0 - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	18 347	18 615	20 038	20 699	21 241	21 241	21 241	20 384	21 302	21 834
Service charges	83 823	78 280	95 780	116 100	125 060	125 060	125 060	130 562	136 438	139 849
Investment revenue	178	1 445	1 585	1 668	1 668	1 668	1 668	1 741	1 820	1 865
Transfer and subsidies - Operational	59 117	64 942	67 955	71 823	71 823	71 823	71 823	74 149	75 104	76 726
Other own revenue	14 457	18 287	63 948	94 053	95 834	95 834	95 834	96 479	97 332	20 299
Total Revenue (excluding capital transfers and contributions)	175 923	181 568	249 307	304 342	315 625	315 625	315 625	323 316	331 995	260 573
Employee costs	65 319	69 570	71 610	78 352	79 744	79 744	79 744	88 695	92 686	95 003
Remuneration of councillors	5 191	5 303	5 376	5 427	6 553	6 553	6 553	6 703	7 005	7 180
Depreciation and amortisation	10 934	10 108	12 600	12 225	12 225	12 225	12 225	11 479	11 996	12 296
Interest	8 550	16 689	31 943	6 161	6 161	6 161	6 161	6 520	6 813	6 983
Inventory consumed and bulk purchases	59 656	63 474	71 890	86 231	89 936	89 936	89 936	100 734	105 267	107 898
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	79 894	41 579	72 181	47 740	48 419	48 419	48 419	45 280	47 318	48 501
Total Expenditure	229 543	206 723	265 599	236 136	243 039	243 039	243 039	259 411	271 085	277 862
Surplus/(Deficit)	(53 620)	(25 155)	(16 293)	68 206	72 587	72 587	72 587	63 905	60 910	(17 289)
Transfers and subsidies - capital (monetary allocations)	13 493	9 446	46 921	46 620	46 620	46 620	46 620	60 287	37 608	39 951
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(40 127)	(15 709)	30 629	114 826	119 207	119 207	119 207	124 192	98 518	22 662
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(40 127)	(15 709)	30 629	114 826	119 207	119 207	119 207	124 192	98 518	22 662
Capital expenditure & funds sources										
Capital expenditure	14 051	9 532	44 242	46 620	52 020	44 020	44 020	73 687	37 608	39 951
Transfers recognised - capital	12 009	7 722	42 662	46 620	46 620	46 620	46 620	60 287	37 608	39 951
Borrowing	–	–	–	–	1 000	1 000	1 000	11 000	–	–
Internally generated funds	2 042	1 811	1 580	–	4 400	4 400	4 400	2 400	–	–
Total sources of capital funds	14 051	9 532	44 242	46 620	52 020	52 020	52 020	73 687	37 608	39 951
Financial position										
Total current assets	54 376	73 483	71 635	75 935	75 916	75 916	75 916	109 447	152 535	107 793
Total non current assets	459 395	457 701	489 963	521 056	526 456	526 456	526 456	591 498	577 888	575 279
Total current liabilities	265 919	300 042	159 217	173 728	173 728	173 728	173 728	211 961	152 661	158 451
Total non current liabilities	53 282	52 281	201 309	131 151	132 151	132 151	132 151	145 934	136 194	60 391
Community wealth/Equity	194 570	178 860	201 072	292 113	296 493	296 493	296 493	343 050	441 568	464 230
Cash flows										
Net cash from (used) operating	26 043	18 482	35 687	43 076	47 457	47 457	47 457	65 636	76 770	(5 395)
Net cash from (used) investing	(13 299)	(9 554)	(44 161)	(46 620)	(52 020)	(52 020)	(52 020)	(73 687)	(37 608)	(39 951)
Net cash from (used) financing	(2 620)	(2 495)	(319)	–	1 000	1 000	1 000	9 000	(2 092)	(2 188)
Cash/cash equivalents at the year end	13 289	19 722	10 930	46	26	26	26	976	38 045	(9 489)
Cash backing/surplus reconciliation										
Cash and investments available	481 727	493 739	511 911	548 339	553 719	553 719	553 719	630 583	657 002	607 875
Application of cash and investments	(939)	(5 003)	(4 369)	(4 942)	(5 071)	(5 071)	(5 071)	(5 843)	(6 111)	(6 370)
Balance - surplus (shortfall)	482 666	498 742	516 280	553 281	558 790	558 790	558 790	636 426	663 113	614 245
Asset management										
Asset register summary (WDV)	459 348	457 661	457 661	521 024	526 424	–	–	591 023	577 392	574 770
Depreciation	10 932	10 932	10 932	12 225	12 225	–	–	11 479	11 996	12 296
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	1 775	1 775	1 775	5 422	5 422	–	–	5 660	5 915	6 063
