NC078 Siyancuma - Table A1 Budget Summary

| Description | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **Financial Performance** | | | | | | | | | | |
| Property rates | 18 615 | 20 038 | 21 028 | 20 384 | 22 346 | 22 346 | 22 346 | 23 463 | 24 237 | 25 013 |
| Service charges | 78 280 | 95 780 | 105 462 | 130 562 | 130 562 | 134 403 | 134 403 | 142 727 | 150 565 | 158 550 |
| Investment revenue | 1 445 | 1 585 | 795 | 1 741 | 1 000 | 1 000 | 1 000 | 1 037 | 1 071 | 1 106 |
| Transfer and subsidies - Operational | 64 942 | 67 955 | 72 780 | 74 149 | 74 149 | 74 149 | 74 149 | 75 421 | 74 351 | 77 498 |
| Other own revenue | 18 287 | 63 887 | 18 509 | 96 479 | 101 469 | 101 469 | 101 469 | 100 532 | 101 291 | 24 523 |
| **Total Revenue (excluding capital transfers and contributions)** | 181 568 | 249 245 | 218 573 | 323 316 | 329 526 | 333 367 | 333 367 | 343 180 | 351 516 | 286 690 |
| Employee costs | 69 570 | 71 610 | 76 055 | 89 745 | 92 032 | 92 032 | 92 032 | 95 947 | 99 113 | 102 285 |
| Remuneration of councillors | 5 303 | 5 376 | 6 474 | 6 703 | 6 703 | 6 703 | 6 703 | 6 983 | 7 213 | 7 444 |
| Depreciation, amortisation and impairment | 10 108 | 12 600 | 13 335 | 11 479 | 11 479 | 11 479 | 11 479 | 16 008 | 16 537 | 17 066 |
| Interest, Dividends and Rent on Land | 16 689 | 31 943 | 29 045 | 6 520 | 7 520 | 7 520 | 7 520 | 5 609 | 5 794 | 5 980 |
| Inventory consumed and bulk purchases | 63 474 | 71 890 | 85 064 | 99 569 | 94 851 | 94 851 | 94 851 | 102 980 | 106 378 | 109 782 |
| Transfers and subsidies | – | – | – | – | – | – | – | – | – | – |
| Other expenditure | 41 579 | 72 120 | 77 517 | 45 280 | 53 699 | 53 699 | 53 699 | 53 383 | 55 145 | 56 909 |
| **Total Expenditure** | 206 723 | 265 538 | 287 490 | 259 297 | 266 284 | 266 284 | 266 284 | 280 910 | 290 180 | 299 466 |
| **Surplus/(Deficit)** | (25 155) | (16 293) | (68 917) | 64 019 | 63 242 | 67 082 | 67 082 | 62 270 | 61 336 | (12 776) |
| Transfers and subsidies - capital (monetary allocations) | – | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (in-kind) | 9 446 | 46 921 | 50 361 | 64 287 | 64 287 | 64 287 | 64 287 | 41 812 | 39 769 | 41 150 |
| **Surplus/(Deficit) after capital transfers & contributions** | (15 709) | 30 629 | (18 556) | 128 306 | 127 529 | 131 369 | 131 369 | 104 082 | 101 105 | 28 374 |
| Share of Surplus/Deficit attributable to Associate | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | (15 709) | 30 629 | (18 556) | 128 306 | 127 529 | 131 369 | 131 369 | 104 082 | 101 105 | 28 374 |
| **Capital expenditure & funds sources** | | | | | | | | | | |
| **Capital expenditure** | 9 532 | 44 242 | 53 445 | 80 196 | 83 191 | 83 191 | 83 191 | 46 796 | 39 769 | 41 149 |
| Transfers recognised - capital | 7 719 | 41 907 | 49 961 | 64 287 | 64 287 | 64 287 | 64 287 | 41 812 | 39 769 | 41 149 |
| Borrowing | – | – | – | 11 000 | 11 000 | 11 000 | 11 000 | 2 000 | – | – |
| Internally generated funds | 1 811 | 1 580 | 3 412 | 4 909 | 7 904 | 7 904 | 7 904 | 2 984 | – | – |
| **Total sources of capital funds** | 9 530 | 43 487 | 53 374 | 80 196 | 83 191 | 83 191 | 83 191 | 46 796 | 39 769 | 41 149 |

NC078 Siyancuma - Table A1 Budget Summary

| Description | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **Financial position** | | | | | | | | | | |
| Total current assets | 73 482 | 71 635 | 68 354 | 109 050 | 115 260 | 115 260 | 115 260 | 77 132 | 81 139 | 93 277 |
| Total non current assets | 457 701 | 489 963 | 529 727 | 596 007 | 599 002 | 599 002 | 599 002 | 627 285 | 656 686 | 679 031 |
| Total current liabilities | 300 042 | 159 217 | 218 487 | 211 961 | 221 944 | 221 944 | 221 944 | 122 558 | 130 028 | 136 882 |
| Total non current liabilities | 52 281 | 201 309 | 195 657 | 145 934 | 145 934 | 145 934 | 145 934 | 131 390 | 56 223 | 55 479 |
| Community wealth/Equity | 178 860 | 201 072 | 183 939 | 347 164 | 346 387 | 346 387 | 346 387 | 450 469 | 551 574 | 579 948 |
| **Cash flows** | | | | | | | | | | |
| Net cash from (used) operating | 18 482 | 35 687 | 43 829 | 69 751 | 72 746 | 72 746 | 72 746 | 56 175 | 46 408 | 56 113 |
| Net cash from (used) investing | (9 554) | (44 161) | (53 374) | (78 196) | (81 191) | (81 191) | (81 191) | (46 796) | (39 769) | (41 149) |
| Net cash from (used) financing | (2 495) | (319) | 4 343 | 9 000 | 9 000 | 9 000 | 9 000 | – | (2 092) | (2 188) |
| **Cash/cash equivalents at the year end** | 19 722 | 10 930 | 5 728 | 581 | 581 | 581 | 581 | 9 960 | 14 507 | 27 283 |
| **Cash backing/surplus reconciliation** | | | | | | | | | | |
| Cash and investments available | 19 722 | 10 930 | 5 728 | 581 | 581 | 581 | 581 | 9 960 | 14 507 | 27 283 |
| Application of cash and investments | 279 739 | 143 753 | 183 628 | 153 331 | 160 469 | 160 837 | 160 837 | 58 386 | 66 299 | 73 715 |
| **Balance - surplus (shortfall)** | (260 017) | (132 823) | (177 900) | (152 750) | (159 888) | (160 256) | (160 256) | (48 426) | (51 791) | (46 431) |
| **Asset management** | | | | | | | | | | |
| Asset register summary (WDV) | 455 426 | 489 830 | 529 012 | 532 020 | 533 369 | 533 369 | | 627 226 | 656 624 | 678 968 |
| Depreciation | 10 108 | 12 600 | 13 335 | 11 479 | 13 125 | 13 125 | | 16 008 | 16 537 | 17 066 |
| Renewal and Upgrading of Existing Assets | – | – | – | 45 650 | 45 650 | 45 650 | | – | – | – |
| Repairs and Maintenance | 1 528 | 1 313 | 3 015 | 6 434 | 3 764 | 3 764 | | 3 102 | 3 204 | 3 307 |
| **Free services** | | | | | | | | | | |
| Cost of Free Basic Services provided | (17 507) | (12 816) | (9 429) | (13 696) | (13 996) | (10 156) | | (15 054) | (15 749) | (16 454) |
| Revenue cost of free services provided | (3 725) | (3 746) | (3 926) | (1 879) | (4 320) | (4 320) | | (4 536) | (4 686) | (4 836) |
| **Households below minimum service level** | | | | | | | | | | |
| Water: | – | – | – | – | – | – | | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | | – | – | – |
| Energy: | – | – | – | – | – | – | | – | – | – |
| Refuse: | – | – | – | – | – | – | | – | – | – |

