Water Management | Lining, fencing and upgrading of primary storm water channel through Khwezi Naledi and upgrade of two motor bridges.. | | | New | Infrastructure | Storm water Conveyance | Ward 14 | 771 | 2 503 | - | 8 090 | 216 | 216 | 1 833 | 8 000 | 10 000 |
| Community Services | Traffic Equipment (VTS Cameras) | | | New | Other assets | Machinery and Equipment | Whole of the Municipality | - | - | 170 | 78 | 318 | 318 | - | - | - |
| Community Services | Furniture & Office Equipment | | | New | Other assets | Furniture and Office Equipment | Whole of the Municipality | - | - | - | - | 70 | 70 | 49 | 39 | 28 |
| Community Services | Herschel Community Hall | | | New | Community | Halls | Ward 13 | 1 194 | - | 3 210 | 4 491 | 5 863 | 5 863 | - | - | - |
| Community Services | Renovations (Barkly East Town Hall) | | | Renewal | Community | Halls | Ward 16 | 3 022 | 3 618 | 1 256 | - | 2 256 | 2 256 | 4 500 | - | - |
| Community Services | Construction of New Cemetery in Barkly East | | | New | Community | Cemeteries/Crematoria | Ward 16 | 4 816 | - | - | - | - | - | - | - | - |
| Community Services | Fencing of existing cemeteries at Joveleni, Hinana and Vovizana | | | New | Community | Cemeteries/Crematoria | Ward 17 | - | - | - | 800 | 800 | 800 | - | - | - |
| Community Services | Lady Grey and Herschel Cemetery Layout Plans (EIA) (W13 & 14) | | | New | Community | Cemeteries/Crematoria | Whole of the Municipality | - | 216 | - | - | - | - | - | - | - |
| Community Services | Lady Grey and Herschel Cemeteries | | | New | Community | Cemeteries/Crematoria | Whole of the Municipality | - | - | - | 4 854 | - | - | - | - | 7 500 |
| Sport and recreation | Construction of Blue-Gums Sportsfield | | | New | Community | Outdoor Facilities | Ward 8 | 310 | 6 905 | 19 373 | 3 700 | 9 135 | 9 135 | 6 000 | 9 000 | - |
| Public Safety | Barkly East & Lady Grey Boundary Fence | | | New | Community | Public Open Space | Whole of the Municipality | 197 | 1 026 | 345 | 279 | 279 | 279 | 279 | 167 | 84 |
| Public Safety | Purchase of Grazing Land | | | New | Land | Land | Ward 16 | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | - | - |
| Electricity | Tools & Equipment | | | New | Other assets | Machinery and Equipment | Whole of the Municipality | - | - | 34 | - | - | - | - | - | - |
| Electricity | Pre-Paid Electricity Meters | | | New | Infrastructure | LV Networks | Whole of the Municipality | 130 | 957 | 1 375 | 2 269 | 1 974 | 1 974 | 3 000 | 3 000 | 3 000 |
| Electricity | Ward 16 Reroute of LV Overhead Line with Street Lights for Lulama Location | | | New | Infrastructure | LV Networks | Ward 16 | - | - | - | 500 | 300 | 300 | - | - | - |
| Electricity | Solar Street Light | | | New | Infrastructure | LV Networks | Ward 14 | - | - | - | - | 55 | 55 | - | - | - |

| R thousand | Function | Project Description | Project Number | Type | Asset Class | Asset Sub-Class | Ward Location | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|------------|---|--|----------------|-----------|----------------|--------------------------------|---------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | Electricity | Installation of 2 High Mast Lights in Ward 10 (Zwellitsha & Mountain View) | | New | Infrastructure | LV Networks | Ward 10 | - | - | - | - | - | - | 2 216 | - | - |
| | Electricity | Installation of 2 High Mast Lights in Ward 13 - Herschel | | New | Infrastructure | LV Networks | Ward 13 | - | - | - | - | - | - | 2 216 | - | - |
| | Electricity | Installation of 2 High Mast Lights in Ward 15 - Rhodes | | New | Infrastructure | LV Networks | Ward 15 | - | - | - | - | - | - | 2 216 | - | - |
| | Electricity | Installation of 3 High Mast Lights in Ward 16 (Boysi Nondala & Rossouw) | | New | Infrastructure | LV Networks | Ward 16 | - | - | - | - | - | - | 3 314 | - | - |