Free services										
Cost of Free Basic Services provided	13 741	17 507	12 816	19 261	13 119	–	–	13 696	14 312	14 670
Revenue cost of free services provided	16 693	3 725	3 746	4 142	3 971	–	–	1 879	1 964	2 013
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

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

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		**83 059**	**92 106**	**104 084**	**134 296**	**135 392**	**135 392**	**135 609**	**137 763**	**62 276**
Executive and council		3 093	3 093	3 153	3 185	3 185	3 185	3 315	3 449	3 586
Finance and administration		79 966	89 013	100 931	131 111	132 207	132 207	132 294	134 314	58 690
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**2 021**	**2 135**	**2 434**	**10 605**	**10 605**	**10 605**	**2 672**	**2 839**	**1 217**
Community and social services		1 274	1 463	1 489	1 594	1 594	1 594	1 617	1 736	87
Sport and recreation		–	–	–	8 001	8 001	8 001	1	1	1
Public safety		747	672	944	1 010	1 010	1 010	1 054	1 101	1 129
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**8 303**	**4 338**	**929**	**1 220**	**1 220**	**1 220**	**1 324**	**22**	**23**
Planning and development		140	7	29	20	20	20	21	22	23
Road transport		8 164	4 330	900	1 200	1 200	1 200	1 303	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**96 033**	**92 436**	**188 719**	**204 842**	**215 029**	**215 029**	**243 997**	**228 979**	**237 007**
Energy sources		50 736	47 488	64 914	78 598	82 698	82 698	86 229	94 967	97 653
Water management		26 770	25 020	65 048	66 928	68 066	68 066	91 023	64 067	67 027
Waste water management		10 480	11 501	40 312	40 328	44 032	44 032	45 711	48 081	49 742
Waste management		8 047	8 427	18 445	18 987	20 233	20 233	21 035	21 864	22 585
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**189 416**	**191 014**	**296 166**	**350 962**	**362 245**	**362 245**	**383 603**	**369 603**	**300 524**
Expenditure - Functional										
Governance and administration		**76 092**	**63 705**	**94 873**	**73 290**	**75 647**	**75 647**	**82 928**	**86 660**	**88 826**
Executive and council		8 373	8 698	8 172	10 603	12 542	12 542	14 236	14 877	15 249
Finance and administration		67 720	55 006	86 701	62 688	63 105	63 105	68 692	71 783	73 577
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**4 727**	**4 671**	**4 676**	**5 475**	**5 475**	**5 475**	**6 072**	**6 345**	**6 504**
Community and social services		2 722	2 678	2 485	3 008	3 008	3 008	3 349	3 500	3 588
Sport and recreation		336	373	392	409	409	409	450	470	481
Public safety		1 666	1 620	1 799	2 058	2 058	2 058	2 273	2 375	2 435
Housing		–	–	–	–	–	–	–	–	–
Health		4	0	0	0	0	0	0	0	0
Economic and environmental services		**12 406**	**13 920**	**15 391**	**16 781**	**17 450**	**17 450**	**18 453**	**19 283**	**19 765**
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		12 406	13 920	15 391	16 781	17 450	17 450	18 453	19 283	19 765
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**136 317**	**124 428**	**150 598**	**140 590**	**144 467**	**144 467**	**151 959**	**158 797**	**162 767**
Energy sources		65 990	69 455	79 114	94 868	98 758	98 758	111 546	116 566	119 480
Water management		21 228	23 862	31 528	17 040	16 882	16 882	13 183	13 776	14 121
Waste water management		37 151	19 391	23 809	18 877	19 018	19 018	18 205	19 025	19 500
Waste management		11 949	11 720	16 147	9 804	9 809	9 809	9 024	9 430	9 666
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**229 543**	**206 723**	**265 538**	**236 136**	**243 039**	**243 039**	**259 411**	**271 085**	**277 862**
Surplus/(Deficit) for the year		**(40 127)**	**(15 709)**	**30 629**	**114 826**	**119 207**	**119 207**	**124 192**	**98 518**	**22 662**

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Executive Council		3 093	3 093	3 153	3 185	3 185	3 185	3 315	3 449	3 586