## NC078 Siyancuma - 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | 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*** | | **92 106** | **104 084** | **57 620** | **135 609** | **138 862** | **138 862** | **138 568** | **140 377** | **65 128** |
| Executive and council | | 3 093 | 3 153 | 3 185 | 3 315 | 3 315 | 3 315 | 3 431 | 3 551 | 3 661 |
| Finance and administration | | 89 013 | 100 931 | 54 435 | 132 294 | 135 547 | 135 547 | 135 137 | 136 826 | 61 467 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **2 135** | **2 434** | **2 160** | **2 672** | **2 645** | **2 645** | **2 802** | **1 189** | **1 227** |
| Community and social services | | 1 463 | 1 489 | 1 572 | 1 617 | 1 606 | 1 606 | 1 725 | 76 | 78 |
| Sport and recreation | | – | – | – | 1 | 1 | 1 | 1 | 1 | 1 |
| Public safety | | 672 | 944 | 588 | 1 054 | 1 038 | 1 038 | 1 077 | 1 112 | 1 148 |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **4 338** | **929** | **1 894** | **1 324** | **1 423** | **1 423** | **1 480** | **130** | **134** |
| Planning and development | | 7 | 29 | 34 | 21 | 120 | 120 | 126 | 130 | 134 |
| Road transport | | 4 330 | 900 | 1 860 | 1 303 | 1 303 | 1 303 | 1 354 | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **92 436** | **188 719** | **207 934** | **247 997** | **250 883** | **250 883** | **242 142** | **249 589** | **261 350** |
| Energy sources | | 47 488 | 64 914 | 67 167 | 86 229 | 86 093 | 86 093 | 100 935 | 107 201 | 113 983 |
| Water management | | 25 020 | 65 048 | 69 396 | 95 023 | 96 454 | 96 454 | 70 749 | 68 639 | 71 179 |
| Waste water management | | 11 501 | 40 312 | 50 631 | 45 711 | 46 552 | 46 552 | 47 823 | 50 415 | 52 012 |
| Waste management | | 8 427 | 18 445 | 20 740 | 21 035 | 21 783 | 21 783 | 22 634 | 23 333 | 24 176 |
| ***Other*** | 4 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Revenue - Functional** | 2 | **191 014** | **296 166** | **269 608** | **387 603** | **393 813** | **393 813** | **384 992** | **391 285** | **327 840** |

## NC078 Siyancuma - 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | 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 |
| Expenditure - Functional | | | | | | | | | | |
| ***Governance and administration*** | | **63 705** | **94 873** | **101 680** | **82 928** | **85 784** | **85 784** | **91 050** | **94 055** | **97 064** |
| Executive and council | | 8 698 | 8 172 | 11 023 | 14 236 | 14 893 | 14 893 | 15 622 | 16 137 | 16 654 |
| Finance and administration | | 55 006 | 86 701 | 90 657 | 68 692 | 70 890 | 70 890 | 75 428 | 77 918 | 80 411 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **4 671** | **4 676** | **5 084** | **6 072** | **6 245** | **6 245** | **6 556** | **6 772** | **6 989** |
| Community and social services | | 2 678 | 2 485 | 2 593 | 3 349 | 3 356 | 3 356 | 3 510 | 3 625 | 3 741 |
| Sport and recreation | | 373 | 392 | 412 | 450 | 566 | 566 | 610 | 630 | 650 |
| Public safety | | 1 620 | 1 799 | 2 080 | 2 273 | 2 323 | 2 323 | 2 436 | 2 517 | 2 597 |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ***Economic and environmental services*** | | **13 920** | **15 391** | **17 377** | **18 453** | **18 549** | **18 549** | **19 622** | **20 270** | **20 919** |
| Planning and development | | – | – | – | – | – | – | – | – | – |
| Road transport | | 13 920 | 15 391 | 17 377 | 18 453 | 18 549 | 18 549 | 19 622 | 20 270 | 20 919 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **124 428** | **150 598** | **164 022** | **151 844** | **155 707** | **155 707** | **163 682** | **169 083** | **174 494** |
| Energy sources | | 69 455 | 79 114 | 89 376 | 109 299 | 101 491 | 101 491 | 114 049 | 117 813 | 121 583 |
| Water management | | 23 862 | 31 528 | 32 286 | 14 615 | 20 539 | 20 539 | 23 914 | 24 703 | 25 493 |
| Waste water management | | 19 391 | 23 809 | 26 004 | 18 555 | 21 879 | 21 879 | 18 210 | 18 811 | 19 413 |
| Waste management | | 11 720 | 16 147 | 16 357 | 9 374 | 11 797 | 11 797 | 7 509 | 7 756 | 8 005 |
| ***Other*** | 4 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Expenditure - Functional** | 3 | **206 723** | **265 538** | **288 164** | **259 297** | **266 284** | **266 284** | **280 910** | **290 180** | **299 466** |
| **Surplus/(Deficit) for the year** | | **(15 709)** | **30 629** | **(18 556)** | **128 306** | **127 529** | **127 529** | **104 082** | **101 105** | **28 374** |

