

NC078 Siyancuma - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	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	96 597	99 785	102 978
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	281 561	290 852	300 159
Surplus/(Deficit)	(25 155)	(16 293)	(68 917)	64 019	63 242	67 082	67 082	61 619	60 664	(13 470)
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
	(15 709)	30 629	(18 556)	128 306	127 529	131 369	131 369	103 431	100 433	27 680
Surplus/(Deficit) after capital transfers & contributions										
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	103 431	100 433	27 680
Capital expenditure & funds sources										
Capital expenditure	9 532	44 242	53 445	80 196	83 191	83 191	83 191	47 546	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	3 500	–	–
Internally generated funds	1 811	1 580	3 412	4 909	7 904	7 904	7 904	2 234	–	–
Total sources of capital funds	9 530	43 487	53 374	80 196	83 191	83 191	83 191	47 546	39 769	41 149

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	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
<u>Financial position</u>										
Total current assets	73 482	71 635	68 354	109 050	115 260	115 260	115 260	77 231	80 567	92 011
Total non current assets	457 701	489 963	529 727	596 007	599 002	599 002	599 002	628 035	657 436	679 781
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	132 890	57 723	56 979
Community wealth/Equity	178 860	201 072	183 939	347 164	346 387	346 387	346 387	449 818	550 251	577 932
<u>Cash flows</u>										
Net cash from (used) operating	18 482	35 687	43 829	69 751	72 746	72 746	72 746	55 524	45 737	55 420
Net cash from (used) investing	(9 554)	(44 161)	(53 374)	(78 196)	(81 191)	(81 191)	(81 191)	(47 546)	(39 769)	(41 149)
Net cash from (used) financing	(2 495)	(319)	4 343	9 000	9 000	9 000	9 000	1 500	(2 092)	(2 188)
Cash/cash equivalents at the year end	19 722	10 930	5 728	581	581	581	581	10 059	13 935	26 017
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	19 722	10 930	5 728	581	581	581	581	10 059	13 935	26 017
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)	(48 326)	(52 364)	(47 697)
<u>Asset management</u>										
Asset register summary (WDV)	455 426	489 830	529 012	532 020	533 369	533 369		627 976	657 374	679 718
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
<u>Free services</u>										
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)
<u>Households below minimum service level</u>										
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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Expenditure - Functional										
Governance and administration		63 705	94 873	101 680	82 928	85 784	85 784	91 641	94 665	97 694
Executive and council		8 698	8 172	11 023	14 236	14 893	14 893	16 093	16 624	17 156
Finance and administration		55 006	86 701	90 657	68 692	70 890	70 890	75 548	78 041	80 538
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	19 682	20 332	20 982
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		13 920	15 391	17 377	18 453	18 549	18 549	19 682	20 332	20 982
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	281 561	290 852	300 159
Surplus/(Deficit) for the year		(15 709)	30 629	(18 556)	128 306	127 529	127 529	103 431	100 433	27 680

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 a

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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
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	3 571	3 689	3 807
Vote 3 - Department of Finance		34 760	58 203	65 951	42 532	44 738	44 738	48 079	49 666	51 255
Vote 4 - Department of Administration & Community Service		24 275	32 501	28 898	31 256	31 237	31 237	32 833	33 917	35 002
Vote 5 - Department of Infrastructure Development & Techn		138 990	166 661	182 293	171 272	175 416	175 416	184 555	190 645	196 746
Total Expenditure by Vote	2	206 723	265 538	288 164	259 297	266 284	266 284	281 561	290 852	300 159
Surplus/(Deficit) for the year	2	(15 709)	30 629	(18 556)	128 306	127 529	127 529	103 431	100 433	27 680

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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
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 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
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
Fines, penalties and forfeits	2	475	687	375	607	607	607	607	630	650	671
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
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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Expenditure											
Employee related costs	2	69 570	71 610	76 055	89 745	92 032	92 032	92 032	96 597	99 785	102 978
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	281 561	290 852	300 159
Surplus/(Deficit)		(25 155)	(16 293)	(68 917)	64 019	63 242	67 082	67 082	61 619	60 664	(13 470)
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	103 431	100 433	27 680
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(15 709)	30 629	(18 556)	128 306	127 529	131 369	131 369	103 431	100 433	27 680
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	103 431	100 433	27 680
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	103 431	100 433	27 680

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
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	46 612	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	1 500	–	–
Other											
Total Capital Expenditure - Functional	3	9 532	44 242	53 445	80 196	83 191	83 191	83 191	47 546	39 769	41 149

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
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	3 500	–	–
Internally generated funds		1 811	1 580	3 412	4 909	7 904	7 904	7 904	2 234	–	–
Total Capital Funding	7	9 530	43 487	53 374	80 196	83 191	83 191	83 191	47 546	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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	19 722	10 930	5 728	581	581	581	581	10 059	13 935	26 017
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	77 231	80 567	92 011
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	627 696	657 095	679 438
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	628 035	657 436	679 781
TOTAL ASSETS		531 183	561 598	598 081	705 058	714 263	714 263	714 263	705 266	738 003	771 792

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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
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	9 500	7 500	5 500
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	132 890	57 723	56 979
TOTAL LIABILITIES		352 323	360 526	414 143	357 896	367 878	367 878	367 878	255 448	187 751	193 861
NET ASSETS		178 859	201 072	183 938	347 162	346 385	346 385	346 385	449 818	550 251	577 932
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	178 860	201 072	183 939	347 164	346 387	346 387	346 387	449 818	550 251	577 932
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	449 818	550 251	577 932

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)	(203 606)	(216 555)	(217 933)
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	55 524	45 737	55 420
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			–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets			(9 592)	(44 184)	(53 374)	(80 196)	(83 191)	(83 191)	(83 191)	(47 546)	(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)	(47 546)	(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	–	–	–	–	3 500	–	–
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	1 500	(2 092)	(2 188)
NET INCREASE/ (DECREASE) IN CASH HELD			6 434	(8 792)	(5 202)	555	555	555	555	9 478	3 876	12 082
Cash/cash equivalents at the year begin:		2	13 289	19 722	10 930	26	26	26	26	581	10 059	13 935
Cash/cash equivalents at the year end:		2	19 722	10 930	5 728	581	581	581	581	10 059	13 935	26 017

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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	19 722	10 930	5 728	581	581	581	581	10 059	13 935	26 017
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		19 722	10 930	5 728	581	581	581	581	10 059	13 935	26 017
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)	(48 326)	(52 364)	(47 697)
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)	27 003	(52 364)	(47 697)

- 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	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[illegible]

NC078 Siyancuma - Table A9 Asset Management[illegible]

NC078 Siyancuma - Table A9 Asset Management

[illegible]

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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Total 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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	455 426	489 830	529 012	532 020	533 369	533 369	627 976	657 374	679 718
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	4 228	3 769	3 501
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	627 976	657 374	679 718

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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE 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
<u>Refuse:</u>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Households receiving Free Basic Service</u>	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		-	-	-	-	-	-	-	-	-
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>										
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)
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>		-	-	-	-	-	-	-	-	-
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
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) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible 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	6									
Housing - top structure subsidies										
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)

References

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