| | Electricity | Installation of 3High Mast Lights in Ward 8 (New Rest & Mokhesi) | | New | Infrastructure | LV Networks | Ward 8 | - | - | - | - | - | - | 3 314 | - | - |
| | Electricity | Electrification of Households at Mountain View Ward 10 | | New | Infrastructure | MV Networks | Ward 10 | - | - | 1 103 | 1 522 | 1 832 | 1 832 | - | - | - |
| | Electricity | Electrification of Households at Lulama Village Ward 16 | | New | Infrastructure | MV Networks | Ward 16 | - | - | - | - | - | - | - | 4 527 | 4 732 |
| | Waste Management | Tools & Equipment | | New | Other assets | Machinery and Equipment | Whole of the Municipality | 147 | - | 362 | 259 | 20 | 20 | 239 | - | - |
| | Waste Management | Specialised Vehicles | | New | Other assets | Machinery and Equipment | Whole of the Municipality | - | 17 314 | - | - | 639 | 639 | 3 234 | 3 300 | 3 300 |
| | Waste Management | Receptacles | | New | Other assets | Machinery and Equipment | Whole of the Municipality | - | - | - | - | - | - | - | - | - |
| | Waste Management | Furniture & Office Equipment | | New | Other assets | Furniture and Office Equipment | Whole of the Municipality | - | - | 6 | 22 | 32 | 32 | 12 | 12 | - |
| | Waste Management | Construction of Sterkspruit Solid Waste Site | | New | Infrastructure | Landfill Sites | Ward 10 | - | - | - | - | - | - | 800 | 7 700 | 10 000 |
| | Waste Management | Electrification of Rossouw Solid Waste Site | | New | Infrastructure | Landfill Sites | Ward 5 | - | - | - | - | - | - | 3 200 | - | - |
| | Waste Management | Construction of Transfer Station in Rhodes | | New | Infrastructure | Waste Transfer Stations | Ward 15 | - | - | - | - | - | - | 1 500 | 2 500 | - |
| | Waste Management | Solid Waste Site - Herschel | | New | Infrastructure | Landfill Sites | Ward 13 | 1 668 | - | - | - | - | - | - | - | - |
| | Waste Management | Solid Waste Site - Rossouw | | New | Infrastructure | Landfill Sites | Ward 5 | 5 543 | - | - | - | - | - | - | - | - |
| | Waste Management | Upgrading of Existing Solid Waste Site in Lady Grey | | Upgrading | Infrastructure | Landfill Sites | Ward 14 | 4 015 | 4 076 | - | - | - | - | - | - | - |
| | Parent Capital expenditure | | | | | | | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |
| | Entities: | | | | | | | | | | | | | | | |
| | List all capital projects grouped by Entity | | | | | | | | | | | | | | | |
| | Entity A | | | | | | | | | | | | | | | |
| | Water project A | | | | | | | | | | | | | | | |
| | Entity B | | | | | | | | | | | | | | | |
| | Electricity project B | | | | | | | | | | | | | | | |
| | Entity Capital expenditure | | | | | | | | | | | | | | | |
| | Total Capital expenditure | | | | | | | 35 317 | 82 519 | 131 769 | 135 991 | 133 770 | 133 770 | 117 961 | 77 836 | 53 676 |

EC142 Senqu - Supporting Table SA37 Projects delayed from previous financial year/s

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

References
 List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
 Asset class as per table A9 and asset sub-class as per table SA34
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

EC142 Senqu - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Type | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------------|--|--------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Parent municipality: <i>List all operational projects grouped by Function</i> | | | | | | | | | | | | |
| | Executive and council | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | Corrective Maintenance | 105 | 48 | 20 | 16 | 16 | 16 | 19 | 24 | 24 |
| | Executive and council | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Machinery and Equipment | Corrective Maintenance | - | 4 | 28 | 5 | 5 | 5 | 5 | 5 | 6 |
| | Executive and council | Operational:Municipal Running Cost | Work streams | 24 885 | 27 121 | 31 775 | 34 249 | 34 255 | 34 255 | 36 131 | 38 384 | 39 806 |