*References*

*1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes*

*2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)*

*3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)*

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing

## NC078 Siyancuma - 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | 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 | | 3 093 | 3 153 | 3 185 | 3 315 | 3 315 | 3 315 | 3 431 | 3 551 | 3 661 |
| Vote 2 - Office of the Municipal Manager | | – | – | – | – | – | – | – | – | – |
| Vote 3 - Department of Finance | | 84 672 | 98 577 | 51 094 | 130 643 | 131 631 | 131 631 | 133 115 | 134 736 | 59 311 |
| Vote 4 - Department of Administration & Community Service | | 6 026 | 4 191 | 5 214 | 3 899 | 5 857 | 5 857 | 4 068 | 2 497 | 2 577 |
| Vote 5 - Department of Infrastructure Development & Techn | | 97 224 | 190 245 | 210 115 | 249 746 | 253 010 | 253 010 | 244 378 | 250 500 | 262 291 |
| **Total Revenue by Vote** | 2 | **191 014** | **296 166** | **269 608** | **387 603** | **393 813** | **393 813** | **384 992** | **391 285** | **327 840** |
| **Expenditure by Vote** ***to be appropriated*** | 1 | | | | | | | | | |
| Vote 1 - Executive Council | | 6 984 | 6 754 | 9 177 | 10 780 | 11 590 | 11 590 | 12 522 | 12 936 | 13 350 |
| Vote 2 - Office of the Municipal Manager | | 1 715 | 1 418 | 1 846 | 3 457 | 3 303 | 3 303 | 3 099 | 3 202 | 3 304 |
| Vote 3 - Department of Finance | | 34 760 | 58 203 | 65 951 | 42 532 | 44 738 | 44 738 | 48 019 | 49 604 | 51 191 |
| Vote 4 - Department of Administration & Community Service | | 24 275 | 32 501 | 28 898 | 31 256 | 31 237 | 31 237 | 32 774 | 33 855 | 34 939 |
| Vote 5 - Department of Infrastructure Development & Techn | | 138 990 | 166 661 | 182 293 | 171 272 | 175 416 | 175 416 | 184 495 | 190 584 | 196 682 |
| **Total Expenditure by Vote** | 2 | **206 723** | **265 538** | **288 164** | **259 297** | **266 284** | **266 284** | **280 910** | **290 180** | **299 466** |
| **Surplus/(Deficit) for the year** | 2 | **(15 709)** | **30 629** | **(18 556)** | **128 306** | **127 529** | **127 529** | **104 082** | **101 105** | **28 374** |

*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*

## NC078 Siyancuma - 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | 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 | 42 328 | 49 715 | 56 290 | 75 155 | 75 155 | 75 155 | 75 155 | 84 549 | 90 468 | 96 529 |
| Service charges - Water | 2 | 20 446 | 23 842 | 24 899 | 30 808 | 30 808 | 30 808 | 30 808 | 32 348 | 33 416 | 34 485 |
| Service charges - Waste Water Management | 2 | 9 114 | 12 712 | 13 896 | 14 023 | 14 023 | 17 863 | 17 863 | 14 724 | 15 210 | 15 696 |
| Service charges - Waste Management | 2 | 6 393 | 9 511 | 10 376 | 10 577 | 10 577 | 10 577 | 10 577 | 11 106 | 11 472 | 11 840 |
| Sale of Goods and Rendering of Services | 2 | 284 | 243 | 239 | 345 | 491 | 491 | 491 | 516 | 533 | 550 |
| Agency services | 2 | 189 | 159 | 57 | 313 | 313 | 313 | 313 | 325 | 336 | 346 |
| Interest | | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 2 | 8 756 | 6 945 | 10 842 | 10 251 | 13 262 | 13 262 | 13 262 | 13 925 | 14 385 | 14 845 |
| Interest earned from Current and Non Current Assets | 2 | 1 445 | 1 585 | 795 | 1 741 | 1 000 | 1 000 | 1 000 | 1 037 | 1 071 | 1 106 |
| Dividends | 2 | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 2 | 191 | 588 | 2 636 | 478 | 2 287 | 2 287 | 2 287 | 302 | 312 | 322 |
| Rental from Fixed Assets | 2 | 361 | 543 | 249 | 312 | 751 | 751 | 751 | 806 | 832 | 859 |
| Licence and permits | 2 | 61 | 294 | 251 | 254 | 254 | 254 | 254 | 263 | 272 | 281 |
| Special rating levies | 2 | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Development Charges | 2 | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 | 2 791 | 1 956 | 1 707 | 2 747 | 2 279 | 2 279 | 2 279 | 2 367 | 2 445 | 2 524 |
| **Non-Exchange Revenue** | | | | | | | | | | | |
| Property rates | 2 | 18 615 | 20 038 | 21 028 | 20 384 | 22 346 | 22 346 | 22 346 | 23 463 | 24 237 | 25 013 |
| Surcharges and Taxes | 2 | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 | 475 | 687 | 375 | 607 | 607 | 607 | 607 | 630 | 650 | 671 |
| Licences or permits | 2 | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 2 | 64 942 | 67 955 | 72 780 | 74 149 | 74 149 | 74 149 | 74 149 | 75 421 | 74 351 | 77 498 |
| Interest | 2 | 2 902 | 2 203 | 3 124 | 3 184 | 3 236 | 3 236 | 3 236 | 3 398 | 3 510 | 3 623 |
| Fuel Levy | 2 | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Fixed and Intangible Assets | 2 | - | (16) | (674) | (0) | (0) | (0) | (0) | (0) | - | - |
| Other Gains | 2 | 2 277 | 50 285 | (297) | 77 987 | 77 987 | 77 987 | 77 987 | 78 000 | 78 016 | 503 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - |
| **Total Revenue (excluding capital transfers and contributions)** | | **181 568** | **249 245** | **218 573** | **323 316** | **329 526** | **333 367** | **333 367** | **343 180** | **351 516** | **286 690** |

## NC078 Siyancuma - 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | 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 |
| **Expenditure** | | | | | | | | | | | |
| Employee related costs | 2 | 69 570 | 71 610 | 76 055 | 89 745 | 92 032 | 92 032 | 92 032 | 95 947 | 99 113 | 102 285 |
| Remuneration of councillors | 2 | 5 303 | 5 376 | 6 474 | 6 703 | 6 703 | 6 703 | 6 703 | 6 983 | 7 213 | 7 444 |
| Bulk purchases - electricity | 2 | 59 309 | 67 496 | 77 949 | 91 300 | 87 000 | 87 000 | 87 000 | 94 839 | 97 968 | 101 103 |
| Inventory consumed | 2,8 | 4 165 | 4 394 | 7 115 | 8 269 | 7 851 | 7 851 | 7 851 | 8 141 | 8 410 | 8 679 |
| Debt impairment | 2,3 | (11 813) | 39 432 | 46 872 | 13 764 | 15 850 | 15 850 | 15 850 | 23 515 | 24 291 | 25 068 |
| Depreciation, amortisation and impairment | 2 | 10 108 | 12 600 | 13 335 | 11 479 | 11 479 | 11 479 | 11 479 | 16 008 | 16 537 | 17 066 |
| Interest, Dividends and Rent on Land | 2 | 16 689 | 31 943 | 29 045 | 6 520 | 7 520 | 7 520 | 7 520 | 5 609 | 5 794 | 5 980 |
| Contracted services | 2 | 8 563 | 12 472 | 14 553 | 12 903 | 11 816 | 11 816 | 11 816 | 12 253 | 12 657 | 13 062 |
| Transfers and subsidies | 2 | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 2 | 33 151 | 8 434 | 2 137 | 3 065 | 9 900 | 9 900 | 9 900 | 884 | 914 | 943 |
| Operational costs | 2 | 11 110 | 11 828 | 13 955 | 15 548 | 16 134 | 16 134 | 16 134 | 16 731 | 17 283 | 17 836 |
| Disposal of Fixed and Intangible Assets | 2 | 568 | (46) | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Losses | 2 | - | - | - | - | - | - | - | - | - | - |
| **Total Expenditure** | | **206 723** | **265 538** | **287 490** | **259 297** | **266 284** | **266 284** | **266 284** | **280 910** | **290 180** | **299 466** |
| **Surplus/(Deficit)** | | **(25 155)** | **(16 293)** | **(68 917)** | **64 019** | **63 242** | **67 082** | **67 082** | **62 270** | **61 336** | **(12 776)** |
| Transfers and subsidies - capital (monetary allocations) | 6 | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | 6 | 9 446 | 46 921 | 50 361 | 64 287 | 64 287 | 64 287 | 64 287 | 41 812 | 39 769 | 41 150 |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(15 709)** | **30 629** | **(18 556)** | **128 306** | **127 529** | **131 369** | **131 369** | **104 082** | **101 105** | **28 374** |
| Income Tax | | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | | **(15 709)** | **30 629** | **(18 556)** | **128 306** | **127 529** | **131 369** | **131 369** | **104 082** | **101 105** | **28 374** |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | | **(15 709)** | **30 629** | **(18 556)** | **128 306** | **127 529** | **131 369** | **131 369** | **104 082** | **101 105** | **28 374** |
| Share of Surplus/Deficit attributable to Associate | 7 | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 1 | **(15 709)** | **30 629** | **(18 556)** | **128 306** | **127 529** | **131 369** | **131 369** | **104 082** | **101 105** | **28 374** |