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Department of Finance		76 922	84 672	98 577	129 235	130 480	130 480	130 643	132 589	56 922
Vote 4 - Department of Administration & Community Service		2 336	3 797	1 253	1 013	864	864	882	922	945
Vote 5 - Department of Infrastructure Development & Techni		104 658	97 224	190 245	206 595	216 783	216 783	245 746	229 445	237 485
Vote 6 - COMMUNITY & SOCIAL SERVICES		2 406	2 229	2 939	10 934	10 934	10 934	3 016	3 198	1 586
Total Revenue by Vote	2	**189 416**	**191 014**	**296 166**	**350 962**	**362 245**	**362 245**	**383 603**	**369 603**	**300 524**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Executive Council		7 549	6 984	6 754	8 203	9 822	9 822	10 780	11 265	11 547
Vote 2 - Office of the Municipal Manager		824	1 715	1 418	2 400	2 720	2 720	3 457	3 612	3 702
Vote 3 - Department of Finance		49 134	34 760	58 203	37 504	37 889	37 889	42 532	44 446	45 557
Vote 4 - Department of Administration & Community Service		17 946	19 601	27 825	24 309	24 313	24 313	25 184	26 317	26 975
Vote 5 - Department of Infrastructure Development & Techni		149 360	138 990	166 661	158 245	162 819	162 819	171 386	179 099	183 576
Vote 6 - COMMUNITY & SOCIAL SERVICES		4 731	4 674	4 676	5 475	5 475	5 475	6 072	6 346	6 504
Total Expenditure by Vote	2	**229 543**	**206 723**	**265 538**	**236 136**	**243 039**	**243 039**	**259 411**	**271 085**	**277 862**
Surplus/(Deficit) for the year	2	**(40 127)**	**(15 709)**	**30 629**	**114 826**	**119 207**	**119 207**	**124 192**	**98 518**	**22 662**

Siyancuma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	45 664	42 328	49 715	67 488	71 988	71 988	71 988	75 155	78 537	80 500
Service charges - Water	2	23 275	20 446	23 842	29 509	29 509	29 509	29 509	30 808	32 194	32 999
Service charges - Waste Water Management	2	8 524	9 114	12 712	9 976	13 432	13 432	13 432	14 023	14 654	15 020
Service charges - Waste Management	2	6 361	6 393	9 511	9 127	10 131	10 131	10 131	10 577	11 053	11 329
Sale of Goods and Rendering of Services		313	284	243	330	330	330	330	345	360	369
Agency services		310	189	159	300	300	300	300	313	327	336
Interest											
Interest earned from Receivables		7 383	8 756	6 945	8 741	9 819	9 819	9 819	10 251	10 712	10 980
Interest earned from Current and Non Current Assets		178	1 445	1 585	1 668	1 668	1 668	1 668	1 741	1 820	1 865
Dividends											
Rent on Land		432	191	588	458	458	458	458	478	500	512
Rental from Fixed Assets		416	361	543	425	425	425	425	312	326	334
Licence and permits		11	61	294	243	243	243	243	254	266	272
Operational Revenue		2 954	2 791	1 956	2 632	2 632	2 632	2 632	2 747	2 871	2 943
Non-Exchange Revenue											
Property rates	2	18 347	18 615	20 038	20 699	21 241	21 241	21 241	20 384	21 302	21 834
Surcharges and Taxes											
Fines, penalties and forfeits		519	475	687	582	582	582	582	607	634	650
Licences or permits											
Transfer and subsidies - Operational		59 117	64 942	67 955	71 823	71 823	71 823	71 823	74 149	75 104	76 726
Interest		986	2 902	2 203	2 347	3 050	3 050	3 050	3 184	3 328	3 411
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		(7)	-	46	(0)	(0)	(0)	(0)	(0)		
Other Gains		1 140	2 277	50 285	77 995	77 995	77 995	77 995	77 987	78 008	492
Discontinued Operations											
Total Revenue (excluding capital transfers and contril		**175 923**	**181 568**	**249 307**	**304 342**	**315 625**	**315 625**	**315 625**	**323 316**	**331 995**	**260 573**
Expenditure											
Employee related costs	2	65 319	69 570	71 610	78 352	79 744	79 744	79 744	88 695	92 686	95 003
Remuneration of councillors		5 191	5 303	5 376	5 427	6 553	6 553	6 553	6 703	7 005	7 180
Bulk purchases - electricity	2	55 156	59 309	67 496	78 110	82 016	82 016	82 016	92 464	96 625	99 041
Inventory consumed	8	4 500	4 165	4 394	8 121	7 921	7 921	7 921	8 269	8 641	8 857
Debt impairment	3	44 974	(11 813)	39 432	18 969	18 969	18 969	18 969	13 764	14 384	14 743