| | Executive and council | Operational:Typical Work Streams:Capacity Building Training and Development:Capacity Building Councillors | Work streams | 531 | 421 | 3 034 | 4 066 | 8 452 | 8 452 | 5 799 | 5 911 | 5 651 |
| | Executive and council | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 30 | 28 | 21 | 89 | 99 | 99 | 29 | 29 | 29 |
| | Executive and council | Operational:Typical Work Streams:Community Development:Community Initiatives | Work streams | - | - | - | 33 | 33 | 33 | 96 | 82 | 56 |
| | Executive and council | Operational:Typical Work Streams:Community Development:Youth Projects:Youth Development | Work streams | - | - | - | 1 401 | 1 401 | 1 401 | 1 421 | 1 377 | 1 425 |
| | Executive and council | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 3 450 | 4 616 | 7 224 | 6 995 | 8 083 | 8 083 | 8 064 | 8 073 | 8 409 |
| | Executive and council | Operational:Typical Work Streams:Functions and Events:Special Events and Functions | Work streams | - | - | - | 603 | 803 | 803 | 674 | 549 | 567 |
| | Executive and council | Operational:Typical Work Streams:Performance Management | Work streams | - | 2 402 | 2 | 251 | 794 | 794 | 694 | 712 | 734 |
| | Executive and council | Operational:Typical Work Streams:Strategic Management and Governance:Communication and Development | Work streams | 1 016 | 381 | 568 | 569 | 604 | 604 | 766 | 635 | 655 |
| | Executive and council | Operational:Typical Work Streams:Strategic Management and Governance:Strategic Planning:Lekgotla | Work streams | 986 | 1 021 | 749 | 762 | 772 | 772 | 785 | 769 | 795 |
| | Executive and council | Operational:Typical Work Streams:Website Development and Maintenance | Work streams | - | 227 | 77 | 69 | 69 | 69 | 68 | 71 | 73 |
| | Internal audit | Operational:Municipal Running Cost | Work streams | 2 517 | 2 773 | 2 992 | 3 090 | 3 227 | 3 227 | 3 270 | 3 469 | 3 616 |
| | Internal audit | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 185 | 51 | 302 | 194 | 194 | 194 | 366 | 344 | 332 |
| | Internal audit | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 538 | 778 | 822 | 1 156 | 837 | 837 | 943 | 1 093 | 1 335 |
| | Internal audit | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Investment Properties:Non-revenue Generating:Improved Property | Corrective Maintenance | - | - | - | 409 | 259 | 259 | 52 | 57 | 63 |
| | Planning and development | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Machinery and Equipment | Corrective Maintenance | 77 | 152 | 108 | 124 | 84 | 84 | 134 | 137 | 142 |
| | Planning and development | Operational:Municipal Running Cost | Work streams | 16 718 | 17 267 | 17 024 | 19 464 | 18 180 | 18 180 | 19 782 | 20 908 | 21 783 |
| | Planning and development | Operational:Typical Work Streams:Agricultural:Assistance and Support | Work streams | - | - | - | 776 | 776 | 776 | - | - | - |
| | Planning and development | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 155 | - | 118 | 132 | 248 | 248 | 145 | 166 | 171 |
| | Planning and development | Operational:Typical Work Streams:Community Development:Housing Projects | Work streams | - | - | - | 2 533 | 2 533 | 2 533 | 1 986 | 1 911 | 631 |
| | Planning and development | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 235 | 400 | 408 | 589 | 564 | 564 | 603 | 685 | 707 |
| | Planning and development | Operational:Typical Work Streams:Expanded Public Works Programme:Project | Work streams | - | 1 | - | 102 | 133 | 133 | 185 | 190 | 197 |
| | Planning and development | Operational:Typical Work Streams:Local Economic Development:Project Implementation | Work streams | 1 071 | 1 487 | 3 277 | 2 489 | 3 573 | 3 573 | 3 110 | 3 501 | 3 575 |
| | Planning and development | Operational:Typical Work Streams:Local Economic Development:Public Participation | Work streams | 9 | - | 18 | 19 | 49 | 49 | - | - | - |