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **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 | | – | – | – | – | – | – | – | – | – | – |
| Vote 4 - Department of Administration & Community Services | | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - Department of Infrastructure Development & Technical Services | | – | – | – | – | – | – | – | – | – | – |
| **Capital multi-year expenditure sub-total** | 7 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Single-year expenditure** ***to be appropriated*** | 2 | | | | | | | | | | |
| Vote 1 - Executive Council | | – | – | – | 509 | 509 | 509 | 509 | 509 | – | – |
| Vote 2 - Office of the Municipal Manager | | – | – | – | – | – | – | – | – | – | – |
| Vote 3 - Department of Finance | | 395 | 1 572 | 804 | 2 000 | 2 425 | 2 425 | 2 425 | 425 | – | – |
| Vote 4 - Department of Administration & Community Services | | – | – | – | 11 000 | 11 000 | 11 000 | 11 000 | – | – | – |
| Vote 5 - Department of Infrastructure Development & Technical Services | | 9 138 | 42 670 | 52 641 | 66 687 | 69 257 | 69 257 | 69 257 | 45 862 | 39 769 | 41 149 |
| **Capital single-year expenditure sub-total** | | **9 532** | **44 242** | **53 445** | **80 196** | **83 191** | **83 191** | **83 191** | **46 796** | **39 769** | **41 149** |
| **Total Capital Expenditure - Vote** | | **9 532** | **44 242** | **53 445** | **80 196** | **83 191** | **83 191** | **83 191** | **46 796** | **39 769** | **41 149** |
| **Capital Expenditure - Functional** | | | | | | | | | | | |
| ***Governance and administration*** | | **395** | **1 572** | **804** | **2 509** | **2 934** | **2 934** | **2 934** | **934** | **–** | **–** |
| Executive and council | | – | – | – | 509 | 509 | 509 | 509 | 509 | – | – |
| Finance and administration | | 395 | 1 572 | 804 | 2 000 | 2 425 | 2 425 | 2 425 | 425 | – | – |
| Internal audit | | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **–** | **–** | **–** | **11 000** | **11 000** | **11 000** | **11 000** | **–** | **–** | **–** |
| Community and social services | | | | | | | | | | | |
| Sport and recreation | | – | – | – | 11 000 | 11 000 | 11 000 | 11 000 | – | – | – |
| Public safety | | | | | | | | | | | |
| Housing | | | | | | | | | | | |
| Health | | | | | | | | | | | |
| ***Economic and environmental services*** | | **2 832** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Planning and development | | | | | | | | | | | |
| Road transport | | 2 832 | – | – | – | – | – | – | – | – | – |
| Environmental protection | | | | | | | | | | | |
| ***Trading services*** | | **6 305** | **42 670** | **52 641** | **66 687** | **69 257** | **69 257** | **69 257** | **45 862** | **39 769** | **41 149** |
| Energy sources | | 5 376 | 5 358 | 10 276 | 12 000 | 14 570 | 14 570 | 14 570 | 7 190 | 5 226 | 5 462 |
| Water management | | 847 | 21 539 | 22 365 | 45 150 | 45 150 | 45 150 | 45 150 | 18 293 | 13 350 | 13 949 |
| Waste water management | | 82 | 15 773 | 20 000 | 8 787 | 8 787 | 8 787 | 8 787 | 19 629 | 21 193 | 21 738 |
| Waste management | | – | – | – | 750 | 750 | 750 | 750 | 750 | – | – |
| ***Other*** | | | | | | | | | | | |
| **Total Capital Expenditure - Functional** | 3 | **9 532** | **44 242** | **53 445** | **80 196** | **83 191** | **83 191** | **83 191** | **46 796** | **39 769** | **41 149** |

| Vote Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **Funded by:** | | | | | | | | | | | |
| National Government | | 7 719 | 41 907 | 49 961 | 64 287 | 64 287 | 64 287 | 64 287 | 41 812 | 39 769 | 41 149 |
| Provincial Government | | | | | | | | | | | |
| 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 | **7 719** | **41 907** | **49 961** | **64 287** | **64 287** | **64 287** | **64 287** | **41 812** | **39 769** | **41 149** |
| **Borrowing** | 6 | – | – | – | 11 000 | 11 000 | 11 000 | 11 000 | 2 000 | – | – |
| **Internally generated funds** | | 1 811 | 1 580 | 3 412 | 4 909 | 7 904 | 7 904 | 7 904 | 2 984 | – | – |
| **Total Capital Funding** | 7 | **9 530** | **43 487** | **53 374** | **80 196** | **83 191** | **83 191** | **83 191** | **46 796** | **39 769** | **41 149** |

*References*

*1. 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).*

*2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year*

*3. Capital expenditure by functional classification must reconcile to the appropriations by vote*