Depreciation and amortisation		10 934	10 108	12 600	12 225	12 225	12 225	12 225	11 479	11 996	12 296
Interest		8 550	16 689	31 943	6 161	6 161	6 161	6 161	6 520	6 813	6 983
Contracted services		8 693	8 563	12 472	12 856	12 359	12 359	12 359	12 903	13 483	13 820
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		15 608	33 151	8 434	2 198	2 198	2 198	2 198	3 065	3 203	3 283
Operational costs		10 544	11 110	11 828	13 717	14 893	14 893	14 893	15 548	16 248	16 654
Losses on disposal of Assets		75	568	16	0	0	0	0	0	0	0
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		**229 543**	**206 723**	**265 599**	**236 136**	**243 039**	**243 039**	**243 039**	**259 411**	**271 085**	**277 862**
Surplus/(Deficit)		**(53 620)**	**(25 155)**	**(16 293)**	**68 206**	**72 587**	**72 587**	**72 587**	**63 905**	**60 910**	**(17 289)**
Transfers and subsidies - capital (monetary	6	13 493	9 446	46 921	46 620	46 620	46 620	46 620	60 287	37 608	39 951
Transfers and subsidies - capital (in-kind)	6										
Surplus/(Deficit) after capital transfers & contributions		**(40 127)**	**(15 709)**	**30 629**	**114 826**	**119 207**	**119 207**	**119 207**	**124 192**	**98 518**	**22 662**
Income Tax											
Surplus/(Deficit) after income tax		**(40 127)**	**(15 709)**	**30 629**	**114 826**	**119 207**	**119 207**	**119 207**	**124 192**	**98 518**	**22 662**
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		**(40 127)**	**(15 709)**	**30 629**	**114 826**	**119 207**	**119 207**	**119 207**	**124 192**	**98 518**	**22 662**
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	**(40 127)**	**(15 709)**	**30 629**	**114 826**	**119 207**	**119 207**	**119 207**	**124 192**	**98 518**	**22 662**

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 3 - Department of Finance		–	395	–	–	–	–	–	–	–	–
Vote 4 - Department of Administration & Community Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Department of Infrastructure Development & Technic		–	–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**395**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be appropriated***	2										
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 3 - Department of Finance		1 778	–	1 572	–	–	–	–	–	–	–
Vote 4 - Department of Administration & Community Services		264	–	–	–	–	–	–	–	–	–
Vote 5 - Department of Infrastructure Development & Technic		12 009	9 138	42 670	38 620	38 620	38 620	38 620	62 687	37 608	39 951
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	8 000	8 000	–	–	11 000	–	–
Capital single-year expenditure sub-total		**14 051**	**9 138**	**44 242**	**46 620**	**46 620**	**38 620**	**38 620**	**73 687**	**37 608**	**39 951**
Total Capital Expenditure - Vote		**14 051**	**9 532**	**44 242**	**46 620**	**46 620**	**38 620**	**38 620**	**73 687**	**37 608**	**39 951**
Capital Expenditure - Functional											
Governance and administration		**2 042**	**395**	**1 572**	**–**	**500**	**500**	**500**	**–**	**–**	**–**
Executive and council											
Finance and administration		2 042	395	1 572	–	500	500	500	–		
Internal audit											
Community and public safety		**–**	**–**	**–**	**8 000**	**8 000**	**–**	**–**	**11 000**	**–**	**–**
Community and social services											
Sport and recreation					8 000	8 000			11 000	–	–
Public safety											
Housing											
Health											
Economic and environmental services		**7 099**	**2 832**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development											
Road transport		7 099	2 832	–	–	–	–	–			
Environmental protection											
Trading services		**4 910**	**6 305**	**42 670**	**38 620**	**43 520**	**43 520**	**43 520**	**62 687**	**37 608**	**39 951**
Energy sources		4 667	5 376	5 358	–	4 900	4 900	4 900	12 000	5 000	5 226
Water management		116	847	21 539	20 000	20 000	20 000	20 000	41 150	12 000	13 350
Waste water management		128	82	15 773	18 620	18 620	18 620	18 620	8 787	20 608	21 375