| | Planning and development | Operational:Typical Work Streams:Research and Development | Work streams | 18 | 261 | 33 | 866 | 866 | 866 | 1 312 | 774 | 626 |
| | Planning and development | Operational:Typical Work Streams:Spatial Planning | Work streams | 563 | 376 | 294 | 1 742 | 1 767 | 1 767 | 436 | 867 | 865 |
| | Planning and development | Operational:Typical Work Streams:Strategic Management and Governance:IDP Planning and Revision | Work streams | 159 | 58 | 60 | 595 | 595 | 595 | 762 | 538 | 485 |
| | Finance and administration | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Furniture and Office Equipment | Corrective Maintenance | 122 | - | - | 22 | 22 | 22 | 23 | 24 | 25 |
| | Finance and administration | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Other Assets:Operational Buildings:Municipal Offices:Buildings | Corrective Maintenance | 373 | 665 | 1 950 | 2 507 | 2 877 | 2 877 | 1 915 | 2 436 | 2 514 |
| | Finance and administration | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | Corrective Maintenance | 95 | 284 | 215 | 101 | 71 | 71 | 93 | 126 | 130 |
| | Finance and administration | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | Preventative Maintenance | 129 | 77 | 350 | 32 | 32 | 32 | 42 | 42 | 43 |
| | Finance and administration | Operational:Municipal Running Cost | Work streams | 41 730 | 44 252 | 62 303 | 50 922 | 51 948 | 51 948 | 54 537 | 58 529 | 60 760 |
| | Finance and administration | Operational:Typical Work Streams:AIDS/HIV, Tuberculosis and Cancer:Awareness and Information | Work streams | 17 | 58 | 116 | - | - | - | - | - | - |
| | Finance and administration | Operational:Typical Work Streams:AIDS/HIV, Tuberculosis and Cancer:Support and Distribution Programmes:Aids/HIV | Work streams | - | - | - | 195 | 195 | 195 | 196 | 226 | 233 |
| | Finance and administration | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 743 | 596 | 1 939 | 1 866 | 1 466 | 1 466 | 1 849 | 1 869 | 1 934 |
| | Finance and administration | Operational:Typical Work Streams:Communication and Public Participation:By-laws Promulgation | Work streams | - | 126 | 2 | 8 | 8 | 8 | 8 | 8 | 8 |
| | Finance and administration | Operational:Typical Work Streams:Communication and Public Participation:Public Participation Meeting | Work streams | 400 | 237 | 363 | 391 | 441 | 441 | 643 | 611 | 631 |
| | Finance and administration | Operational:Typical Work Streams:Community Development:Child Programmes | Work streams | - | - | - | 80 | 80 | 80 | 77 | 86 | 88 |
| | Finance and administration | Operational:Typical Work Streams:Community Development:Community Initiatives | Work streams | 30 | 39 | 29 | - | - | - | - | - | - |
| | Finance and administration | Operational:Typical Work Streams:Community Development:Disability | Work streams | 133 | 142 | 69 | 153 | 153 | 153 | 143 | 186 | 192 |
| | Finance and administration | Operational:Typical Work Streams:Community Development:Elderly | Work streams | 20 | 82 | 82 | 162 | 192 | 192 | 126 | 175 | 180 |
| | Finance and administration | Operational:Typical Work Streams:Community Development:Gender Development | Work streams | 12 | 17 | 17 | 87 | 87 | 87 | - | - | - |
| | Finance and administration | Operational:Typical Work Streams:Community Development:Youth Projects:Youth Development | Work streams | 615 | 1 377 | 2 021 | - | - | - | 140 | 147 | 151 |
| | Finance and administration | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 26 277 | 30 710 | 36 036 | 35 272 | 37 205 | 37 205 | 34 050 | 37 192 | 38 374 |
| | Finance and administration | Operational:Typical Work Streams:Expanded Public Works Programme:Project | Work streams | 209 | 98 | 224 | 233 | 233 | 233 | 310 | 365 | 388 |

| R thousand | Function | Project Description | Type | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|------------|-------------------------------|--|--------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | | | | | | | | | | | | |
| | Finance and administration | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | Work streams | 2 | - | - | - | - | - | - | - | - |
| | Finance and administration | Operational:Typical Work Streams:Human Resources:Employee Assistance Programme | Work streams | 124 | 26 | 66 | 341 | 431 | 431 | 237 | 479 | 495 |
| | Finance and administration | Operational:Typical Work Streams:Human Resources:Human Resource Management | Work streams | 556 | 204 | 27 | 3 721 | 3 091 | 3 091 | 2 712 | 2 958 | 3 172 |
| | Finance and administration | Operational:Typical Work Streams:NERSA: Customer Account Expenses:Customer Records and Collection Expenses | Work streams | - | - | - | 61 | 61 | 61 | 64 | 64 | 66 |
| | Finance and administration | Operational:Typical Work Streams:NERSA: Customer Account Expenses:Meter Reading Expenses | Work streams | 208 | 300 | 338 | 428 | 433 | 433 | 660 | 482 | 497 |
| | Finance and administration | Operational:Typical Work Streams:Occupational Health and Safety | Work streams | 291 | 3 | 351 | 756 | 1 015 | 1 015 | 924 | 817 | 843 |
| | Finance and administration | Operational:Typical Work Streams:Performance Management | Work streams | 22 | 728 | 460 | 1 310 | 1 310 | 1 310 | 532 | 628 | 745 |
| | Finance and administration | Operational:Typical Work Streams:Property Rates Act Implementation:Interim Valuations | Work streams | 246 | 104 | 1 814 | 562 | 1 297 | 1 297 | 718 | 650 | 556 |
| | Finance and administration | Operational:Typical Work Streams:Property Rates Act Implementation:Valuation | Work streams | - | - | - | 166 | 166 | 166 | 188 | 187 | 193 |
| | Finance and administration | Operational:Typical Work Streams:Sport Development:Municipal Games | Work streams | - | 0 | 1 | - | - | - | - | - | - |
| | Finance and administration | Operational:Typical Work Streams:Strategic Management and Governance:Administrative Strategy and Planning | Work streams | - | - | - | 51 | 51 | 51 | - | - | - |
| | Finance and administration | Operational:Typical Work Streams:Ward Committees:Meetings | Work streams | 2 364 | 2 848 | 2 794 | 3 501 | 3 554 | 3 554 | 3 725 | 4 271 | 4 408 |
| | Finance and administration | Default Transactions | Work streams | 3 755 | 4 645 | 4 545 | 4 042 | 4 842 | 4 842 | 4 423 | 4 566 | 4 657 |
| | Road transport | Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Roads:Land | Corrective Maintenance | 64 | - | - | 25 | 25 | 25 | 26 | 27 | 28 |
| | Road transport | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Land | Corrective Maintenance | 4 492 | 2 276 | 3 189 | 5 697 | 4 698 | 4 698 | 5 047 | 5 463 | 5 688 |
| | Road transport | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Road Structures:Road Bridges | Corrective Maintenance | 37 | - | - | 4 | 4 | 4 | 4 | 4 | 4 |
| | Road transport | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals:External Facilities | Corrective Maintenance | - | - | - | 15 | 6 | 6 | 15 | 16 | 16 |
| | Road transport | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | Preventative Maintenance | 969 | 2 677 | 2 909 | 1 566 | 1 566 | 1 566 | 773 | 772 | 799 |
| | Road transport | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Machinery and Equipment | Corrective Maintenance | 12 | - | - | 11 | 11 | 11 | 11 | 11 | 11 |
| | Road transport | Operational:Municipal Running Cost | Work streams | 17 821 | 19 861 | 21 147 | 26 433 | 24 977 | 24 977 | 26 462 | 27 631 | 28 689 |
| | Road transport | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 119 | 15 | 97 | 143 | 103 | 103 | 34 | 146 | 150 |
| | Road transport | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 860 | 1 028 | 607 | 5 613 | 4 583 | 4 583 | 6 692 | 6 876 | 7 067 |
| | Road transport | Operational:Typical Work Streams:Expanded Public Works Programme:Project | Work streams | - | 10 | 5 | 330 | 330 | 330 | 415 | 415 | 428 |