*4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)*

*6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17*

*7. Total Capital Funding must balance with Total Capital Expenditure*

*8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget*

## NC078 Siyancuma - Table A6 Budgeted Financial Position

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **ASSETS** | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | |
| Cash and cash equivalents | 1 | 19 722 | 10 930 | 5 728 | 581 | 581 | 581 | 581 | 9 960 | 14 507 | 27 283 |
| Short term Investments | 2 | – | – | – | – | – | – | – | – | – | – |
| Trade and other receivables from exchange transactions | 3 | 16 623 | 11 382 | 18 436 | 38 812 | 43 008 | 43 008 | 43 008 | 25 886 | 24 168 | 22 973 |
| Receivables from non-exchange transactions | 3 | 12 822 | 14 446 | 15 284 | 12 183 | 14 197 | 14 197 | 14 197 | 8 401 | 8 128 | 7 843 |
| Current portion of non-current receivables | 4 | – | – | – | – | – | – | – | – | – | – |
| Inventory | 5 | 3 | 4 | 4 | 2 | 2 | 2 | 2 | 4 | 4 | 4 |
| VAT Receivable | 6 | 24 180 | 32 416 | 28 419 | 55 019 | 55 019 | 55 019 | 55 019 | 32 252 | 33 704 | 34 546 |
| Other current assets | 7 | 131 | 2 457 | 484 | 2 453 | 2 453 | 2 453 | 2 453 | 629 | 628 | 628 |
| **Total current assets** | | **73 482** | **71 635** | **68 354** | **109 050** | **115 260** | **115 260** | **115 260** | **77 132** | **81 139** | **93 277** |
| **Non current assets** | | | | | | | | | | | |
| Investments | 8 | – | – | – | – | – | – | – | – | – | – |
| Investment property | 9 | – | – | – | – | – | – | – | – | – | – |
| Property, plant and equipment | 10 | 457 394 | 489 548 | 528 749 | 595 253 | 598 248 | 598 248 | 598 248 | 626 946 | 656 345 | 678 688 |
| Biological assets | 11 | 220 | 253 | 252 | 279 | 279 | 279 | 279 | 275 | 275 | 275 |
| Living resources | 12 | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | 13 | – | – | – | – | – | – | – | – | – | – |
| Intangible assets | 14 | 48 | 29 | 11 | 0 | 0 | 0 | 0 | 5 | 5 | 5 |
| Trade and other receivables from exchange transactions | 15 | – | – | – | – | – | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | 15 | – | – | – | – | – | – | – | – | – | – |
| Other non-current assets | 16 | 39 | 133 | 715 | 475 | 475 | 475 | 475 | 59 | 62 | 63 |
| **Total non current assets** | | **457 701** | **489 963** | **529 727** | **596 007** | **599 002** | **599 002** | **599 002** | **627 285** | **656 686** | **679 031** |
| **TOTAL ASSETS** | | **531 183** | **561 598** | **598 081** | **705 058** | **714 263** | **714 263** | **714 263** | **704 417** | **737 825** | **772 308** |

## NC078 Siyancuma - Table A6 Budgeted Financial Position

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **LIABILITIES** | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | |
| Bank overdraft | 17 | – | – | – | – | – | – | – | – | – | – |
| Financial liabilities | 18 | – | – | – | – | – | – | – | 2 000 | 2 000 | 2 000 |
| Consumer deposits | 19 | – | – | – | – | – | – | – | – | – | – |
| Trade and other payables from exchange transactions | 20 | 291 359 | 151 661 | 195 001 | 178 045 | 188 028 | 188 028 | 188 028 | 87 877 | 93 877 | 99 877 |
| Trade and other payables from non-exchange transactions | 21 | – | – | – | – | – | – | – | – | – | – |
| Provision | 22 | 6 728 | 7 284 | 30 192 | 32 462 | 32 462 | 32 462 | 32 462 | 32 671 | 34 141 | 34 995 |
| VAT Payable | 23 | (2 619) | (348) | (7 708) | 1 454 | 1 454 | 1 454 | 1 454 | 10 | 11 | 11 |
| Other current liabilities | 24 | 4 574 | 620 | 1 001 | – | – | – | – | – | – | – |
| **Total current liabilities** | | **300 042** | **159 217** | **218 487** | **211 961** | **221 944** | **221 944** | **221 944** | **122 558** | **130 028** | **136 882** |
| **Non current liabilities** | | | | | | | | | | | |
| Financial liabilities | 25 | 299 | 35 | 4 378 | 10 000 | 10 000 | 10 000 | 10 000 | 8 000 | 6 000 | 4 000 |
| Provision | 26 | 51 982 | 58 715 | 40 619 | 46 096 | 46 096 | 46 096 | 46 096 | 48 060 | 50 223 | 51 479 |
| Long term portion of trade payables | 27 | – | 142 559 | 150 659 | 89 838 | 89 838 | 89 838 | 89 838 | 75 330 | – | – |
| Other non-current liabilities | 28 | – | – | – | – | – | – | – | – | – | – |
| **Total non current liabilities** | | **52 281** | **201 309** | **195 657** | **145 934** | **145 934** | **145 934** | **145 934** | **131 390** | **56 223** | **55 479** |
| **TOTAL LIABILITIES** | | **352 323** | **360 526** | **414 143** | **357 896** | **367 878** | **367 878** | **367 878** | **253 948** | **186 251** | **192 361** |
| **NET ASSETS** | | **178 859** | **201 072** | **183 938** | **347 162** | **346 385** | **346 385** | **346 385** | **450 469** | **551 574** | **579 947** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 29 | 178 860 | 201 072 | 183 939 | 347 164 | 346 387 | 346 387 | 346 387 | 450 469 | 551 574 | 579 948 |
| Reserves and funds | 30 | – | – | – | – | – | – | – | – | – | – |
| Other | 31 | – | – | – | – | – | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 32 | **178 860** | **201 072** | **183 939** | **347 164** | **346 387** | **346 387** | **346 387** | **450 469** | **551 574** | **579 948** |