Waste management		–			–	–			750	–	–
Other											
Total Capital Expenditure - Functional	3	**14 051**	**9 532**	**44 242**	**46 620**	**52 020**	**44 020**	**44 020**	**73 687**	**37 608**	**39 951**
Funded by:											
National Government		12 009	7 719	41 907	46 620	46 620	46 620	46 620	60 287	37 608	39 951
Provincial Government		–	–	–							
District Municipality											
Transfers and subsidies - capital (in-kind)		–	3	755							
Transfers recognised - capital	4	**12 009**	**7 722**	**42 662**	**46 620**	**46 620**	**46 620**	**46 620**	**60 287**	**37 608**	**39 951**
Borrowing	6				–	1 000	1 000	1 000	11 000	–	–
Internally generated funds		2 042	1 811	1 580	–	4 400	4 400	4 400	2 400	–	–
Total Capital Funding	7	**14 051**	**9 532**	**44 242**	**46 620**	**52 020**	**52 020**	**52 020**	**73 687**	**37 608**	**39 951**

0 - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		13 289	19 722	10 930	46	26	26	26	976	39 745	(7 747)
Trade and other receivables from exchange transactions	1	9 360	16 623	11 433	27 558	27 558	27 558	27 558	38 863	40 157	41 151
Receivables from non-exchange transactions	1	2 488	12 822	14 446	10 386	10 386	10 386	10 386	12 183	12 731	13 050
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	3	4	4	2	2	2	2	4	4	4
VAT		28 904	24 180	32 416	37 811	37 811	37 811	37 811	55 019	57 495	58 933
Other current assets		331	131	2 405	131	131	131	131	2 402	2 402	2 402
Total current assets		**54 376**	**73 483**	**71 635**	**75 935**	**75 916**	**75 916**	**75 916**	**109 447**	**152 535**	**107 793**
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	459 078	457 394	489 548	520 734	526 134	526 134	526 134	590 744	577 100	574 471
Biological assets		211	220	253	261	261	261	261	279	292	299
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		63	48	29	29	29	29	29	0	0	0
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		43	39	133	31	31	31	31	475	496	509
Total non current assets		**459 395**	**457 701**	**489 963**	**521 056**	**526 456**	**526 456**	**526 456**	**591 498**	**577 888**	**575 279**
TOTAL ASSETS		**513 771**	**531 184**	**561 598**	**596 991**	**602 371**	**602 371**	**602 371**	**700 945**	**730 423**	**683 071**
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–
Consumer deposits		180	0	–	–	–	–	–	–	–	–
Trade and other payables from exchange transactions	4	238 121	291 359	151 661	142 351	142 351	142 351	142 351	178 045	117 219	122 123
Trade and other payables from non-exchange transactions	5	–	–	–	–	–	–	–	–	–	–
Provision		5 505	6 728	7 284	29 092	29 092	29 092	29 092	32 462	33 922	34 770
VAT		6 538	(2 619)	(348)	2 285	2 285	2 285	2 285	1 454	1 520	1 558
Other current liabilities		15 575	4 574	620	–	–	–	–	–	–	–
Total current liabilities		**265 919**	**300 042**	**159 217**	**173 728**	**173 728**	**173 728**	**173 728**	**211 961**	**152 661**	**158 451**
Non current liabilities											
Financial liabilities	6	2 669	299	35	–	1 000	1 000	1 000	10 000	10 496	11 017
Provision	7	50 614	51 982	58 715	41 313	41 313	41 313	41 313	46 096	48 170	49 375
Long term portion of trade payables		–	–	142 559	89 838	89 838	89 838	89 838	89 838	77 528	–
Other non-current liabilities											
Total non current liabilities		**53 282**	**52 281**	**201 309**	**131 151**	**132 151**	**132 151**	**132 151**	**145 934**	**136 194**	**60 391**
TOTAL LIABILITIES		**319 201**	**352 323**	**360 526**	**304 878**	**305 878**	**305 878**	**305 878**	**357 896**	**288 856**	**218 842**
NET ASSETS		**194 570**	**178 860**	**201 072**	**292 112**	**296 493**	**296 493**	**296 493**	**343 050**	**441 567**	**464 229**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	194 570	178 860	201 072	292 113	296 493	296 493	296 493	343 050	441 568	464 230
Reserves and funds	9	–	–	–	–	–	–	–	–	–	–