| | Waste water management | Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Storm water Conveyance:Civil Structures | Corrective Maintenance | - | - | - | 9 | 9 | 9 | 9 | 9 | 10 |
| | Waste water management | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Storm water Infrastructure:Storm water Conveyance:Civil Structures | Corrective Maintenance | 184 | - | - | 462 | 462 | 462 | 431 | 498 | 514 |
| | Waste water management | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Public Ablution Facilities:Buildings | Corrective Maintenance | - | - | - | 29 | 10 | 10 | 30 | 30 | 31 |
| | Waste water management | Operational:Municipal Running Cost | Work streams | 7 170 | 3 906 | 3 806 | 4 187 | 4 010 | 4 010 | 4 245 | 4 445 | 4 621 |
| | Waste water management | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | - | - | - | 1 174 | 874 | 874 | 973 | 775 | 800 |
| | Waste water management | Operational:Typical Work Streams:Expanded Public Works Programme:Project | Work streams | - | 2 | 97 | 339 | 339 | 339 | 363 | 363 | 375 |
| | Community and social services | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | Corrective Maintenance | 161 | 170 | 662 | 893 | 693 | 693 | 876 | 923 | 952 |
| | Community and social services | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Cemeteries/Crematoria:Civil Structures | Corrective Maintenance | 832 | 818 | 904 | 1 288 | 1 238 | 1 238 | 1 225 | 1 264 | 1 305 |
| | Community and social services | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Halls:Buildings | Corrective Maintenance | 768 | 189 | 491 | 736 | 737 | 737 | 627 | 793 | 818 |
| | Community and social services | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Libraries:Buildings | Corrective Maintenance | - | - | 288 | 380 | 380 | 380 | 321 | 319 | 330 |
| | Community and social services | Operational:Municipal Running Cost | Work streams | 16 300 | 16 909 | 18 057 | 18 891 | 19 666 | 19 666 | 20 118 | 21 394 | 22 267 |
| | Community and social services | Operational:Non-infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria | New | - | - | - | - | - | - | 550 | - | - |
| | Community and social services | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 54 | - | 82 | 75 | 75 | 75 | 153 | 132 | 136 |
| | Community and social services | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 476 | 506 | 323 | 493 | 493 | 493 | 483 | 565 | 585 |
| | Community and social services | Operational:Typical Work Streams:Community Development:Library Programmes | Work streams | 4 | 3 | 124 | 242 | 264 | 264 | 363 | 386 | 399 |
| | Environmental protection | Operational:Municipal Running Cost | Work streams | 53 | 83 | 56 | 92 | 97 | 97 | 101 | 108 | 112 |
| | Environmental protection | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | - | - | 300 | 376 | - | - | - | - | - |
| | Environmental protection | Operational:Typical Work Streams:Expanded Public Works Programme:Project | Work streams | - | - | - | 1 429 | 1 429 | 1 429 | - | - | - |
| | Sport and recreation | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Parks:Lar | Corrective Maintenance | - | - | - | 16 | 16 | 16 | 16 | 17 | 18 |
| | Sport and recreation | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Civil Structures | Corrective Maintenance | 166 | 100 | 46 | 377 | 377 | 377 | 337 | 368 | 390 |
| | Sport and recreation | Operational:Municipal Running Cost | Work streams | 1 297 | 2 299 | 2 405 | 2 617 | 2 594 | 2 594 | 2 707 | 2 849 | 2 964 |
| | Sport and recreation | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | - | - | - | 24 | 24 | 24 | 25 | 25 | 26 |
| | Public safety | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Centres:External Facilities | Corrective Maintenance | 56 | 28 | 32 | 141 | 141 | 141 | 80 | 92 | 95 |