*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.*

## NC078 Siyancuma - Table A7 Budgeted Cash Flows

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Property rates | | 22 580 | 13 643 | 13 288 | 17 327 | 18 994 | 18 994 | 18 994 | 19 944 | 20 602 | 21 261 |
| Service charges | | 50 499 | 56 488 | 54 743 | 110 978 | 110 978 | 110 978 | 110 978 | 121 318 | 126 899 | 132 736 |
| Other revenue | | 9 951 | 1 521 | 14 917 | 5 057 | 6 984 | 6 984 | 6 984 | 5 208 | 5 380 | 5 552 |
| Transfers and Subsidies - Operational | 1 | 64 891 | 68 000 | 72 940 | 74 149 | 74 149 | 74 149 | 74 149 | 75 421 | 74 351 | 77 498 |
| Transfers and Subsidies - Capital | 1 | 5 940 | 43 109 | 50 963 | 64 287 | 64 287 | 64 287 | 64 287 | 41 812 | 39 769 | 41 150 |
| Interest | | 1 270 | 2 870 | 2 727 | 1 741 | 1 000 | 1 000 | 1 000 | 1 037 | 1 085 | 1 135 |
| Dividends | | – | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | |
| Suppliers and employees | | (134 891) | (149 807) | (165 715) | (197 269) | (196 126) | (196 126) | (196 126) | (202 956) | (215 883) | (217 239) |
| Finance charges | | (1 757) | (136) | (35) | (6 520) | (7 520) | (7 520) | (7 520) | (5 609) | (5 794) | (5 980) |
| Transfers and Subsidies | 1 | | | | – | – | | | – | – | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **18 482** | **35 687** | **43 829** | **69 751** | **72 746** | **72 746** | **72 746** | **56 175** | **46 408** | **56 113** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 38 | 23 | – | 2 000 | 2 000 | 2 000 | 2 000 | – | – | – |
| Decrease (increase) in non-current receivables | | | | | | | | | – | – | – |
| Decrease (increase) in non-current investments | | | | | | | | | – | – | – |
| Insurance Refund - Capital | | | | | | | | | – | – | – |
| Interest on Short Term Investment (Greater then 90 days) and Long Term Investments | | | | | | | | | – | – | – |
| **Payments** | | | | | | | | | | | |
| Capital assets | | (9 592) | (44 184) | (53 374) | (80 196) | (83 191) | (83 191) | (83 191) | (46 796) | (39 769) | (41 149) |
| Retention (Capital) | | | | | | | | | – | – | – |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(9 554)** | **(44 161)** | **(53 374)** | **(78 196)** | **(81 191)** | **(81 191)** | **(81 191)** | **(46 796)** | **(39 769)** | **(41 149)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Short term loans | | | | | 11 000 | 11 000 | 11 000 | 11 000 | – | – | – |
| Borrowing long term/refinancing | | 63 | | 4 478 | | | | | 2 000 | – | – |
| Increase (decrease) in consumer deposits | | (180) | – | – | | | | | – | – | – |
| **Payments** | | | | | | | | | | | |
| Repayment of borrowing | | (2 377) | (319) | (135) | (2 000) | (2 000) | (2 000) | (2 000) | (2 000) | (2 092) | (2 188) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(2 495)** | **(319)** | **4 343** | **9 000** | **9 000** | **9 000** | **9 000** | **–** | **(2 092)** | **(2 188)** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **6 434** | **(8 792)** | **(5 202)** | **555** | **555** | **555** | **555** | **9 379** | **4 547** | **12 776** |
| Cash/cash equivalents at the year begin: | 2 | **13 289** | **19 722** | **10 930** | **26** | **26** | **26** | **26** | **581** | **9 960** | **14 507** |
| Cash/cash equivalents at the year end: | 2 | **19 722** | **10 930** | **5 728** | **581** | **581** | **581** | **581** | **9 960** | **14 507** | **27 283** |

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.*

## NC078 Siyancuma - 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | 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 | 19 722 | 10 930 | 5 728 | 581 | 581 | 581 | 581 | 9 960 | 14 507 | 27 283 |
| Other current investments > 90 days | | – | – | – | – | – | – | – | – | – | – |
| Non current Investments | 1 | – | – | – | – | – | – | – | – | – | – |
| **Cash and investments available:** | | **19 722** | **10 930** | **5 728** | **581** | **581** | **581** | **581** | **9 960** | **14 507** | **27 283** |
| **Application of cash and investments** | | | | | | | | | | | |
| Unspent conditional transfers | | – | – | – | – | – | – | – | – | – | – |
| Unspent borrowing | | | | | | | | | | | |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | 279 739 | 143 753 | 183 628 | 153 331 | 160 469 | 160 837 | 160 837 | 58 386 | 66 299 | 73 715 |
| Other provisions | | | | | | | | | | | |
| Long term investments committed | 4 | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | 5 | | | | | | | | | | |
| **Total Application of cash and investments:** | | **279 739** | **143 753** | **183 628** | **153 331** | **160 469** | **160 837** | **160 837** | **58 386** | **66 299** | **73 715** |
| **Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits** | | **(260 017)** | **(132 823)** | **(177 900)** | **(152 750)** | **(159 888)** | **(160 256)** | **(160 256)** | **(48 426)** | **(51 791)** | **(46 431)** |
| **Creditors transferred to Debt Relief - Non-Current portion** | | **–** | **142 559** | **150 659** | **89 838** | **89 838** | **89 838** | **89 838** | **75 330** | **–** | **–** |
| **Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits** | | **(260 017)** | **9 736** | **(27 241)** | **(62 912)** | **(70 049)** | **(70 417)** | **(70 417)** | **26 904** | **(51 791)** | **(46 431)** |

*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*

| | 2022/23 | 2023/24 | 2024/25 | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|
| Other working capital requirements | | | | | | | | | | |
| Debtors | 11 620 | 7 908 | 11 373 | 24 714 | 27 559 | 27 191 | 27 191 | 29 491 | 27 578 | 26 162 |
| Creditors due | 291 359 | 151 661 | 195 001 | 178 045 | 188 028 | 188 028 | 188 028 | 87 877 | 93 877 | 99 877 |
| Total | (279 739) | (143 753) | (183 628) | (153 331) | (160 469) | (160 837) | (160 837) | (58 386) | (66 299) | (73 715) |
| Debtors collection assumptions | | | | | | | | | | |
| Balance outstanding - debtors | 29 445 | 25 828 | 33 720 | 50 995 | 57 205 | 57 205 | 57 205 | 34 287 | 32 296 | 30 816 |
| Estimate of debtors collection rate | 39.5% | 30.6% | 33.7% | 48.5% | 48.2% | 47.5% | 47.5% | 86.0% | 85.4% | 84.9% |

## NC078 Siyancuma - Table A9 Asset Management

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | 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 |
| **CAPITAL EXPENDITURE** | | | | | | | | | | |
| **Total New Assets** | 1 | **9 533** | **44 242** | **53 445** | **34 546** | **37 541** | **37 541** | **46 620** | **24 744** | **25 658** |
| *Roads Infrastructure* | | 2 832 | – | – | – | – | – | – | – | – |
| *Storm water Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | 5 376 | 5 358 | 10 276 | 12 000 | 14 570 | 14 570 | – | 5 412 | 5 000 |
| *Water Supply Infrastructure* | | 847 | 21 539 | 22 365 | – | – | – | 20 000 | – | – |
| *Sanitation Infrastructure* | | 82 | 15 773 | 20 000 | 8 287 | 8 287 | 8 287 | 18 620 | 19 332 | 20 658 |
| *Solid Waste Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | – | – | – | – | – | – | – | – | – |
| **Infrastructure** | | ***9 138*** | ***42 670*** | ***52 641*** | ***20 287*** | ***22 857*** | ***22 857*** | ***38 620*** | ***24 744*** | ***25 658*** |
| Community Facilities | | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | – | – | – | 11 000 | 11 000 | 11 000 | 8 000 | – | – |
| **Community Assets** | | – | – | – | ***11 000*** | ***11 000*** | ***11 000*** | ***8 000*** | – | – |
| **Heritage Assets** | | – | – | – | – | – | – | – | – | – |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | – | – | – | – | – | – | – | – | – |
| Operational Buildings | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| **Other Assets** | | – | – | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | 20 | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | ***20*** | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | **170** | **34** | **398** | – | **300** | **300** | – | – | – |
| **Furniture and Office Equipment** | | **190** | – | **381** | – | **100** | **100** | – | – | – |
| **Machinery and Equipment** | | **15** | **22** | **25** | – | **25** | **25** | – | – | – |
| **Transport Assets** | | – | **1 517** | – | **1 259** | **1 259** | **1 259** | – | – | – |
| **Land** | | – | – | – | **2 000** | **2 000** | **2 000** | – | – | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – |
| Mature | | – | - | - | - | - | - | - | - | - |
| Immature | | – | - | - | - | - | - | - | - | - |
| **Living Resources** | | - | - | - | - | - | - | - | - | - |