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	**194 570**	**178 860**	**201 072**	**292 113**	**296 493**	**296 493**	**296 493**	**343 050**	**441 568**	**464 230**

0 - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		17 917	22 580	13 643	17 594	18 839	18 839	18 839	17 327	18 107	18 559
Service charges		50 913	50 499	56 488	101 613	111 651	111 651	111 651	110 978	116 083	121 423
Other revenue		8 829	9 951	1 521	4 970	4 970	4 970	4 970	5 057	5 284	5 416
Transfers and Subsidies - Operational	1	59 807	64 891	68 000	71 823	71 823	71 823	71 823	74 149	75 104	76 726
Transfers and Subsidies - Capital	1	2 039	5 940	43 109	46 620	46 620	46 620	46 620	60 287	37 608	39 951
Interest		7 577	1 270	2 870	1 668	1 668	1 668	1 668	1 741	1 821	1 905
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(112 489)	(134 891)	(149 807)	(195 050)	(201 953)	(201 953)	(201 953)	(197 383)	(170 424)	(262 392)
Interest		(8 550)	(1 757)	(136)	(6 161)	(6 161)	(6 161)	(6 161)	(6 520)	(6 813)	(6 983)
Transfers and Subsidies	1				–	–			–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**26 043**	**18 482**	**35 687**	**43 076**	**47 457**	**47 457**	**47 457**	**65 636**	**76 770**	**(5 395)**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		60	38	23					–	–	–
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(13 359)	(9 592)	(44 184)	(46 620)	(52 020)	(52 020)	(52 020)	(73 687)	(37 608)	(39 951)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(13 299)**	**(9 554)**	**(44 161)**	**(46 620)**	**(52 020)**	**(52 020)**	**(52 020)**	**(73 687)**	**(37 608)**	**(39 951)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans						1 000	1 000	1 000	11 000	–	–
Borrowing long term/refinancing			63						–	–	–
Increase (decrease) in consumer deposits		(4)	(180)	–					–	–	–
Payments											
Repayment of borrowing		(2 616)	(2 377)	(319)	–	–	–	–	(2 000)	(2 092)	(2 188)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(2 620)**	**(2 495)**	**(319)**	**–**	**1 000**	**1 000**	**1 000**	**9 000**	**(2 092)**	**(2 188)**
NET INCREASE/ (DECREASE) IN CASH HELD		**10 124**	**6 434**	**(8 792)**	**(3 544)**	**(3 563)**	**(3 563)**	**(3 563)**	**949**	**37 070**	**(47 534)**
Cash/cash equivalents at the year begin:	2	**3 165**	**13 289**	**19 722**	**3 590**	**3 590**	**3 590**	**3 590**	**26**	**976**	**38 045**
Cash/cash equivalents at the year end:	2	**13 289**	**19 722**	**10 930**	**46**	**26**	**26**	**26**	**976**	**38 045**	**(9 489)**

0 - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	13 289	19 722	10 930	46	26	26	26	976	38 045	(9 489)
Other current investments > 90 days		9 360	16 623	11 433	27 558	27 558	27 558	27 558	38 863	41 857	42 894
Non current Investments	1	459 078	457 394	489 548	520 734	526 134	526 134	526 134	590 744	577 100	574 471
Cash and investments available:		**481 727**	**493 739**	**511 911**	**548 339**	**553 719**	**553 719**	**553 719**	**630 583**	**657 002**	**607 875**
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(939)	(5 003)	(4 369)	(4 942)	(5 071)	(5 071)	(5 071)	(5 843)	(6 111)	(6 370)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**(939)**	**(5 003)**	**(4 369)**	**(4 942)**	**(5 071)**	**(5 071)**	**(5 071)**	**(5 843)**	**(6 111)**	**(6 370)**
Surplus(shortfall)		**482 666**	**498 742**	**516 280**	**553 281**	**558 790**	**558 790**	**558 790**	**636 426**	**663 113**	**614 245**

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

Other working capital requirements										
Debtors	939	5 003	4 369	4 942	5 071	5 071	5 071	5 843	6 111	6 370
Creditors due	–	–	–	–	–	–	–	–	–	–
Total	939	5 003	4 369	4 942	5 071	5 071	5 071	5 843	6 111	6 370
Debtors collection assumptions										
Balance outstanding - debtors	2 492	12 826	14 450	10 388	10 388	10 388	10 388	12 187	12 735	13 054
Estimate of debtors collection rate	37.7%	39.0%	30.2%	47.6%	48.8%	48.8%	48.8%	47.9%	48.0%	48.8%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement										