| R thousand | Function | Project Description | Type | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|------------|---------------------------------------|---|--------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | Public safety | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Public Open Space:External Facilities | Corrective Maintenance | 29 | - | 25 | 32 | 32 | 32 | 33 | 35 | 36 |
| | Public safety | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Machinery and Equipment | Corrective Maintenance | 55 | 8 | 36 | 60 | 60 | 60 | 38 | 62 | 64 |
| | Public safety | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | Preventative Maintenance | 25 | 161 | 271 | 370 | 350 | 350 | 202 | 403 | 416 |
| | Public safety | Operational:Municipal Running Cost | Work streams | 6 232 | 6 233 | 7 858 | 7 326 | 8 649 | 8 649 | 7 984 | 8 427 | 8 773 |
| | Public safety | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 91 | 35 | 111 | 124 | 1 029 | 1 029 | 330 | 294 | 247 |
| | Public safety | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 344 | 431 | 301 | 509 | 559 | 559 | 481 | 482 | 497 |
| | Energy sources | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:LV Networks:Public Lighting | Corrective Maintenance | 462 | 377 | 484 | 765 | 671 | 671 | 714 | 836 | 872 |
| | Energy sources | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:MV Networks:MV Network Equipment | Corrective Maintenance | - | - | 248 | 280 | 280 | 280 | 305 | 317 | 327 |
| | Energy sources | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:MV Networks:MV Transformers | Corrective Maintenance | 86 | 222 | 582 | 576 | 576 | 576 | 512 | 547 | 565 |
| | Energy sources | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Machinery and Equipment | Corrective Maintenance | 907 | 1 437 | 1 119 | 1 422 | 1 642 | 1 642 | 1 670 | 1 735 | 1 790 |
| | Energy sources | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Other Assets:Operational Buildings:Stores:Building | Corrective Maintenance | 240 | 165 | 57 | 151 | 151 | 151 | 157 | 163 | 169 |
| | Energy sources | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | Preventative Maintenance | 318 | 584 | 1 043 | 731 | 731 | 731 | 651 | 658 | 692 |
| | Energy sources | Operational:Municipal Running Cost | Work streams | 47 619 | 53 552 | 66 353 | 73 888 | 75 699 | 75 699 | 80 455 | 87 172 | 94 349 |
| | Energy sources | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 25 | - | 45 | 44 | 165 | 165 | 49 | 46 | 48 |
| | Energy sources | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 3 229 | 2 782 | 3 500 | 3 958 | 3 783 | 3 783 | 3 872 | 4 381 | 5 151 |
| | Energy sources | Operational:Typical Work Streams:Expanded Public Works Programme:Project | Work streams | 52 | - | 47 | 65 | 65 | 65 | 69 | 69 | 71 |
| | Energy sources | Operational:Typical Work Streams:Indigent and Cultural Management and Services | Work streams | 12 003 | 7 181 | 7 411 | 9 022 | 7 582 | 7 582 | 9 731 | 11 738 | 13 871 |
| | Energy sources | Default Transactions | Work streams | 1 697 | 2 733 | 2 880 | 5 192 | 2 392 | 2 392 | 2 065 | 1 384 | 1 412 |
| | Waste management | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Solid Waste Disposal:Landfill Sites:Civil Structures | Corrective Maintenance | - | - | 101 | 2 504 | 1 000 | 1 000 | - | - | - |
| | Waste management | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Solid Waste Disposal:Landfill Sites:Land | Corrective Maintenance | 25 | - | 185 | 165 | 165 | 165 | 172 | 179 | 188 |
| | Waste management | Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Solid Waste Disposal:Waste Transfer Stations:Civil Structures | Corrective Maintenance | - | - | - | 124 | 124 | 124 | 472 | 253 | 230 |
| | Waste management | Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Solid Waste Disposal:Landfill Sites:Civil Structures | Preventative Maintenance | 81 | 45 | 95 | 194 | 174 | 174 | 169 | 200 | 208 |