## NC078 Siyancuma - Table A9 Asset Management

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | 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 |
| **Total Renewal of Existing Assets** | 2 | **–** | **–** | **–** | **650** | **650** | **650** | **–** | **–** | **–** |
| *Roads Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Storm water Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Water Supply Infrastructure* | | – | – | – | 150 | 150 | 150 | – | – | – |
| *Sanitation Infrastructure* | | – | – | – | 500 | 500 | 500 | – | – | – |
| *Solid Waste Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | – | – | – | – | – | – | – | – | – |
| **Infrastructure** | | **–** | **–** | **–** | ***650*** | ***650*** | ***650*** | **–** | **–** | **–** |
| 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** | | - | - | - | - | - | - | - | - | - |

## NC078 Siyancuma - Table A9 Asset Management

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | 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 |
| **Total Upgrading of Existing Assets** | 6 | – | – | – | 45 000 | 45 000 | 45 000 | – | – | – |
| *Roads Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Storm water Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Water Supply Infrastructure* | | – | – | – | 45 000 | 45 000 | 45 000 | – | – | – |
| *Sanitation Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Solid Waste Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | – | – | – | – | – | – | – | – | – |
| **Infrastructure** | | – | – | – | *45 000* | *45 000* | *45 000* | – | – | – |
| 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** | | - | - | - | - | - | - | - | - | - |

## NC078 Siyancuma - Table A9 Asset Management

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | 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 |
| **Total Capital Expenditure** | 4 | **9 533** | **44 242** | **53 445** | **80 196** | **83 191** | **83 191** | **46 620** | **24 744** | **25 658** |
| *Roads Infrastructure* | | 2 832 | – | – | – | – | – | – | – | – |
| *Storm water Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | 5 376 | 5 358 | 10 276 | 12 000 | 14 570 | 14 570 | – | 5 412 | 5 000 |
| *Water Supply Infrastructure* | | 847 | 21 539 | 22 365 | 45 150 | 45 150 | 45 150 | 20 000 | – | – |
| *Sanitation Infrastructure* | | 82 | 15 773 | 20 000 | 8 787 | 8 787 | 8 787 | 18 620 | 19 332 | 20 658 |
| *Solid Waste Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | – | – | – | – | – | – | – | – | – |
| **Infrastructure** | | ***9 138*** | ***42 670*** | ***52 641*** | ***65 937*** | ***68 507*** | ***68 507*** | ***38 620*** | ***24 744*** | ***25 658*** |
| Community Facilities | | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | – | – | – | 11 000 | 11 000 | 11 000 | 8 000 | – | – |
| **Community Assets** | | **–** | **–** | **–** | ***11 000*** | ***11 000*** | ***11 000*** | ***8 000*** | **–** | **–** |
| **Heritage Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| **Other Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | 20 | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | ***20*** | – | – | – | – | – | **–** | **–** | **–** |
| **Computer Equipment** | | **170** | **34** | **398** | **–** | **300** | **300** | **–** | **–** | **–** |
| **Furniture and Office Equipment** | | **190** | **–** | **381** | **–** | **100** | **100** | **–** | **–** | **–** |
| **Machinery and Equipment** | | **15** | **22** | **25** | **–** | **25** | **25** | **–** | **–** | **–** |
| **Transport Assets** | | **–** | **1 517** | **–** | **1 259** | **1 259** | **1 259** | **–** | **–** | **–** |
| **Land** | | **–** | **–** | **–** | **2 000** | **2 000** | **2 000** | **–** | **–** | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | – | - | - | - | - | - | - | - | - |
| Immature | | – | - | - | - | - | - | - | - | - |
| **Living Resources** | | - | - | - | - | - | - | - | - | - |
| **TOTAL CAPITAL EXPENDITURE - Asset class** | | 9 533 | 44 242 | 53 445 | 80 196 | 83 191 | 83 191 | 46 620 | 24 744 | 25 658 |

## NC078 Siyancuma - Table A9 Asset Management

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | 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 |
| **ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | 455 426 | 489 830 | 529 012 | 532 020 | 533 369 | 533 369 | 627 226 | 656 624 | 678 968 |
| *Roads Infrastructure* | | 70 321 | 68 913 | 67 099 | 65 765 | 65 765 | 65 765 | 63 580 | 61 304 | 59 982 |
| *Storm water Infrastructure* | | 5 994 | 5 906 | 5 908 | 5 746 | 5 746 | 5 746 | 5 654 | 5 589 | 5 551 |
| *Electrical Infrastructure* | | 107 703 | 109 796 | 116 415 | 98 255 | 99 179 | 99 179 | 102 285 | 104 660 | 109 048 |
| *Water Supply Infrastructure* | | 113 346 | 132 017 | 151 461 | 167 037 | 167 037 | 167 037 | 185 470 | 196 351 | 195 503 |
| *Sanitation Infrastructure* | | 88 261 | 102 227 | 120 140 | 109 521 | 109 521 | 109 521 | 192 816 | 212 319 | 233 075 |
| *Solid Waste Infrastructure* | | 3 478 | 4 813 | 2 477 | 1 837 | 1 837 | 1 837 | – | – | – |
| *Rail Infrastructure* | | | | | – | – | – | | | |
| *Coastal Infrastructure* | | | | | – | – | – | | | |
| *Information and Communication Infrastructure* | | | | | – | – | – | | | |
| **Infrastructure** | | ***389 103*** | ***423 671*** | ***463 500*** | ***448 161*** | ***449 085*** | ***449 085*** | ***549 805*** | ***580 223*** | ***603 159*** |
| **Community Assets** | | 32 801 | 32 768 | 32 737 | 51 710 | 51 710 | 51 710 | 43 673 | 43 640 | 43 620 |
| **Heritage Assets** | | | | | | | | | | |
| **Investment properties** | | | | | | | | | | |
| **Other Assets** | | 3 930 | 3 952 | 3 905 | 4 592 | 4 592 | 4 592 | 4 814 | 4 824 | 4 830 |
| **Biological or Cultivated Assets** | | **220** | **253** | **252** | **279** | **279** | **279** | **275** | **275** | **275** |
| **Intangible Assets** | | 48 | 29 | 11 | 0 | 0 | 0 | 5 | 5 | 5 |
| **Computer Equipment** | | **356** | **416** | **659** | **437** | **737** | **737** | **776** | **648** | **574** |
| **Furniture and Office Equipment** | | **793** | **747** | **873** | **384** | **484** | **484** | **485** | **112** | **(105)** |
| **Machinery and Equipment** | | **356** | **299** | **253** | **159** | **184** | **184** | **225** | **190** | **169** |
| **Transport Assets** | | **6 342** | **6 256** | **5 132** | **5 585** | **5 585** | **5 585** | **3 478** | **3 019** | **2 751** |
| **Land** | | **21 477** | **21 438** | **21 690** | **20 713** | **20 713** | **20 713** | **23 690** | **23 690** | **23 690** |
| **Zoo's, Marine and Non-biological Animals** | | | | | | | | | | |
| **Living Resources** | | | | | | | | | | |
| **TOTAL ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | **455 426** | **489 830** | **529 012** | **532 020** | **533 369** | **533 369** | **627 226** | **656 624** | **678 968** |