Self-insurance										
Compensation for Occupational Injuries and Diseases										
Employee Benefit										
Non-current Provisions										
Valuation										
Investment in associate account										
Capitalisation										
	–	–	–	–	–	–	–	–	–	–

0 - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE										
Total New Assets	1	**14 051**	**10 288**	**10 288**	**46 620**	**52 020**	**–**	**46 620**	**24 744**	**25 658**
Roads Infrastructure		7 099	2 832	2 832	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 667	5 376	5 376	–	4 900	–	–	5 412	5 000
Water Supply Infrastructure		116	847	847	20 000	20 000	–	20 000	–	–
Sanitation Infrastructure		128	82	82	18 620	18 620	–	18 620	19 332	20 658
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***12 009***	***9 138***	***9 138***	***38 620***	***43 520***	**–**	***38 620***	***24 744***	***25 658***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	8 000	8 000	–	8 000	–	–
Community Assets		**–**	**–**	**–**	***8 000***	***8 000***	**–**	***8 000***	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 179	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 179***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	***20***	***20***	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**256**	**170**	**170**	**–**	**300**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**468**	**945**	**945**	**–**	**200**	**–**	**–**	**–**	**–**
Machinery and Equipment		**14**	**15**	**15**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**126**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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 Upgrading of Existing Assets	6	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
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	**14 051**	**10 288**	**10 288**	**46 620**	**52 020**	**–**	**46 620**	**24 744**	**25 658**
Roads Infrastructure		7 099	2 832	2 832	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 667	5 376	5 376	–	4 900	–	–	5 412	5 000
Water Supply Infrastructure		116	847	847	20 000	20 000	–	20 000	–	–
Sanitation Infrastructure		128	82	82	18 620	18 620	–	18 620	19 332	20 658
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***12 009***	***9 138***	***9 138***	***38 620***	***43 520***	**–**	***38 620***	***24 744***	***25 658***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	8 000	8 000	–	8 000	–	–
Community Assets		–	–	–	***8 000***	***8 000***	–	***8 000***	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 179	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 179***	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**256**	**170**	**170**	**–**	**300**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**468**	**945**	**945**	**–**	**200**	**–**	**–**	**–**	**–**
Machinery and Equipment		**14**	**15**	**15**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		–	–	–	–	–	–	–	–	–
Land		**126**	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**14 051**	**10 288**	**10 288**	**46 620**	**52 020**	**–**	**46 620**	**24 744**	**25 658**

ASSET REGISTER SUMMARY - PPE (WDV)	5	459 348	457 661	457 661	521 024	526 424	–	591 023	577 392	574 770
Roads Infrastructure		55 291	54 297	54 297	73 948	73 948		65 765	63 666	62 447
Storm water Infrastructure		1 812	1 769	1 769	1 683	1 683		5 746	5 691	5 659
Electrical Infrastructure		61 572	60 381	60 381	104 272	109 172		98 404	90 784	90 069
Water Supply Infrastructure		115 652	112 819	112 819	149 725	149 725		162 887	161 435	161 448
Sanitation Infrastructure		67 086	65 624	65 624	119 951	119 951		184 033	183 260	183 102
Solid Waste Infrastructure			3 478	3 478	–	–		–	–	–
Rail Infrastructure										
Coastal Infrastructure					–	–				
Information and Communication Infrastructure					–	–				
Infrastructure		***301 413***	***298 367***	***298 367***	***449 578***	***454 478***	**–**	***516 836***	***504 835***	***502 724***