| | Waste management | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Machinery and Equipment | Corrective Maintenance | 84 | - | - | 94 | 7 | 7 | 77 | 62 | 64 |
| | Waste management | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | Preventative Maintenance | 690 | 643 | 2 001 | 1 562 | 1 950 | 1 950 | 1 532 | 1 128 | 1 165 |
| | Waste management | Operational:Municipal Running Cost | Work streams | 17 803 | 19 241 | 18 864 | 21 989 | 23 547 | 23 547 | 25 389 | 26 249 | 27 155 |
| | Waste management | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 163 | 176 | 305 | 180 | 300 | 300 | 239 | 299 | 309 |
| | Waste management | Operational:Typical Work Streams:City Cleanliness and Clean-up:Cleanest City Competition | Work streams | 51 | 88 | 82 | 919 | 899 | 899 | - | - | - |
| | Waste management | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | Work streams | 1 459 | 1 360 | 1 892 | 2 456 | 2 456 | 2 456 | 2 899 | 3 169 | 3 278 |
| | Waste management | Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign | Work streams | - | 10 | 4 | 32 | 32 | 32 | 53 | 52 | 54 |
| | Waste management | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 2 475 | 2 818 | 3 426 | 3 859 | 3 903 | 3 903 | 3 705 | 3 856 | 3 999 |
| | Waste management | Operational:Typical Work Streams:Expanded Public Works Programme:Project | Work streams | 4 677 | 6 707 | 7 138 | 6 118 | 6 077 | 6 077 | 5 475 | 5 696 | 5 910 |
| | Waste management | Operational:Typical Work Streams:Indigent and Cultural Management and Services | Work streams | - | 13 | 798 | 2 258 | 1 708 | 1 708 | 1 215 | 2 556 | 2 683 |
| | Waste management | Default Transactions | Work streams | 9 486 | 9 551 | 7 903 | 9 105 | 6 305 | 6 305 | 5 523 | 7 885 | 7 097 |
| | Other | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | Corrective Maintenance | - | - | 8 | 14 | 44 | 44 | 54 | 14 | 15 |
| | Other | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | Corrective Maintenance | - | - | - | 284 | 284 | 284 | 227 | 33 | 34 |
| | Other | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Other Assets:Operational Buildings:Municipal Offices:Buildings | Corrective Maintenance | - | - | - | 6 | 6 | 6 | 6 | 6 | 6 |
| | Other | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | Preventative Maintenance | - | - | 7 | 11 | 11 | 11 | 11 | 11 | 11 |
| | Other | Operational:Municipal Running Cost | Work streams | 1 067 | 1 466 | 1 103 | 1 596 | 1 245 | 1 245 | 1 673 | 1 775 | 1 850 |
| | Other | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | Work streams | 3 | 6 | 250 | 72 | 264 | 264 | 171 | 137 | 142 |
| | Other | Operational:Typical Work Streams:Efficient and Effective Public Service | Work streams | 3 | 8 | 8 | 548 | 723 | 723 | 56 | 57 | 59 |
| | Other | Operational:Typical Work Streams:Expanded Public Works Programme:Project | Work streams | 688 | - | - | - | - | - | - | - | - |
| | Other | Operational:Typical Work Streams:Tourism:Tourism Development | Work streams | 220 | 121 | 257 | 513 | 554 | 554 | 398 | 414 | 428 |
| | Other | Operational:Typical Work Streams:Tourism:Tourism Service Awareness Campaign | Work streams | 26 | 41 | 107 | 156 | 172 | 172 | 166 | 217 | 230 |
| | Parent Operational expenditure | | | 296 032 | 316 565 | 377 599 | 423 737 | 427 126 | 427 126 | 428 487 | 458 099 | 478 137 |

| R thousand | Function | Project Description | Type | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------------|---------------------|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Entities: | | | | | | | | | | | | |
| <i>List all Operational projects grouped by Entity</i> | | | | | | | | | | | | |
| Entity A | Water project A | | | | | | | | | | | |
| Entity B | Electricity project B | | | | | | | | | | | |
| Entity Operational expenditure | | | | | | | | - | | | | |
| Total Operational expenditure | | | | | | | | 427 126 | | 428 487 | 458 099 | 478 137 |