## NC078 Siyancuma - Table A9 Asset Management

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | 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 |
| **EXPENDITURE OTHER ITEMS** | | **11 636** | **13 913** | **16 350** | **17 913** | **16 890** | **16 890** | **19 110** | **19 741** | **20 373** |
| **Depreciation** | 7 | 10 108 | 12 600 | 13 335 | 11 479 | 13 125 | 13 125 | 16 008 | 16 537 | 17 066 |
| **Repairs and Maintenance by Asset Class** | 3 | **1 528** | **1 313** | **3 015** | **6 434** | **3 764** | **3 764** | **3 102** | **3 204** | **3 307** |
| *Roads Infrastructure* | | 69 | (138) | 285 | 813 | 656 | 656 | 364 | 376 | 388 |
| *Storm water Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | 235 | 532 | 870 | 1 068 | 1 092 | 1 092 | 933 | 964 | 995 |
| *Water Supply Infrastructure* | | 226 | 332 | 359 | 1 287 | 642 | 642 | 467 | 482 | 498 |
| *Sanitation Infrastructure* | | 557 | 139 | 1 032 | 1 095 | 400 | 400 | 415 | 428 | 442 |
| *Solid Waste Infrastructure* | | 91 | 315 | 119 | 504 | 142 | 142 | 147 | 152 | 156 |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | – | – | – | – | – | – | – | – | – |
| **Infrastructure** | | ***1 178*** | ***1 180*** | ***2 664*** | ***4 767*** | ***2 931*** | ***2 931*** | ***2 326*** | ***2 402*** | ***2 479*** |
| Community Facilities | | 240 | 6 | 22 | 164 | 158 | 158 | 5 | 5 | 6 |
| Sport and Recreation Facilities | | 1 | 1 | – | 26 | 32 | 32 | 26 | 27 | 28 |
| **Community Assets** | | ***241*** | ***7*** | ***22*** | ***190*** | ***190*** | ***190*** | ***31*** | ***32*** | ***33*** |
| **Heritage Assets** | | – | – | – | – | – | – | – | – | – |
| Revenue Generating | | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | 85 | 95 | 272 | – | – | – | 488 | 504 | 520 |
| **Investment properties** | | ***85*** | ***95*** | ***272*** | – | – | – | ***488*** | ***504*** | ***520*** |
| Operational Buildings | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| **Other Assets** | | – | – | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | – | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | – | – | – | – | – | – | – | – | – |
| **Furniture and Office Equipment** | | **24** | **31** | **57** | **1 477** | **644** | **644** | – | – | – |
| **Machinery and Equipment** | | – | – | – | – | – | – | **257** | **266** | **274** |
| **Transport Assets** | | – | – | – | – | – | – | – | – | – |
| **Land** | | – | – | – | – | – | – | – | – | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – |
| Mature | | – | - | - | - | - | - | - | - | - |
| Immature | | – | - | - | - | - | - | - | - | - |
| **Living Resources** | | - | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURE OTHER ITEMS** | | **11 636** | **13 913** | **16 350** | **17 913** | **16 890** | **16 890** | **19 110** | **19 741** | **20 373** |
| ***Renewal and upgrading of Existing Assets as % of total capex*** | | *0.0%* | *0.0%* | *0.0%* | *56.9%* | *54.9%* | *54.9%* | *0.0%* | *0.0%* | *0.0%* |
| ***Renewal and upgrading of Existing Assets as % of deprecn*** | | *0.0%* | *0.0%* | *0.0%* | *397.7%* | *347.8%* | *347.8%* | *0.0%* | *0.0%* | *0.0%* |
| ***R&M as a % of PPE & Investment Property*** | | *0.3%* | *0.3%* | *0.6%* | *1.2%* | *0.7%* | *0.7%* | *0.5%* | *0.5%* | *0.5%* |
| ***Renewal and upgrading and R&M as a % of PPE and Investment Property*** | | *0.3%* | *0.3%* | *0.6%* | *9.8%* | *9.3%* | *9.3%* | *0.5%* | *0.5%* | *0.5%* |

*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*

## NC078 Siyancuma - 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 | – | – | – | – | – | – | – | – | – |
| *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 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |

## NC078 Siyancuma - 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 |
| ***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) | | (1 833) | (1 085) | (1 091) | (2 100) | (2 100) | (2 100) | (2 205) | (2 277) | (2 350) |
| Sanitation (free sanitation service to **indigent households**) | | (6 039) | (3 385) | (3 452) | (3 540) | (3 840) | – | (4 032) | (4 166) | (4 299) |
| Electricity/other energy (50kwh per **indigent** household per month) | | (4 108) | (5 168) | (2 193) | (4 769) | (4 769) | (4 769) | (5 366) | (5 741) | (6 126) |
| Refuse (removed once a week **for indigent households**) | | (5 527) | (3 179) | (2 694) | (3 287) | (3 287) | (3 287) | (3 451) | (3 565) | (3 679) |
| **Cost of Free Basic Services provided - Informal Formal Settlements (R'000)** | | – | – | – | – | – | – | – | – | – |
| **Total cost of FBS provided** | 8 | **(17 507)** | **(12 816)** | **(9 429)** | **(13 696)** | **(13 996)** | **(10 156)** | **(15 054)** | **(15 749)** | **(16 454)** |

## NC078 Siyancuma - 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 |
| <u>**Highest level of free service provided per household**</u> | | | | | | | | | | |
| 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) | | | | | | | | | | |
| <u>**Revenue cost of subsidised services provided (R'000)**</u> | 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)** | | (3 725) | (3 746) | (3 926) | (1 879) | (4 320) | (4 320) | (4 536) | (4 686) | (4 836) |
| 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** | | **(3 725)** | **(3 746)** | **(3 926)** | **(1 879)** | **(4 320)** | **(4 320)** | **(4 536)** | **(4 686)** | **(4 836)** |

*<u>References</u>*

*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