Community Assets		33 101	33 069	33 069	41 005	41 005		40 710	40 678	40 659
Heritage Assets										
Investment properties										
Other Assets		97 493	99 484	99 484	5 674	5 674		5 704	5 755	5 784
Biological or Cultivated Assets		**211**	**220**	**220**	**261**	**261**		**279**	**292**	**299**
Intangible Assets		63	48	48	29	29		0	0	0
Computer Equipment		**298**	**478**	**478**	**199**	**499**		**437**	**325**	**260**
Furniture and Office Equipment		**1 360**	**1 640**	**1 640**	**395**	**595**		**384**	**(17)**	**(250)**
Machinery and Equipment		**879**	**356**	**356**	**–**	**–**		**159**	**124**	**104**
Transport Assets		**6 342**	**5 812**	**5 812**	**5 697**	**5 697**		**5 076**	**3 963**	**3 751**
Land		**18 187**	**18 187**	**18 187**	**18 187**	**18 187**		**21 438**	**21 438**	**21 438**
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**459 348**	**457 661**	**457 661**	**521 024**	**526 424**	**–**	**591 023**	**577 392**	**574 770**
EXPENDITURE OTHER ITEMS		**12 708**	**12 708**	**12 708**	**17 647**	**17 647**	**–**	**17 140**	**17 911**	**18 359**
Depreciation	7	10 932	10 932	10 932	12 225	12 225	–	11 479	11 996	12 296
Repairs and Maintenance by Asset Class	3	**1 775**	**1 775**	**1 775**	**5 422**	**5 422**	**–**	**5 660**	**5 915**	**6 063**
Roads Infrastructure		136	136	136	487	487	–	508	531	545
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		332	332	332	839	839	–	876	916	938
Water Supply Infrastructure		539	539	539	1 049	1 049	–	1 095	1 144	1 173
Sanitation Infrastructure		382	382	382	1 049	1 049	–	1 095	1 144	1 173
Solid Waste Infrastructure		27	27	27	483	483	–	504	526	540
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***1 417***	***1 417***	***1 417***	***3 907***	***3 907***	**–**	***4 079***	***4 262***	***4 369***
Community Facilities		–	–	–	10	10	–	11	11	12
Sport and Recreation Facilities		–	–	–	18	18	–	19	20	21
Community Assets		**–**	**–**	**–**	***29***	***29***	**–**	***30***	***31***	***32***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		57	57	57	1 095	1 095	–	1 143	1 195	1 225
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***57***	***57***	***57***	***1 095***	***1 095***	**–**	***1 143***	***1 195***	***1 225***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**302**	**302**	**302**	**391**	**391**	**–**	**408**	**427**	**437**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**12 708**	**12 708**	**12 708**	**17 647**	**17 647**	**–**	**17 140**	**17 911**	**18 359**
Renewal and upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal and upgrading of Existing Assets as % of deprecn		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE & Investment Property		*0.4%*	*0.4%*	*0.4%*	*1.0%*	*1.0%*	*0.0%*	*1.0%*	*1.0%*	*1.1%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*0.4%*	*0.4%*	*0.4%*	*1.0%*	*1.0%*	*0.0%*	*1.0%*	*1.0%*	*1.1%*

0 - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
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)		–	–	–	–	–	–	–	–	–
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	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		1 841	1 833	1 085	2 011	2 011	–	2 100	2 194	2 249
Sanitation (free sanitation service to **indigent households**)		5 463	6 039	3 385	6 681	3 391	–	3 540	3 700	3 792
Electricity/other energy (50kwh per **indigent** household per month)		1 327	4 108	5 168	4 568	4 568	–	4 769	4 984	5 109
Refuse (removed once a week **for indigent households**)		5 110	5 527	3 179	6 000	3 148	–	3 287	3 434	3 520
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	**13 741**	**17 507**	**12 816**	**19 261**	**13 119**	**–**	**13 696**	**14 312**	**14 670**
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		16 693	3 725	3 746	4 142	3 971	–	1 879	1 964	2 013
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**16 693**	**3 725**	**3 746**	**4 142**	**3 971**	**–**	**1 879**	**1 964**	**2 013**